



Floyd County, Georgia

***Financial Statements
For the Month Ending
February 29, 2024***

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*Financial Statements
For the Month Ending
February 29, 2024*


*Prepared by:
Finance Department*


FLOYD COUNTY, GEORGIA
Unaudited Financial Statements
For the Month Ending February 29, 2024


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Floyd County, Georgia For the Month Ended February 29, 2024


General Fund Revenues Budget vs Actual	
	\$ 74,211,505 Budget
	<u>\$ 7,525,387 Actual</u>
	\$ (66,686,118) 10%

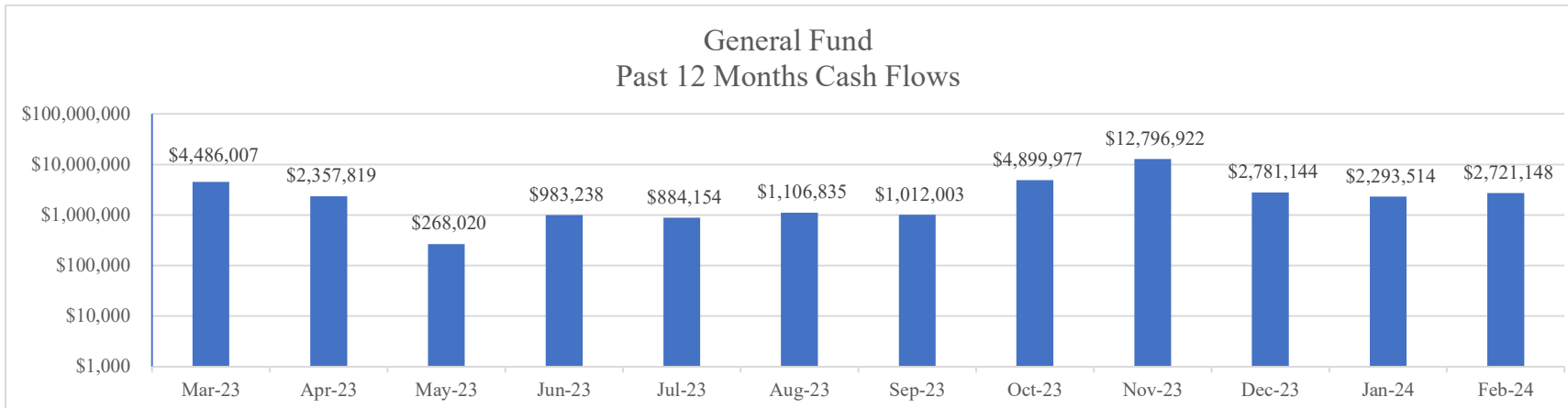
General Fund Expenditures Budget vs Actual	
	\$ 74,220,775 Budget
	<u>\$ 11,706,531 Actual</u>
	\$ 62,514,244 16%

Net Change in General Fund Balance Budget vs Actual	
	\$ (9,270) Budget
	<u>\$ (4,181,144) Actual</u>
	\$ (4,171,874) 45104%

Cash & Investments vs Fund Balance = Liquidity & Availability of Fund Balance	
	\$ 2,721,148 Cash
	<u>\$ 17,680,842 Fund Balance</u>
	15%


Public Safety Expenditures vs Other As Compared to Actual Expenditures	
	52% Public Safety
	<u>48% Other</u>
	100% Total


Boarding Inmates Revenue Budget vs Actual	
	\$ 1,570,000 Budget
	<u>\$ 117,316 Actual</u>
	\$ (1,452,684) 7%





Floyd County, Georgia For the Month Ended February 29, 2024




2017 SPLOST Fund Sales Taxes Budget vs Actual	
	\$ 4,590,135 Budget
	\$ 3,623,180 Actual
	\$ (966,955) 79%


2017 SPLOST Fund Expenditures Budget vs Actual	
	\$ 21,241,325 Budget
	\$ 1,607,774 Actual
	\$ 19,633,551 8%

2013 SPLOST Fund Sales Taxes Budget vs Actual	
	\$ - Budget
	\$ - Actual
	\$ -


2013 SPLOST Fund Expenditures Budget vs Actual	
	\$ 5,139,990 Budget
	\$ 7,021,142 Actual
	\$ (1,881,152) 137%




Water / Sewer Revenues & Expenses All Revenues and All Expenses	
	\$ 1,415,778 Revenues
	\$ 1,487,405 Expenses
	\$ (71,627)


Water / Sewer Operating Cash Flows Beg. Of Year vs Current Balance	
	\$ 8,702,441 Beginning
	\$ 9,268,612 Current
	\$ 566,171




Airport Revenues & Expenses All Revenues and All Expenses	
	\$ 250,699 Revenues
	\$ 382,472 Expenses
	\$ (131,773)

Airport Operating Cash Flows Beg. Of Year vs Current Balance	
	\$ 217,265 Beginning
	\$ 162,819 Current
	\$ (54,445)



Recycling Revenues & Expenses All Revenues and All Expenses	
	\$ 1,385 Revenues
	\$ 141,015 Expenses
	\$ (139,630)

Recycling Operating Cash Flows Beg. Of Year vs Current Balance	
	\$ 362 Beginning
	\$ 1,362 Current
	\$ 1,000



***Financial Narrative
For the Month Ending
February 29, 2024***

***Prepared by:
Finance Department***

Floyd County Review of February 2024

General Fund

- Revenues
 - Taxes are \$82,750 more than last year.
 - Prior Years' Tax is \$78,600 more than last year.
 - Intangible Taxes decreased 55.3% since last year. This indicates that the dollar amount of loans acquired decreased compared to last year. Not all loans are subject to Intangible Tax. Government loans, loans obtained through a credit union or loans with a life of less than 3 years are not subject to Intangible Tax.
 - The Real Estate Transfer Tax has increased from last year by 25.1% or \$9,600. This indicates an increase in the housing market.
 - Penalties & Interest revenue is \$23,950 more than 2023. Penalties of 5% are assessed after 120 days with an additional 5% assessed after each successive 120 days to a maximum of 20% of the principal amount due.
 - There is a decrease in Sales Tax collections from 2023 of \$6,600 or 0.3%.
 - With the renegotiation of LOST in 2022, the County now receives 53% of distributions rather than 56.5%. Had our percentage remained the same, we would have collected an additional \$127,250.
 - Motor Vehicle Taxes are \$1,950 more than 2023, which is a 2.5% increase. When older cars are sold, the buyer can choose to continue to pay ad valorem taxes rather than the TAVT.
 - Motor Vehicle TAVT is \$26,950 more than last year, increasing by 4.5%. This varies with the sales of cars and usually increases at the first of the year and right before the new-year models are released.
 - Cable TV Easements are down 9.6% from 2023. One possible explanation is that more and more people are cancelling their cable services and are opting for internet streaming. Comcast is down 9.4% and Direct TV is down 12.7%.
 - When comparing Sales Tax, Motor Vehicle Taxes, and TAVT as a whole for each year, we are \$22,300 ahead of 2023. This is a 0.9% increase.
 - Licenses & Permits is \$41,000 less than last year.
 - Licenses & Permits-Banks is the business license tax not due until March 1, 2024. Last year 3 banks filed early causing a \$39,000 decrease in 2024.
 - Intergovernmental Revenue is \$67,500 more than last year.
 - State-Offender Rehab revenue is \$66,000 higher than 2023. The average number of inmates has increased 14%.
 - Charges for Services is \$93,050 less than 2023.
 - Sheriff Fees & Services is \$3,250 less than in 2023.
 - Sheriff Boarding Inmates is \$132,500 less than 2023.
 - Chattooga County Boarding Inmate revenue is down \$135,650 from 2023.
 - Funds received from the Social Security Administration have doubled from 2023.

Floyd County Review of February 2024

General Fund (cont'd)

- Revenues (cont'd)

- Revenues from US Marshals is up \$1,200 from 2023. July 2023 is the first payment received from US Marshals in 2023. Federal court cases were being held in Atlanta rather than Rome last year. For that reason, inmates were being held at facilities more closely located.
- We began boarding inmates for Dade County in December of 2022. For 2024, we have housed no inmates for Dade County.
- In November of last year, we began housing inmates for Haralson County. So far in 2024, we have collected \$2,450.
- Payments from ICE have increased by 11.1% compared to February 2023, but only \$50.
- Inmate Contracts in total have increased \$18,050.
 - The rate for inmate detail contracts increased starting in January to cover the cost of the service.
- Tax Commissioner-TAVT Administrative Fee is 20.7% more than the amount for 2023.
 - The average monthly amount collected in 2023 was \$12,250 and in 2024 was \$14,750.
- Tax Commissioner Street Light collections have decreased \$3,150, or 12.2%, since this same time last year.
- Tax Collection Commissions have climbed \$26,050 or 42.7%.
 - For motor vehicles, a TAVT administrative fee is received rather than a commission. Commissions are received on other taxes collected by the Tax Commissioner. These commissions have increased 35.2% from 2023. Commissions are also received from the Clerk of Superior Court. These commissions have decreased 4.0% from 2023.
- Clerk of Court Charges for Services decreased by \$1,100 when compared to 2023. This is a 1.4% decrease.
 - Recording Fees have decreased 12.9% since 2023, a \$7,600 decrease. This is revenue from recording deeds and liens.
 - Advance Deposits are up \$1,650 from last year. Advance deposits are the County's portion of the filing fee for a new case.
 - Other Fees have decreased \$2,100 from 2023. Examples of this revenue include UCC filings and bond forfeitures. The portion relating to bond forfeitures has decreased \$1,500.
 - All other charges increased a total of \$6,950 compared to 2023.
- Probate Court Charges for Services decreased \$2,100 from 2023, falling 11.7%.
 - Estate revenues decreased 17.3% or \$2,450. This revenue is derived from the number of wills probated. The fee schedule is not dependent on the size of the estate, but different petitions do have different fees. For example, guardianships have a fee of \$450 as opposed to other petitions that are around \$180.

Floyd County Review of February 2024

General Fund (cont'd)

- Revenues (cont'd)
 - Miscellaneous revenues show an increase of \$550 or 19.8%. Miscellaneous revenue is made up of firearm permits. The state passed legislation on March 13, 2022, that rescinded the need for a concealed weapon carry permit. Probate officials report that some people are still getting them to cross state lines and to speed up the process when purchasing a firearm.
 - Magistrate Court Fees have decreased \$1,900 or 11.6% from 2023.
 - There has been an increase of 6.2% in the number of cases since last year. For the cases that generate fees, there has been a 2.6% jump.
 - Clerk of Court-Jail Surcharge is up 8.1% as compared to last year.
 - There is a 14.4% decrease in Clerk of Court Criminal Division Fines. Icon, the software used by the Clerk, distributes the payments of fines in a particular hierarchy. This explains why the surcharge is up even though the fines have decreased.
 - City of Rome-Jail Surcharge fell 2.5% from 2023, a \$200 decrease.
 - Court Reporting Services has shown a decrease of 97.4% over last year. This is a \$3,200 decrease. So far in 2024, information to bill only 2 firms has been received. Inquiries will be made to the Superior Court Administrator.
 - Fines & Forfeitures are up \$39,600.
 - Clerk of Court – Criminal Division Fines are down \$11,350, a 14.4% drop as compared to 2023.
 - Juvenile Court Supplemental Services fines have decreased 32.8% since this time last year, a total of \$500.
 - Probate Court Fines are up \$53,450 or 79.2%. There is a 85.4% increase in the number of fines paid. The average amount paid to the County went from \$61 per case to \$73.
 - Parking Fines have decreased 38.5%.
 - Drug Abuse & Treatment Fines as a whole has decreased 19.6% or \$3,150 since 2023.
 - Miscellaneous Revenue is up 3.8%.
 - Miscellaneous Other decreased \$73,700.
 - In February 2023 Canon gave us the money to buy out our prior Ricoh contract.
 - Tax Commissioner-Misc. is up \$95,400.
 - A deposit of \$124,350 was received. More information is needed to determine exactly what this is.
 - Telephone Commissions are up 0.5%. The commission received from Inmate Solutions is \$4,000 more than last year. We receive a prepaid commission of \$885,000 annually. We fell short of that amount last year by \$39,425. This amount was deducted from the prepaid amount for 2023.
- Expenditures
 - Board of Commissioners is 7.7% more than the YTD budget.
 - Dues & Subscriptions is \$20 above the annual budget. ACCG annual dues were paid. A budget transfer has been requested.

Floyd County Review of February 2024

General Fund (cont'd)

- Expenditures (cont'd)
 - Data Processing is 97.7% of the annual budget. Granicus support was paid in January.
- Purchasing is 1.5% greater than the YTD budget.
 - Dues & Subscriptions is 18.3% higher than the YTD budget. Several dues are paid at the beginning of the year.
 - Equipment is 47.9% above the YTD budget. New carpet was purchased. A budget transfer will be done in March.
- Information Technology is 2% more than the YTD budget.
 - Data Processing is 70.3% of the annual budget. Several maintenance agreements are renewed at the beginning of the year.
- Human Resources is 0.5% greater than the YTD budget.
 - Data Processing is 66.5% of the annual budget. Several maintenance agreements are renewed at the beginning of the year.
- Clerk of Superior Court is 2.2% in excess of the YTD budget.
 - Supplies is 2.5% more than the YTD budget.
 - Dues & Subscriptions is 6.7% higher than the YTD budget. This is a timing issue since some dues are paid at the beginning of the year.
 - Juror's Expense is 34.5% of the annual budget. 17% of the original budget was moved to cover legal expenses.
 - Legal Fees is 84.1% of the annual budget.
 - All Other is 1.6% above the YTD budget.
- Board of Equalization is 11.8% over the YTD budget.
 - Salaries & Wages is 33.9% of the annual budget. The Board is paid on a per diem basis and more appeals went to the Board than last year.
 - All Other is \$850 over the annual budget. A hearing officer was needed for 2 days of appeals.
- HIDTA is 20.1% higher than the YTD budget.
 - Office Rental is \$1,000 over the annual budget.
- Interagency Health is 25% of the annual budget.
 - This is paid on a quarterly basis.
- **Total Budgeted Expenditures are 0.5% below the YTD budget.**
- Fund Balance
 - For 2024, the General Fund has decreased its fund balance by \$4,181,144 compared to a decrease of \$4,735,284 for 2023, a variance of \$554,140.

Fire Fund

- Revenues
 - Taxes are \$14,600 more than this time last year.
 - Property Tax - Prior Years is \$10,850 more than 2023.
 - Motor Vehicle TAVT collections are \$4,700 more than last year. See explanation under General Fund.
 - Interest Earned is \$6,250 more than 2023. We are receiving a better interest rate than last year from our banks.

Floyd County Review of February 2024

Fire Fund (cont'd)

- Expenditures
 - Total expenditures increased by \$107,150 due to pay increases for firefighters at the City of Rome and City of Cave Spring.

E911 Fund

- Revenues
 - Total Revenues are under the YTD budget by 1.8% and are \$6,550 less than last year.
 - Miscellaneous Revenue is \$400 less than last year due to fewer invoices for third false alarm calls.
 - Charges for Services are \$6,250 less than last year.
 - Prepaid fees are \$300 more than last year.
 - Landline fees are \$16,350 less than last year.
 - Wireless fees are \$9,800 more than last year.
- Expenditures
 - Total Expenditures are 1.2% above the YTD budget but \$13,300 less than last year.
 - Salaries and Benefits are \$13,600 more than last year but 3.2% under the YTD budget.
 - Other Operating Costs are 27.5% above the YTD budget but \$26,900 less than last year.
 - Repairs and Maintenance is 70.4% of the annual budget but \$55,750 less than last year due to the annual fees for Tritech Software, the CAD software used for E-911, and the maintenance contract for Sound Communications, E-911's phone and radio recording system.
 - Telephone is 18.9% above the YTD budget and is \$23,200 more than 2023 due to previous year billings that were paid in 2024.

800 MHz Communication Fund

- Revenues
 - Total Revenues are consistent with 2023 and currently 0.2% above YTD budget.
- Expenditures
 - Total Expenditures are 6.3% below YTD budget but \$12,650 more than 2023 due to additional Georgia Power billings from 2023 that were paid in 2024.
 - Expenditures no longer reflect Salaries and Benefits as employees are not reported under Communications. Instead, expenditures consist only of items required to continue service for the communication towers such as insurance, utilities, and repairs and maintenance.

Emergency Management Fund

- Revenues
 - The majority of revenue for EMA is grant revenue. We will not receive these funds until the last quarter of the year.

Floyd County Review of February 2024

Emergency Management Fund (cont'd)

- Expenditures
 - Total Expenditures are 15.6% of the YTD budget and are only \$50 more than 2023.
 - Salaries and Benefits are \$9,850 more than 2023 due to an Assistant Director transitioning to EMA.

Solid Waste Fund

- Revenues
 - Taxes increased \$5,950 when compared to 2023.
 - The following decreases contributed to this:
 - Clerk of Court Recording Intangibles decreased \$400.
 - The above decreases are offset by the following increases:
 - Property Tax – Prior years increased \$4,300.
 - Mobile Home Taxes increased \$250.
 - Motor Vehicle TAVT increased \$2,000. See the explanation under the General Fund.
 - Interest Earned is \$1,300 more than last year because of an increased interest rate.
- Expenditures
 - Total Expenditures are \$14,400 less than 2023 and 3.2% below the YTD budget.
 - Remote Site Operations expense is \$2,850 less than 2023.
 - This is largely due to the monthly hauling bill decreasing \$3,550 when compared to 2023.
 - Tipping Fees are down \$18,150 when compared to 2023.
 - This is largely due to the monthly bill for Public Works decreasing \$17,300 when compared to 2023.
 - These are invoices to pay the City of Rome to dump dirt from road and ditch work in the landfill. Public Works is able to dump dirt at their facility during dry months to help reduce this cost. The dirt that they dump at their facility can then be used for future projects. Costs will fluctuate based on the amount of rainfall and the amount of dirt removed during road and ditch work.

Stadium Maintenance Fund

- Revenues
 - Total Revenues are comprised of Miscellaneous Income and Interest Earned.
 - Interest Earned is 6.6 % above the YTD budget and \$750 more than 2023
 - Miscellaneous Income is comprised of the following, which we receive later in the calendar year:
 - The Braves Contribution with an estimated \$30,000 expected.
 - Stadium Naming Rights with an estimated \$24,950 expected.
- Expenditures
 - Repairs and Maintenance expenditure is 16.5% below the YTD budget and is \$3,550 less than 2023.

Floyd County Review of February 2024

Water Fund

- Revenues
 - Charges for Services is \$18,050 more than the prior year.
 - Consumption reports show a .6% increase in residential usage and a 9.6% increase in commercial usage compared to last year.
 - On March 1, 2023, Berry College stopped buying from us after finishing the repairs to their reservoir. On June 1st, they restarted buying from us because they could not meet their own demands, since the reservoir hadn't reached its normal operating level. The time it will take to reach an optimal operating level is unknown.
 - Water Meter Charges have decreased \$9,100 from 2023.
 - This drop is due to large water meters being purchased by the customer instead of the Water Department upfront. This started at the end of 2022. In 2024 water meters will continue to decrease compared to 2023. We over-see the installation of the meters and make sure the specifications are what they need.
 - **Operating Revenues are 1.3% below the YTD budget.**
- Expenses
 - Administration Dues and Subscriptions is 13.2% over the YTD budget but \$700 less than last year.
 - Administration Data Processing is 10.2% over the YTD budget and \$10,350 more than last year. We experienced a \$2,450 increase in Tyler Technologies fees. We also received an additional Tyler Technologies invoice of \$7,658 that was received later in 2023.
 - **Total Administration Expenses are .3% below the YTD budget.**
 - Distribution Uniforms is 40.2% over the YTD budget, but is \$4,850 less than last year due to annual purchases.
 - Distribution Data Processing is 11.6% over the YTD budget and \$300 more than last year due to a price increase for GPS tracking of vehicles.
 - **Total Distribution Expenses are .6% above the YTD budget.**
 - Treatment Plant Chemicals & Conditioner is 2.7% over the YTD budget and \$15,550 more than last year. This is due to both a price increase and a quantity increase. Due to the weather, more chemicals and conditioners have been needed to treat the water.
 - Treatment Uniforms is 20.7% over the YTD budget, but is \$50 less than last year. This is due to yearly uniform purchases.
 - **Total Treatment Plant Expenses are 2.3% below the YTD budget.**
 - **Total Operating Expenses are .2% above the YTD budget.**

Airport Fund

- Revenues
 - Fuel Sales are \$55,200 more than last year and are 3.4% above the YTD budget.
 - Avgas Revenue is \$350 less than 2023.
 - Self-Serve Revenue is \$8,750 more than 2023, due to increased gallons sold.
 - Jet Fuel Revenue is \$46,750 more than 2023, due to increased gallons sold.

Floyd County Review of February 2024

Airport Fund (cont'd)

- Revenues (cont'd)
 - Rental Fees are \$1,600 more than 2023.
 - Land Leases are up \$1,650; T-Hangar rentals are down \$800.
 - Miscellaneous Revenue is 11% above the YTD budget and is \$3,300 more than 2023.
 - Late Fees are down \$650 from 2023.
 - Miscellaneous Revenues are up \$3,800 from 2023 with Callout revenue accounting for \$3,600 of this increase. GPU revenue is also up \$250 from 2023.
 - **Total Operating Revenues are at 19.7% of the annual budget.**
- Expenses
 - Equipment Lease is 1.9% above the YTD budget.
 - Legal Fees is 8.6% above the YTD budget.
 - Utilities is 3.1% above the YTD budget.
 - Cost of Goods Sold is 3.8% below the YTD budget but is \$5,950 more than 2023.
 - At 2023 year end, there was more Jet Fuel on hand when compared to prior years, so we have had to purchase less in 2024.
 - **Total Operating Expenses are 4.4% below the year to date budget.**

Recycling Fund

- Revenues
 - Material Sales is at .6% of the annual budget for 2024 with this being \$950 less than 2023.
 - Corrugated is down \$300 when compared to 2023.
 - Steel is down \$650 when compared to 2023.
- Expenses
 - Total Operating Expenses are \$24,050 more than 2023.
 - Supplies and other expenses increased \$22,150 when compared to 2023, and we are 8.3% above the YTD budget. This increase is largely due to the following changes:
 - Supplies has increased \$10,750.
 - This is largely due to the purchase of baling wire in February 2024. Baling wire is typically purchased once a year, although the timing of this purchase varies from year to year. In 2023, wire was purchased in June.
 - Repairs and Maintenance has increased \$10,250.
 - This is largely due to repairs on two skid steers totaling \$8,900.

