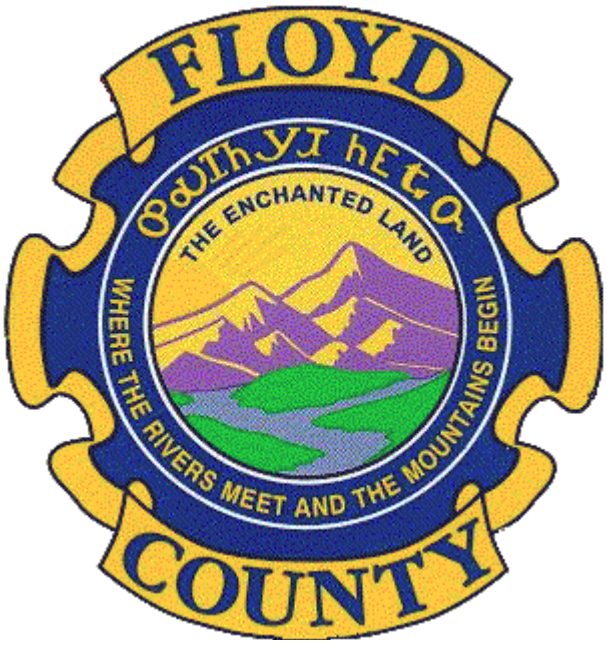


Floyd County, Georgia

F.Y. 2023

Original Budget

Submitted by:

County Manager

December 13, 2022

FLOYD COUNTY, GEORGIA
FY 2023 Budget

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FLOYD COUNTY, GEORGIA				
FY 2023				
GENERAL FUND BUDGET				
MAJOR VARIANCES FROM FY 2022 ORIGINAL BUDGET				
	2022 Original Budget	2023 Original Budget	Increase (Decrease)	Comments
REVENUES				
Taxes				
Property Tax - Current Year	$ 32,755,000	$ 34,565,000	$ 1,810,000	Calculated at a 95% collection rate with a 12% increase in digest.
Prior Years Taxes	985,000	1,600,000	615,000	Calculated at a 95% collection rate with a 12% increase in digest.
Motor Vehicle Taxes	305,000	305,960	960	6% decrease in 2022 digest. Projected 6% decrease on 2022 annualized.
Mobile Home Taxes	85,000	80,000	(5,000)	.75% decrease in 2022 digest. Based on prior year.
Recording Intangible Taxes	500,000	496,250	(3,750)	Based on 2022 annualized.
Motor Vehicle TAVT	3,750,000	3,750,000	-	
Local Option Sales Tax	10,400,000	11,642,950	1,242,950	2022 growth = 10%. Assumed 7% growth over 2022 and reduced by 3.5% for new LOST agreement.
Penalties & Interest - Property Taxes	350,000	380,000	30,000	Based on 2022 annualized.
Real Estate Transfer Tax	150,000	210,000	60,000	Based on 2022 annualized.
Easements-Cable TV	700,000	730,000	30,000	Based on 2022 annualized.
Licenses & Permits				
Licenses & Permits- Banks	135,000	110,000	(25,000)	Synovus & Wells Fargo each closed one branch. All banks had decreased gross receipts in 2022.
Intergovernmental				
U.S. Dept. of Justice- Alien Inmate	-	25,000	25,000	Based on 2022 amount received.
COPS Program	230,000	255,000	25,000	Based on 2022 annualized.
State Offender - Rehab	2,750,000	2,760,000	10,000	Based on 2022 annualized and PY collections.
Charges for Services				
Inmate Contracts	703,585	603,570	(100,015)	Based on actual contracts.
Clerk of Court - Recording Fees	370,000	420,000	50,000	Based on 2022 annualized and PY collections.
Indigent Application Fee	14,000	-	(14,000)	Account no longer used.
Clerk of Court - Notary Commissions	1,500	8,000	6,500	Based on 2022 annualized and PY collections.
Clerk of Court - Other Fees	50,000	63,000	13,000	Based on 2022 annualized and PY collections.
Probate Court - Estates	80,000	110,000	30,000	Based on 2022 annualized and PY collections.
Probate Court - Miscellaneous	40,000	25,000	(15,000)	Based on 2022 annualized and PY collections. Firearms permits.
Sheriff - Fees & Services	230,000	300,000	70,000	Based on 2022 annualized and PY collections.
Sheriff - City of Rome Booking Fee	30,000	60,000	30,000	Based on new contract being in place before year end.
Tax Commissioner - Commissions	950,000	1,000,000	50,000	Based on PY.
Tax Commissioner - TAVT Admin Fee	175,000	170,000	(5,000)	Based on 2022 annualized.
Tax Commissioner -Street Light	488,000	520,000	32,000	Increase in pass through cost.
Total Jail Surcharge	119,500	137,500	18,000	Based on 2022 annualized and PY collections.

FLOYD COUNTY, GEORGIA
FY 2023
GENERAL FUND BUDGET
MAJOR VARIANCES FROM FY 2022 ORIGINAL BUDGET

	2022 Original Budget	2023 Original Budget	Increase (Decrease)	Comments
Fines & Forfeitures				
Clerk of Court - Criminal Div.	$ 400,000	$ 480,000	$ 80,000	Based on 2022 annualized and PY collections.
Probate Court - Fines	400,000	500,000	100,000	Based on 2022 annualized and PY collections.
Total Drug Abuse and Treatment Fines (DATE)	59,750	77,900	18,150	Based on 2022 annualized and PY collections.
Parking Fines	-	8,000	8,000	Did not have parking patrol in 2021.
Transfers In				
Transfer from Water	2,369,690	1,889,750	(479,940)	Additional transfer of $2M in 2022 versus $1.5M in 2023.
Transfer from Hotel/Motel Fund	135,110	155,150	20,040	Projected increased revenues.
Transfer from Insurance Fund	745,715	-	(745,715)	2022 was for reimbursement of additional claims paid by the General Fund.
Transfer from Recycling	48,670	56,670	8,000	Change in pension cost.
Increase (Decrease) to Revenues comparing 2022 original budget to 2023 original budget			$ 2,989,180	

FLOYD COUNTY, GEORGIA
FY 2023
GENERAL FUND BUDGET
MAJOR VARIANCES FROM FY 2022 ORIGINAL BUDGET

	2022 Original Budget	2023 Original Budget	Increase (Decrease)	Comments
EXPENDITURES				
Salaries	$ 29,928,535	$ 32,521,940	$ 2,593,405	Includes premium pay plan for internal security staff at Jail & Prison = savings of $7,020; $2,600 COLA = $1,563,900; 0-2% merit increases budgeted at 1% = $337,020. See notes in budgetary highlights.
FICA	2,289,530	2,487,925	198,395	
Workers' Compensation	415,440	498,090	82,650	Based on 2022 annualized.
Health Insurance Funding	7,376,230	6,800,380	(575,850)	Projected decrease in 2023 claims.
Voluntary Insurance	78,270	86,500	8,230	Based on 2023 enrollment.
Pension Funding	3,448,200	3,677,120	228,920	Recommended contribution with 5% increase.
Basic Liability & Property Insurance	417,340	491,110	73,770	4% increase for 6 months.
County Manager				
Dues & Subscriptions	41,640	20,000	(21,640)	2022 was over budgeted.
Travel & Training	31,000	35,000	4,000	
Equipment Lease	-	5,500	5,500	Moved copier lease from General Services.
Finance				
Dues & Subscriptions	7,640	13,495	5,855	DebtBook subscription to track debt & leases for GASB 87 = $10,000; Adobe Pro for electronic signatures = $2,305.
Travel & Training	7,000	16,430	9,430	Increased training for staff; CPA review course & test fee for one staff member.
Data Processing	460	40,920	40,460	Request for ClearGov budgeting software.
Information Technology				
Dues & Subscriptions	60,100	240,100	180,000	Added Office 365, Mimecast, & Backupify services in 2022 through capital. We now have the annual service in operating.
Human Resources				
Legal Fees	3,000	13,750	10,750	Increased fees based on CY charges.
Data Processing	39,975	54,480	14,505	Added Applicant Stack application software.
Tax Commissioner				
Legal Fees	50,000	40,000	(10,000)	Based on 3-5 year average.
Data Processing	20,000	40,500	20,500	VCS tax software hosting service.
Tax Appraisers				
Professional Fees	-	14,300	14,300	GMASS deed processing contract approved by BOC in 2022.

FLOYD COUNTY, GEORGIA
FY 2023
GENERAL FUND BUDGET
MAJOR VARIANCES FROM FY 2022 ORIGINAL BUDGET

	2022 Original Budget	2023 Original Budget	Increase (Decrease)	Comments
Facilities Management				
Animal Control R&M	$ 7,000	$ 10,000	$ 3,000	Increased HVAC preventive maintenance.
Library - R&M	19,000	22,000	3,000	Expect increased HVAC R&M.
Law Enforcement Center - R&M	35,000	40,000	5,000	Space needs anticipation.
Board of Registrars				
Salaries and Wages - Poll Workers	184,000	150,000	(34,000)	Fewer elections in 2023.
Repairs & Maintenance	61,575	47,050	(14,525)	Renovations completed in 2022.
Legal Fees	15,000	100,000	85,000	Increase due to large number of ORRs.
Election Costs	40,000	20,000	(20,000)	Fewer elections in 2023.
General Services				
Peace Officers Retirement	45,000	51,000	6,000	Increase in POAB fees paid by County.
TV/Other Advertising	4,000	16,000	12,000	Logo & rebranding artwork = $2,000; filming budget = $10,000
Equipment Lease	6,000	540	(5,460)	Moved copier lease to County Manager's budget.
Record Retention Expenses	70,300	88,480	18,180	Added Technician's salary.
Legal Fees	100,000	110,000	10,000	Based on CY & PY costs. Significant increase in ORRs.
General Audit	65,500	71,000	5,500	Full valuation year for OPEB.
Utilities	225,000	235,000	10,000	Based on 2022 annualized.
Utilities-Law Enforcement Center	155,000	183,000	28,000	Based on 2022 annualized.
Utilities-4th Avenue Courthouse	95,000	100,000	5,000	Based on 2022 annualized.
Telephone	38,000	39,000	1,000	Based on 2022 annualized.
Insurance Claims	115,000	140,000	25,000	Based on PY.
Basic Insurance	170,000	213,100	43,100	4% increase projected for property & liability insurance.
All Other	36,000	29,375	(6,625)	Based on CY annualized & removal of 1/4 payment for videographer.
Superior Court				
Interpreters Fees	14,500	25,000	10,500	More cases are requiring interpreters.
Clerk of Superior Court				
Tuition Reimbursement	-	6,000	6,000	Financial clerk to continue accounting education.
Travel & Training	4,000	6,000	2,000	
Legal Fees	1,500	5,000	3,500	
Data Processing	17,500	16,000	(1,500)	Based on CY & PY.
Victim Witness				
VOCA Grant	(129,930)	(165,440)	(35,510)	Based on grants awarded 10/1/22.
5% Add on Fine	(60,000)	(65,000)	(5,000)	Based on 2022 annualized.

