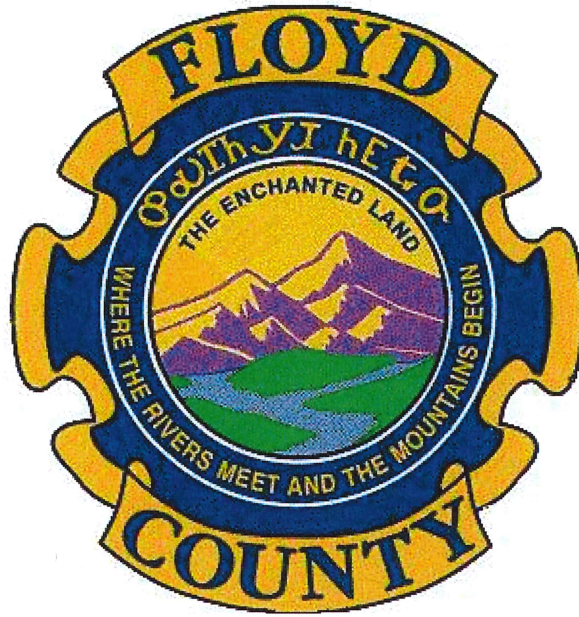


Floyd County, Georgia

F.Y. 2015

Second Revised Budget



Floyd County, Georgia
F.Y. 2015
Second Revised Budget

Submitted by:
County Manager
September 22, 2015

FLOYD COUNTY, GEORGIA
FY 2015 Second Revised Budget

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**FLOYD COUNTY
FY 2015 BUDGET**

GENERAL FUND - 100

	2014 Actual	2015 Budget			% Change
		Original	First Revision	Second Revision	
Appropriation of Jail Surcharge Funds	\$ 188,766	\$ 229,000	\$ 229,000	\$ 229,000	0.0%
Appropriation of DATE Fund Balance	-	114,500	114,500	114,500	0.0%
Revenues					
Taxes	35,381,582	35,296,000	35,321,000	36,626,000	3.7%
Licenses and Permits	206,428	205,500	206,500	206,500	0.0%
Intergovernmental	3,284,754	3,269,900	3,269,900	3,266,500	-0.1%
Charges for Services	3,807,963	3,810,650	3,852,650	3,633,150	-5.7%
Fines and Forfeitures	1,104,081	1,161,500	1,161,500	1,066,500	-8.2%
Interest Earned	15,394	18,700	18,700	19,700	5.3%
Miscellaneous	1,037,784	610,725	655,725	630,100	-3.9%
Total Revenues	<u>44,837,987</u>	<u>44,372,975</u>	<u>44,485,975</u>	<u>45,448,450</u>	<u>2.2%</u>
Expenditures					
General Government					
Board of Commissioners	137,699	145,790	150,790	150,790	0.0%
County Manager	357,461	408,830	408,830	374,930	-8.3%
County Clerk	172,673	187,020	192,020	222,790	16.0%
Finance	603,854	577,030	577,030	620,390	7.5%
Purchasing	130,882	141,660	141,660	141,660	0.0%
Data Processing	434,867	451,580	451,580	497,580	10.2%
Human Resources	479,963	500,540	500,540	507,510	1.4%
Tax Commissioner	846,216	891,000	891,000	910,325	2.2%
Tax Appraisers	1,021,327	1,106,200	1,106,200	1,105,345	-0.1%
Tax Assessors	41,742	42,325	42,325	43,180	2.0%
Facilities Management	1,105,846	1,161,675	1,161,675	1,230,675	5.9%
Engineering	243,179	252,235	252,235	253,235	0.4%
Board of Registrars	179,869	173,685	173,685	207,150	19.3%
Registrars and Elections	157,565	82,705	82,705	90,205	9.1%
General Services	1,473,579	1,717,840	1,718,840	1,674,840	-2.6%
Total General Government	<u>7,386,723</u>	<u>7,840,115</u>	<u>7,851,115</u>	<u>8,030,605</u>	<u>2.3%</u>
Judicial					
Superior Court	28,657	46,930	46,930	44,405	-5.4%
Superior Court - Office of Receiver	341,205	359,380	359,380	359,380	0.0%
Judge Niedrach - Superior Court	44,207	63,830	63,830	65,480	2.6%
Judge Durham - Superior Court	59,027	62,815	62,815	62,815	0.0%
Judge Matthews - Superior Court	80,868	70,075	70,075	73,250	4.5%
Judge Colston - Superior Court	73,983	83,695	83,695	81,085	-3.1%
Superior Court Administrator	115,422	120,625	120,625	120,625	0.0%
Matrix Program	100,818	114,500	114,500	114,500	0.0%
Court Reporter - Judge Niedrach	95,637	103,870	103,870	110,770	6.6%
Court Reporter - Judge Durham	114,791	117,800	117,800	143,640	21.9%
Court Reporter - Judge Matthews	106,663	122,180	122,180	122,180	0.0%
Court Reporter - Judge Colston	94,031	99,290	99,290	110,050	10.8%
Clerk of Superior Court	831,304	845,410	850,610	850,610	0.0%
District Attorney	1,045,569	1,074,530	1,074,530	1,083,680	0.9%
Victim Witness Program	15,538	37,060	37,060	59,180	59.7%
Public Defender	600,652	602,680	660,000	660,000	0.0%
Magistrate Court	607,314	636,340	656,090	660,360	0.7%
Probate Court	468,751	501,430	501,430	501,430	0.0%
Juvenile Court	980,951	1,075,045	1,075,045	1,075,045	0.0%
Total Judicial	<u>5,805,388</u>	<u>6,137,485</u>	<u>6,219,755</u>	<u>6,298,485</u>	<u>1.3%</u>

**FLOYD COUNTY
FY 2015 BUDGET**

GENERAL FUND - 100

	2014 Actual	2015 Budget			% Change
		Original	First Revision	Second Revision	
Public Safety					
County Police	\$ 4,863,409	\$ 4,892,030	\$ 4,892,030	\$ 4,930,740	0.8%
Sheriff's Office	1,255,773	1,320,370	1,320,370	1,320,370	0.0%
Sheriff - County Jail	7,491,072	7,565,550	7,565,550	7,565,550	0.0%
Medical Department-Prisoners	2,611,522	2,681,400	2,681,400	2,681,400	0.0%
County Prison	3,890,598	4,046,015	4,046,015	4,046,015	0.0%
Coroner	79,563	88,910	88,910	91,910	3.4%
Interagency	18,651	19,050	19,050	19,050	0.0%
Total Public Safety	<u>20,210,587</u>	<u>20,613,325</u>	<u>20,613,325</u>	<u>20,655,035</u>	<u>0.2%</u>
Public Works					
Public Works	4,451,483	4,770,540	4,770,540	4,767,940	-0.1%
Total Public Works	<u>4,451,483</u>	<u>4,770,540</u>	<u>4,770,540</u>	<u>4,767,940</u>	<u>-0.1%</u>
Health and Welfare					
Health	400,500	397,875	397,875	397,875	0.0%
Welfare	228,019	203,185	203,185	203,185	0.0%
Transportation for Seniors	12,087	16,650	16,650	16,650	0.0%
Total Health and Welfare	<u>640,606</u>	<u>617,710</u>	<u>617,710</u>	<u>617,710</u>	<u>0.0%</u>
Culture and Recreation					
Library	1,259,270	1,259,270	1,259,270	1,259,270	0.0%
Recreation	1,858,400	1,858,400	1,858,400	1,858,400	0.0%
Total Culture and Recreation	<u>3,117,670</u>	<u>3,117,670</u>	<u>3,117,670</u>	<u>3,117,670</u>	<u>0.0%</u>
Housing and Development					
Cooperative Extension	145,778	152,450	152,450	152,450	0.0%
Economic Development	195,408	163,950	163,950	163,950	0.0%
Total Housing and Development	<u>341,186</u>	<u>316,400</u>	<u>316,400</u>	<u>316,400</u>	<u>0.0%</u>
Interagency					
NW Ga Regional Commission	58,687	59,170	59,170	59,170	0.0%
Planning Commission	122,925	156,015	156,015	156,015	0.0%
Environmental Office	36,500	36,500	36,500	36,500	0.0%
GIS	6,200	7,950	7,950	7,950	0.0%
Total Interagency	<u>224,312</u>	<u>259,635</u>	<u>259,635</u>	<u>259,635</u>	<u>0.0%</u>
Total Budgeted Expenditures	42,177,955	43,672,880	43,766,150	44,063,480	0.7%
Other Financing Sources (Uses)					
Transfers In	1,586,621	1,362,420	1,362,420	1,362,420	0.0%
Transfers Out	(3,808,931)	(3,335,440)	(3,335,440)	(3,335,440)	0.0%
Total Other Financing Sources (Uses)	<u>(2,222,310)</u>	<u>(1,973,020)</u>	<u>(1,973,020)</u>	<u>(1,973,020)</u>	<u>0.0%</u>
Total Expenditures and (Uses)	<u>44,400,265</u>	<u>45,645,900</u>	<u>45,739,170</u>	<u>46,036,500</u>	<u>0.7%</u>
Net Change in Fund Balance	<u>\$ 437,722</u>	<u>\$ (1,272,925)</u>	<u>\$ (1,253,195)</u>	<u>\$ (588,050)</u>	

