



***Floyd County, Georgia***

***Financial Statements  
For the Month Ending  
March 31, 2024***

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*Financial Statements  
For the Month Ending  
March 31, 2024*

*Prepared by:  
Finance Department*

**FLOYD COUNTY, GEORGIA**  
***Unaudited Financial Statements***  
***For the Month Ending March 31, 2024***

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## Floyd County, Georgia For the Month Ended March 31, 2024

General Fund Revenues Budget vs Actual	
	\$ 74,211,505 Budget
	<u>\$ 11,908,342 Actual</u>
	\$ (62,303,163) 16%

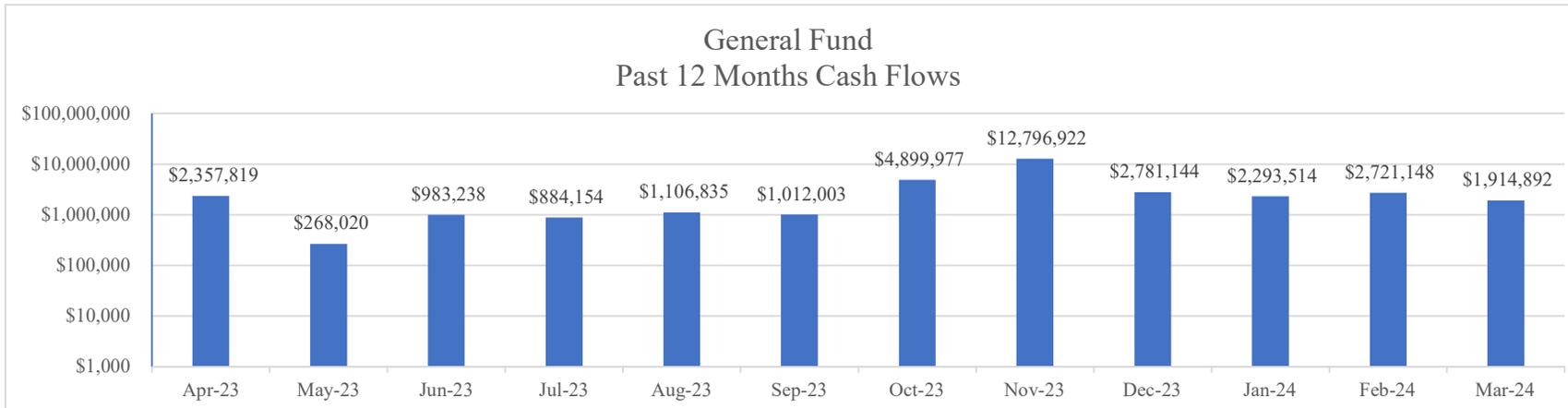
General Fund Expenditures Budget vs Actual	
	\$ 74,246,330 Budget
	<u>\$ 17,492,453 Actual</u>
	\$ 56,753,877 24%

Net Change in General Fund Balance Budget vs Actual	
	\$ (34,825) Budget
	<u>\$ (5,584,111) Actual</u>
	\$ (5,549,286) 16035%

Cash & Investments vs Fund Balance = Liquidity & Availability of Fund Balance	
	\$ 1,914,892 Cash
	<u>\$ 16,277,875 Fund Balance</u>
	12%

Public Safety Expenditures vs Other As Compared to Actual Expenditures	
	50% Public Safety
	<u>50% Other</u>
	100% Total

Boarding Inmates Revenue Budget vs Actual	
	\$ 1,570,000 Budget
	<u>\$ 293,876 Actual</u>
	\$ (1,276,124) 19%



## Floyd County, Georgia For the Month Ended March 31, 2024



2017 SPLOST Fund Sales Taxes Budget vs Actual	
	\$ 4,590,135 Budget
	\$ 5,336,235 Actual
	\$ 746,100 116%
2013 SPLOST Fund Sales Taxes Budget vs Actual	
	\$ - Budget
	\$ - Actual
	\$ -

2017 SPLOST Fund Expenditures Budget vs Actual	
	\$ 23,270,830 Budget
	\$ 1,981,873 Actual
	\$ 21,288,957 9%
2013 SPLOST Fund Expenditures Budget vs Actual	
	\$ 5,139,990 Budget
	\$ 7,021,284 Actual
	\$ (1,881,294) 137%



Water / Sewer Revenues & Expenses All Revenues and All Expenses	
	\$ 2,099,917 Revenues
	\$ 2,108,142 Expenses
	\$ (8,225)

Water / Sewer Operating Cash Flows Beg. Of Year vs Current Balance	
	\$ 8,702,441 Beginning
	\$ 8,943,910 Current
	\$ 241,469



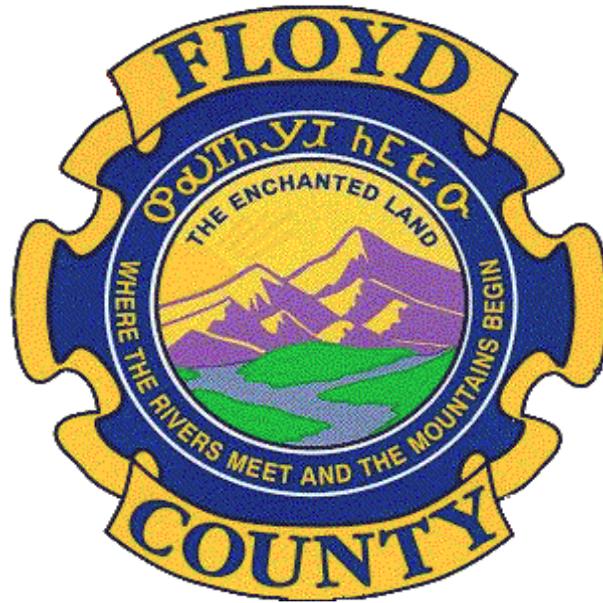
Airport Revenues & Expenses All Revenues and All Expenses	
	\$ 380,891 Revenues
	\$ 589,473 Expenses
	\$ (208,582)

Airport Operating Cash Flows Beg. Of Year vs Current Balance	
	\$ 217,265 Beginning
	\$ 187,006 Current
	\$ (30,258)



Recycling Revenues & Expenses All Revenues and All Expenses	
	\$ 181,214 Revenues
	\$ 193,821 Expenses
	\$ (12,607)

Recycling Operating Cash Flows Beg. Of Year vs Current Balance	
	\$ 362 Beginning
	\$ 33,622 Current
	\$ 33,260



*Financial Narrative  
For the Month Ending  
March 31, 2024*

*Prepared by:  
Finance Department*

# Floyd County Review of March 2024

## General Fund

- Revenues
  - Taxes are \$63,650 more than last year.
    - Prior Years' Tax is \$41,650 less than last year.
    - Intangible Taxes decreased 34.3% 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 25.2% or \$11,850. This indicates an increase in the housing market.
    - Penalties & Interest revenue is \$34,700 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 an increase in Sales Tax collections from 2023 of \$84,000 or 3.1%.
      - 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 \$187,350.
    - Motor Vehicle Taxes are \$7,300 less than 2023, which is a 7.4% decrease. When older cars are sold, the buyer can choose to continue to pay ad valorem taxes rather than the TAVT.
    - Motor Vehicle TAVT is \$35,150 more than last year, increasing by 3.9%. 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 \$111,850 ahead of 2023. This is a 3% increase.
  - Licenses & Permits is \$42,150 less than last year.
    - Licenses & Permits-Banks is a business license tax due March 1, 2024. Returns have not been received by First National Community or Regions Bank at the end of March. Inquiries will be made to each institution.
  - Intergovernmental Revenue is \$98,850 more than last year.
    - State-Offender Rehab revenue is \$97,750 higher than 2023. The average number of inmates has increased 14.9%.
  - Charges for Services is \$112,050 more than 2023.
    - Sheriff Fees & Services is \$22,300 more than in 2023.
    - Sheriff Boarding Inmates is \$41,350 more than 2023.
      - Chattooga County Boarding Inmate revenue is down \$82,900 from 2023.
      - Funds received from the Social Security Administration have doubled from 2023.

## Floyd County Review of March 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 \$3,700.
- Payments from ICE have decreased by 9.1% compared to March 2023, but only \$100.
- Inmate Contracts in total have increased \$27,100.
  - The rate for inmate detail contracts increased starting in January to cover the cost of the service.
- Tax Commissioner-TAVT Administrative Fee is 13% more than the amount for 2023.
  - The average monthly amount collected in 2023 was \$12,950 and in 2024 was \$14,650.
- Tax Commissioner Street Light collections have decreased \$3,650, or 12.3%, since this same time last year.
- Tax Collection Commissions have climbed \$27,450 or 30.4%.
  - 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 26.9% from 2023. Commissions are also received from the Clerk of Superior Court. These commissions have increased 2.3% from 2023.
- Clerk of Court Charges for Services decreased by \$14,350 when compared to 2023. This is an 11.4% decrease.
  - Recording Fees have decreased 12.6% since 2023, a \$10,750 decrease. This is revenue from recording deeds and liens.
  - Advance Deposits are up \$950 from last year. Advance deposits are the County's portion of the filing fee for a new case.
  - Other Fees have decreased \$11,650 from 2023. Examples of this revenue include UCC filings and bond forfeitures. The portion relating to bond forfeitures has decreased \$10,850.
  - All other charges increased a total of \$7,100 compared to 2023.
- Probate Court Charges for Services decreased \$2,400 from 2023, falling 8%.
  - Estate revenues decreased 12.8% or \$3,100. 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 March 2024

### General Fund (cont'd)

- Revenues (cont'd)
    - Miscellaneous revenues show an increase of \$1,000 or 23.7%. 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 \$950 or 4.1% from 2023.
      - There has been a decrease of 1.8% in the number of cases since last year. For the cases that generate fees, there has been a 2.2% drop.
    - Clerk of Court-Jail Surcharge is up 20.2% as compared to last year.
      - There is a 2.9% 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% from 2023, a \$250 decrease.
    - Court Reporting Services has shown a decrease of 98.6% over last year. This is a \$6,000 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 \$81,800.
    - Clerk of Court – Criminal Division Fines are down \$3,350, a 2.9% drop as compared to 2023.
    - Juvenile Court Supplemental Services fines have decreased 49.2% since this time last year, a total of \$1,650.
    - Probate Court Fines are up \$89,050 or 84%. There is a 58.2% increase in the number of fines paid. The average amount paid to the County went from \$61 per case to \$77.
    - Parking Fines have decreased 40.4%.
    - Drug Abuse & Treatment Fines as a whole has decreased 16.2% or \$3,650 since 2023.
  - Miscellaneous Revenue is down 7.7%.
    - Miscellaneous Other decreased \$72,750.
      - In February 2023, Canon gave us the money to buy out our prior Ricoh contract.
    - Tax Commissioner-Misc. is down \$29,900. In 2023, interest received was recorded here. In 2024, the interest was reclassified to another account.
    - 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 6% 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 March 2024

### General Fund (cont'd)

- Expenditures (cont'd)
  - Data Processing is 97.7% of the annual budget. Granicus support was paid in January.
- Tax Commissioner is 3.1% greater than the YTD budget.
  - Supplies is 43.2% of the annual budget.
    - Large purchases so far this year include paper, printers and “Tax Sale” signs.
  - Repairs & Maintenance is 13.6% more than the YTD budget.
    - Annual support for the Tax Commissioner’s software was paid.
  - Legal Fees is \$31,250 higher than the YTD budget.
    - Real property Tax FIFAs were paid to the Clerk of Superior Court.
    - Fees associated with judicial tax foreclosures were paid.
- Board of Registrars is 4.1% more than the YTD budget.
  - Salaries & Wages is 4.3% higher than the YTD budget. Overtime budgeted has almost been exhausted due to elections this year.
  - Salaries & Wages – Poll Workers is 89.1% of the annual budget.
  - Supplies is 14.6% above the YTD budget. This is a timing issue since supplies are not purchased evenly throughout the year.
  - Mileage Reimbursement has exceeded the annual budget by \$150. A budget transfer will be requested.
  - Legal Publications is 46% of the annual budget.
    - Ads were run for voting machine testing, qualifying fees and early voting.
  - Data Processing is 42.7% of the annual budget.
    - Subscriptions for Adobe and Canva have been paid.
    - Verizon Mi-fi’s are in this account.
  - There is no budget for Utilities.
    - We pay a portion of the utility bill incurred by the Health Department.
- Board of Equalization is 21.6% over the YTD budget.
  - Salaries & Wages is 53% 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.
- Mental Health Court is 5.8% above the YTD budget.
  - Travel & Training not covered by the grant was not budgeted.
    - The grant provides for 8 team members to attend the annual conference. A ninth member attended.
  - Contract Labor not covered by the grant was not budgeted.
    - One surveillance officer is being paid outside of the grant.
- HIDTA is 23.5% higher than the YTD budget.
  - Office Rental is \$1,200 over the annual budget.
- Interagency Health is 50% of the annual budget.
  - This is paid on a quarterly basis.
- **Total Budgeted Expenditures are 1% below the YTD budget.**

# Floyd County Review of March 2024

## General Fund (cont'd)

- Fund Balance
  - For 2024, the General Fund has decreased its fund balance by \$5,584,111 compared to a decrease of \$7,134,712 for 2023, a variance of \$1,550,601.

## Fire Fund

- Revenues
  - Taxes are \$15,400 more than this time last year.
    - Property Tax - Prior Years is \$7,950 more than 2023.
    - Motor Vehicle TAVT collections are \$6,150 more than last year. See explanation under General Fund.
  - Interest Earned is \$5,250 more than 2023 due to a higher interest rate than this time last year.
- Expenditures
  - Total expenditures increased by \$166,150 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 2.6% but are \$127,200 more than last year.
    - Miscellaneous Revenue is \$450 less than last year due to fewer invoices for third false alarm calls.
    - Charges for Services are \$128,000 more than last year.
      - Prepaid fees are \$1,000 more than last year.
      - Landline fees are \$11,800 more than last year due to a timing issue.
      - Wireless fees are \$115,200 more than last year due to a timing issue.
        - Only 2 payments were received for landline and wireless fees through March 2023 while 3 payments were received through March 2024.
- Expenditures
  - Total Expenditures are .6% below the YTD budget and \$11,350 less than last year.
    - Salaries and Benefits are \$19,400 more than last year but 4.9% under the YTD budget.
    - Other Operating Costs are 24.2% above the YTD budget but \$28,250 less than last year.
      - Repairs and Maintenance is 70.4% of the annual budget but \$60,150 less than last year.
        - The annual fee for Tritech Software, the CAD software used for E-911, was charged twice in January 2023. This was corrected in May 2023.
        - Due to the center upgrade, we received one year free on the AT&T contract, so there is no charge for this in 2024.
        - The \$16K maintenance contract for Sound Communications, E-911's phone and radio recording system, is new for 2024.

## **Floyd County Review of March 2024**

### **E911 Fund (cont'd)**

- Expenditures (cont'd)
  - Telephone is 22.6% above the YTD budget and is \$26,950 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 0.3% above YTD budget.
- Expenditures
  - Total Expenditures are 11.1% below YTD budget but \$28,000 more than 2023.
    - There are Georgia Power billings from 2023 that were paid in 2024.
    - There is also a timing difference in the maintenance invoices for Williams Communication with only one invoice in 2023 compared to two in 2024.
  - Expenditures no longer reflect Salaries and Benefits as employees are not reported in this fund. 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
  - Most of the revenue for EMA is grant revenue. We will not receive these funds until the last quarter of the year.
- Expenditures
  - Total Expenditures are 21% of the YTD budget and \$7,050 more than 2023.
    - Salaries and Benefits are \$14,300 more than 2023 due to an Assistant Director position transitioning to EMA from the 800 MHz Communication fund.
    - Data Processing is at 47.2% of the annual budget due to an annual payment to Earth Networks, software used for real-time weather monitoring, paid at the beginning of the year.

### **Solid Waste Fund**

- Revenues
  - Taxes increased \$4,300 when compared to 2023.
    - Property Tax – Prior years increased \$3,150.
    - Motor Vehicle TAVT increased \$2,650. See the explanation under the General Fund.
  - Interest Earned is \$1,900 more than last year because of an increased interest rate.
- Expenditures
  - Total Expenditures are \$19,200 less than 2023 and 4.7% below the YTD budget.
    - Remote Site Operations expense is \$12,850 less than 2023.
      - This is largely due to the monthly hauling bill decreasing \$13,600 when compared to 2023.

## **Floyd County Review of March 2024**

### **Solid Waste Fund (cont'd)**

- Expenditures (cont'd)
  - Tipping Fees are down \$12,350 when compared to 2023.
    - This is largely due to the monthly bill for Public Works decreasing \$10,600 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 9.8% above the YTD budget and \$950 more than 2023.
      - We're earning a higher interest rate than 2023 and have a higher cash balance earning interest in 2024.
    - 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 22.4% below the YTD budget but only \$300 less than 2023. This is due to the timing of projects around the baseball season.

### **Water Fund**

- Revenues
  - Charges for Services is \$76,550 more than the prior year.
    - Consumption reports show a 2.9% increase in residential usage and a 10.8% increase in commercial usage compared to last year.
      - Commercial usage is up due to more industries using more water like Ball Corporation and Berry College. The meter at Berry College was not working properly and needed to be replaced during COVID. However, with the supply chain issues we were not able to replace the meter until March 2023. During that time a flat rate for water usage was charged until the meter could be replaced. Now that the meter has been replaced it is showing more usage than the flat rate agreed upon.
    - Water Meter Charges have decreased \$7,150 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.

## Floyd County Review of March 2024

### Water Fund (cont'd)

- Revenues (cont'd)
  - Penalties and cut offs are down \$15,000 from 2023. This is due to no late fees or cut offs being charged to customers for the month of March due to a postal service mail issue.
  - **Operating Revenues are 2.2% below the YTD budget.**
- Expenses
  - Administration Dues and Subscriptions is 10.9% over the YTD budget but \$1,500 less than last year. Coosa-Alabama River Improvement Association dues have not been paid for 2024, but were paid this time last year.
  - Administration Data Processing is 26% over the YTD budget and \$20,000 more than last year. This is due to quarterly invoices coming due. 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.
  - Equipment is 43% of the YTD budget due to annual purchases being made.
  - **Total Administration Expenses are 2.5% above the YTD budget.**
  - Distribution Supplies is 27.8% over the YTD budget and \$1,100 more than last year. This is for more supply purchases along with 4 under body tool boxes that were not purchased last year.
  - Distribution Uniforms is 33.2% over the YTD budget, but is \$4,900 less than last year due to annual purchases. This is due to timing and less purchases of uniforms at this same time as last year.
  - Distribution Equipment is 32.1% over the YTD budget and \$19,300 more than last year due to annual purchases.
  - Distribution Data Processing is 32.1% over the YTD budget and \$300 more than last year due to a price increase for GPS tracking of vehicles.
  - **Total Distribution Expenses are 1.5% below the YTD budget.**
  - Treatment Supplies is 8.1% over the YTD budget and \$250 more than last year.
  - Treatment Plant Chemicals & Conditioner is 2.7% under the YTD budget and \$1,250 less than last year. Due to the weather, less chemicals and conditioners are needed to treat the water.
  - Treatment Uniforms is 12.4% over the YTD budget, but is \$50 less than last year. This is due to yearly uniform purchases.
  - Treatment Travel and Training is 22.5% over the YTD budget but \$600 less than last year.
  - **Total Treatment Plant Expenses are 4.2% below the YTD budget.**
  - **Total Operating Expenses are 1.2% below the YTD budget.**

### Airport Fund

- Revenues
  - Fuel Sales are \$57,900 more than last year and are 5.4% above the YTD budget.
    - Avgas Revenue is \$2,650 more than 2023.
    - Self-Serve Revenue is up \$11,400, due to increased gallons sold.
    - Jet Fuel Revenue is \$43,800 more than 2023, due to increased gallons sold.