FLOYD COUNTY, GEORGIA				
FY 2023				
GENERAL FUND BUDGET				
MAJOR VARIANCES FROM FY 2022 ORIGINAL BUDGET				
	2022 Original Budget	2023 Original Budget	Increase (Decrease)	Comments
Public Defender				
Georgia Public Defender Contract	$ 634,515	$ 667,890	$ 33,375	Retirement & health insurance increases.
Probate Court				
Witness Fees	-	1,000	1,000	Article VI designation-preparing for jury trials.
Juror's Expense	-	7,400	7,400	Article VI designation-preparing for jury trials.
Court Reporter	-	4,295	4,295	Article VI designation-preparing for jury trials.
Legal Fees	200	1,000	800	Article VI designation-preparing for jury trials.
Judge ProTem Fees	-	6,000	6,000	Article VI designation-preparing for jury trials.
Floyd County Police				
Uniforms	56,600	59,600	3,000	Increase in number of officers.
Gas & Oil	218,040	246,850	28,810	Based on CY gallons annualized & $2.50/gallon unleaded; $4.10/gallon diesel.
Travel & Training	45,640	54,660	9,020	
Legal Fees	1,000	5,000	4,000	
Basic Insurance	76,555	94,850	18,295	Based on $7,749.91/6 mos + 4% increase for 6 mos.
Floyd County Sheriff				
Supplies	117,295	100,350	(16,945)	
Gas & Oil	145,000	154,030	9,030	Based on CY gallons annualized & $2.50/gallon unleaded; $4.10/gallon diesel.
Travel & Training	80,000	50,000	(30,000)	
Repairs & Maintenance - Building	243,205	300,000	56,795	Increase to cover rising costs.
Repairs & Maintenance - Vehicles	60,000	70,000	10,000	Increase to cover rising costs.
Utilities	510,000	560,000	50,000	Based on 2022 annualized.
Basic Insurance	112,500	122,560	10,060	Based on $10,012.71/6 mos + 4% increase for 6 mos.
Meals	890,000	750,000	(140,000)	Change in accounting.
Boarding Inmates	-	383,400	383,400	Change in accounting.
Medical Department Prisoners: (100465)				
Inmate Medical	3,200,000	3,850,000	650,000	Includes 6.2% increase from medical provider, Genesys.
County Prison				
Transportation Fee	(85,000)	(100,000)	(15,000)	Based on 2022 annualized & PY.
Supplies	80,745	93,820	13,075	Includes one-time equipment purchases that are <$500 each.
Utilities	341,250	486,250	145,000	Increase in cost as well as $65K increase from City of Rome Water & Sewer.
Meals	800,310	840,325	40,015	5% increase in food costs plus increase in number of inmates.

FLOYD COUNTY, GEORGIA
FY 2023
GENERAL FUND BUDGET
MAJOR VARIANCES FROM FY 2022 ORIGINAL BUDGET

	2022 Original Budget	2023 Original Budget	Increase (Decrease)	Comments
Coroner				
Supplies	$ 8,000	$ 10,000	$ 2,000	Increase in cost of supplies & body bags.
Mileage Reimbursement	5,000	1,000	(4,000)	All deputy coroners have County vehicles.
Repairs & Maintenance	2,500	9,000	6,500	Cover repairs to older vehicles.
Data Processing	9,540	3,000	(6,540)	
Public Works				
Surface Treatment Materials	140,000	150,000	10,000	Increase in cost.
Asphalt	120,000	150,000	30,000	Increase in cost.
Gas & Oil	250,000	390,860	140,860	Based on CY gallons annualized & $2.50/gallon unleaded; $4.10/gallon diesel.
Repairs & Maintenance	260,000	286,680	26,680	
Data Processing	25,000	37,500	12,500	Add Wi-Fi for the camp.
Utilities	50,000	68,000	18,000	Based on 2022 annualized.
Interagency - Welfare				
Floyd County Health Department	300,000	56,605	(243,395)	Decrease based on FCHD fund balance.
Planning Commission	274,600	268,105	(6,495)	
Non-Capital Equipment	430,785	249,000	(181,785)	
Transfers Out				
Transfer to Emergency Management	118,735	255,225	136,490	Based on FY 2023 projection and 12/31/21 fund balance.
Transfer to Capital Projects	2,062,300	605,505	(1,456,795)	Plan to do most capital from 2017 SPLOST funds.
Transfer to Debt Service	431,190	422,265	(8,925)	
Transfer to Forum	275,000	441,760	166,760	Budgeted for all of 2023.
Transfer to Animal Control	1,099,200	1,352,945	253,745	Based on FY 2023 projection.
Transfer to Recreation	2,858,990	3,003,765	144,775	Based on FY 2023 projection.
Transfer to Communications	275,000	286,805	11,805	Based on FY 2023 projection and 12/31/21 fund balance.
Increase (Decrease) to Expenditures			$ 3,375,945	
Net Increase (Decrease) comparing 2022 original budget to 2023 original budget			$ (386,765)	
2022 Original Budget use of fund balance			$ (3,679,820)	
2023 Original Budget use of fund balance			(4,094,065)	
			$ (414,245)	

FLOYD COUNTY, GEORGIA
FY 2023
BUDGETARY HIGHLIGHTS

GENERAL FUND MAJOR ITEMS

- **Salaries** are $2.6M more than the FY 2022 original budget. Changes in salaries include:
  - $2,600 COLA to continue to bring salaries up to appropriate levels is $1.5M.
    - For pay grades 6-12, this is a 10% pay increase.
  - Budget projection includes a 0-2% merit increase budgeted at 1% due to timing of evaluations and not all employees will receive 2% merit increase.
    - This accounts for $337K of the increase to Salaries.
  - The COLA combined with a 2% merit increase is the potential for a 9-12% pay increase for pay grades 6-12. CPI through October 2022 = 8.1%.
  - Probate Court includes the addition of a supplement for Judge Burkhalter equal to ½ of the supplement for Superior Court judges. Chief Deputy will receive 75% of this supplement as well.
    - Probate Court does have an Article VI designation and has begun to have jury trials.
  - District Attorney (DA) budget increases the District Attorney's supplement to the same as the Superior Court Judges and increases her Chief Assistant ADA to 75% of the DA's supplement. Total of $19K increase to the District Attorney's salaries budget.
  - Victim Witness budget includes an increase to the Director's salary and will also change the Director to a contract position. This will be a pay grade 21 and is a $13K increase.
  - Public Defender's office includes a $5,000 increase to County supplements for the 7 State paid County reimbursed defenders for a total of $35,000. This keeps them in line with the $5,000 increase given to State paid defenders as well as the Assistant District Attorneys paid by the County that received a $5,000 increase due to local legislation.
    - Two defenders reached new longevity marks and received step increases in their supplements totaling $4,000.
  - Sheriff's Office budget includes 1 new records ID clerk position (pay grade 7).
    - Also included is $2,000 premium pay for all internal security staff.
    - Offsetting this premium pay is the abolishment of 3 positions.
    - The net effect of the premium pay is $2,500 in savings.
  - Board of Registrars includes the following changes:
    - Abolishment of 2 part-time positions.
    - Adding one full-time office assistant position, pay grade 8, at the mid-point of the hiring range.
    - Creating 2 full time positions with one of those already filled by a current employee.
  - The County Police department includes the addition of 1 new crime analyst position, $40K.
  - Facilities Management includes:
    - Changing an HVAC position from a pay grade 14 to 17 to get it in line with another position that performs the same duties. This will make all staff corrections certified.
    - Changing one position from a plumber to an electrician which is a pay grade 17 from 15.
    - Changing the pay grade of one electrician from a 15 to a 17 for corrections certification.
    - Total for changes = $8,000.
  - Public Works salaries reflect a $300K reduction due to the number of open positions.

- Engineering includes the addition of a County dedicated employee in the Planning Department at a salary of $65K. Also included is changing the current open Engineering Tech position to an EIT (Design Engineer) at a pay grade 20 at the mid-point of the hiring range, $54,565.
- The Prison abolished 3 positions to fund premium pay of $2,000 per person for internal security staff positions. Total cost is $7K.
- Tax Appraisers' budget includes the addition of a real property appraiser I at $31,200.
- Cooperative Extension includes an increase to the 2 UGA employees who receive County supplements to raise their supplements to the UGA recommended level of $18,000. This is a $5K increase.
- All 4 Superior Court judges will receive a $1,500 increase to their supplements.
  - State paid/County supplemented staff who received the $5,000 increase from the State will not receive any County supplement increases
  - Law Clerk for Chief Superior Court judge to receive a $10K increase to attract higher quality candidate.
- Finance includes the abolishment of the Office Manager position and creation of an Assistant Director-Budget/Cash Analyst position. This is a net increase of $43K. This position will be a contract position.
  - Assistant Director-Finance position was recently regraded to a preliminary pay grade 31. Budget includes pay increase of $8K. The Assistant Director-Finance will go to a contract with this change.
  - The Internal Auditor position is going through the regrade process. I anticipate this will be a pay grade 26-28, an increase of $13K.
- IT includes 1 addition:
  - HRIS/Elections Analyst to be focused on HR/Elections but available for other IT duties when not assigned HR/Elections tasks. The HR position where this was formerly budgeted will be abolished for this. Net effect of this change is $6K.

- **Pension** cost is $229K more than the FY 2022 original budget.
  - This is for an estimated 5% increase and to pay the recommended amount.
- **Health** care costs are $575K less than 2022.
  - The estimated claims for FY 2023 are $7.2M, $980K less than the FY 2022.
  - There is an increase in our stop loss premium of $135K.
- **Capital Projects** transfer is $1.4M less than FY 2022. Plan is to do as much as possible with 2017 SPLOST funds.
- **Animal Control (PAWS)** will require an increase in the transfer from the General Fund of $253K to maintain operations.
- **Recreation** will require an increase in the transfer from the General Fund of $144K to continue to operate all programs and keep all facilities open.
- **Total net cost** of the major changes is **$1.2M**.

GENERAL FUND

Revenues

- **Taxes** increased $3,778,085.
  - Property Taxes-Current Year is based on 95% collection rate and 12% increase in digest. No change in the millage rate is included for FY 2023.
  - Property Tax – Prior Years increased $615K based on FY 2022 and 2023 projections.
  - Motor Vehicle Taxes projected with a 6% decrease based on 2022 annualized revenue.
  - Motor Vehicle TAVT projection based on PY collections and CY collections annualized.
  - LOST projection is a $1.2M increase. This assumes 7% growth over FY 2022 and includes the 3.5% decrease from the LOST renegotiation with the City of Rome.

