



Floyd County, Georgia

***Financial Statements
For the Month Ended
August 31, 2023***



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***Prepared by:
Finance Department***

FLOYD COUNTY, GEORGIA
Financial Statements
For the Month Ended August 31, 2023

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Floyd County, Georgia For the Month Ended August 31, 2023

General Fund Revenues Budget vs Actual	
	\$ 66,806,685 Budget
	<u>\$ 21,264,166</u> Actual 32%
	\$ (45,542,519)

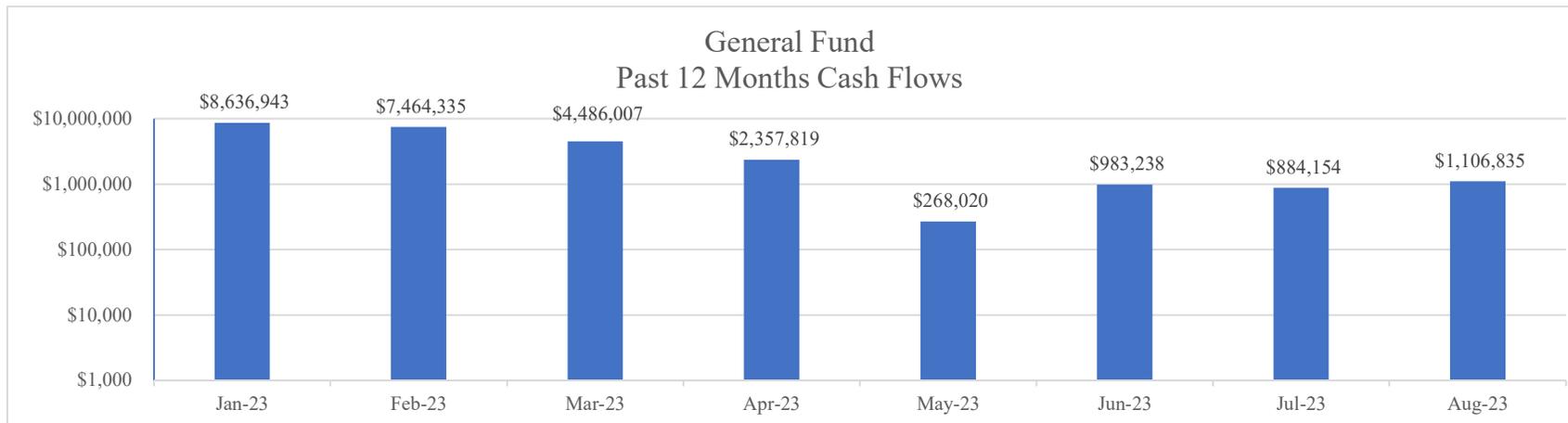
General Fund Expenditures Budget vs Actual	
	\$ 71,609,315 Budget
	<u>\$ 42,447,857</u> Actual 59%
	\$ 29,161,458

Net Change in General Fund Balance Budget vs Actual	
	\$ (4,802,630) Budget
	<u>\$ (21,183,690)</u> Actual
	\$ (16,381,060) 441%

Cash & Investments vs Fund Balance = Liquidity & Availability of Fund Balance	
	\$ 1,106,835 Cash
	<u>\$ 5,122,501</u> Fund Balance
	22%

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	
	\$ 550,000 Budget
	<u>\$ 475,182</u> Actual 86%
	\$ (74,818)



Floyd County, Georgia For the Month Ended August 31, 2023



2017 SPLOST Fund Sales Taxes Budget vs Actual	
	\$ 22,243,390 Budget
	\$ 14,093,659 Actual 63%
	\$ (8,149,731)
2013 SPLOST Fund Sales Taxes Budget vs Actual	
	\$ - Budget
	\$ - Actual
	\$ -

2017 SPLOST Fund Expenditures Budget vs Actual	
	\$ 22,854,010 Budget
	\$ 7,338,003 Actual 32%
	\$ 15,516,007
2013 SPLOST Fund Expenditures Budget vs Actual	
	\$ 5,313,715 Budget
	\$ 96,723 Actual 2%
	\$ 5,216,992



Water / Sewer Revenues & Expenses All Revenues and All Expenses	
	\$ 5,595,898 Revenues
	\$ 6,236,449 Expenses
	\$ (640,551)

Water / Sewer Operating Cash Flows Beg. Of Year vs Current Balance	
	\$ 11,929,038 Beginning
	\$ 4,783,864 Current
	\$ (7,145,174)



Airport Revenues & Expenses All Revenues and All Expenses	
	\$ 830,406 Revenues
	\$ 1,328,246 Expenses
	\$ (497,840)

Airport Operating Cash Flows Beg. Of Year vs Current Balance	
	\$ 429,038 Beginning
	\$ 329,602 Current
	\$ (99,435)



Recycling Revenues & Expenses All Revenues and All Expenses	
	\$ 318,596 Revenues
	\$ 489,936 Expenses
	\$ (171,340)

Recycling Operating Cash Flows Beg. Of Year vs Current Balance	
	\$ 3,589 Beginning
	\$ 1,906 Current
	\$ (1,683)

Floyd County Review of August 2023

General Fund

- Revenues
 - Taxes are \$123,900 less than last year.
 - Prior Years' Tax is \$185,300 more than last year.
 - Intangible Taxes decreased 40% 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 less than 3 years are not subject to Intangible Tax.
 - The Real Estate Transfer Tax has decreased from last year by 19.7% or \$29,350. This indicates a slowing housing market.
 - Penalties & Interest revenue is \$22,250 more than 2022. Penalties of 5% are assessed after 120 days with an additional 5% assessed after each successive 120 days to a maximum of 20% of the principal amount due.
 - There is a decrease in Sales Tax collections from 2022 of \$135,500 or 1.8%.
 - With the renegotiation of LOST, the County now receives 53% of distributions rather than 56.5%. Had our percentage remained the same, we would have collected an additional \$497,255.
 - The decrease is offset by a \$144,320 increase in our August distribution due to a coding error discovered by the Department of Revenue affecting September 2022 through August 2023. This is a one-time adjustment to correct the error. Without this adjustment our Sales Tax would have decreased \$279,850 or 3.7%. The difference due to the renegotiation would have been \$487,725.
 - Motor Vehicle Taxes are \$28,350 less than 2022, which is a 12% decrease. This is expected as the number of vehicles on the ad valorem digest decreases.
 - Mobile Home Taxes are \$2,650 less than last year, a 3.4% decrease.
 - Motor Vehicle TAVT is \$147,850 more than last year, increasing by 6.2%. This varies with the sale 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 13.2% from 2022. One possible explanation is that more and more people are cancelling their cable services and are opting for internet streaming. Comcast is down 13% and Direct TV is down 15%.
 - When comparing Sales Tax, Motor Vehicle Taxes, and TAVT as a whole for each year, we are \$16,000 behind 2022. This is a 0.2% decrease.
 - Licenses & Permits is \$2,000 less than last year.
 - Licenses & Permits for alcohol is \$2,400 less than last year.
 - Renewal notices will go out in September.
 - Intergovernmental Revenue is \$347,850 less than last year.
 - State-Offender Rehab revenue is \$37,950 lower than 2022. The average number of inmates has decreased 1.6%.
 - American Rescue Plan Act (ARPA) funding of \$363,850 was received in 2022 for public safety and law enforcement.

Floyd County Review of August 2023

General Fund (cont'd)

- Revenues (cont'd)
 - Charges for Services is \$328,200 less than 2022.
 - Sheriff Fees & Services is \$96,700 less than in 2022.
 - The last payment received from the Sheriff was in April. They have been contacted to remedy this.
 - Sheriff Boarding Inmates is \$25,950 more than 2022.
 - Chattooga County Boarding Inmate revenue is down \$9,050 from 2022.
 - Funds received from the Social Security Administration have increased 17.2% from 2022.
 - Revenues from US Marshals is down 82.1% from 2022. July 2023 is the first payment received from US Marshals in 2023. Federal court cases are being held in Atlanta rather than Rome this year. For that reason, inmates are being held at facilities more closely located.
 - We began boarding inmates for Dade County in December of last year. For 2023, we have collected \$5,300.
 - Payments from ICE have increased by \$2,650 since August 2022.
 - Inmate Contracts in total have decreased \$161,250.
 - The rate for inmate detail contracts increased starting in 2022 to cover the cost of the service.
 - The contract with Northwest Georgia Housing Authority ended during 2022.
 - The contract with Dalton/Whitfield County ended at the end of October last year.
 - The contract with Bartow County reduced by half at the end of October 2022.
 - Tax Commissioner-TAVT Administrative Fee is 3.2% more than the amount for 2022.
 - The average monthly amount collected in 2022 was \$14,150 and in 2023 was \$14,600.
 - Tax Commissioner-Commissions have dropped \$66,800 or 30.7%.
 - For motor vehicles, a TAVT administrative fee is received rather than a commission.
 - Clerk of Court Charges for Services decreased by \$22,550 when compared to 2022. This is a 5.5% decrease.
 - Recording Fees have decreased 13.9% since 2022, a \$40,550 decrease. This is revenue from recording deeds and liens.
 - Advance Deposits are up \$4,050 from last year. Advance deposits are the County's portion of the filing fee for a new case.
 - Other Fees have increased \$1,800 from 2022. Examples of this revenue include UCC filings and bond forfeitures. The portion relating to bond forfeitures has increased \$3,450.
 - All other charges increased a total of \$10,250 compared to 2022.

Floyd County Review of August 2023

General Fund (cont'd)

- Revenues (cont'd)
 - Probate Court Charges for Services decreased \$3,900 from 2022, falling 4%.
 - Estate revenues increased 2.5% or \$1,800. 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.
 - Miscellaneous revenues show a decrease of 26.9%. 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 increased \$2,700 or 4.6% from 2022.
 - There has been an increase of 1.1% in the number of cases since last year. For the cases that generate fees, there has been a 2.1% jump.
 - Clerk of Court-Jail Surcharge is down 11.1% as compared to last year.
 - There is a 5% decrease in Clerk of Court Criminal Division Fines.
 - City of Rome-Jail Surcharge fell 4.7% from 2022, a \$2,000 decrease.
 - Fines & Forfeitures are down \$48,050.
 - Clerk of Court – Criminal Division Fines are down \$16,250, a 5% drop as compared to 2022.
 - Juvenile Court Supplemental Services fines have decreased 10.8% since this time last year, but only by a total of \$800.
 - Probate Court Fines are down \$17,100 or 5%.
 - Parking Fines have increased 26.1%.
 - Drug Abuse & Treatment Fines as a whole has decreased 11.4% or \$6,300 since 2022.
 - Miscellaneous Revenue is down 4.3%.
 - Miscellaneous Other is increased \$77,850.
 - In February, Canon gave us the money to buy out our existing Ricoh contract.
 - In May, a claims adjustment was received from ACCG.
 - Telephone Commissions are down 16.8%. The commission received from Inmate Solutions is 18.6% less than last year. We receive a prepaid commission of \$885,000 annually. We fell short of that amount last year by \$82,650. This amount was deducted from the prepaid amount for 2023.
- Expenditures
 - Human Resources is 0.6% higher than the YTD budget.
 - Salaries and Wages are 3.4% over the YTD budget.
 - Tuition Reimbursement is at 99.3% of the annual budget.
 - Workers' Compensation is in excess of the annual budget, but only by \$0.20.
 - Voluntary Insurance is 1.6% greater than the YTD budget.

Floyd County Review of August 2023

General Fund (cont'd)

- Expenditures (cont'd)
 - Dues & Subscriptions is at 82% of the annual budget.
 - DocuSign was paid in February.
 - More money than was available was transferred out to cover other budget overages in July.
 - Equipment Lease is \$610 higher than the annual budget.
 - The contract with Ricoh was bought out in order change to Canon. This is being corrected with a budget revision in September.
 - Data Processing is at 90.5% of the annual budget.
 - The maintenance contract for Kronos was paid.
 - Postage is at 88.4% of the annual budget.
- Board of Registrars is at 67.7% of the annual budget.
 - Travel & Training is at 90.8% of the annual budget.
 - The GA Association of Voter Registration and Election Officials 2023 conference was held in February.
 - Equipment Lease is 17.1% in excess of the annual budget.
 - The contract with Ricoh was bought out in order to change to Canon. This is being corrected with a budget revision in September.
 - Utilities were not budgeted for 2023.
 - We currently pay a portion of the Georgia Power bill incurred at the Health Department.
 - All Other is in excess of the annual budget.
 - A legal settlement was paid.
- Inmate Medical is 3.9% over the YTD budget.
 - The contracted services paid to Genesys is 8.6% more than last year.
 - The contract price for Genesys is 5.4% higher than last year.
 - We began paying extra for specialty medications in May of last year.
 - All other vendors are 3.7% above 2022. We did pay an influx of invoices from prior years that we never received.
- Coroner is 4.5% in excess of the YTD budget.
 - Salaries & Wages is 5.9% greater than the YTD budget.
 - Supplies is at 87.8% of the annual budget. Part of the budget for Supplies was moved to cover training for a new deputy.
 - Uniforms is at 99.2% of the annual budget. There shouldn't be any more charges this year.
 - Gas & Oil is 3.3% above the YTD budget.
 - Travel & Training is at 99.3% of the annual budget. Training for a new deputy was required. This line item will be monitored, and a budget transfer requested if necessary.
 - Equipment Lease is \$3,584 more than the annual budget.
 - The contract with Ricoh was bought out in order to change to Canon. This will be corrected with a budget revision in September.
- **Total Budgeted Expenditures are 6.6% below the YTD budget.**

Floyd County Review of August 2023

General Fund (cont'd)

- Fund Balance
 - For 2023, the General Fund has decreased fund balance by \$21,183,690 compared to a decrease of \$18,832,616 for 2022, a variance of \$2,351,074.

Fire Fund

- Revenues
 - Taxes are \$68,750 more than this time last year.
 - Property Tax-Prior Years is \$69,150 more than 2022.
 - Motor Vehicle Tax is \$1,850 less than 2022. See explanation under General Fund.
 - Mobile Home Tax is \$600 less than 2022.
 - Recording Intangible Tax is \$12,850 less than 2022.
 - Timber tax is \$1,200 less than 2022.
 - Motor Vehicle TAVT collections are \$25,900 more than last year. See explanation under General Fund.
 - Penalties & Interest is \$100 less than 2022.
 - Real Estate Tax is \$4,050 less than 2022.
 - Interest earned is \$136,700 more than 2022. We are receiving a better interest rate than last year at all our banks.
- Expenditures
 - Total expenditures increased by \$1,010,250 due to pay increases for firefighters at the City of Rome and City of Cave Spring.

E911 Fund

- Revenues
 - Total Revenues are under the YTD budget by 1.9% and are \$71,300 less than last year.
 - Miscellaneous Revenue is \$2,900 less than last year. This is due to less false alarm calls that need to be invoiced after their third call.
 - Charges for Services are \$45,850 less than last year.
 - Prepaid fees are \$44,450 less than last year.
 - Landline fees are \$50,400 less than last year.
 - Wireless fees are \$49,050 more than last year.
 - In 2022, we received an ARPA Law Enforcement and Public Safety Grant from the State of Georgia for \$24,750.
- Expenditures
 - Total Expenditures are at 58% of the annual budget but \$125,800 more than last year.
 - Salaries and Benefits are \$88,350 more than last year but 10.6% under the YTD budget.
 - Other Operating Costs are \$33,000 more than last year and 3.3% over the YTD budget.
 - Supplies is at 98.9% of the annual budget and \$1,800 more than last year. This is for supplies needed with the new upgrades at the E-911

Floyd County Review of August 2023

E911 Fund (cont'd)

- Expenditures (cont'd)
 - center. This line item will be monitored and a budget transfer requested if needed.
 - Equipment is at 98.8% of the annual budget. This is to purchase new desk chairs that were not originally budgeted in 2023, but due to a shipping delay we were not able to receive them in 2022. We were not told of the delay until after the budget had been approved for 2023.
 - Repairs and Maintenance is at 80.2% of the annual budget and \$2,350 more than 2022. Our yearly Zuercher Software maintenance fee has increased compared to 2022 by \$3,350. In addition, our yearly CAD subscription fee has increased \$425.
 - Data Processing was not budgeted for 2023. Last year the MiFi was being charged to the telephone line. A budget transfer has been requested.
 - Telephone is at 68.4% of the annual budget and is \$18,800 more than 2022. This is due to the upgrades being done at the E-911 Center where some of the telephone and data lines had to be moved in addition to new lines of service being added.

800 MHz Communication Fund

- Revenues
 - Charges for Services is down \$3,800 from 2022.
 - Tower Lease is \$700 more than 2022. Iwispr started renting space on the Shannon Tower and is making \$750 quarterly payments instead of an annual payment.
 - Interest Earned is up \$1,200 from 2022. We are receiving a better interest rate at our banks.
 - Total Revenues are \$2,500 more than 2022.
 - Total Expenditures are at 63.1% of the annual budget and \$37,850 less than 2022.
 - Total Expenditures are down due the retirement of the employee that was in Communications. However, we have seen an increase in our monthly billing from Williams Communications in the amount of \$1,375 a month and American Tower in the amount of \$110 a month.

Emergency Management Fund

- Revenues
 - We have not received any grant revenue at this time. We expect to receive the GEMA grant in December.
- Expenditures
 - Total Expenditures are at 63.9% of the annual budget and are \$14,500 more than 2022.
 - Salaries and Benefits is \$51,250 more than 2022. The contributing factors to this are increased salary, health, and pension costs. The Assistant Emergency

Floyd County Review of August 2023

Emergency Management Fund (cont'd)

- Expenditures (cont'd)
 - Management Director was added to this fund. This is a new position created with the retirement of the Communications employee.
 - Several accounts are over budget due to the hiring of the Assistant Emergency Management Director instead of a Communications employee. This will be corrected in a board action from the September 12th board meeting.
 - Equipment Lease is 1.6% over the annual budget due to the buy out of the previous copier lease agreement. This will be adjusted by a budget revision in September.
 - Data Processing is 21% over the annual budget due to the renewal of weather tracking software. We also corrected a MiFi previously being charged to an incorrect account.

Solid Waste Fund

- Revenues
 - Taxes increased \$29,300 when compared to 2022.
 - The following increases contributed to this:
 - Property Tax-Prior Year increased \$27,500.
 - Mobile Home Taxes increased \$1,750.
 - Motor Vehicle TAVT increased \$11,100. See the explanation under the General Fund.
 - The above increases are offset by the following decreases:
 - Motor Vehicle Taxes decreased \$1,550. See the explanation under General Fund.
 - Recording Intangibles decreased \$4,600.
 - Penalties and Interest decreased \$50.
 - Clerk of Court Real Estate Tax decreased \$2,150.
 - Interest Earned is \$21,200 more than last year because of an increased interest rate.
- Expenditures
 - Total Expenditures are \$19,750 less than 2022 and 8.3% below the year to date budget.
 - Salaries and Benefits is \$24,650 more than 2022.
 - Salaries and Wages have increased \$35,350 compared to 2022.
 - This is largely due to raises in 2022 and the additional COLA paid at the beginning of 2023.
 - FICA is \$2,700 more than 2022.
 - Health Insurance expenditure is \$16,800 less than 2022.
 - Utilities expenses is \$1,600 less than 2022.
 - Telephone expense has decreased \$450.
 - Remote Site Operations expense is \$19,600 less than 2022.
 - This is largely due to a decreased hauling bill. In 2022, a total of \$259,750 had been paid at this point in the year to Republic. This year we changed vendors to Rhino and have only paid \$244,300. This is a decrease of \$15,450.

Floyd County Review of August 2023

Solid Waste Fund (cont'd)

- Expenditures (cont'd)
 - Tipping Fees are down \$24,400 when compared to 2022.
 - This is largely due to the monthly bill for Public Works decreasing \$19,900 when compared to 2022.

Stadium Maintenance Fund

- Revenues
 - Total Revenues are comprised of Miscellaneous Income, which we will receive later in the year. Miscellaneous Income is comprised of the following:
 - The Braves Contribution
 - We have not received the payment for the 2023 season. Last year we received that payment in August.
 - Stadium Naming Rights
- Expenditures
 - Repairs and Maintenance expenditure is at 28.6% of the YTD budget and is \$30,500 more than 2022.