## Floyd County Review of March 2024

### Airport Fund (cont'd)

- Revenues (cont'd)
  - Rental Fees are \$3,400 more than 2023.
    - Land Leases are up \$3,400.
  - Miscellaneous Revenue is 20.9% above the YTD budget and is \$5,700 more than 2023.
    - Late Fees are down \$900 from 2023.
    - Miscellaneous Revenues are up \$5,700 from 2023 with Ramp revenue accounting for \$3,850 of this increase. Callout revenue is also up \$2,300 from 2023.
  - **Total Operating Revenues are at 30% of the annual budget.**
- Expenses
  - Advertising is 30% above the YTD budget due to receiving the annual website maintenance invoice from CivicPlus.
  - Dues & Subscriptions is 23.9% above the YTD budget due to receiving the annual 1200 Aero subscription.
  - Legal Fees is 10.9% above the YTD budget due to an increase in new leases.
  - Repairs & Maintenance is 21.3% below the YTD budget due to lack of need for repairs at this time.
  - Cost of Goods Sold is 1.6% below the YTD budget but is \$29,250 more than 2023.
  - **Total Operating Expenses are 5.1% below the year to date budget.**

### Recycling Fund

- Revenues
  - Intergovernmental Revenue is \$127,650 higher than 2023. The 2023 first quarter billings were not posted until April of 2023.
  - Material Sales is at 2.7% of the annual budget for 2024 with this being \$6,300 less than 2023. This is largely due to a decrease in mixed plastics.
- Expenses
  - Total Operating Expenses are \$21,150 more than 2023.
    - Supplies and other expenses increased \$18,950 when compared to 2023, and we are 2% above the YTD budget. This increase is largely due to the following changes:
      - Supplies has increased \$10,550.
        - 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 \$10,500.
        - This is largely due to repairs on two skid steers totaling \$8,900.

### Animal Control Fund

- Revenues
  - Total Revenues are \$15,300 more than 2023 and 13.2% above the YTD budget.
    - Charges for Services is \$3,050 more than 2023 due to more adoptions.

## **Floyd County Review of March 2024**

### **Animal Control Fund (cont'd)**

- Revenues (cont'd)
  - Donations are up \$11,950 from 2023 due to a successful calendar fundraiser and community donations.
- Expenditures
  - Total Expenditures are \$21,100 less than 2023 and 3.1% below the YTD budget.
    - Salaries and Benefits are \$6,150 more than 2023.
    - Other Operating Costs are \$21,100 less than 2023 and 3.1% under the YTD budget largely due the utilization of community donations to cover transportation of animals to rescues.

### **Rome-Floyd Parks and Recreation Authority**

- Total Revenues are \$33,050 less than 2023.
- Total Expenditures are \$9,250 more than 2023.
- Admin. Operations has a net expense of \$250,00.
  - Salaries and Benefits are 18.2% of the annual budget and \$54,150 less than last year due primarily to a \$31,600 decrease in Worker's Comp and a \$18,550 decrease in Health Insurance costs.
  - Operating Expenses are 60.2% and \$25,550 more due to the annual payment for CivicRec software.
- Other Programs has a net revenue of \$8,000.
  - Total Revenue is down \$88,350 from 2023 due to a timing issue in Special Events sponsorship payments.
  - Total Expenditures have decreased by \$26,900 compared to 2023 as not all special events expenses for the year have been incurred.
- Gymnastics has net revenues of \$63,250 for 2024.
  - Revenues are \$12,300 more than 2023 due to a \$10,400 increase in Instructional Fee revenue as well as a \$4,200 increase Gym Rental revenue.
  - Expenditures are \$3,250 less than 2023 due a decrease in need for Supplies and Equipment, as well as a decrease in Salaries and Benefits.
- Concessions has a net revenue of \$10,150 compared to \$4,850 in 2023.
  - Total Revenues are \$7,950 more than 2023 due to an increase in sales at Riverview.
  - Total Expenses are \$2,650 more than 2023 due to an increase in supplies needed.
- Coosa River Trading Post has a net revenue of \$13,600 compared to \$14,000 in 2023.
  - Total Revenues are \$5,900 more than 2023 due to an increase in Camping Rentals.
  - Total Expenditures are \$6,350 more than 2023 due to an increase in Salaries and Benefits and Utilities.
- Youth Baseball has a net revenue of \$53,450. This is down \$12,000 from 2023.
  - Total Revenues are \$2,350 less than 2023 due to a decrease in registrations.
  - Total Expenditures are \$9,650 more than 2023 due to the purchase of new mounds for the baseball fields.
- Parks and Recreation Services has a net expenditure of \$271,550. This is \$17,250 less than 2023 due to a large decrease in Equipment purchases for 2024 as compared to 2023.
  - Total Revenues are down \$3,500 from 2023 due to a decrease in Ball Field Rentals.

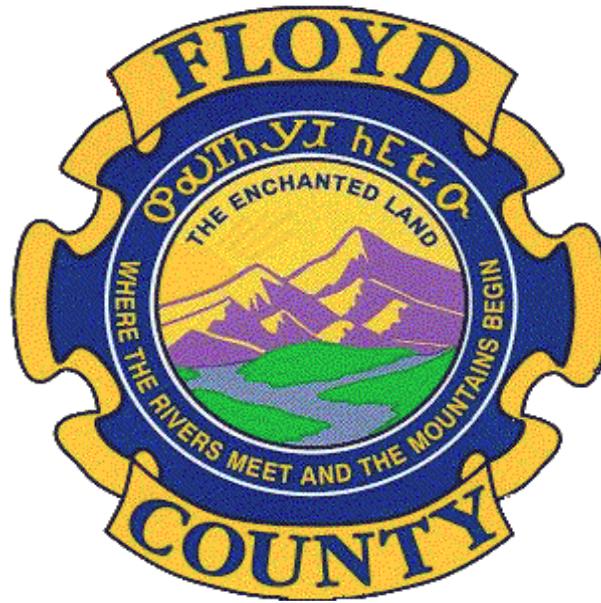
## **Floyd County Review of March 2024**

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

- Hall of Fame has net revenue of \$275.
  - Revenues are at 55.1% 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 37.4% of the annual budget.

### **Health Insurance Fund**

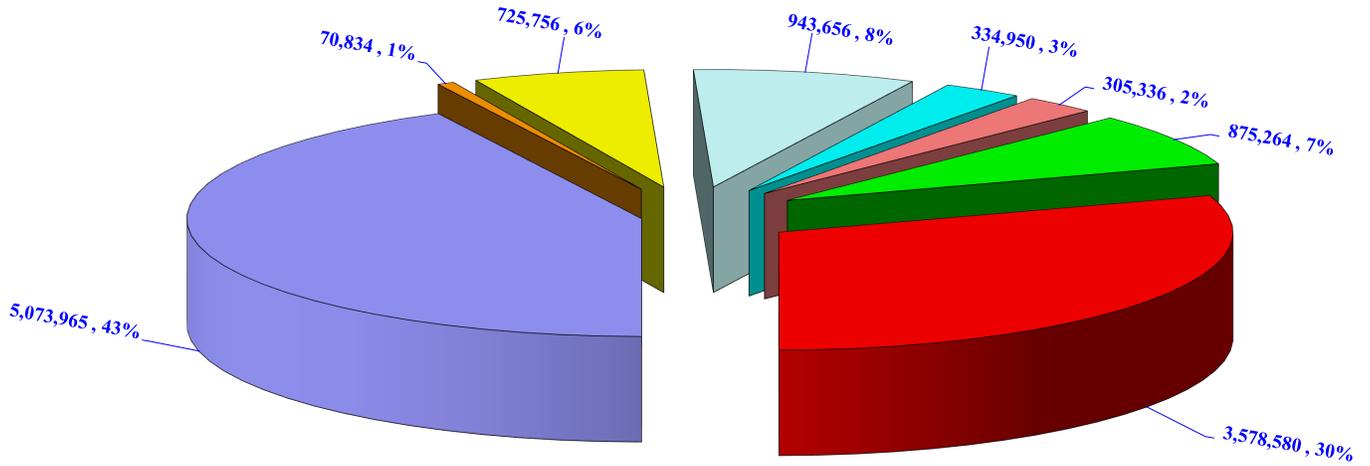
- Revenues
  - Total Revenues are 4.7% above the YTD budget and are \$154,050 more than last year.
- Expenditures
  - Claims are 0.2% below the YTD budget but \$4,100 more than last year. We currently have 7 participants with claims over \$50,000, and the total amount of claims for these 7 participants is \$682,250. These account for 39.2% of total claims.
  - Wellness Clinic costs are 12.7% over the YTD budget and \$206,050 more than last year.
    - Clinic Fees are .4% under the YTD budget but \$36,050 more than last year due to the switch from Redmond Medical Center to Atrium Health.
    - Clinic Services are 44.2% of the annual budget and \$170,000 more than last year due to an increase in pharmacy use.



*Charts  
For the Month Ending  
March 31, 2024*

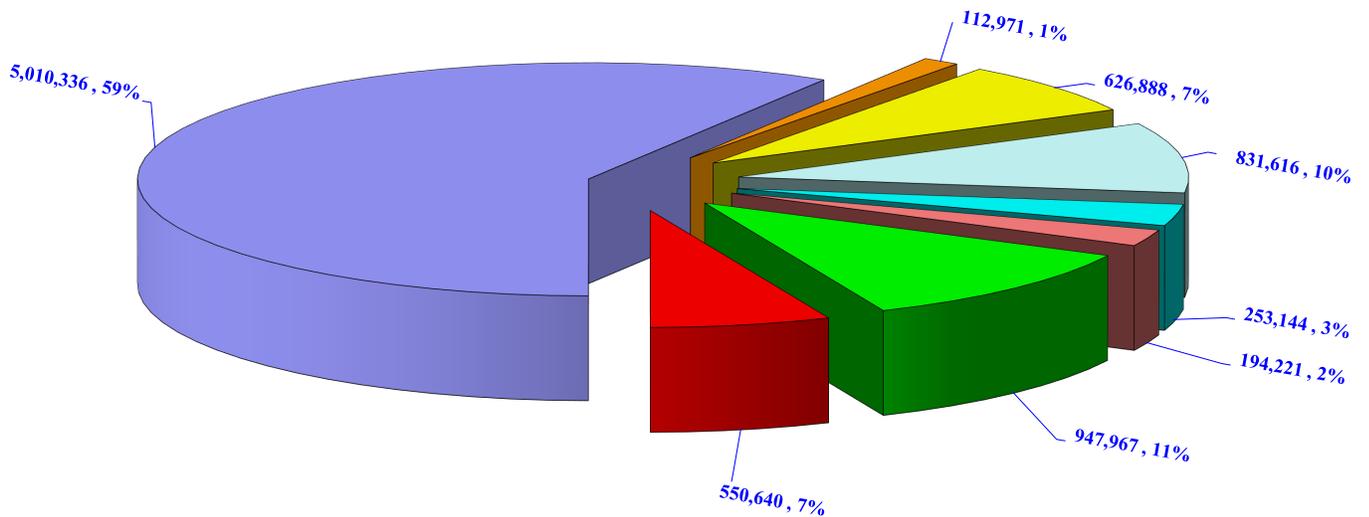
*Prepared by:  
Finance Department*

### March 2024 Revenues and Transfers In



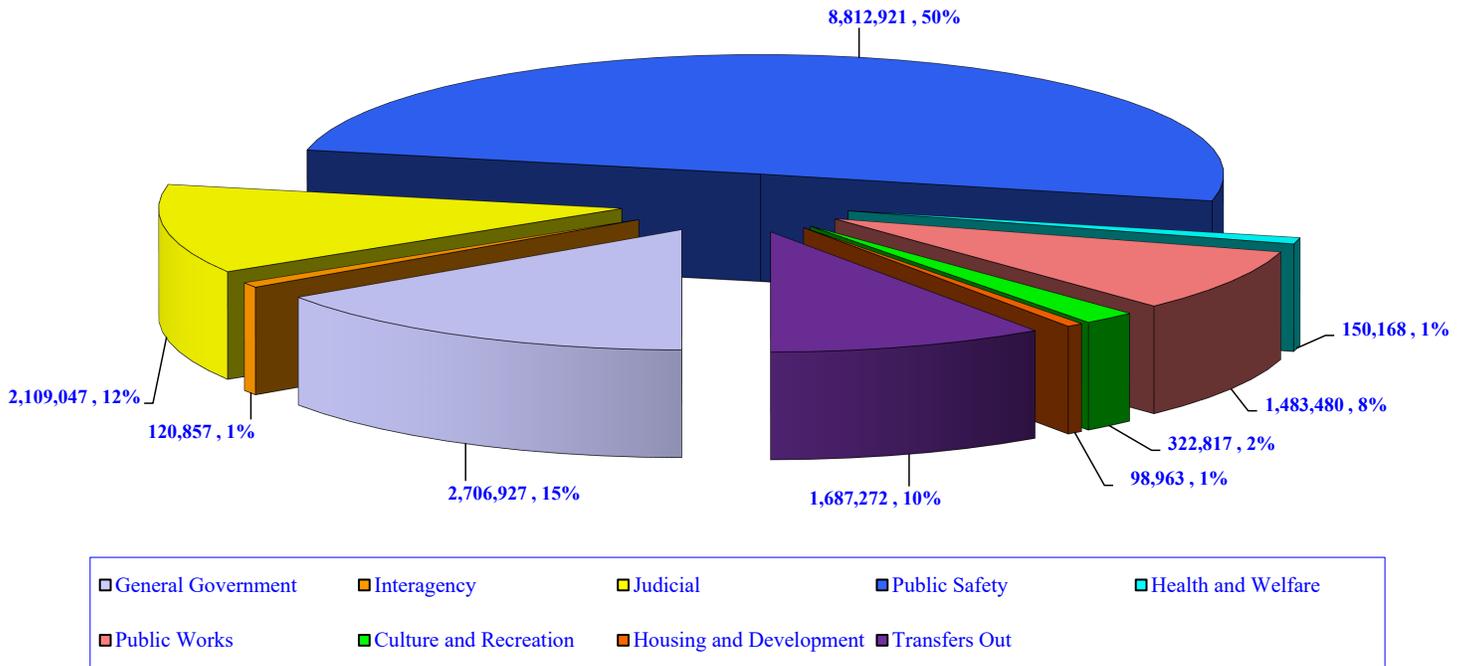
■ Taxes	■ Licenses and Permits	■ Intergovernmental	■ Charges for Services
■ Fines and Forfeitures	■ Interest Earned	■ Miscellaneous	■ Transfers In

### March 2023 Revenues and Transfers In

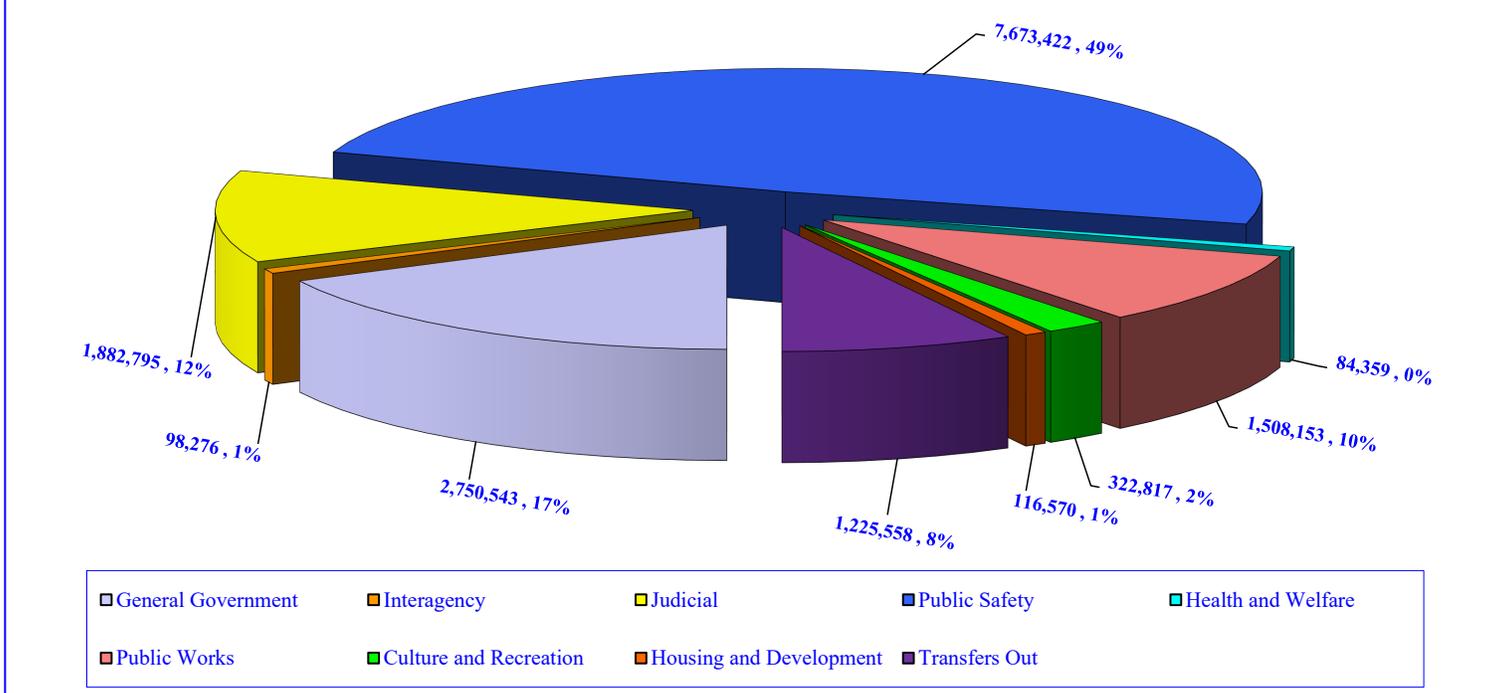


■ Taxes	■ Licenses and Permits	■ Intergovernmental	■ Charges for Services
■ Fines and Forfeitures	■ Interest Earned	■ Miscellaneous	■ Transfers In

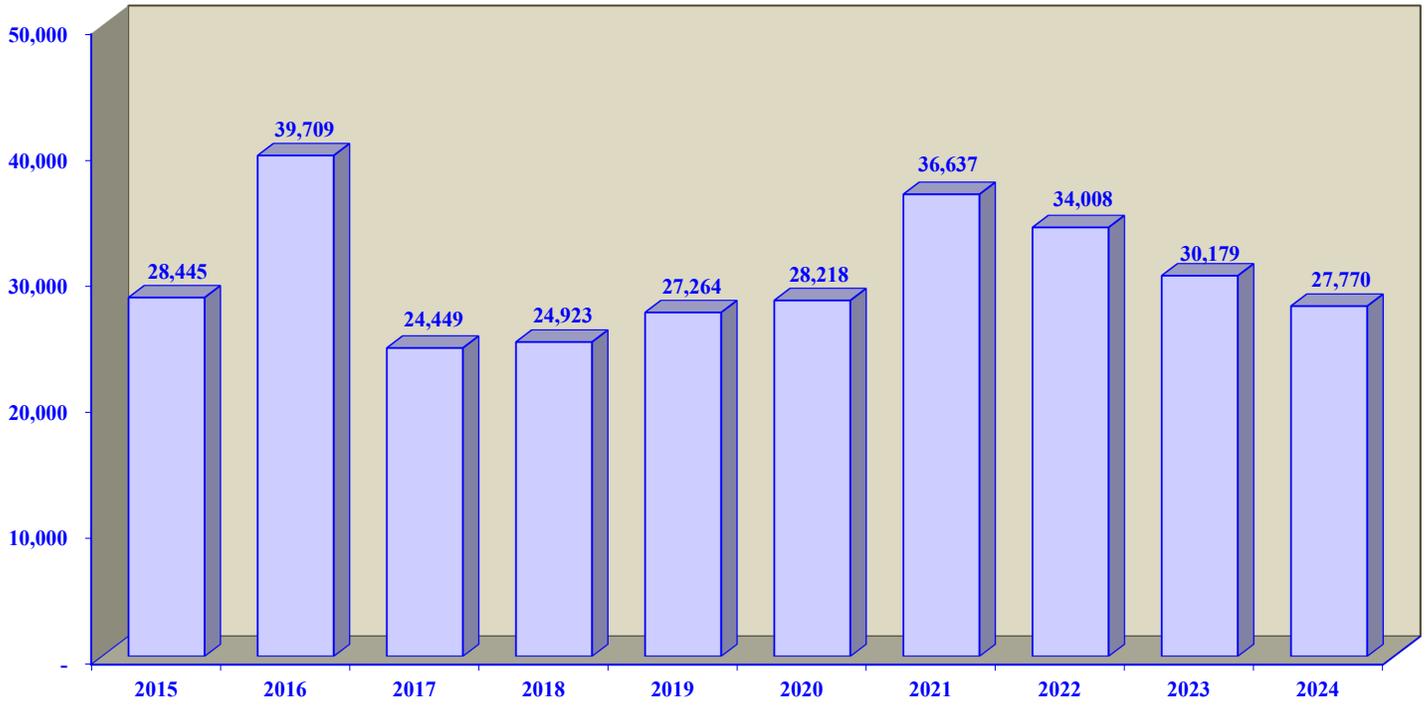
### March 2024 Expenditures and Transfers Out