    - All other taxes based on current year and prior year collections reflect a $109K increase.
- **Intergovernmental** revenue projection is based on current year annualized and prior year collections.
- **Charges for Services** are projected to have a $191K increase.
    - Most of the projections are based on current year annualized and prior year collections.
    - Due to changes in inmate detail crews, there is a projected decrease of $100K.
    - Clerk of Court charges for services reflect a $62K increase largely due to recording fees.
    - The projection for Sheriff Fees & Services and Booking Fees reflects an increase of $70K. We are in the process of renegotiating Jail contracts and this is the result of those renegotiations.
    - Tax Commissioner-Street Lighting is up $32K due to an increase in the cost of electric service. This remains a straight pass through of cost to taxpayers.
    - Jail Surcharge revenues reflect an increase of $33K. This is due to processing more court cases.
- **Fines & Forfeitures** has a projected increase of $214K largely due to increases in fines for the Clerk of Superior Court and Probate Court. FY 2023 is based on FY 2022 annualized.
- **Transfers In** from other funds decreased $1.2M. FY 2022 had a $2M transfer from Water, which is only $1.5M for 2023. Also, a one-time transfer from Health Insurance in 2022 that was a reimbursement for excess claims paid by the General Fund is not budgeted for 2023.
    - Based on FY 2022, there is an increase in the transfer from the hotel/motel fund of $20K. We are now receiving collections from online rental providers.

Expenditures

- **Salaries & FICA**
    - Salaries are $2.6M higher than the FY 2022 original budget.
    - FICA is $198K higher than FY 2022 original budget.
    - See notes in Major Items above.
- **Health Insurance**
    - Health insurance costs are $575K lower than 2022.
    - Budget projection includes the County portion of premiums as well as an allocation for our Stop Loss Premium and General & Admin costs for Cigna.
- **Equipment**
    - Non-capital equipment requests have decreased $11K county wide compared to FY 2022. The General Fund has decreased $181K.
- **County Manager**
    - Dues & Subscriptions were over budgeted for 2022 resulting in a $22K decrease for FY 2023.
- **Finance**
    - Dues & Subscriptions reflect increase in DebtBook service to manage the County's debt and GASB 87 lease requirements.
    - Travel & Training includes more training for staff due to increased GASB changes. Also includes cost of CPA review course along with test fee for one employee.
    - Data Processing includes $40K for a new budgeting software.
- **Human Resources**
    - Legal Fees increased due to the growing number of HR issues.
    - Data Processing increase is due to the addition of a new application process, Applicant Stack. This enables potential employees to apply for positions much easier than in the past.

- **Tax Commissioner**
  - Data Processing includes the addition of VCS hosted software for property tax billing and collection.
- **Tax Appraisers**
  - Increase of $14K for Professional Fees related to the GMASS deed processing contract approved by the Board in 2022.
- **Facilities Management**
  - Includes $11K in increases for preventive HVAC maintenance and in anticipation of needs related to addressing our space needs.
- **General Services**
  - The County portion of POAB for public safety employees increased $6,000. The County now pays $51K/year for this benefit.
  - TV/Other Advertising includes $2K for logo & rebranding artwork and $10K for filming.
  - Records Retention expense increased $18K due to adding a Technician's salary.
  - General audit expense increased $5K because this is a year where a full OPEB valuation is required.
  - Utilities increased $43K based on 2022 annualized costs.
  - Insurance claims increased $25K.
  - Basic Insurance projects a 4% increase which would be a $43,100 increase.
- **Superior Court**
  - Interpreters Fees increased $10K due to an increase in the request for interpreters for court cases.
- **Clerk of Superior Court**
  - Tuition Reimbursement of $6K is included for the financial clerk to complete her accounting education.
- **Victim Witness**
  - VOCA grant revenues increased $35K compared to 2022.
- **Public Defender**
  - Georgia Public Defender contract increased $33K due to increases in retirement & health insurance increases.
- **Probate Court**
  - Reflects a total increase of $19K related to Article VI designation and preparing for jury trials.
- **Floyd County Police Department**
  - Gas & Oil budget increased $28K based on current year gallons annualized and a cost of $2.50/gallon for unleaded and $4.10/gallon for diesel.
  - Basic Insurance projects a 4% increase which would be an $18,295 increase.
- **Sheriff's Office**
  - Decrease of $17K in Supplies due to ammunition being budgeted here in 2022 but is now budgeted in Equipment for 2023.
  - Gas & Oil increase of $9K based on current year gallons annualized and a cost of $2.50/gallon for unleaded and $4.10/gallon for diesel.
  - Travel & Training decreased $30K.
  - Repairs & Maintenance-Building increased $56K to cover rising costs and an increase in the number of items that need upkeep.
  - Data Processing increased $30K for an increase in the use of video court. Also includes having Zuercher Mobile for in car laptops.
  - Meals reflects a decrease of $140K. This is due to increased costs and a change in accounting for Meals and Boarding Inmates. As a result of this, Boarding Inmates reflects an increase of $383K.

- **Medical Department Prisoners**
  - Increase of $650K due to a 6.2% increase by our medical provider, Genesys, and based on current year costs for other providers.
- **County Prison**
  - Utilities increased $145K for increase in cost from Georgia Power as well as City of Rome Water & Sewer.
  - Meals increased $40K due to increase in contract price and increase in number of inmates.
- **Public Works**
  - Surface Treatment Materials and Asphalt reflect a total increase of $40K due to price increases.
  - Gas & Oil increase of $140K based on current year gallons annualized and a cost of $2.50/gallon for unleaded and $4.10/gallon for diesel.
  - Repairs & Maintenance increased $26K for increased costs on parts & steel.
  - Traffic & Street Lights increased $35K based on current year expense.
  - Spraying increased $20K for increase in number of areas sprayed and slight increase in cost of materials.
- **Interagency**
  - Health Department funding was decreased $243K based on their fund balance and negotiation with Commissioner Bagby.
- **Transfers Out**
  - Transfer to Emergency Management increased $136K due to insufficient fund balance to maintain operations.
    - An Assistant Director position was added to the budget for succession planning.
  - Transfer to Capital Projects decreased $1.4M due to funding items from 2017 SPLOST funds.
  - Transfer to Forum increased $166K to maintain operations in 2023.
  - Animal Control transfer increased $263K to cover cost of operation.
  - Transfer to Recreation increased $144K.
  - Transfer of $286K to 800 MHz Communications Fund is needed to maintain operations. This fund no longer has a fund balance and user fees do not cover the cost of the radio system.
    - No salary is budgeted in this fund for 2023 as the current employee is retiring in December 2022 and duties are being assigned elsewhere.
- **Fund Balance**
  - Total use of fund balance for FY 2023 is projected to be $4.1M at this time.
  - FY 2021 ending fund balance was $29.1M ($2.0M restricted and $13.7M assigned for FY 2022 operations) with an increase to fund balance for 2021 of $9.8M.
    - The increase to 2021 fund balance includes $10M in ARPA funding that is assigned for capital projects, specifically our space needs project. Without this funding, there would have been a use of fund balance of $200K.
  - FY 2022 projected ending fund balance is $24M with $2M of this being restricted and $10M being assigned.
    - Projected unrestricted fund balance is $12M compared to $13.4M for FY 2021.
  - Projected use of fund balance for FY 2022 is $1.2M.

FIRE FUND

- **Taxes** increased $560,915.
    - Property Taxes-Current Year is based on 95% collection rate and 12% increase in digest.
    - Motor Vehicle Taxes projected with a 6% decrease based on 2022 annualized revenue.
    - Motor Vehicle TAVT projection based on PY collections and CY collections annualized.
    - Insurance Premium tax increase of $157K is based on current year collections.
    - All other taxes based on current year and prior year collections.
- **City of Rome**
    - Increase of $1.5M due to the addition of nine positions to sustain ISO and 0-4% merit increases.

SOLID WASTE FUND

- **Taxes** increased $163,360.
    - Property Taxes-Current Year based on 95% collection rate and 12% increase in digest.
    - Motor Vehicle Taxes projected with a 6% decrease based on 2022 annualized revenue.
    - Motor Vehicle TAVT projection based on PY collections and CY collections annualized.
    - All other taxes based on current year and prior year collections.
- **Remote Site Operations** reflects a $44K increase based on CY annualized expense.
- **Tipping Fees** reflect a $50K increase based on CY annualized expense.
- **Transfers Out** includes:
    - Transfer to the Recycling Fund to cover 1/3 of the deficit for the Recycling operations.

DEBT SERVICE FUND

- There is a new lease purchase project for FY 2022 for LED lighting conversion at the Health Department.
    - This is anticipated to add an additional cost of $33K.

RECYCLING FUND

- Included in the FY 2022 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 2023, this is $101,520 each, which is a decrease of $54,305 each.

ANIMAL CONTROL

- Increase of $5K in costs for transporting animals to rescue partners.
    - FY 2022 annualized would be a $15K increase. However, Director states they can make it with a $5K increase and find donations to cover the difference.
- In-House Medical increase of $35K is due to an increase in cost for all supplies needed to provide medical care.
- Food & Treats increase of $13K is due to an increase in cost of products.
- Utilities increase of $29K.

INSURANCE FUND

- Claims are projected to be $7.2M for FY 2023.
    - Annualized claims through September 2022 are $7M and we are hopeful that we end 2022 below the projected claims of $8.2M.
- Stop Loss Premium increased $135,110 for 2023 due to the number of claims that reached stop loss level or came close during this past year.