**FLOYD COUNTY
FY 2015 BUDGET**

FIRE FUND - 200

	2014 Actual	2015 Budget			% Change
		Original	First Revision	Second Revision	
Revenues					
Insurance Premium Tax	\$ 2,882,170	\$ 2,800,000	\$ 2,800,000	\$ 2,800,000	0.0%
Other Taxes	3,073,284	3,017,500	3,017,500	3,057,300	1.3%
Interest Earned	1,370	1,000	1,000	1,000	0.0%
Total Revenues	<u>5,956,823</u>	<u>5,818,500</u>	<u>5,818,500</u>	<u>5,858,300</u>	<u>0.7%</u>
Expenditures					
Public Safety	<u>5,910,000</u>	<u>6,099,670</u>	<u>6,099,670</u>	<u>6,080,000</u>	<u>-0.3%</u>
Excess (Deficiency) of Revenues over Expenditures	46,823	(281,170)	(281,170)	(221,700)	-21.2%
Other Financing Sources (Uses)					
Transfers In	200,000	200,000	200,000	200,000	0.0%
Transfers Out	<u>(125,000)</u>	<u>(125,000)</u>	<u>(125,000)</u>	<u>(125,000)</u>	<u>0.0%</u>
Total Other Financing Sources (Uses)	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	<u>0.0%</u>
Net Change in Fund Balance	<u>\$ 121,823</u>	<u>\$ (206,170)</u>	<u>\$ (206,170)</u>	<u>\$ (146,700)</u>	

**FLOYD COUNTY
FY 2015 BUDGET**

HOTEL/MOTEL FUND - 203

	2014 Actual	2015 Budget			% Change
		Original	First Revision	Second Revision	
Revenues					
Taxes	\$ 93,214	\$ 90,000	\$ 90,000	\$ 90,000	0.0%
Interest Earned	-	-	-	-	<u>N/A</u>
Total Revenues	<u>93,214</u>	<u>90,000</u>	<u>90,000</u>	<u>90,000</u>	<u>0.0%</u>
Expenditures					
Economic Development	11,293	60,000	60,000	60,000	0.0%
Transfers Out	<u>81,921</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>0.0%</u>
Total Expenditures	<u>93,214</u>	<u>90,000</u>	<u>90,000</u>	<u>90,000</u>	<u>0.0%</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

**FLOYD COUNTY
FY 2015 BUDGET**

E-911 FUND - 205

	2014 Actual	2015 Budget			% Change
		Original	First Revision	Second Revision	
Revenues					
Intergovernmental	\$ 1,443	\$ -	\$ -	\$ -	N/A
Charges for Services	1,641,666	1,630,000	1,630,000	1,630,200	0.0%
Interest Earned	1,071	1,000	1,000	1,000	0.0%
Miscellaneous	400	-	-	-	N/A
Total Revenues	<u>1,644,580</u>	<u>1,631,000</u>	<u>1,631,000</u>	<u>1,631,200</u>	<u>0.0%</u>
Expenditures					
Salaries and Benefits	1,260,527	1,415,010	1,415,010	1,415,010	0.0%
Other Operating Costs	270,385	343,730	343,730	343,930	0.1%
Equipment	-	143,500	143,500	143,500	0.0%
Total Expenditures	<u>1,530,912</u>	<u>1,902,240</u>	<u>1,902,240</u>	<u>1,902,440</u>	<u>0.0%</u>
Excess (Deficiency) of Revenues over Expenditures	113,668	(271,240)	(271,240)	(271,240)	0.0%
Other Financing Sources (Uses)					
Transfers Out	(8,500)	(8,750)	(8,750)	(8,750)	0.0%
Total Other Financing Sources (Uses)	<u>(8,500)</u>	<u>(8,750)</u>	<u>(8,750)</u>	<u>(8,750)</u>	<u>0.0%</u>
Net Change in Fund Balance	<u>\$ 105,168</u>	<u>\$ (279,990)</u>	<u>\$ (279,990)</u>	<u>\$ (279,990)</u>	

**FLOYD COUNTY
FY 2015 BUDGET**

800 MHZ COMMUNICATIONS FUND - 206

	2014 Actual	2015 Budget			% Change
		Original	First Revision	Second Revision	
Revenues					
Intergovernmental	\$ 673	\$ -	\$ -	\$ -	N/A
Charges for Services	361,653	371,300	371,300	371,300	0.0%
Interest Earned	26	100	100	100	0.0%
Total Revenues	<u>362,352</u>	<u>371,400</u>	<u>371,400</u>	<u>371,400</u>	<u>0.0%</u>
Expenditures					
Salaries and Benefits	70,790	73,240	73,240	73,240	0.0%
Other Operating Costs	96,289	286,790	286,790	284,640	-0.7%
Equipment	-	-	-	2,150	N/A
Total Expenditures	<u>167,079</u>	<u>360,030</u>	<u>360,030</u>	<u>360,030</u>	<u>0.0%</u>
Excess (Deficiency) of Revenues over Expenditures	195,273	11,370	11,370	11,370	0.0%
Other Financing Sources (Uses)					
Transfers Out	(11,200)	(11,370)	(11,370)	(11,370)	0.0%
Total Other Financing Sources (Uses)	<u>(11,200)</u>	<u>(11,370)</u>	<u>(11,370)</u>	<u>(11,370)</u>	<u>0.0%</u>
Net Change in Fund Balance	<u>\$ 184,073</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

**FLOYD COUNTY
FY 2015 BUDGET**

EMERGENCY MANAGEMENT FUND - 207

	2014 Actual	2015 Budget			% Change
		Original	First Revision	Second Revision	
Revenues					
Intergovernmental	\$ 29,395	\$ 28,600	\$ 29,395	\$ 29,395	0.0%
Grants	24,367	44,950	24,870	24,870	0.0%
Charges for Services	120	-	-	-	N/A
Interest Earned	<u>86</u>	<u>90</u>	<u>90</u>	<u>90</u>	<u>0.0%</u>
Total Revenues	<u>53,967</u>	<u>73,640</u>	<u>54,355</u>	<u>54,355</u>	<u>0.0%</u>
Expenditures					
Salaries and Benefits	87,218	93,820	93,820	93,820	0.0%
Other Operating Costs	25,568	38,230	44,225	44,225	0.0%
Grants	35,147	44,500	50,120	50,120	0.0%
Payment to City of Rome Fire Fund	<u>23,701</u>	<u>25,040</u>	<u>25,040</u>	<u>25,040</u>	<u>0.0%</u>
Total Expenditures	<u>171,633</u>	<u>201,590</u>	<u>213,205</u>	<u>213,205</u>	<u>0.0%</u>
(Deficiency) of Revenues over Expenditures	(117,666)	(127,950)	(158,850)	(158,850)	0.0%
Other Financing Sources (Uses)					
Transfers In	181,500	145,200	145,200	145,200	0.0%
Transfers Out	<u>(17,250)</u>	<u>(17,250)</u>	<u>(17,250)</u>	<u>(17,250)</u>	<u>0.0%</u>
Total Other Financing Sources (Uses)	<u>164,250</u>	<u>127,950</u>	<u>127,950</u>	<u>127,950</u>	<u>0.0%</u>
Net Change in Fund Balance	<u>\$ 46,584</u>	<u>\$ -</u>	<u>\$ (30,900)</u>	<u>\$ (30,900)</u>	

**FLOYD COUNTY
FY 2015 BUDGET**

LAW LIBRARY FUND - 210

	2014 Actual	2015 Budget			% Change
		Original	First Revision	Second Revision	
Revenues					
Charges for Services	\$ 31,929	\$ 34,000	\$ 34,000	\$ 34,000	0.0%
Interest Earned	423	-	-	-	0.0%
Total Revenues	<u>32,352</u>	<u>34,000</u>	<u>34,000</u>	<u>34,000</u>	<u>0.0%</u>
Expenditures					
Other Operating Costs	-	-	-	10,900	
General Government	19,727	34,000	34,000	21,700	-36.2%
Equipment	-	-	13,500	13,500	N/A
Total Expenditures	<u>19,727</u>	<u>34,000</u>	<u>47,500</u>	<u>46,100</u>	<u>-2.9%</u>
Net Change in Fund Balance	<u>\$ 12,624</u>	<u>\$ -</u>	<u>\$ (13,500)</u>	<u>\$ (12,100)</u>	