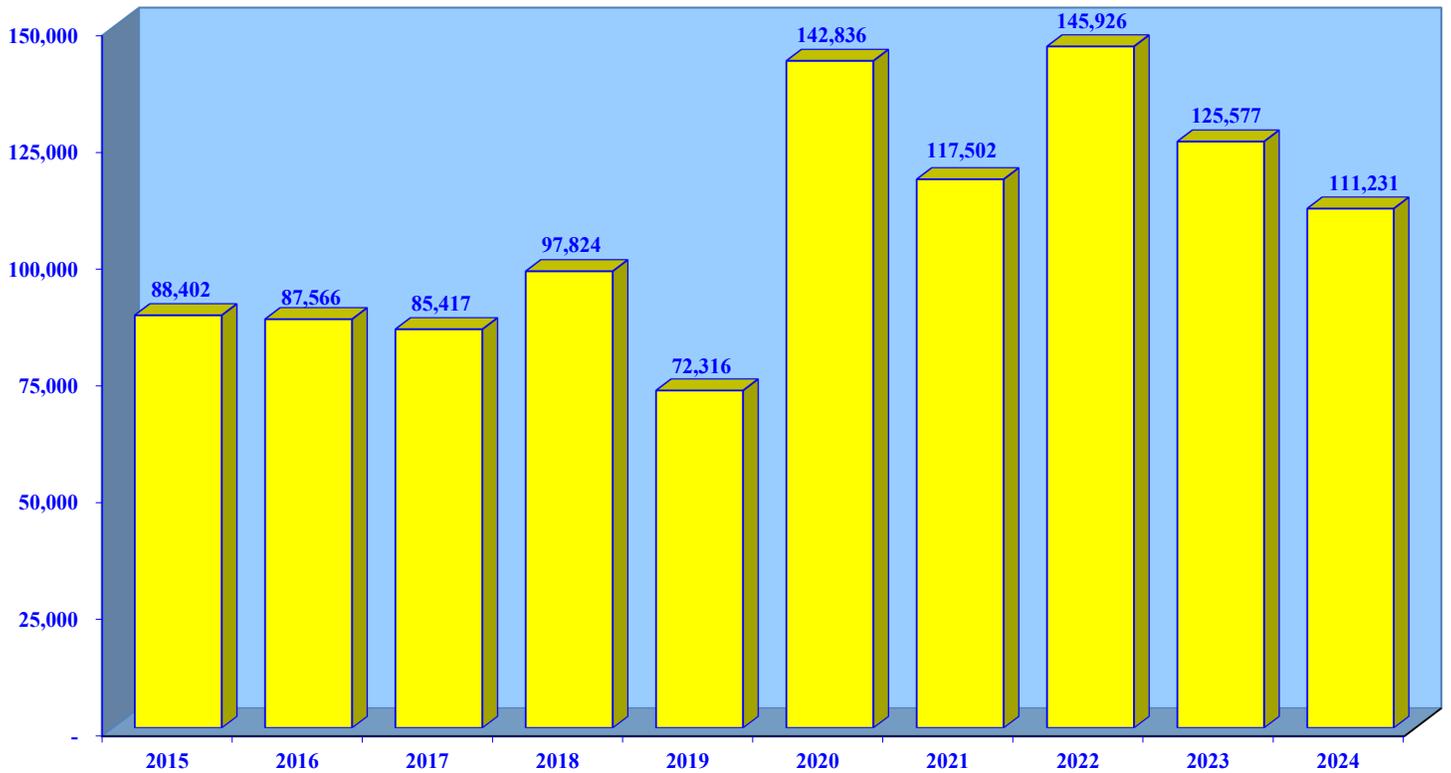
### March 2023 Expenditures and Transfers Out



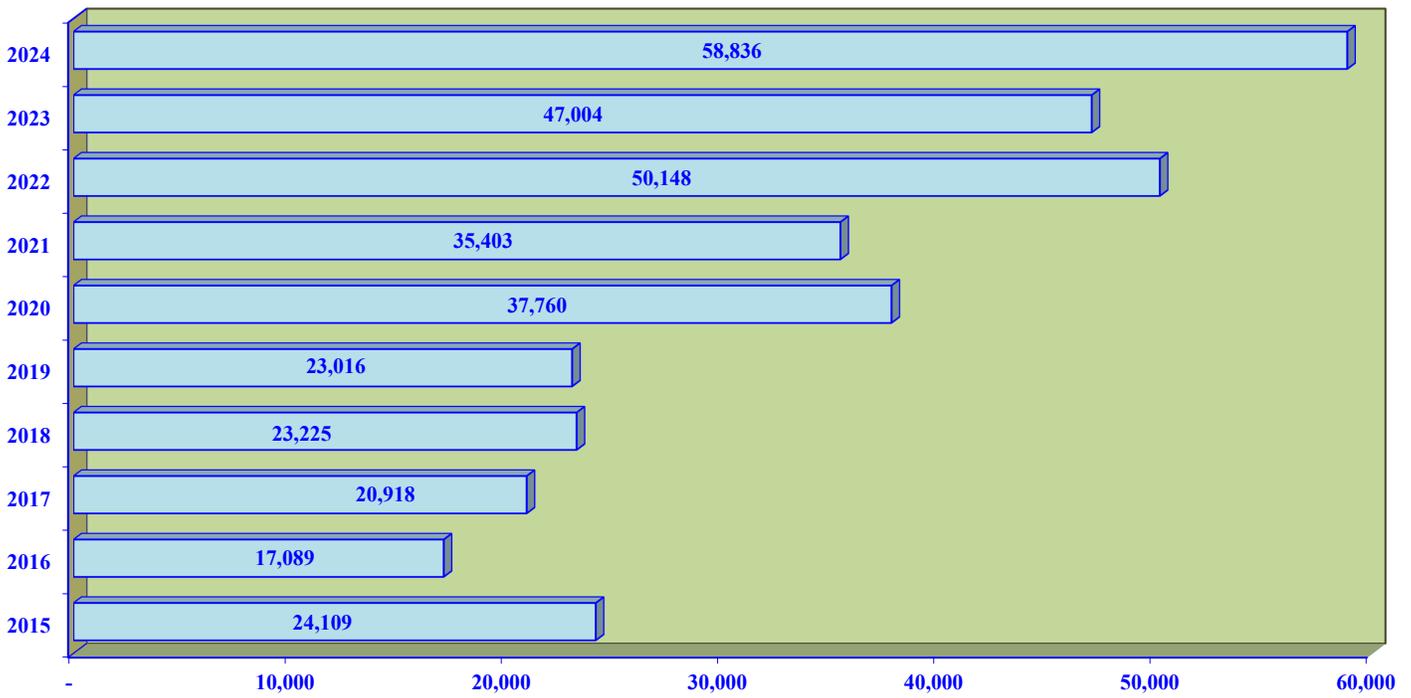
**Probate Court Charges for Services  
March YTD  
2015-2024**



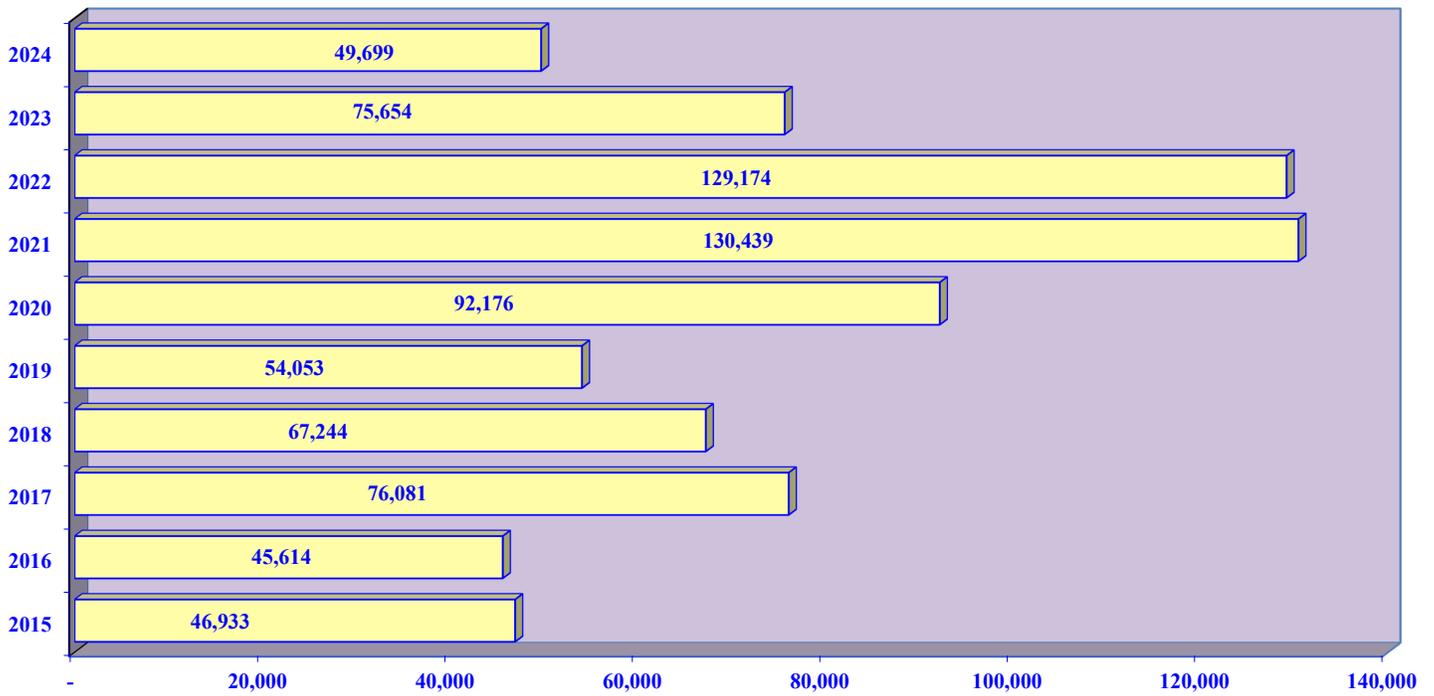
**Clerk of Court Charges for Services  
March YTD  
2015-2024**



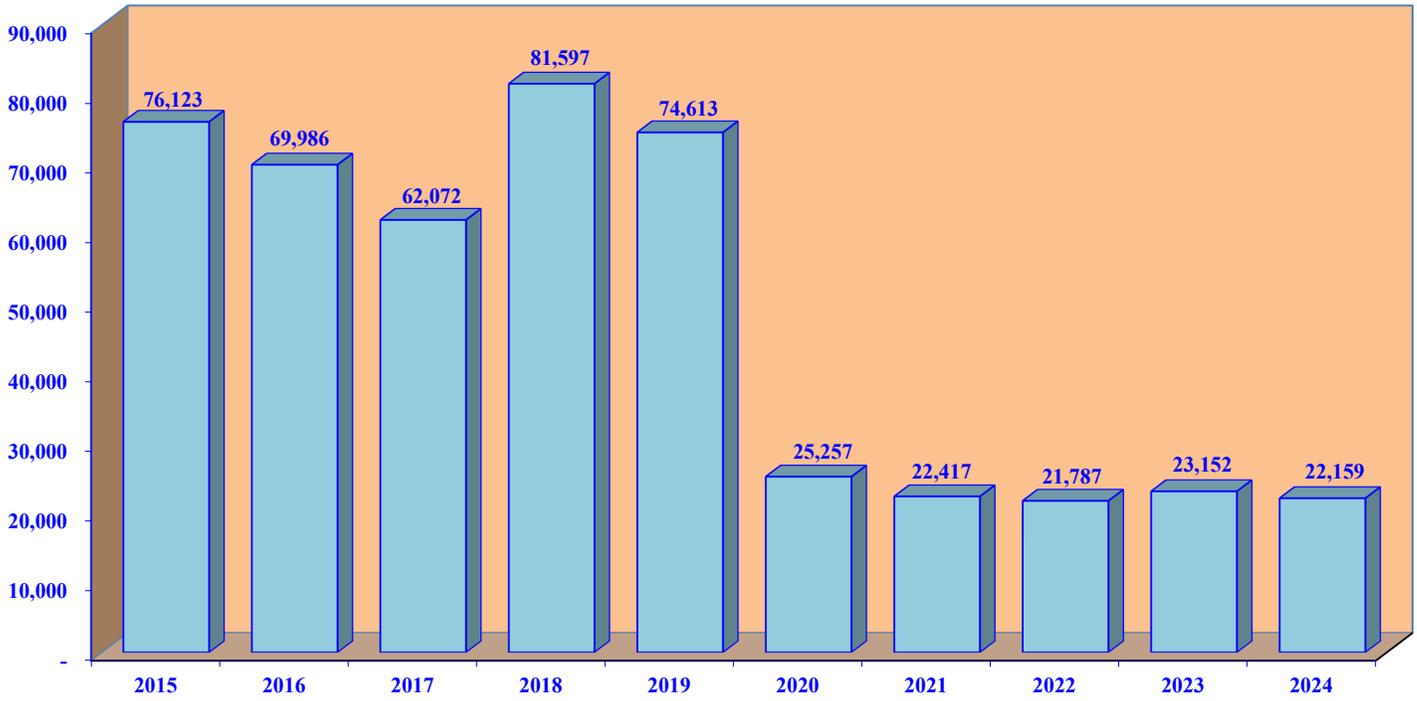
**Clerk of Court  
Real Estate Tax Fees  
March YTD  
2015-2024**



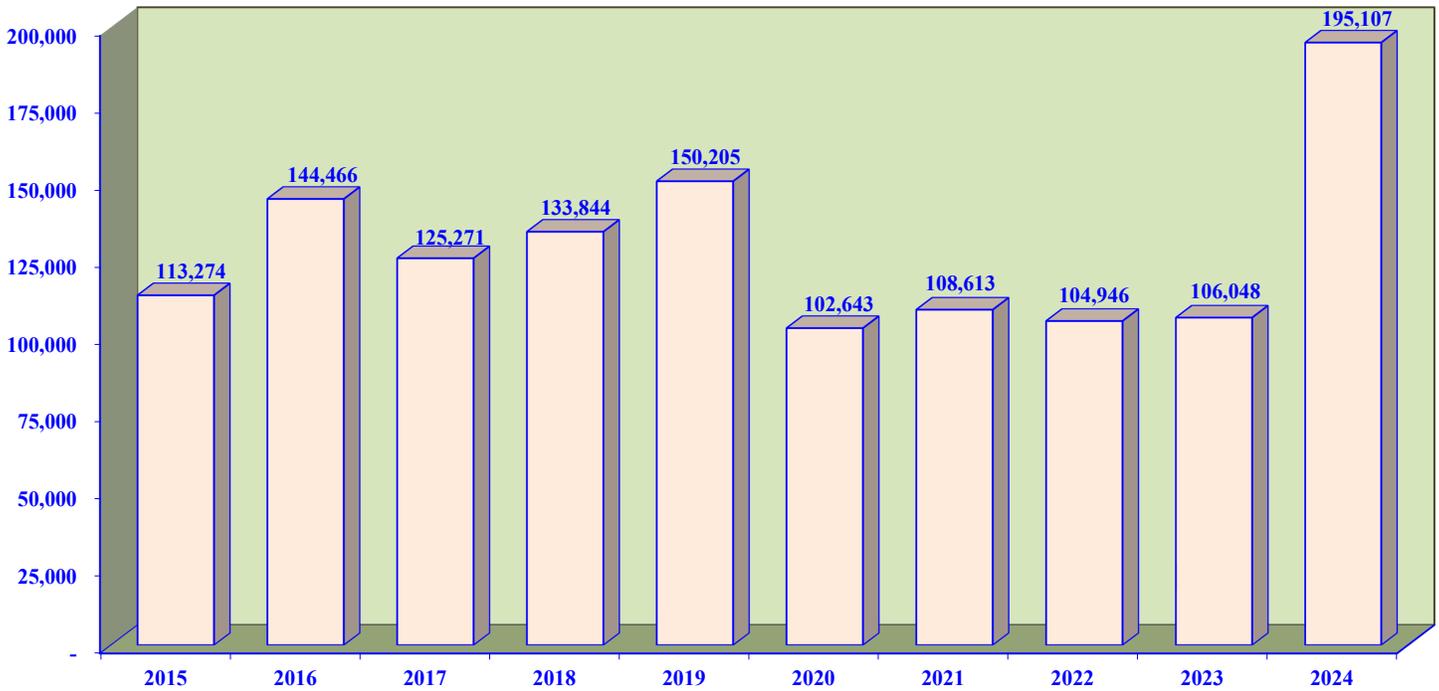
**Clerk of Court  
Recording Intangible Taxes  
March YTD  
2015-2024**



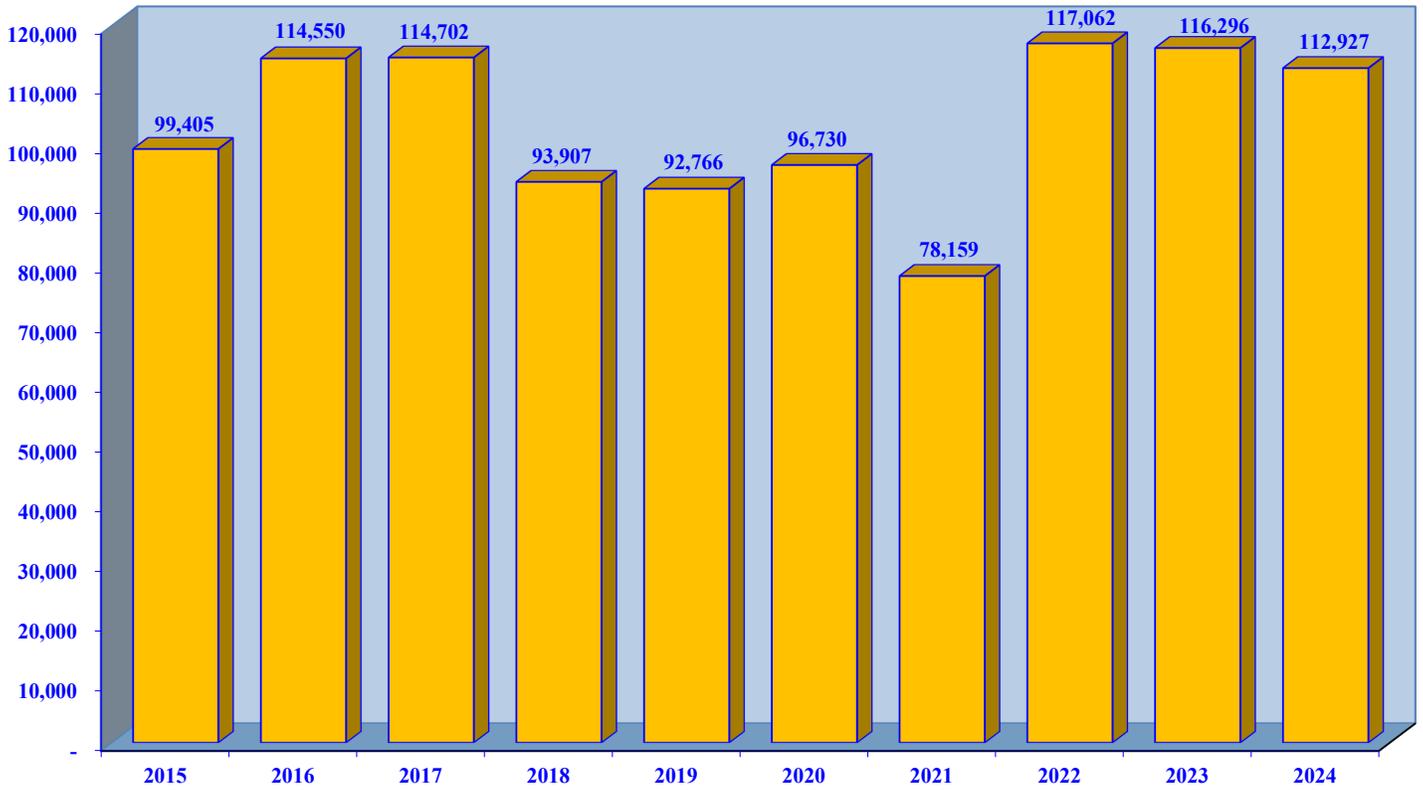
**Magistrate Court Fees  
March YTD  
2015-2024**