FLOYD COUNTY
FY 2023 BUDGET

GENERAL FUND - 100

	2021 Actual	2022 Original Budget	2023 Original Budget	% Change
Appropriation of Jail Surcharge Funds	$ -	$ -	$ 263,500	N/A
Appropriation of DATE Fund Balance	39,480	51,050	68,850	34.9%
Revenues				
Taxes	48,009,120	50,730,000	54,508,085	7.4%
Licenses and Permits	236,324	235,120	210,120	-10.6%
Intergovernmental	2,981,382	3,115,500	3,173,500	1.9%
Charges for Services	4,409,885	4,137,085	4,328,045	4.6%
Fines and Forfeitures	1,034,923	876,750	1,090,900	24.4%
Interest Earned	7,751	45,625	41,735	-8.5%
Miscellaneous	1,129,219	1,089,900	1,077,700	-1.1%
Total Revenues	57,808,605	60,229,980	64,430,085	7.0%
Expenditures				
General Government				
Board of Commissioners	173,708	231,355	255,875	10.6%
County Manager	515,787	1,284,690	1,280,240	-0.3%
County Clerk	329,748	-	-	N/A
Finance	711,593	602,200	832,895	38.3%
Purchasing	265,213	302,660	352,250	16.4%
Information Technology	799,876	883,415	1,147,285	29.9%
Human Resources	636,303	764,035	771,815	1.0%
Tax Commissioner	990,891	1,169,790	1,227,650	4.9%
Tax Appraisers	1,096,075	1,295,050	1,354,200	4.6%
Tax Assessors	42,283	53,790	57,720	7.3%
Facilities Management	1,240,265	1,477,485	1,449,955	-1.9%
Engineering	271,664	332,685	408,315	22.7%
Board of Registrars	396,470	619,115	703,285	13.6%
General Services	1,518,402	1,510,460	1,685,090	11.6%
Total General Government	8,988,278	10,526,730	11,526,575	9.5%
Judicial				
Superior Court	123,269	140,560	117,470	-16.4%
Board of Equalization	15,951	26,650	24,500	-8.1%
Superior Court - Office of Receiver	-	-	-	N/A
Judge Niedrach - Superior Court	98,005	115,770	123,920	7.0%
Judge Johnson - Superior Court	101,302	117,080	120,125	2.6%
Judge Sparks - Superior Court	71,704	89,715	90,185	0.5%
Judge Wetherington - Superior Court	87,887	97,030	104,450	7.6%
Superior Court Administrator	102,887	110,375	111,730	1.2%
Mental Health Court	23,760	26,485	32,165	21.4%
Adult Felony Drug Court	15,720	24,565	36,685	49.3%
Court Reporter - Judge Niedrach	109,046	124,260	162,235	30.6%
Court Reporter - Judge Johnson	105,108	114,430	154,700	35.2%
Court Reporter - Judge Sparks	130,577	144,375	109,730	-24.0%
Court Reporter - Judge Wetherington	130,856	162,055	171,340	5.7%
Clerk of Superior Court	1,423,822	1,465,770	1,591,880	8.6%
District Attorney	1,423,881	1,644,005	1,744,325	6.1%
Victim Witness Program	86,738	200,270	172,970	-13.6%
Public Defender	804,347	890,695	968,960	8.8%
Magistrate Court	606,079	641,235	678,695	5.8%
Probate Court	599,879	702,990	780,990	11.1%
Juvenile Court	1,112,798	1,295,685	1,425,570	10.0%
Total Judicial	7,173,615	8,134,000	8,722,625	7.2%

FLOYD COUNTY
FY 2023 BUDGET

GENERAL FUND - 100

	2021 Actual	2022 Original Budget	2023 Original Budget	% Change
Public Safety				
County Police	$ 6,540,947	$ 7,607,540	$ 8,390,515	10.3%
HIDTA	(84)	-	-	N/A
FCPD HEAT Grant	7,246	-	-	N/A
Sheriff - County Jail	12,381,090	14,057,125	14,537,155	3.4%
Medical Department-Prisoners	3,155,040	3,203,410	3,853,515	20.3%
County Prison	6,221,729	7,502,170	8,093,900	7.9%
Coroner	294,357	360,700	265,200	-26.5%
Interagency	18,458	18,500	18,500	0.0%
Total Public Safety	28,618,783	32,749,445	35,158,785	7.4%
Public Works				
Public Works	5,121,907	5,934,545	6,350,695	7.0%
Total Public Works	5,121,907	5,934,545	6,350,695	7.0%
Health and Welfare				
Health	390,000	390,000	146,605	-62.4%
Welfare	217,510	242,560	232,660	-4.1%
Transportation for Seniors	9,332	10,600	11,330	6.9%
Total Health and Welfare	616,842	643,160	390,595	-39.3%
Culture and Recreation				
Library	1,259,270	1,291,270	1,291,270	0.0%
Total Culture and Recreation	1,259,270	1,291,270	1,291,270	0.0%
Housing and Development				
Cooperative Extension	179,241	208,185	222,880	7.1%
Economic Development	285,472	265,950	265,950	0.0%
Total Housing and Development	464,712	474,135	488,830	3.1%
Interagency				
NW Ga Regional Commission	60,712	60,715	60,000	-1.2%
Planning Commission	253,720	274,600	268,105	-2.4%
Environmental Office	58,500	125,000	125,000	0.0%
GIS	14,291	50,000	50,000	0.0%
Total Interagency	387,223	510,315	503,105	-1.4%
Total Budgeted Expenditures	52,630,630	60,263,600	64,432,480	6.9%
Other Financing Sources (Uses)				
Transfers In	10,803,837	3,574,215	2,376,600	-33.5%
Transfers Out	(6,153,946)	(7,220,415)	(6,468,270)	-10.4%
Total Other Financing Sources (Uses)	4,649,891	(3,646,200)	(4,091,670)	12.2%
Total Expenditures and (Uses)	47,980,739	63,909,800	68,524,150	7.2%
Net Change in Fund Balance	$ 9,827,866	$ (3,679,820)	$ (4,094,065)	

FLOYD COUNTY
FY 2023 BUDGET

FIRE FUND - 200

	2021 Actual	2022 Original Budget	2023 Original Budget	% Change
Revenues				
Insurance Premium Tax	$ 4,478,412	$ 4,500,000	$ 4,657,540	3.5%
Other Taxes	4,012,167	4,120,675	4,524,050	9.8%
Interest Earned	4,216	20,000	7,250	-63.8%
Total Revenues	8,494,796	8,640,675	9,188,840	6.3%
Expenditures				
Public Safety	7,790,525	8,135,600	9,650,725	18.6%
Excess (Deficiency) of Revenues over Expenditures	704,271	505,075	(461,885)	-191.4%
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	$ 779,271	$ 580,075	$ (386,885)	

FLOYD COUNTY
FY 2023 BUDGET

HOTEL/MOTEL FUND - 203

	2021 Actual	2022 Original Budget	2023 Original Budget	% Change
Revenues				
Taxes	$ 120,576	$ 140,000	$ 160,000	14.3%
Interest Earned	46	110	150	36.4%
Total Revenues	120,622	140,110	160,150	14.3%
Expenditures				
Economic Development	-	5,000	5,000	0.0%
Transfers Out	120,622	135,110	155,150	14.8%
Total Expenditures	120,622	140,110	160,150	14.3%
Net Change in Fund Balance	$ -	$ -	$ -	

FLOYD COUNTY
FY 2023 BUDGET

E-911 FUND - 205

	2021 Actual	2022 Original Budget	2023 Original Budget	% Change
Revenues				
Intergovernmental	$ 6,366	$ 2,000	$ 2,000	0.0%
Charges for Services	1,930,691	1,923,500	2,019,200	5.0%
Interest Earned	162	300	210	-30.0%
Total Revenues	1,937,219	1,925,800	2,021,410	5.0%
Expenditures				
Salaries and Benefits	1,699,860	1,932,095	2,090,710	8.2%
Other Operating Costs	253,132	298,290	313,370	5.1%
Equipment	1,097	15,000	-	-100.0%
Total Expenditures	1,954,089	2,245,385	2,404,080	7.1%
Net Change in Fund Balance	$ (16,870)	$ (319,585)	$ (382,670)	

FLOYD COUNTY
FY 2023 BUDGET

800 MHz COMMUNICATIONS FUND - 206

	2021 Actual	2022 Original Budget	2023 Original Budget	% Change
Revenues				
Intergovernmental	$ 1,146	$ 1,000	$ 1,000	0.0%
Charges for Services	422,822	419,015	421,000	0.5%
Interest Earned	45	50	50	0.0%
Total Revenues	424,013	420,065	422,050	0.5%
Expenditures				
Salaries and Benefits	90,514	104,830	41,270	-60.6%
Other Operating Costs	500,970	637,120	654,775	2.8%
Equipment	6,572	-	-	N/A
Total Expenditures	598,056	741,950	696,045	-6.2%
Excess (Deficiency) of Revenues over Expenditures	(174,043)	(321,885)	(273,995)	-14.9%
Other Financing Sources (Uses)				
Transfers Out	117,597	262,380	273,995	4.4%
Total Other Financing Sources (Uses)	117,597	262,380	273,995	4.4%
Net Change in Fund Balance	$ (56,446)	$ (59,505)	$ -	

FLOYD COUNTY
FY 2023 BUDGET

EMERGENCY MANAGEMENT FUND - 207

	2021 Original Budget	2022 Original Budget	2023 Original Budget	% Change
Revenues				
Intergovernmental	$ 54,503	$ 38,895	$ 38,895	0.0%
Interest Earned	36	40	30	-25.0%
Total Revenues	54,539	38,935	38,925	0.0%
Expenditures				
Salaries and Benefits	131,759	133,150	214,040	60.8%
Other Operating Costs	56,606	53,490	56,110	4.9%
Payment to City of Rome Fire Fund	21,601	24,000	24,000	0.0%
Total Expenditures	209,967	210,640	294,150	39.6%
(Deficiency) of Revenues over Expenditures	(155,427)	(171,705)	(255,225)	48.6%
Other Financing Sources (Uses)				
Transfers In	156,260	118,735	255,225	115.0%
Transfers Out	(17,594)	-	-	N/A
Total Other Financing Sources (Uses)	138,666	118,735	255,225	115.0%
Net Change in Fund Balance	$ (16,761)	$ (52,970)	$ -	

FLOYD COUNTY
FY 2023 BUDGET

LAW LIBRARY FUND - 210

	2021 Actual	2022 Original Budget	2023 Original Budget	% Change
Revenues				
Charges for Services	$ 30,215	$ 30,000	$ 30,000	0.0%
Interest Earned	154	150	300	100.0%
Total Revenues	30,369	30,150	30,300	0.5%
Expenditures				
Other Operating Costs	63,330	40,400	38,965	-3.6%
Total Expenditures	63,330	40,400	38,965	-3.6%
Other Financing Sources (Uses)				
Transfers Out	-	-	-	N/A
Total Other Financing Sources (Uses)	-	-	-	N/A
Net Change in Fund Balance	$ (32,962)	$ (10,250)	$ (8,665)	

FLOYD COUNTY
FY 2023 BUDGET

SOLID WASTE FUND - 220

	2021 Actual	2022 Original Budget	2023 Orignal Budget	% Change
Revenues				
Taxes	$ 1,614,955	$ 1,653,280	$ 1,816,640	9.9%
Intergovernmental	-	-	-	N/A
Interest Earned	530	550	1,200	118.2%
Total Revenues	1,615,486	1,653,830	1,817,840	9.9%
Expenditures				
Salaries and Benefits	332,925	446,240	504,850	13.1%
Other Operating Costs	49,035	64,525	75,415	16.9%
Remote Site Operations	328,060	350,000	394,000	12.6%
Tipping Fees	375,673	370,000	420,000	13.5%
Total Expenditures	1,085,693	1,230,765	1,394,265	13.3%
Other Financing Sources (Uses)				
Transfers Out	(450,352)	(805,825)	(501,520)	-37.8%
Total Other Financing Sources (Uses)	(450,352)	(805,825)	(501,520)	-37.8%
Net Change in Fund Balance	$ 79,440	$ (382,760)	$ (77,945)	