Animal Control Fund

- Revenues
 - Total Revenues are \$11,550 more than 2023 and 10.5% above the YTD budget.
 - Charges for Services is \$2,050 more than 2023 due to more adoptions.

Floyd County Review of February 2024

Animal Control Fund (cont'd)

- Revenues (cont'd)
 - Donations are up \$9,100 from 2023 due to a successful calendar fundraiser and community donations.
- Expenditures
 - Total Expenditures are \$2,000 less than 2023 and 1.1% below the YTD budget.
 - Salaries and Benefits are \$2,750 more than 2023.
 - Other Operating Costs are \$4,750 less than 2023 and 1.9% under the YTD budget due the utilization of community donations to cover medical needs.

Rome-Floyd Parks and Recreation Authority

- Total Revenues are \$98,200 less than 2023 due to adjustments in revenue recognition. The payments have been received and posted. Billing codes will adjust March 1st to reflect actual.
- Total Expenditures are \$24,350 less than 2023.
- Admin. Operations has a net expense of \$255,000 that will adjust to actual on March 1st.
 - Salaries and Benefits are 12.4% of the annual budget and \$43,600 less than last year while operating expenses are 53.2% and \$27,150 due to the annual payment for CivicRec software.
- Other Programs has a net revenue of \$118,950.
 - Total Revenue is up \$29,200 from 2023 due to the receipt of revenue from the new Ice Skating Rink for the winter season of 2023-2024.
 - Total expenditures have decreased by \$26,100 compared to 2023 as not all special events expenses for the year have been received.
- Gymnastics has net revenues of \$23,000 for 2024.
 - Revenues are \$24,500 less than 2023 due to a \$13,000 decrease in Instructional Fee revenue as well as a \$10,850 decrease in Certification and Team Fee revenue.
 - Expenditures are \$8,400 less than 2023 due to a decrease in Travel and Training.
- Concessions has a net expenditure of \$8,500 compared to \$1,800 in 2023.
 - Total Revenues are \$7,650 less than 2023 due to not yet receiving the Coca Cola Sponsorship for 2024.
 - Total Expenses are \$950 less than 2023 due to a decrease in supplies needed.
- Coosa River Trading Post has a net revenue of \$3,750. This is \$4,100 more than 2023.
 - Total Revenues are \$6,400 more than 2023 due to an increase in Camping Rentals.
 - Total Expenditures are \$2,350 more than 2023 due to a slight increase in Salaries and Benefits and Utilities.
- Youth Basketball has a net revenue of \$4,150. This is up \$15,100 from 2023.
 - Total Revenues are \$32,700 more than 2023 due to the additional revenue received from Gate Fees.
 - Total Expenditures are \$17,600 more than 2023 due to an increase in part-time workers needed for gate revenue and concessions.
- Parks and Recreation Services has a net expenditure of \$181,650. This is \$13,850 less due to a large decrease in Equipment purchases for 2024 as compared to 2023.
 - Total Revenues are down \$950 from 2023 due to a decrease in Ball Field Rentals.
- Hall of Fame has net revenue of \$4,700.

Floyd County Review of February 2024

Rome-Floyd Parks and Recreation Authority (cont'd)

- Revenues are at 42.1% of the annual budget due to ticket sales and table sponsorships for the Hall of Fame banquet that will be held later in the year.
- Expenditures are consistent with 2023 and only 6.3% of the annual budget.

Health Insurance Fund

- Revenues
 - Total Revenues are 3.1% above the YTD budget and are \$109,100 more than last year.
- Expenditures
 - Claims are 1.1% below the YTD budget and \$15,150 less than last year. We currently have 4 participants with claims over \$50,000, and the total amount of claims for these 4 participants is \$314,200. These account for 31.1% of total claims.
 - Wellness Clinic costs are 9% over the YTD budget and \$133,250 more than last year.
 - Clinic Fees are .4% under the YTD budget but \$18,450 more than last year due to the switch from Redmond Medical Center to Atrium Health.
 - Clinic Services are 14% over the annual budget and \$114,800 more than last year due to an increase in pharmacy use.

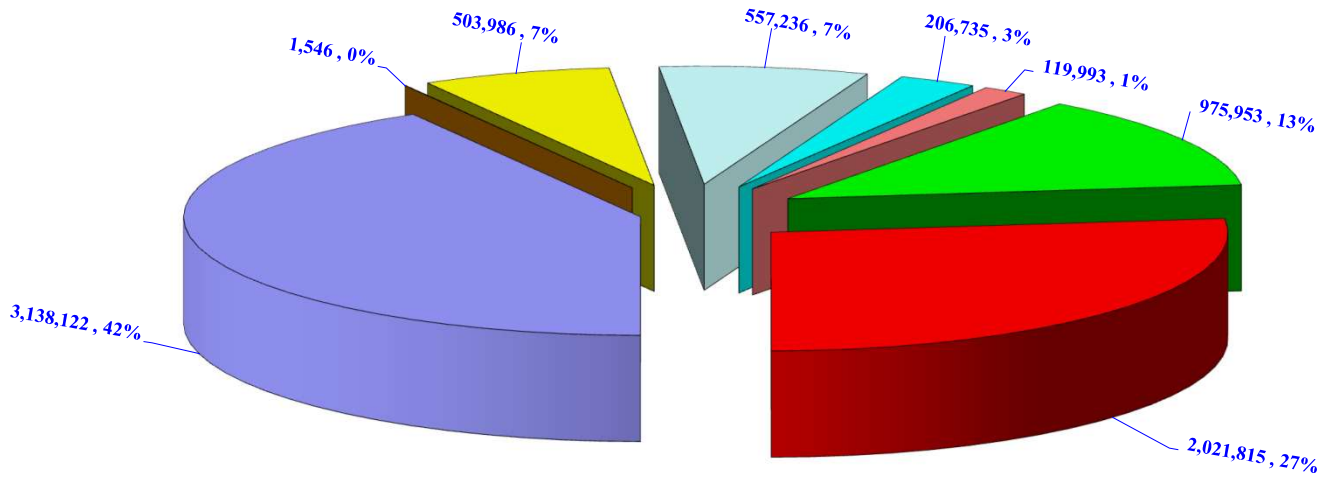
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*Charts
For the Month Ending
February 29, 2024*

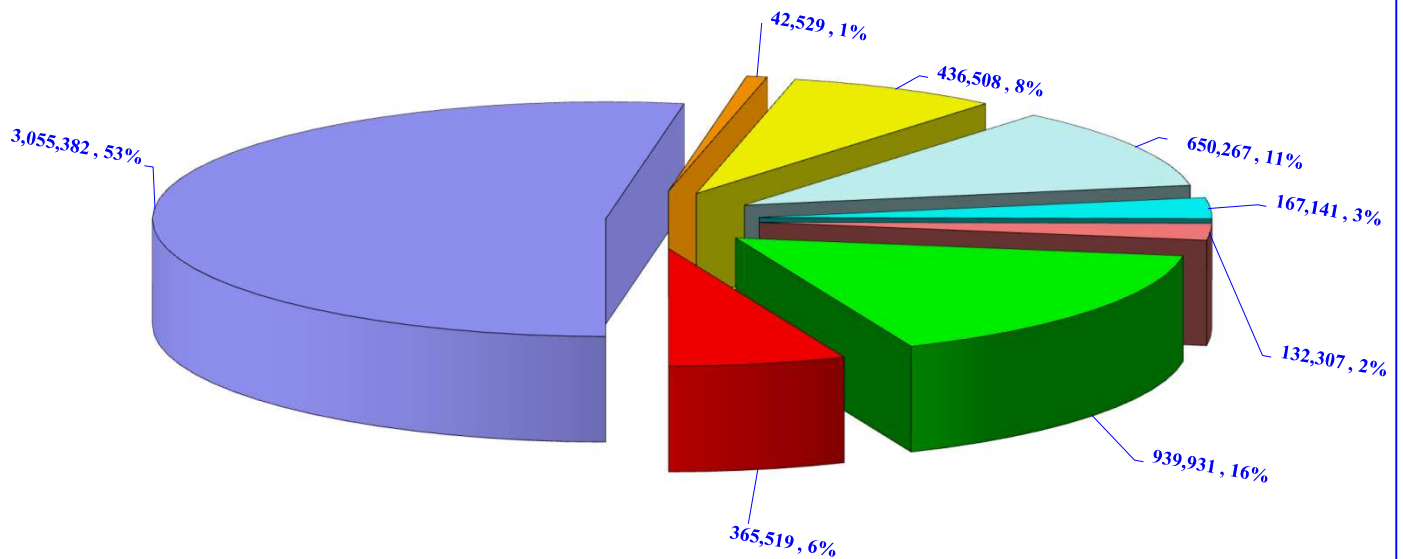
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Finance Department*

February 2024 Revenues and Transfers In



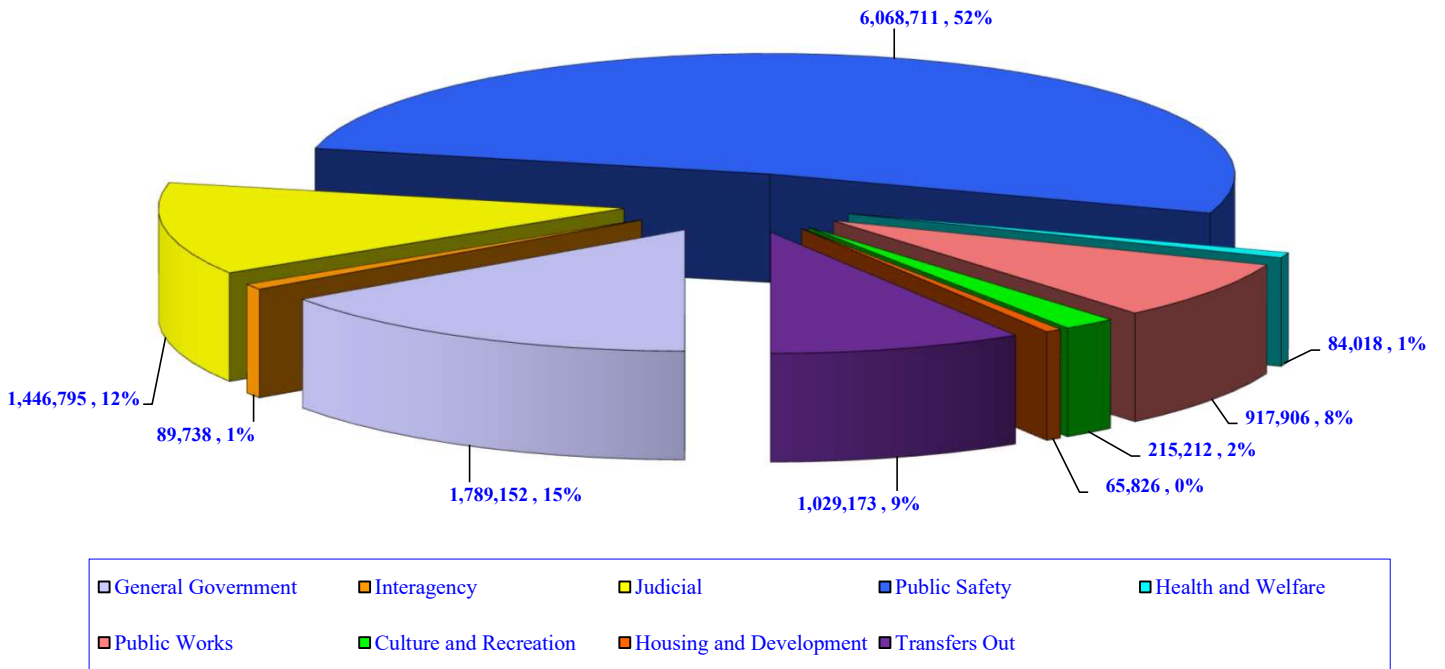
■ Taxes	■ Licenses and Permits	■ Intergovernmental	■ Charges for Services
■ Fines and Forfeitures	■ Interest Earned	■ Miscellaneous	■ Transfers In

February 2023 Revenues and Transfers In

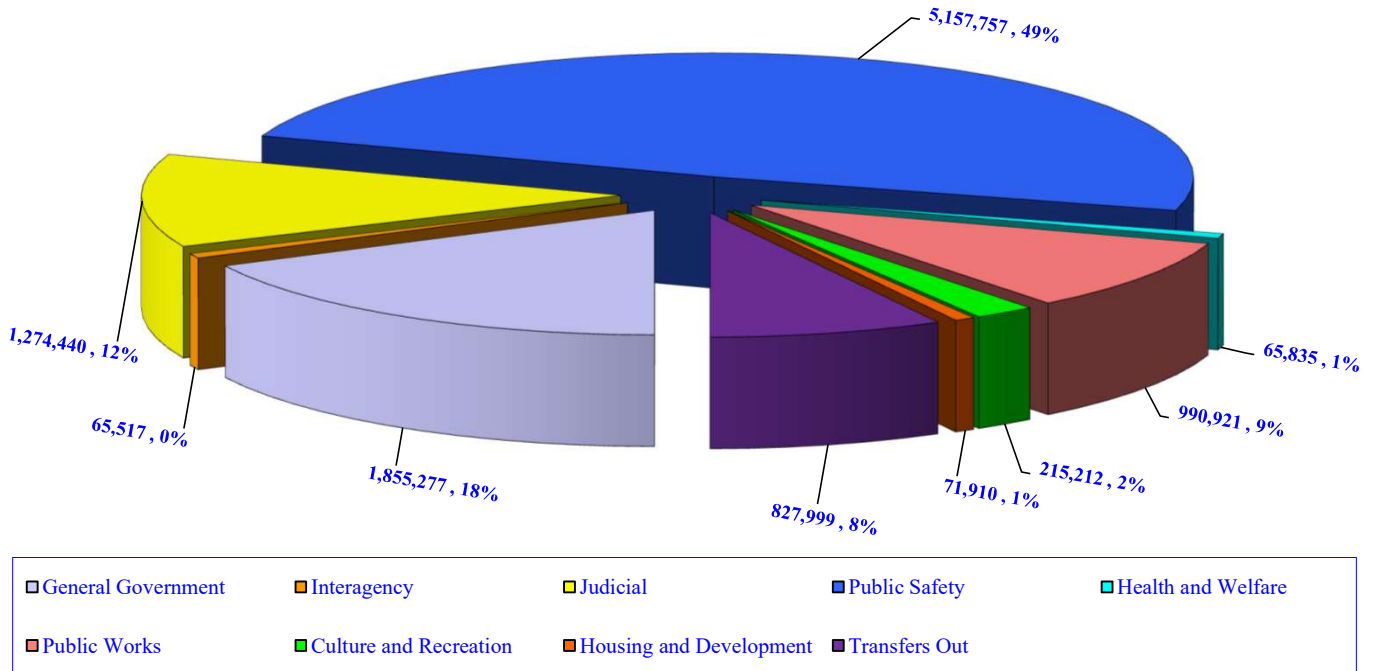


■ Taxes	■ Licenses and Permits	■ Intergovernmental	■ Charges for Services
■ Fines and Forfeitures	■ Interest Earned	■ Miscellaneous	■ Transfers In

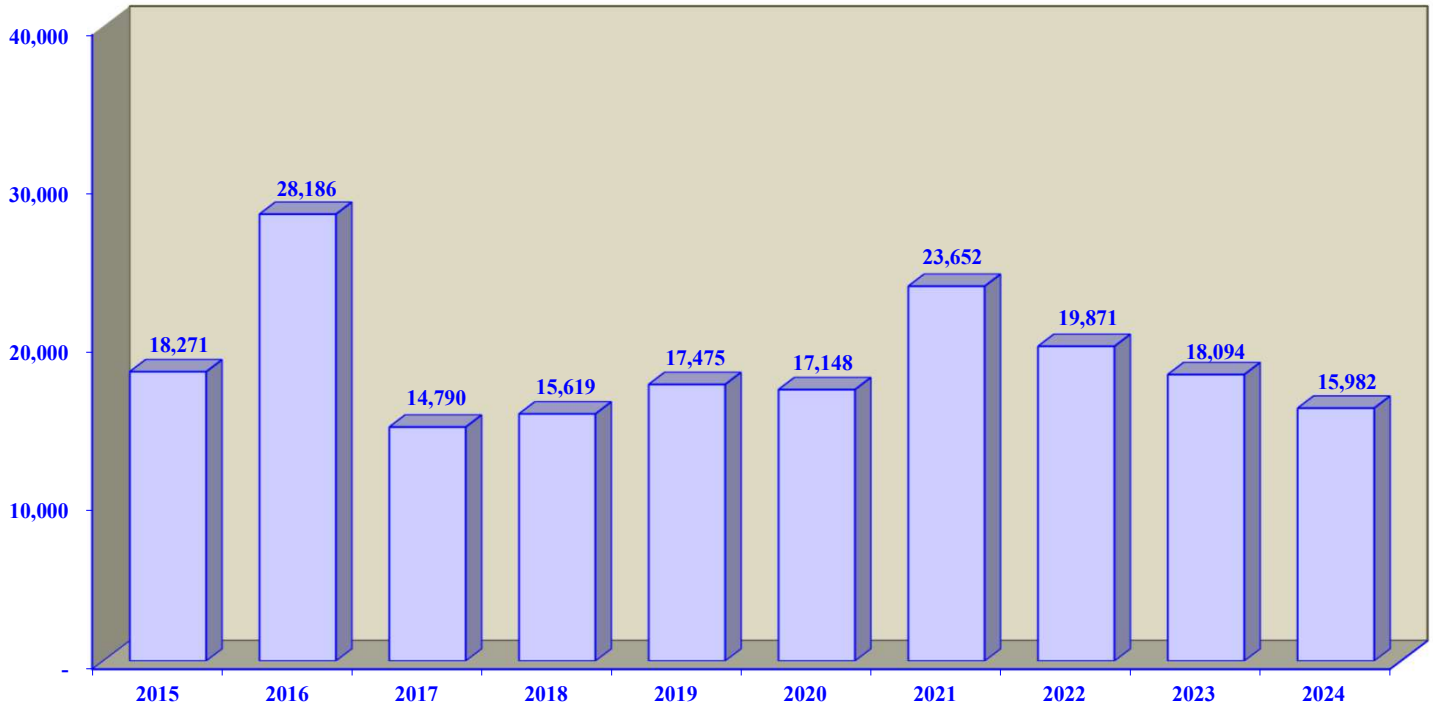
February 2024 Expenditures and Transfers Out



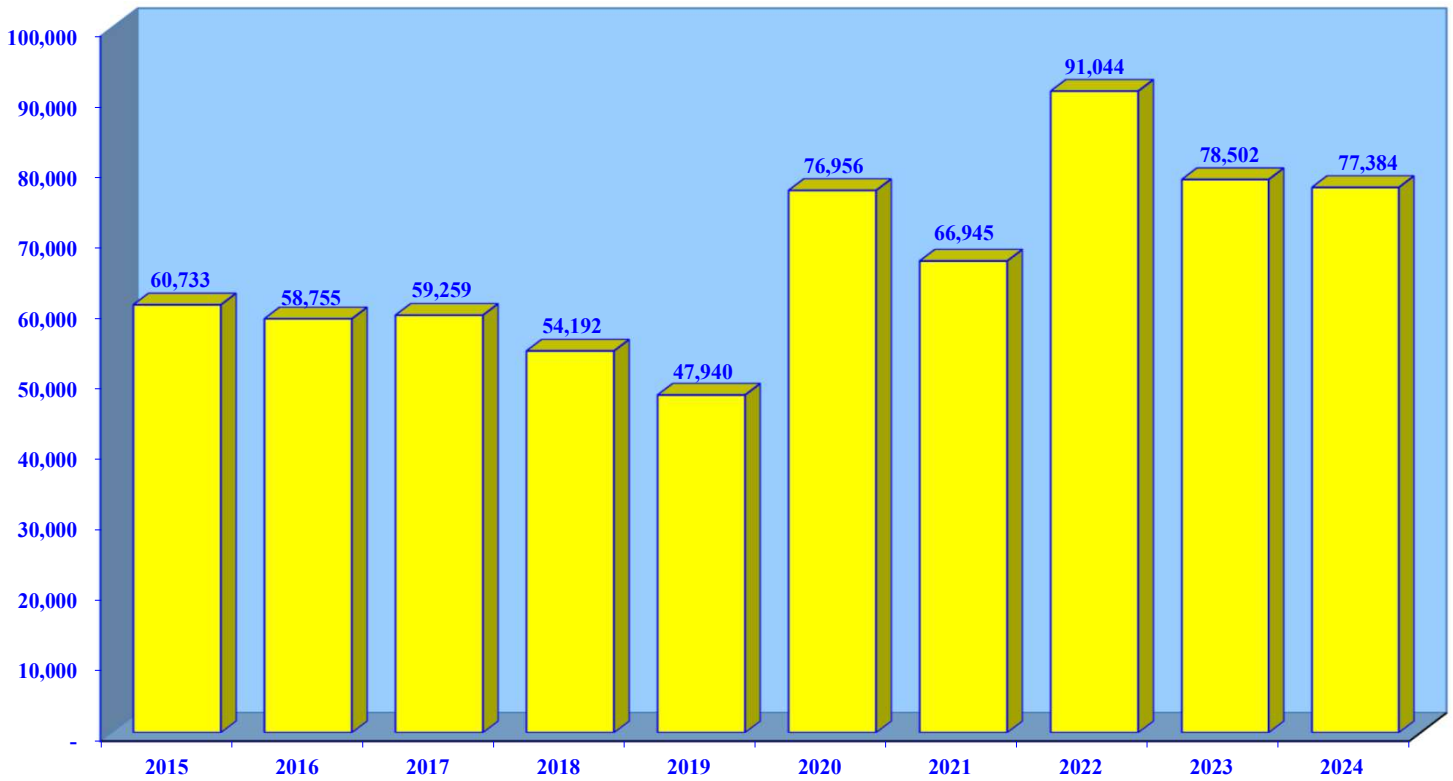
February 2023 Expenditures and Transfers Out