**FLOYD COUNTY
FY 2015 BUDGET**

SOLID WASTE FUND - 220

	2014 Actual	2015 Budget			% Change
		Original	First Revision	Second Revision	
Revenues					
Taxes	\$ 1,223,116	\$ 1,206,300	\$ 1,206,300	\$ 1,208,700	0.2%
Interest Earned	<u>1,523</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>0.0%</u>
Total Revenues	<u>1,224,639</u>	<u>1,207,800</u>	<u>1,207,800</u>	<u>1,210,200</u>	<u>0.2%</u>
Expenditures					
Salaries and Benefits	218,556	324,700	324,700	324,740	0.0%
Other Operating Costs	38,770	45,070	45,070	45,030	-0.1%
Remote Site Operations	229,518	232,500	232,500	232,500	0.0%
Tipping Fees	<u>292,951</u>	<u>335,000</u>	<u>335,000</u>	<u>335,000</u>	<u>0.0%</u>
Total Expenditures	<u>779,796</u>	<u>937,270</u>	<u>937,270</u>	<u>937,270</u>	<u>0.0%</u>
Other Financing Sources (Uses)					
Transfers Out	<u>(400,000)</u>	<u>(400,000)</u>	<u>(400,000)</u>	<u>(400,000)</u>	<u>0.0%</u>
Total Other Financing Sources (Uses)	<u>(400,000)</u>	<u>(400,000)</u>	<u>(400,000)</u>	<u>(400,000)</u>	<u>0.0%</u>
Net Change in Fund Balance	<u>\$ 44,842</u>	<u>\$ (129,470)</u>	<u>\$ (129,470)</u>	<u>\$ (127,070)</u>	

**FLOYD COUNTY
FY 2015 BUDGET**

STADIUM MAINTENANCE FUND - 222

	2014 Actual	2015 Budget			% Change
		Original	First Revision	Second Revision	
Revenues					
Interest Earned	\$ 276	\$ 500	\$ 500	\$ 500	0.0%
Stadium	<u>70,126</u>	<u>64,400</u>	<u>64,400</u>	<u>52,400</u>	<u>-18.6%</u>
Total Revenues	<u>70,402</u>	<u>64,900</u>	<u>64,900</u>	<u>52,900</u>	<u>-18.5%</u>
Expenditures					
Repairs and Maintenance	62,223	57,400	57,400	45,400	-20.9%
Legal Fees	-	2,500	2,500	2,500	0.0%
All Other	<u>-</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>0.0%</u>
Total Expenditures	<u>62,223</u>	<u>64,900</u>	<u>64,900</u>	<u>52,900</u>	<u>-18.5%</u>
Net Change in Fund Balance	<u>\$ 8,178</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

**FLOYD COUNTY
FY 2015 BUDGET**

PRISON INMATE BENEFITS FUND - 225

	2014 Actual	2015 Budget			% Change
		Original	First Revision	Second Revision	
Revenues					
Charges for Services	\$ 88,210	\$ 100,000	\$ 100,000	\$ 100,000	0.0%
Interest Earned	119	-	-	-	N/A
Total Revenues	<u>88,329</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>0.0%</u>
Expenditures					
Inmate Supplies, Equipment, etc.	90,871	100,000	100,000	100,000	0.0%
Total Expenditures	<u>90,871</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>0.0%</u>
Net Change in Fund Balance	<u>\$ (2,542)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

**FLOYD COUNTY
FY 2015 BUDGET**

JAIL INMATE BENEFITS FUND - 226

	2014 Actual	2015 Budget			% Change
		Original	First Revision	Second Revision	
Revenues					
Charges for Services	\$ 205,917	\$ 200,000	\$ 200,000	\$ 200,000	0.0%
Interest	140	-	-	-	N/A
Total Revenues	<u>206,056</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>0.0%</u>
Expenditures					
Inmate Supplies, Equipment, etc.	<u>238,369</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>0.0%</u>
Total Expenditures	<u>238,369</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>0.0%</u>
Net Change in Fund Balance	<u>\$ (32,313)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

**FLOYD COUNTY
FY 2015 BUDGET**

WORK RELEASE INMATE BENEFITS FUND - 227

	2014 Actual	2015 Budget			% Change
		Original	First Revision	Second Revision	
Revenues					
Charges for Services	\$ 16,167	\$ 23,000	\$ 23,000	\$ 23,000	0.0%
Total Revenues	<u>16,167</u>	<u>23,000</u>	<u>23,000</u>	<u>23,000</u>	<u>0.0%</u>
Expenditures					
Inmate Supplies, Equipment, etc.	<u>16,300</u>	<u>23,000</u>	<u>23,000</u>	<u>23,000</u>	<u>0.0%</u>
Total Expenditures	<u>16,300</u>	<u>23,000</u>	<u>23,000</u>	<u>23,000</u>	<u>0.0%</u>
Net Change in Fund Balance	<u>\$ (132)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

**FLOYD COUNTY
FY 2015 BUDGET**

WORK RELEASE CENTER FUND - 230

	2014 Actual	2015 Budget			% Change
		Original	First Revision	Second Revision	
Revenues					
Charges for Services	\$ 654,432	\$ 702,800	\$ 702,800	\$ 557,800	-20.6%
Interest Earned	564	500	500	500	0.0%
Miscellaneous	6,099	5,000	5,000	5,000	0.0%
Total Revenues	<u>661,095</u>	<u>708,300</u>	<u>708,300</u>	<u>563,300</u>	<u>-20.5%</u>
Expenditures					
Work Release Center					
Salaries and Benefits	756,192	823,730	823,730	823,730	0.0%
Other Operating Costs	146,780	169,905	169,865	170,065	0.1%
Utilities	27,742	34,500	34,500	34,500	0.0%
	<u>930,714</u>	<u>1,028,135</u>	<u>1,028,095</u>	<u>1,028,295</u>	<u>0.0%</u>
Transportation					
Salaries and Benefits	38,471	37,875	37,915	37,915	0.0%
Other Operating Costs	29,282	27,130	27,130	27,130	0.0%
	<u>67,753</u>	<u>65,005</u>	<u>65,045</u>	<u>65,045</u>	<u>0.0%</u>
Total Expenditures	<u>998,467</u>	<u>1,093,140</u>	<u>1,093,140</u>	<u>1,093,340</u>	<u>0.0%</u>
(Deficiency) of Revenues over Expenditures	(337,372)	(384,840)	(384,840)	(530,040)	37.7%
Other Financing Sources (Uses)					
Transfers In	343,115	343,115	343,115	343,115	0.0%
Total Other Financing Sources (Uses)	<u>343,115</u>	<u>343,115</u>	<u>343,115</u>	<u>343,115</u>	<u>0.0%</u>
Net Change in Fund Balance	<u>\$ 5,743</u>	<u>\$ (41,725)</u>	<u>\$ (41,725)</u>	<u>\$ (186,925)</u>	

**FLOYD COUNTY
FY 2015 BUDGET**

1996 SPLOST - 310

	Original Budget	Cumulative Revised Budget	2014 Actual	2015 Budget		
				Original	First Revision	Second Revision
Revenues						
SPLOST Taxes	\$ 33,058,378	\$ 36,640,660	\$ -	\$ -	\$ -	\$ -
Interest Earned	494,000	2,349,800	1,332	1,000	1,000	1,000
Miscellaneous Income	-	73,900	-	-	-	-
Total Revenues	<u>33,552,378</u>	<u>39,064,360</u>	<u>1,332</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
Expenditures						
Capital outlay:						
Jail Expansion	20,298,378	20,439,500	-	-	-	-
Fire Stations	2,000,000	3,185,830	-	741,700	741,700	741,700
Law Enforcement Center	10,760,000	10,832,230	-	-	-	-
Georgia Power Tax Obligation	-	780,000	-	-	-	-
Floyd County Industrial Park Bonds	-	1,318,690	-	-	-	-
First Union Debt Service-Forum Bonds	-	214,750	-	-	-	-
General and Administrative	494,000	160,630	-	-	-	-
Total Expenditures	<u>33,552,378</u>	<u>36,931,630</u>	<u>-</u>	<u>741,700</u>	<u>741,700</u>	<u>741,700</u>
Excess (Deficiency) of Revenues over Expenditures						
Before Other Financing Sources (Uses)	<u>-</u>	<u>2,132,730</u>	<u>1,332</u>	<u>(740,700)</u>	<u>(740,700)</u>	<u>(740,700)</u>
Other Financing Sources (Uses)						
Bond Proceeds	-	19,897,270	-	-	-	-
Transfer to Debt Service Fund	-	(22,030,000)	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(2,132,730)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,332</u>	<u>\$ (740,700)</u>	<u>\$ (740,700)</u>	<u>\$ (740,700)</u>