FLOYD COUNTY
FY 2023 BUDGET

STADIUM MAINTENANCE FUND - 222

	2021 Actual	2022 Original Budget	2023 Original Budget	% Change
Revenues				
Interest Earned	$ 144	$ 140	$ 340	142.9%
Stadium	30,000	30,000	30,000	0.0%
Total Revenues	30,144	30,140	30,340	0.7%
Expenditures				
Repairs and Maintenance	169,323	207,275	187,555	-9.5%
Total Expenditures	169,323	207,275	187,555	-9.5%
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	$ (39,180)	$ (77,135)	$ (57,215)	

FLOYD COUNTY
FY 2023 BUDGET

SHERIFF SPECIAL REVENUE - 225

	2021 Actual	2022 Original Budget	2023 Original Budget	% Change
Revenues				
Miscellaneous	$ 47,098	$ 40,000	$ 40,000	0.0%
Total Revenues	47,098	40,000	40,000	0.0%
Expenditures				
Inmate Supplies, Equipment, etc.	46,597	40,000	40,000	0.0%
Total Expenditures	46,597	40,000	40,000	0.0%
Net Change in Fund Balance	$ 501	$ -	$ -	

FLOYD COUNTY
FY 2023 BUDGET

INMATE BENEFIT FUNDS - 226

	2021 Actual	2022 Original Budget	2023 Original Budget	% Change
Revenues				
Intergovernmental	$ 105	$ -	$ -	N/A
Charges for Services	619,732	612,000	612,000	0.0%
Interest	92	90	90	0.0%
Total Revenues	619,928	612,090	612,090	0.0%
Expenditures				
Inmate Supplies, Equipment, etc.	685,617	612,090	612,090	0.0%
Total Expenditures	685,617	612,090	612,090	0.0%
Net Change in Fund Balance	$ (65,688)	$ -	$ -	

FLOYD COUNTY
FY 2023 BUDGET

AMERICAN RESCUE PLAN ACT (ARPA) FUND - 231

	2021 Actual	2022 Original Budget	2023 Original Budget	% Change
Revenues				
Intergovernmental	$ 10,001,114	$ 9,566,040	$ 6,259,850	-34.6%
Interest Earned	5,820	20,000	30,000	50.0%
Total Revenues	10,006,934	9,586,040	6,289,850	-34.4%
Expenditures				
Premium Pay	-	1,400,000	-	-100.0%
ARPA Grant Match	-	6,700,000	-	-100.0%
Recreation Projects	-	15,000	250,000.00	1566.7%
Water & Sewer Projects	-	-	3,989,850	N/A
HVAC Project	-	-	1,000,000	N/A
Local Grant	-	1,000,000	1,000,000	0.0%
Professional Fees	1,114	-	50,000	N/A
Total Expenditures	1,114	9,115,000	6,289,850	-31.0%
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	$ 5,820	$ 471,040	$ -	

FLOYD COUNTY
FY 2023 BUDGET

1996 SPLOST - 310

	Original Budget	Cumulative Revised Budget	2021 Actual	2022 Original Budget	2023 Original Budget
Revenues					
SPLOST Taxes	$ 33,058,378	$ 36,640,660	$ -	$ -	$ -
Interest Earned	494,000	2,444,310	804	860	2,600
Miscellaneous Income	-	73,900	-	-	-
Total Revenues	**33,552,378**	**39,158,870**	**804**	**860**	**2,600**
Expenditures					
Capital outlay:					
Jail Expansion	20,298,378	20,439,500	-	-	-
Fire Stations	2,000,000	3,280,340	-	786,760	792,015
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**	**-**	**786,760**	**792,015**
Excess (Deficiency) of Revenues over Expenditures Before Other Financing Sources (Uses)	-	2,132,730	804	(785,900)	(789,415)
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	**$ -**	**$ -**	**$ 804**	**$ (785,900)**	**$ (789,415)**

FLOYD COUNTY
FY 2023 BUDGET

2003 SPLOST - 314

	Original Budget	Cumulative Revised Budget	2021 Actual	2022 Original Budget	2023 Original Budget
Revenues					
Special Purpose Sales Tax	$ 26,900,000	$ 30,651,000	$ -	$ -	$ -
Interest Earned	150,000	1,093,615	3,788	4,000	4,000
Total Revenues	**27,050,000**	**31,744,615**	**3,788**	**4,000**	**4,000**
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	-	241,800	243,585
Chulio Road Right-of-Way	300,000	1,411,315	-	241,800	243,585
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**	**-**	**483,600**	**487,170**
Other Financing Sources (Uses)					
Bond Proceeds	9,500,000	9,628,000	-	-	-
Bond Costs	(101,958)	(101,960)	-	-	-
Transfer to General Fund	-	(2,000,000)	-	-	-
Transfer to Capital Projects Fund	-	(193,000)	-	-	-
Transfer to Debt Service Fund	(10,122,806)	(10,570,175)	-	-	-
Total Other Financing Sources (Uses)	**(724,764)**	**(3,237,135)**	**-**	**-**	**-**
Excess (Deficiency) of Revenues over Expenditures	**$ (101,958)**	**$ -**	**$ 3,788**	**$ (479,600)**	**$ (483,170)**

FLOYD COUNTY
FY 2023 BUDGET

2013 SPLOST - 318

	Original Projects Budget	Cumulative Revised Budget	2021 Actual	2022 Original Budget	2023 Original Budget
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	-	-	-	-	-
Miscellaneous	-	565,830	-	-	-
Interest Earned	-	-	11,440	12,000	25,000
Total Revenues	**64,978,000**	**68,813,125**	**11,440**	**12,000**	**25,000**
Expenditures:					
Floyd County					
Jail Improvements	1,900,000	1,904,500	-	-	-
County Building Improvements	1,700,000	1,819,640	16,254	57,000	40,000
County Case Management Software	500,000	500,000	48,000	326,065	230,065
Barron Road and Calhoun Road Improvements	130,000	141,780	-	-	-
County Public Safety Range/Special Ops	900,000	910,620	23,767	15,485	-
County Infrastructure Improvements	1,400,000	1,962,305	7,755	409,125	454,635
Animal Control Facility	5,700,000	5,722,370	-	-	-
Airport Runway Extension	5,761,000	5,931,000	1,521,455	4,570,375	4,430,215
Forum Upgrades	1,400,000	1,621,550	9,048	113,105	70,155
Jail Medical/Mental Health Facility Expansion	2,200,000	2,200,000	-	-	-
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	4,600,512	4,244,250	-
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	2,691,000	-	-	-
Administrative Fees	-	10,000	-	5,000	-
Total Expenditures	**64,978,000**	**67,981,425**	**6,226,790**	**9,829,050**	**5,313,715**
Excess (Deficiency) of Revenues over Expenditures	**$ -**	**$ 831,700**	**$ (6,215,350)**	**$ (9,817,050)**	**$ (5,288,715)**

FLOYD COUNTY
FY 2023 BUDGET

2017 SPLOST - 319

	Original Projects Budget	Cumulative Revised Budget	2021 Actual	2022 Original Budget	2023 Original Budget
Revenues:					
Tax Collections					
Intergovernmental					
Floyd County	$ (41,384,320)	$ (45,215,025)	$ (12,217,110)	$ (11,949,330)	(21,823,390)
City of Rome	(21,216,360)	(22,516,360)	(6,261,384)	(6,125,920)	(420,000)
City of Cave Spring	(1,281,000)	(1,281,000)	(378,964)	(370,760)	-
Miscellaneous	-	-	-	-	-
Interest Earned	-	-	(16,410)	(15,000)	(125,000)
Total Revenues	**(63,881,680)**	**(69,012,385)**	**(18,873,867)**	**(18,461,010)**	**(22,368,390)**
Expenditures:					
Floyd County					
Ag Center	8,000,000	8,000,000	-	500,000	4,000,000
E-911 Upgrade/Renovation	257,000	739,950	-	650,000	25,000
Prison System Security Upgrade	2,705,000	2,705,000	190,697	2,317,155	1,927,880
Historic Courthouse Renovation/Judicial Improvements	5,000,000	5,000,000	-	500,000	2,500,000
Paving, Infrastructure, & Bridges	4,500,000	5,012,480	511,690	425,000	1,812,480
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	3,196,790	25,000	-
Capital Equipment/Vehicle Fund	3,400,000	5,451,850	992,404	2,557,330	5,331,535
Public Works Facilities Building	2,450,000	2,450,000	-	100,000	100,000
Airport Corporate Hangar Construction	899,210	1,131,000	-	1,788,000	1,131,000
Stadium Improvements	2,000,000	2,142,640	1,374,978	115,550	500,000
Public Safety Technology Upgrades	415,170	415,170	64,849	151,360	28,800
Recreation	1,046,600	1,046,600	308,916	404,600	213,500
Blueways	518,140	518,140	-	-	-
Real Estate & Infrastructure for Economic Development	1,555,000	1,555,000	-	1,000,000	-
Silver Creek Trail Extension	590,000	590,000	-	500,000	500,000
Special Operations Equipment	248,200	248,200	98,863	46,990	-
Administrative Fees	100,000	100,000	893	5,000	5,000
Intergovernmental- City of Rome	21,216,360	22,516,360	6,325,964	6,125,920	420,000
Intergovernmental- City of Cave Spring	1,281,000	1,281,000	378,964	370,760	-
Other Financing Sources (Uses)					
Transfers Out	-	-	-	-	(264,850)
Total Other Financing Sources (Uses)	-	-	-	-	(264,850)
Total Expenditures	**63,881,680**	**69,012,385**	**13,445,007**	**20,082,665**	**21,260,045**
Excess (Deficiency) of Revenues over Expenditures	**$ -**	**$ -**	**$ 5,428,861**	**$ (1,621,655)**	**1,108,345**