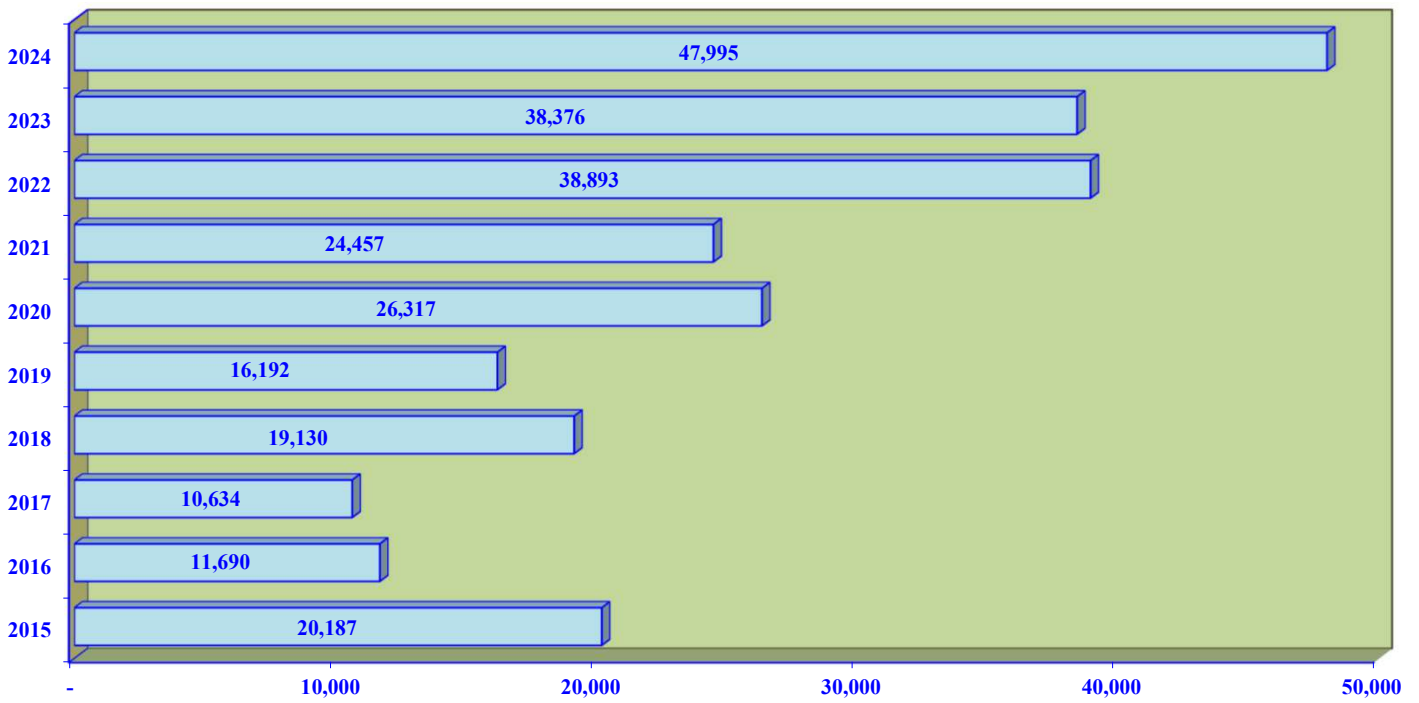
**Probate Court Charges for Services
February YTD
2015-2024**



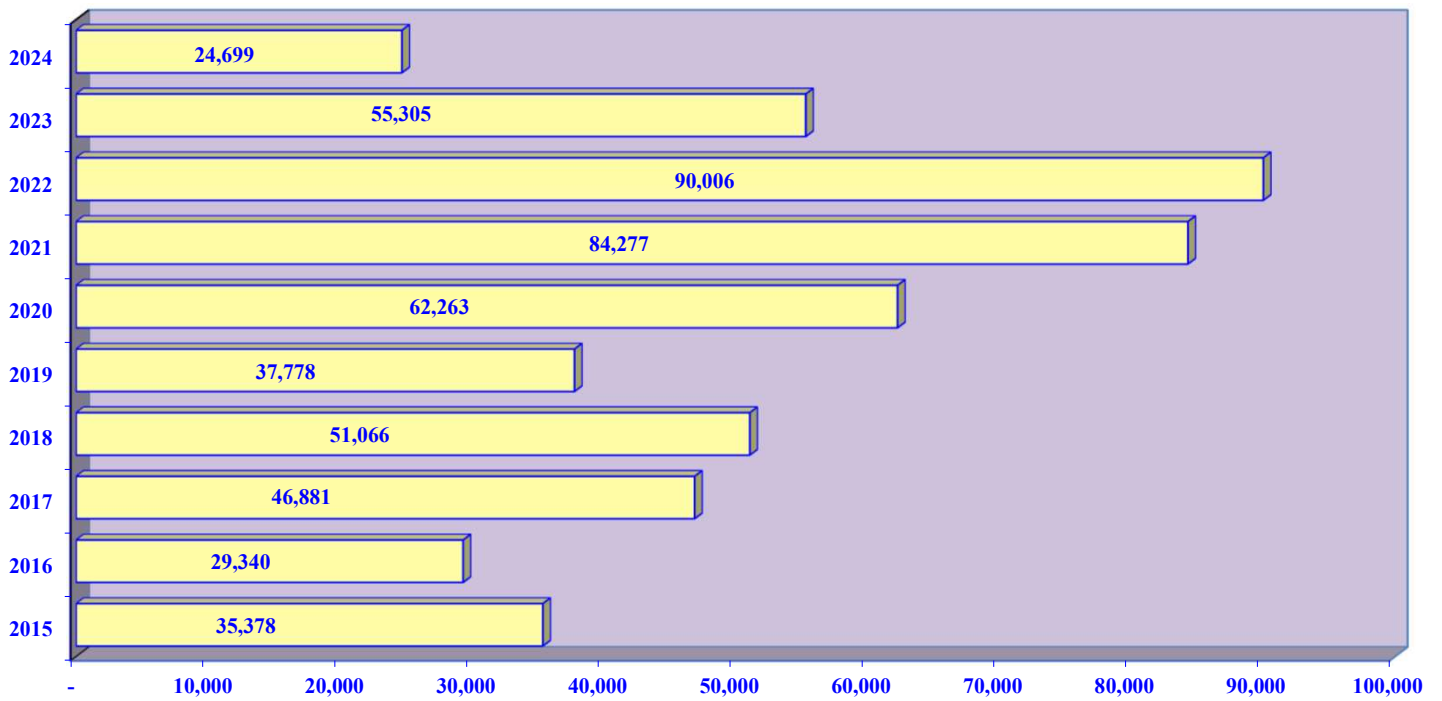
**Clerk of Court Charges for Services
February YTD
2015-2024**



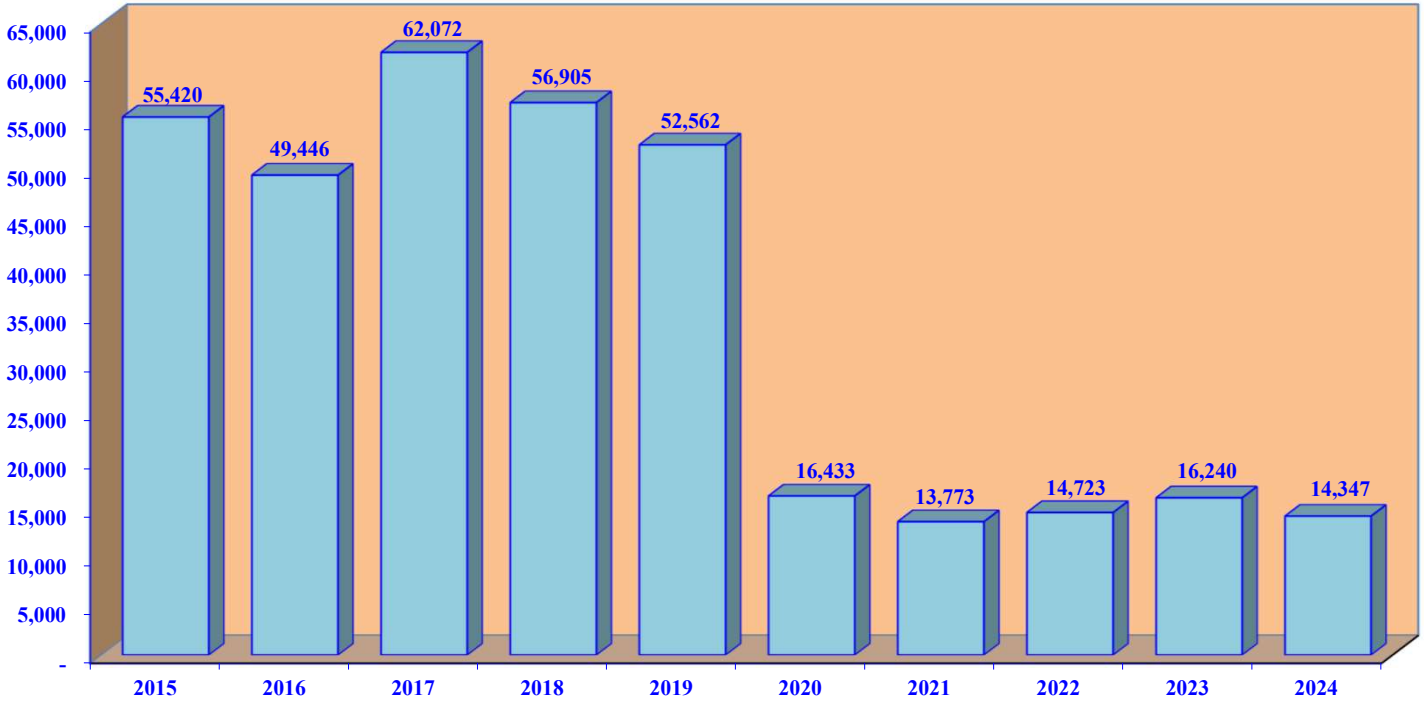
**Clerk of Court
Real Estate Tax Fees
February YTD
2015-2024**



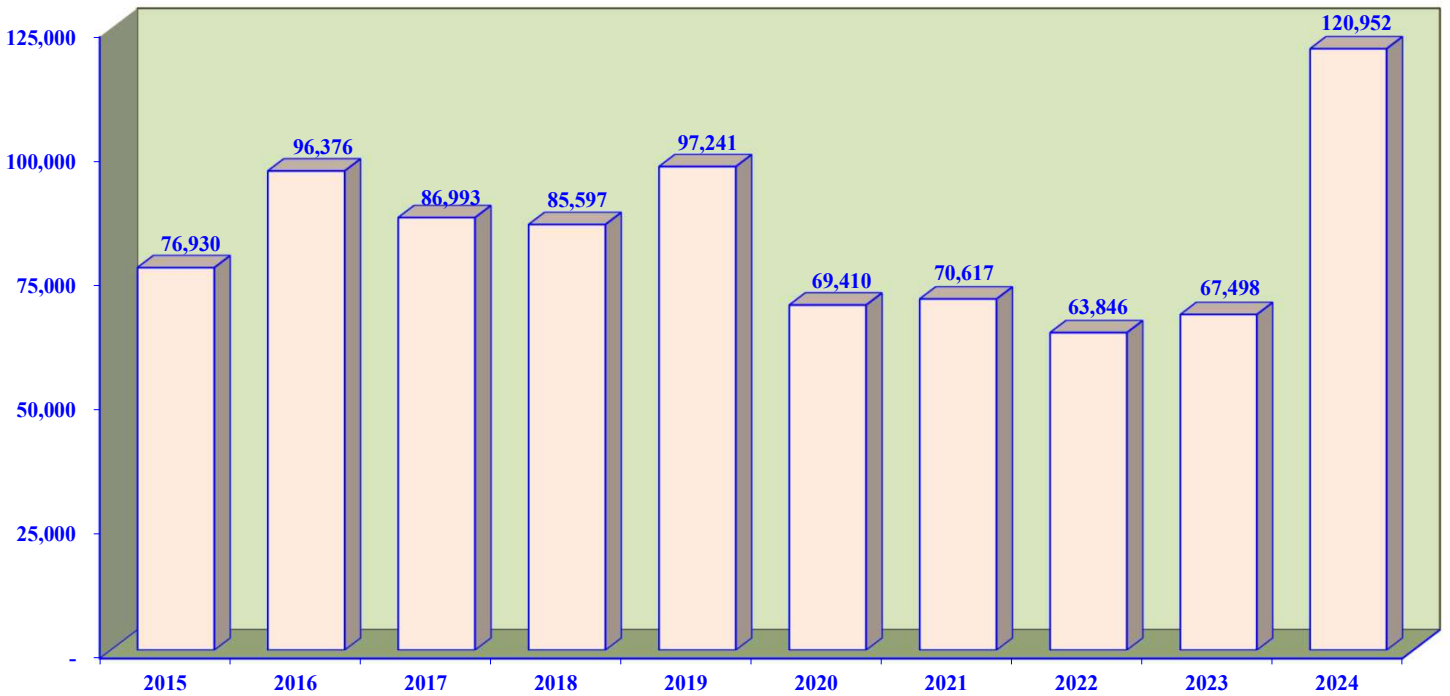
**Clerk of Court
Recording Intangible Taxes
February YTD
2015-2024**



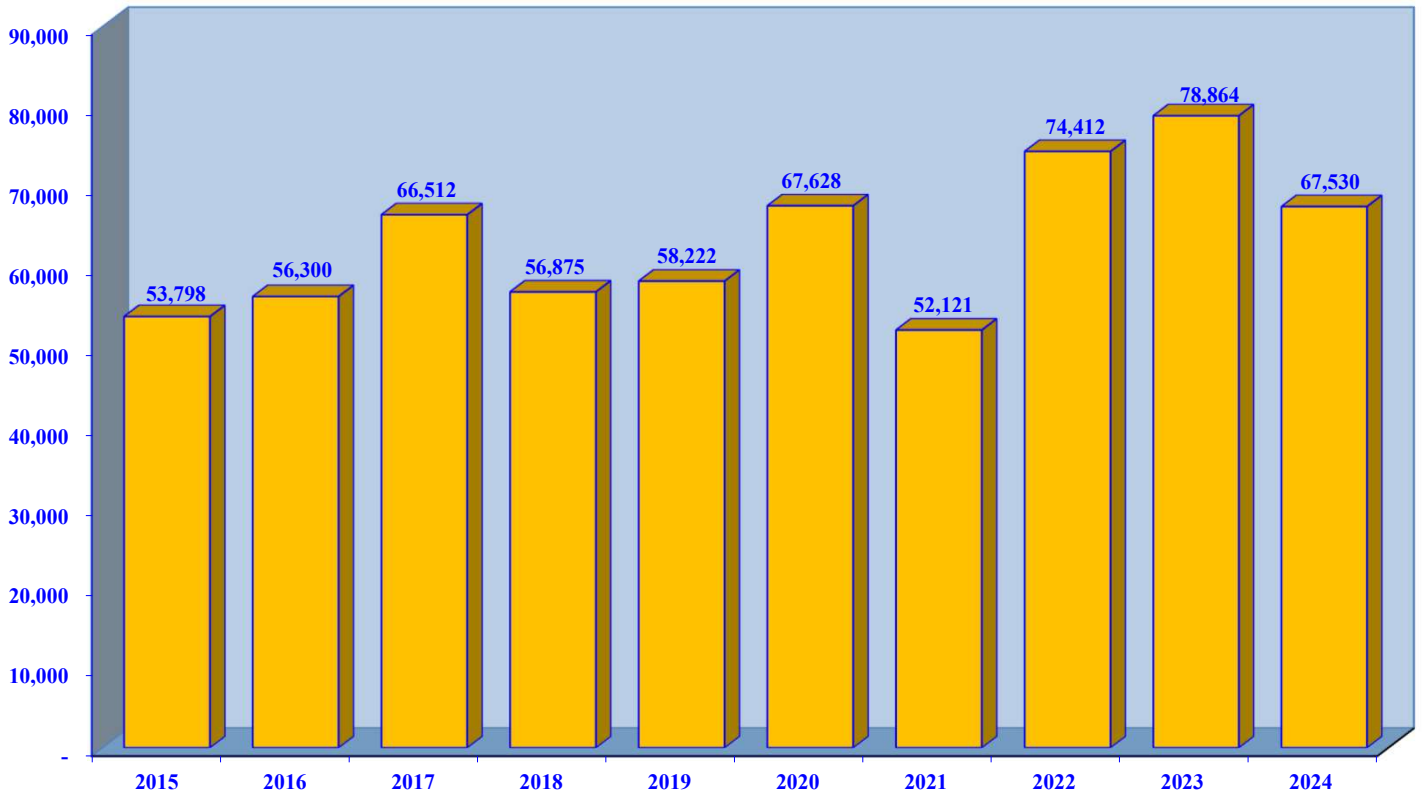
**Magistrate Court Fees
February YTD
2015-2024**



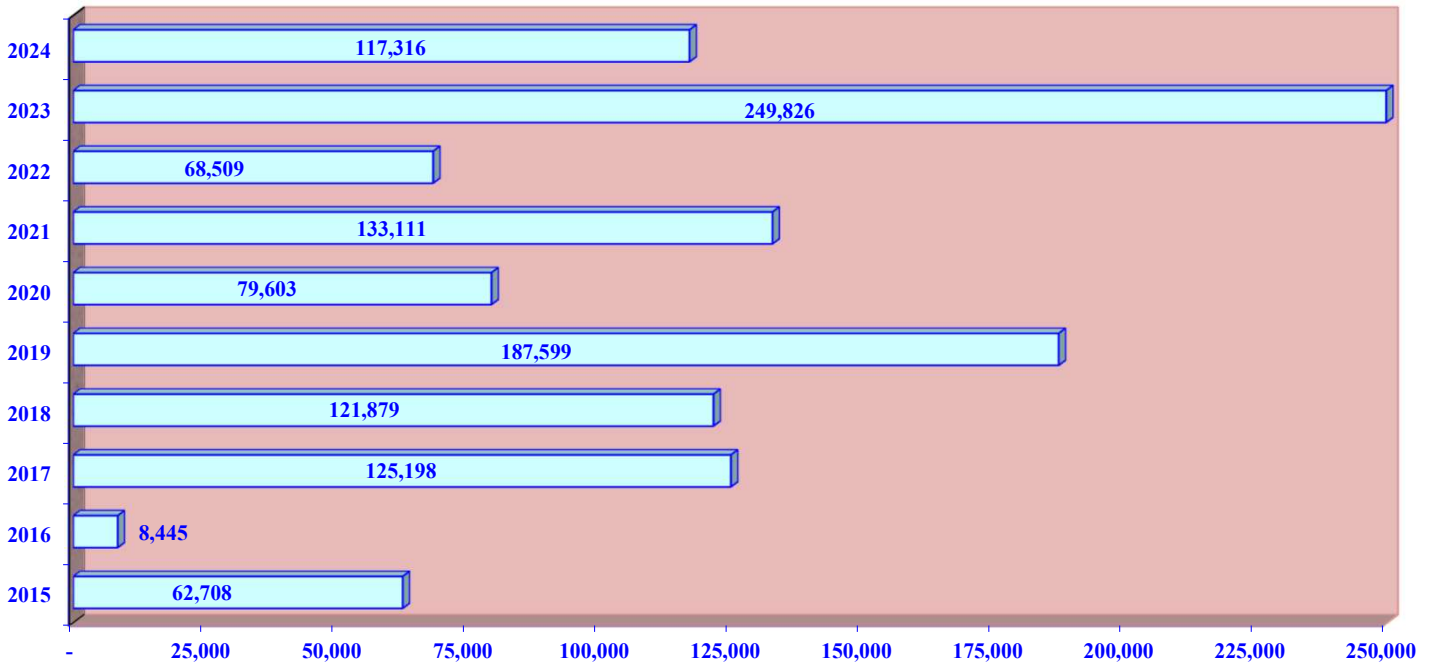
**Probate Court Fines
February YTD
2015-2024**



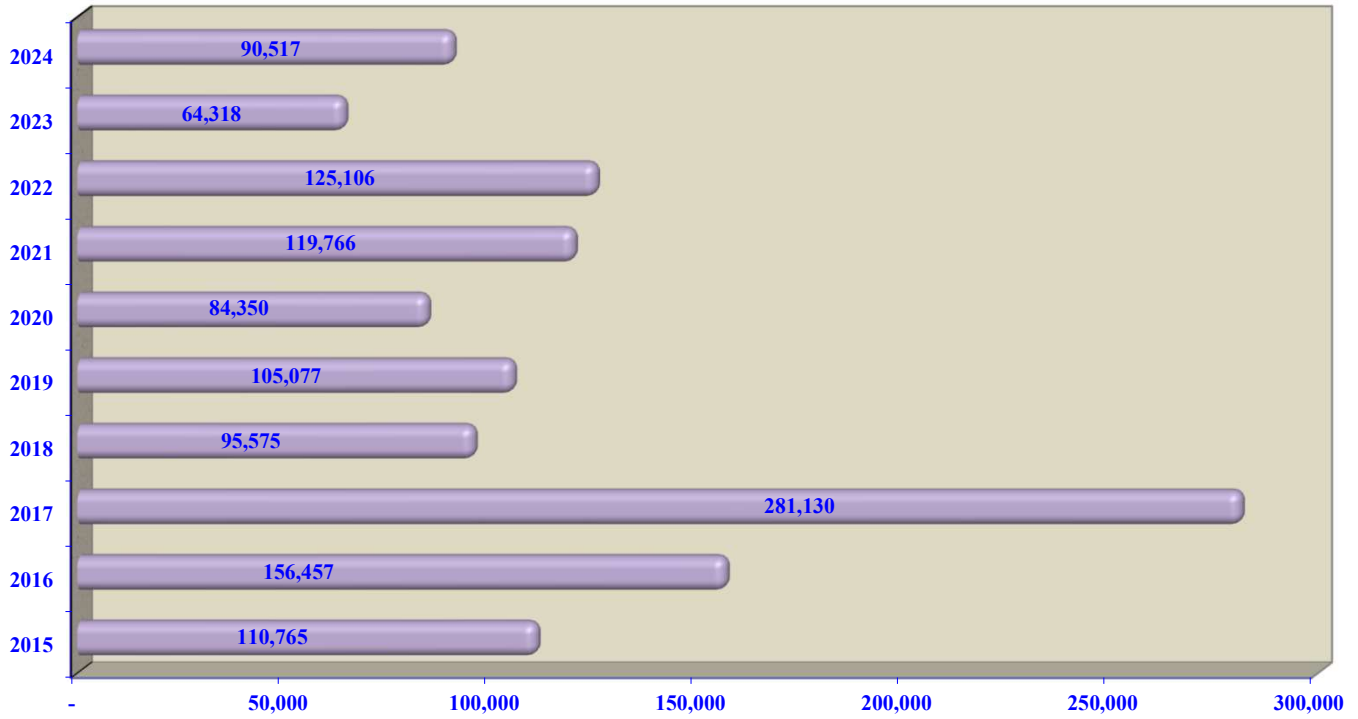
**Clerk of Court Fines
February YTD
2015-2024**