Water Fund

- Revenues
 - Charges for Services is \$165,850 less than the prior year. Consumption reports show a 0.3% decrease in residential usage and a 2.9% decrease in commercial usage compared to last year. On March 1st, Berry College stopped buying from us after finishing the repairs to their reservoir. On June 1st, they restarted buying from us because they could not meet their own demands, since the reservoir hadn't reached its normal operating level. How long this will take is unknown.
 - Miscellaneous Revenues are \$6,850 less than last year. In 2022, we received \$20,400 for the closure of the 1985-A water and sewerage revenue bonds escrow account. Whereas in 2023, we have received \$13,530 from Georgia Power for easements.
 - **Operating Revenues are at 65.3% of the annual budget.**
- Expenses
 - Administration Dues and Subscriptions is 24.6% over the YTD budget but \$300 less than last year.
 - Administration Uniforms is 27.3% over the YTD budget and \$450 more than last year.
 - Administration Lease Purchase is 195.2% over the YTD budget and \$4,250 more than last year due to a contract buyout on the Ricoh copy machines. This will be corrected with a budget revision in September.
 - Administration Repairs & Maintenance is 25.2% over the YTD budget and \$4,450 more than last year due to storm damage to the billing office roof.
 - Administration Data Processing is 11.6% over the YTD budget and \$3,650 more than last year due to an increase in fees from Tyler Technologies.
 - Administration Postage is 18.6% over the YTD budget and \$200 more than last year. This account will be monitored and a budget transfer requested if needed.
 - **Total Administration Expenses are at 66.5% of the annual budget.**

Floyd County Review of August 2023

Water Fund (cont'd)

- Expenses (cont'd)
 - Distribution Dues and Subscriptions is 19.2% over the YTD budget and \$5,000 more than last year due to an annual subscription for the base rover purchased last year.
 - Distribution Uniforms is 26.4% over the YTD budget, and \$350 more than last year due to annual purchases.
 - Distribution Travel and Training is 24% over the YTD budget and \$750 more than last year.
 - Distribution Repairs & Maintenance – Vehicles is 8.7% over the YTD budget and \$8,700 more than last year. In May, a 2017 F250 was serviced for a check engine light for \$1,200. In July, a back hoe required hydraulic repair costing \$7,720. This account will be monitored and a budget transfer requested if necessary.
 - Distribution Small Tools is 8.6% over the YTD budget and \$850 more than 2022.
 - Distribution Data Processing is 17.8% over the YTD budget and \$600 more than last year due to quarterly GPS tracking invoices.
 - **Total Distribution Expenses are at 61.1% of the annual budget.**
 - Treatment Plant Office Supplies is 4.9% over the YTD budget and \$700 more than last year.
 - Treatment Plant Uniforms is 15.2% over the YTD budget and \$750 more than last year due to annual purchases.
 - **Total Treatment Plant Expenses are at 59.1% of the annual budget.**
 - **Total Operating Expenses are at 61.7% of the annual budget.**

Airport Fund

- Revenues
 - Charges for Services are 33.4% below the YTD budget and are \$600 less than last year.
 - Fuel Sales are \$223,250 less than last year and are 20% below the YTD budget. The cost of fuel has people spending less on unnecessary travel.
 - Avgas Revenue is \$11,200 more than 2022 with 1,814 more gallons sold compared to 2022.
 - Self-Serve Revenue is \$63,200 less than 2022 with 11,718 less gallons sold compared to 2022.
 - Jet Fuel Revenue is \$171,450 less than 2022 with 20,172 less gallons sold compared to 2022.
 - Rental Fees are \$18,800 more than 2022.
 - Land Leases are up \$4,550; T-Hangar rentals are up \$12,550; Big Hangar rentals are down \$1,450; and Tie Down Rentals are \$250 more than last year.
 - Miscellaneous Revenue is 2.3% below the YTD budget and is \$200 less than 2022.
 - Late Fees are up \$750 from 2022.
 - Miscellaneous Revenue is up \$50 from 2022.
 - Callout revenue is up \$400.
 - Ramp fees are down \$150.
 - GPU fees are down \$50.

Floyd County Review of August 2023

Airport Fund (cont'd)

- Revenues (cont'd)
 - An ARPA Grant reimbursement for \$59,000 was received in 2022 that has not been received in 2023. This reimbursement was from the state to cover expenses that were incurred during the year that were not related to any upcoming or ongoing projects to help keep local airports operating.
 - **Total Operating Revenues are at 51.5% of the annual budget.**
- Expenses
 - Dues & Subscriptions is 24.6% above of the annual budget. This is for yearly subscriptions that have been renewed. A budget transfer has been requested.
 - Garbage Service is 11.7% over the annual budget due to waste overage and non-scheduled pick-up fees in addition to regular service fees. A budget transfer has been requested.
 - Cost of Good Sold is 23.9% below the annual budget and is \$194,100 less than 2022. This is due to less fuel being purchased for resale.
 - **Total Operating Expenses are 23.4% below the year to date budget.**

Forum Fund

- The Forum continues to be closed to hosting events.
- Revenues
 - Intergovernmental Revenues are \$39,650 less than 2022. The estimated Hotel/Motel tax payments from the City of Rome stopped after the January 2023 payment as part of the intergovernmental agreement for the City to obtain the Forum in 2024.
 - Rental Fees are \$149,900 less than 2022. The grant that allowed the courts to pay a rental fee for use of the Forum has expired.
- Expenses
 - Total Operating Expenses are at 52.4% of the annual budget.

Recycling Fund

- Revenues
 - Material Sales is at 19.1% of the annual budget for 2023 with this being \$112,500 less than 2022.
 - For more information on corrugated collections and all other Recycling collections over the last 10 years, please refer to the chart in the charts section of the financials.
 - Looking at sales compared to last year, the following changes led to a decrease in sales revenue:
 - Corrugated is down \$53,200 when compared to 2022.
 - Mixed Paper is down \$24,150 when compared to 2022.
 - Plastic is down \$30,620 when compared to 2022.
- Expenses
 - Total Operating Expenses are \$19,650 more than 2022.
 - Salaries and Benefits is \$13,100 more than 2022.
 - Salaries and Wages is \$7,900 more than 2022.
 - FICA is \$750 more than 2022.
 - Health Insurance expense is up \$4,850 when compared to 2022.

Floyd County Review of August 2023

Recycling Fund (cont'd)

- Expenses (cont'd)
 - Supplies and other expenses decreased \$32,950 when compared to 2022, and we are 25.1% below the YTD budget. This decrease is largely due to the following changes:
 - Supplies have decreased \$2,650.
 - In 2023, we have purchased less baling wire than in 2022.
 - Repairs and Maintenance has decreased \$7,300.
 - This large decrease is due to several large repairs being completed in 2022.
 - Promotions and Advertising is down \$3,100.
 - Household Hazardous Waste expense is down \$13,100 due to the timing of events.
 - Utilities have decreased \$850 when compared to 2022, and are 16.2% below the YTD budget.

Animal Control Fund

- Revenues
 - Total Revenues are \$11,300 less than 2022.
 - Charges for Services is down \$1,600 compared to 2022.
 - Donations is down \$11,850 from 2022 due to decreased donations.
 - Miscellaneous Revenue is down \$200 from 2022.
- Expenditures
 - Total Expenditures are \$54,700 more than 2022 but are 4.2% below the YTD budget.
 - Salaries and Benefits is \$59,700 more than 2022 due to positions being filled, in addition to Dr. Nepp being added to the staff and vacation pay outs of previous employees.
 - Workers Compensation is 95.5% above the annual budget and \$25,350 more than last year.
 - Credit card processing fee is 212.5% over the annual budget due to the change over of our credit card machine to a Clover machine. This will allow for a more secure way to collect donations than previously. A budget transfer has been requested.
 - Uniforms is at 85.2% of the annual budget due to a yearly and new employee uniform purchase.
 - Transporting Animals is 7.2% above the annual budget. This is due to more rescue shelters acquiring more of the animals to be adopted out. We have changed how we transport the animals. Previously it could be one animal in a trip, but to cut costs they are consolidating those trips to transport more animals at a time.
 - Equipment is at 89.4% of the annual budget. This is due to the purchase of tasers/cameras for the officers. This line will be monitored, and a budget transfer requested if needed.
 - Equipment Lease is 101% above the annual budget due to the buy out of the previous copier lease agreement. This will be corrected with a budget revision in September.

Floyd County Review of August 2023

Animal Control Fund (cont'd)

- Expenditures (cont'd)
 - Repairs and Maintenance is 10.3% above the annual budget. This is due to normal maintenance to the vehicles and not a major repair. A budget transfer has been requested.
 - Legal Fees is 90.2% of the annual budget. This is for 6 different animal cruelty cases and some open records requests.

Rome-Floyd Parks and Recreation Authority

- Total Revenues are \$76,950 more than 2022.
- Total Expenditures are \$171,700 more than 2022.
- Administrative Operations has a net expense of \$726,800.
 - Salaries and Benefits is 17.4% under the YTD budget and is \$80,050 less than last year due to less employee payouts.
 - Workers Compensation is \$87,650 less than 2022.
 - Health Insurance is \$19,200 less than 2022.
 - Transaction Fees is at 68.7% of the annual budget and \$2,750 more than 2022.
 - Transaction fees is comprised of processing fees from 2 services: ActiveNet and the Clover credit card machines. We added additional Clover machines to keep up with the demand at concession stands. Also, Firefly has taken the place of Reserve America for our camping rentals that is reflected in Coosa River Trading Post expenditures.
 - Clover fees are up \$2,250 from 2022.
 - ActiveNet fees are up \$1,050 from 2022.
 - CRTF fees are \$900 more than 2022.
 - Promotions/Advertising is at 67.6% of the annual budget and is \$2,700 more than 2022. We receive \$9,000 in advertising revenue to help offset these costs.
 - **Total Expenditures are at 52% of the annual budget and are \$57,150 less than 2022.**
- Other Programs has a net revenue of \$46,150. This is \$15,450 more than 2022.
 - Special Events revenue is up \$56,450 due to Atrium being a sponsor of events this year.
 - Sponsorships is down \$12,500 from 2022. This is due to no Sponsorships being budgeted for the Concert Series.
 - Road Race revenue is up \$4,000 due to the Leprechaun-a-Thon held in March. There were 850 race participants in 2023 compared to 606 in 2022.
 - Total Expenditures are up \$33,150 compared to 2022.
 - Special Events expense is up \$24,350 from 2022. This is due to invoices paid in full for the 4th of July Fireworks and the deposit of the New Year's Eve Fireworks.
- Gymnastics has net revenues of \$86,550 for 2023.
 - Revenues are \$27,900 more compared to 2022.
 - Expenditures are \$8,200 more than 2022.
 - Salaries and Benefits are \$11,150 more than 2022.
 - Supplies is up \$450 from 2022.
 - Travel and Training is \$3,550 less than 2022 due to less people attending trainings this year.

Floyd County Review of August 2023

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

- Equipment purchases are up \$2,650 from 2022. This is due to aging equipment being replaced.
- Repairs & Maintenance is down \$1,000 from 2022. Due to new equipment being purchased, less repairs are needed.
- Concessions has a net revenue of \$22,200 more than 2022.
 - Total Revenues are \$54,450 more than 2022.
 - Alto Park has \$17,100 more revenue than 2022 due to more sales and games at this facility.
 - Gilbreath Center has \$2,450 more revenue than last year.
 - Riverview Park has \$17,650 more revenue than 2022 due to more sales and games at this facility.
 - Parky's Polar Treat has \$2,750 more revenue than last year.
 - Sponsorships is up \$16,000. This is a timing issue due to the product rebate we receive yearly from Coca-Cola for 2022 that was not received in time to enter for 2022.
 - Total Expenses are \$43,700 more than 2022.
 - Salaries & Benefits is \$21,650 more than 2022 due to more sales and games being played.
 - Concession resale is \$25,250 more than 2022 due to more sales and games being played.
- Coosa River Trading Post has a net revenue of \$39,400. This is \$35,450 less than 2022.
 - Total Revenues are \$41,500 less than 2022.
 - Camping Rentals are down \$40,950. This is due to less long-term rentals this year compared to 2022.
 - Beverages is \$300 higher than 2022.
 - Parking/Launch Fees is \$900 more than 2022.
 - Fish/Camp Supplies is \$750 less than 2022.
 - Licenses is \$900 less than 2022.
 - Total Expenditures are \$6,050 less than 2022.
 - Salaries and Benefits are \$700 less.
 - Supplies is \$1,550 less than 2022.
 - Bait is \$1,000 less than 2022.
 - Licenses is \$1,000 less than last year.
 - Fish/Camp supplies is \$2,700 less than 2022.
 - Telephone is up \$250 compared to 2022.
- Youth Baseball has a net revenue of \$14,400. This is down \$16,750 from 2022.
 - Total Revenues are \$1,250 less than 2022.
 - Prep League fees are up \$1,100. Participation has increased by 1 team in 2022 to 14 teams in 2023.

Floyd County Review of August 2023

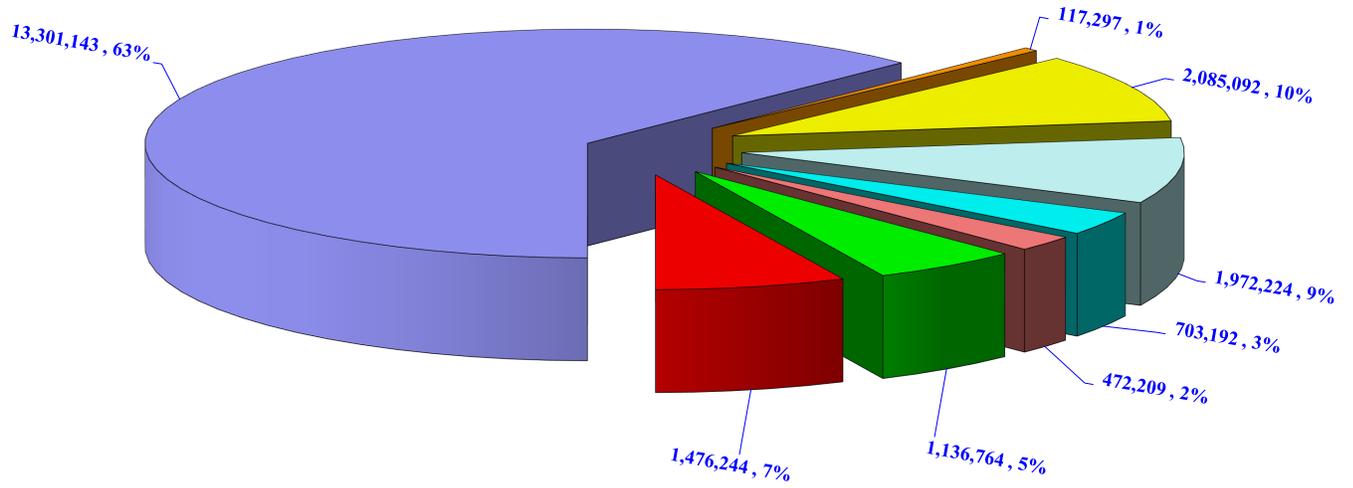
Rome-Floyd Parks and Recreation Authority (cont'd)

- Individual Fees are down by \$8,050.
 - Spring Rec. League Baseball had 553 participants in 2023 and 590 participants in 2022. A decrease of 37 when compared to 2022.
 - Spring Select League Baseball has 45 participants this year. A decrease of 107 when compared to 2022.
 - Spring Rec. League T-Ball has 150 participants. An increase of 17 participants when compared to 2022.
- Total Expenditures are up \$15,500 due to increased part-time workers and the purchase of pitching mound screens. Also, we had more teams qualify for the district and state tournaments.
- Youth Softball has a net revenue of \$750, a decrease of \$900 from 2022.
 - Total Revenues are up \$1,800 when compared to 2022. There are 102 participants for the Spring 2023 season.
 - Total Expenditures are up \$2,750 compared to 2022.
- Total Scholarship used year to date is \$3,000 for Sports and Camps. There have been a few Sport voucher redemptions made totaling \$500.
- Parks and Recreation Services has a net expenditure of \$749,800. This is \$123,850 more than 2022.
 - Total Revenues are down \$28,450 from 2022. This is due to less pavilion rentals and no longer maintaining the Town Green fountain.
 - Salaries and Benefits is \$100,850 more than 2022 due to open positions being filled.
 - Equipment is \$22,500 more than 2022 due to more equipment being purchased earlier in the year rather than the end of the year.
 - Repairs & Maintenance is \$27,800 less than last year.
- Hall of Fame has net expense of \$3,800.
 - Revenues are at 51.4% of the annual budget.
 - Expenditures are up \$1,500 from 2022. The Hall of Fame Golf Tournament is planned for October 6, 2023.

Health Insurance Fund

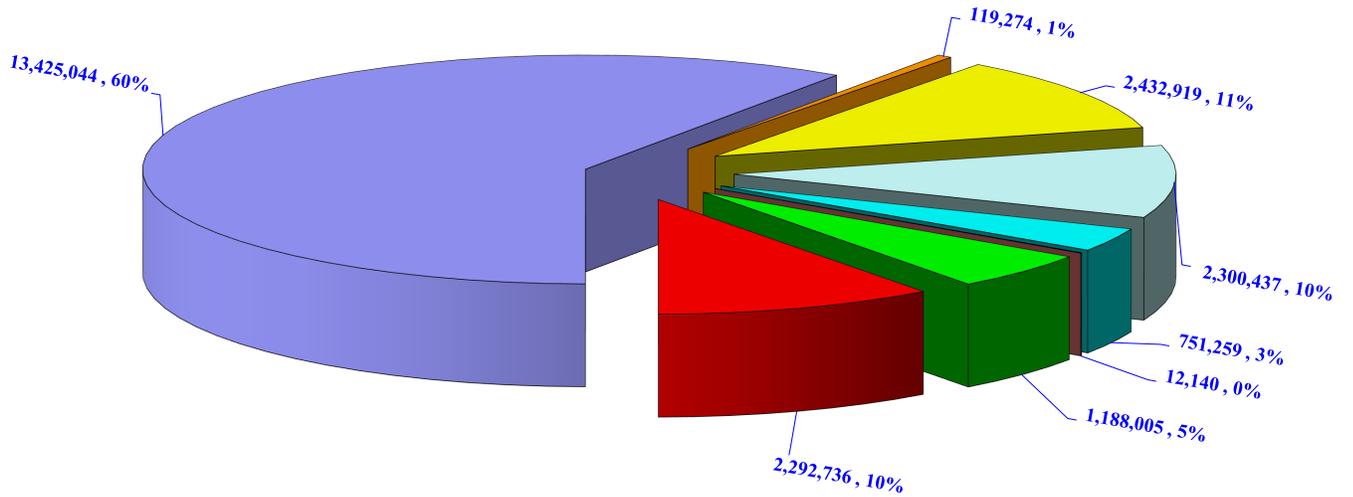
- Revenues
 - Total Revenues are at 67.6% of the annual budget but are \$344,500 less than last year.
- Expenditures
 - Claims is 63.1% of the annual budget and \$181,650 less than last year. We currently have 19 participants with claims over \$50,000, and the total amount of claims for these 19 participants is \$3,048,750. These account for 67% of total claims.
 - Wellness Clinic costs are 24.2% over the annual budget and \$182,650 more than last year.
 - Clinic Fees are 17.3% over the annual budget and \$50,250 more than last year due to the switch from Redmond Medical Center to Atrium Health.
 - Clinic Services are 243.9% over the annual budget and \$132,400 more than last year due to an increase in pharmacy use.