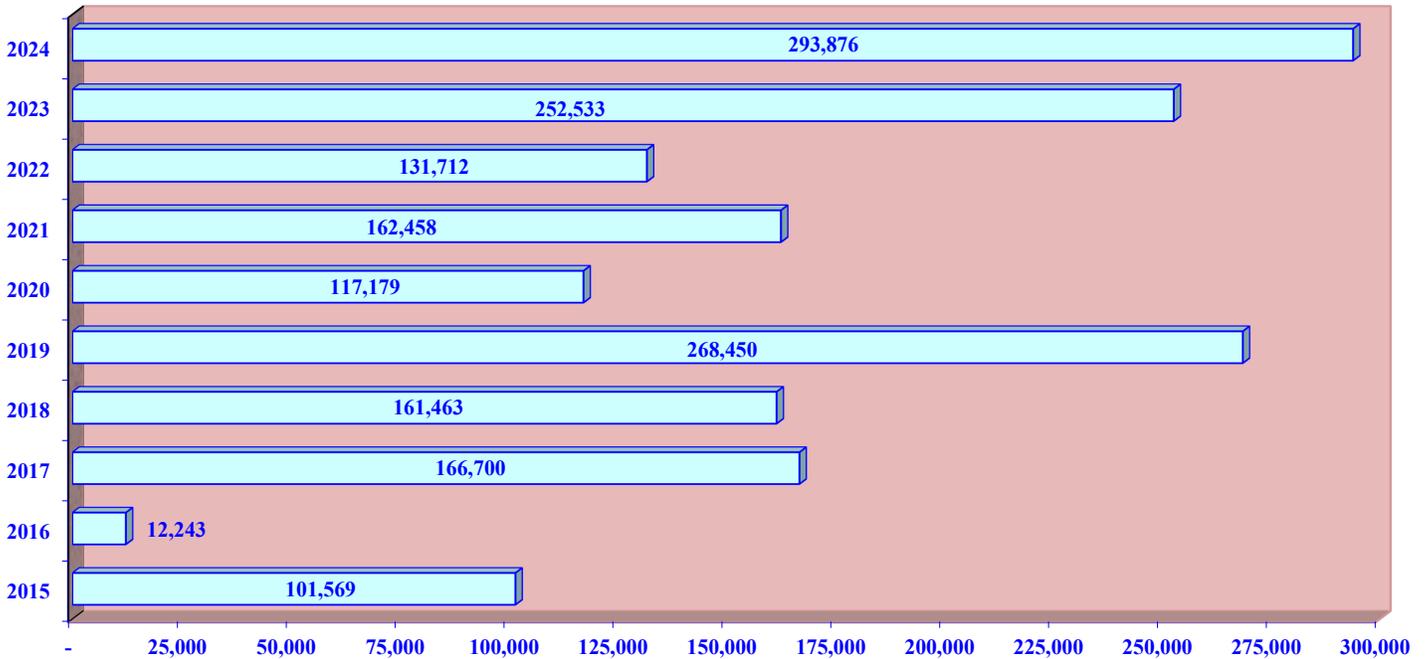
**Probate Court Fines  
March YTD  
2015-2024**



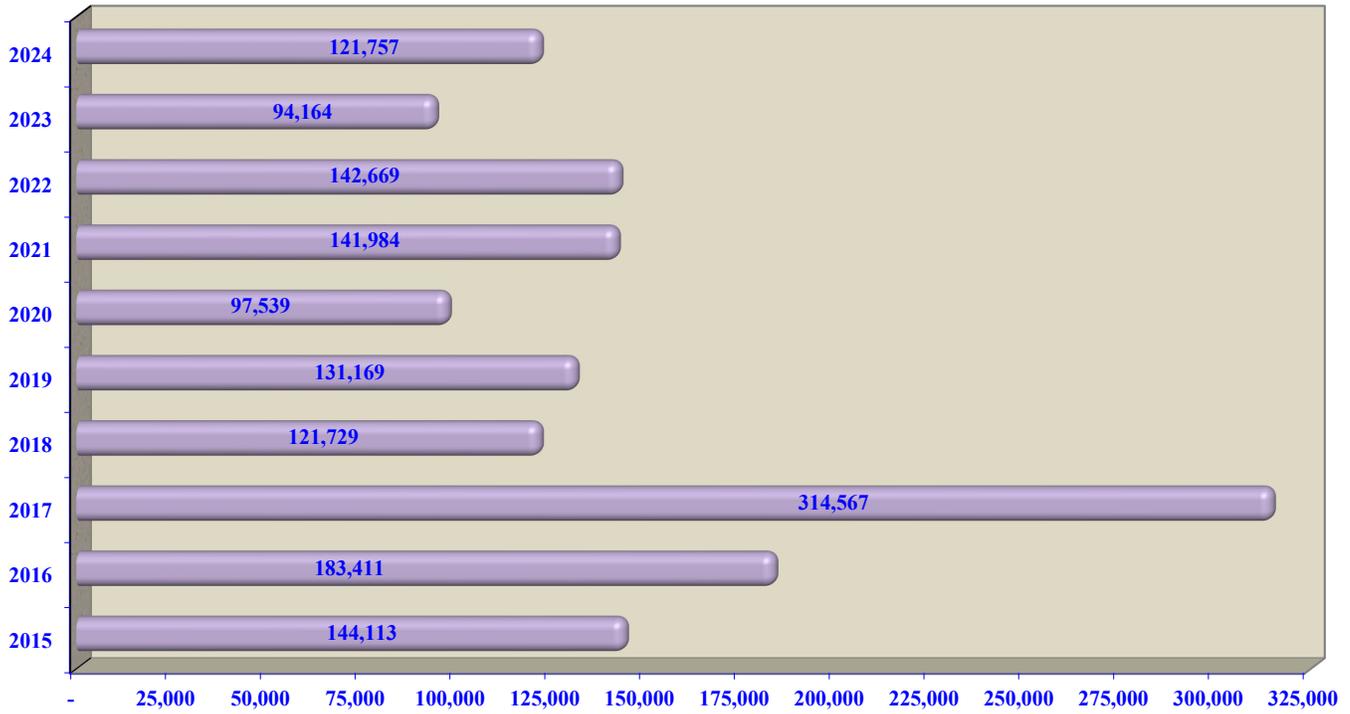
**Clerk of Court Fines  
March YTD  
2015-2024**



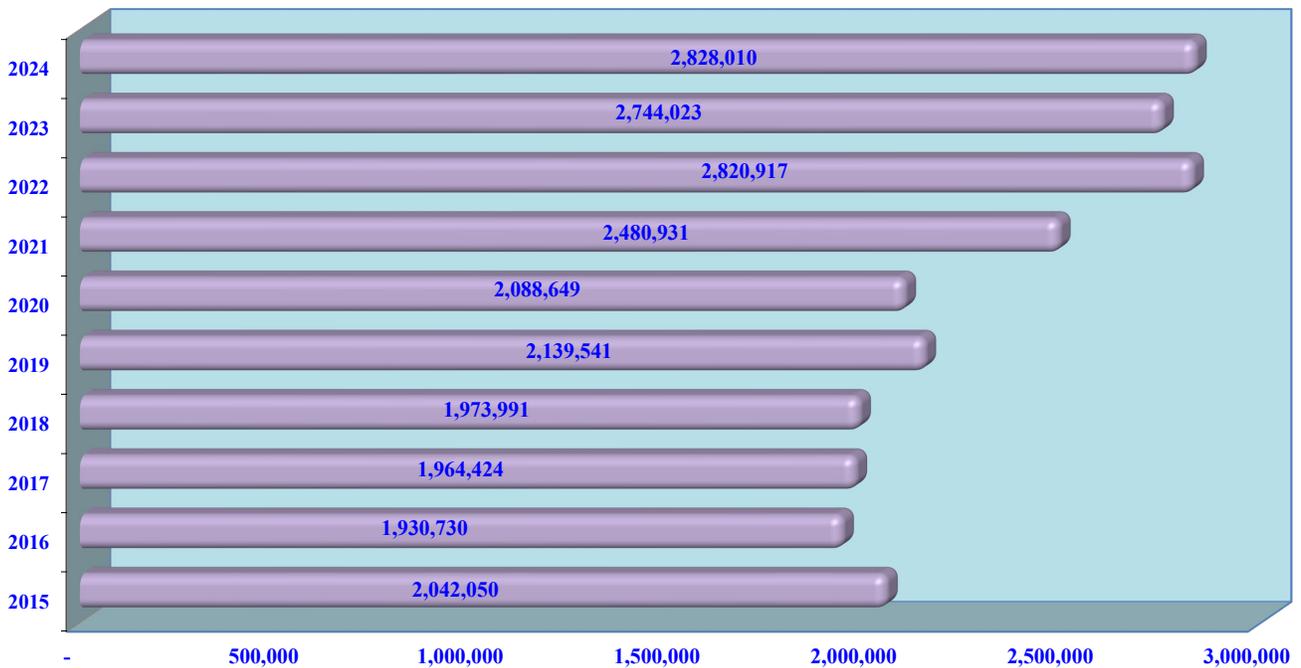
**Boarding Inmate Revenues  
March YTD  
2015-2024**



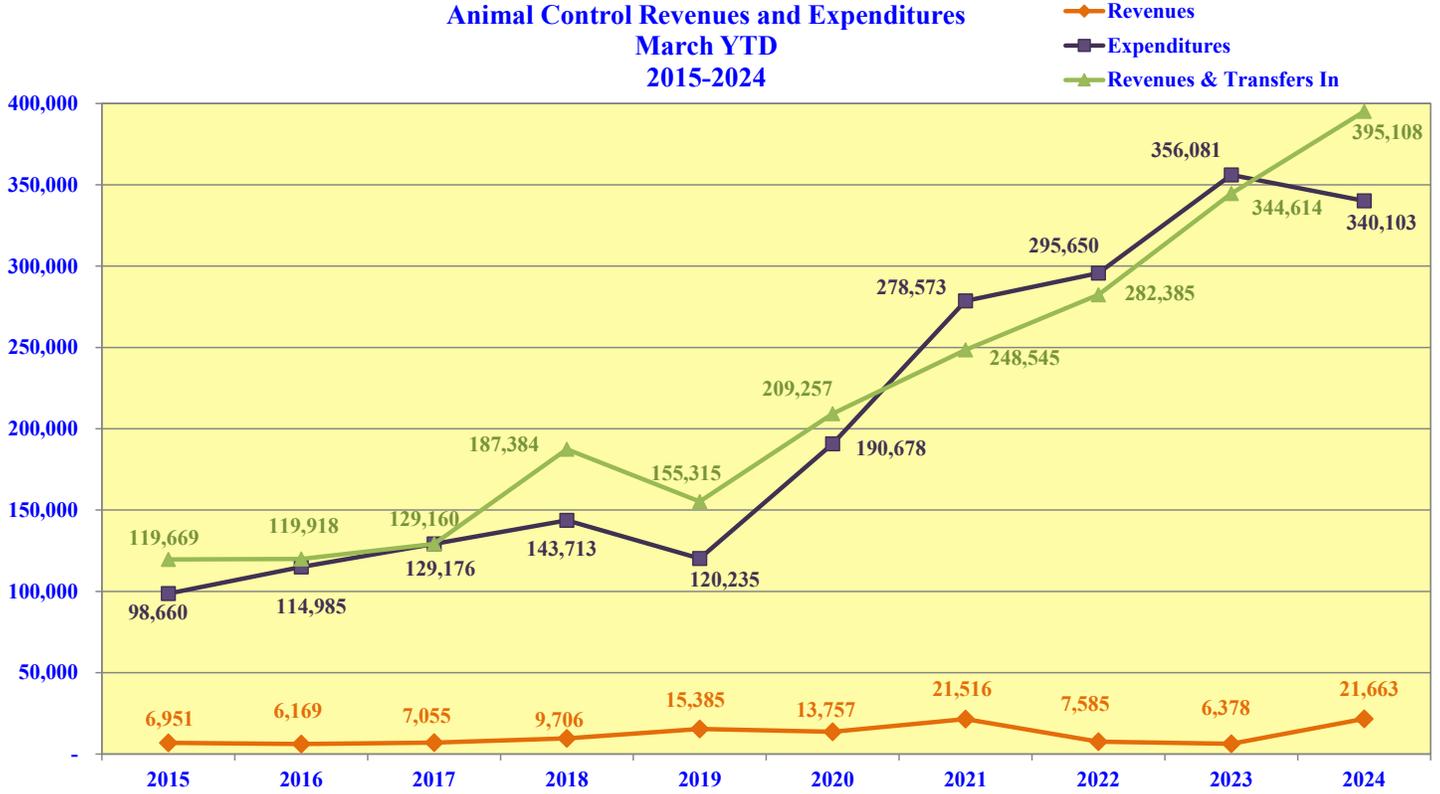
**Tax Commissioner Revenues  
March YTD  
2015-2024**



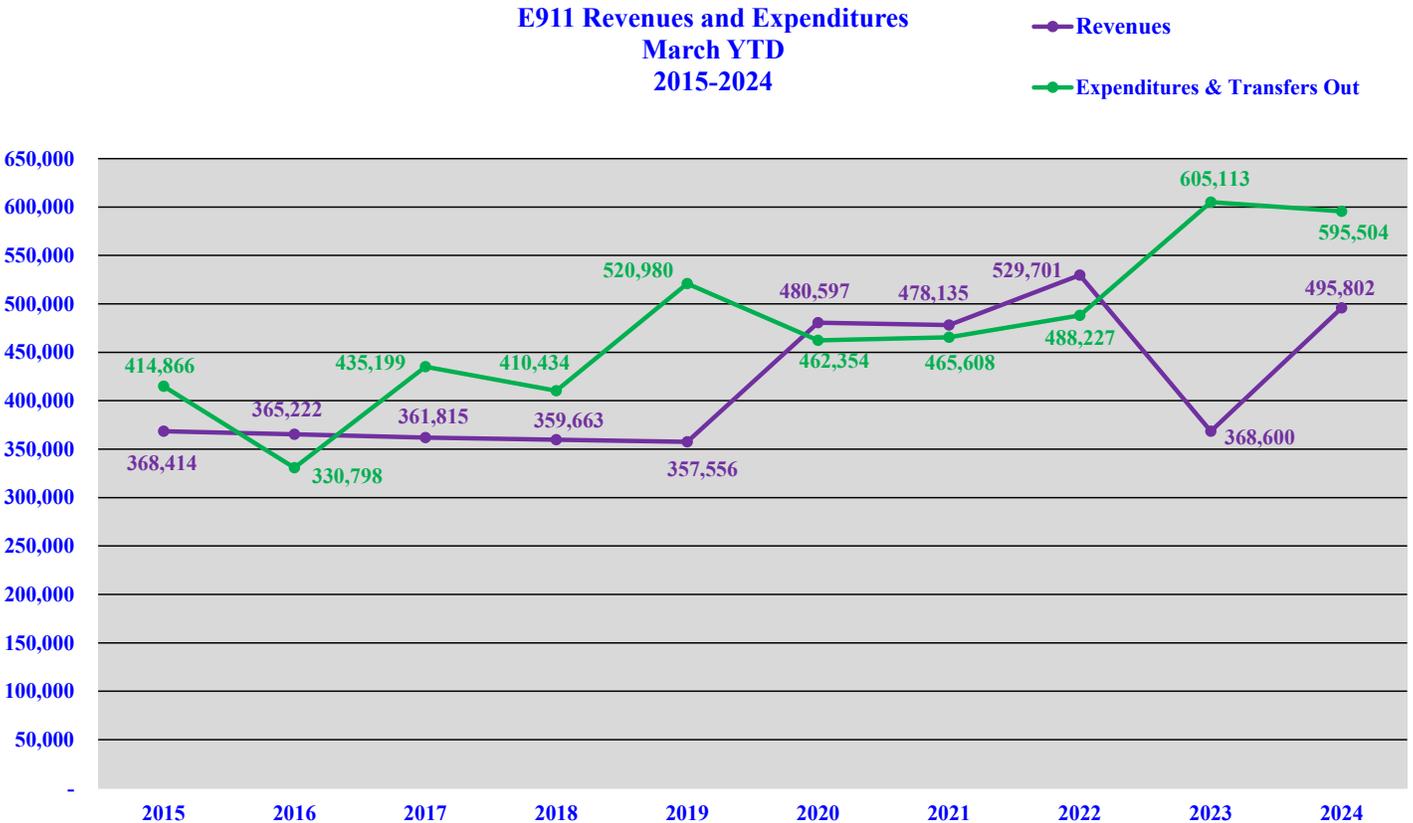
**Local Option Sales Tax  
March YTD  
2015-2024**



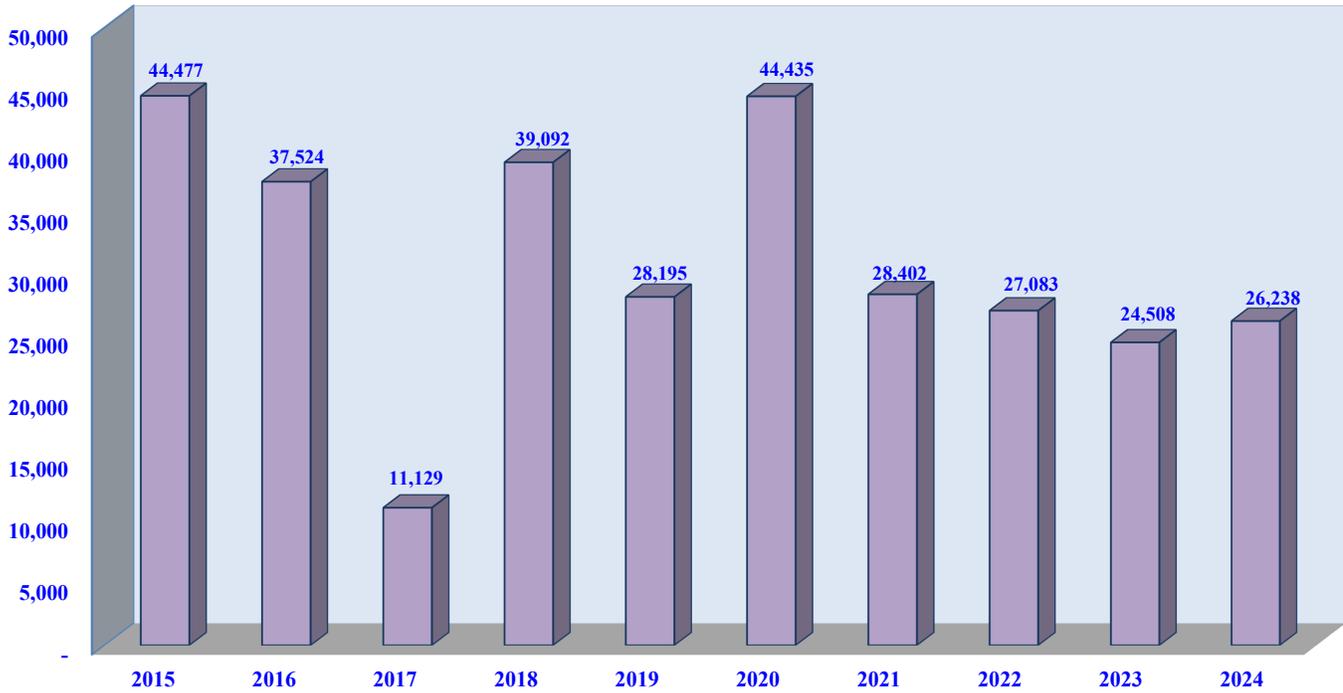
**Animal Control Revenues and Expenditures  
March YTD  
2015-2024**



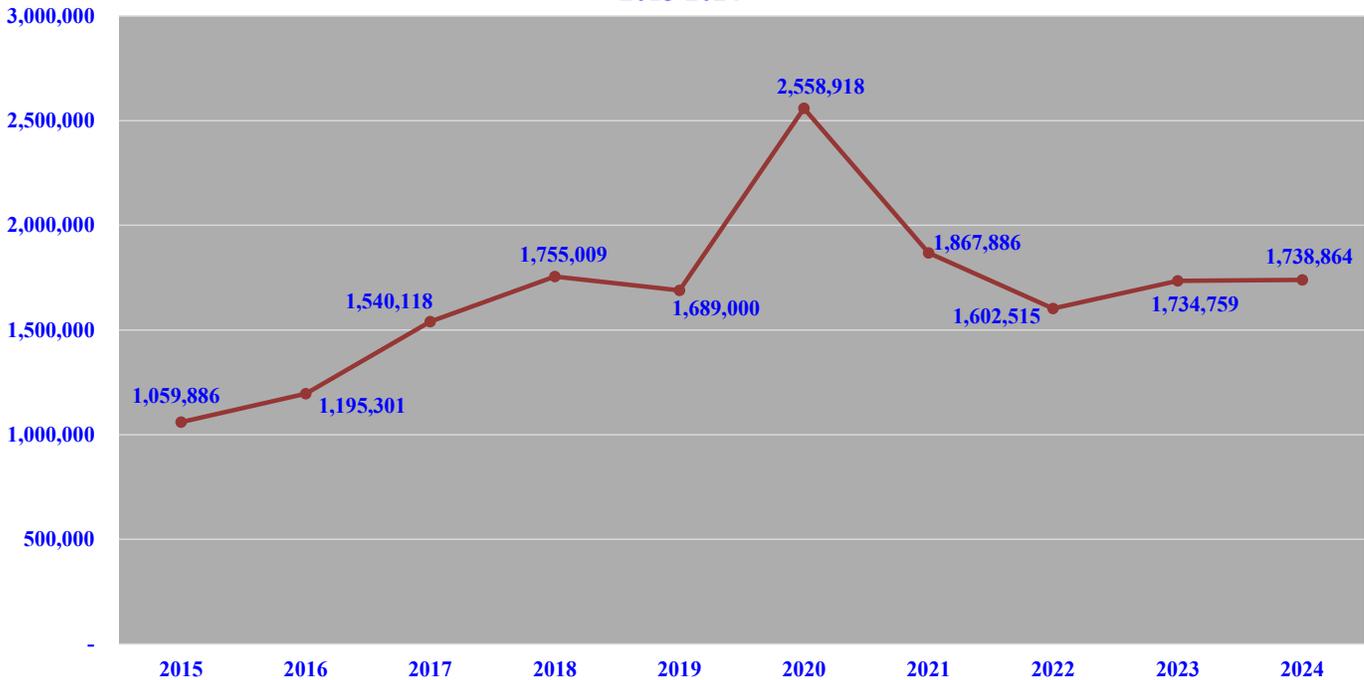
**E911 Revenues and Expenditures  
March YTD  
2015-2024**