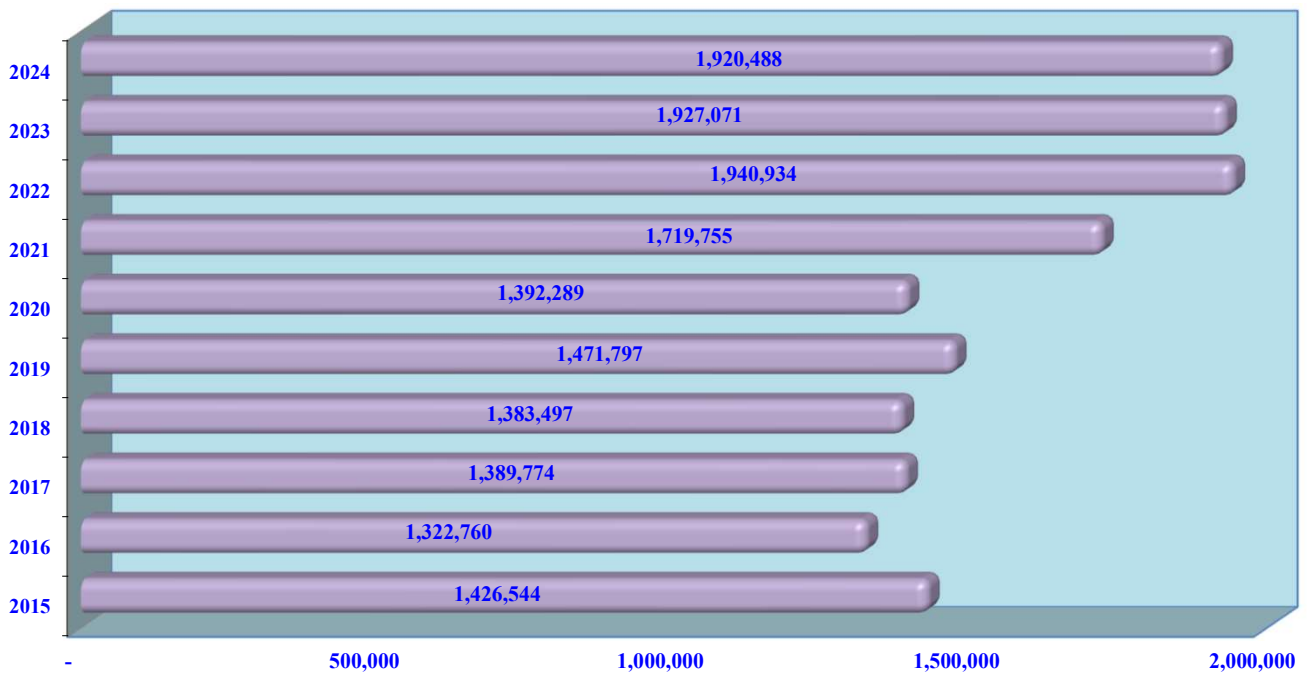
**Boarding Inmate Revenues
February YTD
2015-2024**



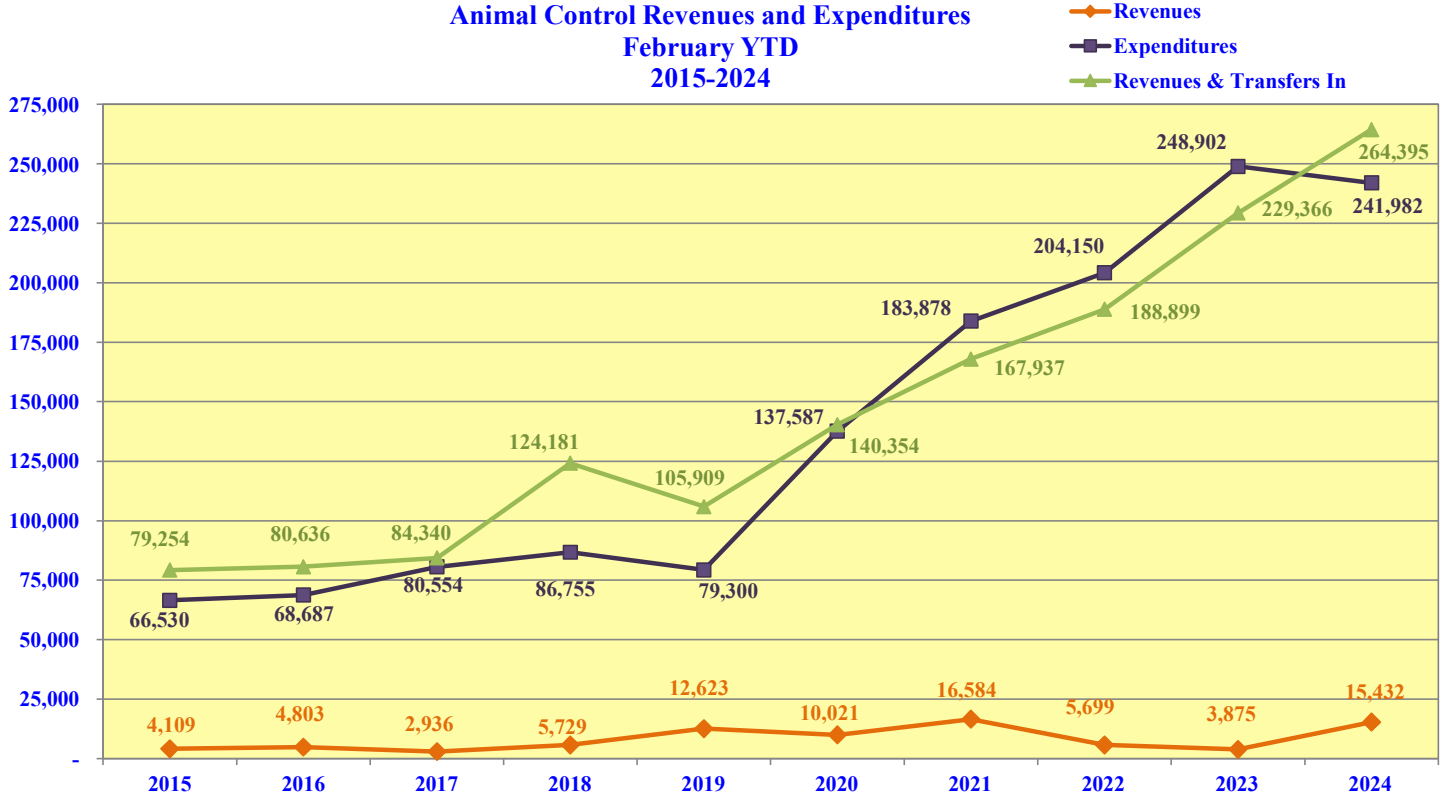
**Tax Commissioner Revenues
February YTD
2015-2024**



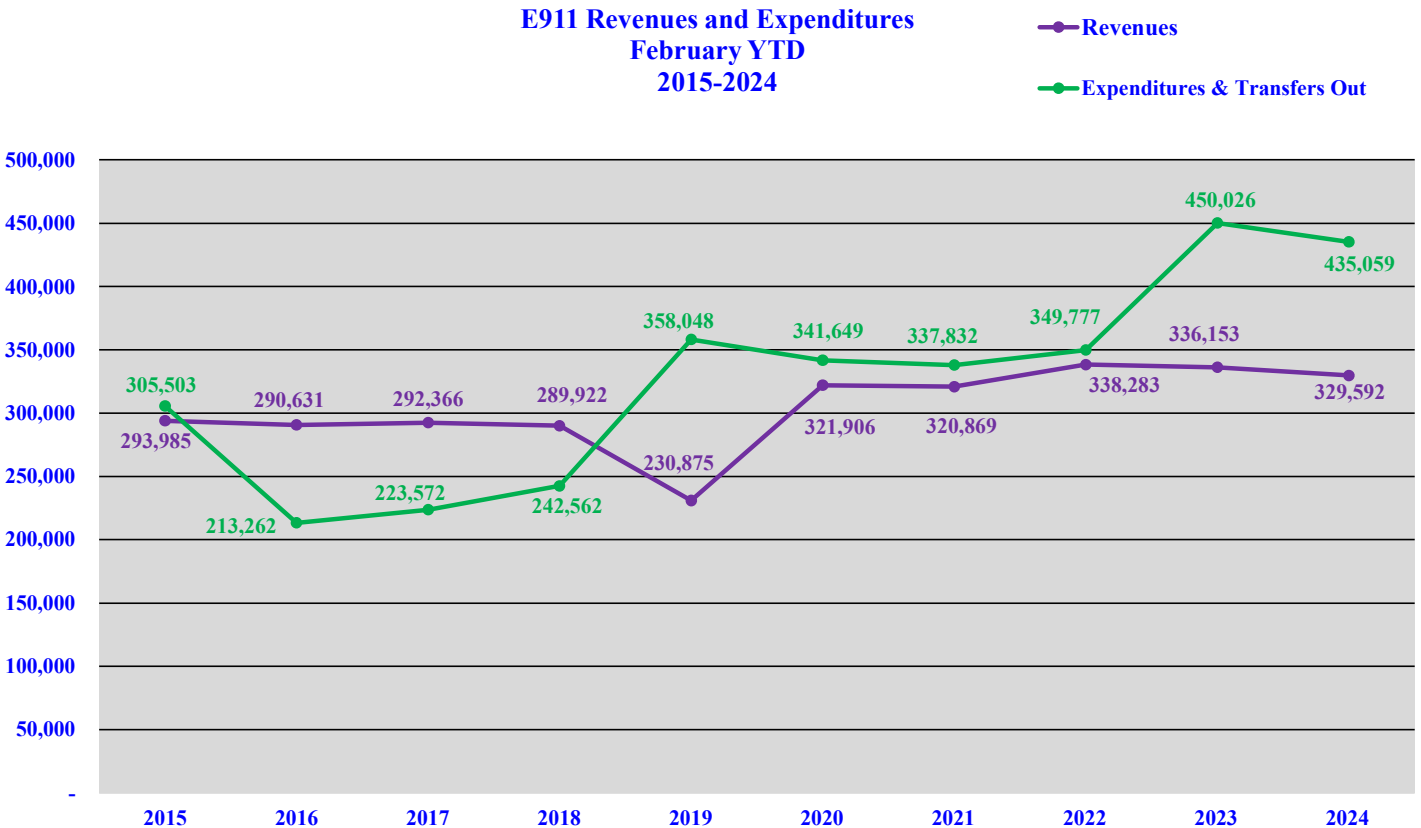
**Local Option Sales Tax
February YTD
2015-2024**



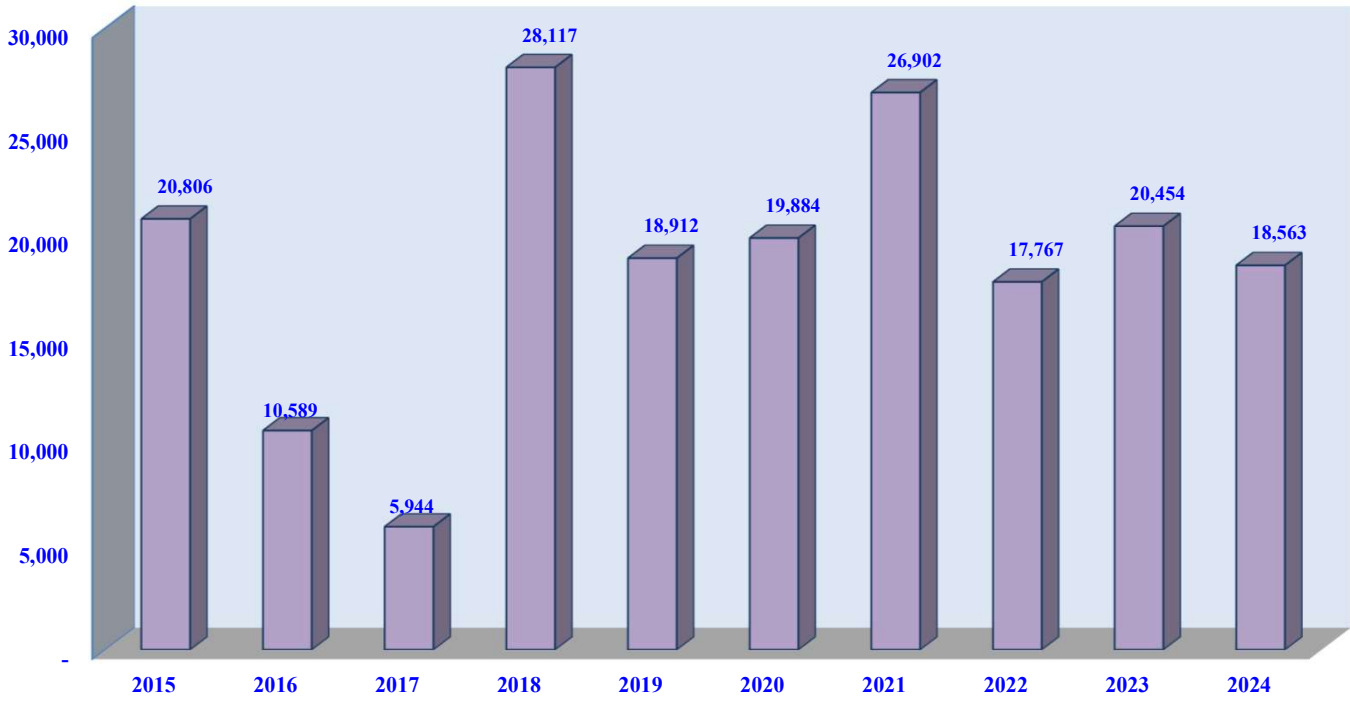
**Animal Control Revenues and Expenditures
February YTD
2015-2024**



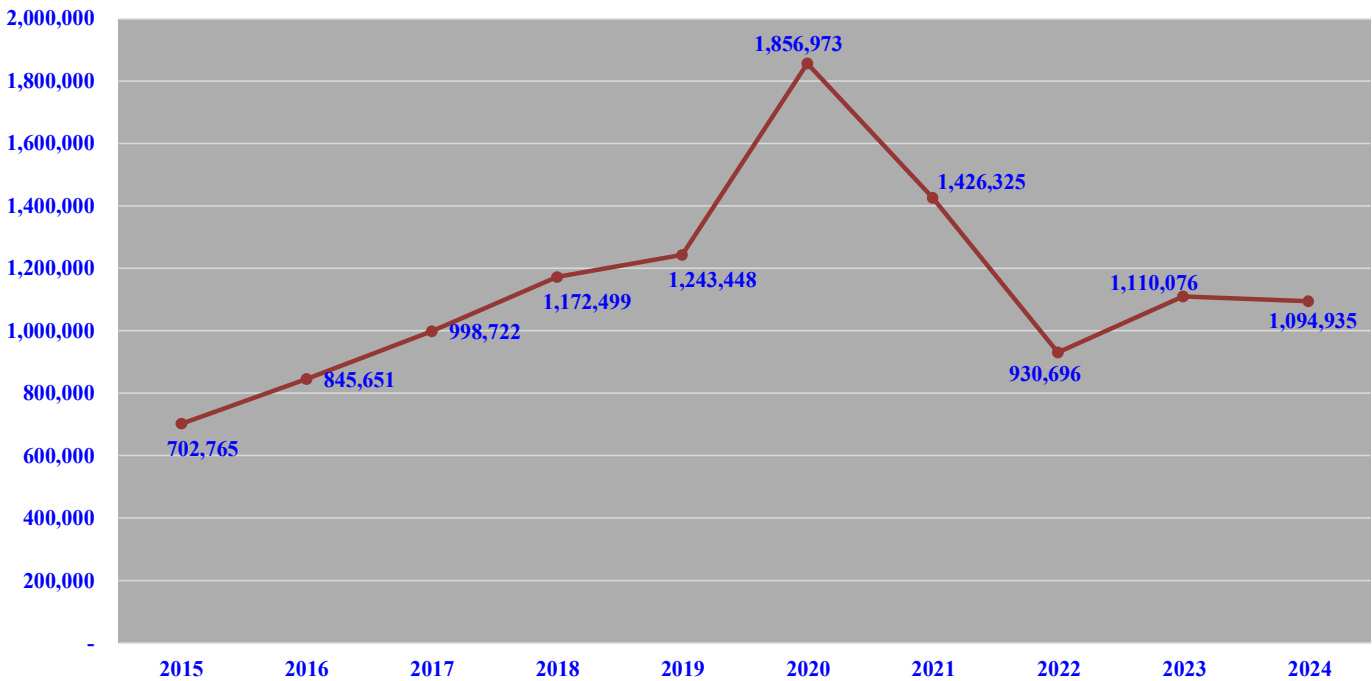
**E911 Revenues and Expenditures
February YTD
2015-2024**



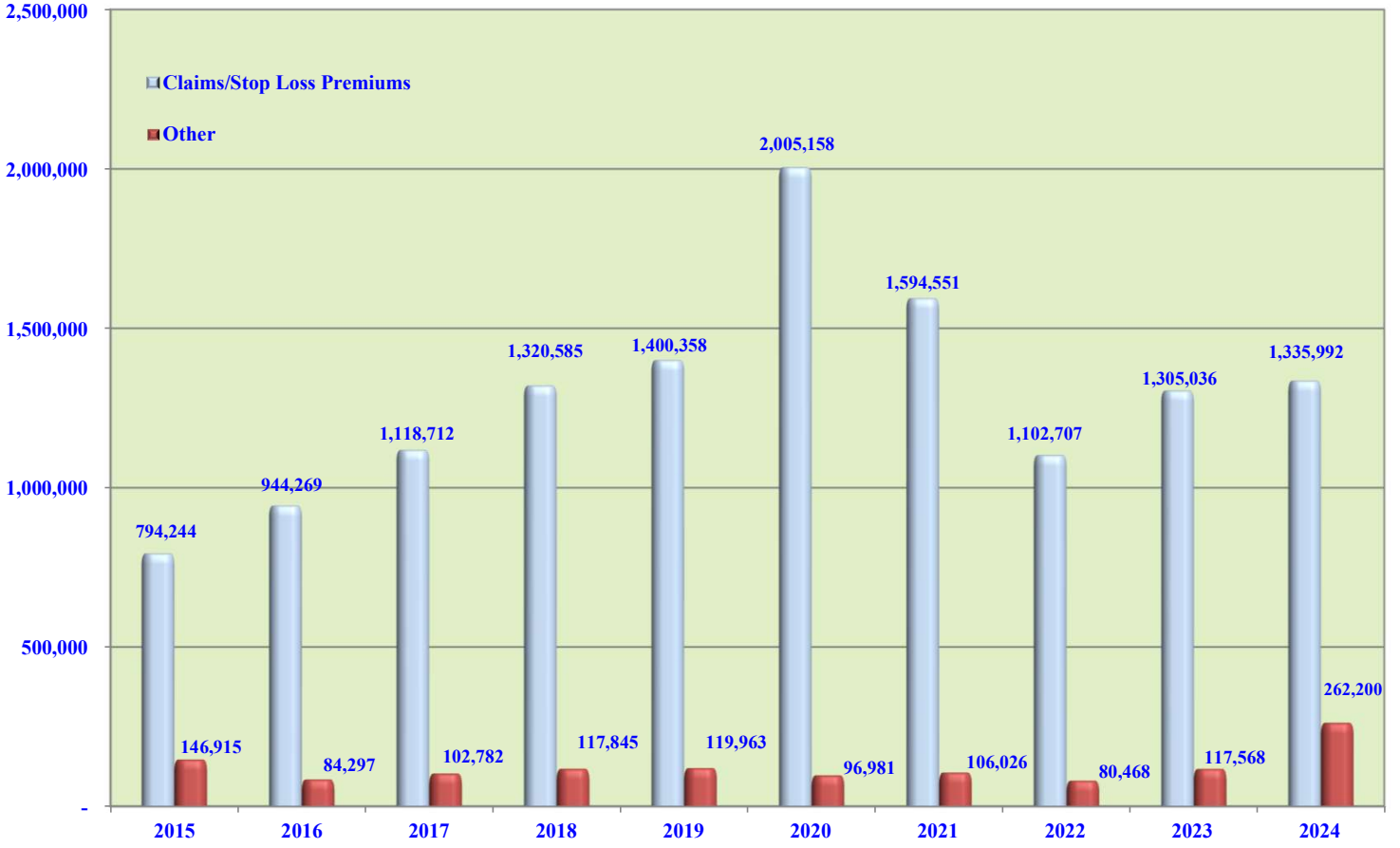
**Health Insurance
HRA
February YTD
2015-2024**