August 2023 Revenues and Transfers In



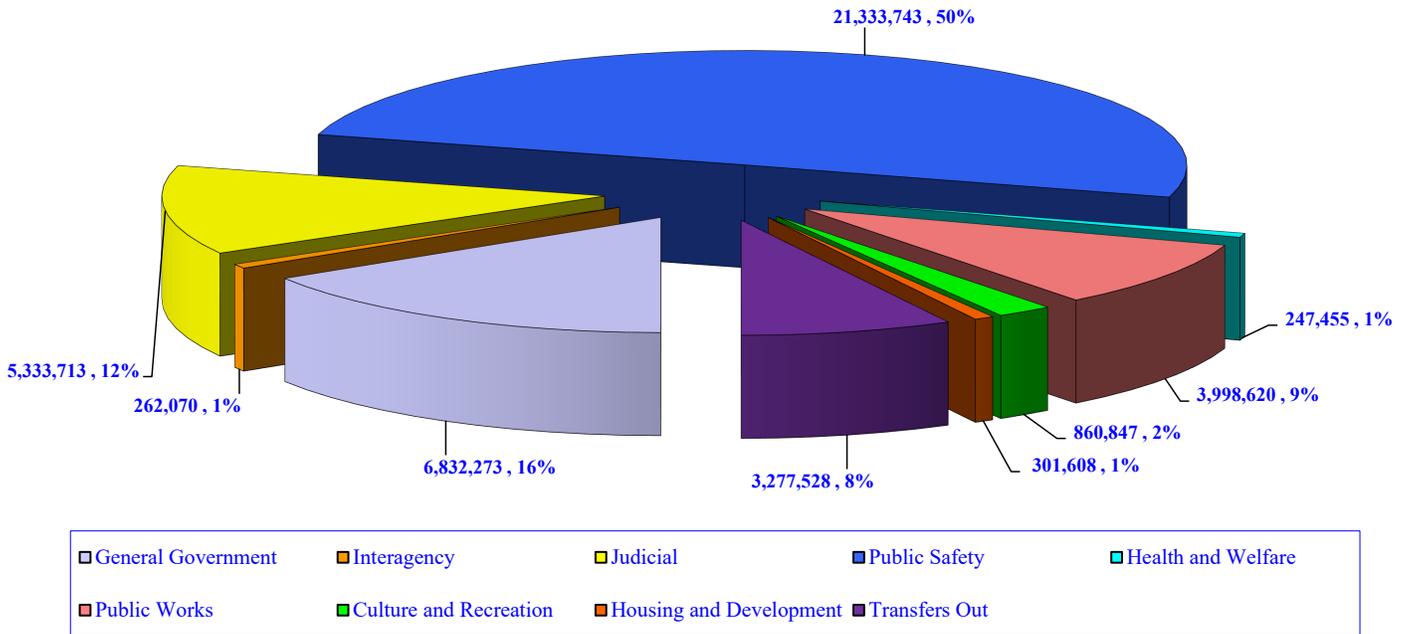
■ Taxes	■ Licenses and Permits	■ Intergovernmental	■ Charges for Services
■ Fines and Forfeitures	■ Interest Earned	■ Miscellaneous	■ Transfers In

August 2022 Revenues and Transfers In

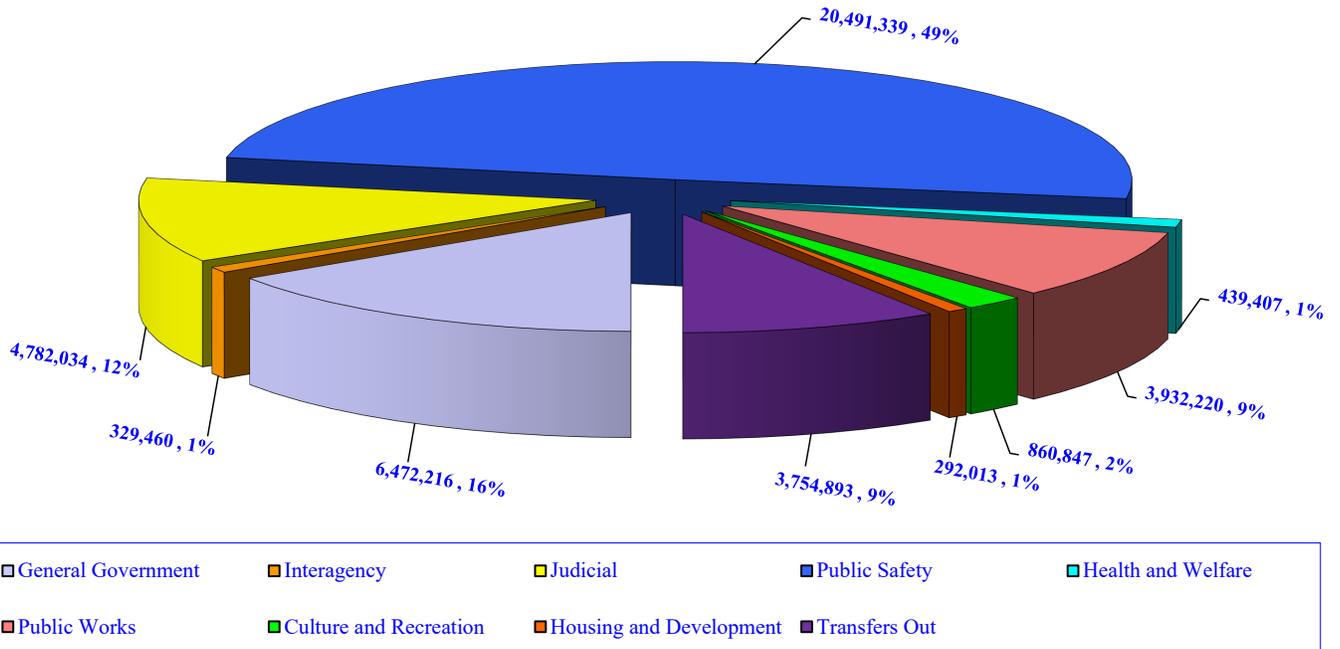


■ Taxes	■ Licenses and Permits	■ Intergovernmental	■ Charges for Services
■ Fines and Forfeitures	■ Interest Earned	■ Miscellaneous	■ Transfers In

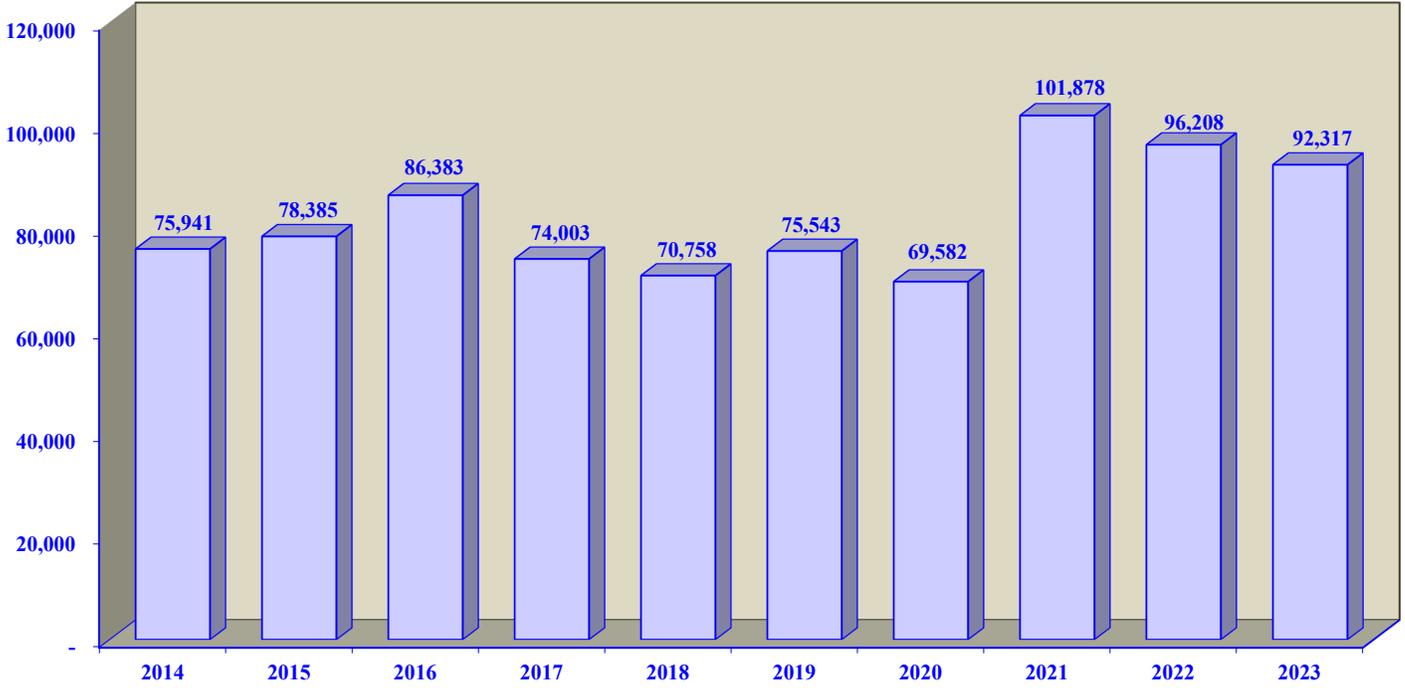
August 2023 Expenditures and Transfers Out



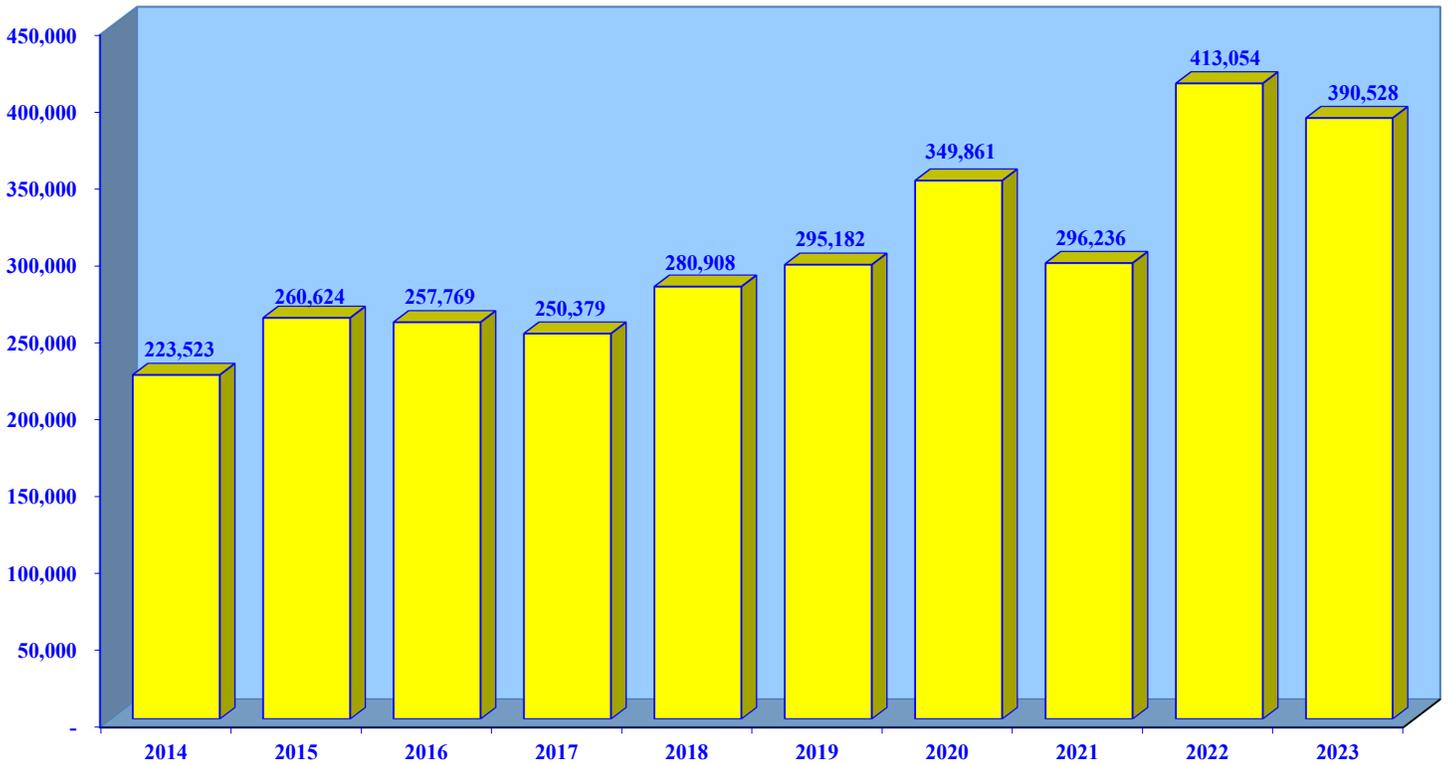
August 2022 Expenditures and Transfers Out



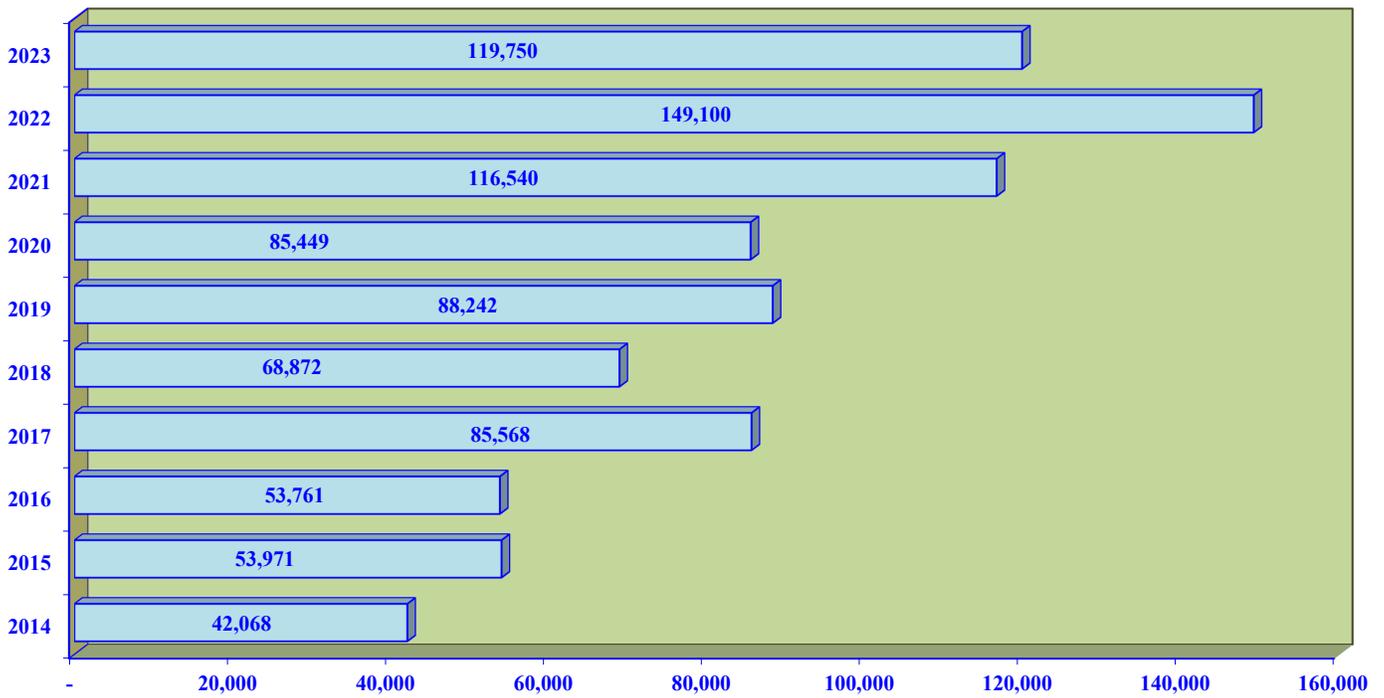
**Probate Court Charges for Services
August YTD
2014-2023**



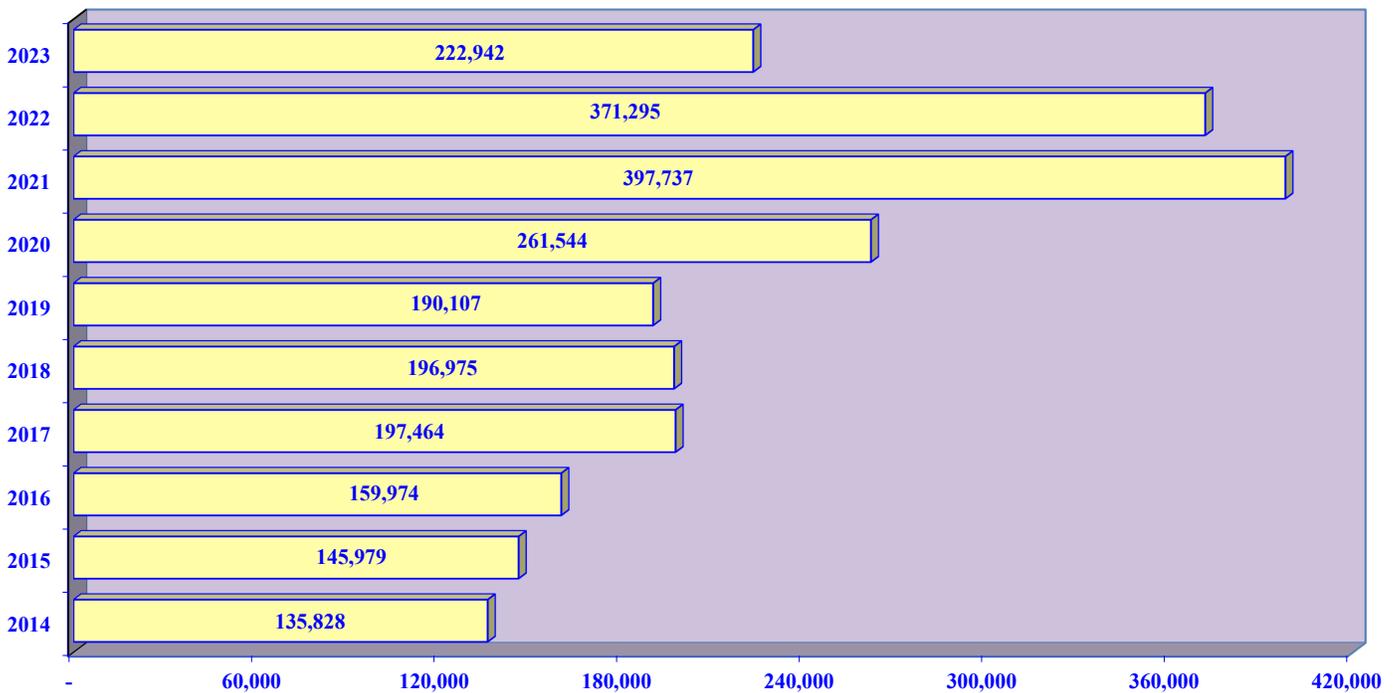
**Clerk of Court Charges for Services
August YTD
2014-2023**



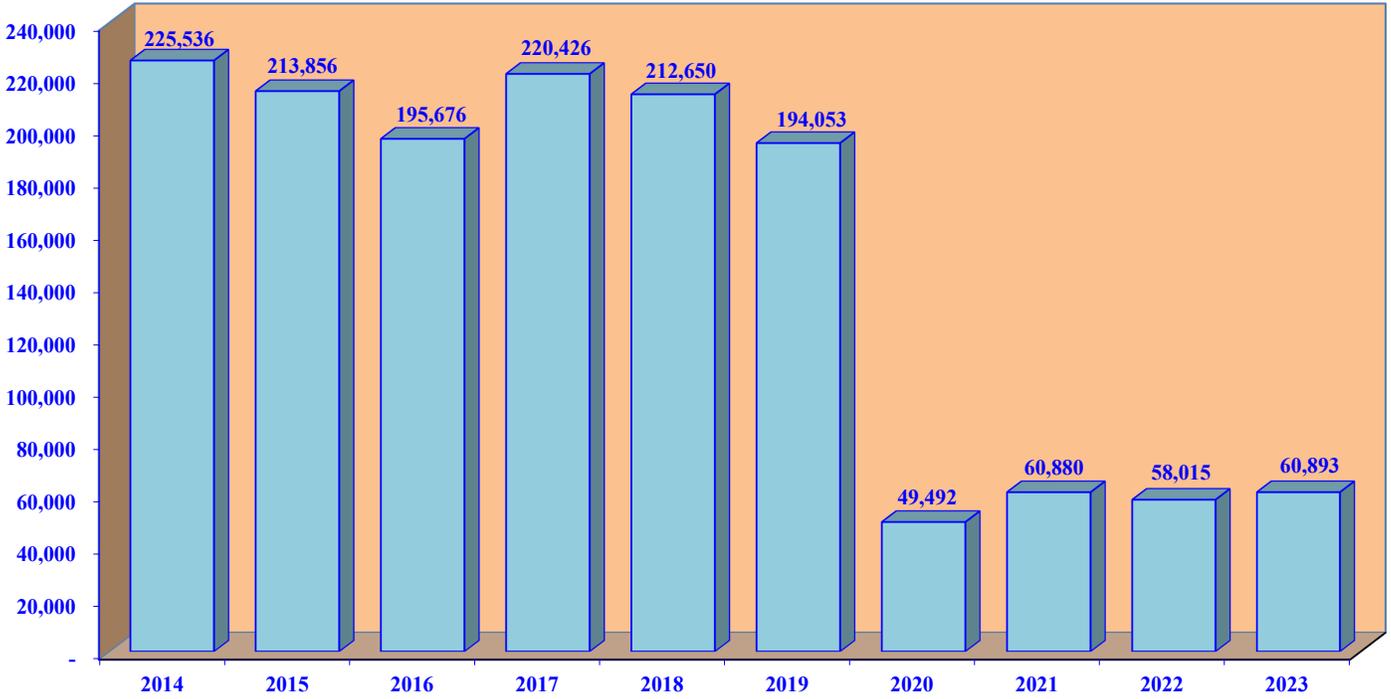
**Clerk of Court
Real Estate Tax Fees
August YTD
2014-2023**