FLOYD COUNTY
FY 2023 BUDGET

CAPITAL FUND - 330

		2021 Actual		2022 Original Budget		2023 Original Budget
Appropriation of Jail Surcharge Funds		$ -		$ 178,000		$ 263,500
Appropriation of Fund Balance		547,114		864,215		593,490
Revenues:						
Interest Earned		38,036		-		-
Transfer from Debt Service		81,182		158,270		191,740
Transfer from Emergency Management		17,594		-		-
Transfer from Solid Waste		-		250,000		-
Transfer from 2017 SPLOST-Airport Infrastructure		-		-		264,850
Transfer from Airport		-		-		478,000
Transfer from Recycling Fund		-		100,000		-
Sheriff - Inmate Benefit Funds		16,277		-		-
Transfer from General Fund		703,288		1,884,300		605,505
Total Revenues and Appropriation of Jail Surcharge Funds		**$ 1,403,490**		**$ 3,434,785**		**$ 2,397,085**
Expenditures:						
Sheriff						
1 -Hobart HCN450-61-4 vertical food processor	**IBF**	16,277		-		-
4 - Ford Explorer Interceptor SUVs		-	**CF**	140,000		-
9 - Vehicle upfittings		-	**CF**	46,000		-
2 - Unimac washers		-		57,680		-
2 - Unimac dryers		-		36,050		-
2 - Tankless water heaters		-		50,000		-
Locking controls		-		88,605		88,605
1 - Hobart HL 300-4STD kitchen mixer		-		11,825		-
1 - Core Switch		-		-	**JS**	22,000
1 - Vulcan VG40-NAT Manual Tilt Braising Pan/Skillet		-		-	**JS**	36,000
2 - Vulcan Natural Gas Double Deck Full Size Gas Convection Oven		-		-	**JS**	30,000
1 - Vulcan 48s-8BN Endurance Natural Gas 8 Burner 48" Range		-		-	**JS**	16,000
1 - Tankless Water Heater		-		-	**JS**	18,000
1 - Sniper Rifle		-		-	**JS**	10,000
		16,277		430,160		220,605
County Police						
2020 JAG Revenue		(2,866)		-		-
2020 JAG Expense		2,865		-		-
		(1)		-		-
2023 JAG Revenue		-		-		(14,545)
2023 JAG Expense		-		-		14,545
		-		-		-
00089-3-2020 GEMA/HS Revenue		(730)		(1,625)		-
00089-3-2020 GEMA/HS		730		1,625		-
		-		-		-
00089-14-2020 GEMA/HS Revenue		(36,816)		-		-
00089-14-2020 GEMA/HS		36,816		-		-
		-		-		-
00089-27-2020 GEMA/HS Revenue		(474)		(2,210)		-
00089-27-2020 GEMA/HS		474		2,210		-
		-		-		-
00089-49-2020 GEMA/HS Revenue		(2,325)		(24,400)		-
00089-49-2020 GEMA/HS		2,325		24,400		-
		-		-		-
EOD K-9 Grant Revenue		-		-		(3,000)
EOD K-9 Grant #37		-		-		3,000
		-		-		-

FLOYD COUNTY
FY 2023 BUDGET

CAPITAL FUND - 330

	2021 Actual		2022 Original Budget		2023 Original Budget
County Police (cont'd)					
SWAT Grant Revenue	$ -		$ -		$ (50,000)
SWAT Grant #56	-		-		50,000
	-		-		-
00080-8-2021 GEMA/HS Revenue	-		(8,500)		-
00080-8-2021 GEMA/HS	-		8,500		-
	-		-		-
00080-15-2021 GEMA/HS Revenue	-		(38,750)		-
00080-15-2021 GEMA/HS	-		38,750		-
	-		-		-
Prison					
1 - Washing machine	-	**JS**	22,000		-
Replace kitchen steam kettle	-	**JS**	25,000		-
Replace detail tractor	-	**JS**	85,000		-
Replace Power Terrain/Grasshopper diesel zero turn mower	-	**JS**	18,000		-
Replace kitchen heating and refrigeration unit	-	**JS**	28,000		-
Replace commercial dryer, 2022 carryover	-		14,000	**FB**	14,000
Replace 1 HVAC unit, 2022 carryover	-		-	**FB**	17,240
1 - Replacement of kitchen heating and refrigeration unit	-		-	**JS**	28,000
2 - Daiken HVAC units, replace as many as possible with funds	-		-	**JS**	28,000
1- Replacement of batwing mowing deck	-		-	**JS**	17,000
Replacement of kitchen ice machine/hot boxes	-		-	**JS**	28,000
Replacement of administrative office carpet	-		-		20,000
Replacement of administrative office furniture	-		-		50,000
Replacement of the onsite repeater for all handheld radio communications	-		-	**JS**	13,500
Outside weapons locker	-		-	**JS**	17,000
	-		192,000		232,740
Clerk of Superior Court					
Real estate deed book shelving, 2022 carryover	-		25,000	**FB**	28,000
	-		25,000		28,000
Coroner					
Truck with Camper Shell	34,378		-		-
	34,378		-		-
Board of Registrars					
Elections Move	16,276		-		-
	16,276		-		-
Facilities Management					
GMA Leasepool proceeds	-		-		-
LED conversion for Judicial building	240,579		-		-
	240,579		-		-
Airport gate repairs	32,326		-		-
Judicial building repairs	-		-		-
Judicial Building ADA compliance, 2021 carryover	-		40,000		-
Administration building back alley	-		10,000		-
Recycling LED lighting and additional power circuits	-		20,000		-
Replace roof on Administration building loading dock	-		40,000		-
Courtroom D renovation with ADA changes	-		30,000		35,000
Spray foam insulation in Administration building	-		35,000		-
Flooring in multiple buildings	-		20,000		-
Paint in multiple buildings	-		15,000		-
Door card readers in multiple buildings	-		20,000		-
Pressure wash multiple buildings	-		20,000		-
Renovate Airport kitchen, bathrooms, and common area	-		30,000		-
Morgue cooler condenser	-		15,000		-
E911 generator	-		-	**FB**	40,000
Airport kitchen and common area renovation	-		-		30,000
Administration building attic insulation	-		-	**FB**	35,000
Add card readers to doors	-		-	**FB**	10,000

FLOYD COUNTY
FY 2023 BUDGET

CAPITAL FUND - 330

		2021 Actual		2022 Original Budget		2023 Original Budget
Facilities Management (cont'd)						
Replace worn out flooring		$ -		$ -	FB	$ 20,000
Pressure wash building exterior		-		-	FB	20,000
Repaint areas in County buildings		-		-	FB	15,000
Future MR/R grant for Library		-		10,000		25,000
Paint inside GNTC avionics building		-		-		30,000
		272,905		305,000		260,000
GMA Leasepool		-	LP	(165,000)	LP	(167,385)
LED lighting at Health Department		-	LP	165,000	LP	167,385
		-		-		-
GMA Leasepool		-		-	LP	(60,000)
LED lighting at GNTC avionics building		-		-	LP	60,000
		-		-		-
Public Works						
Paving						
2020 Revenue		-		-		-
2020 LMIG Paving	FB	343,313		-		-
2020 LMIG Paving - Off System Safety		119,226		-		-
2021 Revenue		(1,303,540)		-		-
2021 LMIG Paving		481,337	FB	369,250	FB	71,880
2022 LMIG Revenue		-		(1,219,630)		-
2022 LMIG Paving		-		1,219,630		-
2023 LMIG Revenue		-		-		(1,242,055)
2023 LMIG Paving		-		-		1,242,055
Excess LMIG Road Improvements	FB	44,569	FB	256,445	FB	205,935
Chubb Road - GDOT #S015457		-		(262,900)		(262,900)
Chubb Road - Excess LMIG Road Improvements		6,100		375,000		50,000
		6,100	FB	112,100	FB	(212,900)
Hall Road - GDOT #0017946		(75,000)		(10,000)		-
Hall Road - Excess LMIG Road Improvements		164,927		10,000		-
		89,927	FB	-		-
Prep and paving		33,668		75,000		75,000
		(185,400)		812,795		139,915
Drainage		-		10,000		10,000
		-		10,000		10,000
Tax Commissioner						
Upgrade to VCS web version		-		-		38,100
		-		-		38,100
Superior Court						
Replace evidence presentation system		-		15,000		-
		-		15,000		-
County Clerk						
New website (Year 1 of 4 contract)		10,000		-		-
New website (Year 2 of 4 contract)		-		10,000		-
New website (Year 3 of 4 contract)		-		-		10,000
		10,000		10,000		10,000
Information Technology						
Fiber installation at Airport		-		95,000		-
Office 365 - Option 1		-		33,520		-
		-		128,520		-
Computer lease		121,212		160,000		160,000
		121,212		160,000		160,000
CJIS						
Data exchange		-		20,000		-
		-		20,000		-

FLOYD COUNTY
FY 2023 BUDGET

CAPITAL FUND - 330

		2021 Actual	2022 Original Budget		2023 Original Budget
Communications					
Microwave Tx/RX replacement, 3 towers/4 paths		$ -	$ 219,335	FB	$ 219,335
		-	219,335		219,335
Emergency Management					
Mobile sign board		17,594	-		-
		17,594	-		-
Solid Waste					
New remote site		-	250,000		-
Remote site improvements		-	-	FB	100,000
		-	250,000		100,000
Airport					
North Perimeter Fencing - 90/10					
Federal Revenue		(15,145)	(57,320)		-
Design		15,145	42,175		-
		-	(15,145)		-
North Perimeter Fencing - 75/25					
Federal Revenue		-	(140,540)		-
State Revenue		(5,160)	(512,825)		-
Construction		6,880	823,560		-
	FB/A	1,720	170,195		-
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 (first group of 11 parcels)		-	300,000		-
		-	15,000		-
Taxiway B rehabilitation & overlay (East of 1/10)					
Design		-	66,000		-
		-	66,000		-
Hangar Roof	FB	50,145	-		-
T Hanger Paving	FB	12,200	-		-
		62,345	-		-
Partial parallel taxiway B relocation including hangar area access taxiways - 90/10					
Federal Revenue		-	(185,400)		-
Design		-	206,000		-
		-	20,600		-
Preservation of existing apron pavements					
Design		-	30,000		-
		-	30,000		-
Building 700 upgrades - Tiger Flight/Museum		-	30,000	AP	30,000
Mitigate On-Airport Obstructions - Rwy 7 & 25 Approaches					
State Revenue		-	-		(333,750)
Design		-	-		65,000
Construction		-	-		445,000
		-	-		176,250
Mitigate On-Airport Obstructions - Rwy 1 & 19 Approaches					
Federal Revenue - Construction		-	-		(293,250)
State Revenue - Construction		-	-		(91,500)
Design Revenue		-	-		(58,500)
Design		-	-		65,000
Construction		-	-		405,000
		-	-		26,750

FLOYD COUNTY
FY 2023 BUDGET

CAPITAL FUND - 330

	2021 Actual	2022 Original Budget		2023 Original Budget
Airport (cont'd)				
Acquire Easements & Mitigate Obstructions (EA & Design) - Rwy 7 Approach (Group 1)	$ -	$ -	**AP**	$ 138,000
Rehabilitate Rwy 1 &19 Edge Lighting, Signage, PAPIs and REILs				
Federal - Construction Revenue (90%)	-	-		(679,500)
State - Construction Revenue (5%)	-	-		(37,750)
Design Revenue	-	-		(65,700)
Design	-	-		73,000
Construction	-	-		755,000
	-	-		45,050
Mitigate Obstructions (EA & Design) - Rwy 1 Approach (Group 1)				
Design Revenue (90%)	-	-		(151,200)
Design	-	-		168,000
	-	-		16,800
Expand West T-Hangar Area Sitework (Design)	-	-	**AP**	82,000
Taxiway B rehabilitation & overlay (East)				
Design	-	-	**AP**	81,000
Terminal Building Improvements				
Federal Revenue (90%)	-	-		-
Design	-	-		147,000
	-	-	**AP**	147,000
Recycling				
Fork lift with clamp	-	60,000		-
2 - Side dump trailers	-	40,000		-
	-	100,000		-
Animal Control				
Repair & replace outside fencing	-	10,000	**FB**	10,000
	-	10,000		10,000
Redmond Trail				
GDOT grant	(151,873)	(670,520)		-
City of Rome	(13,713)	(70,180)		-
TRED	(25,000)	-		-
Project cost	190,585	797,600		-
	-	56,900		-
Current Year Lease Purchase Payments	-	158,270		191,740
Transfer to Rome/Floyd Parks and Recreation Capital	-	218,655		33,800
Total Expenditures	**$ 607,885**	**$ 3,454,785**		**$ 2,397,085**