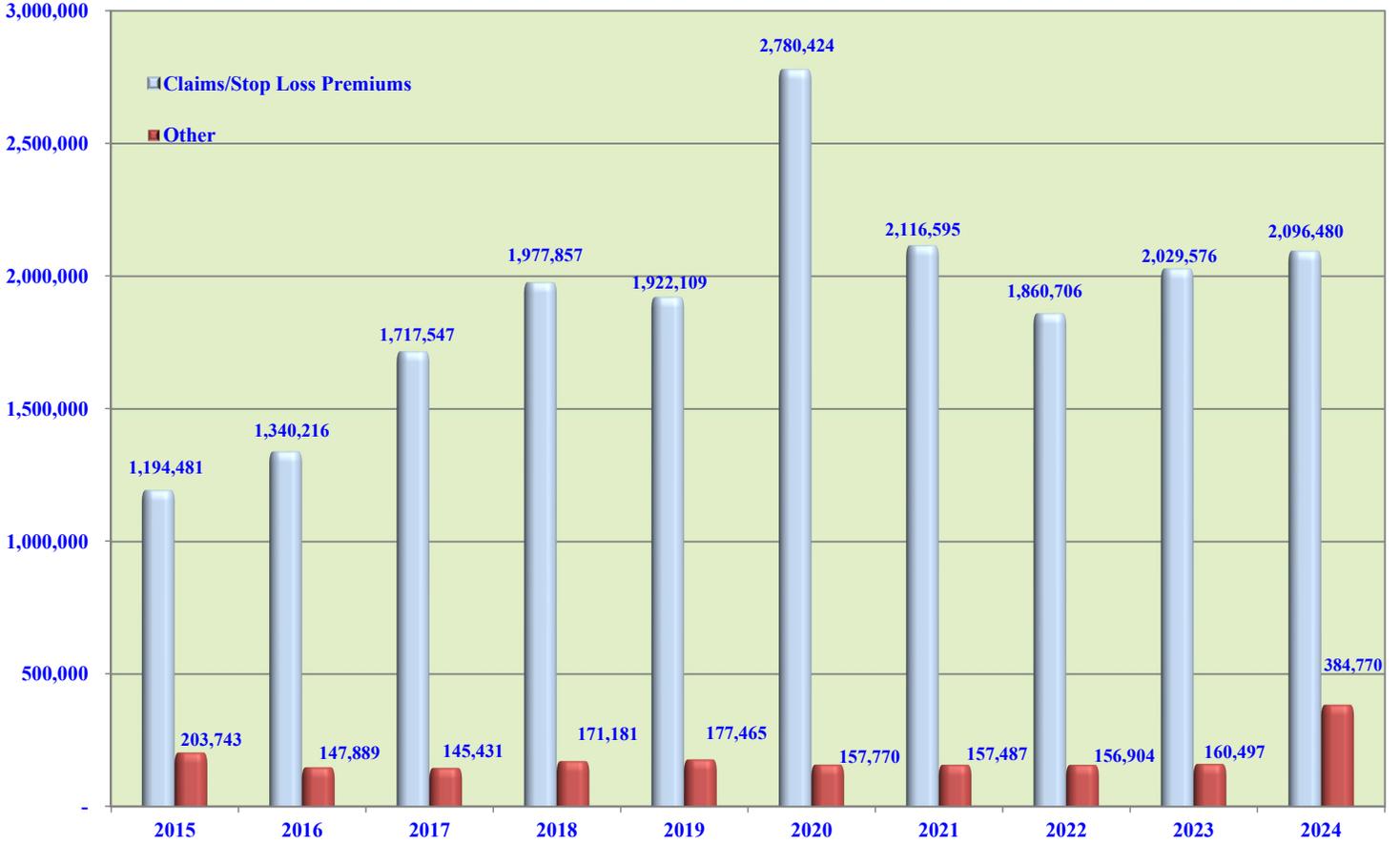
**Health Insurance  
HRA  
March YTD  
2015-2024**



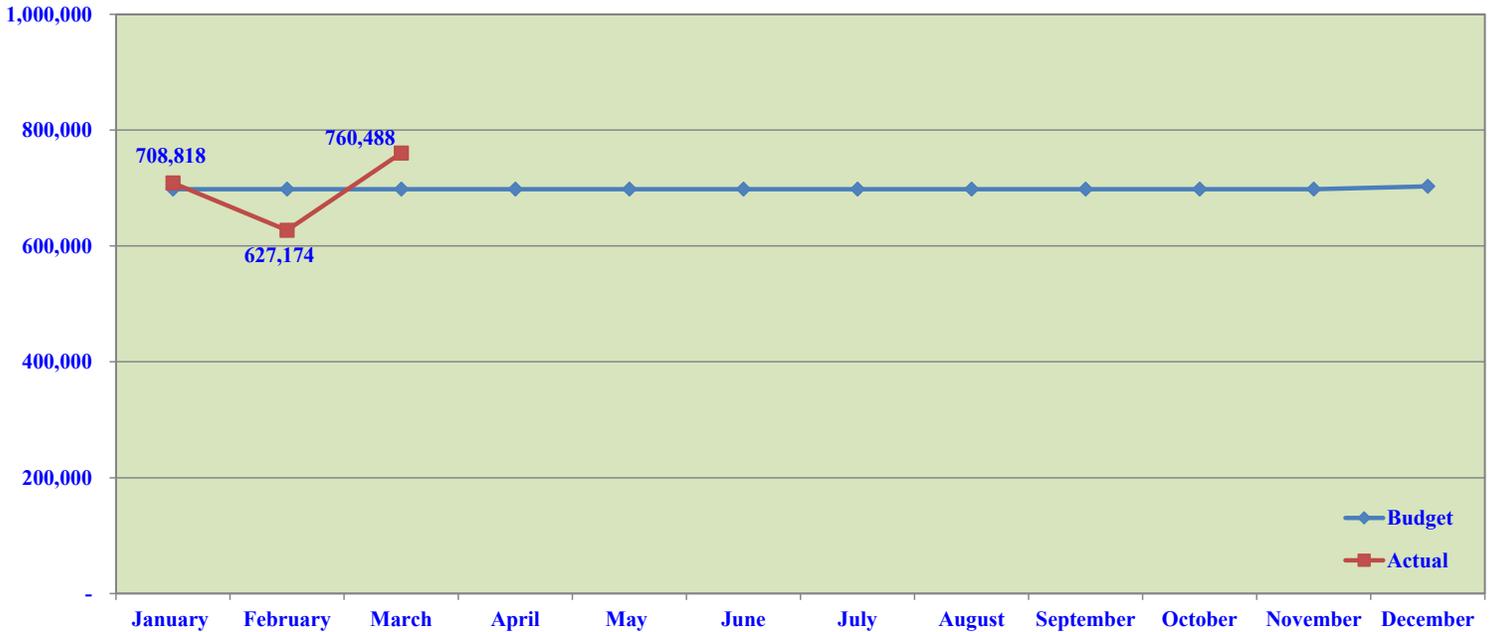
**Health Insurance  
Claims  
March YTD  
2015-2024**



**Health Insurance  
March YTD  
2015-2024**



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



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*Financial Statements  
For the Month Ending  
March 31, 2024*

*Prepared by:  
Finance Department*

**FLOYD COUNTY, GEORGIA**  
**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**For the Month Ended March 31, 2024**  
*(with comparative actual amounts for 2023)*

Percentage of Year  
25%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>Appropriation of Jail Surcharge Funds</b>	\$ 23,295	\$ 41,746	\$ 18,451	179.2%	\$ 59,046
<b>Appropriation of DATE Fund Balance</b>	89,975	141,639	51,664	157.4%	40,169
<b>REVENUES:</b>					
Taxes	58,712,215	5,073,965	(53,638,250)	8.6%	5,010,336
Licenses and Permits	210,120	70,834	(139,286)	33.7%	112,971
Intergovernmental	2,924,200	725,756	(2,198,444)	24.8%	626,888
Charges for Services	5,246,625	943,656	(4,302,969)	18.0%	831,616
Fines and Forfeitures	1,086,050	334,950	(751,100)	30.8%	253,144
Interest Earned	595,575	305,336	(290,239)	51.3%	194,221
Miscellaneous	901,850	875,264	(26,586)	97.1%	947,967
<b>TOTAL REVENUES</b>	<u>69,676,635</u>	<u>8,329,761</u>	<u>(61,346,874)</u>	<u>12.0%</u>	<u>7,977,142</u>
<b>EXPENDITURES:</b>					
<b>GENERAL GOVERNMENT:</b>					
Board of Commissioners	265,640	82,358	183,282	31.0%	67,471
County Manager	1,326,080	283,250	1,042,830	21.4%	294,924
Finance Department	730,720	183,926	546,794	25.2%	171,719
Purchasing Department	365,675	90,758	274,917	24.8%	82,305
Information Technology	1,108,895	248,994	859,901	22.5%	258,546
Human Resources	891,430	208,052	683,378	23.3%	217,345
Tax Commissioner	1,182,240	332,336	849,904	28.1%	319,268
Tax Appraisers	1,368,960	295,975	1,072,985	21.6%	279,851
Tax Assessors	63,570	10,772	52,798	16.9%	11,868
Facilities Management	1,466,280	297,290	1,168,990	20.3%	319,263
Engineering	349,065	54,817	294,248	15.7%	56,149
Board of Registrars	858,135	250,056	608,079	29.1%	267,830
General Services	1,774,080	368,344	1,405,736	20.8%	404,004
<b>TOTAL GENERAL GOVERNMENT</b>	<u>11,750,770</u>	<u>2,706,927</u>	<u>9,043,843</u>	<u>23.0%</u>	<u>2,750,543</u>
<b>JUDICIAL:</b>					
Superior Court	782,425	169,760	612,665	21.7%	163,416
Judge Niedrach - Superior Court	130,580	28,058	102,522	21.5%	26,142
Judge Johnson - Superior Court	136,010	25,658	110,352	18.9%	24,947
Judge Sparks - Superior Court	106,790	24,426	82,364	22.9%	19,902
Judge King - Superior Court	110,440	25,247	85,193	22.9%	23,497
Clerk of Superior Court	1,638,255	420,183	1,218,072	25.6%	348,727
Board of Equalization	29,225	13,617	15,608	46.6%	-
District Attorney	1,781,470	371,179	1,410,291	20.8%	358,698
Victim Witness Program	222,545	51,659	170,886	23.2%	67,534
Public Defender	1,033,370	229,050	804,320	22.2%	233,813
Magistrate Court	662,115	145,619	516,496	22.0%	141,392
Probate Court	768,460	163,731	604,729	21.3%	150,674
Juvenile Court	1,293,500	299,221	994,279	23.1%	283,886
Mental Health Court	46,965	71,346	(24,381)	151.9%	53,399
Adult Felony Drug Court	43,010	70,293	(27,283)	163.4%	(13,230)
<b>TOTAL JUDICIAL</b>	<u>8,785,160</u>	<u>2,109,047</u>	<u>6,676,113</u>	<u>24.0%</u>	<u>1,882,795</u>

**FLOYD COUNTY, GEORGIA**  
**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**For the Month Ended March 31, 2024**  
*(with comparative actual amounts for 2023)*

Percentage of Year  
25%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>PUBLIC SAFETY:</b>					
County Police	\$ 8,074,670	\$ 1,711,604	\$ 6,363,066	21.2%	\$ 1,570,716
FCPD HEAT	-	31,706	(31,706)	N/A	32,940
HIDTA	20,000	72,750	(52,750)	363.8%	67,736
Public Safety/Comm Violence	-	507,380	(507,380)	N/A	-
Sheriff - County Jail	15,378,855	3,587,855	11,791,000	23.3%	3,322,935
Medical Department-Prisoners	4,283,700	983,630	3,300,071	23.0%	1,012,563
County Prison	8,321,845	1,845,650	6,476,195	22.2%	1,594,275
Coroner	310,910	72,347	238,563	23.3%	72,257
Interagency	18,500	-	18,500	0.0%	-
<b>TOTAL PUBLIC SAFETY</b>	<u>36,408,480</u>	<u>8,812,921</u>	<u>27,595,559</u>	<u>24.2%</u>	<u>7,673,422</u>
<b>PUBLIC WORKS:</b>					
Public Roads	6,311,820	1,483,480	4,828,340	23.5%	1,508,153
<b>TOTAL PUBLIC WORKS</b>	<u>6,311,820</u>	<u>1,483,480</u>	<u>4,828,340</u>	<u>23.5%</u>	<u>1,508,153</u>
<b>HEALTH AND WELFARE</b>					
Health	203,205	101,603	101,603	50.0%	22,500
Welfare	232,660	46,553	186,108	20.0%	59,303
Transportation for Seniors	11,330	2,013	9,317	17.8%	2,556
<b>TOTAL HEALTH AND WELFARE</b>	<u>447,195</u>	<u>150,168</u>	<u>297,027</u>	<u>33.6%</u>	<u>84,359</u>
<b>CULTURE AND RECREATION</b>					
Library	1,291,270	322,817	968,453	25.0%	322,817
<b>TOTAL CULTURE AND RECREATION</b>	<u>1,291,270</u>	<u>322,817</u>	<u>968,453</u>	<u>25.0%</u>	<u>322,817</u>
<b>HOUSING AND DEVELOPMENT</b>					
Cooperative Extension	179,310	33,725	145,585	18.8%	51,332
Economic Development	265,950	65,237	200,713	24.5%	65,237
<b>TOTAL HOUSING AND DEVELOPMENT</b>	<u>445,260</u>	<u>98,963</u>	<u>346,297</u>	<u>22.2%</u>	<u>116,570</u>
<b>INTERAGENCY</b>					
NW GA Regional Commission	60,000	-	60,000	0.0%	-
GIS	50,000	27,500	22,500	55.0%	-
Planning Commission	248,430	62,108	186,323	25.0%	67,026
Environmental Office	125,000	31,250	93,750	25.0%	31,250
<b>TOTAL INTERAGENCY</b>	<u>483,430</u>	<u>120,857</u>	<u>362,573</u>	<u>25.0%</u>	<u>98,276</u>
<b>TOTAL BUDGETED EXPENDITURES</b>	<u>65,923,385</u>	<u>15,805,181</u>	<u>50,118,204</u>	<u>24.0%</u>	<u>14,436,936</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	4,534,870	3,578,580	(956,290)	78.9%	550,640
Transfers Out	(8,322,945)	(1,687,272)	(6,635,673)	20.3%	(1,225,558)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(3,788,075)</u>	<u>1,891,308</u>	<u>(7,591,963)</u>	<u>-49.9%</u>	<u>(674,918)</u>
<b>TOTAL EXPENDITURES</b>	<u>69,711,460</u>	<u>13,913,872</u>	<u>57,710,168</u>	<u>20.0%</u>	<u>15,111,854</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>(34,825)</u>	<u>(5,584,111)</u>			<u>(7,134,712)</u>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>21,861,986</u>	<u>21,861,986</u>			<u>26,306,191</u>
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ 21,827,161</u>	<u>\$ 16,277,875</u>			<u>\$ 19,171,479</u>

**FLOYD COUNTY, GEORGIA**  
**FIRE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Month Ended March 31, 2024*  
*(with comparative actual amounts for 2023)*

Percentage of Year  
25%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Taxes	\$ 9,897,260	\$ 286,474	\$ (9,610,786)	2.9%	\$ 271,068
Interest Earned	<u>180,000</u>	<u>72,368</u>	<u>(107,632)</u>	40.2%	<u>67,116</u>
<b>TOTAL REVENUES</b>	<u>10,077,260</u>	<u>358,842</u>	<u>(9,718,419)</u>	3.6%	<u>338,184</u>
<b>EXPENDITURES</b>					
Public Safety	<u>10,296,780</u>	<u>2,578,836</u>	<u>7,717,944</u>	25.0%	<u>2,412,681</u>
<b>TOTAL EXPENDITURES</b>	<u>10,296,780</u>	<u>2,578,836</u>	<u>7,717,944</u>	25.0%	<u>2,412,681</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(219,520)	(2,219,994)	(17,436,363)	1011%	(2,074,497)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer In	200,000	50,000	150,000	25.0%	50,000
Transfer Out	<u>(125,000)</u>	<u>(31,250)</u>	<u>(93,750)</u>	25.0%	<u>(31,250)</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>75,000</u>	<u>18,750</u>	<u>56,250</u>	25.0%	<u>18,750</u>
<b>NET CHANGE IN FUND BALANCE</b>	(144,520)	(2,201,244)			(2,055,747)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>8,309,052</u>	<u>8,309,052</u>			<u>8,181,098</u>
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ 8,164,532</u>	<u>\$ 6,107,808</u>			<u>\$ 6,125,351</u>

**FLOYD COUNTY, GEORGIA**  
**HOTEL/MOTEL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Month Ended March 31, 2024*  
*(with comparative actual amounts for 2023)*

Percentage of Year  
25%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Taxes	\$ 170,000	\$ 33,140	\$ (136,860)	19.5%	\$ 29,331
Interest Earned	<u>5,000</u>	<u>1,430</u>	<u>(3,570)</u>	<u>28.6%</u>	<u>1,877</u>
<b>TOTAL REVENUES</b>	<u>175,000</u>	<u>34,570</u>	<u>(140,430)</u>	<u>19.8%</u>	<u>31,208</u>
<b>EXPENDITURES</b>					
Economic Development	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>0.0%</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>0.0%</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	170,000	34,570	(135,430)	20.3%	31,208
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer Out	<u>(170,000)</u>	<u>-</u>	<u>170,000</u>	<u>0.0%</u>	<u>-</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(170,000)</u>	<u>-</u>	<u>170,000</u>	<u>0.0%</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	34,570			31,208
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>-</u>	<u>-</u>			<u>-</u>
<b>FUND BALANCE -YEAR TO DATE</b>	<u>\$ -</u>	<u>\$ 34,570</u>			<u>\$ 31,208</u>

**FLOYD COUNTY, GEORGIA**  
*E 911 FUND*  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Month Ended March 31, 2024*  
*(with comparative actual amounts for 2023)*

Percentage of Year  
25%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
City of Rome	\$ 2,000	\$ -	\$ (2,000)	N/A	\$ -
Miscellaneous	5,000	140	(4,860)	2.8%	600
Alarm Registration Fee	1,700	285	(1,415)	16.8%	390
Charges for Services	2,200,680	494,643	(1,706,037)	22.5%	366,647
Interest Earned	<u>3,000</u>	<u>734</u>	<u>(2,266)</u>	<u>24.5%</u>	<u>962</u>
<b>TOTAL REVENUES</b>	<u>2,212,380</u>	<u>495,802</u>	<u>(1,716,578)</u>	<u>22.4%</u>	<u>368,600</u>
<b>EXPENDITURES</b>					
Salaries and Benefits	2,086,830	419,465	1,667,365	20.1%	400,065
Other Operating Costs	356,695	174,093	182,602	48.8%	202,348
Equipment	<u>1,950</u>	<u>1,946</u>	<u>4</u>	<u>99.8%</u>	<u>4,452</u>
<b>TOTAL EXPENDITURES</b>	<u>2,445,475</u>	<u>595,504</u>	<u>1,849,971</u>	<u>24.4%</u>	<u>606,865</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer In	<u>233,095</u>	<u>-</u>	<u>233,095</u>	<u>N/A</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	(99,702)			(238,265)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>116,935</u>	<u>116,935</u>			<u>410,075</u>
<b>FUND BALANCE -YEAR TO DATE</b>	<u>\$ 116,935</u>	<u>\$ 17,233</u>			<u>\$ 171,810</u>