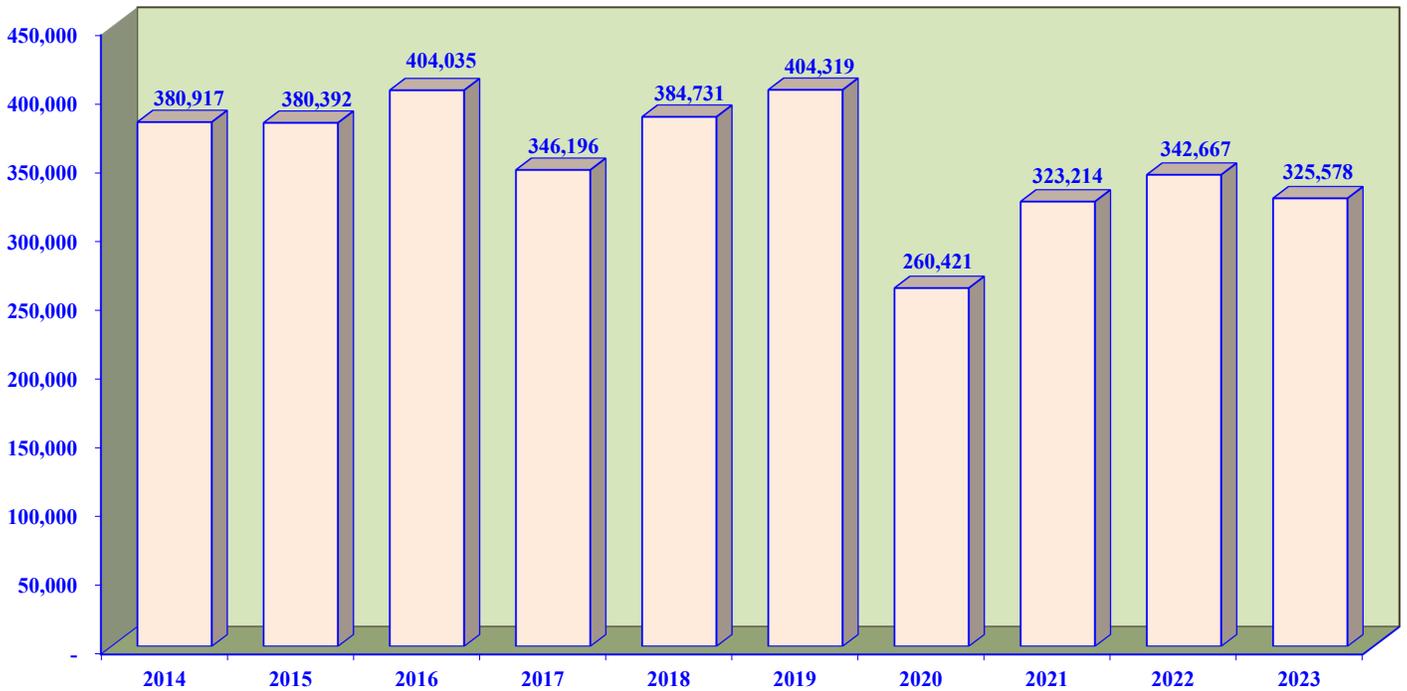
**Clerk of Court
Recording Intangible Taxes
August YTD
2014-2023**



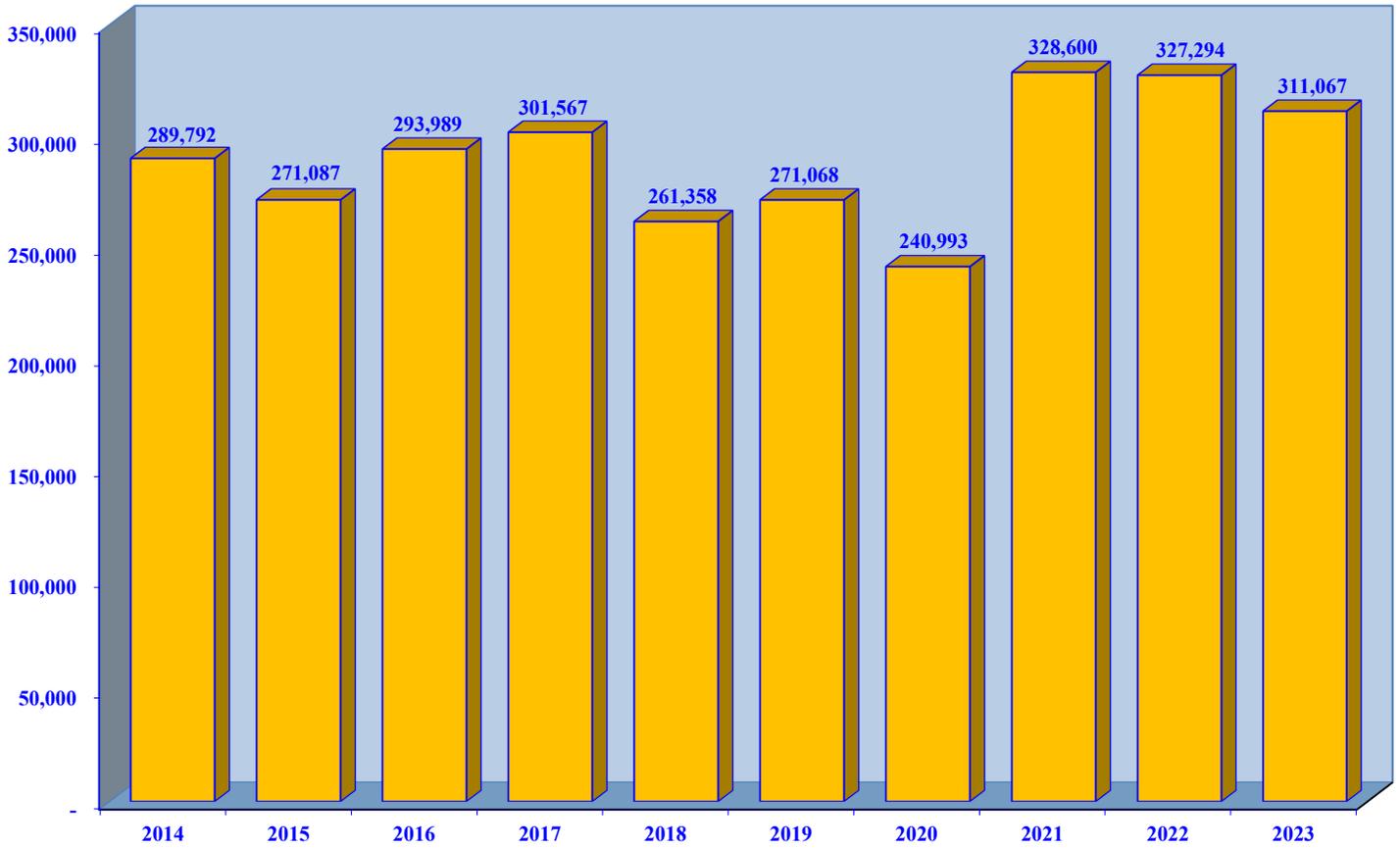
**Magistrate Court Fees
August YTD
2014-2023**



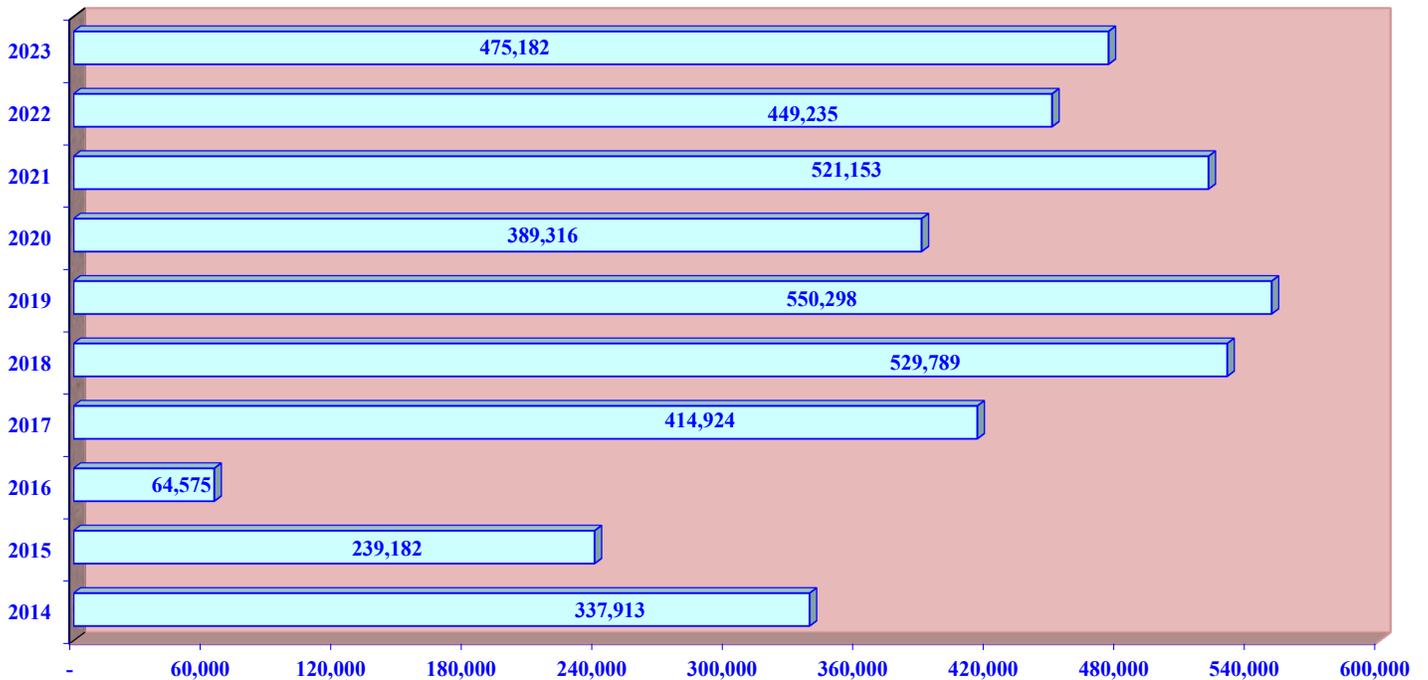
**Probate Court Fines
August YTD
2014 - 2023**



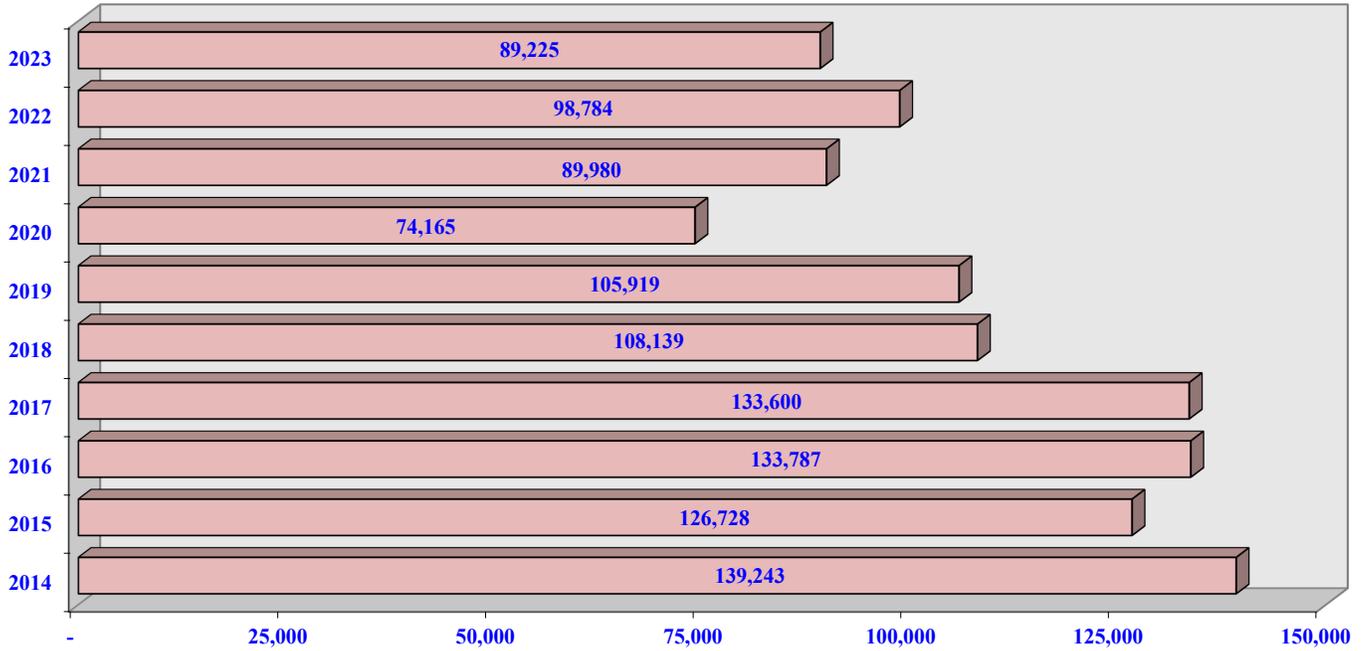
**Clerk of Court Fines
August YTD
2014-2023**



**Boarding Inmate Revenues
August YTD
2014-2023**

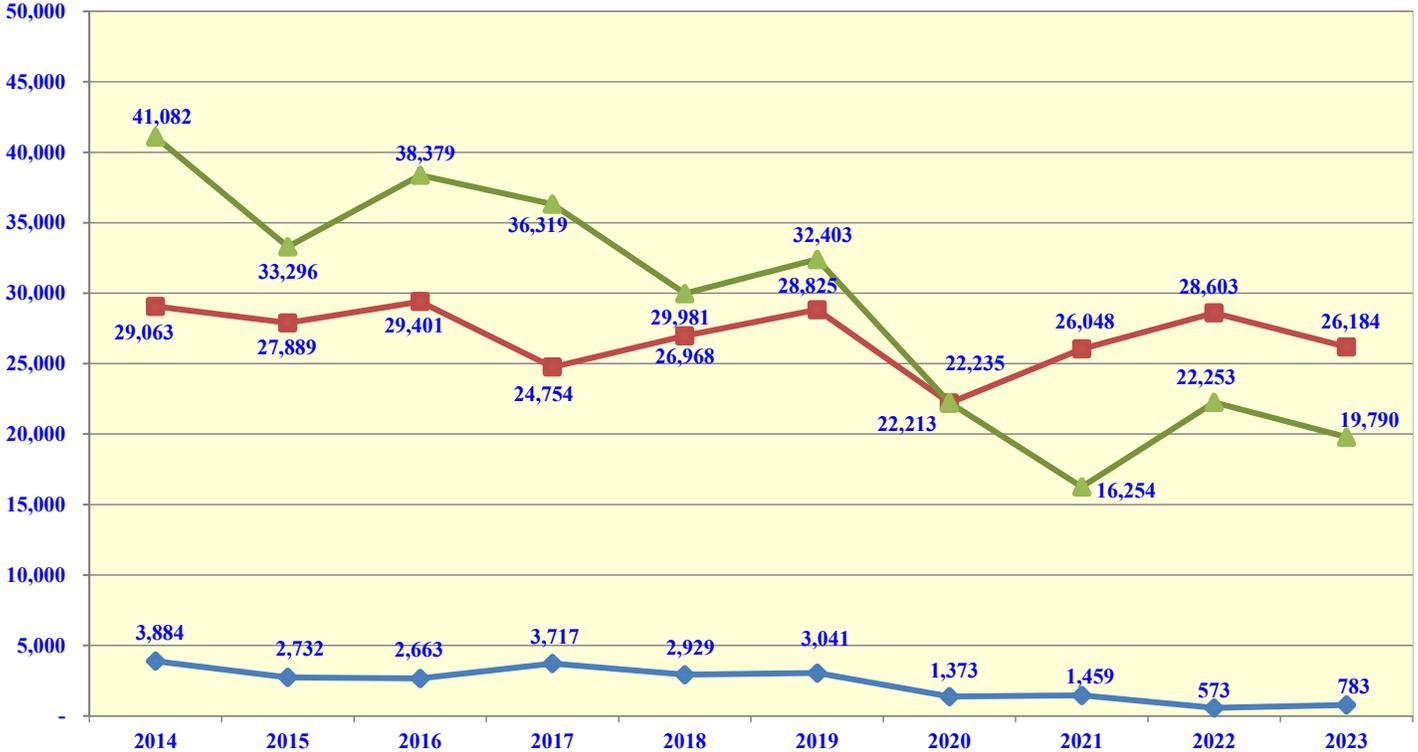


Jail Surcharge Revenues
 (Clerk of Court, Magistrate Court, Probate Court, Juvenile Court, City of Rome & City of Cave Spring)
 August YTD
 2014-2023

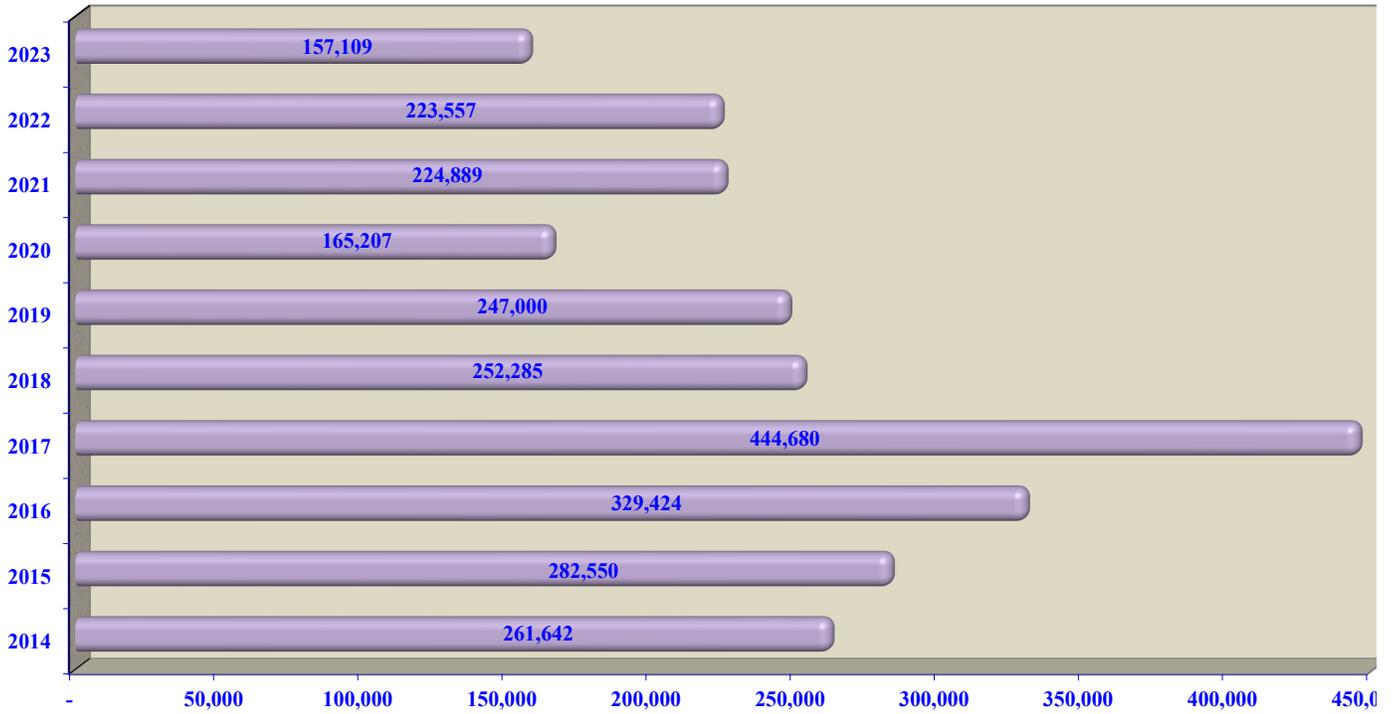


Jail Surcharge Revenues
 August YTD
 2014-2023

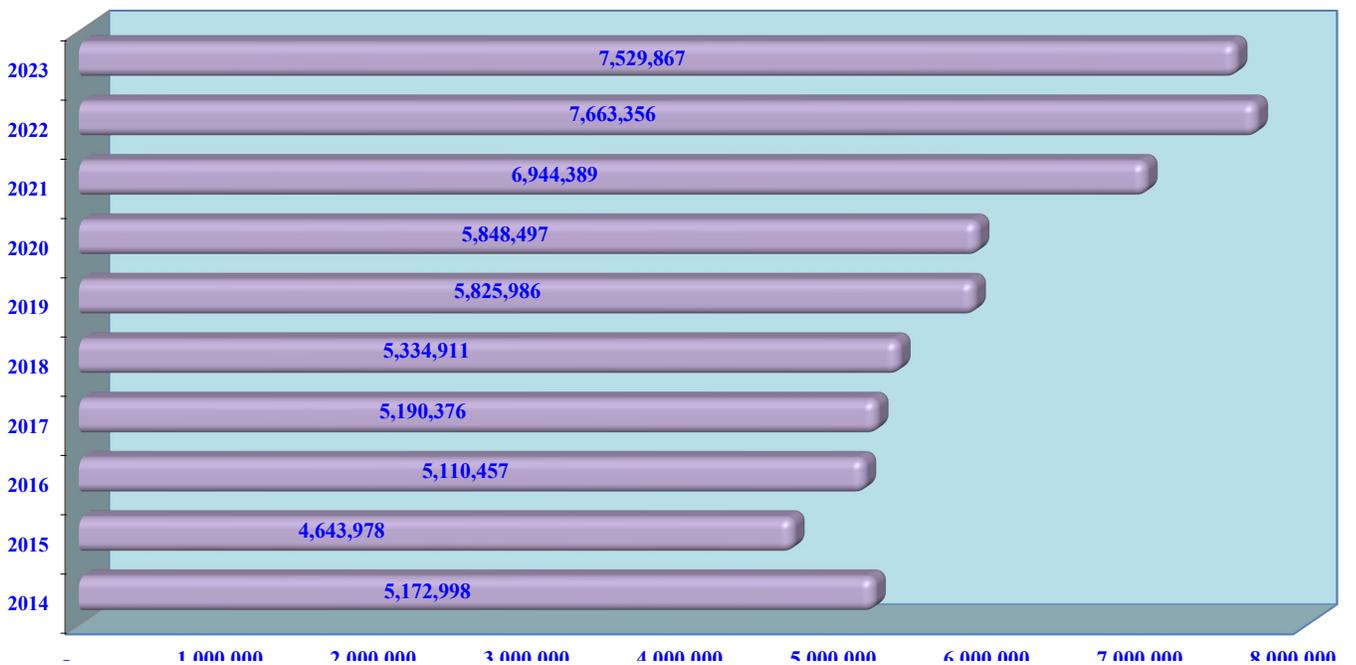
- ◆ Magistrate Court
- Probate Court
- ▲ Clerk of Court