**FLOYD COUNTY
FY 2015 BUDGET**

2003 SPLOST - 314

	Original Budget	Cumulative Revised Budget	2014 Actual	2015 Budget		
				Original	First Revision	Second Revision
Revenues						
Special Purpose Sales Tax	\$ 26,900,000	\$ 30,651,000	\$ -	\$ -	\$ -	\$ -
Interest Earned	150,000	1,080,000	844	500	500	500
Total Revenues	27,050,000	31,731,000	844	500	500	500
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	346,635	40,870	-	-	15,000
Old Dalton Road Right-of-Way	350,000	750,000	-	225,000	225,000	225,000
Chulio Road Right-of-Way	300,000	1,131,065	-	250,000	250,000	235,000
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	28,493,865	40,870	475,000	475,000	475,000
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)	\$ -	\$ (40,026)	\$ (474,500)	\$ (474,500)	\$ (474,500)

**FLOYD COUNTY
FY 2015 BUDGET**

2006 SPLOST - 316

	Original Projects Budget	Cumulative Revised Budget	2014 Actual	2015 Budget		
				Original	First Revision	Second Revision
Appropriation of Jail Surcharge Funds	\$ -	\$ 800,000	\$ -	\$ -	\$ -	\$ -
Revenues:						
Tax Collections	52,936,825	49,025,300	-	-	-	-
Interest Earned	1,000,000	1,789,000	1,466	500	500	500
Total Revenues	53,936,825	51,614,300	1,466	500	500	500
Expenditures:						
Roads & Streets Projects:						
US 411 Right-of-Way	3,300,000	2,258,500	-	-	-	-
Armuchee Connector Road	12,000,000	11,051,000	50,000	-	-	-
Huffaker Road Right-of-Way	1,250,000	1,049,100	-	-	-	-
Heritage Park Access & Levee Gate Upgrade	1,955,000	2,026,100	-	-	-	-
Turner McCall/North 5th Avenue Intersection	550,000	535,100	-	-	-	-
Rome High/Middle School Access Road	2,900,000	1,906,000	-	-	-	-
Shorter Avenue/Redmond Road Intersection	1,470,000	1,413,500	319,933	-	210,000	209,000
North Broad Street/Turner McCall Turn Lane	330,000	214,645	-	-	-	-
Turner McCall Etowah Bridge	2,000,000	532,175	-	-	-	-
South Broad St. Sidewalk & Corridor Improvements	2,000,000	2,128,400	-	-	-	-
Total Roads & Streets Projects	27,755,000	23,114,520	369,933	-	210,000	209,000
Fire & Safety Projects:						
Fire Station #2, #9, #10 Renovations	410,000	578,605	-	-	-	-
Fire Training Facilities	500,000	547,560	-	-	-	-
Cave Spring Fire Station & Equipment	1,200,000	1,017,960	-	-	-	-
Total Fire & Safety Projects	2,110,000	2,144,125	-	-	-	-
Facilities:						
Courthouse Parking Deck	1,540,000	586,600	-	-	-	-
Work Release Center	1,750,000	2,999,800	-	-	-	-
Cave Spring Senior/Community Center	850,000	850,000	-	-	-	-
South Rome Youth Center	2,000,000	2,125,800	-	-	-	-
Marine Armory Renovations	1,600,000	2,363,900	-	-	-	-
City Hall/Carnegie Building Renovations	1,500,000	1,131,220	-	-	-	-
Wastewater Treatment Plant Upgrade	5,200,000	4,991,755	-	-	-	-
River Education Building	834,825	917,650	-	-	-	-
Total Facilities	15,274,825	15,966,725	-	-	-	-
Recreation Projects:						
North Floyd Park Rec Center	3,000,000	2,919,045	-	-	-	-
Wolfe Park Improvements	200,000	259,400	-	-	-	-
Shannon Park Rec Center/Ball Fields	927,000	1,284,230	-	-	-	-
Practice Fields Renovations	850,000	750,800	-	-	-	-
Tennis Courts	600,000	600,000	101,842	-	590,000	595,000
North Rome Swim Center Renovations	530,000	512,620	-	-	-	-
Town Green	1,690,000	1,685,000	-	-	-	-
Total Recreation Projects	7,797,000	8,011,095	101,842	-	590,000	595,000
General & Administrative	50,000	35,000	-	-	-	-
Other Financing Sources (Uses)						
Bond Issue	19,800,000	20,000,000	-	-	-	-
Bond Costs	-	(280,300)	-	-	-	-
Transfer to Debt Service Fund	(22,063,000)	(22,062,535)	-	-	-	-
Total Other Financing Sources (Uses)	(2,263,000)	(2,342,835)	-	-	-	-
Total Expenditures	55,249,825	51,614,300	471,775	-	800,000	804,000
Excess (Deficiency) of Revenues over Expenditures	\$ (1,313,000)	\$ -	\$ (470,309)	\$ 500	\$ (799,500)	\$ (803,500)

**FLOYD COUNTY
FY 2015 BUDGET**

2009 SPLOST - 317

	Original Projects Budget	2014 Actual	2015 Budget		
			Original	First Revision	Second Revision
Revenues:					
Tax Collections	\$ 44,298,380	\$ 1,590	\$ -	\$ -	\$ -
Federal 8038CP	-	-	-	-	-
Interest Earned	200,000	7,947	2,000	2,000	4,400
Total Revenues	44,498,380	72,897	2,000	2,000	4,400
Expenditures:					
Communication System	26,696,250	25,268	-	-	400
Economic Development	5,983,500	101,587	700,000	700,000	700,000
Barron Stadium	3,369,000	-	-	-	-
Northwest Georgia Regional Commission	1,899,630	-	-	-	-
Renovations/Construction Fire & Emergency					
Management Operations Center	4,000,000	13,144	-	-	-
Cave Spring Water	350,000	-	-	-	-
Administrative Fees	-	1,640	2,000	2,000	4,000
	<u>42,298,380</u>	<u>141,639</u>	<u>702,000</u>	<u>702,000</u>	<u>704,400</u>
Other Financing Sources (Uses)					
Transfers Out	-	(1,000,000)	(550,000)	(550,000)	(550,000)
Bond Proceeds	20,000,000	-	-	-	-
Bond Costs	(200,000)	-	-	-	-
Debt Payments	(22,000,000)	-	-	-	-
Total Other Financing Sources (Uses)	(2,200,000)	(1,000,000)	(550,000)	(550,000)	(550,000)
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ (1,068,742)	\$ (1,250,000)	\$ (1,250,000)	\$ (1,250,000)