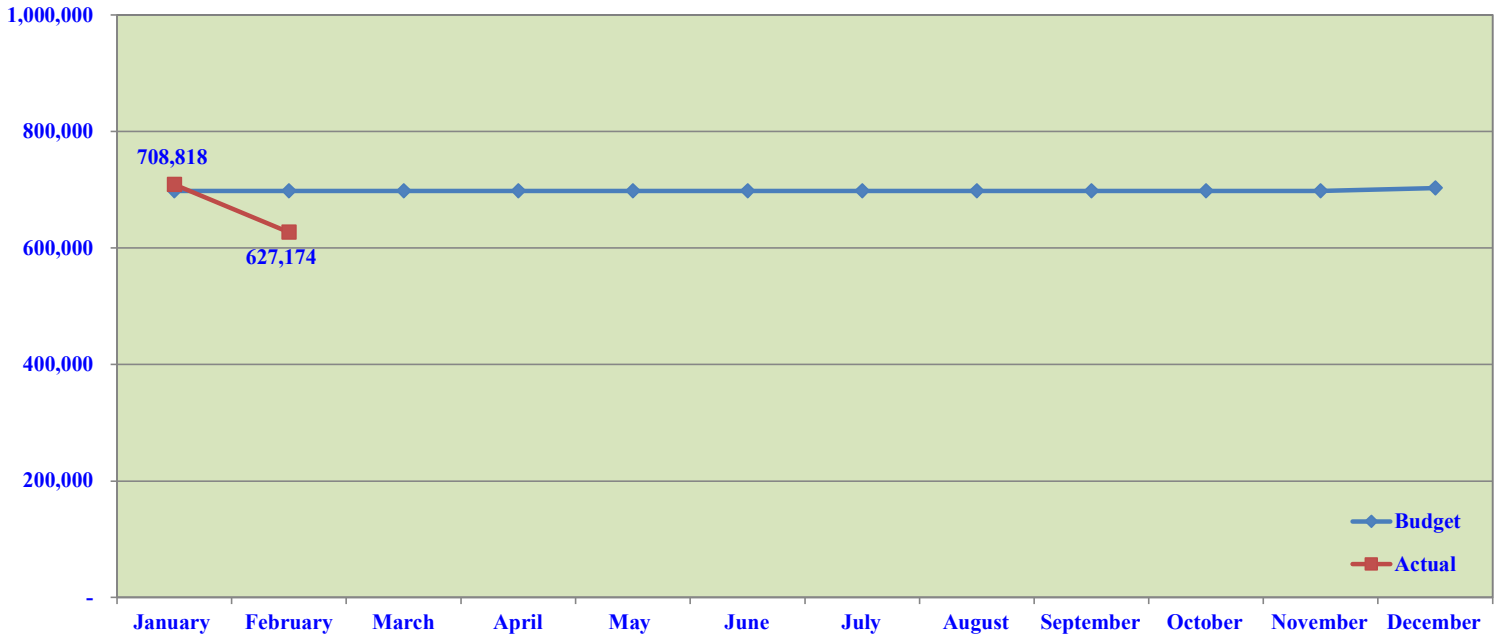
**Health Insurance
Claims
February YTD
2015-2024**



**Health Insurance
February YTD
2015-2024**



**Health Insurance
Claims/Stop Loss Premiums
2024**



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***Financial Statements
For the Month Ending
February 29, 2024***

***Prepared by:
Finance Department***

FLOYD COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended February 29, 2024
(with comparative actual amounts for 2023)

Percentage of Year
16.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
Appropriation of Jail Surcharge Funds	\$ 23,295	\$ 41,746	\$ 18,451	179.2%	\$ 59,046
Appropriation of DATE Fund Balance	89,975	89,869	(106)	99.9%	462
REVENUES:					
Taxes	58,712,215	3,138,122	(55,574,093)	5.3%	3,055,382
Licenses and Permits	210,120	1,546	(208,574)	0.7%	42,529
Intergovernmental	2,924,200	503,986	(2,420,214)	17.2%	436,508
Charges for Services	5,246,625	557,236	(4,689,389)	10.6%	650,267
Fines and Forfeitures	1,086,050	206,735	(879,315)	19.0%	167,141
Interest Earned	595,575	119,993	(475,582)	20.1%	132,307
Miscellaneous	901,850	975,953	74,103	108.2%	939,931
TOTAL REVENUES	<u>69,676,635</u>	<u>5,503,572</u>	<u>(64,173,063)</u>	<u>7.9%</u>	<u>5,424,065</u>
EXPENDITURES:					
GENERAL GOVERNMENT:					
Board of Commissioners	265,640	64,722	200,918	24.4%	46,270
County Manager	1,326,080	188,222	1,137,858	14.2%	193,455
Finance Department	730,720	120,704	610,016	16.5%	117,907
Purchasing Department	365,675	66,424	299,251	18.2%	58,553
Information Technology	1,108,895	207,289	901,606	18.7%	211,202
Human Resources	891,430	152,961	738,469	17.2%	155,527
Tax Commissioner	1,182,240	198,289	983,951	16.8%	238,873
Tax Appraisers	1,368,960	201,847	1,167,113	14.7%	191,505
Tax Assessors	63,570	6,842	56,728	10.8%	7,670
Facilities Management	1,466,280	182,366	1,283,914	12.4%	208,251
Engineering	349,065	37,705	311,360	10.8%	38,130
Board of Registrars	858,135	112,981	745,154	13.2%	72,600
General Services	1,774,080	248,797	1,525,283	14.0%	315,333
TOTAL GENERAL GOVERNMENT	<u>11,750,770</u>	<u>1,789,152</u>	<u>9,961,618</u>	<u>15.2%</u>	<u>1,855,277</u>
JUDICIAL:					
Superior Court	782,425	114,466	667,959	14.6%	103,671
Judge Niedrach - Superior Court	130,580	18,902	111,678	14.5%	17,459
Judge Johnson - Superior Court	136,010	17,855	118,155	13.1%	16,830
Judge Sparks - Superior Court	106,790	16,537	90,253	15.5%	13,321
Judge King - Superior Court	110,440	16,649	93,791	15.1%	15,786
Clerk of Superior Court	1,640,140	309,922	1,330,218	18.9%	241,881
Board of Equalization	27,340	7,801	19,539	28.5%	-
District Attorney	1,781,470	248,143	1,533,327	13.9%	236,796
Victim Witness Program	222,545	35,779	186,766	16.1%	45,018
Public Defender	1,033,370	153,052	880,318	14.8%	204,106
Magistrate Court	662,115	96,322	565,793	14.5%	92,619
Probate Court	768,460	110,470	657,990	14.4%	98,181
Juvenile Court	1,293,500	211,027	1,082,473	16.3%	188,309
Mental Health Court	46,965	46,329	636	98.6%	29,964
Adult Felony Drug Court	43,010	43,540	(530)	101.2%	(29,501)
TOTAL JUDICIAL	<u>8,785,160</u>	<u>1,446,795</u>	<u>7,338,365</u>	<u>16.5%</u>	<u>1,274,440</u>

FLOYD COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended February 29, 2024
(with comparative actual amounts for 2023)

Percentage of Year
16.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
PUBLIC SAFETY:					
County Police	\$ 8,054,200	\$ 1,070,395	\$ 6,983,805	13.3%	\$ 1,051,283
FCPD HEAT	-	24,712	(24,712)	N/A	18,001
HIDTA	49,990	66,302	(16,312)	132.6%	66,306
Public Safety/Comm Violence	-	503,366	(503,366)	N/A	-
Sheriff - County Jail	15,378,855	2,447,710	12,931,145	15.9%	2,299,728
Medical Department-Prisoners	4,283,700	640,068	3,643,632	14.9%	644,582
County Prison	8,286,770	1,264,110	7,022,660	15.3%	1,024,470
Coroner	310,910	52,048	258,862	16.7%	53,386
Interagency	18,500	-	18,500	0.0%	-
TOTAL PUBLIC SAFETY	<u>36,382,925</u>	<u>6,068,711</u>	<u>30,314,214</u>	<u>16.7%</u>	<u>5,157,757</u>
PUBLIC WORKS:					
Public Roads	6,311,820	917,906	5,393,914	14.5%	990,921
TOTAL PUBLIC WORKS	<u>6,311,820</u>	<u>917,906</u>	<u>5,393,914</u>	<u>14.5%</u>	<u>990,921</u>
HEALTH AND WELFARE					
Health	203,205	50,801	152,404	25.0%	22,500
Welfare	232,660	31,785	200,875	13.7%	41,535
Transportation for Seniors	11,330	1,432	9,898	12.6%	1,800
TOTAL HEALTH AND WELFARE	<u>447,195</u>	<u>84,018</u>	<u>363,177</u>	<u>18.8%</u>	<u>65,835</u>
CULTURE AND RECREATION					
Library	1,291,270	215,212	1,076,058	16.7%	215,212
TOTAL CULTURE AND RECREATION	<u>1,291,270</u>	<u>215,212</u>	<u>1,076,058</u>	<u>16.7%</u>	<u>215,212</u>
HOUSING AND DEVELOPMENT					
Cooperative Extension	179,310	22,335	156,975	12.5%	28,419
Economic Development	265,950	43,492	222,458	16.4%	43,492
TOTAL HOUSING AND DEVELOPMENT	<u>445,260</u>	<u>65,826</u>	<u>379,434</u>	<u>14.8%</u>	<u>71,910</u>
INTERAGENCY					
NW GA Regional Commission	60,000	-	60,000	0.0%	-
GIS	50,000	27,500	22,500	55.0%	-
Planning Commission	248,430	41,405	207,025	16.7%	44,684
Environmental Office	125,000	20,833	104,167	16.7%	20,833
TOTAL INTERAGENCY	<u>483,430</u>	<u>89,738</u>	<u>393,692</u>	<u>18.6%</u>	<u>65,517</u>
TOTAL BUDGETED EXPENDITURES	<u>65,897,830</u>	<u>10,677,358</u>	<u>55,220,472</u>	<u>16.2%</u>	<u>9,696,869</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	4,534,870	2,021,815	(2,513,055)	44.6%	365,519
Transfers Out	(8,322,945)	(1,029,173)	(7,293,772)	12.4%	(827,999)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(3,788,075)</u>	<u>992,642</u>	<u>(9,806,827)</u>	<u>-26.2%</u>	<u>(462,480)</u>
TOTAL EXPENDITURES	<u>69,685,905</u>	<u>9,684,716</u>	<u>65,027,298</u>	<u>13.9%</u>	<u>10,159,349</u>
NET CHANGE IN FUND BALANCE	(9,270)	(4,181,144)			(4,735,284)
FUND BALANCE - BEGINNING OF YEAR	<u>21,861,986</u>	<u>21,861,986</u>			<u>26,306,191</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 21,852,716</u>	<u>\$ 17,680,842</u>			<u>\$ 21,570,907</u>

FLOYD COUNTY, GEORGIA
FIRE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended February 29, 2024
(with comparative actual amounts for 2023)

Percentage of Year
16.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Taxes	\$ 9,897,260	\$ 144,500	\$ (9,752,760)	1.5%	\$ 129,919
Interest Earned	<u>180,000</u>	<u>51,654</u>	<u>(128,346)</u>	28.7%	<u>45,429</u>
TOTAL REVENUES	<u>10,077,260</u>	<u>196,154</u>	<u>(9,881,106)</u>	<u>1.9%</u>	<u>175,347</u>
EXPENDITURES					
Public Safety	<u>10,296,780</u>	<u>1,715,589</u>	<u>8,581,191</u>	<u>16.7%</u>	<u>1,608,454</u>
TOTAL EXPENDITURES	<u>10,296,780</u>	<u>1,715,589</u>	<u>8,581,191</u>	<u>16.7%</u>	<u>1,608,454</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(219,520)	(1,519,435)	(18,462,298)	692%	(1,433,107)
OTHER FINANCING SOURCES (USES)					
Transfer In	200,000	33,333	166,667	16.7%	33,333
Transfer Out	<u>(125,000)</u>	<u>(20,833)</u>	<u>(104,167)</u>	<u>16.7%</u>	<u>(20,833)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>75,000</u>	<u>12,500</u>	<u>62,500</u>	<u>16.7%</u>	<u>12,500</u>
NET CHANGE IN FUND BALANCE	(144,520)	(1,506,935)			(1,420,607)
FUND BALANCE - BEGINNING OF YEAR	<u>8,309,052</u>	<u>8,309,052</u>			<u>8,181,098</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 8,164,532</u>	<u>\$ 6,802,117</u>			<u>\$ 6,760,491</u>

FLOYD COUNTY, GEORGIA
HOTEL/MOTEL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended February 29, 2024
(with comparative actual amounts for 2023)

Percentage of Year
16.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Taxes	\$ 170,000	\$ 15,748	\$ (154,252)	9.3%	\$ 16,352
Interest Earned	<u>5,000</u>	<u>1,363</u>	<u>(3,637)</u>	<u>27.3%</u>	<u>1,164</u>
TOTAL REVENUES	<u>175,000</u>	<u>17,112</u>	<u>(157,888)</u>	<u>9.8%</u>	<u>17,516</u>
EXPENDITURES					
Economic Development	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>0.0%</u>	<u>-</u>
TOTAL EXPENDITURES	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>0.0%</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	170,000	17,112	(152,888)	10.1%	17,516
OTHER FINANCING SOURCES (USES)					
Transfer Out	<u>(170,000)</u>	<u>-</u>	<u>170,000</u>	<u>0.0%</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(170,000)</u>	<u>-</u>	<u>170,000</u>	<u>0.0%</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	17,112			17,516
FUND BALANCE - BEGINNING OF YEAR	<u>-</u>	<u>-</u>			<u>-</u>
FUND BALANCE -YEAR TO DATE	<u>\$ -</u>	<u>\$ 17,112</u>			<u>\$ 17,516</u>

FLOYD COUNTY, GEORGIA
E 911 FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended February 29, 2024
(with comparative actual amounts for 2023)

Percentage of Year
16.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
City of Rome	\$ 2,000	\$ -	\$ (2,000)	N/A	\$ -
Miscellaneous	5,000	40	(4,960)	0.8%	435
Alarm Registration Fee	1,700	405	(1,295)	23.8%	225
Charges for Services	2,200,680	328,656	(1,872,024)	14.9%	334,926
Interest Earned	<u>3,000</u>	<u>491</u>	<u>(2,509)</u>	<u>16.4%</u>	<u>566</u>
TOTAL REVENUES	<u>2,212,380</u>	<u>329,592</u>	<u>(1,882,788)</u>	<u>14.9%</u>	<u>336,153</u>
EXPENDITURES					
Salaries and Benefits	2,086,830	281,954	1,804,876	13.5%	268,361
Other Operating Costs	354,140	156,505	197,635	44.2%	183,417
Equipment	<u>4,505</u>	<u>-</u>	<u>4,505</u>	<u>0.0%</u>	<u>-</u>
TOTAL EXPENDITURES	<u>2,445,475</u>	<u>438,459</u>	<u>2,007,016</u>	<u>17.9%</u>	<u>451,778</u>
OTHER FINANCING SOURCES (USES)					
Transfer In	<u>233,095</u>	<u>-</u>	<u>233,095</u>	<u>N/A</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	(108,867)			(115,625)
FUND BALANCE - BEGINNING OF YEAR	<u>100,092</u>	<u>100,092</u>			<u>410,075</u>
FUND BALANCE -YEAR TO DATE	<u>\$ 100,092</u>	<u>\$ (8,775)</u>			<u>\$ 294,450</u>

FLOYD COUNTY, GEORGIA
800 MHz COMMUNICATION SYSTEM FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended February 29, 2024
(with comparative actual amounts for 2023)

Percentage of Year
16.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 383,625	\$ 63,823	\$ (319,802)	16.6%	\$ 64,089
Tower Lease	37,375	7,326	(30,049)	19.6%	7,150
City of Rome	1,000	-	(1,000)	0.0%	-
Interest Earned	50	164	114	328.1%	231
TOTAL REVENUES	<u>422,050</u>	<u>71,314</u>	<u>(350,736)</u>	<u>16.9%</u>	<u>71,470</u>
EXPENDITURES					
Other Operating Costs	642,450	72,567	569,883	11.3%	59,899
800 MHz Radio Tower Costs	55,000	-	55,000	0.0%	-
TOTAL EXPENDITURES	<u>697,450</u>	<u>72,567</u>	<u>624,883</u>	<u>10.4%</u>	<u>59,899</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(275,400)	(1,254)	274,146	0.5%	11,570
OTHER FINANCING SOURCES (USES)					
Transfer In	288,400	-	288,400	0.0%	-
Transfer Out	(13,000)	(2,166)	(10,834)	16.7%	(2,135)
TOTAL OTHER FINANCING SOURCES (USES)	<u>275,400</u>	<u>(2,166)</u>	<u>277,566</u>	<u>-0.8%</u>	<u>(2,135)</u>
NET CHANGE IN FUND BALANCE	-	(3,420)			9,436
FUND BALANCE - BEGINNING OF YEAR	<u>4,833</u>	<u>4,833</u>			<u>4</u>
FUND BALANCE -YEAR TO DATE	<u>\$ 4,833</u>	<u>\$ 1,413</u>			<u>\$ 9,440</u>

FLOYD COUNTY, GEORGIA
EMERGENCY MANAGEMENT FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended February 29, 2024
(with comparative actual amounts for 2023)

Percentage of Year
16.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
GEMA - Emergency Management	\$ 28,895	\$ -	\$ (28,895)	0.0%	\$ -
City of Rome	10,000	-	(10,000)	0.0%	-
Interest Earned	<u>30</u>	<u>188</u>	<u>158</u>	<u>628.3%</u>	<u>71</u>
TOTAL REVENUES	<u>38,925</u>	<u>188</u>	<u>(38,737)</u>	<u>0.5%</u>	<u>71</u>
EXPENDITURES					
Salaries and Benefits	251,025	34,710	216,315	13.8%	24,866
Other Operating Costs	<u>89,925</u>	<u>18,334</u>	<u>71,591</u>	<u>20.4%</u>	<u>27,383</u>
TOTAL EXPENDITURES	<u>340,950</u>	<u>53,044</u>	<u>287,906</u>	<u>15.6%</u>	<u>52,249</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(302,025)	(52,855)	249,170	17.5%	(52,177)
OTHER FINANCING SOURCES (USES)					
Transfers In	<u>302,025</u>	<u>50,338</u>	<u>(251,688)</u>	<u>16.7%</u>	<u>42,538</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>302,025</u>	<u>50,338</u>	<u>(251,688)</u>	<u>16.7%</u>	<u>42,538</u>
NET CHANGE IN FUND BALANCE	-	(2,518)			(9,640)
FUND BALANCE - BEGINNING OF YEAR	<u>7,027</u>	<u>7,027</u>			<u>6</u>
FUND BALANCE -YEAR TO DATE	<u>\$ 7,027</u>	<u>\$ 4,509</u>			<u>\$ (9,634)</u>

FLOYD COUNTY, GEORGIA
LAW LIBRARY FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended February 29, 2024
(with comparative actual amounts for 2023)

Percentage of Year
16.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 33,000	\$ 6,358	\$ (26,642)	19.3%	\$ 4,386
Interest Earned	<u>6,000</u>	<u>1,064</u>	<u>(4,936)</u>	<u>17.7%</u>	<u>816</u>
TOTAL REVENUES	<u>39,000</u>	<u>7,422</u>	<u>(31,578)</u>	<u>19.0%</u>	<u>5,203</u>
EXPENDITURES					
Judicial	31,700	4,101	27,599	12.9%	6,598
Equipment	<u>9,000</u>	<u>-</u>	<u>9,000</u>	<u>0.0%</u>	<u>-</u>
TOTAL EXPENDITURES	<u>40,700</u>	<u>4,101</u>	<u>36,599</u>	<u>10.1%</u>	<u>6,598</u>
NET CHANGE IN FUND BALANCE	(1,700)	3,321			(1,396)
FUND BALANCE - BEGINNING OF YEAR	<u>136,452</u>	<u>136,452</u>			<u>134,849</u>
FUND BALANCE -YEAR TO DATE	<u>\$ 134,752</u>	<u>\$ 139,772</u>			<u>\$ 133,453</u>

FLOYD COUNTY, GEORGIA
OPIOID REMEDIATION FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended February 29, 2024
(with comparative actual amounts for 2023)

Percentage of Year
16.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Fines & Forfeitures	\$ 163,265	\$ -	\$ (163,265)	0.0%	\$ -
Interest Earned	-	2,436	2,436	N/A	-
TOTAL REVENUES	<u>163,265</u>	<u>2,436</u>	<u>(160,829)</u>	<u>1.5%</u>	<u>-</u>
EXPENDITURES					
Schedule A Expenditures	120,965	-	120,965	0.0%	-
Schedule B Expenditures	67,375	-	67,375	0.0%	-
Schedule D Expenditures	42,300	-	42,300	0.0%	-
TOTAL EXPENDITURES	<u>230,640</u>	<u>-</u>	<u>230,640</u>	<u>0.0%</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(67,375)	2,436			-
FUND BALANCE - BEGINNING OF YEAR	<u>364,100</u>	<u>364,100</u>			<u>-</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 296,725</u>	<u>\$ 366,536</u>			<u>\$ -</u>

FLOYD COUNTY, GEORGIA
SOLID WASTE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended February 29, 2024
(with comparative actual amounts for 2023)

Percentage of Year
16.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Taxes	\$ 1,933,300	\$ 60,830	\$ 1,384,280	3.1%	\$ 54,897
Interest Earned	26,000	8,202	(17,798)	31.5%	6,895
TOTAL REVENUES	<u>1,959,300</u>	<u>69,033</u>	<u>1,366,482</u>	<u>3.5%</u>	<u>61,792</u>
EXPENDITURES					
Salaries and Benefits	566,730	62,030	504,700	10.9%	60,985
Other Operating Costs	54,770	11,707	43,064	21.4%	5,561
Utilities	21,495	3,581	17,914	16.7%	4,204
Remote Site Operations	394,000	60,884	333,116	15.5%	63,733
Tipping Fees	420,000	58,950	361,050	14.0%	77,086
TOTAL EXPENDITURES	<u>1,456,995</u>	<u>197,151</u>	<u>1,259,844</u>	<u>13.5%</u>	<u>211,570</u>
OTHER FINANCING SOURCES (USES)					
Transfers Out	(537,800)	(66,716)	471,084	12.4%	(66,667)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(537,800)</u>	<u>(66,716)</u>	<u>471,084</u>	<u>12.4%</u>	<u>(66,667)</u>
NET CHANGE IN FUND BALANCE	(35,495)	(194,835)			(216,445)
FUND BALANCE - BEGINNING OF YEAR	<u>1,290,745</u>	<u>1,290,745</u>			<u>1,155,171</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 1,255,250</u>	<u>\$ 1,095,910</u>			<u>\$ 938,726</u>

FLOYD COUNTY, GEORGIA
STADIUM MAINTENANCE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended February 29, 2023
(with comparative actual amounts for 2023)