FLOYD COUNTY
FY 2023 BUDGET

WATER CAPITAL FUND

	2021 Actual	2022 Original Budget	2023 Original Budget
Revenues:			
R & E Funds	$ 178,055	$ 6,449,020	$ 8,131,545
Operating Funds	15,276	-	336,000
Total Revenues	**$ 193,331**	**$ 6,449,020**	**$ 8,467,545**
Expenditures:			
2021 Projects- Administration			
Hydraulic modeling system	-	-	-
2021 Projects- Distribution			
Water main replacement	36,500	-	-
Water tank maintenance	-	-	-
Big Texas Valley Road	-	-	-
Water pumps and pump houses	104,721	-	-
Large meter testing	34,998	-	-
Bells Ferry Pump	1,835		
Kingston well upgrade	-	-	-
SCADA system phase II	-	-	-
Hwy 53 water line upgrade	-	-	-
2021 Projects- Treatment			
Plant filtering system	-	-	-
	178,055	-	-
2022 Projects- Administration			
GPS mapping system	-	36,000	-
2022 Projects- Distribution			
Water main replacement	-	500,000	-
Water tank maintenance	-	350,000	-
Big Texas Valley Road	-	2,700,000	-
Water pumps and pump houses	-	175,000	-
Large meter testing	-	50,000	-
Biddy Road test well	-	118,020	-
Hwy 53 water line upgrade	-	1,000,000	-
Huffaker Road and Hwy 100 Phase II	-	1,130,000	-
2022 Projects- Treatment			
Chemical conversion/engineering	-	390,000	-
	-	6,449,020	-

FLOYD COUNTY
FY 2023 BUDGET

WATER CAPITAL FUND

	2021 Actual	2022 Original Budget	2023 Original Budget
2023 Projects- Distribution			
Water main replacement	$ -	$ -	$ 500,000
Water tank maintenance	-	-	350,000
Big Texas Valley Road	-	-	1,100,000
Water pumps and pump houses	-	-	200,000
Large meter testing	-	-	50,000
Biddy Road test well	-	-	2,500,000
Hwy 53 water line upgrade	-	-	1,000,000
UWS future projects contract	-	-	839,260
Meter change out/replacement program (year 2 of 8)	-	-	500,000
2022 Projects- Treatment			
Filter replacement chemical conversion	-	-	1,000,000
Fulton Well software and hardware conversion	-	-	92,285
	-	-	8,131,545
2021 Equipment- Administration			
Tyler Detect server	-	-	-
2021 Equipment- Distribution			
Replace 2008 Ford F750 #51WD	-	-	-
Replace mini excavator unit #35	8,138	-	-
Replace mini excavator unit #36	7,138	-	-
Industrial shelves	-	-	-
	15,276	-	-
2022 Equipment- Distribution			
Replace 2014 Toyota Tacoma #352WD	-	35,000	-
Replace 2008 Ford F750 dump truck #71WD	-	75,000	-
2 - Mini excavators and trailers	-	20,000	-
Replace 2014 Ford F250 #350WD	-	75,000	-
Replace 2013 skid steer loader #26WD	-	75,000	-
2 - Mobile generators	-	130,000	-
2023 Equipment- Distribution			
Mini excavator and trailers (2)	-	-	20,000
E60 bobcat mini excavator with trailer	-	-	106,000
F600 or equivalent service truck	-	-	100,000
F600 or equivalent service truck	-	-	100,000
Replace bobcat T770 skid steer	-	-	10,000
	-	-	336,000
Total Expenditures	**$ 193,331**	**$ 6,449,020**	**$ 8,467,545**

FLOYD COUNTY
FY 2023 BUDGET

RECREATION CAPITAL - 532

	2021 Actual	2022 Original Budget	2023 Original Budget
Revenues			
Interest Earned	$ 44	$ -	$ -
City Capital Improvements-City of Rome	-	49,210	-
City Capital Improvements-Cave Spring	-	440	-
County Capital Improvements	-	218,655	33,800
Transfer from Scholarship Fund	-	-	100,000
Total Revenues	44	268,305	133,800
Expenditures			
City Projects			
City Capital	-	-	-
Total City Projects	-	-	-
County Projects			
County Capital	-	268,305	133,800
Total County Projects	-	268,305	133,800
Total Expenditures	-	268,305	133,800
Net Change in Fund Balance	$ 44	$ -	$ -

FLOYD COUNTY
FY 2023 BUDGET

DEBT SERVICE FUND - 400

	2021 Actual	2022 Original Budget	2023 Original Budget
Revenues:			
Transfer from General Fund:			
Lease Purchases	$ 81,182	$ 168,025	$ 220,740
Parking Deck	265,465	263,165	200,400
Economic Development Property	606,850	-	-
Other	-	-	1,125
Intergovernmental:			
City of Rome Forum Parking Deck	-	263,165	-
GNTC	-	74,000	-
Development Authority of Floyd County	34,128	-	-
Rome/Floyd Development Authority	34,128	-	-
Federal 8030CP Payments	22,989	-	-
Interest Income	84	-	-
Total Revenues and Transfers From Other Funds	**$ 1,044,826**	**$ 768,355**	**$ 422,265**
Expenditures:			
Avionics Project:			
Series A Bond (GNTC) - Principal	$ -	$ 31,585	$ -
Series A Bond (GNTC) - Interest	-	42,160	-
	-	73,745	-
Forum Parking Deck Project:			
County's Portion - Principal	175,000	180,000	140,150
County's Portion - Interest	88,090	82,765	59,850
Administrative Fees	403	400	400
	263,493	263,165	200,400
City's Portion - Principal	-	180,000	-
City's Portion - Interest	-	82,765	-
Administrative Fees	-	400	-
	-	263,165	-
Economic Development Property:			
Principal	620,000	-	-
Interest	78,095	-	-
	698,095	-	-
GMA Lease Purchases			
Swap Payments	8,219	8,630	29,000
	8,219	8,630	29,000
All Other	841	1,125	1,125
Transfer to Capital Projects Fund	81,182	158,270	191,740
Total Expenditures	**$ 1,051,830**	**$ 768,100**	**$ 422,265**

FLOYD COUNTY
FY 2023 BUDGET

WATER FUND - 500

	2021 Actual	2022 Original Budget	2023 Original Budget	% Change
Operating Revenues				
Charges for Services	$ 7,573,908	$ 7,581,000	$ 8,026,000	5.9%
Rental Fees	11,544	12,600	12,600	0.0%
Miscellaneous	45,466	40,000	40,000	0.0%
Total Operating Revenues	7,630,918	7,633,600	8,078,600	5.8%
Operating Expenses				
Water Administration				
Salaries and Benefits	679,530	774,860	795,330	2.6%
Supplies and Other Expenses	332,964	386,485	402,365	4.1%
Equipment	-	18,000	39,850	121.4%
Depreciation	24,886	25,210	25,210	0.0%
	1,037,380	1,204,555	1,262,755	4.8%
Water Distribution				
Salaries and Benefits	771,844	983,760	1,158,530	17.8%
Supplies and Other Expenses	402,755	581,975	708,900	21.8%
Equipment	14,728	43,635	30,425	-30.3%
Purchased Water	922,312	1,000,000	1,300,000	30.0%
Water Meters	226,850	500,000	500,000	0.0%
Utilities	343,187	346,000	370,000	6.9%
Depreciation	1,520,837	1,478,280	1,658,360	12.2%
	4,202,514	4,933,650	5,726,215	16.1%
Water Treatment Plant				
Salaries and Benefits	408,103	490,780	498,590	1.6%
Supplies and Other Expenses	156,646	197,065	251,660	27.7%
Equipment	36,571	23,045	22,900	-0.6%
Utilities	67,643	68,000	72,000	5.9%
Depreciation	71,275	146,245	64,305	-56.0%
	740,238	925,135	909,455	-1.7%
Total Operating Expenses	5,980,132	7,063,340	7,898,425	11.8%
Operating Income (Loss)	1,650,786	570,260	180,175	-68.4%
Non-Operating Income (Loss)				
Interest and Fiscal Charges	(160,354)	(144,825)	(128,670)	-11.2%
Amortization of Bond Costs	69,109	69,110	53,700	-22.3%
Intergovernmental	-	-	-	N/A
Interest Earned	15,517	70,000	34,000	-51.4%
Transfer to General Fund	(364,160)	(2,369,690)	(1,889,750)	-20.3%
Total Non-Operating Income (Loss)	(439,888)	(2,375,405)	(1,930,720)	-18.7%
Income (Loss) Before Capital Contributions	1,210,898	(1,805,145)	(1,750,545)	-3.0%
Change in Net Assets	$ 1,210,898	$ (1,805,145)	$ (1,750,545)	

FLOYD COUNTY
FY 2023 BUDGET

AIRPORT FUND - 505

	2021 Actual	2022 Original Budget	2023 Original Budget	% Change
Operating Revenues				
Intergovernmental	$ 23,000	$ -	$ -	N/A
Charges for Services	1,576	5,000	2,000	-60.0%
Fuel Sales	1,283,815	845,500	1,270,500	50.3%
Rental Fees	282,445	289,225	294,360	1.8%
Miscellaneous	36,235	22,000	22,000	0.0%
Total Operating Revenues	1,627,072	1,161,725	1,588,860	36.8%
Operating Expenses				
Salaries and Benefits	306,552	354,385	365,880	3.2%
Supplies and Other Expenses	207,659	297,500	310,870	4.5%
Utilities	62,568	65,000	65,000	0.0%
Equipment/Air Show	43,415	50,000	50,000	0.0%
Depreciation	644,856	980,420	1,133,070	15.6%
Cost of Goods Sold	825,125	597,065	992,600	66.2%
Total Operating Expenses	2,090,173	2,344,370	2,917,420	24.4%
Operating Income (Loss)	(463,101)	(1,182,645)	(1,328,560)	12.3%
Non-Operating Income (Loss)				
Interest Earned	359	315	1,200	281.0%
Transfers Out	(58,390)	(62,410)	(540,220)	765.6%
Total Non-Operating Income (Loss)	(58,031)	(62,095)	(539,020)	768.1%
Income (Loss) Before Capital Contributions	(521,132)	(1,244,740)	(1,867,580)	50.0%
Capital contributions	80,762	-	-	N/A
Change in Net Assets	$ (440,370)	$ (1,244,740)	$ (1,867,580)	