**FLOYD COUNTY, GEORGIA**  
**800 MHz COMMUNICATION SYSTEM FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Month Ended March 31, 2024*  
*(with comparative actual amounts for 2023)*

Percentage of Year  
25%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Charges for Services	\$ 383,625	\$ 95,735	\$ (287,890)	25.0%	\$ 96,134
Tower Lease	37,375	10,626	(26,749)	28.4%	10,361
City of Rome	1,000	-	(1,000)	0.0%	-
Interest Earned	50	294	244	588.3%	420
<b>TOTAL REVENUES</b>	<u>422,050</u>	<u>106,655</u>	<u>(315,395)</u>	<u>25.3%</u>	<u>106,915</u>
<b>EXPENDITURES</b>					
Other Operating Costs	642,450	96,962	545,488	15.1%	68,969
800 MHz Radio Tower Costs	55,000	-	55,000	0.0%	-
<b>TOTAL EXPENDITURES</b>	<u>697,450</u>	<u>96,962</u>	<u>600,488</u>	<u>13.9%</u>	<u>68,969</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(275,400)	9,693	285,093	-3.5%	37,945
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer In	288,400	-	288,400	0.0%	-
Transfer Out	(13,000)	(3,250)	(9,750)	25.0%	(3,203)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>275,400</u>	<u>(3,250)</u>	<u>278,650</u>	<u>-1.2%</u>	<u>(3,203)</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	6,444			34,743
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>4,833</u>	<u>4,833</u>			<u>4</u>
<b>FUND BALANCE -YEAR TO DATE</b>	<u>\$ 4,833</u>	<u>\$ 11,277</u>			<u>\$ 34,747</u>

**FLOYD COUNTY, GEORGIA**  
**EMERGENCY MANAGEMENT FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Month Ended March 31, 2024*  
*(with comparative actual amounts for 2023)*

Percentage of Year  
25%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
GEMA - Emergency Management	\$ 28,895	\$ -	\$ (28,895)	0.0%	\$ -
City of Rome	10,000	-	(10,000)	0.0%	-
Interest Earned	<u>30</u>	<u>388</u>	<u>358</u>	1291.7%	<u>130</u>
<b>TOTAL REVENUES</b>	<u>38,925</u>	<u>388</u>	<u>(38,537)</u>	<u>1.0%</u>	<u>130</u>
<b>EXPENDITURES</b>					
Salaries and Benefits	251,025	50,033	200,992	19.9%	35,739
Other Operating Costs	<u>89,925</u>	<u>21,698</u>	<u>68,227</u>	24.1%	<u>28,963</u>
<b>TOTAL EXPENDITURES</b>	<u>340,950</u>	<u>71,731</u>	<u>269,219</u>	21.0%	<u>64,702</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(302,025)	(71,344)	230,681	23.6%	(64,572)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	<u>302,025</u>	<u>75,506</u>	<u>(226,519)</u>	25.0%	<u>63,806</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>302,025</u>	<u>75,506</u>	<u>(226,519)</u>	25.0%	<u>63,806</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	4,163			(765)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>8,926</u>	<u>8,926</u>			<u>6</u>
<b>FUND BALANCE -YEAR TO DATE</b>	<u>\$ 8,926</u>	<u>\$ 13,089</u>			<u>\$ (759)</u>

**FLOYD COUNTY, GEORGIA**  
**LAW LIBRARY FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Month Ended March 31, 2024*  
*(with comparative actual amounts for 2023)*

Percentage of Year  
25%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Charges for Services	\$ 33,000	\$ 9,674	\$ (23,326)	29.3%	\$ 6,930
Interest Earned	6,000	1,621	(4,379)	27.0%	1,273
<b>TOTAL REVENUES</b>	<u>39,000</u>	<u>11,295</u>	<u>(27,705)</u>	<u>29.0%</u>	<u>8,203</u>
<b>EXPENDITURES</b>					
Judicial	31,700	6,092	25,608	19.2%	8,116
Equipment	9,000	-	9,000	0.0%	-
<b>TOTAL EXPENDITURES</b>	<u>40,700</u>	<u>6,092</u>	<u>34,608</u>	<u>15.0%</u>	<u>8,116</u>
<b>NET CHANGE IN FUND BALANCE</b>	(1,700)	5,203			87
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>138,086</u>	<u>138,086</u>			<u>134,849</u>
<b>FUND BALANCE -YEAR TO DATE</b>	<u>\$ 136,386</u>	<u>\$ 143,289</u>			<u>\$ 134,936</u>

**FLOYD COUNTY, GEORGIA**  
**OPIOID REMEDIATION FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Month Ended March 31, 2024*  
*(with comparative actual amounts for 2023)*

Percentage of Year  
25%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Fines & Forfeitures	\$ 163,265	\$ -	\$ (163,265)	0.0%	\$ -
Interest Earned	-	3,680	3,680	N/A	-
<b>TOTAL REVENUES</b>	<u>163,265</u>	<u>3,680</u>	<u>(159,585)</u>	<u>2.3%</u>	<u>-</u>
<b>EXPENDITURES</b>					
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%	-
<b>TOTAL EXPENDITURES</b>	<u>230,640</u>	<u>-</u>	<u>230,640</u>	<u>0.0%</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	(67,375)	3,680			-
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>364,100</u>	<u>364,100</u>			<u>-</u>
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ 296,725</u>	<u>\$ 367,781</u>			<u>\$ -</u>

**FLOYD COUNTY, GEORGIA**  
**SOLID WASTE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**For the Month Ended March 31, 2024**  
*(with comparative actual amounts for 2023)*

Percentage of Year  
25%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Taxes	\$ 1,933,300	\$ 118,950	\$ 1,384,280	6.2%	\$ 114,654
Interest Earned	26,000	11,858	(14,142)	45.6%	9,968
<b>TOTAL REVENUES</b>	<u>1,959,300</u>	<u>130,808</u>	<u>1,370,138</u>	<u>6.7%</u>	<u>124,622</u>
<b>EXPENDITURES</b>					
Salaries and Benefits	566,730	92,086	474,644	16.2%	95,047
Other Operating Costs	54,770	16,293	38,477	29.7%	9,074
Utilities	21,495	7,363	14,132	34.3%	5,661
Remote Site Operations	394,000	86,355	307,645	21.9%	99,212
Tipping Fees	420,000	93,944	326,056	22.4%	106,271
<b>TOTAL EXPENDITURES</b>	<u>1,456,995</u>	<u>296,041</u>	<u>1,160,954</u>	<u>20.3%</u>	<u>315,265</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers Out	(537,800)	(150,825)	386,975	28.0%	(100,000)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(537,800)</u>	<u>(150,825)</u>	<u>386,975</u>	<u>28.0%</u>	<u>(100,000)</u>
<b>NET CHANGE IN FUND BALANCE</b>	(35,495)	(316,058)			(290,644)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>1,290,745</u>	<u>1,290,745</u>			<u>1,155,171</u>
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ 1,255,250</u>	<u>\$ 974,687</u>			<u>\$ 864,527</u>

**FLOYD COUNTY, GEORGIA**  
**STADIUM MAINTENANCE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Month Ended March 31, 2024*  
*(with comparative actual amounts for 2023)*

Percentage of Year  
25%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Interest Earned	\$ 10,000	\$ 3,479	\$ (6,521)	34.8%	\$ 2,527
Miscellaneous	<u>54,950</u>	<u>-</u>	<u>(54,950)</u>	<u>0.0%</u>	<u>-</u>
<b>TOTAL REVENUES</b>	<u>64,950</u>	<u>3,479</u>	<u>(61,471)</u>	<u>5.4%</u>	<u>2,527</u>
<b>EXPENDITURES</b>					
Maintenance	<u>150,000</u>	<u>3,833</u>	<u>146,167</u>	<u>2.6%</u>	<u>4,150</u>
<b>TOTAL EXPENDITURES</b>	<u>150,000</u>	<u>3,833</u>	<u>146,167</u>	<u>2.6%</u>	<u>4,150</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(85,050)	(353)	(207,638)	0.4%	(1,623)
<b>OTHER FINANCING SOURCES</b>					
Transfers in	<u>100,000</u>	<u>25,000</u>	<u>75,000</u>	<u>25.0%</u>	<u>25,000</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>100,000</u>	<u>25,000</u>	<u>75,000</u>	<u>25.0%</u>	<u>25,000</u>
<b>NET CHANGE IN FUND BALANCES</b>	14,950	24,647			23,377
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>310,751</u>	<u>310,751</u>			<u>238,116</u>
<b>FUND BALANCE -YEAR TO DATE</b>	<u>\$ 325,701</u>	<u>\$ 335,397</u>			<u>\$ 261,493</u>

**FLOYD COUNTY, GEORGIA**  
*AMERICAN RESCUE PLAN ACT FUND*  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Month Ended March 31, 2024*  
*(with comparative actual amounts for 2023)*

Percentage of Year  
25%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Intergovernmental	\$ 4,675,965	\$ -	\$ (4,675,965)	0.0%	\$ -
Interest Earned	<u>175,000</u>	<u>79,479</u>	<u>(95,521)</u>	<u>45.4%</u>	<u>70,265</u>
<b>TOTAL REVENUES</b>	<u>4,850,965</u>	<u>79,479</u>	<u>(4,771,486)</u>	<u>1.6%</u>	<u>70,265</u>
<b>EXPENDITURES</b>					
Blacks Bluff Culvert Project	-	-	-	N/A	281,475
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>
<b>TOTAL EXPENDITURES</b>	<u>4,675,965</u>	<u>-</u>	<u>4,675,965</u>	<u>0.0%</u>	<u>1,060,440</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers Out	<u>(683,690)</u>	<u>(408,286)</u>	<u>275,404</u>	<u>59.7%</u>	<u>-</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(683,690)</u>	<u>(408,286)</u>	<u>275,404</u>	<u>59.7%</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	(508,690)	(328,806)			(990,175)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>408,286</u>	<u>408,286</u>			<u>5,820</u>
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ (100,404)</u>	<u>\$ 79,479</u>			<u>\$ (984,355)</u>

**FLOYD COUNTY, GEORGIA**

1996 SPLOST BUDGET vs. ACTUAL SUMMARY  
For the Month Ended March 31, 2024

Percentage of Year  
25%

	<u>Original Budget</u>	<u>Cumulative Revised Budget</u>	<u>Cumulative Totals To Date</u>	<u>2024 Budget</u>	<u>2024 YTD</u>
<b>Revenues</b>					
SPLOST Taxes	\$ 33,058,378	\$ 36,640,660	\$ 36,640,663	\$ -	\$ -
Interest Earned	494,000	2,444,310	2,448,592	32,000	9,537
Miscellaneous	-	73,900	73,900	-	-
<b>Total Revenues</b>	<b><u>33,552,378</u></b>	<b><u>39,158,870</u></b>	<b><u>39,163,155</u></b>	<b><u>32,000</u></b>	<b><u>9,537</u></b>
<b>Expenditures</b>					
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	-	-
<b>Total Expenditures</b>	<b><u>33,552,378</u></b>	<b><u>37,026,140</u></b>	<b><u>36,212,206</u></b>	<b><u>832,000</u></b>	<b><u>-</u></b>
<b>Other Financing Sources (Uses)</b>					
Bond Proceeds	-	19,897,270	19,897,267	-	-
Debt Service Payments	-	(22,030,000)	(22,028,276)	-	-
<b>Total Other Financing Sources (Uses)</b>	<b><u>-</u></b>	<b><u>(2,132,730)</u></b>	<b><u>(2,131,009)</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Excess (Deficiency) of Revenues over</b>					
<b>Expenditures and Other Financing Sources (Uses)</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 819,939</u></b>	<b><u>\$ (800,000)</u></b>	<b><u>\$ 9,537</u></b>

**FLOYD COUNTY, GEORGIA**

2003 SPLOST BUDGET vs. ACTUAL SUMMARY  
For the Month Ended March 31, 2024

Percentage of Year  
25%

	<u>Original Budget</u>	<u>Cumulative Revised Budget</u>	<u>Cumulative Totals To Date</u>	<u>2024 Budget</u>	<u>2024 YTD</u>
<b>Revenues</b>					
Special Purpose Sales Tax	\$ 26,900,000	\$ 30,651,000	\$ 30,651,359	\$ -	\$ -
Interest Earned	150,000	1,093,615	1,136,068	15,000	5,470
<b>Total Revenues</b>	<b><u>27,050,000</u></b>	<b><u>31,744,615</u></b>	<b><u>31,787,427</u></b>	<b><u>15,000</u></b>	<b><u>5,470</u></b>
<b>Expenditures</b>					
<b>Sewer Projects:</b>					
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	-	-
<b>Transportation Projects:</b>					
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	-	-
<b>Recreation Projects:</b>					
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	-	-
<b>Building Projects:</b>					
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	-	-
<b>General and Administrative</b>	27,194	19,115	14,656	-	-
<b>Total Expenditures</b>	<b><u>26,427,194</u></b>	<b><u>28,507,480</u></b>	<b><u>28,042,365</u></b>	<b><u>487,170</u></b>	<b><u>-</u></b>
<b>Other Financing Sources (Uses)</b>					
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)	-	-
<b>Total Other Financing Sources (Uses)</b>	<b><u>(724,764)</u></b>	<b><u>(3,237,135)</u></b>	<b><u>(3,236,344)</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Excess (Deficiency) of Revenues over</b>					
<b>Expenditures and Other Financing Sources (Uses)</b>	<b><u>\$ (101,958)</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 508,718</u></b>	<b><u>\$ (472,170)</u></b>	<b><u>\$ 5,470</u></b>

**FLOYD COUNTY, GEORGIA**  
 2013 SPLOST BUDGET vs. ACTUAL SUMMARY  
 For the Month Ended March 31, 2024

Percentage of Year  
25%

	<b>Original Budget</b>	<b>Cumulative Revised Budget</b>	<b>Cumulative Totals To Date</b>	<b>2024 Budget</b>	<b>2024 YTD</b>
<b>Revenues:</b>					
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	-	-	1,038,256	175,000	54,010
Miscellaneous Revenue	-	565,830	565,814	-	-
<b>Total Revenues</b>	<b><u>64,978,000</u></b>	<b><u>68,813,125</u></b>	<b><u>69,851,362</u></b>	<b><u>175,000</u></b>	<b><u>54,010</u></b>
<b>Expenditures:</b>					
<b>Floyd County</b>					
Airport Runway Extension	5,761,000	5,931,000	10,620,915	4,957,925	7,021,284
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	-	-
<b>Total Expenditures</b>	<b><u>64,978,000</u></b>	<b><u>67,988,735</u></b>	<b><u>69,587,904</u></b>	<b><u>5,139,990</u></b>	<b><u>7,021,284</u></b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b><u>\$ -</u></b>	<b><u>\$ 824,390</u></b>	<b><u>\$ 263,458</u></b>	<b><u>\$ (4,964,990)</u></b>	<b><u>\$ (6,967,274)</u></b>

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**FLOYD COUNTY, GEORGIA**

2017 SPLOST BUDGET vs ACTUAL SUMMARY  
For the Month Ended March 31, 2024

Percentage of Year  
25%

	<u>Original Projects Budget</u>	<u>Cumulative Revised Budget</u>	<u>Cumulative Totals To Date</u>	<u>2024 Budget</u>	<u>2024 YTD</u>
<b>Revenues:</b>					
Tax Collections					
Floyd County	\$ 41,384,318	\$ 45,531,705	\$ 71,618,568	\$ 4,590,135	\$ 5,336,235
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	-	-	2,176,383	342,300	467,801
Miscellaneous Revenue	-	-	48,589	-	-
<b>Total Revenues</b>	<b><u>63,881,680</u></b>	<b><u>69,329,070</u></b>	<b><u>97,241,761</u></b>	<b><u>4,932,435</u></b>	<b><u>5,804,036</u></b>
<b>Expenditures:</b>					
<b>Floyd County</b>					
Ag Center	8,000,000	8,000,000	2,563,014	2,662,000	400,000
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	191,239	79,430	21,502
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	2,037,545	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	8,813,531	1,579,375	559,665
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 March 31, 2024

Percentage of Year  
25%

	Original Projects Budget	Cumulative Revised Budget	Cumulative Totals To Date	2024 Budget	2024 YTD
Airport Corporate Hangar Construction	\$ 899,210	\$ 899,210	\$ 81,792	\$ 2,231,000	\$ 6,496
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	-	-	11,820	15,000	11,820
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	-
<b>Total Floyd County Expenditures</b>	<u>41,384,318</u>	<u>45,531,705</u>	<u>27,903,099</u>	<u>23,270,830</u>	<u>1,981,873</u>
<b>Net Floyd County</b>	<u>-</u>	<u>-</u>	<u>45,891,852</u>	<u>(18,338,395)</u>	<u>3,822,163</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	-	-
<b>Total Expenditures</b>	<u>63,881,680</u>	<u>69,329,070</u>	<u>51,700,461</u>	<u>23,270,830</u>	<u>1,981,873</u>
<b>Other Financing Sources (Uses)</b>					
Transfer to Capital Projects Fund	-	-	(41,511)	(26,750)	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>(41,511)</u>	<u>(26,750)</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues over</b>					
<b>Expenditures and Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 45,499,789</u>	<u>\$ (18,365,145)</u>	<u>\$ 3,822,163</u>

**FLOYD COUNTY, GEORGIA**  
**WATER FUND**  
**STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGE IN NET POSITION**  
**For the Month Ended March 31, 2024**  
*(with comparative actual amounts for 2023)*

Percentage of Year  
25%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>OPERATING REVENUES</b>					
Charges for Services	\$ 8,483,000	\$ 1,951,436	\$ (6,531,564)	23.0%	\$ 1,874,878
Rental Fees	12,600	2,099	(10,501)	16.7%	3,148
Miscellaneous	63,530	-	(63,530)	0.0%	10,003
<b>TOTAL OPERATING REVENUES</b>	<u>8,559,130</u>	<u>1,953,535</u>	<u>(6,605,595)</u>	<u>22.8%</u>	<u>1,888,029</u>
<b>OPERATING EXPENSES</b>					
<b>Water Administration</b>					
Salaries and Benefits	812,160	183,387	628,773	22.6%	176,659
Supplies and Other Expenses	440,805	157,361	283,444	35.7%	139,081
Equipment	27,800	11,950	15,850	43.0%	-
Depreciation	24,625	6,302	18,323	25.6%	6,302
	<u>1,305,390</u>	<u>359,000</u>	<u>946,390</u>	<u>27.5%</u>	<u>322,042</u>
<b>Water Distribution</b>					
Salaries and Benefits	1,206,590	250,574	956,016	20.8%	254,318
Supplies and Other Expenses	754,630	197,705	556,925	26.2%	149,065
Equipment	46,630	25,093	21,537	53.8%	5,779
Purchased Water	1,680,000	437,598	1,242,402	26.0%	244,195
Water Meters	350,000	-	350,000	0.0%	63,970
Utilities	410,000	112,739	297,261	27.5%	92,336
Depreciation	1,671,110	413,208	1,257,902	24.7%	402,627
	<u>6,118,960</u>	<u>1,436,917</u>	<u>4,682,043</u>	<u>23.5%</u>	<u>1,212,290</u>
<b>Water Treatment Plant</b>					
Salaries and Benefits	418,030	95,354	322,676	22.8%	98,863
Supplies and Other Expenses	318,260	56,439	261,821	17.7%	63,619
Equipment	45,770	-	45,770	0.0%	6,183
Utilities	82,000	25,686	56,314	31.3%	16,446
Depreciation	64,305	16,076	48,229	25.0%	16,076
	<u>928,365</u>	<u>193,555</u>	<u>734,810</u>	<u>20.8%</u>	<u>201,187</u>
<b>TOTAL OPERATING EXPENSES</b>	<u>8,352,715</u>	<u>1,989,472</u>	<u>6,363,243</u>	<u>23.8%</u>	<u>1,735,519</u>
<b>OPERATING INCOME (LOSS)</b>	<u>206,415</u>	<u>(35,937)</u>	<u>(242,352)</u>	<u>-17.4%</u>	<u>152,510</u>
<b>NON-OPERATING INCOME (LOSS)</b>					
Interest and Fiscal Charges	(113,435)	(28,758)	84,677	25.4%	(32,559)
Amortization of Bond Costs	53,700	11,768	(41,932)	21.9%	13,417
Gain on sale of fixed assets	-	460	460	N/A	-
Interest Earned	340,000	102,904	(237,096)	30.3%	114,671
Transfer from Fire Fund	125,000	31,250	(93,750)	25.0%	31,250
Transfer to General Fund	(359,650)	(89,912)	269,738	25.0%	(472,437)
<b>TOTAL NON-OPERATING INCOME (LOSS)</b>	<u>45,615</u>	<u>27,712</u>	<u>(17,903)</u>	<u>60.8%</u>	<u>(345,658)</u>
<b>Total Operating and Non-Operating Income (Loss)</b>	<u>252,030</u>	<u>(8,225)</u>	<u>(260,255)</u>	<u>-3.3%</u>	<u>(193,148)</u>
Water Capital	(2,918,000)	(129,966)	2,788,034	4.5%	(1,551,996)
<b>CHANGE IN NET POSITION</b>	<u>(2,665,970)</u>	<u>(138,191)</u>			<u>(1,745,144)</u>
<b>NET POSITION - BEGINNING OF YEAR</b>	<u>49,055,670</u>	<u>49,055,670</u>			<u>49,918,678</u>
<b>NET POSITION - YEAR TO DATE</b>	<u>\$ 46,389,700</u>	<u>\$ 48,917,479</u>			<u>\$ 48,173,534</u>