Percentage of Year
16.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Interest Earned	\$ 10,000	\$ 2,335	\$ (7,665)	23.3%	\$ 1,608
Miscellaneous	54,950	-	(54,950)	0.0%	-
TOTAL REVENUES	<u>64,950</u>	<u>2,335</u>	<u>(62,615)</u>	<u>3.6%</u>	<u>1,608</u>
EXPENDITURES					
Maintenance	150,000	229	149,771	0.2%	3,769
TOTAL EXPENDITURES	<u>150,000</u>	<u>229</u>	<u>149,771</u>	<u>0.2%</u>	<u>3,769</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(85,050)	2,106	(212,386)	-2.5%	(2,160)
OTHER FINANCING SOURCES					
Transfers in	100,000	16,667	83,333	16.7%	16,667
TOTAL OTHER FINANCING SOURCES (USES)	<u>100,000</u>	<u>16,667</u>	<u>83,333</u>	<u>16.7%</u>	<u>16,667</u>
NET CHANGE IN FUND BALANCES	14,950	18,773			15,696
FUND BALANCE - BEGINNING OF YEAR	<u>310,751</u>	<u>310,751</u>			<u>238,116</u>
FUND BALANCE -YEAR TO DATE	<u>\$ 325,701</u>	<u>\$ 329,523</u>			<u>\$ 253,812</u>

FLOYD COUNTY, GEORGIA
AMERICAN RESCUE PLAN ACT FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended February 29, 2024
(with comparative actual amounts for 2023)

Percentage of Year
16.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Intergovernmental	\$ 4,675,965	\$ -	\$ (4,675,965)	0.0%	\$ -
Interest Earned	<u>175,000</u>	<u>52,957</u>	<u>(122,043)</u>	<u>30.3%</u>	<u>45,352</u>
TOTAL REVENUES	<u>4,850,965</u>	<u>52,957</u>	<u>(4,798,008)</u>	<u>1.1%</u>	<u>45,352</u>
EXPENDITURES					
Treatment Plant Chemical Conversion	1,200,000	-	1,200,000	0.0%	-
Admin. HVAC	775,965	-	775,965	0.0%	778,964
Big Texas Valley Water Project	<u>2,700,000</u>	<u>-</u>	<u>2,700,000</u>	<u>0.0%</u>	<u>-</u>
TOTAL EXPENDITURES	<u>4,675,965</u>	<u>-</u>	<u>4,675,965</u>	<u>0.0%</u>	<u>778,964</u>
OTHER FINANCING SOURCES (USES)					
Transfers Out	<u>(683,690)</u>	<u>(408,286)</u>	<u>275,404</u>	<u>59.7%</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(683,690)</u>	<u>(408,286)</u>	<u>275,404</u>	<u>59.7%</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(508,690)	(355,329)			(733,613)
FUND BALANCE - BEGINNING OF YEAR	<u>408,286</u>	<u>408,286</u>			<u>5,820</u>
FUND BALANCE - YEAR TO DATE	<u>\$ (100,404)</u>	<u>\$ 52,957</u>			<u>\$ (727,793)</u>

FLOYD COUNTY, GEORGIA

1996 SPLOST BUDGET vs. ACTUAL SUMMARY
For the Month Ended February 29, 2024

Percentage of Year
16.7%

	Original Budget	Cumulative Revised Budget	Cumulative Totals To Date	2024 Budget	2024 YTD
Revenues					
SPLOST Taxes	\$ 33,058,378	\$ 36,640,660	\$ 36,640,663	\$ -	\$ -
Interest Earned	494,000	2,444,310	2,445,348	32,000	6,293
Miscellaneous	-	73,900	73,900	-	-
Total Revenues	33,552,378	39,158,870	39,159,911	32,000	6,293
Expenditures					
Jail Expansion	20,298,378	20,439,500	20,439,437	-	-
Fire Stations	2,000,000	3,280,340	2,536,268	832,000	-
Law Enforcement Center	10,760,000	10,832,230	10,832,221	-	-
Georgia Power Tax Obligation	-	780,000	780,000	-	-
Floyd County Industrial Park Bonds	-	1,318,690	1,318,690	-	-
First Union Debt Service-Forum Bonds	-	214,750	214,750	-	-
General and Administrative	494,000	160,630	90,840	-	-
Total Expenditures	33,552,378	37,026,140	36,212,206	832,000	-
Other Financing Sources (Uses)					
Bond Proceeds	-	19,897,270	19,897,267	-	-
Debt Service Payments	-	(22,030,000)	(22,028,276)	-	-
Total Other Financing Sources (Uses)	-	(2,132,730)	(2,131,009)	-	-
Excess (Deficiency) of Revenues over					
Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ 816,695	\$ (800,000)	\$ 6,293

FLOYD COUNTY, GEORGIA

2003 SPLOST BUDGET vs. ACTUAL SUMMARY
For the Month Ended February 29, 2024

Percentage of Year
16.7%

	<u>Original Budget</u>	<u>Cumulative Revised Budget</u>	<u>Cumulative Totals To Date</u>	<u>2024 Budget</u>	<u>2024 YTD</u>
Revenues					
Special Purpose Sales Tax	\$ 26,900,000	\$ 30,651,000	\$ 30,651,359	\$ -	\$ -
Interest Earned	150,000	1,093,615	1,134,208	15,000	3,609
Total Revenues	<u>27,050,000</u>	<u>31,744,615</u>	<u>31,785,566</u>	<u>15,000</u>	<u>3,609</u>
Expenditures					
Sewer Projects:					
Blacks Bluff Road Treatment Plant	8,170,000	8,160,000	8,160,000	-	-
Old Dalton Road Sewer	3,000,000	3,000,000	3,000,000	-	-
Cave Spring Sewer Plant	900,000	900,000	900,000	-	-
Transportation Projects:					
Burnett Ferry Road Right-of-Way	300,000	80,000	79,839	-	-
Old Dalton Road Right-of-Way	350,000	750,000	748,500	-	-
Chulio Road Right-of-Way	300,000	1,411,315	954,209	487,170	-
Resurfacing Projects	190,000	680,000	679,099	-	-
Recreation Projects:					
North Floyd Park	1,150,000	1,400,000	1,399,919	-	-
Midway Park	250,000	404,000	403,944	-	-
Shannon Park	80,000	83,000	82,879	-	-
Crane Street Park	110,000	94,380	94,376	-	-
Parks Hoke Park	70,000	59,000	58,948	-	-
Cave Spring Park	30,000	31,370	31,369	-	-
Building Projects:					
New Health Department Facility	9,500,000	8,765,000	8,764,365	-	-
4th Ave Courthouse/New Courthouse Renovation	2,000,000	2,670,300	2,670,261	-	-
General and Administrative	27,194	19,115	14,656	-	-
Total Expenditures	<u>26,427,194</u>	<u>28,507,480</u>	<u>28,042,365</u>	<u>487,170</u>	<u>-</u>
Other Financing Sources (Uses)					
Bond Proceeds	9,500,000	9,628,000	9,628,789	-	-
Bond Costs	(101,958)	(101,960)	(101,958)	-	-
Transfer to General Fund	-	(2,000,000)	(2,000,000)	-	-
Transfer to Capital Projects Fund	-	(193,000)	(193,000)	-	-
Transfer to Debt Service Fund	(10,122,806)	(10,570,175)	(10,570,175)	-	-
Total Other Financing Sources (Uses)	<u>(724,764)</u>	<u>(3,237,135)</u>	<u>(3,236,344)</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues over					
Expenditures and Other Financing Sources (Uses)	<u>\$ (101,958)</u>	<u>\$ -</u>	<u>\$ 506,858</u>	<u>\$ (472,170)</u>	<u>\$ 3,609</u>

FLOYD COUNTY, GEORGIA
 2013 SPLOST BUDGET vs. ACTUAL SUMMARY
 For the Month Ended February 29, 2024

Percentage of Year
16.7%

	<u>Original Budget</u>	<u>Cumulative Revised Budget</u>	<u>Cumulative Totals To Date</u>	<u>2024 Budget</u>	<u>2024 YTD</u>
Revenues:					
Tax Collections					
Floyd County	\$ 38,770,000	\$ 40,746,250	\$ 40,746,251	\$ -	\$ -
City of Rome	23,617,000	24,810,045	24,810,041	-	-
City of Cave Spring	2,591,000	2,691,000	2,691,000	-	-
Interest Earned	-	-	1,020,853	175,000	36,607
Miscellaneous Revenue	-	565,830	565,814	-	-
Total Revenues	<u>64,978,000</u>	<u>68,813,125</u>	<u>69,833,959</u>	<u>175,000</u>	<u>36,607</u>
Expenditures:					
Floyd County					
Airport Runway Extension	5,761,000	5,931,000	10,620,774	6,987,130	7,021,142
Animal Control Facility	5,700,000	5,722,370	5,722,366	-	-
County Case Management Software	500,000	500,000	321,775	182,065	-
Recycling Center	1,379,000	1,712,865	1,712,863	-	-
County Public Safety Range/Special Ops	900,000	917,930	917,926	-	-
County Building Improvements	1,700,000	1,819,640	1,778,889	-	-
Jail Improvements	1,900,000	1,904,500	1,904,492	-	-
Jail Medical/Mental Health Facility Expansion	2,200,000	2,200,000	2,205,746	-	-
Forum Upgrades	1,400,000	1,621,550	1,551,394	-	-
Everett Springs Water Line Extension	5,800,000	5,800,000	5,793,524	-	-
Barron Road and Calhoun Road Improvements	130,000	141,780	141,775	-	-
County Infrastructure Improvements	1,400,000	1,962,305	1,536,366	-	-
County Public Works & Public Safety Equipment	1,400,000	1,469,250	1,469,235	-	-
Industrial Property	8,000,000	8,174,500	8,174,500	-	-
Playground Improvements	600,000	600,000	511,355	-	-
Intergovernmental City of Rome	23,617,000	24,810,045	22,522,141	-	-
Intergovernmental City of Cave Spring	2,591,000	2,691,000	2,692,178	-	-
Administrative Fees	-	10,000	10,463	-	-
Total Expenditures	<u>64,978,000</u>	<u>67,988,735</u>	<u>69,587,763</u>	<u>7,169,195</u>	<u>7,021,142</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ 824,390</u>	<u>\$ 246,196</u>	<u>\$ (6,994,195)</u>	<u>\$ (6,984,535)</u>

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FLOYD COUNTY, GEORGIA

2017 SPLOST BUDGET vs ACTUAL SUMMARY
For the Month Ended February 29, 2024

Percentage of Year
16.7%

	<u>Original Projects Budget</u>	<u>Cumulative Revised Budget</u>	<u>Cumulative Totals To Date</u>	<u>2024 Budget</u>	<u>2024 YTD</u>
Revenues:					
Tax Collections					
Floyd County	\$ 41,384,318	\$ 45,531,705	\$ 69,905,512	\$ 4,590,135	\$ 3,623,180
City of Rome	21,216,362	22,516,365	22,117,221	-	-
City of Cave Spring	1,281,000	1,281,000	1,281,000	-	-
Interest Earned	-	-	2,016,668	342,300	308,086
Miscellaneous Revenue	-	-	48,589	-	-
Total Revenues	<u>63,881,680</u>	<u>69,329,070</u>	<u>95,368,990</u>	<u>4,932,435</u>	<u>3,931,265</u>
Expenditures:					
Floyd County					
Ag Center	8,000,000	8,000,000	2,163,014	2,662,000	-
E911 Update/Upgrade/Renovation					
Consoles & Furniture	170,000	158,475	158,470	-	-
Renovations/Update	25,000	478,605	508,293	-	-
CAD Computer Upgrade	25,000	25,000	-	-	-
Security Enhancements	25,000	25,000	-	-	-
Backup Audio Recorder	12,000	77,870	77,870	-	-
Center Relocation	-	-	-	-	-
Prison Security Upgrade					
Upgrade Camera System	200,000	200,000	169,737	79,430	-
Replace Outer Security Doors	120,000	143,025	143,022	-	-
Construct Gym Security	700,000	1,225,000	241,241	1,219,830	236,070
Install Jail Management System Software	225,000	225,000	114,769	-	-
Replace Water Heater	70,000	70,000	34,473	-	-
Install Dorm Shower Exhaust Fans	200,000	200,000	-	-	-
Upgrade Control Panel	200,000	200,000	-	-	-
Complete Roof Replacement	400,000	400,000	222,234	-	-
LED Lighting	400,000	400,000	49,450	-	-
Install Body Scanner	190,000	190,000	-	-	-
Historic Courthouse Reno./Judicial Imp.	5,000,000	5,000,000	233,108	2,500,000	-
Paving, Infrastructure, and Bridges					
Paving	3,000,000	3,000,000	2,306,808	647,165	-
Bridges	1,000,000	1,000,000	75,000	100,000	-
Lindale	300,000	300,000	36,031	100,000	-
Riverside	200,000	200,000	155,732	14,485	-
Infrastructure	-	-	24,550	-	24,550
Infrastructure	-	196,620	188,051	8,340	8,340
Texas Valley Infrastructure Expansion	2,500,000	2,500,000	-	2,500,000	-
Jail Medical Phase II/Infrastructure Imp.					
Jail Medical	3,900,000	5,604,425	5,604,423	-	-
Emergency Generator and Backup	300,000	300,000	-	-	-
Infrastructure	1,000,000	1,000,000	4,568	790,000	-
Capital Equipment/Vehicle Fund	3,400,000	4,098,250	8,879,250	1,579,075	625,384
Public Works Facilities Buildings	2,450,000	2,450,000			
Administration Building	-	-	18,200	100,000	-
Main Shop	-	-	-	-	-
Warehouse	-	-	-	-	-
Sign Shop	-	-	-	-	-
Landscape Shop	-	-	-	-	-
Facilities	-	-	-	-	-
Bridges	-	-	-	-	-

FLOYD COUNTY, GEORGIA

2017 SPLOST BUDGET vs ACTUAL SUMMARY
For the Month Ended February 29, 2024

Percentage of Year
16.7%

	Original Projects Budget	Cumulative Revised Budget	Cumulative Totals To Date	2024 Budget	2024 YTD
Airport Corporate Hangar Construction	\$ 899,210	\$ 899,210	\$ 75,296	\$ 2,231,000	\$ -
Floyd County Baseball Stadium Imp.					
Professional Fees	150,000	150,000	146,066	-	-
Terrace	1,200,000	1,541,195	1,541,192	-	-
Section 207 & 209, Gate 6 & 9	147,000	147,000	14,401	-	-
Team Store/ Home Plate Entry	401,000	401,000	400,876	-	-
Safety Upgrades	82,000	38,865	38,864	-	-
Clubhouse Addition	20,000	6,945	6,945	-	-
Stadium Improvements	-	-	797,930	6,100,000	713,430
Public Safety Technology Upgrades					
Mobile Vision Upgrade	87,000	87,000	55,631	-	-
Body Cameras	64,000	64,000	66,043	-	-
Mobile Technology Terminals	141,300	141,300	14,131	-	-
Digital In-Car Camera Upgrades	102,600	226,965	226,962	-	-
Forensic Equipment	20,270	20,270	11,441	-	-
Recreation					
27 HVAC units	187,000	218,950	218,946	-	-
Skate Park	150,000	154,890	154,890	-	-
Anthony Center Roof	70,000	66,055	66,055	-	-
Brushy Branch Pavilion	35,000	5,000	5,000	-	-
Brushy Branch Boat Dock	50,000	80,870	80,869	-	-
Lock and Dam Roof	25,000	12,840	12,836	-	-
Lock and Dam Docks	125,000	179,500	179,500	-	-
Dock Engineering	100,000	100,000	100,000	-	-
Senior Center Kitchen	50,000	86,765	118,423	-	-
Shannon Tennis Courts	150,000	109,925	86,761	-	-
Bonded Rubber	65,000	113,140	198,315	-	-
Midway Bonded Rubber	39,600	-	-	-	-
Recreation	-	1,410	1,410	-	-
Recreation	-	-	111,653	-	-
Sahnnon Dog Park	-	-	-	15,000	-
Real Estate and Infrastructure for Eco. Dev.	1,555,000	1,555,000	1,130,194	-	-
Silver Creek Trail Extension to Lindale	590,000	590,000	-	590,000	-
Special Operations Equipment					
SWAT Unit Upgrade	101,200	183,655	183,653	-	-
Bomb Unit Upgrade	147,000	64,545	63,975	-	-
Blueways	518,138	518,140	-	-	-
Administrative Fees	100,000	100,000	12,447	5,000	-
Total Floyd County Expenditures	<u>41,384,318</u>	<u>45,531,705</u>	<u>27,529,000</u>	<u>21,241,325</u>	<u>1,607,774</u>
Net Floyd County	<u>-</u>	<u>-</u>	<u>44,393,180</u>	<u>(16,308,890)</u>	<u>2,323,491</u>
Intergovernmental City of Rome	21,216,362	22,516,365	22,516,362	-	-
Intergovernmental City of Cave Spring	1,281,000	1,281,000	1,281,000	-	-
Total Expenditures	<u>63,881,680</u>	<u>69,329,070</u>	<u>51,326,362</u>	<u>21,241,325</u>	<u>1,607,774</u>
Other Financing Sources (Uses)					
Transfer to Capital Projects Fund	-	-	(41,511)	(26,750)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(41,511)</u>	<u>(26,750)</u>	<u>-</u>
Excess (Deficiency) of Revenues over					
Expenditures and Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 44,001,117</u>	<u>\$ (16,335,640)</u>	<u>\$ 2,323,491</u>

FLOYD COUNTY, GEORGIA
WATER FUND
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN NET POSITION
For the Month Ended February 29, 2024
(with comparative actual amounts for 2023)

Percentage of Year
16.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
OPERATING REVENUES					
Charges for Services	\$ 8,483,000	\$ 1,316,523	\$ (7,166,477)	15.5%	\$ 1,298,460
Rental Fees	12,600	1,049	(11,551)	8.3%	2,099
Miscellaneous	63,530	-	(63,530)	0.0%	10,003
TOTAL OPERATING REVENUES	<u>8,559,130</u>	<u>1,317,572</u>	<u>(7,241,558)</u>	<u>15.4%</u>	<u>1,310,562</u>
OPERATING EXPENSES					
Water Administration					
Salaries and Benefits	812,160	122,363	689,797	15.1%	116,947
Supplies and Other Expenses	440,805	84,989	355,816	19.3%	68,356
Equipment	27,800	2,000	25,800	7.2%	-
Depreciation	24,625	4,201	20,424	17.1%	4,201
	<u>1,305,390</u>	<u>213,553</u>	<u>1,091,837</u>	<u>16.4%</u>	<u>189,504</u>
Water Distribution					
Salaries and Benefits	1,206,590	151,216	1,055,374	12.5%	168,177
Supplies and Other Expenses	754,630	123,305	631,325	16.3%	69,200
Equipment	46,630	20,414	26,216	43.8%	5,779
Purchased Water	1,680,000	405,123	1,274,877	24.1%	197,401
Water Meters	350,000	-	350,000	0.0%	63,970
Utilities	410,000	76,838	333,162	18.7%	63,240
Depreciation	1,671,110	284,138	1,386,972	17.0%	266,570
	<u>6,118,960</u>	<u>1,061,034</u>	<u>5,057,926</u>	<u>17.3%</u>	<u>834,337</u>
Water Treatment Plant					
Salaries and Benefits	418,030	64,181	353,849	15.4%	65,598
Supplies and Other Expenses	318,260	44,112	274,148	13.9%	36,598
Equipment	45,770	-	45,770	0.0%	6,183
Utilities	82,000	14,665	67,335	17.9%	11,775
Depreciation	64,305	10,717	53,588	16.7%	10,717
	<u>928,365</u>	<u>133,675</u>	<u>794,690</u>	<u>14.4%</u>	<u>130,871</u>
TOTAL OPERATING EXPENSES	<u>8,352,715</u>	<u>1,408,262</u>	<u>6,944,453</u>	<u>16.9%</u>	<u>1,154,712</u>
OPERATING INCOME (LOSS)	206,415	(90,690)	(297,105)	-43.9%	155,850
NON-OPERATING INCOME (LOSS)					
Interest and Fiscal Charges	(113,435)	(19,201)	94,234	16.9%	(21,735)
Amortization of Bond Costs	53,700	7,845	(45,855)	14.6%	8,945
Gain on sale of fixed assets	-	360	360	N/A	-
Interest Earned	340,000	69,168	(270,832)	20.3%	75,453
Transfer from Fire Fund	125,000	20,833	(104,167)	16.7%	20,833
Transfer to General Fund	(359,650)	(59,942)	299,708	16.7%	(314,958)
TOTAL NON-OPERATING INCOME (LOSS)	<u>45,615</u>	<u>19,063</u>	<u>(26,552)</u>	<u>41.8%</u>	<u>(231,462)</u>
Total Operating and Non-Operating Income (Loss)	252,030	(71,627)	(323,657)	-28.4%	(75,612)
Water Capital	(2,918,000)	(32,760)	2,885,240	1.1%	(949,346)
CHANGE IN NET POSITION	(2,665,970)	(104,387)			(1,024,958)
NET POSITION - BEGINNING OF YEAR	<u>48,756,779</u>	<u>48,756,779</u>			<u>49,918,678</u>
NET POSITION - YEAR TO DATE	<u>\$ 46,090,809</u>	<u>\$ 48,652,392</u>			<u>\$ 48,893,720</u>

FLOYD COUNTY, GEORGIA
WATER FUND - CASH BASIS
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN CASH BALANCE
For the Month Ended February 29, 2024
(with comparative actual amounts for 2023)