**FLOYD COUNTY
FY 2015 BUDGET**

2013 SPLOST - 318

	Original Projects Budget	2014 Actual	2015 Budget		
			Original	First Revision	Second Revision
Revenues:					
Tax Collections					
Intergovernmental					
Floyd County	\$ 38,770,000	\$ 6,155,480	\$ 7,800,000	\$ 7,800,000	\$ 7,800,000
City of Rome	23,617,000	3,748,788	4,799,000	4,799,000	4,799,000
City of Cave Spring	2,591,000	411,603	527,000	527,000	527,000
Miscellaneous	-	115,006			
Interest Earned	-	4,539	3,000	3,000	3,000
Total Revenues	64,978,000	10,435,416	13,129,000	13,129,000	13,129,000
Expenditures:					
Floyd County					
Jail Improvements	1,900,000	926,230	1,000,000	1,000,000	1,000,000
Energy Efficiency in County Buildings	1,700,000	95,349	1,162,000	1,162,000	1,162,000
County Case Management Software	500,000	-	500,000	500,000	500,000
Barron Road and Calhoun Road Improvements	130,000	36,071	130,000	130,000	130,000
County Public Safety Range/Special Ops	900,000	-	880,000	880,000	880,000
County Infrastructure Improvements	1,400,000	1,805	300,000	300,000	300,000
Animal Control Facility	5,700,000	408,360	125,000	125,000	125,000
Airport Runway Extension	5,761,000	-	900,000	900,000	900,000
Forum Upgrades	1,400,000	-	1,150,000	1,150,000	1,150,000
Jail Medical/Mental Health Facility Expansion	2,200,000	-	1,200,000	1,200,000	1,200,000
Everett Springs Water Line Extension	5,800,000	-	-	-	-
Recycling Center	1,379,000	-	685,000	685,000	685,000
County Public Works & Public Safety Equipment	1,400,000	175,107	100,000	100,000	150,000
Industrial Property	8,000,000	-	500,000	500,000	500,000
Playground Improvements	600,000	4,800	100,000	100,000	100,000
City of Rome					
Tennis Center	11,400,000	136,645	-	2,000,000	2,000,000
Chulio Hills Back Entrance	800,000	5,524	-	-	-
Trail Connectivity Expansion	1,800,000	8,989	-	-	-
Fire Tankers, Trucks & Facility Upgrade	750,000	-	-	-	-
City Police Training Facility Upgrade	396,000	355,417	-	200,000	200,000
Countywide Sewer Improvements	1,000,000	64,994	-	-	-
City Hall/Auditorium Modernization	1,700,000	149,382	-	1,500,000	1,500,000
City Street Milling and Paving	500,000	104,659	-	100,000	100,000
Unity Point/South Broad Bridge	1,800,000	-	-	-	-
Burnett Ferry Road Improvements	2,721,000	22,400	-	200,000	200,000
Jackson Hill/ Tourism Development	200,000	-	-	-	-
Downtown Visitor Information Center	50,000	46,037	-	-	4,000
Playground Improvements	500,000	-	-	-	-
City of Rome Contributions	-	2,630,034	-	-	-
City of Cave Spring					
Historic Fannin Hall Rehabilitation	2,591,000	270,371	527,000	527,000	527,000
Administrative Fees	-	1,027	3,000	3,000	5,000
Total Expenditures	64,978,000	5,443,198	9,262,000	13,262,000	13,318,000
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ 4,992,218	\$ 3,867,000	\$ (133,000)	\$ (189,000)

**FLOYD COUNTY
FY 2015 BUDGET**

CAPITAL FUND - 330

		2014 Actual	2015 Budget		
			Original	First Revision	Second Revision
Appropriation of Jail Surcharge Funds					
	\$	227,881	\$ 229,000	\$ 229,000	\$ 229,000
Revenues:					
Interest Earned		33,827	-	-	-
Transfer from Debt Service		296,059	142,815	142,815	142,815
Transfer from Airport Fund		153,131	192,925	132,500	132,500
Transfer from General Fund		807,050	610,380	610,380	610,380
Total Revenues and Appropriation of Jail Surcharge Funds	\$	1,517,948	\$ 1,175,120	\$ 1,114,695	\$ 1,114,695
Expenditures:					
Sheriff					
Vehicles (6) @ \$26,083 each	J.S.	156,027	-	-	-
Vehicles (3) @ \$28,333 each	J.S.	-	85,000	85,000	85,000
		156,027	85,000	85,000	85,000
County Police					
Governor's Office of Highway Safety Revenue		(7,998)	-	-	-
Governor's Office of Highway Safety		7,998	-	-	-
		-	-	-	-
GEMA BWS 3209 Revenue		(1,690)	(1,300)	(1,300)	(1,300)
GEMA BWS 3209		1,690	1,300	1,300	1,300
		-	-	-	-
GEMA BWS 2378 Revenue		(20,878)	-	-	-
GEMA BWS 2378		20,878	-	-	-
		-	-	-	-
GEMA BWS 2756 Revenue		(2,895)	-	-	-
GEMA BWS 2756		2,895	-	-	-
		-	-	-	-
GEMA BWS 2773 Revenue		(2,410)	-	-	-
GEMA BWS 2773		2,410	-	-	-
		-	-	-	-
GEMA 3315 Revenue		-	(3,000)	(3,000)	(3,000)
GEMA 3315		-	3,000	3,000	3,000
		-	-	-	-
GEMA 3347 Revenue		-	-	(11,800)	(11,800)
GEMA 3347		-	-	11,800	11,800
		-	-	-	-
Public Works					
Bucket Truck		33,500	-	-	-
Tractors - 2 @ \$75,000 each	L.P.	148,362	-	-	-
GMA Reimbursement		(148,362)	-	-	-
Grapple - 1 @ \$128,000	L.P.	117,099	-	-	-
GMA Reimbursement		(117,099)	-	-	-
Server		14,753	-	-	-
Dump Truck		-	48,000	-	-
1/2 Ton 4Wheel Drive Pick Up Truck Regular Cab - 2		-	-	48,000	48,000
Tank Gauges		-	20,000	20,000	20,000
Vehicle Lift @ Garage		-	14,000	14,000	14,000
Tractor with Mower		-	75,000	75,000	75,000
		48,253	157,000	157,000	157,000

**FLOYD COUNTY
FY 2015 BUDGET**

CAPITAL FUND - 330

		2015 Budget			
		2014 Actual	Original	First Revision	Second Revision
Paving					
	LMIG Revenue	\$ (1,272,329)	\$ (786,940)	\$ (786,940)	\$ (786,940)
	LMIG Paving	1,272,329	786,940	786,940	786,940
	Road Preparation and Paving	38,293	75,000	75,000	75,000
		38,293	75,000	75,000	75,000
Drainage					
	Drainage Materials	818	45,000	45,000	45,000
Off System Safety - Revenue					
		(300,361)	(443,370)	(443,370)	(443,370)
Off System Safety - Expenditures					
		300,361	443,370	443,370	443,370
		-	-	-	-
Engineering					
	RTK GPS Base, Rover, and Accessories	19,718	-	-	-
	Scanner	-	12,500	12,500	12,500
		19,718	12,500	12,500	12,500
Prison					
	JAG Grant 2014-DJ-BX-1169 Revenue	-	(19,430)	(19,430)	(19,430)
	JAG Grant 2014-DJ-BX-1169	-	19,430	19,430	19,430
	Kitchen Double Oven Replacement	J.S. 5,076	-	-	-
	Georgia Power	J.S. -	20,000	20,000	20,000
	Kitchen Equipment	J.S. -	17,000	17,000	17,000
	Armory	J.S. -	25,000	25,000	25,000
		5,076	62,000	62,000	62,000
Work Release Center					
	Van	J.S. -	27,000	35,000	35,000
	Van (carryover from 2014)	J.S. -	27,000	27,000	27,000
		-	54,000	62,000	62,000
MIS					
	Server Replacement	113,852	-	-	-
	Prison, Work Release, Public Works to VoIP	5,621	-	-	-
	Commission/Caucus Room Technology Improvements	8,737	-	-	-
		128,210	-	-	-
	Computer Lease	128,382	150,000	150,000	150,000
		128,382	150,000	150,000	150,000
Coroner					
	Morgue	-	-	-	25,000
		-	-	-	25,000
Facilities Management					
	HVAC units - Prison	J.S. 31,995	-	-	-
	Library Carpeting	17,194	-	-	-
	Jail Water Heater	J.S. 27,663	-	-	-
	LEC Flooring	1,990	-	-	-
	Prison Gate Opener	J.S. 7,120	-	-	-
	Parking Deck Repairs	231,248	-	10,200	10,200
	City of Rome Contribution	(119,584)	-	(5,100)	(5,100)
	Carpet in Judicial Building	-	85,000	85,000	85,000
	HVAC units at Prison	J.S. -	28,000	28,000	28,000
		197,626	113,000	118,100	118,100
Juvenile Court					
	Vehicle	-	20,380	20,380	20,380
		-	20,380	20,380	20,380
Superior Court					
	EPS Replacement	13,784	-	-	-
		13,784	-	-	-
County Clerk					
	Postage Machine	-	18,500	18,500	18,500
		-	18,500	18,500	18,500