**FLOYD COUNTY, GEORGIA**  
**WATER FUND - CASH BASIS**  
**STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGE IN CASH BALANCE**  
*For the Month Ended March 31, 2024*  
*(with comparative actual amounts for 2023)*

Percentage of Year  
25%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>CASH INCREASES</b>					
Charges for Services	\$ 8,483,000	\$ 1,951,436	(6,531,564)	23.0%	\$ 1,874,878
Rental Fees	12,600	2,099	(10,501)	16.7%	3,148
Miscellaneous	63,530	-	(63,530)	0.0%	10,003
Interest Earned	340,000	102,904	(237,096)	30.3%	114,671
Transfer from Fire Fund	125,000	31,250	(93,750)	25.0%	31,250
Gain on sale of fixed assets	-	460	460	N/A	-
<b>TOTAL CASH INCREASES</b>	<u>9,024,130</u>	<u>2,088,149</u>	<u>(6,935,981)</u>	<u>23.1%</u>	<u>2,033,950</u>
<b>CASH DECREASES</b>					
<b>Water Administration</b>					
Salaries and Benefits	812,160	183,387	628,773	22.6%	176,667
Supplies and Other Expenses	440,805	74,853	365,952	17.0%	89,458
Equipment	27,800	2,000	25,800	7.2%	-
Interest and Fiscal Charges	113,435	28,758	84,677	25.4%	32,559
Transfer to General Fund	359,650	89,912	269,738	25.0%	472,437
	<u>1,753,850</u>	<u>378,910</u>	<u>1,374,940</u>	<u>21.6%</u>	<u>771,121</u>
<b>Water Distribution</b>					
Salaries and Benefits	1,206,590	250,561	956,029	20.8%	254,318
Supplies and Other Expenses	754,630	203,157	551,473	26.9%	96,544
Equipment	46,630	21,444	25,186	46.0%	5,779
Purchased Water	1,680,000	437,643	1,242,357	26.1%	244,275
Water Meters	350,000	9,900	340,100	2.8%	63,970
Utilities	410,000	112,730	297,270	27.5%	92,279
	<u>4,447,850</u>	<u>1,035,435</u>	<u>3,412,415</u>	<u>23.3%</u>	<u>757,165</u>
<b>Water Treatment Plant</b>					
Salaries and Benefits	418,030	95,354	322,676	22.8%	98,874
Supplies and Other Expenses	318,260	45,842	272,418	14.4%	58,600
Equipment	45,770	-	45,770	0.0%	6,183
Utilities	82,000	25,495	56,505	31.1%	17,748
	<u>864,060</u>	<u>166,691</u>	<u>697,369</u>	<u>19.3%</u>	<u>181,405</u>
<b>Water Capital</b>	<u>2,918,000</u>	<u>129,966</u>	<u>2,788,034</u>	<u>4.5%</u>	<u>1,551,996</u>
<b>TOTAL CASH DECREASES</b>	<u>9,983,760</u>	<u>1,711,002</u>	<u>8,272,758</u>	<u>17.1%</u>	<u>3,261,687</u>
<b>NET INCREASE (DECREASE)</b>	(959,630)	377,148			(1,227,739)
<b>CHANGE IN BALANCE SHEET</b>		(135,679)			92,209
<b>CASH - BEGINNING OF YEAR</b>		<u>8,702,441</u>			<u>11,929,038</u>
<b>CASH - YEAR TO DATE</b>		<u>\$ 8,943,910</u>			<u>\$ 10,793,508</u>

**FLOYD COUNTY, GEORGIA**  
**AIRPORT FUND**  
**STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGE IN NET POSITION**  
*For the Month Ended March 31, 2024*  
*(with comparative actual amounts for 2023)*

Percentage of Year  
25%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>OPERATING REVENUES</b>					
Charges for Services	\$ 1,500	\$ 248	\$ (1,252)	16.5%	\$ 232
Fuel Sales	940,500	285,546	(654,954)	30.4%	227,639
Rental Fees	296,500	82,260	(214,240)	27.7%	78,846
Miscellaneous	22,500	10,336	(12,164)	45.9%	4,632
<b>TOTAL OPERATING REVENUES</b>	<u>1,261,000</u>	<u>378,390</u>	<u>(882,610)</u>	<u>30.0%</u>	<u>311,349</u>
<b>OPERATING EXPENSES</b>					
Salaries and Benefits	367,880	82,275	285,605	22.4%	82,674
Supplies and Other Expenses	314,515	45,577	268,938	14.5%	53,442
Utilities	65,000	20,051	44,949	30.8%	16,482
Equipment	2,000	1,352	648	67.6%	-
Air Show Expenses	30,000	-	30,000	0.0%	-
Depreciation	983,160	171,217	811,943	17.4%	158,468
Cost of Goods Sold	861,500	201,724	659,776	23.4%	172,478
<b>TOTAL OPERATING EXPENSES</b>	<u>2,624,055</u>	<u>522,196</u>	<u>2,101,859</u>	<u>19.9%</u>	<u>483,544</u>
<b>OPERATING INCOME (LOSS)</b>	(1,363,055)	(143,806)	1,219,249	10.6%	(172,195)
<b>NON-OPERATING INCOME (LOSS)</b>					
Interest Earned	15,000	2,501	(12,499)	16.7%	4,327
Transfers Out	(399,010)	(67,277)	331,733	16.9%	(15,555)
<b>TOTAL NON-OPERATING INCOME (LOSS)</b>	<u>(384,010)</u>	<u>(64,776)</u>	<u>319,234</u>	<u>16.9%</u>	<u>(11,228)</u>
<b>CHANGE IN NET POSITION</b>	(1,747,065)	(208,582)			(183,423)
<b>NET POSITION - BEGINNING OF YEAR</b>	<u>7,479,804</u>	<u>7,479,804</u>			<u>7,721,277</u>
<b>NET POSITION - YEAR TO DATE</b>	<u>\$ 5,732,739</u>	<u>\$ 7,271,222</u>			<u>\$ 7,537,854</u>

**FLOYD COUNTY, GEORGIA**  
**AIRPORT FUND - CASH BASIS**  
**STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGE IN CASH BALANCE**  
*For the Month Ended March 31, 2024*  
*(with comparative actual amounts for 2023)*

Percentage of Year  
25%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>CASH INCREASES</b>					
Charges for Services	\$ 1,500	\$ 248	\$ (1,252)	16.5%	\$ 232
Fuel Sales	940,500	273,389	(667,111)	29.1%	226,346
Rental Fees	296,500	78,405	(218,095)	26.4%	84,371
Miscellaneous	22,500	23,152	652	102.9%	4,633
Interest Earned	15,000	2,501	(12,499)	16.7%	4,327
<b>TOTAL CASH INCREASES</b>	<b>1,276,000</b>	<b>377,695</b>	<b>(898,305)</b>	<b>29.6%</b>	<b>319,909</b>
<b>CASH DECREASES</b>					
Salaries and Benefits	367,880	78,221	289,659	21.3%	90,874
Supplies and Other Expenses	314,515	52,173	262,342	16.6%	47,233
Utilities	65,000	19,186	45,814	29.5%	16,482
Equipment	2,000	1,113	887	55.7%	-
Air Show Expenses	30,000	-	30,000	0.0%	-
Transfers Out	399,010	67,277	331,733	16.9%	15,555
Cost of Goods Sold	861,500	245,830	615,670	28.5%	195,172
<b>TOTAL CASH DECREASES</b>	<b>2,039,905</b>	<b>463,800</b>	<b>1,576,105</b>	<b>22.7%</b>	<b>365,316</b>
<b>NET INCREASE (DECREASE)</b>	<b>(763,905)</b>	<b>(86,105)</b>			<b>(45,407)</b>
<b>CHANGE IN BALANCE SHEET</b>		-			-
<b>CASH - BEGINNING OF YEAR</b>		<b>217,265</b>			<b>429,038</b>
<b>CASH - YEAR TO DATE</b>		<b>\$ 187,006</b>			<b>\$ 383,632</b>

**FLOYD COUNTY, GEORGIA**  
**AGRICULTURE CENTER FUND**  
**STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGE IN NET POSITION**  
*For the Month Ended March 31, 2024*  
*(with comparative actual amounts for 2023)*

Percentage of Year  
25%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Intergovernmental	\$ -	\$ -	\$ -	N/A	\$ -
Charges for Services	-	-	-	N/A	-
Rental Fees	-	-	-	N/A	-
Miscellaneous	-	-	-	N/A	-
<b>TOTAL OPERATING REVENUES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>N/A</u>	<u>-</u>
<b>EXPENSES</b>					
Salaries and Benefits	95,840	18,771	77,069	19.6%	-
Supplies and Other Expenses	20,440	-	20,440	0.0%	-
Equipment	1,500	-	1,500	N/A	-
<b>TOTAL OPERATING EXPENSES</b>	<u>117,780</u>	<u>18,771</u>	<u>99,009</u>	<u>15.9%</u>	<u>-</u>
<b>OPERATING INCOME (LOSS)</b>	(117,780)	(18,771)	99,009	15.9%	-
<b>NON-OPERATING INCOME (LOSS)</b>					
Transfer from General Fund	<u>117,780</u>	<u>18,771</u>	<u>(99,009)</u>	<u>N/A</u>	<u>-</u>
<b>TOTAL NON-OPERATING INCOME (LOSS)</b>	<u>117,780</u>	<u>18,771</u>	<u>(99,009)</u>	<u>N/A</u>	<u>-</u>
<b>CHANGE IN NET POSITION</b>	-	-			-
<b>NET POSITION - BEGINNING OF YEAR</b>	<u>2,123,176</u>	<u>2,123,176</u>			<u>1,218,247</u>
<b>NET POSITION - YEAR TO DATE</b>	<u>\$ 2,123,176</u>	<u>\$ 2,123,176</u>			<u>\$ 1,218,247</u>

**FLOYD COUNTY, GEORGIA**  
**AGRICULTURE CENTER FUND - CASH BASIS**  
**STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGE IN CASH BALANCE**  
*For the Month Ended March 31, 2024*  
*(with comparative actual amounts for 2023)*

Percentage of Year  
25%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>CASH INCREASES</b>					
Intergovernmental	\$ -	\$ -	\$ -	N/A	\$ -
Charges for Services	-	-	-	N/A	-
Rental Fees	-	-	-	N/A	-
Interest Earned	-	-	-	N/A	-
Transfer from General Fund	-	<u>18,771</u>	<u>18,771</u>	<u>N/A</u>	<u>-</u>
<b>TOTAL CASH INCREASES</b>	<u>-</u>	<u>18,771</u>	<u>18,771</u>	<u>N/A</u>	<u>-</u>
<b>CASH DECREASES</b>					
Salaries and Benefits	95,840	18,771	77,069	19.6%	-
Supplies and Other Expenses	20,440	-	20,440	0.0%	-
Equipment	<u>1,500</u>	<u>-</u>	<u>1,500</u>	<u>N/A</u>	<u>-</u>
<b>TOTAL CASH DECREASES</b>	<u>117,780</u>	<u>18,771</u>	<u>99,009</u>	<u>15.9%</u>	<u>-</u>
<b>NET INCREASE (DECREASE)</b>	(117,780)	-	-		-
<b>CHANGE IN BALANCE SHEET</b>		-			-
<b>CASH - BEGINNING OF YEAR</b>		<u>-</u>			<u>-</u>
<b>CASH - YEAR TO DATE</b>		<u>\$ -</u>			<u>\$ -</u>

**FLOYD COUNTY, GEORGIA**  
**RECYCLING FUND**  
**STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGE IN NET POSITION**  
**For the Month Ended March 31, 2024**  
*(with comparative actual amounts for 2023)*

Percentage of Year  
25%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Intergovernmental					
Solid Waste Commission	\$ 120,000	\$ 32,043	\$ (87,957)	26.7%	\$ -
City of Rome	115,800	47,816	(67,984)	41.3%	-
Landfill	115,800	47,816	(67,984)	41.3%	-
Material Sales	200,000	5,339	(194,661)	2.7%	11,618
<b>TOTAL OPERATING REVENUES</b>	551,600	133,014	(418,586)	24.1%	11,618
<b>EXPENSES</b>					
Salaries and Benefits	352,620	82,149	270,471	23.3%	81,865
Supplies and Other Expenses	175,885	47,443	128,442	27.0%	28,517
Equipment	15,400	-	15,400	0.0%	-
Depreciation	132,720	33,180	99,540	25.0%	32,012
Amortization - Right To Use Asset	45,880	11,469	(34,411)	25.0%	11,469
Utilities	36,000	7,682	28,318	21.3%	6,904
<b>TOTAL OPERATING EXPENSES</b>	758,505	181,924	507,760	24.0%	160,767
<b>OPERATING INCOME (LOSS)</b>	(206,905)	(48,910)	157,995	23.6%	(149,149)
<b>NON-OPERATING INCOME (LOSS)</b>					
Interest Earned	100	384	284	383.7%	162
Transfers from Solid Waste	115,800	47,816	67,984	41.3%	-
Transfers to General Fund	(47,590)	(11,897)	(35,693)	25.0%	(9,445)
Transfers to Capital Projects	(40,000)	-	(40,000)	0.0%	-
<b>TOTAL NON-OPERATING INCOME (LOSS)</b>	28,310	36,302	(7,425)	128.2%	(9,283)
<b>CHANGE IN NET POSITION</b>	(178,595)	(12,607)			(158,432)
<b>NET POSITION - BEGINNING OF YEAR</b>	1,324,283	1,324,283			1,409,637
<b>NET POSITION - YEAR TO DATE</b>	\$ 1,145,688	\$ 1,311,676			\$ 1,251,205

**FLOYD COUNTY, GEORGIA**  
**RECYCLING FUND - CASH BASIS**  
**STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGE IN CASH BALANCE**  
*For the Month Ended March 31, 2024*  
*(with comparative actual amounts for 2023)*

Percentage of Year  
25%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>CASH INCREASES</b>					
Intergovernmental	\$ 351,600	\$ 92,644	\$ (258,956)	26.3%	\$ 21,127
Interest Earned	100	384	284	383.7%	162
Material Sales	200,000	53,682	(146,318)	26.8%	36,464
Transfers In	<u>115,800</u>	<u>47,816</u>	<u>(67,984)</u>	<u>41.3%</u>	<u>-</u>
<b>TOTAL CASH INCREASES</b>	<u>667,500</u>	<u>194,526</u>	<u>(214,018)</u>	<u>29.1%</u>	<u>57,753</u>
<b>CASH DECREASES</b>					
Salaries and Benefits	352,620	84,524	268,096	24.0%	81,866
Supplies and Other Expenses	175,885	47,584	128,301	27.1%	28,135
Equipment	15,400	-	15,400	0.0%	-
Utilities	36,000	7,682	28,318	21.3%	5,686
Transfers	<u>47,590</u>	<u>62,319</u>	<u>(14,729)</u>	<u>130.9%</u>	<u>(59,246)</u>
<b>TOTAL CASH DECREASES</b>	<u>627,495</u>	<u>202,109</u>	<u>425,386</u>	<u>32.2%</u>	<u>56,441</u>
<b>NET INCREASE (DECREASE)</b>		(7,583)			1,313
<b>CHANGE IN BALANCE SHEET</b>		40,842			11,651
<b>CASH - BEGINNING OF YEAR</b>		<u>362</u>			<u>3,589</u>
<b>CASH - YEAR TO DATE</b>		<u>\$ 33,622</u>			<u>\$ 16,553</u>

**FLOYD COUNTY, GEORGIA**  
**ANIMAL CONTROL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**For the Month Ended March 31, 2024**  
*(with comparative actual amounts for 2023)*

Percentage of Year  
25%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Charges for Services	\$ 16,000	\$ 4,738	\$ (11,262)	29.6%	\$ 1,670
Interest Earned	90	824	734	915.4%	1,220
Donations	40,000	15,350	(24,650)	38.4%	3,398
Miscellaneous	600	751	151	125.2%	90
<b>TOTAL REVENUES</b>	<u>56,690</u>	<u>21,663</u>	<u>(35,027)</u>	<u>38.2%</u>	<u>6,378</u>
<b>EXPENDITURES</b>					
Salaries and Benefits	1,106,030	248,257	857,773	22.4%	242,107
Other Operating Costs	436,015	83,872	352,143	19.2%	110,695
Equipment	8,425	7,974	451	94.6%	8,420
<b>TOTAL EXPENDITURES</b>	<u>1,550,470</u>	<u>340,103</u>	<u>1,210,367</u>	<u>21.9%</u>	<u>361,222</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(1,493,780)	(318,440)	(1,175,340)	21.3%	(354,845)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers from General Fund	1,493,780	373,445	1,120,335	25.0%	338,236
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>1,493,780</u>	<u>373,445</u>	<u>1,120,335</u>	<u>25.0%</u>	<u>338,236</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	53,733			(16,608)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>8,069</u>	<u>8,069</u>			<u>8</u>
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ 8,069</u>	<u>\$ 61,802</u>			<u>\$ (16,600)</u>

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

*For the Month Ended March 31, 2024*  
*(with comparative actual amounts for 2023)*

Percentage of Year  
25%

	2024			2023	
	<u>BUDGET</u>	<u>YTD</u>	<u>VARIANCE</u>	<u>% of BUDGET</u>	<u>YTD</u>
<b>REVENUES</b>					
Administrative Operations	\$ 11,500	\$ 10,167	\$ (1,333)	88.4%	\$ 7,500
Miscellaneous Revenues	11,850	7,198	(4,652)	60.7%	5,769
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	38,700	-	(38,700)	0.0%	-
Other Programs	180,975	29,430	(151,545)	16.3%	117,803
Gymnastics	385,300	154,579	(230,721)	40.1%	142,279
Special Populations Services	38,050	12,597	(25,453)	33.1%	10,042
Concessions	267,615	70,989	(196,626)	26.5%	63,015
Coosa River Trading Post	181,750	48,308	(133,442)	26.6%	42,399
Etowah Park Golf Practice	7,300	874	(6,426)	12.0%	1,800
Youth Athletics	286,500	179,622	(106,878)	62.7%	144,220
Adult Athletics	9,800	1,200	(8,600)	12.2%	1,600
Scoreboards	7,000	250	(6,750)	3.6%	375
Parks & Recreation Centers	83,750	16,546	(67,204)	19.8%	25,213
Recreation Services	84,250	12,259	(71,991)	14.6%	16,890
Hall of Fame	14,250	7,853	(6,397)	55.1%	6,090
Senior Promotions	8,500	-	(8,500)	0.0%	1,050
<b>TOTAL REVENUES</b>	<u>1,647,090</u>	<u>551,871</u>	<u>(1,095,219)</u>	<u>33.5%</u>	<u>586,045</u>

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

For the Month Ended March 31, 2024  
(with comparative actual amounts for 2023)