Percentage of Year
16.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Charges for Services	\$ 8,483,000	\$ 1,316,523	(7,166,477)	15.5%	\$ 1,298,460
Rental Fees	12,600	1,049	(11,551)	8.3%	2,099
Miscellaneous	63,530	-	(63,530)	0.0%	10,003
Interest Earned	340,000	69,168	(270,832)	20.3%	75,453
Transfer from Fire Fund	125,000	20,833	(104,167)	16.7%	20,833
Gain on sale of fixed assets	-	360	360	N/A	-
TOTAL CASH INCREASES	<u>9,024,130</u>	<u>1,407,933</u>	<u>(7,616,197)</u>	<u>15.6%</u>	<u>1,406,848</u>
CASH DECREASES					
Water Administration					
Salaries and Benefits	812,160	122,354	689,806	15.1%	116,960
Supplies and Other Expenses	440,805	828	439,977	0.2%	39,427
Equipment	27,800	2,000	25,800	7.2%	-
Interest and Fiscal Charges	113,435	6,118	107,317	5.4%	6,818
Transfer to General Fund	359,650	59,942	299,708	16.7%	314,958
	<u>1,753,850</u>	<u>191,242</u>	<u>1,562,608</u>	<u>10.9%</u>	<u>478,163</u>
Water Distribution					
Salaries and Benefits	1,206,590	151,233	1,055,357	12.5%	168,177
Supplies and Other Expenses	754,630	118,221	636,409	15.7%	45,828
Equipment	46,630	4,322	42,308	9.3%	3,228
Purchased Water	1,680,000	410,562	1,269,438	24.4%	197,481
Water Meters	350,000	(9,900)	359,900	-2.8%	63,970
Utilities	410,000	76,847	333,153	18.7%	63,182
	<u>4,447,850</u>	<u>751,285</u>	<u>3,696,565</u>	<u>16.9%</u>	<u>541,866</u>
Water Treatment Plant					
Salaries and Benefits	418,030	64,188	353,842	15.4%	65,609
Supplies and Other Expenses	318,260	26,426	291,834	8.3%	27,142
Equipment	45,770	-	45,770	0.0%	3,864
Utilities	82,000	14,371	67,629	17.5%	12,063
	<u>864,060</u>	<u>104,985</u>	<u>759,075</u>	<u>12.2%</u>	<u>108,678</u>
Water Capital	<u>2,918,000</u>	<u>32,760</u>	<u>2,885,240</u>	<u>1.1%</u>	<u>949,346</u>
TOTAL CASH DECREASES	<u>9,983,760</u>	<u>1,080,272</u>	<u>8,903,488</u>	<u>10.8%</u>	<u>2,078,053</u>
NET INCREASE (DECREASE)	(959,630)	327,662			(671,207)
CHANGE IN BALANCE SHEET		238,509			(214,044)
CASH - BEGINNING OF YEAR		<u>8,702,441</u>			<u>11,929,038</u>
CASH - YEAR TO DATE		<u>\$ 9,268,612</u>			<u>\$ 11,043,787</u>

FLOYD COUNTY, GEORGIA
AIRPORT FUND
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN NET POSITION
For the Month Ended February 29, 2024
(with comparative actual amounts for 2023)

Percentage of Year
16.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
OPERATING REVENUES					
Charges for Services	\$ 1,500	\$ 172	\$ (1,328)	11.5%	\$ 191
Fuel Sales	940,500	188,796	(751,704)	20.1%	133,610
Rental Fees	296,500	53,740	(242,760)	18.1%	52,146
Miscellaneous	22,500	6,236	(16,264)	27.7%	2,916
TOTAL OPERATING REVENUES	<u>1,261,000</u>	<u>248,944</u>	<u>(1,012,056)</u>	<u>19.7%</u>	<u>188,863</u>
OPERATING EXPENSES					
Salaries and Benefits	367,880	54,587	313,293	14.8%	54,393
Supplies and Other Expenses	314,515	26,606	287,909	8.5%	36,091
Utilities	65,000	12,881	52,119	19.8%	11,315
Equipment	2,000	-	2,000	0.0%	-
Air Show Expenses	30,000	-	30,000	0.0%	-
Depreciation	983,160	119,194	863,966	12.1%	105,279
Cost of Goods Sold	861,500	110,729	750,771	12.9%	104,757
TOTAL OPERATING EXPENSES	<u>2,624,055</u>	<u>323,997</u>	<u>2,300,058</u>	<u>12.3%</u>	<u>311,835</u>
OPERATING INCOME (LOSS)	(1,363,055)	(75,053)	1,288,002	5.5%	(122,972)
NON-OPERATING INCOME (LOSS)					
Interest Earned	15,000	1,755	(13,245)	11.7%	2,803
Transfers Out	(399,010)	(58,475)	340,535	14.7%	(10,370)
TOTAL NON-OPERATING INCOME (LOSS)	<u>(384,010)</u>	<u>(56,720)</u>	<u>327,290</u>	<u>14.8%</u>	<u>(7,567)</u>
CHANGE IN NET POSITION	(1,747,065)	(131,773)			(130,539)
NET POSITION - BEGINNING OF YEAR	<u>7,479,804</u>	<u>7,479,804</u>			<u>7,721,277</u>
NET POSITION - YEAR TO DATE	<u>\$ 5,732,739</u>	<u>\$ 7,348,031</u>			<u>\$ 7,590,738</u>

FLOYD COUNTY, GEORGIA
AIRPORT FUND - CASH BASIS
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN CASH BALANCE
For the Month Ended February 29, 2024
(with comparative actual amounts for 2023)

Percentage of Year
16.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Charges for Services	\$ 1,500	\$ 172	\$ (1,328)	11.5%	\$ 191
Fuel Sales	940,500	188,796	(751,704)	20.1%	133,610
Rental Fees	296,500	53,740	(242,760)	18.1%	52,146
Miscellaneous	22,500	6,236	(16,264)	27.7%	2,916
Interest Earned	15,000	1,755	(13,245)	11.7%	2,803
TOTAL CASH INCREASES	<u>1,276,000</u>	<u>250,699</u>	<u>(1,025,301)</u>	<u>19.6%</u>	<u>191,666</u>
CASH DECREASES					
Salaries and Benefits	367,880	54,587	313,293	14.8%	54,393
Supplies and Other Expenses	314,515	26,606	287,909	8.5%	36,091
Utilities	65,000	12,881	52,119	19.8%	11,315
Equipment	2,000	-	2,000	0.0%	-
Air Show Expenses	30,000	-	30,000	0.0%	-
Transfers Out	399,010	58,475	340,535	14.7%	10,370
Cost of Goods Sold	861,500	110,729	750,771	12.9%	104,757
TOTAL CASH DECREASES	<u>2,039,905</u>	<u>263,278</u>	<u>1,776,627</u>	<u>12.9%</u>	<u>216,926</u>
NET INCREASE (DECREASE)	(763,905)	(12,579)			(25,260)
CHANGE IN BALANCE SHEET		-			-
CASH - BEGINNING OF YEAR		<u>217,265</u>			<u>429,038</u>
CASH - YEAR TO DATE		<u>\$ 162,819</u>			<u>\$ 415,300</u>

FLOYD COUNTY, GEORGIA
AGRICULTURE CENTER FUND
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN NET POSITION
For the Month Ended February 29, 2024
(with comparative actual amounts for 2023)

Percentage of Year
16.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Intergovernmental	\$ -	\$ -	\$ -	N/A	\$ -
Charges for Services	-	-	-	N/A	-
Rental Fees	-	-	-	N/A	-
Miscellaneous	-	-	-	N/A	-
TOTAL OPERATING REVENUES	-	-	-	N/A	-
EXPENSES					
Salaries and Benefits	95,840	12,514	83,326	13.1%	-
Supplies and Other Expenses	20,440	-	20,440	0.0%	-
Equipment	1,500	-	1,500	N/A	-
TOTAL OPERATING EXPENSES	117,780	12,514	105,266	10.6%	-
OPERATING INCOME (LOSS)	(117,780)	(12,514)	105,266	10.6%	-
NON-OPERATING INCOME (LOSS)					
Transfer from General Fund	117,780	12,514	(105,266)	N/A	-
TOTAL NON-OPERATING INCOME (LOSS)	117,780	12,514	(105,266)	N/A	-
CHANGE IN NET POSITION	-	-			-
NET POSITION - BEGINNING OF YEAR	2,123,176	2,123,176			1,218,247
NET POSITION - YEAR TO DATE	\$ 2,123,176	\$ 2,123,176			\$ 1,218,247

FLOYD COUNTY, GEORGIA
AGRICULTURE CENTER FUND - CASH BASIS
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN CASH BALANCE
For the Month Ended February 29, 2024
(with comparative actual amounts for 2023)

Percentage of Year
16.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Intergovernmental	\$ -	\$ -	\$ -	N/A	\$ -
Charges for Services	-	-	-	N/A	-
Rental Fees	-	-	-	N/A	-
Interest Earned	-	-	-	N/A	-
Transfer from General Fund	-	12,514	12,514	N/A	-
TOTAL CASH INCREASES	-	12,514	12,514	N/A	-
CASH DECREASES					
Salaries and Benefits	95,840	12,514	83,326	13.1%	(122)
Supplies and Other Expenses	20,440	-	20,440	0.0%	-
Equipment	1,500	-	1,500	N/A	-
TOTAL CASH DECREASES	117,780	12,514	105,266	10.6%	(122)
NET INCREASE (DECREASE)	(117,780)	-	-		122
CHANGE IN BALANCE SHEET					(122)
CASH - BEGINNING OF YEAR		-			-
CASH - YEAR TO DATE		\$ -			\$ -

FLOYD COUNTY, GEORGIA
RECYCLING FUND
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN NET POSITION
For the Month Ended February 29, 2024
(with comparative actual amounts for 2023)

Percentage of Year
16.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Intergovernmental					
Solid Waste Commission	\$ 120,000	\$ -	\$ (120,000)	0.0%	\$ -
City of Rome	115,800	-	(115,800)	0.0%	-
Landfill	115,800	-	(115,800)	0.0%	-
Material Sales	<u>200,000</u>	<u>1,274</u>	<u>(198,727)</u>	<u>0.6%</u>	<u>2,243</u>
TOTAL OPERATING REVENUES	<u>551,600</u>	<u>1,274</u>	<u>(550,327)</u>	<u>0.2%</u>	<u>2,243</u>
EXPENSES					
Salaries and Benefits	352,620	54,263	298,357	15.4%	53,430
Supplies and Other Expenses	175,885	43,948	131,937	25.0%	21,815
Equipment	15,400	-	15,400	0.0%	-
Depreciation	132,720	22,120	110,600	16.7%	21,341
Amortization - Right To Use Asset	45,880	7,646	(38,234)	16.7%	7,646
Utilities	<u>36,000</u>	<u>5,106</u>	<u>30,894</u>	<u>14.2%</u>	<u>4,785</u>
TOTAL OPERATING EXPENSES	<u>758,505</u>	<u>133,083</u>	<u>548,954</u>	<u>17.5%</u>	<u>109,017</u>
OPERATING INCOME (LOSS)	(206,905)	(131,810)	75,095	63.7%	(106,774)
NON-OPERATING INCOME (LOSS)					
Interest Earned	100	111	11	111.2%	54
Transfers from Solid Waste	115,800	-	115,800	0.0%	-
Transfers to General Fund	(47,590)	(7,932)	(39,658)	16.7%	(4,723)
Transfers to Capital Projects	<u>(40,000)</u>	<u>-</u>	<u>(40,000)</u>	<u>0.0%</u>	<u>-</u>
TOTAL NON-OPERATING INCOME (LOSS)	<u>28,310</u>	<u>(7,820)</u>	<u>36,153</u>	<u>-27.6%</u>	<u>(4,669)</u>
CHANGE IN NET POSITION	(178,595)	(139,630)			(111,443)
NET POSITION - BEGINNING OF YEAR	<u>1,322,907</u>	<u>1,322,907</u>			<u>1,409,637</u>
NET POSITION - YEAR TO DATE	<u>\$ 1,144,312</u>	<u>\$ 1,183,277</u>			<u>\$ 1,298,194</u>

FLOYD COUNTY, GEORGIA
RECYCLING FUND - CASH BASIS
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN CASH BALANCE
For the Month Ended February 29, 2024
(with comparative actual amounts for 2023)

Percentage of Year
16.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Intergovernmental	\$ 351,600	\$ (2,031)	\$ (353,631)	-0.6%	\$ -
Interest Earned	100	111	11	111.2%	54
Material Sales	200,000	49,587	(150,413)	24.8%	7,938
Transfers In	<u>115,800</u>	<u>(1,016)</u>	<u>(116,816)</u>	<u>-0.9%</u>	<u>68,691</u>
TOTAL CASH INCREASES	<u>667,500</u>	<u>46,651</u>	<u>(267,217)</u>	<u>7.0%</u>	<u>76,683</u>
CASH DECREASES					
Salaries and Benefits	352,620	54,263	298,357	15.4%	53,430
Supplies and Other Expenses	175,885	44,396	131,489	25.2%	19,266
Equipment	15,400	-	15,400	0.0%	-
Utilities	36,000	6,452	29,548	17.9%	4,867
Transfers	<u>47,590</u>	<u>7,932</u>	<u>39,658</u>	<u>16.7%</u>	<u>4,723</u>
TOTAL CASH DECREASES	<u>627,495</u>	<u>113,043</u>	<u>514,452</u>	<u>18.0%</u>	<u>82,286</u>
NET INCREASE (DECREASE)		(66,392)			(5,603)
CHANGE IN BALANCE SHEET		67,391			21,662
CASH - BEGINNING OF YEAR		<u>362</u>			<u>3,589</u>
CASH - YEAR TO DATE		<u>\$ 1,362</u>			<u>\$ 19,648</u>

FLOYD COUNTY, GEORGIA
ANIMAL CONTROL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended February 29, 2024
(with comparative actual amounts for 2023)

Percentage of Year
16.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 16,000	\$ 3,130	\$ (12,870)	19.6%	\$ 1,060
Interest Earned	90	506	416	561.8%	654
Donations	40,000	11,189	(28,811)	28.0%	2,101
Miscellaneous	600	607	7	101.2%	60
TOTAL REVENUES	<u>56,690</u>	<u>15,432</u>	<u>(41,258)</u>	<u>27.2%</u>	<u>3,875</u>
EXPENDITURES					
Salaries and Benefits	1,106,030	177,458	928,572	16.0%	174,721
Other Operating Costs	436,015	64,724	371,291	14.8%	69,478
Equipment	8,425	-	8,425	0.0%	-
TOTAL EXPENDITURES	<u>1,550,470</u>	<u>242,181</u>	<u>1,308,289</u>	<u>15.6%</u>	<u>244,199</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,493,780)	(226,750)	(1,267,030)	15.2%	(240,323)
OTHER FINANCING SOURCES (USES)					
Transfers from General Fund	1,493,780	248,963	1,244,817	16.7%	225,491
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,493,780</u>	<u>248,963</u>	<u>1,244,817</u>	<u>16.7%</u>	<u>225,491</u>
NET CHANGE IN FUND BALANCE	-	22,214			(14,832)
FUND BALANCE - BEGINNING OF YEAR	<u>8,069</u>	<u>8,069</u>			<u>8</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 8,069</u>	<u>\$ 30,283</u>			<u>\$ (14,824)</u>

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ROME-FLOYD PARKS AND RECREATION AUTHORITY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

For the Month Ended February 29, 2024
(with comparative actual amounts for 2023)

Percentage of Year
16.7%

	2024			2023	
	<u>BUDGET</u>	<u>YTD</u>	<u>VARIANCE</u>	<u>% of BUDGET</u>	<u>YTD</u>
REVENUES					
Administrative Operations	\$ 11,500	\$ (65,250)	\$ (76,750)	-567.4%	\$ 7,167
Miscellaneous Revenues	11,850	4,590	(7,260)	38.7%	3,114
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	38,700	-	(38,700)	0.0%	-
Other Programs	180,975	133,939	(47,036)	74.0%	104,728
Gymnastics	385,300	83,007	(302,293)	21.5%	107,486
Special Populations Services	38,050	10,262	(27,788)	27.0%	7,471
Concessions	267,615	34,763	(232,852)	13.0%	42,418
Coosa River Trading Post	181,750	26,324	(155,426)	14.5%	19,906
Etowah Park Golf Practice	7,300	(17,126)	(24,426)	-234.6%	1,200
Youth Athletics	286,500	171,878	(114,622)	60.0%	135,405
Adult Athletics	9,800	800	(9,000)	8.2%	400
Scoreboards	7,000	250	(6,750)	3.6%	250
Parks & Recreation Centers	83,750	13,036	(70,714)	15.6%	13,959
Recreation Services	84,250	6,327	(77,923)	7.5%	7,301
Hall of Fame	14,250	6,000	(8,250)	42.1%	(93)
Senior Promotions	8,500	-	(8,500)	0.0%	1,050
TOTAL REVENUES	<u>1,647,090</u>	<u>408,800</u>	<u>(1,238,290)</u>	<u>24.8%</u>	<u>451,762</u>

ROME-FLOYD PARKS AND RECREATION AUTHORITY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

For the Month Ended February 29, 2024
(with comparative actual amounts for 2023)

Percentage of Year
16.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
EXPENDITURES					
Administrative Operations	\$ 1,188,725	\$ 189,727	\$ (998,998)	16.0%	\$ 206,880
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	69,510	645	(68,865)	0.9%	690
Other Programs	96,000	15,027	(80,973)	15.7%	41,145
Gymnastics	300,610	60,022	(240,588)	20.0%	67,500
Special Populations Services	40,425	4,823	(35,602)	11.9%	4,418
Concessions	269,000	43,262	(225,738)	16.1%	44,196
Coosa River Trading Post	144,750	22,603	(122,147)	15.6%	20,278
Sports Division Administration	149,150	22,940	(126,210)	15.4%	22,447
Youth Athletics	205,150	90,235	(114,915)	44.0%	73,753
Adult Athletics	15,625	-	(15,625)	0.0%	-
Scoreboards	2,000	-	(2,000)	0.0%	-
Recreation Centers	186,495	34,883	(151,612)	18.7%	31,030
Recreation Services Administration	247,640	38,067	(209,573)	15.4%	33,503
Parks & Recreation Services	1,255,970	187,978	(1,067,992)	15.0%	201,706
Buildings	91,315	40,631	(50,684)	44.5%	11,581
Shop	147,310	9,206	(138,104)	6.2%	22,216
Hall of Fame	20,250	1,283	(18,967)	6.3%	1,013
Senior Promotions	9,000	-	(9,000)	0.0%	-
TOTAL EXPENDITURES	4,468,925	761,333	(3,707,592)	17.0%	782,355
OTHER FINANCING SOURCES (USES)					
Transfers In	2,815,335	469,223	(2,346,113)	16.7%	309,667
Transfers Out	-	-	-	N/A	-
TOTAL OTHER FINANCING SOURCES (USES)	2,815,335	469,223	(2,346,113)	16.7%	309,667
NET CHANGE IN FUND BALANCE	(6,500)	116,689			(20,927)
FUND BALANCE - BEGINNING OF YEAR	16,146	16,146			42,382
FUND BALANCE - YEAR TO DATE	\$ 9,646	\$ 132,835			\$ 21,499

FLOYD COUNTY, GEORGIA
HEALTH INSURANCE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended February 29, 2024
(with comparative actual amounts for 2023)

Percentage of Year
16.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Contributions					
Employer	\$ 7,112,460	\$ 1,464,983	\$ (5,647,477)	20.6%	\$ 1,390,631
Employees	1,972,390	338,375	(1,634,015)	17.2%	309,757
Retirees	76,250	13,482	(62,768)	17.7%	13,375
Premiums Paid By Others	74,775	-	(74,775)	0.0%	-
Interest Earned	4,000	21,040	17,040	526.0%	15,029
Miscellaneous	30,000	-	(30,000)	0.0%	-
TOTAL REVENUES	<u>9,269,875</u>	<u>1,837,880</u>	<u>(7,431,995)</u>	<u>19.8%</u>	<u>1,728,792</u>
EXPENDITURES					
Other Costs	30,055	3,194	26,861	10.6%	2,495
Professional Fees	138,450	25,221	113,229	18.2%	21,884
Claims	7,000,000	1,094,935	5,905,065	15.6%	1,110,076
Premium Payments	1,376,485	241,057	1,135,428	17.5%	194,960
HRA Payments	86,850	18,563	68,287	21.4%	20,454
HSA Payments	84,240	17,792	66,448	21.1%	12,897
Wellness Clinic	606,310	155,537	450,773	25.7%	22,295
Administrative Fees	235,815	41,422	194,393	17.6%	37,544
TOTAL EXPENDITURES	<u>9,558,205</u>	<u>1,597,721</u>	<u>7,960,484</u>	<u>16.7%</u>	<u>1,422,605</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(288,330)	240,159	(528,489)	-83.3%	306,187
OTHER FINANCING SOURCES (USES)					
Transfer In	-	-	-	N/A	47
Transfer Out	(3,000,000)	(1,500,000)	(1,500,000)	50.0%	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(3,000,000)</u>	<u>(1,500,000)</u>	<u>(1,500,000)</u>	<u>50.0%</u>	<u>47</u>
NET CHANGE IN FUND BALANCE	(3,288,330)	(1,259,841)			306,234
FUND BALANCE - BEGINNING OF YEAR	<u>3,375,917</u>	<u>3,375,917</u>			<u>2,185,973</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 87,587</u>	<u>\$ 2,116,076</u>			<u>\$ 2,492,207</u>

FLOYD COUNTY, GEORGIA
Capital Projects and Equipment Expenditures
For the Month Ended February 29, 2024

Percentage of Year
16.7%

	Budget	2024 YTD
Appropriation of Jail Surcharge Funds	\$ 23,295	\$ 41,746
Appropriation of Fund Balance	1,110,420	219,022
Revenues:		
Interest Earned	70,000	21,984
Transfer from General Fund	2,568,850	189,481
Transfer from Debt Service	91,860	-
Transfer from 2017 SPLOST - Airport Infrastructure	26,750	-
Transfer from Airport	338,070	48,319
Transfer from Solid Waste	22,000	49
Transfer from Recycling	40,000	-
Total Revenues and Appropriations of Fund Balances	\$ 4,291,245	\$ 520,601
Expenditures:		
Sheriff/Jail		
Locking controls	\$ 88,605	\$ -
Walk in Freezer	JS 18,885	18,885
Replacement of Sewage Grinder Unit	JS 23,875	22,861
	131,365	41,746
County Police		
HIDTA Vehicles	-	78,289
JAG 2024 Revenue	(16,375)	-
JAG 2024 Expense	16,375	15,998
	-	15,998
EOD K-9 Grant Revenue	(1,350)	-
EOD K-9 Grant #37	1,350	-
	-	-
Special Ops Grant #27-20 Revenue	(50,000)	-
Special Ops Grant #27-20	50,000	49,898
	-	49,898
Explosive K9 #38-2023 Revenue	(4,500)	-
Explosive K9 #38-2023	4,500	3,914
	-	3,914
Prison		
Replacement of the onsite repeater for all handheld radio communications	JS 13,500	-
Outside weapons locker	JS 9,795	-
HVAC unit	12,005	12,034
	35,300	12,034
Clerk of Superior Court		
Deed Room Shelving	17,715	17,712
	17,715	17,712

FLOYD COUNTY, GEORGIA
Capital Projects and Equipment Expenditures
For the Month Ended February 29, 2024