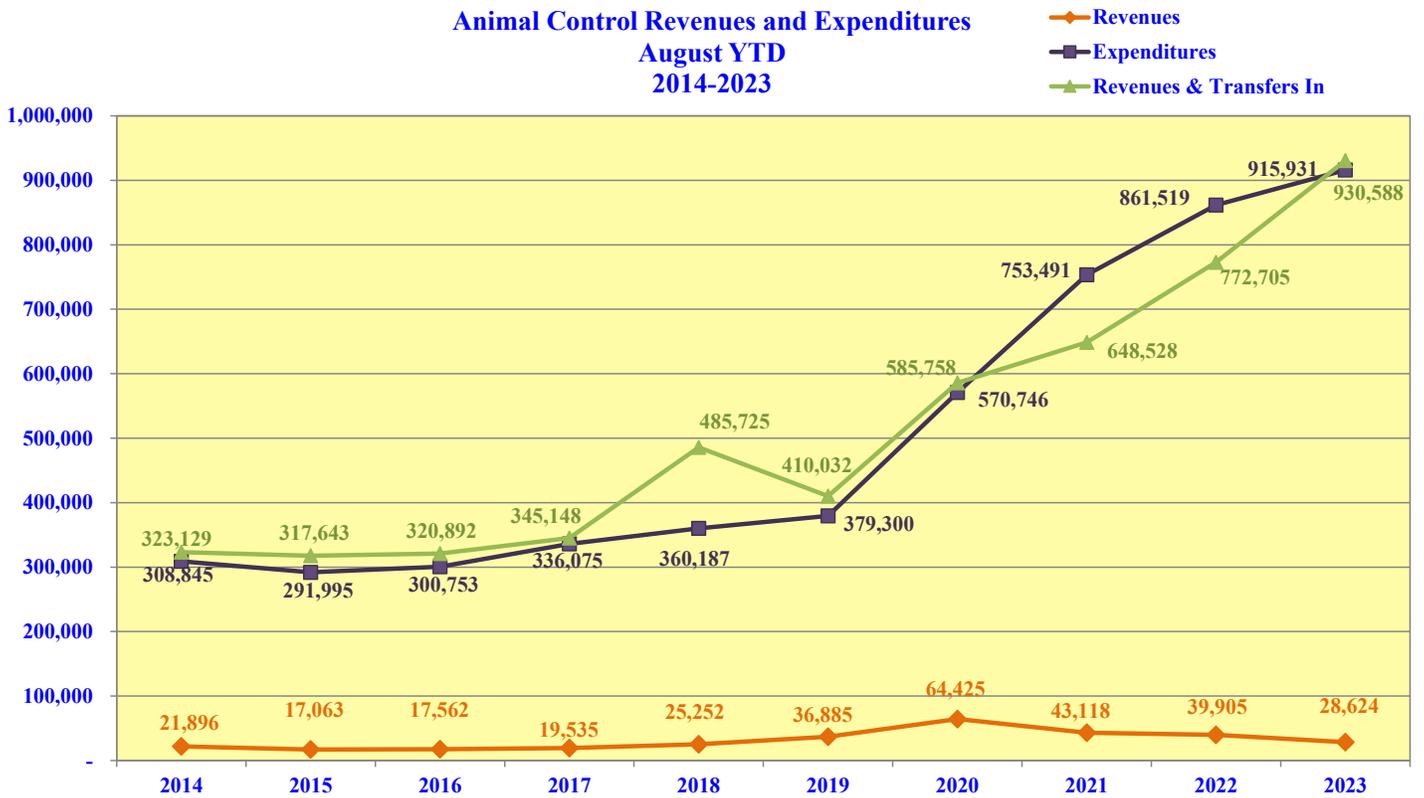
**Tax Commissioner Revenues
August YTD
2014-2023**



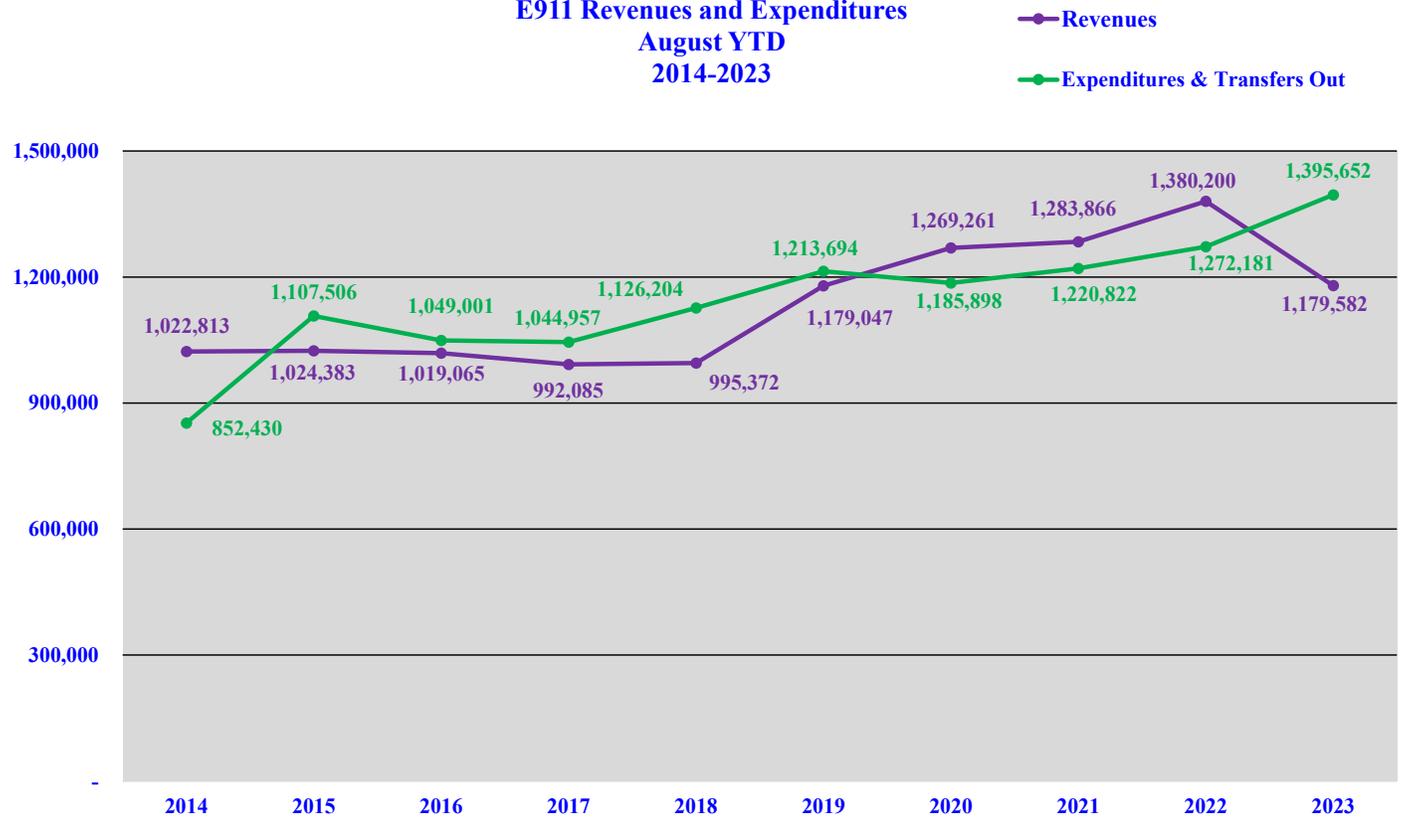
**Local Option Sales Tax
August YTD
2014-2023**



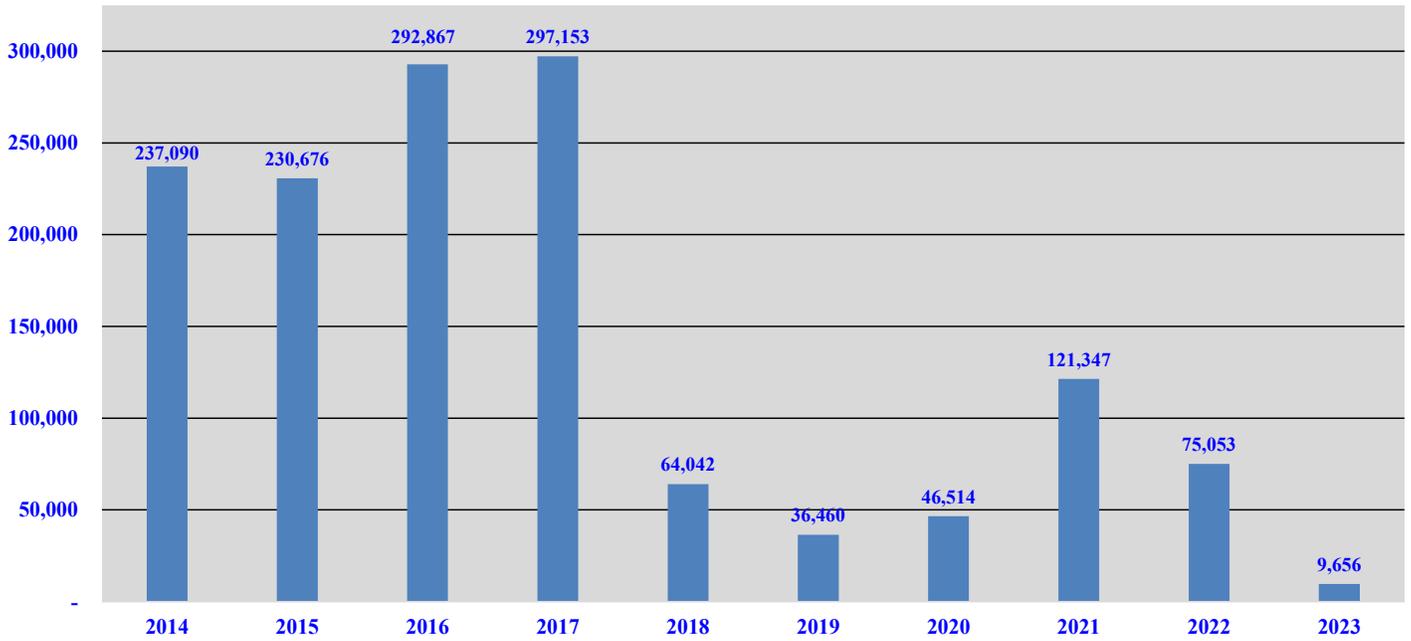
**Animal Control Revenues and Expenditures
August YTD
2014-2023**



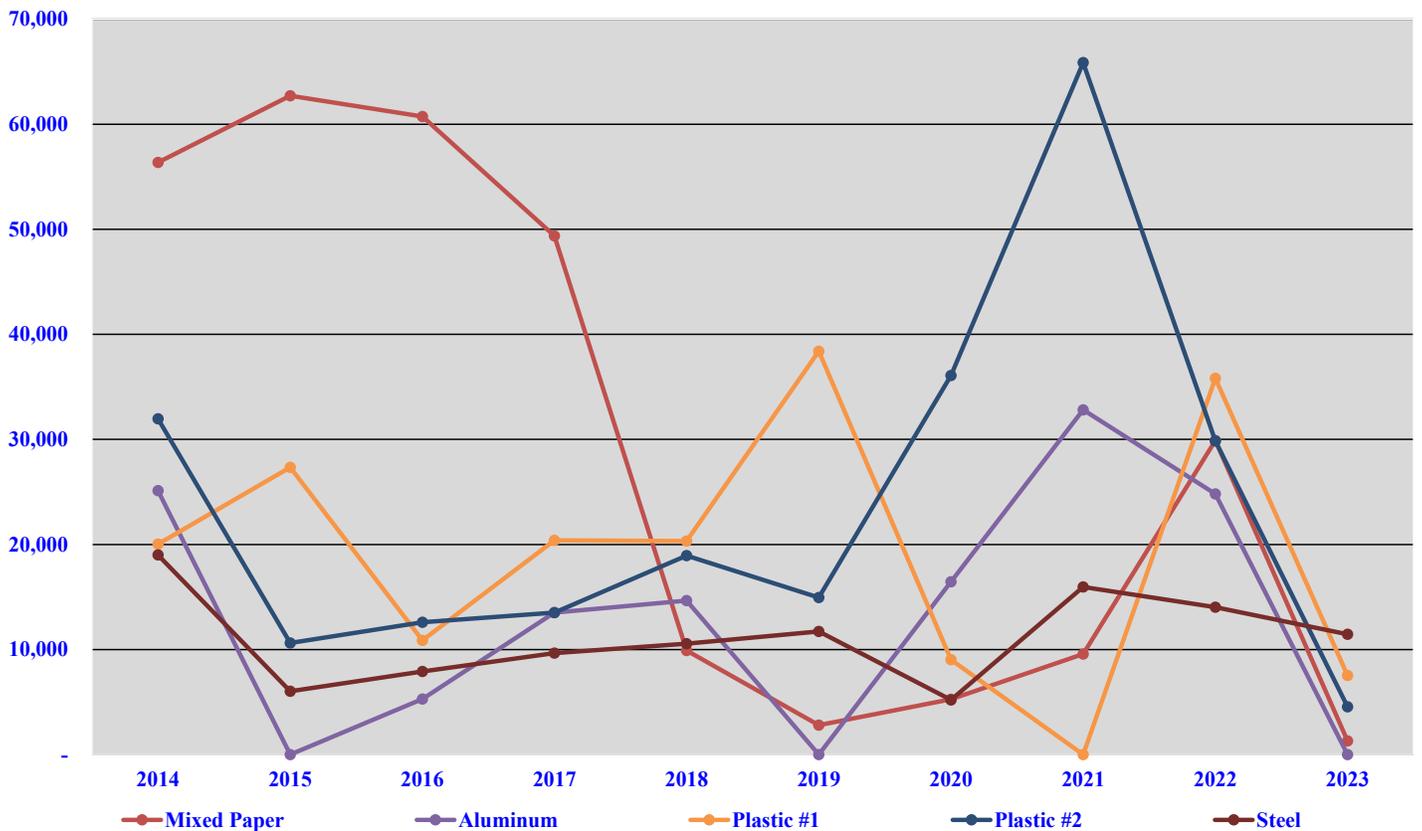
**E911 Revenues and Expenditures
August YTD
2014-2023**



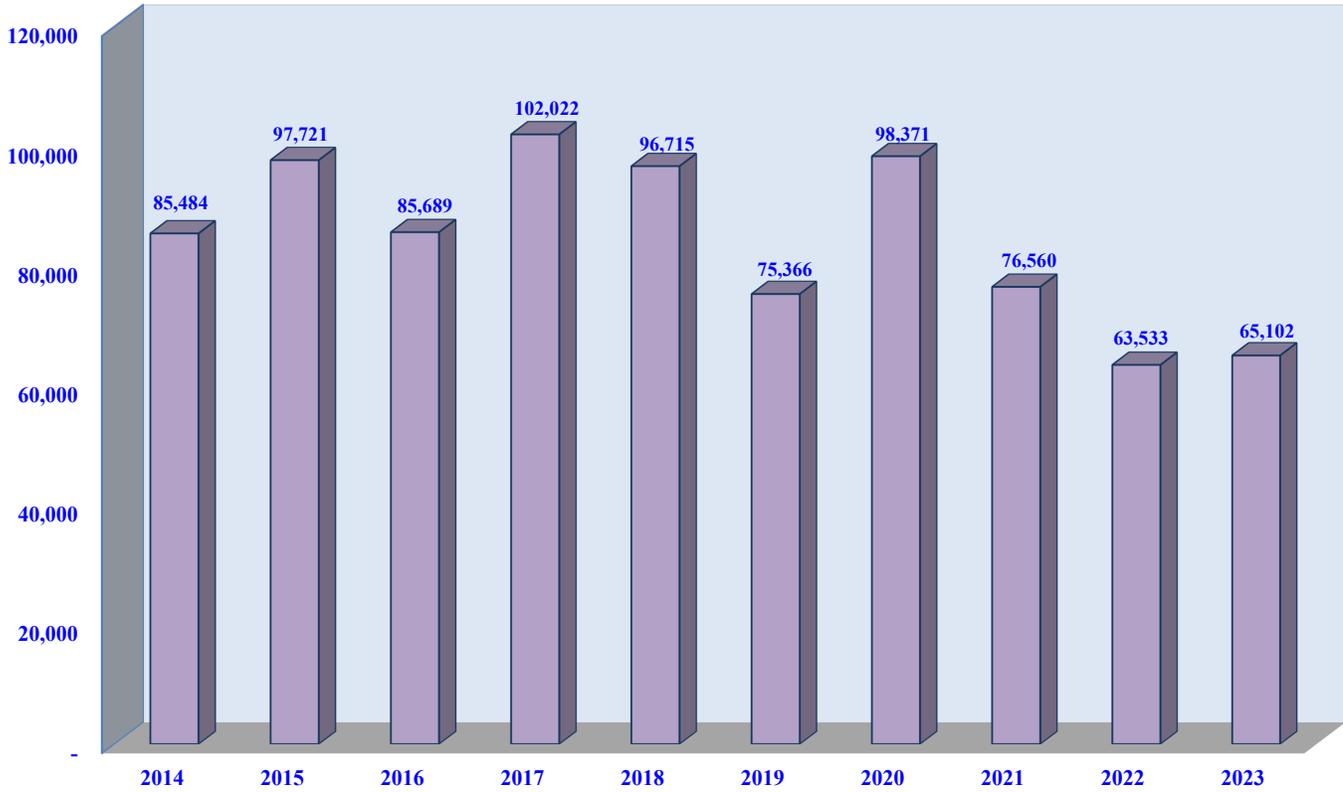
**Corrugated Material Sales
August YTD
2014-2023**