FLOYD COUNTY
FY 2023 BUDGET

FORUM FUND - 510

	2021 Actual	2022 Original Budget	2023 Original Budget	% Change
Revenues				
Intergovernmental	$ 83,278	$ 68,000	$ -	-18.3%
Charges for Services	1,029	-	-	-100.0%
Rental Fees	-	-	-	N/A
Interest Earned	15	20	90	32.0%
Miscellaneous	-	-	-	N/A
Total Revenues	84,323	68,020	90	-19.3%
Expenses				
Salaries and Benefits	178,244	137,890	115,000	-22.6%
Supplies and Other Expenses	70,585	143,435	144,550	103.2%
Equipment/Renovations	3,201	-	-	-100.0%
Depreciation	349,967	341,370	329,230	-2.5%
Utilities	169,427	168,500	182,300	-0.5%
Total Expenses	771,424	791,195	771,080	2.6%
(Deficiency) of Revenues over Expenses	(687,102)	(723,175)	(770,990)	5.3%
Other Financing Sources (Uses)				
Transfers In	372,072	275,000	441,760	-26.1%
Transfers Out	(7,368)	-	-	-100.0%
Total Other Financing Sources (Uses)	364,704	275,000	441,760	-24.6%
Income (Loss) Before Capital Contributions	(322,398)	(448,175)	(329,230)	39.0%
Capital contributions	-	-	-	N/A
Change in Net Assets	$ (322,398)	$ (448,175)	$ (329,230)	

FLOYD COUNTY
FY 2023 BUDGET

AGRICULTURE CENTER FUND - 511

	2021 Actual	2022 Original Budget	2023 Original Budget	% Change
Revenues				
Charges for Services	$ -	$ -	$ -	N/A
Rental Fees	-	-	-	N/A
Interest Earned	-	-	-	N/A
Miscellaneous	-	-	-	N/A
Total Revenues	-	-	-	N/A
Expenses				
Salaries and Benefits	-	-	53,830	N/A
Supplies and Other Expenses	-	-	-	N/A
Equipment	-	-	-	N/A
Depreciation	-	-	-	N/A
Utilities	-	-	-	N/A
Total Expenses	-	-	53,830	N/A
(Deficiency) of Revenues over Expenses	-	-	(53,830)	N/A
Other Financing Sources (Uses)				
Transfers In	-	-	-	N/A
Total Other Financing Sources (Uses)	-	-	-	N/A
Change in Net Assets	$ -	$ -	$ (53,830)	

FLOYD COUNTY
FY 2023 BUDGET

RECYCLING FUND - 515

	2021 Actual	2022 Original Budget	2023 Original Budget	% Change
Revenues				
Intergovernmental				
Solid Waste Commission	$ 86,651	$ 100,000	$ 120,000	20.0%
City of Rome	50,352	155,825	101,520	-34.8%
Landfill-Recycle	50,352	155,825	101,520	-34.8%
Interest Earned	22	20	100	400.0%
Charges for Services	258,820	120,000	200,000	66.7%
Total Revenues	446,198	531,670	523,140	-1.6%
Expenses:				
Salaries and Benefits	282,130	328,840	356,600	8.4%
Supplies and Other Expenses	112,656	143,940	160,940	11.8%
Equipment	6,790	7,000	4,000	-42.9%
Depreciation	133,406	133,405	163,785	22.8%
Utilities	36,172	48,000	36,000	-25.0%
Total Expenses	571,154	661,185	721,325	9.1%
Debt Service-Interest:				
Interest Expense-Capital Lease	(11,373)	(11,045)	(10,450)	-5.4%
Total Debt Service-Interest	(11,373)	(11,045)	(10,450)	-5.4%
Other Financing Sources (Uses)				
Transfers In	50,352	155,825	101,520	-34.8%
Transfers Out	(47,430)	(148,670)	(56,670)	-61.9%
Gain/ Loss on Sales of Fixed Assets	-	-	-	N/A
Total Other Financing Sources (Uses)	2,922	7,155	44,850	526.8%
Income (Loss) Before Capital Contributions	(133,406)	(133,405)	(163,785)	22.8%
Capital contributions	-	-	-	N/A
Change in Net Assets	$ (133,406)	$ (133,405)	$ (163,785)	

FLOYD COUNTY
FY 2023 BUDGET

ANIMAL CONTROL FUND - 520

	2021 Actual	2022 Original Budget	2023 Original Budget	% Change
Revenues				
Intergovernmental	$ -	$ -	$ -	N/A
Charges for Services	5,576	5,000	9,000	80.0%
Fines	-	-	-	N/A
Interest Earned	41	50	90	80.0%
Grants	-	-	-	N/A
Donations	40,205	50,000	40,000	-20.0%
Miscellaneous	9,634	750	600	-20.0%
Total Revenues	55,455	55,800	49,690	-10.9%
Expenditures				
Salaries and Benefits	792,856	864,970	988,030	14.2%
Other Operating Costs	354,161	290,030	414,605	43.0%
Total Expenditures	1,147,018	1,155,000	1,402,635	21.4%
(Deficiency) of Revenues over Expenditures	(1,091,562)	(1,099,200)	(1,352,945)	23.1%
Other Financing Sources (Uses)				
Transfers In	1,091,495	1,099,200	1,352,945	23.1%
Transfers Out	-	-	-	N/A
Gain/ Loss on Sales of Fixed Assets	-	-	-	N/A
Total Other Financing Sources (Uses)	1,091,495	1,099,200	1,352,945	23.1%
Net Change in Fund Balance	$ (67)	$ -	$ -	

FLOYD COUNTY
FY 2023 BUDGET

ROME FLOYD PARKS AND RECREATION - 530

	2021 Actual	2022 Original Budget	2023 Original Budget	% Change
Revenues				
Disaster Recovery	$ -	$ -	$ -	N/A
Miscellaneous Revenues	3,845	3,560	4,575	28.5%
Contingency	-	30,000	30,000	0.0%
Administration	18,912	15,000	10,500	-30.0%
Swimming Pool	41,247	53,700	41,700	-22.3%
Other Programs	109,891	119,000	136,100	14.4%
Gymnastics	281,397	315,945	372,950	18.0%
Special Populations Services	38,489	53,300	42,050	-21.1%
Concessions	187,279	186,000	182,000	-2.2%
Coosa River Trading Post	202,551	187,000	196,850	5.3%
Etowah Park Golf Practice	7,311	7,200	7,300	1.4%
Youth Athletics	213,402	199,700	274,200	37.3%
Adult Athletics	9,240	16,320	19,290	18.2%
Scoreboards	5,000	5,000	8,000	60.0%
Recreation Centers	76,091	92,250	80,850	-12.4%
Parks & Recreation Services	105,380	98,500	109,250	10.9%
Total Revenues	1,300,035	1,382,475	1,515,615	9.6%
Expenditures				
Administrative Operations	1,231,032	1,422,280	1,408,915	-0.9%
Contingency	-	30,000	30,000	0.0%
Swimming Pool	55,845	70,055	70,170	0.2%
Other Programs	64,569	75,500	84,250	11.6%
Gymnastics	265,061	269,150	307,790	14.4%
Special Populations Services	23,556	43,855	41,425	-5.5%
Concessions	162,878	195,390	182,800	-6.4%
Coosa River Trading Post	123,805	140,905	143,250	1.7%
Sports Division Administration	152,304	138,810	146,360	5.4%
Youth Athletics	184,683	189,065	193,670	2.4%
Adult Athletics	12,682	16,415	21,415	30.5%
Scoreboards	-	2,000	2,000	0.0%
Recreation Centers	158,408	186,630	189,755	1.7%
Recreation Services Administration	98,917	208,450	247,160	18.6%
Parks & Recreation Services	992,209	1,078,840	1,237,610	14.7%
Buildings	73,012	73,200	70,000	-4.4%
Shop	105,709	100,920	142,810	41.5%
Total Expenditures	3,704,670	4,241,465	4,519,380	6.6%
Excess (Deficiency) of Revenues over Expenditures	(2,404,635)	(2,858,990)	(3,003,765)	5.1%
Other Financing Sources (Uses)				
Transfers In	2,646,541	2,858,990	3,003,765	5.1%
Transfers Out	-	-	-	N/A
Total Other Financing Sources (Uses)	2,646,541	2,858,990	3,003,765	5.1%
Net Change in Fund Balance	$ 241,906	$ -	$ -	

FLOYD COUNTY
FY 2023 BUDGET

RECREATION SPECIAL PROJECTS - 534

	2021 Actual	2022 Original Budget	2023 Original Budget	% Change
534924 Rec- Hall of Fame				
Revenues:	$ 9,290	$ 16,000	$ 17,500	9.4%
Expenditures:	7,877	16,300	16,600	1.8%
Total Rec- Hall of Fame	1,412	(300)	900	-400.0%
534928 Senior Promotions Council				
Revenues:	-	11,500	11,500	0.0%
Expenditures:	-	11,500	11,500	0.0%
Total Rec- Senior Promo Council	-	-	-	N/A
Net Change in Fund Balance	$ 1,412	$ (300)	$ 900	

FLOYD COUNTY
FY 2023 BUDGET

HEALTH INSURANCE FUND - 600

	2021 Actual	2022 Original Budget	2023 Original Budget	% Change
Revenues				
Contributions:				
Floyd County	$ 6,737,671	$ 8,951,210	$ 8,287,270	32.9%
County Employees	1,863,231	1,837,755	1,855,320	-1.4%
Retirees	10,815	100,000	90,000	824.6%
Premiums Paid by Others	30,212	20,000	20,000	-33.8%
Premiums Paid by Others-RFCDA	36,225	29,025	50,000	N/A
Intergovernmental	-	-	-	N/A
Interest Earned	543	520	4,000	-4.2%
Miscellaneous	21,655	30,000	30,000	38.5%
Total Revenues	8,700,352	10,968,510	10,336,590	26.1%
Expenditures				
Salary and Benefits	81,823	11,670	11,670	-85.7%
Other Costs	176,326	161,265	239,115	-8.5%
Professional Fees	146,000	138,560	138,920	-5.1%
Claims	6,237,076	8,200,000	7,220,000	31.5%
Stop Loss	942,373	1,080,100	1,215,210	14.6%
HRA Payments	100,124	110,000	110,000	9.9%
Administrative Fee	225,774	237,380	233,190	5.1%
All Other	-	-	-	N/A
Total Expenditures	7,909,496	9,938,975	9,168,105	25.7%
Other Financing Sources (Uses)				
Transfers In	-	-	-	N/A
Transfers Out	-	(745,715)	-	N/A
Total Other Financing Sources (Uses)	-	(745,715)	-	N/A
Net Change in Fund Balance	$ 790,856	$ 283,820	$ 1,168,485	