**FLOYD COUNTY
FY 2015 BUDGET**

CAPITAL FUND - 330

	2014 Actual	2015 Budget		
		Original	First Revision	Second Revision
Airport				
Obstruction Clearance				
Federal	\$ (45,757)	\$ -	\$ -	\$ -
State	(472)	-	-	-
Obstruction Clearance	<u>47,605</u>	<u>-</u>	<u>-</u>	<u>-</u>
	1,376	-	-	-
Timber Sales	(25,417)	-	-	-
Obstruction Clearance Costs	<u>22,900</u>	<u>-</u>	<u>-</u>	<u>-</u>
	(2,517)	-	-	-
Runway Safety Area Grading				
Federal	(52,958)	(346,520)	(269,865)	(269,865)
State	(1,394)	(16,275)	(14,130)	(14,130)
Transfer to General Fund (Reimbursement for P.W.)	-	250,000	293,260	293,260
Runway Safety Area Grading	<u>55,745</u>	<u>129,070</u>	<u>20,000</u>	<u>20,000</u>
	1,393	16,275	29,265	29,265
Hangars Roof	65,045	-	-	-
ARC- Federal Revenue	(103,698)	(114,020)	(85,355)	(85,355)
ARC- Entrance	5,257	90,820	139,940	139,940
ARC- Sewer	88,965	61,830	-	-
ARC- Storm	43,988	27,760	-	-
ARC- Water	<u>51,946</u>	<u>61,610</u>	<u>-</u>	<u>-</u>
	86,458	128,000	54,585	54,585
Land Acquisition/Tree Removal - 90/5/5				
Federal Revenue	-	(198,000)	(198,000)	(84,175)
State Revenue	-	(11,000)	(11,000)	(4,680)
Project Cost	<u>-</u>	<u>220,000</u>	<u>220,000</u>	<u>93,535</u>
	-	11,000	11,000	4,680
North Perimeter Fencing - 90/5/5				
Federal Revenue	-	(634,200)	(634,200)	(634,200)
State Revenue	-	(32,820)	(32,820)	(32,820)
Project Cost	<u>-</u>	<u>704,670</u>	<u>704,670</u>	<u>704,670</u>
	-	37,650	37,650	37,650
Animal Control				
Truck - Replace #53	<u>20,096</u>	<u>-</u>	<u>-</u>	<u>-</u>
	20,096	-	-	-
Recreation				
General Capital	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
	50,000	50,000	50,000	50,000
Redmond Trail Enhancement Project				
Project Cost	64,993	63,000	63,000	63,000
City of Rome Contribution	(37,500)	(9,000)	(9,000)	(9,000)
Public Contribution	<u>-</u>	<u>(57,000)</u>	<u>(57,000)</u>	<u>(57,000)</u>
	27,493	(3,000)	(3,000)	(3,000)
Current Year Lease Purchase Payments	<u>-</u>	<u>142,815</u>	<u>142,815</u>	<u>142,815</u>
Total Expenditures	<u>\$ 985,531</u>	<u>\$ 1,175,120</u>	<u>\$ 1,127,795</u>	<u>\$ 1,146,475</u>

**FLOYD COUNTY
FY 2015 BUDGET**

WATER CAPITAL FUND

	2014 Actual	2015 Budget		
		Original	First Revision	Second Revision
Revenues:				
R & E Funds	\$ -	\$ -	\$ 1,748,300	\$ 1,748,300
DOT Funds	-	-	900,000	900,000
Total Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,648,300</u>	<u>\$ 2,648,300</u>
Expenditures:				
2015 Projects				
Highway 53 Interconnection	\$ -	\$ -	\$ 150,000	\$ 150,000
Highway 140 Widening	-	-	1,900,000	1,900,000
Everett Springs Engineering	-	-	200,000	200,000
	-	-	2,250,000	2,250,000
2015 Equipment				
Excavator	-	-	165,000	-
(2) 20 Ton Equipment Trailers	-	-	50,000	-
Service Truck (carryover)	-	-	148,300	-
	-	-	363,300	-
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,613,300</u>	<u>\$ 2,250,000</u>

**FLOYD COUNTY
FY 2015 BUDGET**

DEBT SERVICE FUND - 400

		2015 Budget		
	2014 Actual	Original	First Revision	Second Revision
Revenues:				
Transfer from General Fund:				
Lease Purchases	\$ 297,010	\$ 150,815	\$ 150,815	\$ 150,815
Avionics	133,299	133,310	133,310	133,310
Parking Deck	267,102	247,750	247,750	247,750
Intergovernmental:				
City of Rome	272,426	247,750	247,750	247,750
GNTC	74,000	74,000	74,000	74,000
Bond Proceeds	3,200,000	-	-	-
Interest Income	85	-	-	-
Total Revenues and Transfers From Other Funds	\$ 4,243,922	\$ 853,625	\$ 853,625	\$ 853,625
Expenditures:				
Avionics Project:				
Series A Bond (GNTC) - Principal	\$ 23,654	\$ 24,745	\$ 24,745	\$ 24,745
Series A Bond (GNTC) - Interest	44,453	43,370	43,370	43,370
	68,107	68,115	68,115	68,115
Series B Bond (County) - Principal	107,785	112,000	112,000	112,000
Series B Bond (County) - Interest	25,520	21,310	21,310	21,310
	133,305	133,310	133,310	133,310
Forum Parking Deck Project:				
County's Portion - Principal	110,000	165,000	165,000	165,000
County's Portion - Interest	167,196	82,325	82,325	82,325
Administrative Fees	325	425	425	425
	277,521	247,750	247,750	247,750
City's Portion - Principal	110,000	165,000	165,000	165,000
City's Portion - Interest	167,196	82,325	82,325	82,325
Administrative Fees	325	425	425	425
	277,521	247,750	247,750	247,750
GMA Lease Purchases				
Swap Payments	8,454	8,000	8,000	8,000
	8,454	8,000	8,000	8,000
Professional Services	417	-	-	-
Bond Costs	3,200,000	-	-	-
Transfer to Capital Projects Fund	296,059	142,815	142,815	142,815
Total Expenditures	\$ 4,261,383	\$ 847,740	\$ 847,740	\$ 847,740

**FLOYD COUNTY
FY 2015 BUDGET**

WATER FUND - 500

	2014 Actual	2015 Budget			% Change
		Original	First Revision	Second Revision	
Operating Revenues					
Charges for Services	\$ 6,876,554	\$ 7,297,250	\$ 7,297,250	\$ 7,297,250	0.0%
Rental Fees	9,522	9,000	9,000	9,000	0.0%
Miscellaneous	85,073	15,000	15,000	15,000	0.0%
Total Operating Revenues	<u>6,971,149</u>	<u>7,321,250</u>	<u>7,321,250</u>	<u>7,321,250</u>	<u>0.0%</u>
Operating Expenses					
Water Administration					
Salaries and Benefits	477,283	506,010	506,010	515,510	1.9%
Supplies and Other Expenses	310,559	318,870	313,370	301,290	-3.9%
Equipment	11,517	7,200	42,200	42,200	0.0%
Depreciation	21,416	22,000	22,000	22,000	0.0%
	<u>820,774</u>	<u>854,080</u>	<u>883,580</u>	<u>881,000</u>	<u>-0.3%</u>
Water Distribution					
Salaries and Benefits	746,728	837,730	837,730	837,730	0.0%
Supplies and Other Expenses	469,477	472,520	483,020	493,825	2.2%
Equipment	18,086	25,600	25,600	388,900	1419.1%
Purchased Water	1,364,662	900,000	900,000	900,000	0.0%
Water Meters	270,512	300,000	300,000	300,000	0.0%
Utilities	236,532	250,000	250,000	250,000	0.0%
Depreciation	1,406,145	1,500,000	1,500,000	1,500,000	0.0%
	<u>4,512,142</u>	<u>4,285,850</u>	<u>4,296,350</u>	<u>4,670,455</u>	<u>8.7%</u>
Water Treatment Plant					
Salaries and Benefits	359,305	364,650	364,650	364,650	0.0%
Supplies and Other Expenses	99,098	159,820	161,730	160,470	-0.8%
Utilities	65,580	93,000	93,000	93,000	0.0%
Depreciation	64,194	66,000	66,000	66,000	0.0%
	<u>592,046</u>	<u>691,970</u>	<u>693,880</u>	<u>695,970</u>	<u>0.3%</u>
Total Operating Expenses	<u>5,924,962</u>	<u>5,831,900</u>	<u>5,873,810</u>	<u>6,247,425</u>	<u>6.4%</u>
Operating Income (Loss)	<u>1,046,187</u>	<u>1,489,350</u>	<u>1,447,440</u>	<u>1,073,825</u>	<u>-25.8%</u>
Non-Operating Income (Loss)					
Interest and Fiscal Charges	(315,733)	(284,000)	(296,700)	(335,100)	12.9%
Amortization of Bond Costs	(12,556)	(103,000)	(9,400)	(9,400)	0.0%
Intergovernmental	99,625	100,000	100,000	100,000	0.0%
Interest Earned	14,608	25,000	25,000	25,000	0.0%
Transfer to General Fund	(211,000)	(217,500)	(217,500)	(217,500)	0.0%
Total Non-Operating Income (Loss)	<u>(425,057)</u>	<u>(479,500)</u>	<u>(398,600)</u>	<u>(437,000)</u>	<u>9.6%</u>
Income (Loss) Before Capital Contributions	<u>621,130</u>	<u>1,009,850</u>	<u>1,048,840</u>	<u>636,825</u>	<u>-39.3%</u>
Capital Contributions	<u>43,646</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>N/A</u>
Change in Net Assets	<u>\$ 664,775</u>	<u>\$ 1,009,850</u>	<u>\$ 1,048,840</u>	<u>\$ 636,825</u>	