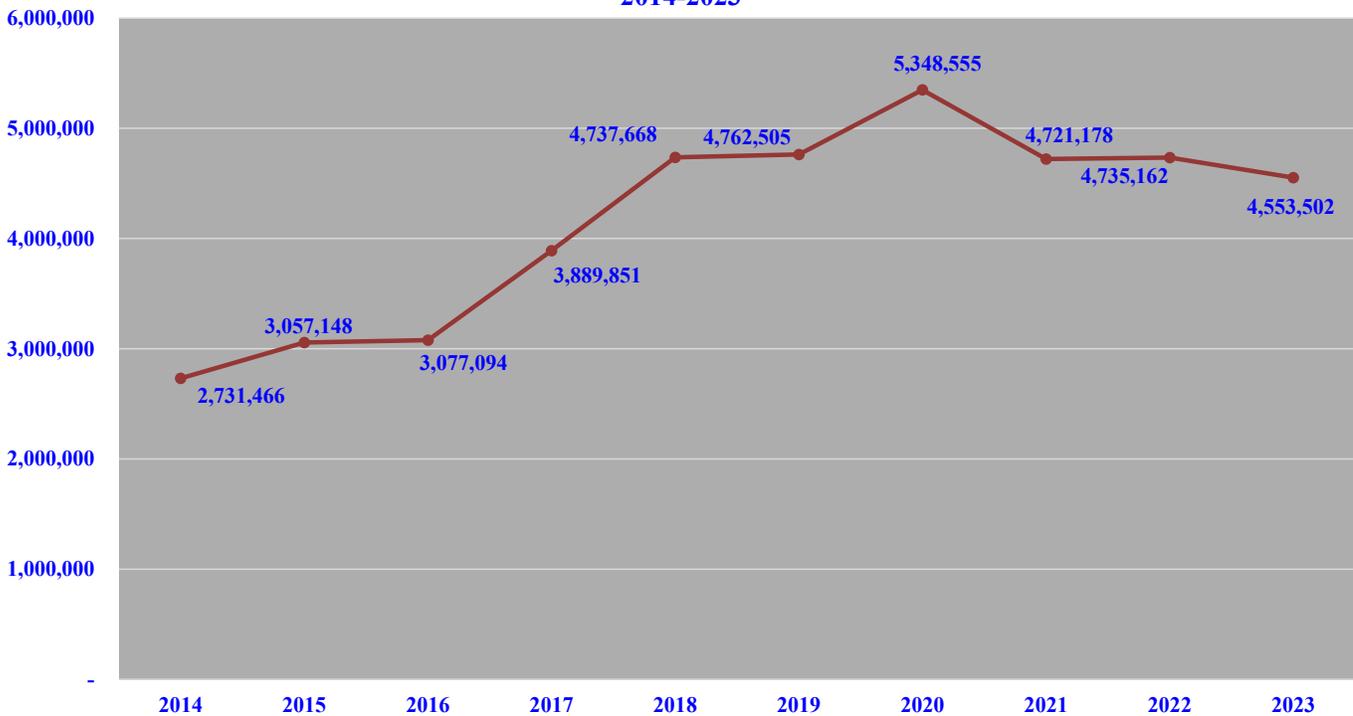
**Recycling Material Sales
August YTD
2014-2023**



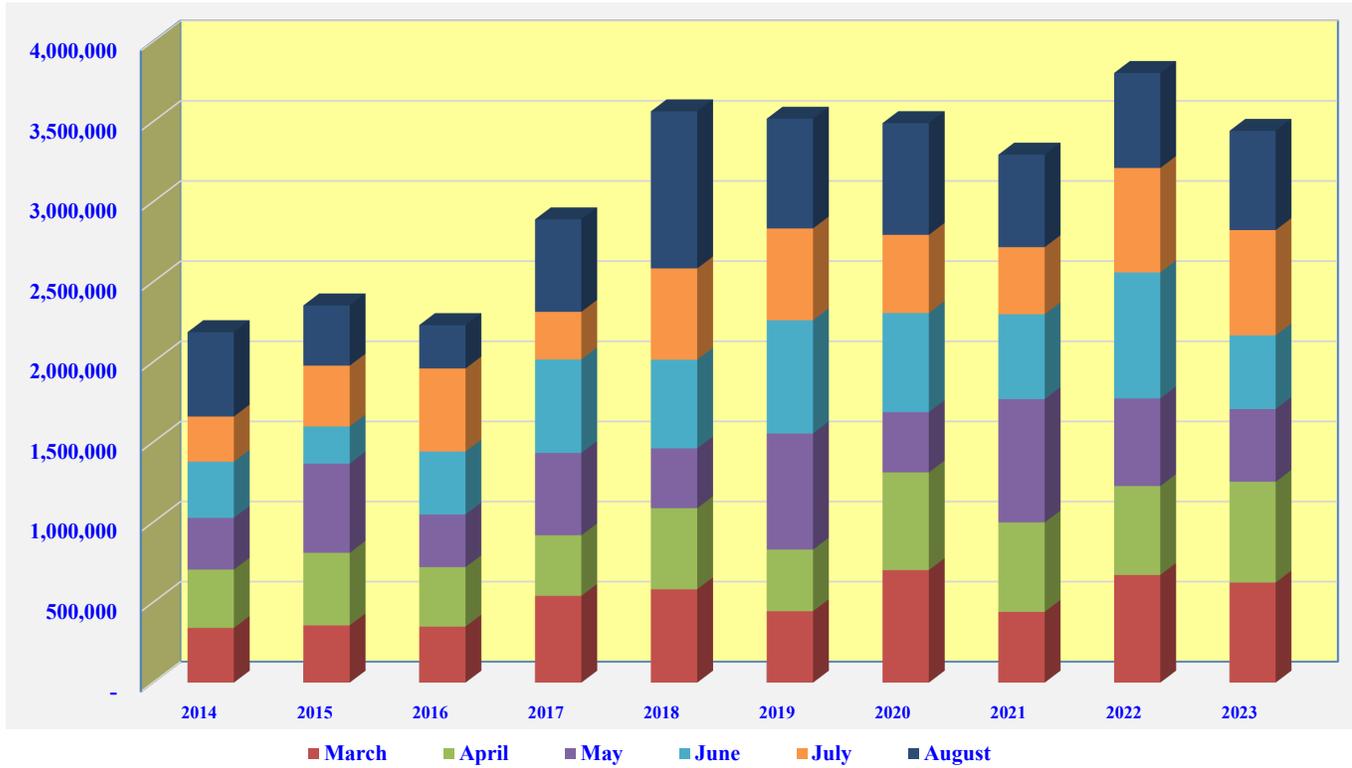
**Health Insurance
HRA YTD
2014-2023**



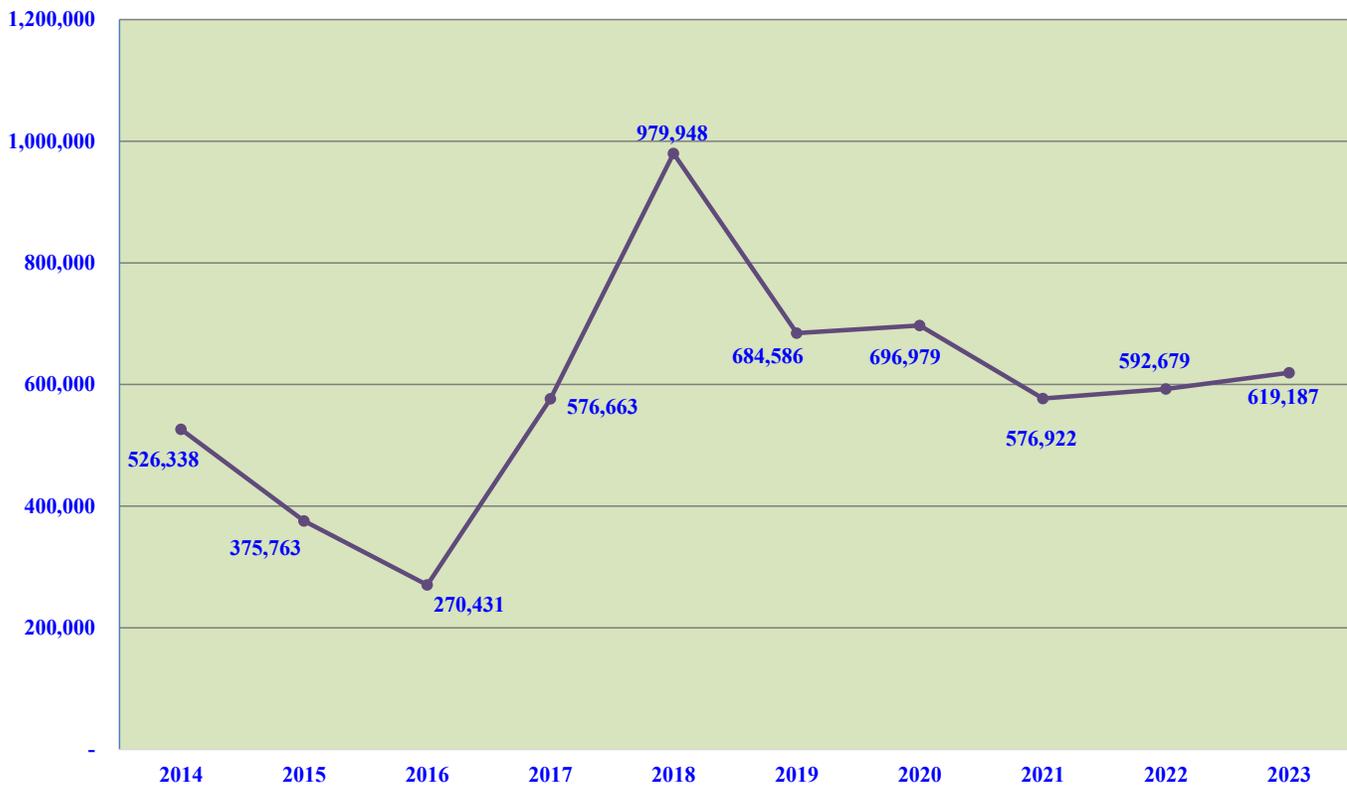
**Health Insurance
Claims YTD
2014-2023**



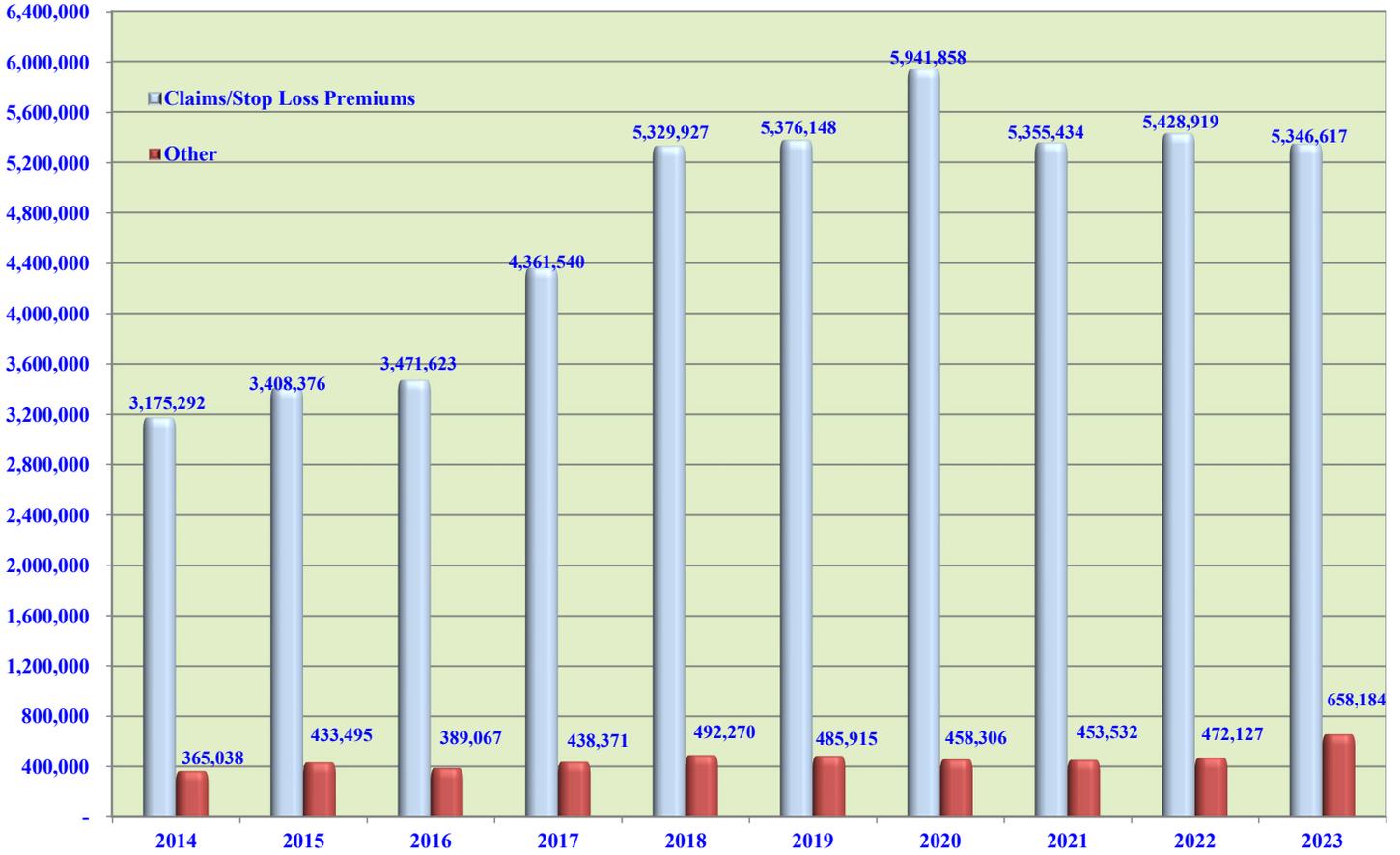
**Health Insurance
Claims by Month - March - August
2014-2023**



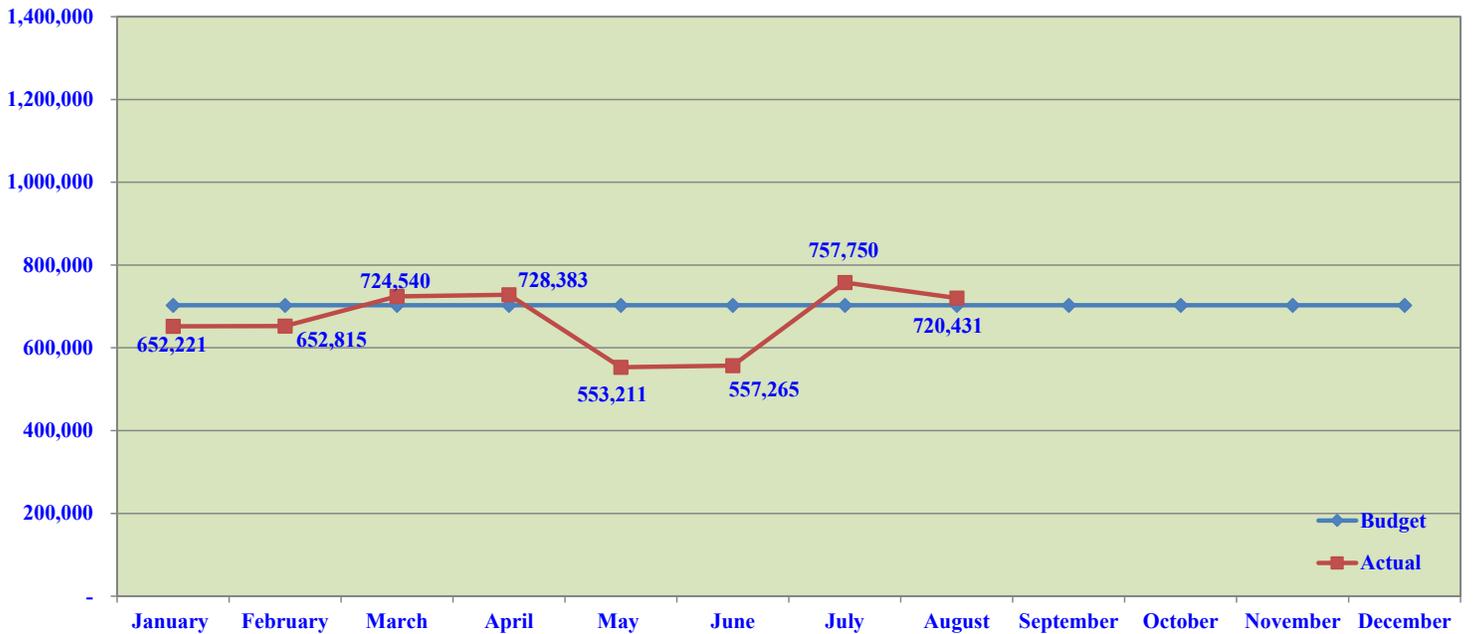
**Health Insurance
Claims - Current Month
2014-2023**



**Health Insurance
August YTD
2014-2023**



**Health Insurance
Claims/Stop Loss Premiums
2023**





August Financial Statements

FLOYD COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended August 31, 2023

	General Fund	Fire Fund	E 911 Fund	800 MHz Communication Fund	Emergency Management Fund	Solid Waste Fund	Stadium Maintenance Fund
REVENUES:							
Taxes	\$ 13,301,143	\$ 673,586	\$ -	\$ -	\$ -	\$ 283,527	\$ -
Licenses and Permits	117,297	-	-	-	-	-	-
Intergovernmental	2,085,092	-	-	-	-	-	-
Charges for Services	1,972,224	-	1,305,056	256,357	-	-	-
Transportation Charges	-	-	-	-	-	-	-
Fines and Forfeitures	703,192	-	-	-	-	-	-
CARES Act	-	-	-	-	-	-	-
FEMA -Disaster Recovery	-	-	-	-	-	-	-
Interest Earned	472,209	141,517	2,262	1,232	658	22,028	7,605
Grant Revenues	-	-	-	-	-	-	-
State of GA-LEPC Grant	-	-	-	-	-	-	-
Sale of Goods	-	-	-	-	-	-	-
Rental Fees	-	-	-	28,302	-	-	-
Contributions/Donations	-	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-	-
Miscellaneous	1,136,764	-	1,585	-	-	-	-
Appropriation of Jail Surcharge Funds	-	-	-	-	-	-	-
Appropriation of Fund Balance	-	-	-	-	-	-	-
TOTAL REVENUES	19,787,922	815,103	1,308,903	285,891	658	305,555	7,605
EXPENDITURES:							
General Government	6,832,273	-	-	-	-	-	-
Judicial	5,333,713	-	-	-	-	-	-
Public Safety	21,333,743	6,439,951	-	-	-	-	-
Public Works	3,998,620	-	-	-	-	-	-
Health and Welfare	247,455	-	-	-	-	-	-
Culture and Recreation	860,847	-	-	-	-	-	-
Housing and Development	301,608	-	-	-	-	-	-
Interagency	262,070	-	-	-	-	-	-
Salaries and Benefits	-	-	1,172,643	-	135,500	273,271	-
Other Operating Costs	-	-	220,896	439,984	52,393	25,013	53,678
Utilities	-	-	-	-	-	12,523	-
Equipment	-	-	4,452	-	-	-	-
800 MHz Radio Maint/Tower Costs	-	-	-	-	-	-	-
Fees for Services	-	-	-	-	-	258,537	-
Claims	-	-	-	-	-	-	-
Excess Insurance	-	-	-	-	-	-	-
Reserves-County	-	-	-	-	-	-	-
Premium Payments	-	-	-	-	-	-	-
HRA Payments	-	-	-	-	-	-	-
Grant/Project Costs	-	-	-	-	-	-	-
Air Show Expenses	-	-	-	-	-	-	-
Remote Site Operations	-	-	-	-	-	244,776	-
Depreciation	-	-	-	-	-	-	-
Amortization - Right To Use Asset	-	-	-	-	-	-	-
Cost of Goods Sold	-	-	-	-	-	-	-
All Other	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
TOTAL EXPENDITURES	39,170,329	6,439,951	1,397,991	439,984	187,894	814,119	53,678
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(19,382,407)	(5,624,848)	(89,088)	(154,094)	(187,236)	(508,564)	(46,073)
OTHER FINANCING SOURCES (USES)							
Transfers In	1,476,244	133,333	-	(8,540)	170,150	-	66,667
Transfers Out	(3,277,528)	(83,333)	-	-	-	(342,573)	-
TOTAL OTHER FINANCING SOURCES (USES)	(1,801,284)	50,000	-	(8,540)	170,150	(342,573)	66,667
INCOME BEFORE CAPITAL CONTRIBUTIONS							
Water Capital	-	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(21,183,690)	(5,574,848)	(89,088)	(162,634)	(17,086)	(851,137)	20,594
FUND BALANCES (DEFICIENCIES) BEGINNING OF YEAR							
	<u>26,306,191</u>	<u>8,181,098</u>	<u>410,075</u>	<u>4</u>	<u>6</u>	<u>1,155,171</u>	<u>238,116</u>
FUND BALANCES (DEFICIENCIES) YEAR TO DATE							
	<u>\$ 5,122,501</u>	<u>\$ 2,606,250</u>	<u>\$ 320,987</u>	<u>\$ (162,630)</u>	<u>\$ (17,080)</u>	<u>\$ 304,034</u>	<u>\$ 258,710</u>