Percentage of Year  
25%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>EXPENDITURES</b>					
Administrative Operations	\$ 1,188,725	\$ 258,867	\$ (929,858)	21.8%	\$ 290,663
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	69,510	1,184	(68,326)	1.7%	1,304
Other Programs	96,000	21,457	(74,543)	22.4%	48,367
Gymnastics	300,610	91,308	(209,302)	30.4%	94,540
Special Populations Services	40,425	6,963	(33,462)	17.2%	7,136
Concessions	269,000	60,811	(208,189)	22.6%	58,169
Coosa River Trading Post	144,750	34,693	(110,057)	24.0%	28,328
Sports Division Administration	149,150	31,299	(117,851)	21.0%	34,012
Youth Athletics	205,150	110,429	(94,721)	53.8%	81,077
Adult Athletics	15,625	412	(15,213)	2.6%	-
Scoreboards	2,000	-	(2,000)	0.0%	-
Recreation Centers	186,495	51,827	(134,668)	27.8%	43,457
Recreation Services Administration	247,640	72,400	(175,240)	29.2%	48,303
Parks & Recreation Services	1,255,970	284,968	(971,002)	22.7%	305,725
Buildings	91,315	48,300	(43,015)	52.9%	19,677
Shop	147,310	22,082	(125,228)	15.0%	29,483
Hall of Fame	20,250	7,579	(12,671)	37.4%	6,649
Senior Promotions	9,000	-	(9,000)	0.0%	-
<b>TOTAL EXPENDITURES</b>	<b>4,468,925</b>	<b>1,104,577</b>	<b>(3,364,348)</b>	<b>24.7%</b>	<b>1,096,890</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	2,815,335	703,834	(2,111,501)	25.0%	464,500
Transfers Out	-	-	-	N/A	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>2,815,335</b>	<b>703,834</b>	<b>(2,111,501)</b>	<b>25.0%</b>	<b>464,500</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(6,500)</b>	<b>151,128</b>			<b>(46,346)</b>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>16,146</b>	<b>16,146</b>			<b>42,382</b>
<b>FUND BALANCE - YEAR TO DATE</b>	<b>\$ 9,646</b>	<b>\$ 167,274</b>			<b>\$ (3,920)</b>

**FLOYD COUNTY, GEORGIA**  
**HEALTH INSURANCE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**For the Month Ended March 31, 2024**  
*(with comparative actual amounts for 2023)*

Percentage of Year  
25%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Contributions					
Employer	\$ 7,112,460	\$ 2,197,432	\$ (4,915,028)	30.9%	\$ 2,086,154
Employees	1,972,390	505,712	(1,466,678)	25.6%	465,589
Retirees	76,250	20,223	(56,027)	26.5%	20,622
Premiums Paid By Others	74,775	-	(74,775)	0.0%	977
Interest Earned	4,000	28,913	24,913	722.8%	24,878
Miscellaneous	30,000	-	(30,000)	0.0%	-
<b>TOTAL REVENUES</b>	<u>9,269,875</u>	<u>2,752,280</u>	<u>(6,517,595)</u>	<u>29.7%</u>	<u>2,598,220</u>
<b>EXPENDITURES</b>					
Other Costs	30,055	4,918	25,137	16.4%	3,747
Professional Fees	138,450	37,056	101,394	26.8%	33,547
Claims	7,000,000	1,738,864	5,261,136	24.8%	1,734,759
Premium Payments	1,376,485	357,616	1,018,869	26.0%	294,817
HRA Payments	86,850	26,238	60,612	30.2%	24,508
HSA Payments	84,240	26,796	57,444	31.8%	19,627
Wellness Clinic	606,310	228,340	377,970	37.7%	22,295
Administrative Fees	235,815	61,422	174,393	26.0%	56,772
<b>TOTAL EXPENDITURES</b>	<u>9,558,205</u>	<u>2,481,250</u>	<u>7,076,955</u>	<u>26.0%</u>	<u>2,190,072</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(288,330)	271,030	(559,360)	-94.0%	408,148
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer In	-	-	-	N/A	47
Transfer Out	(3,000,000)	(3,000,000)	-	100.0%	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(3,000,000)</u>	<u>(3,000,000)</u>	<u>-</u>	<u>100.0%</u>	<u>47</u>
<b>NET CHANGE IN FUND BALANCE</b>	(3,288,330)	(2,728,970)			408,195
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>3,950,623</u>	<u>3,950,623</u>			<u>2,185,973</u>
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ 662,293</u>	<u>\$ 1,221,653</u>			<u>\$ 2,594,168</u>

**FLOYD COUNTY, GEORGIA**  
*Capital Projects and Equipment Expenditures*  
For the Month Ended March 31, 2024

Percentage of Year  
25%

	<b>Budget</b>	<b>2024 YTD</b>
<b>Appropriation of Jail Surcharge Funds</b>	\$ 23,295	\$ 41,746
<b>Appropriation of Fund Balance</b>	1,110,420	219,022
<b>Revenues:</b>		
Interest Earned	70,000	34,748
Transfer from General Fund	2,568,850	448,485
Transfer from Debt Service	91,860	-
Transfer from 2017 SPLOST - Airport Infrastructure	26,750	-
Transfer from Airport	338,070	52,042
Transfer from Solid Waste	22,000	3,009
Transfer from Recycling	40,000	-
<b>Total Revenues and Appropriations of Fund Balances</b>	<b>\$ 4,291,245</b>	<b>\$ 799,052</b>
<b>Expenditures:</b>		
<b>Sheriff/Jail</b>		
Locking controls	\$ 88,605	\$ -
Walk in Freezer	<b>JS</b> 18,885	18,885
Replacement of Sewage Grinder Unit	<b>JS</b> 23,875	22,861
	131,365	41,746
<b>County Police</b>		
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
State Revenue LEA Technology Grant	(30,000)	-
LEA Technology Grant	30,310	-
	310	-
State Revenue Project Safe Neighborhoods	(15,000)	-
Project Safe Neighborhoods	15,000	-
	-	-
<b>Prison</b>		
Replacement of the onsite repeater for all handheld radio communications	<b>JS</b> 13,500	-
Outside weapons locker	<b>JS</b> 9,795	-
HVAC unit	12,005	12,034
	35,300	12,034

**FLOYD COUNTY, GEORGIA**  
*Capital Projects and Equipment Expenditures*  
*For the Month Ended March 31, 2024*

Percentage of Year  
25%

	<u>Budget</u>	<u>2024 YTD</u>
<b>Clerk of Superior Court</b>		
Deed Room Shelving	\$ 17,715	\$ 17,712
	<u>17,715</u>	<u>17,712</u>
<b>Facilities Management</b>		
E911 generator	<b>FB</b> 40,000.00	-
Admin building attic insulation	<b>FB</b> 35,000	-
Paint Clerk of Superior Court Office	6,920	6,920
Pressure wash building exterior	<b>FB</b> 16,500	-
Install new utility pole for new chiller at Admin. Building	-	40,270
Paint inside GNTC avionics building	<b>FB</b> 30,000	-
	<u>128,420</u>	<u>47,190</u>
Space Needs Project		
Glenwood	1,431,965	52,600
Law Enforcement Center	49,380	-
	<u>1,481,345</u>	<u>52,600</u>
<b>Public Roads</b>		
Paving		
2024 LMIG Revenue	(1,325,015)	(1,325,012)
2024 LMIG Paving	1,325,015	-
2023 LMIG Paving	<b>FB</b> 544,865	-
2022 LMIG Paving	<b>FB</b> 71,880	-
Excess LMIG Road Improvements	<b>FB</b> 152,840	107
	<u>769,585</u>	<u>(1,324,905)</u>
Prep and paving	85,000	46,843
Drainage	12,000	-
<b>County Clerk</b>		
New Website (Year 3 of 4 Year Contract)	<u>10,000</u>	<u>10,000</u>
	10,000	10,000
<b>Information Technology</b>		
Computer Lease	<u>160,000</u>	-
	160,000	-
<b>Communication</b>		
Microwave Tx/RX replacement, 2 towers/4 paths, 2022 carryover	<b>FB</b> 219,335	218,915
	<u>219,335</u>	<u>218,915</u>
<b>Solid Waste</b>		
Remote site Building Upgrades	<b>SW</b> 12,000	3,009
Resurfacing at Remote Sites	<b>SW</b> 10,000	-
	<u>22,000</u>	<u>3,009</u>
<b>Redmond Trail</b>		
Project Costs	<u>-</u>	<u>7,637</u>
	-	7,637

**FLOYD COUNTY, GEORGIA**  
*Capital Projects and Equipment Expenditures*  
*For the Month Ended March 31, 2024*

Percentage of Year  
25%

	<b>Budget</b>	<b>2024 YTD</b>
<b>Airport</b>		
Mitigate On-Airport Obstructions - Rwy 7 & 25 Approaches		
State Revenue	\$ (333,750)	\$ -
Design	65,000	7,098
Construction	445,000	-
	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	405,000	-
	26,750	-
Acquire Easements & Mitigate Obstructions (EA & Design) - Rwy 7 Approach (C AP	138,000	-
Runway 1/19 Lighting Rehabilitation		
Federal Revenue	(679,500)	-
State - Construction Revenue	(37,750)	-
Design	85,000	9,309
Construction	755,000	9,982
	122,750	19,291
Mitigate Obstructions (EA & Design) - Rwy 1 Approach (Group 1)		
Design Revenue (90%)	(151,200)	-
Design	168,000	-
	16,800	-
Taxiway B rehabilitation & overlay (East of 1/10)		
Design	AP 85,000	22,389
	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	3,625,000	-
	199,850	-
Expand West T-Hangar Area Sitework		
State Revenue	(333,750)	-
Design	AP 115,070	29,654
Construction	445,000	-
	226,320	29,654
Rwy 7 & 25 Lighting		
State - Construction Revenue (75/25)	(633,750)	-
Construction	845,000	-
	211,250	-

**FLOYD COUNTY, GEORGIA**  
*Capital Projects and Equipment Expenditures*  
*For the Month Ended March 31, 2024*

Percentage of Year  
25%

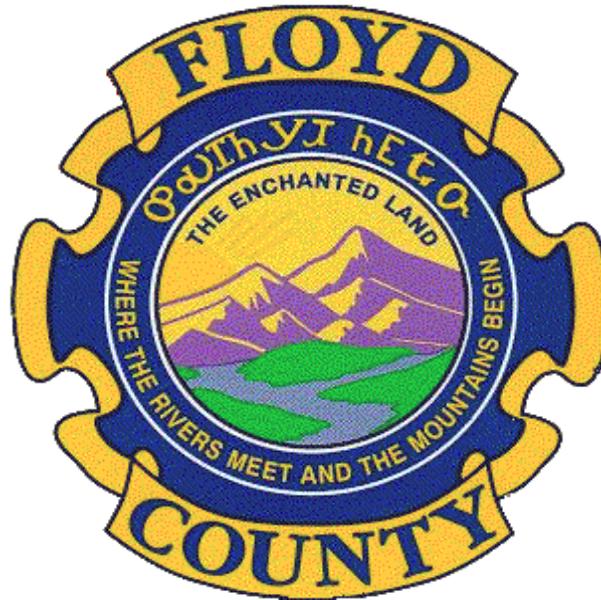
	<b>Budget</b>	<b>2024 YTD</b>
<b>Airport (cont'd)</b>		
Overlay Runway 1/19		
Federal Revenue (Construction)	\$ (3,627,000)	\$ -
Federal Revenue (Design)	(45,000)	-
State Revenue	(201,500)	-
Construction	4,030,000	-
	156,500	-
Airport Fuel Tank Catwalk	75,000	-
Airport Fuel Storage Facility Improvements (Design)	45,000	-
<b>Recycling Center</b>		
State Revenue	(60,000)	-
Industrial Shredder/Grinder	<b>RC</b> 100,000	-
	40,000	-
<b>Current Year Lease Purchase Payments</b>	<b>DS</b> 91,860	-
<b>Total Net (Revenues) Expenditures</b>	<b>\$ 4,683,705</b>	<b>\$ (640,690)</b>

**FLOYD COUNTY, GEORGIA**  
*Water Capital Projects and Equipment Expenses*  
*For the Month Ended March 31, 2024*

Percentage of Year  
25%

	<b>Budget</b>	<b>2024 YTD</b>
<b>Revenues:</b>		
R & E Funds	\$ 2,765,000	\$ 43,638
Operating Funds	153,000	86,328
<b>Total Revenues</b>	<b>\$ 2,918,000</b>	<b>\$ 129,966</b>
<b>Expenses:</b>		
Water Tank Maintenance	\$ 350,000	\$ -
Water Main Replacement	250,000	342
Water Pumps and Pump Houses	200,000	3,313
Large Meter Testing	50,000	-
Water Improvements-Highway 53 Water Line Upgrade	500,000	14,863
Biddy Well - Test Well	-	14,619
Hwy 100 Waterline Extension	300,000	10,501
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	43,638
<b>2023 Equipment</b>		
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	29,715
Pickup Truck (#357WD)	65,000	56,613
	153,000	86,328
<b>Total Expenses</b>	<b>\$ 2,918,000</b>	<b>\$ 129,966</b>

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***Other Information  
For the Month Ending  
March 31, 2024***

***Prepared by:  
Finance Department***

**FLOYD COUNTY, GEORGIA  
SALES TAX COLLECTIONS**

Percentage of Year  
25%

Cash Basis

LOCAL OPTION SALES TAX												S 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	907,522.71	90,570.70	9.98%	
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	-	-	-	-	-	-	-	-	-	-	-	N/A	
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				
<b>Totals</b>	<b>7,250,394.53</b>	<b>7,634,180.66</b>	<b>7,733,619.19</b>	<b>8,039,615.79</b>	<b>8,758,282.43</b>	<b>9,695,975.77</b>	<b>10,503,044.98</b>	<b>11,559,139.49</b>	<b>11,223,631.53</b>	<b>2,828,010.30</b>	<b>83,986.94</b>		
<b>Original Budget</b>	<b>7,700,000</b>	<b>8,000,000</b>	<b>7,700,000</b>	<b>7,800,000</b>	<b>7,892,500</b>	<b>8,925,000</b>	<b>8,743,870</b>	<b>10,400,000</b>	<b>11,642,950</b>	<b>11,642,950</b>			
<b>Revised Budget</b>	<b>6,850,000</b>	<b>7,760,000</b>	<b>7,700,000</b>	<b>7,800,000</b>	<b>8,600,000</b>	<b>8,640,000</b>	<b>8,743,870</b>	<b>10,400,000</b>	<b>11,642,950</b>	<b>11,642,950</b>			
<b>Am't &gt; Revised</b>	<b>400,394.53</b>	<b>(125,819.34)</b>	<b>33,619.19</b>	<b>239,615.79</b>	<b>158,282.43</b>	<b>1,055,975.77</b>	<b>1,759,174.98</b>	<b>1,159,139.49</b>	<b>(419,318.47)</b>	<b>(8,814,939.70)</b>			
<b>Annual Comparisons</b>									<b>2,744,023.36</b>	<b>2,828,010.30</b>	<b>83,986.94</b>	<b>3.06%</b>	

SPECIAL PURPOSE LOCAL OPTION SALES TAX												S 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	1,713,055.32	169,720.16	11.00%	
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	-	-	-	-	-	-	-	-	-	-	-	N/A	
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				
<b>Totals</b>	<b>12,857,342.77</b>	<b>13,514,990.89</b>	<b>13,703,884.18</b>	<b>14,229,556.96</b>	<b>15,490,294.76</b>	<b>17,161,758.27</b>	<b>18,580,825.27</b>	<b>20,416,610.35</b>	<b>21,060,343.74</b>	<b>5,336,235.12</b>	<b>249,710.81</b>		
<b>Annual Comparisons</b>									<b>5,086,524.31</b>	<b>5,336,235.12</b>	<b>249,710.81</b>	<b>4.91%</b>	

**FLOYD COUNTY, GEORGIA**  
*Water Fund Bonds Debt Service Coverage Ratio*  
*For the Month Ended March 31, 2024*  
*(with comparative calculation for 2023)*

Percentage of Year  
25%

	<b>ACTUALS</b>	
	<b>2024</b>	<b>2023</b>
<b>Operating Revenues:</b>		
Developers Contributions	\$ -	\$ -
Misc-Other	6,120	3,599
Water Charges	1,860,908	1,764,456
Water Meter Charges	51,700	58,850
Penalties & Cut Offs	32,708	47,838
Fire Service Charges	31,250	31,250
Surcharge Revenue	-	134
Convenience Fee	-	-
Less: Fire Service Charges	(31,250)	(31,250)
Charges for Services	1,951,436	1,874,878
Miscellaneous	-	10,003
Rental Fees	2,099	3,148
<b>Total Operating Revenues</b>	<b>1,953,535</b>	<b>1,888,029</b>
<b>Operating Expenses:</b>		
Administration	359,000	322,041
Less: Depreciation	(6,302)	(6,302)
Net Administration	352,698	315,739
Distribution	1,436,917	1,212,291
Less: Depreciation	(413,208)	(402,627)
Net Distribution	1,023,708	809,664
Treatment Plant	193,554	201,187
Less: Depreciation	(16,076)	(16,076)
Net Treatment Plant	177,478	185,110
<b>Total Operating Expenses</b>	<b>\$ 1,553,886</b>	<b>\$ 1,310,515</b>
Net Available for Debt Service	\$ 399,649	\$ 577,514
Bonds Debt Service (83.3% of Annual Debt Payment)	77,125	77,375
<b>Bonds Debt Service Coverage Ratio (1.10 Requirement)</b>	<b>5.18</b>	<b>7.46</b>
Total Debt Service (83.3% of Annual Debt Payment)	141,420	141,670
<b>Total Debt Service Coverage Ratio</b>	<b>2.83</b>	<b>4.08</b>

**FLOYD COUNTY, GEORGIA**

*Non-Capital Equipment  
For the Month Ended March 31, 2024*

Percentage of Year  
25%

	<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	53,820	15,300
	<u>144,840</u>	<u>62,395</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	5,000
AlcoSensor	6,250	4,546
	<u>12,450</u>	<u>10,746</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
Card reader for Clerks Office	3,025	-
LEC Front Door Cameras	1,950	1,946
Commission Podium	2,000	-
	<u>15,295</u>	<u>7,956</u>

**FLOYD COUNTY, GEORGIA**

*Non-Capital Equipment  
For the Month Ended March 31, 2024*

Percentage of Year  
25%

	<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	701
Weather Proof Air Hose Reels	1,400	-
Walk behind lawn mower (48")	6,750	6,600
Pole Saws	1,500	1,217
MS 362 Chainsaw	950	553
Spray head for Herbicide Truck	1,000	-
Backpack Blower	600	513
	<u>28,750</u>	<u>12,843</u>
Prison		
Filing Cabinet	5,000	4,630
Taser Equipment	20,000	19,980
Body Cameras	3,000	2,996
Fiber	5,095	-
Handheld Radios	7,500	7,052
	<u>40,595</u>	<u>34,658</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>

**FLOYD COUNTY, GEORGIA**

*Non-Capital Equipment  
For the Month Ended March 31, 2024*

Percentage of Year  
25%

	<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	4,440	4,437
	4,440	4,437
Finance Electric Coil Binding Machine	500	-
	500	-
Information Technology Emergency equipment purchases	8,000	792
	8,000	792
E-911 Security Cameras for Front Door	1,950	1,946
	1,950	1,946
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	9,950
2 - Surface Laptops	2,000	2,000
Window Blinds	2,600	-
Drive - Thru Counter Top	2,500	-
2 - Receipt Printer	1,600	-
	27,800	11,950

**FLOYD COUNTY, GEORGIA**

*Non-Capital Equipment  
For the Month Ended March 31, 2024*

Percentage of Year  
25%

	<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	5,791
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>26,641</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	1,125
	<u>45,770</u>	<u>1,125</u>
Airport		
Ice Machine	2,000	1,352
	<u>2,000</u>	<u>1,352</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	3,954
	<u>4,020</u>	<u>3,954</u>

**FLOYD COUNTY, GEORGIA**

*Non-Capital Equipment  
For the Month Ended March 31, 2024*

Percentage of Year  
25%

	<u>Budget</u>	<u>YTD</u>
Recreation		
Administration		
John Deere Movers	\$ 1,655	\$ -
	<u>1,655</u>	<u>-</u>
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	-
	<u>12,780</u>	<u>8,409</u>
Coosa River Trading Post		
Equipment	600	-
	<u>600</u>	<u>-</u>
Youth Baseball		
Wind Screens	8,000	-
8 - Pitching machines	11,300	10,495
	<u>19,300</u>	<u>10,495</u>
Park & Recreation Services		
Welder	2,400	2,344
Ladders	950	947
Refrigerant Recovery Machine and Tank	1,300	-
Tires	2,345	2,323
2-Pressure washer	3,200	3,014
2-Spray in bed liner	1,400	-
Garbage cans	27,000	-
	<u>38,595</u>	<u>8,628</u>
Rec-Shop		
5 - Backpack Blower	2,500	-
Trimmers	1,500	-
MS362 Chainsaw	800	-
Hedge Trimmer and Edger	900	-
	<u>5,700</u>	<u>-</u>
Total:	<u>\$ 1,038,080</u>	<u>\$ 453,799</u>