Percentage of Year
16.7%

		<u>Budget</u>	<u>2024 YTD</u>
Facilities Management			
E911 generator	FB	\$ 40,000	\$ -
Admin building attic insulation	FB	35,000	-
Paint Clerk of Superior Court Office		6,920	6,920
Pressure wash building exterior	FB	16,500	-
Install new utility pole for new chiller at Admin. Building		-	40,270
Paint inside GNTC avionics building	FB	30,000	-
		<u>128,420</u>	<u>47,190</u>
Space Needs Project			
Glenwood		1,431,965	-
Law Enforcement Center		49,380	-
		<u>1,481,345</u>	<u>-</u>
Public Roads			
Paving			
2024 LMIG Revenue		(1,325,015)	(1,325,012)
2024 LMIG Paving		1,325,015	
2023 LMIG Paving	FB	544,865	
2022 LMIG Paving	FB	71,880	
Excess LMIG Road Improvements	FB	152,840	107
		<u>769,585</u>	<u>(1,324,905)</u>
Prep and paving		85,000	22,386
Drainage		12,000	-
County Clerk			
New Website (Year 3 of 4 Year Contract)		10,000	-
		<u>10,000</u>	<u>-</u>
Information Technology			
Computer Lease		160,000	-
		<u>160,000</u>	<u>-</u>
Communication			
Microwave Tx/RX replacement, 2 towers/4 paths, 2022 carryover	FB	219,335	218,915
		<u>219,335</u>	<u>218,915</u>
Solid Waste			
Remote site Building Upgrades	SW	12,000	49
Resurfacing at Remote Sites	SW	10,000	-
		<u>22,000</u>	<u>49</u>
Redmond Trail			
Project Costs		-	7,637
		<u>-</u>	<u>7,637</u>

FLOYD COUNTY, GEORGIA
Capital Projects and Equipment Expenditures
For the Month Ended February 29, 2024

Percentage of Year
16.7%

		<u>Budget</u>	<u>2024 YTD</u>
Airport			
Mitigate On-Airport Obstructions - Rwy 7 & 25 Approaches			
State Revenue		\$ (333,750)	\$ -
Design		65,000	7,098
Construction		<u>445,000</u>	<u>-</u>
		176,250	7,098
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		<u>405,000</u>	<u>-</u>
		26,750	-
Acquire Easements & Mitigate Obstructions (EA & Design) - Rwy 7 Approach (Group 1)	AP	138,000	-
Runway 1/19 Lighting Rehabilitation			
Federal Revenue		(679,500)	-
State - Construction Revenue		(37,750)	-
Design		85,000	9,309
Construction		<u>755,000</u>	<u>9,982</u>
		122,750	19,291
Mitigate Obstructions (EA & Design) - Rwy 1 Approach (Group 1)			
Design Revenue (90%)		(151,200)	-
Design		<u>168,000</u>	<u>-</u>
		16,800	-
Taxiway B rehabilitation & overlay (East of 1/10)			
Design	AP	<u>85,000</u>	<u>22,389</u>
		85,000	22,389
Relocate Partial Parallel Taxiway "B" (West)			
Federal Revenue (Design)		(167,400)	-
Federal Revenue (Construction)		(3,262,500)	-
State Revenue (Construction)		(181,250)	-
Design		186,000	-
Construction		<u>3,625,000</u>	<u>-</u>
		199,850	-
Expand West T-Hangar Area Sitework			
State Revenue		(333,750)	-
Design	AP	115,070	25,930
Construction		<u>445,000</u>	<u>-</u>
		226,320	25,930
Rwy 7 & 25 Lighting			
State - Construction Revenue (75/25)		(633,750)	-
Construction		<u>845,000</u>	<u>-</u>
		211,250	-

FLOYD COUNTY, GEORGIA
Capital Projects and Equipment Expenditures
For the Month Ended February 29, 2024

Percentage of Year
16.7%

	Budget	2024 YTD
Airport (cont'd)		
Overlay Runway 1/19		
Federal Revenue (Construction)	\$ (3,627,000)	\$ -
Federal Revenue (Design)	(45,000)	-
State Revenue	(201,500)	-
Construction	4,030,000	-
	156,500	-
 Airport Fuel Tank Catwalk	 75,000	 -
Airport Fuel Storage Facility Improvements (Design)	45,000	-
 Recycling Center		
State Revenue	(60,000)	-
Industrial Shredder/Grinder	RC 100,000	-
	40,000	-
 Current Year Lease Purchase Payments	DS 91,860	-
 Total Net (Revenues) Expenditures	\$ 4,683,395	\$ (734,430)

FLOYD COUNTY, GEORGIA
Water Capital Projects and Equipment Expenses
For the Month Ended February 29, 2024

Percentage of Year
16.7%

	Budget	2024 YTD
Revenues:		
R & E Funds	\$ 2,765,000	\$ 32,760
Operating Funds	153,000	-
Total Revenues	\$ 2,918,000	\$ 32,760
Expenses:		
Water Tank Maintenance	\$ 350,000	\$ -
Water Main Replacement	250,000	-
Water Pumps and Pump Houses	200,000	3,247
Large Meter Testing	50,000	-
Water Improvements-Highway 53 Water Line Upgrade	500,000	11,682
Biddy Well - Test Well	-	11,386
Hwy 100 Waterline Extension	300,000	6,446
Hwy 100 Bridge Crossing for New Water Main	440,000	-
Water Meter Change Out Program	300,000	-
Burnett Ferry Pump House Upgrade	125,000	-
Morgan Dairy Pump House Upgrade	250,000	-
	2,765,000	32,760
2023 Equipment		
Mini Excavator E42 and trailer (#36)	15,000	-
Mini Excavator E42 and trailer (#35)	15,000	-
Mini Excavator E60 and trailer (#38)	13,000	-
Pickup truck (#353WD)	45,000	-
Pickup Truck (#357WD)	65,000	-
	153,000	-
Total Expenses	\$ 2,918,000	\$ 32,760



***Other Information
For the Month Ending
February 29, 2024***

***Prepared by:
Finance Department***

**FLOYD COUNTY, GEORGIA
SALES TAX COLLECTIONS**

Percentage of Year
16.7%

Cash Basis

LOCAL OPTION SALES TAX											\$ Increase (Decrease)	% Increase (Decrease)
2015	2016	2017	2018	2019	2020	2021	2022	2023	2024			
January	795,164.34	750,014.85	816,424.37	771,367.64	811,412.61	697,002.47	937,913.89	1,094,295.63	1,111,221.46	1,061,425.82	(49,795.64)	-4.48%
February	631,379.35	572,744.80	573,349.30	612,129.62	660,383.95	695,286.40	781,840.61	846,638.45	815,849.89	859,061.77	43,211.88	5.30%
March	615,506.78	607,970.66	574,649.61	590,493.95	667,744.68	696,359.81	761,176.31	879,983.09	816,952.01			
April	660,645.79	633,221.32	642,000.38	760,985.43	701,035.86	713,760.28	895,621.37	953,816.94	978,548.95			
May	675,205.63	624,039.41	622,248.30	569,032.84	747,982.83	717,289.65	900,064.90	953,255.62	918,460.57			
June	658,344.46	635,221.62	669,962.41	676,212.44	777,777.77	806,474.63	876,837.27	993,429.97	936,409.62			
July	-	647,018.35	654,203.44	685,500.16	715,690.06	772,592.57	899,909.12	1,000,240.28	899,980.14			
August	607,731.76	638,639.65	637,537.88	669,188.44	743,957.89	749,731.01	891,025.48	941,696.27	1,050,226.11			
September	676,193.66	654,781.96	653,522.92	667,971.11	736,815.13	1,452,819.94	874,148.57	962,048.54	920,006.52			
October	657,669.28	652,147.01	642,753.04	647,844.00	748,643.55	769,791.14	868,364.73	987,976.98	903,115.49			
November	635,351.37	600,917.37	599,441.11	698,685.85	713,719.73	830,189.33	881,711.81	952,746.51	946,161.67			
December	633,300.05	614,596.18	645,431.00	683,087.72	727,129.82	792,743.53	932,432.97	987,893.53	922,784.24			
March Pro Rata	-	-	-	-	-	-	-	-	-			
April Pro Rata	-	-	-	-	-	-	-	-	-			
May Pro Rata	-	-	-	-	-	-	-	-	-			
June Pro Rata	973.00	1,586.38	1,079.57	2,686.77	3,619.11	645.47	1,273.70	2,027.46	2,218.68			
September Pro Rata	-	-	-	-	-	-	-	-	-			
October Pro Rata	-	-	-	-	-	-	-	-	-			
Nov/Dec Pro Rata	2,929.06	1,281.10	1,015.86	4,429.82	2,369.44	1,289.54	724.25	3,090.22	1,696.18			
Totals	7,250,394.53	7,634,180.66	7,733,619.19	8,039,615.79	8,758,282.43	9,695,975.77	10,503,044.98	11,559,139.49	11,223,631.53	1,920,487.59	(6,583.76)	

Original Budget	7,700,000	8,000,000	7,700,000	7,800,000	7,892,500	8,925,000	8,743,870	10,400,000	11,642,950	11,642,950		
Revised Budget	6,850,000	7,760,000	7,700,000	7,800,000	8,600,000	8,640,000	8,743,870	10,400,000	11,642,950	11,642,950		
Am't > Revised	400,394.53	(125,819.34)	33,619.19	239,615.79	158,282.43	1,055,975.77	1,759,174.98	1,159,139.49	(419,318.47)	(9,722,462.41)		

									1,927,071.35	1,920,487.59	(6,583.76)	-0.34%
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SPECIAL PURPOSE LOCAL OPTION SALES TAX											\$ Increase (Decrease)	% Increase (Decrease)
2015	2016	2017	2018	2019	2020	2021	2022	2023	2024			
January	1,405,561.03	1,329,303.17	1,474,317.70	1,365,091.10	1,436,258.38	1,231,195.23	1,659,579.17	1,936,210.94	2,010,427.80	2,001,927.18	(8,500.62)	-0.42%
February	1,115,891.89	1,013,229.61	1,014,142.87	1,084,104.78	1,168,271.30	1,211,828.74	1,383,440.75	1,497,898.49	1,532,761.35	1,621,252.62	88,491.27	5.77%
March	1,087,647.33	1,074,888.37	1,017,224.22	1,044,434.07	1,180,247.66	1,231,771.69	1,346,784.21	1,556,742.13	1,543,335.16			
April	1,168,395.26	1,120,609.67	1,134,168.18	1,346,433.60	1,240,029.83	1,258,718.41	1,584,782.96	1,686,796.75	1,845,456.97			
May	1,193,227.96	1,106,288.66	1,100,541.37	1,005,478.92	1,323,376.46	1,269,418.18	1,592,375.88	1,686,403.27	1,685,680.86			
June	1,164,479.90	1,124,229.98	1,184,993.04	1,196,841.69	1,375,911.97	1,425,975.47	1,551,292.70	1,757,445.38	1,745,514.75			
July	-	1,148,725.74	1,156,961.13	1,215,840.27	1,263,037.03	1,367,003.63	1,592,245.20	1,769,609.54	1,681,069.84			
August	1,102,089.25	1,130,527.72	1,128,048.53	1,183,754.55	1,322,420.03	1,357,781.45	1,576,329.71	1,666,165.13	2,045,497.61			
September	1,190,887.83	1,159,709.87	1,156,576.40	1,181,651.06	1,301,533.09	2,571,002.07	1,546,444.94	1,672,909.18	1,737,420.08			
October	1,163,061.71	1,154,082.27	1,137,149.31	1,146,165.88	1,322,763.31	1,361,917.50	1,536,146.24	1,762,645.00	1,703,132.02			
November	1,126,161.46	1,062,236.97	1,060,694.60	1,235,592.36	1,261,751.67	1,468,913.09	1,558,125.38	1,684,489.72	1,782,636.82			
December	1,132,971.63	1,086,039.53	1,135,350.00	1,208,193.07	1,284,102.05	1,402,814.68	1,649,731.07	1,730,244.92	1,740,242.32			
March Pro Rata	-	-	-	-	-	-	-	-	-			
April Pro Rata	-	-	-	-	-	-	-	-	-			
May Pro Rata	-	-	-	-	-	-	-	-	-			
June Pro Rata	1,781.88	2,827.87	1,914.40	4,689.95	6,399.29	1,142.06	2,264.86	3,584.40	3,914.57			
July Jet Fuel Tax Grant	-	-	-	3,452.00	-	-	-	-	-			
September Pro Rata	-	-	-	-	-	-	-	-	-			
October Pro Rata	-	-	-	-	-	-	-	-	-			
Nov/Dec Pro Rata	5,185.64	2,291.46	1,802.43	7,833.66	4,192.69	2,276.07	1,282.20	5,465.50	3,253.59			
Totals	12,857,342.77	13,514,990.89	13,703,884.18	14,229,556.96	15,490,294.76	17,161,758.27	18,580,825.27	20,416,610.35	21,060,343.74	3,623,179.80	79,990.65	

									3,543,189.15	3,623,179.80	79,990.65	2.26%
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FLOYD COUNTY, GEORGIA
Water Fund Bonds Debt Service Coverage Ratio
For the Month Ended February 29, 2024
(with comparative calculation for 2023)

Percentage of Year
16.7%

	ACTUALS	
	2024	2023
Operating Revenues:		
Developers Contributions	\$ -	\$ -
Misc-Other	4,210	2,249
Water Charges	1,248,947	1,222,357
Water Meter Charges	31,650	40,750
Penalties & Cut Offs	31,715	33,015
Fire Service Charges	20,833	20,833
Surcharge Revenue	-	89
Convenience Fee	-	-
Less: Fire Service Charges	(20,833)	(20,833)
Charges for Services	1,316,523	1,298,460
Miscellaneous	-	10,003
Rental Fees	1,049	2,099
Total Operating Revenues	1,317,572	1,310,562
Operating Expenses:		
Administration	213,553	189,504
Less: Depreciation	(4,201)	(4,201)
Net Administration	209,352	185,303
Distribution	1,061,033	834,337
Less: Depreciation	(284,138)	(266,570)
Net Distribution	776,894	567,767
Treatment Plant	133,676	130,871
Less: Depreciation	(10,717)	(10,717)
Net Treatment Plant	122,959	120,153
Total Operating Expenses	\$ 1,109,206	\$ 873,224
Net Available for Debt Service	\$ 208,366	\$ 437,338
Bonds Debt Service (83.3% of Annual Debt Payment)	51,417	51,583
Bonds Debt Service Coverage Ratio (1.10 Requirement)	4.05	8.48
Total Debt Service (83.3% of Annual Debt Payment)	94,280	94,447
Total Debt Service Coverage Ratio	2.21	4.63

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended February 29, 2024

Percentage of Year
16.7%

	<u>Budget</u>	<u>YTD</u>
Juvenile Court		
Laptop	\$ 3,950	\$ -
	<u>3,950</u>	<u>-</u>
Probate Court		
Judges Chair	800	-
Courtroom Electronic Upgrade	6,000	-
3 - Printers	800	-
	<u>7,600</u>	<u>-</u>
Clerk of Superior Court		
Desk	1,500	-
	<u>1,500</u>	<u>-</u>
Board of Equalization		
Desk	1,500	-
	<u>1,500</u>	<u>-</u>
District Attorney		
6 - Printers	3,000	-
2 - Filing cabinets	1,200	-
	<u>4,200</u>	<u>-</u>
Sheriff		
Courthouse Shredder	2,000	
15- Radios	33,000	32,456
12- Tasers	40,020	-
2- Tactical Handheld Thermal Monocular	7,000	5,868
2- Stun Belts	4,000	3,850
2- Stun Vests	5,000	4,921
20-Jail Cell Toilets	27,000	-
	<u>118,020</u>	<u>47,095</u>
Coroner		
Security Camera System	7,890	7,886
	<u>7,890</u>	<u>7,886</u>
Board of Registrars		
Computer Monitor	1,800	-
Training Room Projector	1,200	-
Computer	1,800	-
Laptop	1,200	-
	<u>6,000</u>	<u>-</u>
Police		
Activities Tent	1,200	1,200
Dodge Charger	-	5,000
AlcoSensor	6,250	-
	<u>7,450</u>	<u>6,200</u>
Facilities Management		
Electronic HVAC Gauges	1,000	576
Electronic Megohmmeter	800	915
Battery Drill Set	1,000	998
Mop Machine	2,000	-
Historic Courthouse Elevator Phone	3,520	3,520
Commission Podium	2,000	-
	<u>10,320</u>	<u>6,009</u>

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended February 29, 2024

Percentage of Year
16.7%

	<u>Budget</u>	<u>YTD</u>
Public Works		
Portable 12/24 volt battery jump starter	\$ 1,700	\$ -
Metered fluid dispensers for fuel truck	1,200	-
Overhead 1 ton Electric Hoist	3,000	2,570
Hydraulic Tank Vacuum Tool	750	689
Remote Inspection Camera	700	-
Wheel Balancer	8,000	-
Master Standard/ metric Tap and Die Sets	1,200	-
Weather Proof Air Hose Reels	1,400	-
Walk behind lawn mower (48")	6,750	-
Pole Saws	1,500	1,217
MS 362 Chainsaw	950	-
Spray head for Herbicide Truck	1,000	-
Backpack Blower	600	513
	<u>28,750</u>	<u>4,988</u>
Prison		
Filing Cabinet	5,000	-
Taser Equipment	20,000	19,980
Body Cameras	3,000	2,996
Handheld Radios	7,500	7,052
	<u>35,500</u>	<u>30,028</u>
Tax Appraisers		
1 - Printer	500	-
1 - Laptop	2,000	-
Monitor	500	-
Shredder	1,500	1,097
	<u>4,500</u>	<u>1,097</u>
Cooperative Extension		
2 - Laptops with docking stations (cost share with UGA)	2,500	-
	<u>2,500</u>	<u>-</u>
Superior Court		
Admin Equipment	500	-
Courtroom Upgrades	7,000	-
	<u>7,500</u>	<u>-</u>
Judge Niedrach Superior Court		
Desktop printer	600	-
	<u>600</u>	<u>-</u>
Judge Johnson Superior Court		
Desktop printer	600	-
	<u>600</u>	<u>-</u>
Judge Sparks Superior Court		
Desktop printer	600	-
	<u>600</u>	<u>-</u>
Judge King Superior Court		
Desktop printer	600	-
	<u>600</u>	<u>-</u>
Adult Felony Drug Court		
Mobile Dry Erase Board	815	-
	<u>815</u>	<u>-</u>

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended February 29, 2024

Percentage of Year
16.7%

	<u>Budget</u>	<u>YTD</u>
County Manager		
Office Furniture	\$ 3,500	\$ -
	3,500	-
Community Violence Grant		
Equipment	353,770	236,491
	353,770	236,491
Purchasing		
Flooring	3,000	4,437
	3,000	4,437
Finance		
Electric Coil Binding Machine	500	-
	500	-
Information Technology		
Emergency equipment purchases	8,000	792
	8,000	792
EMA		
Starlink	700	-
	700	-
Law Library		
Technology updates & additions, wireless upgrades	9,000	-
	9,000	-
Inmate Benefit		
Sheriff - Equipment	125,000	-
Prison - Equipment	8,000	-
Work Release - Equipment	10,000	-
	143,000	-
Water Department		
Administration		
2 - Neptune MRX920VR Drive By System	19,100	-
2 - Surface Laptops	2,000	2,000
Window Blinds	2,600	-
Drive - Thru Counter Top	2,500	-
2 - Receipt Printer	1,600	-
	27,800	2,000

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended February 29, 2024

Percentage of Year
16.7%

	<u>Budget</u>	<u>YTD</u>
Water Department (cont'd)		
Distribution		
Skid Steer auger with Bits	\$ 10,000	\$ 4,100
Stihl Demo Saws	3,200	3,119
Skid Steer Forks	3,200	3,070
Side Tool Boxes for Dump Trucks	2,000	-
12 Volt Trash Pumps	4,200	3,740
Ice Machine	9,000	5,212
Ford Tapping Machine	2,700	2,499
Honda Fuel Track Pump	2,200	1,654
Leak Detector	2,100	904
Bulk Storage Tank Meter	1,130	-
Leak Stethoscope	600	-
Tripod Lift	3,200	-
Pipe Horn	1,600	1,764
CL2 Machine	850	-
Flexible Inspection Camera	650	-
	<u>46,630</u>	<u>26,062</u>
Treatment		
3 - TU 5 Turbidity Meters	22,005	-
Portable C12 meter	850	-
Calibration Vials	630	-
ATI Unit	5,200	-
3 - SC4500 Controller	12,855	-
PH Meter	1,300	-
Automatic Cleaning Module	1,430	-
EMEC Injection Pump	1,500	-
	<u>45,770</u>	<u>-</u>
Airport		
Ice Machine	2,000	-
	<u>2,000</u>	<u>-</u>
Agriculture Center		
Equipment	1,500	-
	<u>1,500</u>	<u>-</u>
Recycling		
Belt Replacement	5,400	-
2 sets of Skid steer tires	10,000	-
	<u>15,400</u>	<u>-</u>
Animal Control		
Radios	4,020	-
	<u>4,020</u>	<u>-</u>

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended February 29, 2024

Percentage of Year
16.7%

	<u>Budget</u>	<u>YTD</u>
Recreation		
Administration		
John Deere Movers	\$ 1,655	\$ -
	1,655	-
Gymnastics		
Tumble Track	6,400	5,008
Springs	1,000	-
Pit Blocks	2,000	1,955
Climbing Mats	1,480	1,446
T Trainer	1,900	-
	12,780	8,409
Coosa River Trading Post		
Equipment	600	-
	600	-
Youth Baseball		
Wind Screens	8,000	-
8 - Pitching machines	11,300	-
	19,300	-
Park & Recreation Services		
Welder	2,400	2,344
Ladders	950	-
Refrigerant Recovery Machine and Tank	1,300	-
Tires	2,345	2,323
2-Pressure washer	3,200	-
2-Spray in bed liner	1,400	-
Garbage cans	27,000	-
	38,595	4,667
Rec-Shop		
5 - Backpack Blower	2,500	-
Trimmers	1,500	-
MS362 Chainsaw	800	-
Hedge Trimmer and Edger	900	-
	5,700	-
Total:	\$ 982,020	\$ 386,161