FLOYD COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended August 31, 2023

Water Fund	Airport Fund	Forum Fund	Recycling Fund	Animal Control Fund	Health Insurance Fund	Capital Projects Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	5,667	204,132	-	-	-
5,179,740	667	626	-	4,658	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
275,120	-	10,694	447	2,420	56,496	62,862
-	-	-	-	-	22,340	1,430,111
-	-	-	-	-	-	-
-	593,605	-	38,110	-	-	-
8,395	210,194	3,300	-	-	-	-
-	-	-	-	21,354	6,909,877	-
-	-	-	-	-	-	-
49,310	14,158	-	-	192	-	445,562
-	-	-	-	-	-	140,578
-	-	-	-	-	-	-
<u>5,512,565</u>	<u>818,624</u>	<u>20,287</u>	<u>242,690</u>	<u>28,624</u>	<u>6,988,713</u>	<u>2,079,113</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,548,634	235,563	45,859	231,678	624,990	-	-
1,838,909	141,371	23,018	71,960	282,955	296,429	-
295,723	42,581	117,679	18,181	-	-	-
62,916	1,057	-	11,971	8,420	-	-
-	-	-	-	-	-	-
-	-	-	-	-	242,789	-
-	-	-	-	-	4,553,502	-
-	-	-	-	-	-	-
-	-	-	-	-	793,114	-
-	-	-	-	-	118,967	-
-	-	-	-	-	-	835,908
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,144,191	422,081	218,502	92,503	-	-	-
-	-	-	30,585	-	-	-
-	424,376	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	1,344,552
86,243	-	-	-	-	-	-
<u>4,976,616</u>	<u>1,267,029</u>	<u>405,058</u>	<u>456,878</u>	<u>916,365</u>	<u>6,004,801</u>	<u>2,180,461</u>
<u>535,949</u>	<u>(448,405)</u>	<u>(384,771)</u>	<u>(214,189)</u>	<u>(887,740)</u>	<u>983,912</u>	<u>101,348</u>
83,333	11,782	294,507	75,906	901,963	47	(423,407)
(1,259,833)	(61,217)	-	(33,058)	-	-	(44,631.17)
<u>(1,176,500)</u>	<u>(49,435)</u>	<u>294,507</u>	<u>42,849</u>	<u>901,963</u>	<u>47</u>	<u>(378,776)</u>
<u>(2,711,559)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(3,352,110)	(497,840)	(90,264)	(171,340)	14,223	983,959	(277,428)
<u>49,918,678</u>	<u>7,721,277</u>	<u>4,146,120</u>	<u>1,409,639</u>	<u>8</u>	<u>2,185,973</u>	<u>3,806,065</u>
<u>\$ 46,566,568</u>	<u>\$ 7,223,437</u>	<u>\$ 4,055,856</u>	<u>\$ 1,238,299</u>	<u>\$ 14,231</u>	<u>\$ 3,169,932</u>	<u>\$ 3,528,637</u>

FLOYD COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended August 31, 2023
(with comparative actual amounts for 2022)

Percentage of Year
66.7%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
Appropriation of Jail Surcharge Funds	\$ 263,500	\$ 293,409	\$ 29,909	111.4%	\$ 285,993
Appropriation of DATE Fund Balance	68,850	128,811	59,961	187.1%	62,672
REVENUES:					
Taxes	54,508,085	13,301,143	(41,206,942)	24.4%	13,425,044
Licenses and Permits	210,120	117,297	(92,823)	55.8%	119,274
Intergovernmental	3,173,500	2,085,092	(1,088,408)	65.7%	2,432,919
Charges for Services	4,328,045	1,972,224	(2,355,821)	45.6%	2,300,437
Fines and Forfeitures	1,090,900	703,192	(387,708)	64.5%	751,259
Interest Earned	41,735	472,209	430,474	1131.4%	12,140
Miscellaneous	1,077,700	1,136,764	59,064	105.5%	1,188,005
TOTAL REVENUES	<u>64,430,085</u>	<u>19,787,922</u>	<u>(44,642,163)</u>	<u>30.7%</u>	<u>20,229,078</u>
EXPENDITURES:					
GENERAL GOVERNMENT:					
Board of Commissioners	255,875	161,253	94,622	63.0%	174,102
County Manager	1,311,270	796,634	514,636	60.8%	710,251
Finance Department	832,895	410,036	422,859	49.2%	329,441
Purchasing Department	352,250	213,477	138,773	60.6%	205,633
Information Technology	1,192,485	566,504	625,981	47.5%	538,431
Human Resources	771,815	519,117	252,698	67.3%	505,329
Tax Commissioner	1,234,250	794,830	439,420	64.4%	704,943
Tax Appraisers	1,364,415	782,727	581,688	57.4%	736,279
Tax Assessors	57,720	37,088	20,633	64.3%	30,225
Facilities Management	1,449,955	871,272	578,683	60.1%	803,771
Engineering	408,315	163,837	244,478	40.1%	205,710
Board of Registrars	703,285	475,930	227,355	67.7%	575,968
General Services	1,739,135	1,039,567	699,568	59.8%	952,132
TOTAL GENERAL GOVERNMENT	<u>11,673,665</u>	<u>6,832,273</u>	<u>4,841,392</u>	<u>58.5%</u>	<u>6,472,216</u>
JUDICIAL:					
Superior Court	117,470	66,240	51,230	56.4%	127,540
Judge Niedrach - Superior Court	123,920	75,581	48,339	61.0%	72,849
Judge Johnson - Superior Court	120,125	70,643	49,482	58.8%	67,845
Judge Sparks - Superior Court	90,185	56,390	33,795	62.5%	54,193
Judge Wetherington - Superior Court	104,450	63,118	41,332	60.4%	62,625
Superior Court Administrator	111,730	58,477	53,253	52.3%	57,094
Court Reporter - Judge Niedrach	162,235	90,707	71,528	55.9%	65,687
Court Reporter - Judge Johnson	154,700	76,947	77,753	49.7%	52,157
Court Reporter - Judge Sparks	109,730	53,801	55,929	49.0%	75,860
Court Reporter - Judge Wetherington	171,340	99,684	71,656	58.2%	94,825
Clerk of Superior Court	1,591,880	962,355	629,525	60.5%	866,739
Board of Equalization	24,500	2,300	22,200	9.4%	1,395
District Attorney	1,768,825	1,060,751	708,074	60.0%	962,695
Victim Witness Program	172,970	160,003	12,967	92.5%	106,709
Public Defender	968,960	635,749	333,211	65.6%	586,579
Magistrate Court	678,695	414,861	263,834	61.1%	378,805
Probate Court	807,470	439,354	368,116	54.4%	428,193
Juvenile Court	1,425,570	817,941	607,629	57.4%	657,571
Mental Health Court	32,165	111,361	(79,196)	346.2%	47,219
Adult Felony Drug Court	33,820	17,450	16,370	51.6%	15,453
TOTAL JUDICIAL	<u>8,770,740</u>	<u>5,333,713</u>	<u>3,437,027</u>	<u>60.8%</u>	<u>4,782,034</u>

FLOYD COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended August 31, 2023
(with comparative actual amounts for 2022)

Percentage of Year
66.7%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
PUBLIC SAFETY:					
County Police	\$ 8,428,325	\$ 4,359,603	\$ 4,068,722	51.7%	\$ 4,584,714
FCPD HEAT	-	13,878	(13,878)	N/A	48,030
HIDTA	4,000	97,029	(93,029)	2425.7%	16,123
Sheriff - County Jail	14,999,460	9,191,559	5,807,901	61.3%	8,520,368
Medical Department-Prisoners	3,853,515	2,721,435	1,132,080	70.6%	2,532,748
County Prison	8,089,470	4,742,865	3,346,605	58.6%	4,577,815
Coroner	265,200	188,915	76,285	71.2%	193,084
Interagency	18,500	18,458	42	99.8%	18,458
TOTAL PUBLIC SAFETY	<u>35,658,470</u>	<u>21,333,743</u>	<u>14,324,727</u>	<u>59.8%</u>	<u>20,491,339</u>
PUBLIC WORKS:					
Public Roads	6,350,695	3,998,620	2,352,075	63.0%	3,932,220
TOTAL PUBLIC WORKS	<u>6,350,695</u>	<u>3,998,620</u>	<u>2,352,075</u>	<u>63.0%</u>	<u>3,932,220</u>
HEALTH AND WELFARE					
Health	146,605	95,801	50,805	65.3%	292,500
Welfare	232,660	145,140	87,520	62.4%	139,890
Transportation for Seniors	11,330	6,515	4,815	57.5%	7,017
TOTAL HEALTH AND WELFARE	<u>390,595</u>	<u>247,455</u>	<u>143,140</u>	<u>63.4%</u>	<u>439,407</u>
CULTURE AND RECREATION					
Library	1,291,270	860,847	430,423	66.7%	860,847
TOTAL CULTURE AND RECREATION	<u>1,291,270</u>	<u>860,847</u>	<u>430,423</u>	<u>66.7%</u>	<u>860,847</u>
HOUSING AND DEVELOPMENT					
Cooperative Extension	222,880	127,642	95,238	57.3%	118,046
Economic Development	265,950	173,967	91,983	65.4%	173,967
TOTAL HOUSING AND DEVELOPMENT	<u>488,830</u>	<u>301,608</u>	<u>187,222</u>	<u>61.7%</u>	<u>292,013</u>
INTERAGENCY					
NW GA Regional Commission	60,000	-	60,000	0.0%	59,833
GIS	50,000	-	50,000	0.0%	3,227
Planning Commission	268,105	178,737	89,368	66.7%	183,067
Environmental Office	125,000	83,333	41,667	66.7%	83,333
TOTAL INTERAGENCY	<u>503,105</u>	<u>262,070</u>	<u>241,035</u>	<u>52.1%</u>	<u>329,460</u>
TOTAL BUDGETED EXPENDITURES	<u>65,127,370</u>	<u>39,170,329</u>	<u>25,957,041</u>	<u>60.1%</u>	<u>37,599,537</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	2,376,600	1,476,244	(900,356)	62.1%	2,292,736
Transfers Out	(6,481,945)	(3,277,528)	(3,204,417)	50.6%	(3,754,893)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(4,105,345)</u>	<u>(1,801,284)</u>	<u>(4,104,773)</u>	<u>43.9%</u>	<u>(1,462,157)</u>
TOTAL EXPENDITURES	<u>69,232,715</u>	<u>40,971,612</u>	<u>30,061,814</u>	<u>59.2%</u>	<u>39,061,694</u>
NET CHANGE IN FUND BALANCE	<u>(4,802,630)</u>	<u>(21,183,690)</u>			<u>(18,832,616)</u>
FUND BALANCE - BEGINNING OF YEAR	<u>26,306,191</u>	<u>26,306,191</u>			<u>29,096,302</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 21,503,561</u>	<u>\$ 5,122,501</u>			<u>\$ 10,263,686</u>

FLOYD COUNTY, GEORGIA
FIRE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended August 31, 2023
(with comparative actual amounts for 2022)

Percentage of Year
66.7%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Taxes	\$ 9,181,590	\$ 673,586	\$ (8,508,004)	7.3%	\$ 604,833
Interest Earned	<u>7,250</u>	<u>141,517</u>	<u>134,267</u>	<u>1952.0%</u>	<u>4,830</u>
TOTAL REVENUES	<u>9,188,840</u>	<u>815,103</u>	<u>(8,373,737)</u>	<u>8.9%</u>	<u>609,663</u>
EXPENDITURES					
Public Safety	<u>9,650,725</u>	<u>6,439,951</u>	<u>3,210,774</u>	<u>66.7%</u>	<u>5,429,697</u>
TOTAL EXPENDITURES	<u>9,650,725</u>	<u>6,439,951</u>	<u>3,210,774</u>	<u>66.7%</u>	<u>5,429,697</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(461,885)	(5,624,848)	(11,584,511)	1218%	(4,820,034)
OTHER FINANCING SOURCES (USES)					
Transfer In	200,000	133,333	66,667	66.7%	133,333
Transfer Out	<u>(125,000)</u>	<u>(83,333)</u>	<u>(41,667)</u>	<u>66.7%</u>	<u>(83,333)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>75,000</u>	<u>50,000</u>	<u>25,000</u>	<u>66.7%</u>	<u>50,000</u>
NET CHANGE IN FUND BALANCE	(386,885)	(5,574,848)			(4,770,034)
FUND BALANCE - BEGINNING OF YEAR	<u>8,181,098</u>	<u>8,181,098</u>			<u>7,556,928</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 7,794,213</u>	<u>\$ 2,606,250</u>			<u>\$ 2,786,894</u>

FLOYD COUNTY, GEORGIA
HOTEL/MOTEL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended August 31, 2023
(with comparative actual amounts for 2022)

Percentage of Year
66.7%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Taxes	\$ 160,000	\$ 111,478	\$ (48,522)	69.7%	\$ 109,707
Interest Earned	150	3,784	3,634	2522.7%	99
TOTAL REVENUES	160,150	115,262	(44,888)	72.0%	109,806
EXPENDITURES					
Economic Development	5,000	-	5,000	0.0%	-
TOTAL EXPENDITURES	5,000	-	5,000	0.0%	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	155,150	115,262	(39,888)	74.3%	109,806
OTHER FINANCING SOURCES (USES)					
Transfer Out	(155,150)	-	155,150	0.0%	-
TOTAL OTHER FINANCING SOURCES (USES)	(155,150)	-	155,150	0.0%	-
NET CHANGE IN FUND BALANCE	-	115,262			109,806
FUND BALANCE - BEGINNING OF YEAR	-	-			-
FUND BALANCE -YEAR TO DATE	\$ -	\$ 115,262			\$ 109,806

FLOYD COUNTY, GEORGIA
E 911 FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended August 31, 2023
(with comparative actual amounts for 2022)

Percentage of Year
66.7%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
American Rescue Plan	\$ -	\$ -	\$ -	N/A	\$ 24,760
City of Rome	2,000	-	(2,000)	-	-
Miscellaneous	7,500	1,585	(5,915)	21.1%	4,486
Alarm Registration Fee	1,700	1,305	(395)	76.8%	1,224
Charges for Services	2,010,000	1,303,751	(706,249)	64.9%	1,349,591
Interest Earned	210	2,262	2,052	1077.1%	139
TOTAL REVENUES	<u>2,021,410</u>	<u>1,308,903</u>	<u>(712,507)</u>	<u>64.8%</u>	<u>1,380,200</u>
EXPENDITURES					
Salaries and Benefits	2,090,710	1,172,643	918,067	56.1%	1,084,290
Other Operating Costs	315,385	220,896	94,489	70.0%	187,891
Equipment	4,505	4,452	53	98.8%	-
TOTAL EXPENDITURES	<u>2,410,600</u>	<u>1,397,991</u>	<u>1,012,609</u>	<u>58.0%</u>	<u>1,272,181</u>
NET CHANGE IN FUND BALANCE	(389,190)	(89,088)			108,019
FUND BALANCE - BEGINNING OF YEAR	<u>410,075</u>	<u>410,075</u>			<u>366,643</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 20,885</u>	<u>\$ 320,987</u>			<u>\$ 474,662</u>

FLOYD COUNTY, GEORGIA
800 MHz COMMUNICATION SYSTEM FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended August 31, 2023
(with comparative actual amounts for 2022)

Percentage of Year
66.7%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 383,625	\$ 256,357	\$ (127,268)	66.8%	\$ 260,181
Tower Lease	37,375	28,302	(9,073)	75.7%	27,604
City of Rome	1,000	-	(1,000)	0.0%	-
Interest Earned	<u>50</u>	<u>1,232</u>	<u>1,182</u>	<u>2463.5%</u>	<u>27</u>
TOTAL REVENUES	<u>422,050</u>	<u>285,891</u>	<u>(136,159)</u>	<u>67.7%</u>	<u>287,812</u>
EXPENDITURES					
Salaries and Benefits	41,270	-	41,270	0.0%	60,045
Other Operating Costs	636,390	439,984	196,406	69.1%	417,781
Equipment	-	-	-	N/A	-
800 MHz Radio Tower Costs	<u>20,000</u>	<u>-</u>	<u>20,000</u>	<u>0.0%</u>	<u>-</u>
TOTAL EXPENDITURES	<u>697,660</u>	<u>439,984</u>	<u>257,676</u>	<u>63.1%</u>	<u>477,826</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(275,610)	(154,094)	121,516	55.9%	(190,015)
OTHER FINANCING SOURCES (USES)					
Transfer In	286,805	-	286,805	0.0%	-
Transfer Out	<u>(12,810)</u>	<u>(8,540)</u>	<u>(4,270)</u>	<u>66.7%</u>	<u>(8,413)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>273,995</u>	<u>(8,540)</u>	<u>282,535</u>	<u>-3.1%</u>	<u>(8,413)</u>
NET CHANGE IN FUND BALANCE	(1,615)	(162,634)			(198,427)
FUND BALANCE - BEGINNING OF YEAR	<u>4</u>	<u>4</u>			<u>4,424</u>
FUND BALANCE - YEAR TO DATE	<u>\$ (1,611)</u>	<u>\$ (162,630)</u>			<u>\$ (194,003)</u>

FLOYD COUNTY, GEORGIA
EMERGENCY MANAGEMENT FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended August 31, 2023
(with comparative actual amounts for 2022)

Percentage of Year
66.7%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
GEMA - Emergency Management	\$ 28,895	\$ -	\$ (28,895)	0.0%	\$ -
City of Rome	10,000	-	(10,000)	0.0%	25,000
Interest Earned	30	658	628	2192.2%	19
TOTAL REVENUES	38,925	658	(38,267)	1.7%	25,019
EXPENDITURES					
Salaries and Benefits	214,040	135,500	78,540	63.3%	84,250
Other Operating Costs	80,110	52,393	27,717	65.4%	89,151
TOTAL EXPENDITURES	294,150	187,894	106,256	63.9%	173,401
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(255,225)	(187,236)	67,989	73.4%	(148,383)
OTHER FINANCING SOURCES (USES)					
Transfers In	255,225	170,150	(85,075)	66.7%	79,157
TOTAL OTHER FINANCING SOURCES (USES)	255,225	170,150	(85,075)	66.7%	79,157
NET CHANGE IN FUND BALANCE	-	(17,086)			(69,226)
FUND BALANCE - BEGINNING OF YEAR	6	6			36,601
FUND BALANCE - YEAR TO DATE	\$ 6	\$ (17,080)			\$ (32,625)

FLOYD COUNTY, GEORGIA
LAW LIBRARY FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended August 31, 2023
(with comparative actual amounts for 2022)

Percentage of Year
66.7%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 30,000	\$ 21,329	\$ (8,671)	71.1%	\$ 23,032
Interest Earned	<u>300</u>	<u>4,061</u>	<u>3,761</u>	<u>1353.6%</u>	<u>215</u>
TOTAL REVENUES	<u>30,300</u>	<u>25,390</u>	<u>(4,910)</u>	<u>83.8%</u>	<u>23,247</u>
EXPENDITURES					
Judicial	29,965	19,759	10,206	65.9%	26,411
Equipment	<u>9,000</u>	<u>-</u>	<u>9,000</u>	<u>0.0%</u>	<u>1,446</u>
TOTAL EXPENDITURES	<u>38,965</u>	<u>19,759</u>	<u>19,206</u>	<u>50.7%</u>	<u>27,857</u>
NET CHANGE IN FUND BALANCE	(8,665)	5,631			(4,610)
FUND BALANCE - BEGINNING OF YEAR	<u>134,849</u>	<u>134,849</u>			<u>140,466</u>
FUND BALANCE -YEAR TO DATE	<u>\$ 126,184</u>	<u>\$ 140,480</u>			<u>\$ 135,856</u>