**FLOYD COUNTY
FY 2015 BUDGET**

AIRPORT FUND - 505

	2014 Actual	2015 Budget			% Change
		Original	First Revision	Second Revision	
Operating Revenues					
Charges for Services	\$ 7,217	\$ 6,000	\$ 6,000	\$ 6,000	0.0%
Fuel Sales	853,375	865,500	865,500	710,500	-17.9%
Rental Fees	274,434	275,600	275,600	275,600	0.0%
Miscellaneous	36,970	20,000	20,000	20,000	0.0%
Total Operating Revenues	<u>1,171,995</u>	<u>1,167,100</u>	<u>1,167,100</u>	<u>1,012,100</u>	<u>-13.3%</u>
Operating Expenses					
Salaries and Benefits	253,653	258,980	258,980	258,980	0.0%
Supplies and Other Expenses	195,126	215,830	214,830	211,950	-1.3%
Utilities	66,884	70,000	70,000	70,000	0.0%
Equipment/Air Show	56,950	60,000	61,000	61,000	0.0%
Depreciation	747,261	850,000	850,000	850,000	0.0%
Cost of Goods Sold	649,210	687,000	687,000	552,000	-19.7%
Total Operating Expenses	<u>1,969,084</u>	<u>2,141,810</u>	<u>2,141,810</u>	<u>2,003,930</u>	<u>-6.4%</u>
Operating Income (Loss)	(797,089)	(974,710)	(974,710)	(991,830)	1.8%
Non-Operating Income (Loss)					
Interest Earned	1,053	1,000	1,000	1,000	0.0%
Transfers Out	(184,131)	(243,925)	(243,925)	(250,925)	2.9%
Total Non-Operating Income (Loss)	<u>(183,078)</u>	<u>(242,925)</u>	<u>(242,925)</u>	<u>(249,925)</u>	<u>2.9%</u>
Income (Loss) Before Capital Contributions	<u>(980,167)</u>	<u>(1,217,635)</u>	<u>(1,217,635)</u>	<u>(1,241,755)</u>	<u>2.0%</u>
Capital Contributions	88,239	-	-	-	N/A
Change in Net Assets	<u>\$ (891,929)</u>	<u>\$ (1,217,635)</u>	<u>\$ (1,217,635)</u>	<u>\$ (1,241,755)</u>	

**FLOYD COUNTY
FY 2015 BUDGET**

FORUM FUND - 510

	2014 Actual	2015 Budget			% Change
		Original	First Revision	Second Revision	
Revenues					
Intergovernmental	\$ 97,267	\$ 78,000	\$ 78,000	\$ 48,000	-38.5%
Charges for Services	149,312	143,000	143,000	134,900	-5.7%
Rental Fees	102,517	85,000	85,000	125,000	47.1%
Interest Earned	886	100	100	600	500.0%
Miscellaneous	(2,825)	2,000	2,000	(9,000)	-550.0%
Total Revenues	<u>347,158</u>	<u>308,100</u>	<u>308,100</u>	<u>299,500</u>	<u>-2.8%</u>
Expenses					
Salaries and Benefits	231,171	253,760	253,760	253,760	0.0%
Supplies and Other Expenses	204,303	279,930	279,930	279,930	0.0%
Equipment/Renovations	5,296	-	-	-	0.0%
Depreciation	255,407	257,000	257,000	257,000	0.0%
Utilities	195,341	200,000	200,000	200,000	0.0%
Total Expenses	<u>891,517</u>	<u>990,690</u>	<u>990,690</u>	<u>990,690</u>	<u>0.0%</u>
(Deficiency) of Revenues over Expenses	(544,359)	(682,590)	(682,590)	(691,190)	1.3%
Other Financing Sources (Uses)					
Transfers In	<u>275,000</u>	<u>275,000</u>	<u>275,000</u>	<u>275,000</u>	<u>0.0%</u>
Total Other Financing Sources (Uses)	<u>275,000</u>	<u>275,000</u>	<u>275,000</u>	<u>275,000</u>	<u>0.0%</u>
Change in Net Assets	<u>\$ (269,359)</u>	<u>\$ (407,590)</u>	<u>\$ (407,590)</u>	<u>\$ (416,190)</u>	

**FLOYD COUNTY
FY 2015 BUDGET**

RECYCLING FUND - 515

	2014 Actual	2015 Budget			% Change
		Original	First Revision	Second Revision	
Revenues					
Intergovernmental					
Solid Waste Commission	\$ 150,107	\$ 85,000	\$ 85,000	\$ 160,000	88.2%
Interest Earned	937	500	500	500	0.0%
Charges for Services	443,696	600,000	600,000	475,000	-20.8%
Miscellaneous	71,014	-	-	-	N/A
Total Revenues	<u>665,754</u>	<u>685,500</u>	<u>685,500</u>	<u>635,500</u>	<u>-7.3%</u>
Expenses:					
Salaries and Benefits	374,615	403,120	403,120	419,270	4.0%
Supplies and Other Expenses	294,232	304,110	304,110	310,210	2.0%
Equipment	749	37,000	37,000	37,000	0.0%
Lease Purchase	-	52,500	52,500	52,500	0.0%
Depreciation	36,854	40,000	40,000	40,000	0.0%
Utilities	32,199	35,000	35,000	45,000	28.6%
Total Expenses	<u>738,649</u>	<u>871,730</u>	<u>871,730</u>	<u>903,980</u>	<u>3.7%</u>
Other Financing Sources (Uses)					
Transfers Out	(25,750)	(26,550)	(26,550)	(26,550)	0.0%
Total Other Financing Sources (Uses)	<u>(25,750)</u>	<u>(26,550)</u>	<u>(26,550)</u>	<u>(26,550)</u>	<u>0.0%</u>
Change in Net Assets	<u>\$ (98,646)</u>	<u>\$ (212,780)</u>	<u>\$ (212,780)</u>	<u>\$ (295,030)</u>	

**FLOYD COUNTY
FY 2015 BUDGET**

ANIMAL CONTROL FUND - 520

	2014 Actual	2015 Budget			% Change
		Original	First Revision	Second Revision	
Revenues					
Intergovernmental					
Charges for Services	\$ 29,667	\$ 28,000	\$ 28,000	\$ 28,000	0.0%
Fines	3,634	5,000	5,000	5,000	0.0%
Interest Earned	121	200	200	200	0.0%
Donations	20	-	-	-	N/A
Miscellaneous	770	600	600	600	0.0%
Total Revenues	34,212	33,800	33,800	33,800	0.0%
Expenditures					
Salaries and Benefits	409,528	396,200	396,200	396,200	0.0%
Other Operating Costs	81,224	88,470	88,470	88,470	0.0%
Total Expenditures	490,752	484,670	484,670	484,670	0.0%
(Deficiency) of Revenues over Expenditures	(456,540)	(450,870)	(450,870)	(450,870)	0.0%
Other Financing Sources (Uses)					
Transfers In	460,840	450,870	450,870	450,870	0.0%
Total Other Financing Sources (Uses)	460,840	450,870	450,870	450,870	0.0%
Net Change in Fund Balance	\$ 4,300	\$ -	\$ -	\$ -	

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**ROME FLOYD PARKS AND RECREATION AUTHORITY
FY 2015 BUDGET**

ROME FLOYD PARKS AND RECREATION - 530

	2014 Actual	2015 Budget			% Change
		Original	First Revision	Second Revision	
Revenues					
Disaster Recovery	\$ -	\$ -	\$ -	\$ -	N/A
Miscellaneous Revenues	7,719	7,250	7,750	7,750	0.0%
Contingency	-	30,000	30,000	30,000	0.0%
Swimming Pool	63,590	63,700	68,000	68,000	0.0%
Other Programs	118,333	124,300	139,000	139,000	0.0%
Gymnastics	278,671	281,300	338,000	341,310	1.0%
Special Populations Services	49,723	51,100	47,100	57,100	21.2%
Concessions	227,162	212,900	215,700	215,700	0.0%
Coosa River Trading Post	79,737	84,100	83,900	83,900	0.0%
Rome-Floyd Tennis Center	102,922	107,100	123,650	123,650	0.0%
Etowah Park Golf Practice	10,496	9,000	9,000	9,000	0.0%
Youth Athletics	305,993	302,450	349,200	349,200	0.0%
Adult Athletics	17,363	16,200	23,600	23,600	0.0%
Scoreboards	10,000	20,000	30,000	30,000	0.0%
Recreation Centers	74,670	74,500	73,000	73,000	0.0%
Parks & Recreation Services	177,981	184,700	218,000	218,000	0.0%
Barron Stadium	192,599	221,000	221,000	36,950	-83.3%
Total Revenues	<u>1,716,960</u>	<u>1,789,600</u>	<u>1,976,900</u>	<u>1,806,160</u>	<u>-8.6%</u>

**ROME FLOYD PARKS AND RECREATION AUTHORITY
FY 2015 BUDGET**

ROME FLOYD PARKS AND RECREATION - 530

	2014 Actual	2015 Budget			% Change
		Original	First Revision	Second Revision	
Expenditures					
Administrative Operations	842,577	828,450	851,300	853,300	0.2%
Contingency	-	30,000	30,000	30,000	0.0%
Depreciation	-	38,000	13,000	13,000	0.0%
Swimming Pool	44,642	37,150	39,750	41,750	5.0%
Other Programs	70,692	76,450	73,400	73,400	0.0%
Gymnastics	204,216	202,650	261,000	264,310	1.3%
Special Populations Services	24,239	31,400	34,300	44,300	29.2%
Concessions	157,213	164,250	159,600	159,600	0.0%
Coosa River Trading Post	65,211	69,050	65,700	65,700	0.0%
Rome-Floyd Tennis Center	118,466	112,350	132,600	132,600	0.0%
Etowah Park Golf Practice	-	-	-	-	N/A
Sports Division Administration	134,891	135,700	137,800	137,800	0.0%
Youth Athletics	151,079	156,500	190,910	190,910	0.0%
Adult Athletics	10,703	11,800	15,100	15,100	0.0%
Scoreboards	1,835	500	3,000	3,000	0.0%
Recreation Centers	218,624	220,500	238,400	238,400	0.0%
Recreation Services Administration	181,362	178,950	181,900	181,900	0.0%
Parks & Recreation Services	1,082,576	1,089,200	1,149,400	1,145,400	-0.3%
Buildings	50,874	56,000	60,740	60,740	0.0%
Barron Stadium	66,661	71,000	66,500	33,000	-50.4%
Shop	134,965	137,100	130,900	130,900	0.0%
Total Expenditures	<u>3,560,826</u>	<u>3,647,000</u>	<u>3,835,300</u>	<u>3,815,110</u>	<u>-0.5%</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(1,843,866)</u>	<u>(1,857,400)</u>	<u>(1,858,400)</u>	<u>(2,008,950)</u>	<u>8.1%</u>
Other Financing Sources (Uses)					
Transfers In	1,858,400	1,858,400	1,858,400	1,858,400	0.0%
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>N/A</u>
Total Other Financing Sources (Uses)	<u>1,858,400</u>	<u>1,858,400</u>	<u>1,858,400</u>	<u>1,858,400</u>	<u>0.0%</u>
Net Change in Fund Balance	<u>\$ 14,534</u>	<u>\$ 1,000</u>	<u>\$ -</u>	<u>\$ (150,550)</u>	

**ROME FLOYD PARKS AND RECREATION AUTHORITY
FY 2015 BUDGET**

RECREATION CAPITAL - 532

	2014 Actual	2015 Budget			% Change
		Original	First Revision	Second Revision	
Revenues					
Interest Earned	\$ (86)	\$ -	\$ -	\$ -	N/A
City Capital Improvements	(27,649)	(30,000)	(30,000)	(95,000)	216.7%
County Capital Improvements	(50,000)	(50,000)	(50,000)	(50,000)	0.0%
Total Revenues	<u>(77,735)</u>	<u>(80,000)</u>	<u>(80,000)</u>	<u>(145,000)</u>	<u>81.3%</u>
Expenditures					
City Projects					
City Capital	27,649	30,000	30,000	95,000	216.7%
Total City Projects	<u>27,649</u>	<u>30,000</u>	<u>30,000</u>	<u>95,000</u>	<u>216.7%</u>
County Projects					
County Capital	48,949	50,000	50,000	50,000	0.0%
Total County Projects	<u>48,949</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>0.0%</u>
Supplies	-	-	-	-	N/A
Total Expenditures	<u>76,598</u>	<u>80,000</u>	<u>80,000</u>	<u>145,000</u>	<u>81.3%</u>
Net Change in Fund Balance	<u>\$ (1,137)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

**ROME FLOYD PARKS AND RECREATION AUTHORITY
FY 2015 BUDGET**

RECREATION SPECIAL PROJECTS - 534

	2014 Actuals	2015 Budget			% Change
		Original	First Revision	Second Revision	
534924 Rec- Hall of Fame					
Revenues:	\$ (17,717)	\$ (16,700)	\$ (16,700)	\$ (16,700)	0.0%
Expenditures:	<u>16,331</u>	<u>15,600</u>	<u>15,600</u>	<u>15,600</u>	<u>0.0%</u>
Total Rec- Hall of Fame	(1,386)	(1,100)	(1,100)	(1,100)	0.0%
 534928 Senior Promotions Council					
Revenues:	(9,422)	(9,070)	(6,500)	(6,500)	0.0%
Expenditures:	<u>8,107</u>	<u>4,510</u>	<u>6,500</u>	<u>6,500</u>	<u>0.0%</u>
Total Rec- Senior Promo Council	(1,315)	(4,560)	-	-	N/A
 Net Change in Fund Balance	<u>\$ (2,701)</u>	<u>\$ (5,660)</u>	<u>\$ (1,100)</u>	<u>\$ (1,100)</u>	

**FLOYD COUNTY
FY 2015 BUDGET**

HEALTH INSURANCE FUND - 600

	2014 Actual	2015 Budget			% Change
		Original	First Revision	Second Revision	
Revenues					
Contributions:					
Floyd County	\$ 4,416,000	\$ 4,452,000	\$ 4,452,000	\$ 4,452,000	0.0%
County Employees	1,386,437	1,395,000	1,395,000	1,395,000	0.0%
Rec Contribution	310,500	314,000	314,000	314,000	0.0%
Rec Employees	81,207	82,000	82,000	82,000	0.0%
Retirees	102,424	85,000	85,000	85,000	0.0%
Premiums Paid by Others	13,784	15,000	15,000	15,000	0.0%
Interest Earned	4,618	4,000	4,000	4,000	0.0%
Miscellaneous	6,005	-	-	-	0.0%
Total Revenues	<u>6,320,976</u>	<u>6,347,000</u>	<u>6,347,000</u>	<u>6,347,000</u>	<u>0.0%</u>
Expenditures					
Salary and Benefits	55,123	56,920	56,920	56,920	0.0%
Other Costs	16,339	52,080	119,080	119,080	0.0%
Professional Fees	122,339	120,000	120,000	120,000	0.0%
Claims	4,214,746	4,850,000	4,783,000	4,783,000	0.0%
Stop Loss	637,190	810,000	810,000	810,000	0.0%
HRA Payments	143,018	188,000	188,000	188,000	0.0%
Administrative Fee	253,351	270,000	270,000	270,000	0.0%
Total Expenditures	<u>5,442,107</u>	<u>6,347,000</u>	<u>6,347,000</u>	<u>6,347,000</u>	<u>0.0%</u>
Net Change in Fund Balance	<u>\$ 878,868</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

**FLOYD COUNTY
FY 2015 BUDGET**

WORKERS' COMPENSATION FUND - 700

	2014 Actual	2015 Budget			% Change
		Original	First Revision	Second Revision	
Revenues					
Transfers In	\$ 816,135	\$ 750,000	\$ 750,000	\$ 750,000	0.0%
Reimbursements	165,118	28,000	72,000	72,000	0.0%
Recreation Authority Contribution	80,000	85,000	85,000	85,000	0.0%
Total Revenues	<u>1,061,252</u>	<u>863,000</u>	<u>907,000</u>	<u>907,000</u>	<u>0.0%</u>
Expenditures					
Management Services	22,785	30,000	30,000	30,000	0.0%
Claims	595,856	766,000	766,000	766,000	0.0%
Excess Insurance	59,967	67,000	111,000	111,000	0.0%
Total Expenditures	<u>678,607</u>	<u>863,000</u>	<u>907,000</u>	<u>907,000</u>	<u>0.0%</u>
Net Change in Fund Balance	<u>\$ 382,645</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