FLOYD COUNTY, GEORGIA
SOLID WASTE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended August 31, 2023
(with comparative actual amounts for 2022)

Percentage of Year
66.7%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Taxes	\$ 1,816,640	\$ 283,527	\$ 1,384,280	15.6%	\$ 254,213
Interest Earned	<u>1,200</u>	<u>22,028</u>	<u>20,828</u>	<u>1835.6%</u>	<u>814</u>
TOTAL REVENUES	<u>1,817,840</u>	<u>305,555</u>	<u>1,405,108</u>	<u>16.8%</u>	<u>255,027</u>
EXPENDITURES					
Salaries and Benefits	504,850	273,271	231,579	54.1%	248,612
Other Operating Costs	53,920	25,013	28,907	46.4%	23,829
Utilities	21,495	12,523	8,972	58.3%	14,116
Remote Site Operations	394,000	244,776	149,224	62.1%	264,359
Tipping Fees	<u>420,000</u>	<u>258,537</u>	<u>161,463</u>	<u>61.6%</u>	<u>282,938</u>
TOTAL EXPENDITURES	<u>1,394,265</u>	<u>814,119</u>	<u>580,146</u>	<u>58.4%</u>	<u>833,854</u>
OTHER FINANCING SOURCES (USES)					
Transfers Out	<u>(501,520)</u>	<u>(342,573)</u>	<u>158,947</u>	<u>68.3%</u>	<u>(308,248)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(501,520)</u>	<u>(342,573)</u>	<u>158,947</u>	<u>68.3%</u>	<u>(308,248)</u>
NET CHANGE IN FUND BALANCE	(77,945)	(851,137)			(887,074)
FUND BALANCE - BEGINNING OF YEAR	<u>1,155,171</u>	<u>1,155,171</u>			<u>1,292,560</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 1,077,226</u>	<u>\$ 304,034</u>			<u>\$ 405,486</u>

FLOYD COUNTY, GEORGIA
STADIUM MAINTENANCE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended August 31, 2023
(with comparative actual amounts for 2022)

Percentage of Year
66.7%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Interest Earned	\$ 340	\$ 7,605	\$ 7,265	2236.8%	\$ 224
Miscellaneous	<u>30,000</u>	<u>-</u>	<u>(30,000)</u>	<u>0.0%</u>	<u>30,000</u>
TOTAL REVENUES	<u>30,340</u>	<u>7,605</u>	<u>(22,735)</u>	<u>25.1%</u>	<u>30,224</u>
EXPENDITURES					
Maintenance	<u>187,555</u>	<u>53,678</u>	<u>133,877</u>	<u>28.6%</u>	<u>23,187</u>
TOTAL EXPENDITURES	<u>187,555</u>	<u>53,678</u>	<u>133,877</u>	<u>28.6%</u>	<u>23,187</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(157,215)	(46,073)	(156,612)	29.3%	7,037
OTHER FINANCING SOURCES					
Transfers in	<u>100,000</u>	<u>66,667</u>	<u>33,333</u>	<u>66.7%</u>	<u>66,667</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>100,000</u>	<u>66,667</u>	<u>33,333</u>	<u>66.7%</u>	<u>66,667</u>
NET CHANGE IN FUND BALANCES	(57,215)	20,594			73,704
FUND BALANCE - BEGINNING OF YEAR	<u>238,116</u>	<u>238,116</u>			<u>105,517</u>
FUND BALANCE -YEAR TO DATE	<u>\$ 180,901</u>	<u>\$ 258,710</u>			<u>\$ 179,221</u>

FLOYD COUNTY, GEORGIA
AMERICAN RESCUE PLAN ACT FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended August 31, 2023
(with comparative actual amounts for 2022)

Percentage of Year
66.7%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Intergovernmental	\$ 6,259,850	\$ 307,429	\$ (5,952,421)	4.9%	\$ 9,130,968
Interest Earned	<u>30,000</u>	<u>218,152</u>	<u>188,152</u>	<u>727.2%</u>	<u>12,028</u>
TOTAL REVENUES	<u>6,289,850</u>	<u>525,582</u>	<u>(5,764,268)</u>	<u>8.4%</u>	<u>9,142,996</u>
EXPENDITURES					
Premium Pay	-	-	-	N/A	785,768
Blacks Bluff Culvert Project	46,480	304,429	(257,949)	655.0%	537,600
Biddy Phase II	489,850	-	489,850	0.0%	-
Biddy Phase III	2,500,000	-	2,500,000	0.0%	-
Hwy 411 Sewer	1,000,000	-	1,000,000	0.0%	-
Admin. HVAC	1,000,000	793,576	206,424	79.4%	-
Cave Spring	355,400	355,400	-	100.0%	-
Land Bank Authority	1,000,000	-	1,000,000	0.0%	-
Professional Fees	<u>50,000</u>	<u>-</u>	<u>50,000</u>	<u>N/A</u>	<u>788</u>
TOTAL EXPENDITURES	<u>6,441,730</u>	<u>1,453,406</u>	<u>4,988,324</u>	<u>22.6%</u>	<u>1,324,155</u>
NET CHANGE IN FUND BALANCE	(151,880)	(927,824)			7,818,841
FUND BALANCE - BEGINNING OF YEAR	<u>5,820</u>	<u>5,820</u>			<u>5,820</u>
FUND BALANCE - YEAR TO DATE	<u>\$ (146,060)</u>	<u>\$ (922,004)</u>			<u>\$ 7,824,661</u>

FLOYD COUNTY, GEORGIA
1996 SPLOST BUDGET vs. ACTUAL SUMMARY
For the Month Ended August 31, 2023

	Original Budget	Cumulative Revised Budget	Cumulative Totals To Date	2023 Budget	2023 YTD
Revenues					
SPLOST Taxes	\$ 33,058,378	\$ 36,640,660	\$ 36,640,663	\$ -	\$ -
Interest Earned	494,000	2,444,310	2,426,158	2,600	23,505
Miscellaneous	-	73,900	73,900	-	-
Total Revenues	<u>33,552,378</u>	<u>39,158,870</u>	<u>39,140,721</u>	<u>2,600</u>	<u>23,505</u>
Expenditures					
Jail Expansion	20,298,378	20,439,500	20,439,437	-	-
Fire Stations	2,000,000	3,280,340	2,536,268	810,715	-
Law Enforcement Center	10,760,000	10,832,230	10,832,221	-	-
Georgia Power Tax Obligation	-	780,000	780,000	-	-
Floyd County Industrial Park Bonds	-	1,318,690	1,318,690	-	-
First Union Debt Service-Forum Bonds	-	214,750	214,750	-	-
General and Administrative	494,000	160,630	90,840	-	-
Total Expenditures	<u>33,552,378</u>	<u>37,026,140</u>	<u>36,212,206</u>	<u>810,715</u>	<u>-</u>
Other Financing Sources (Uses)					
Bond Proceeds	-	19,897,270	19,897,267	-	-
Debt Service Payments	-	(22,030,000)	(22,028,276)	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(2,132,730)</u>	<u>(2,131,009)</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues over					
Expenditures and Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 797,505</u>	<u>\$ (808,115)</u>	<u>\$ 23,505</u>

FLOYD COUNTY, GEORGIA
2003 SPLOST BUDGET vs. ACTUAL SUMMARY
For the Month Ended August 31, 2023

	Original Budget	Cumulative Revised Budget	Cumulative Totals To Date	2023 Budget	2023 YTD
Revenues					
Special Purpose Sales Tax	\$ 26,900,000	\$ 30,651,000	\$ 30,651,359	\$ -	\$ -
Interest Earned	150,000	1,093,615	1,123,271	4,000	10,692
Total Revenues	27,050,000	31,744,615	31,774,630	4,000	10,692
Expenditures					
Sewer Projects:					
Blacks Bluff Road Treatment Plant	8,170,000	8,160,000	8,160,000	-	-
Old Dalton Road Sewer	3,000,000	3,000,000	3,000,000	-	-
Cave Spring Sewer Plant	900,000	900,000	900,000	-	-
Transportation Projects:					
Burnett Ferry Road Right-of-Way	300,000	80,000	79,839	-	-
Old Dalton Road Right-of-Way	350,000	750,000	748,500	243,585	-
Chulio Road Right-of-Way	300,000	1,411,315	954,209	243,585	-
Resurfacing Projects	190,000	680,000	679,099	-	-
Recreation Projects:					
North Floyd Park	1,150,000	1,400,000	1,399,919	-	-
Midway Park	250,000	404,000	403,944	-	-
Shannon Park	80,000	83,000	82,879	-	-
Crane Street Park	110,000	94,380	94,376	-	-
Parks Hoke Park	70,000	59,000	58,948	-	-
Cave Spring Park	30,000	31,370	31,369	-	-
Building Projects:					
New Health Department Facility	9,500,000	8,765,000	8,764,365	-	-
4th Ave Courthouse/New Courthouse Renovation	2,000,000	2,670,300	2,670,261	-	-
General and Administrative	27,194	19,115	14,656	-	-
Total Expenditures	26,427,194	28,507,480	28,042,365	487,170	-
Other Financing Sources (Uses)					
Bond Proceeds	9,500,000	9,628,000	9,628,789	-	-
Bond Costs	(101,958)	(101,960)	(101,958)	-	-
Transfer to General Fund	-	(2,000,000)	(2,000,000)	-	-
Transfer to Capital Projects Fund	-	(193,000)	(193,000)	-	-
Transfer to Debt Service Fund	(10,122,806)	(10,570,175)	(10,570,175)	-	-
Total Other Financing Sources (Uses)	(724,764)	(3,237,135)	(3,236,344)	-	-
Excess (Deficiency) of Revenues over Expenditures and Other Financing Sources (Uses)					
	\$ (101,958)	\$ -	\$ 495,921	\$ (483,170)	\$ 10,692

FLOYD COUNTY, GEORGIA
2013 SPLOST BUDGET vs. ACTUAL SUMMARY
For the Month Ended August 31, 2023

	Original Budget	Cumulative Revised Budget	Cumulative Totals To Date	2023 Budget	2023 YTD
Revenues:					
Tax Collections					
Floyd County	\$ 38,770,000	\$ 40,746,250	\$ 40,746,251	\$ -	\$ -
City of Rome	23,617,000	24,810,045	24,810,041	-	-
City of Cave Spring	2,591,000	2,691,000	2,691,000	-	-
Interest Earned	-	-	911,739	25,000	141,175
Miscellaneous Revenue	-	565,830	565,814	-	-
Total Revenues	<u>64,978,000</u>	<u>68,813,125</u>	<u>69,724,845</u>	<u>25,000</u>	<u>141,175</u>
Expenditures:					
Floyd County					
Airport Runway Extension	5,761,000	5,931,000	3,552,407	4,430,215	96,248
Animal Control Facility	5,700,000	5,722,370	5,722,366	-	-
County Case Management Software	500,000	500,000	269,935	230,065	-
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	40,000	-
Jail Improvements	1,900,000	1,904,500	1,904,492	-	-
Jail Medical/Mental Health Facility Expansion	2,200,000	2,200,000	2,200,000	-	-
Forum Upgrades	1,400,000	1,621,550	1,551,394	70,155	-
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	454,635	-
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	88,645	-
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	-	475
Total Expenditures	<u>64,978,000</u>	<u>67,988,735</u>	<u>62,461,810</u>	<u>5,313,715</u>	<u>96,723</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ 824,390</u>	<u>\$ 7,263,035</u>	<u>\$ (5,288,715)</u>	<u>\$ 44,452</u>

FLOYD COUNTY, GEORGIA
2017 SPLOST BUDGET vs ACTUAL SUMMARY
For the Month Ended August 31, 2023

	Original Projects Budget	Cumulative Revised Budget	Cumulative Totals To Date	2023 Budget	2023 YTD
Revenues:					
Tax Collections					
Floyd County	\$ 41,384,318	\$ 45,531,705	\$ 59,324,148	\$ 21,823,390	\$ 14,093,659
City of Rome	21,216,362	22,516,365	22,117,221	420,000	-
City of Cave Spring	1,281,000	1,281,000	1,281,000	-	-
Interest Earned	-	-	1,156,815	125,000	848,368
Miscellaneous Revenue	-	-	48,589	-	25,553
Total Revenues	63,881,680	69,329,070	83,927,773	22,368,390	14,967,580
Expenditures:					
Floyd County					
Ag Center	8,000,000	8,000,000	2,162,259	4,000,000	935,073
E911 Update/Upgrade/Renovation					
Consoles & Furniture	170,000	158,475	158,470	-	-
Renovations/Update	25,000	478,605	508,576	310,235	310,573
CAD Computer Upgrade	25,000	25,000	-	-	-
Security Enhancements	25,000	25,000	-	-	-
Backup Audio Recorder	12,000	77,870	77,870	38,935	38,935
Center Relocation	-	-	-	-	-
Prison Security Upgrade					
Upgrade Camera System	200,000	200,000	-	200,000	-
Replace Outer Security Doors	120,000	143,025	143,022	-	-
Construct Gym Security	700,000	1,225,000	5,171	1,219,830	-
Install Jail Management System Software	225,000	225,000	120,469	159,765	72,383
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	348,285	200
Install Body Scanner	190,000	190,000	-	-	-
Historic Courthouse Reno./Judicial Imp.	5,000,000	5,000,000	233,108	2,505,000	174,135
Paving, Infrastructure, and Bridges					
Paving	3,000,000	3,000,000	2,240,163	1,212,480	1,290,805
Bridges	1,000,000	1,000,000	-	100,000	-
Lindale	300,000	300,000	11,667	100,000	1,515
Riverside	200,000	200,000	72,355	101,350	1,350
Infrastructure	-	196,620	179,711	479,250	28,428
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	-	-
Capital Equipment/Vehicle Fund	3,400,000	4,098,250	8,084,491	6,616,605	4,173,462
Public Works Facilities Buildings	2,450,000	2,450,000			
Administration Building	-	-	21,200	100,000	6,000
Main Shop	-	-	-	-	-
Warehouse	-	-	-	-	-
Sign Shop	-	-	-	-	-
Landscape Shop	-	-	-	-	-
Facilities	-	-	-	-	-
Bridges	-	-	-	-	-

FLOYD COUNTY, GEORGIA
2017 SPLOST BUDGET vs ACTUAL SUMMARY
For the Month Ended August 31, 2023

	Original Projects Budget	Cumulative Revised Budget	Cumulative Totals To Date	2023 Budget	2023 YTD
Airport Corporate Hangar Construction	\$ 899,210	\$ 899,210	\$ 82,805	\$ 1,131,000	\$ 79,045
Floyd County Baseball Stadium Imp.					
Professional Fees	150,000	150,000	146,066	-	-
Terrace	1,200,000	1,541,195	1,541,192	494,295	-
Section 207 & 209, Gate 6 & 9	147,000	147,000	14,401	5,705	5,704
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	-	-
Public Safety Technology Upgrades					
Mobile Vision Upgrade	87,000	87,000	55,631	-	-
Body Cameras	64,000	64,000	66,043	28,800	28,800
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	8,500	8,500
Shannon Tennis Courts	150,000	109,925	86,761	-	-
Bonded Rubber	65,000	113,140	73,540	95,000	-
Midway Bonded Rubber	39,600	-	-	-	-
Recreation	-	1,410	1,410	-	-
Recreation	-	-	111,653	110,000	111,653
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	-	500,000	-
Special Operations Equipment					
SWAT Unit Upgrade	101,200	183,655	183,653	-	-
Bomb Unit Upgrade	147,000	64,545	63,975	63,975	63,975
Blueways	518,138	518,140	-	-	-
Administrative Fees	100,000	100,000	12,447	5,000	7,467
Total Floyd County Expenditures	<u>41,384,318</u>	<u>45,531,705</u>	<u>25,139,189</u>	<u>22,434,010</u>	<u>7,338,003</u>
Net Floyd County	-	-	35,341,774	(485,620)	7,604,024
Intergovernmental City of Rome	21,216,362	22,516,365	22,516,362	420,000	-
Intergovernmental City of Cave Spring	1,281,000	1,281,000	1,281,000	-	-
Total Expenditures	<u>63,881,680</u>	<u>69,329,070</u>	<u>48,936,551</u>	<u>22,854,010</u>	<u>7,338,003</u>
Other Financing Sources (Uses)					
Transfer to Capital Projects Fund	-	-	-	(264,850)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(264,850)</u>	<u>-</u>
Excess (Deficiency) of Revenues over					
Expenditures and Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,991,222</u>	<u>\$ (750,470)</u>	<u>\$ 7,629,576</u>

FLOYD COUNTY, GEORGIA
WATER FUND
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN NET POSITION
For the Month Ended August 31, 2023
(with comparative actual amounts for 2022)

Percentage of Year
66.7%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
OPERATING REVENUES					
Charges for Services	\$ 7,901,000	\$ 5,179,740	\$ (2,721,260)	65.6%	\$ 5,345,603
Rental Fees	12,600	8,395	(4,205)	66.6%	9,445
Miscellaneous	53,530	13,531	(39,999)	25.3%	20,405
TOTAL OPERATING REVENUES	<u>7,967,130</u>	<u>5,201,666</u>	<u>(2,765,464)</u>	<u>65.3%</u>	<u>5,375,453</u>
OPERATING EXPENSES					
Water Administration					
Salaries and Benefits	795,330	508,684	286,646	64.0%	498,785
Supplies and Other Expenses	402,365	279,693	122,672	69.5%	258,995
Equipment	39,850	35,150	4,700	88.2%	-
Depreciation	25,210	16,805	8,405	66.7%	16,805
	<u>1,262,755</u>	<u>840,332</u>	<u>422,423</u>	<u>66.5%</u>	<u>774,585</u>
Water Distribution					
Salaries and Benefits	1,158,530	754,810	403,720	65.2%	594,571
Supplies and Other Expenses	739,335	436,523	302,812	59.0%	355,120
Equipment	30,425	20,715	9,710	68.1%	26,616
Purchased Water	1,300,000	786,318	513,682	60.5%	800,968
Water Meters	495,155	183,793	311,362	37.1%	202,175
Utilities	370,000	246,200	123,800	66.5%	241,280
Depreciation	1,658,360	1,084,518	573,842	65.4%	1,054,701
	<u>5,751,805</u>	<u>3,512,877</u>	<u>2,238,928</u>	<u>61.1%</u>	<u>3,275,431</u>
Water Treatment Plant					
Salaries and Benefits	498,590	285,140	213,450	57.2%	287,710
Supplies and Other Expenses	251,660	152,582	99,078	60.6%	144,206
Equipment	22,900	7,051	15,849	30.8%	22,432
Utilities	72,000	49,523	22,477	68.8%	46,345
Depreciation	64,305	42,868	21,437	66.7%	46,402
	<u>909,455</u>	<u>537,164</u>	<u>372,291</u>	<u>59.1%</u>	<u>547,095</u>
TOTAL OPERATING EXPENSES	<u>7,924,015</u>	<u>4,890,373</u>	<u>3,033,642</u>	<u>61.7%</u>	<u>4,597,111</u>
OPERATING INCOME (LOSS)	43,115	311,293	268,178	722.0%	778,342
NON-OPERATING INCOME (LOSS)					
Interest and Fiscal Charges	(128,670)	(86,243)	42,427	67.0%	(97,004)
Amortization of Bond Costs	53,700	35,779	(17,921)	66.6%	40,576
Gain on sale of fixed assets	-	-	-	N/A	15,375
Interest Earned	34,000	275,120	241,120	809.2%	20,994
Transfer from Fire Fund	125,000	83,333	(41,667)	66.7%	83,333
Transfer to General Fund	(1,889,750)	(1,259,833)	629,917	66.7%	(1,579,793)
TOTAL NON-OPERATING INCOME (LOSS)	<u>(1,805,720)</u>	<u>(951,844)</u>	<u>853,876</u>	<u>52.7%</u>	<u>(1,516,519)</u>
Total Operating and Non-Operating Income (Loss)	<u>(1,762,605)</u>	<u>(640,551)</u>	<u>1,122,054</u>	<u>36.3%</u>	<u>(738,177)</u>
Water Capital	<u>(8,510,245)</u>	<u>(2,711,559)</u>	<u>5,798,686</u>	<u>31.9%</u>	<u>(1,087,878)</u>
CHANGE IN NET POSITION	<u>(10,272,850)</u>	<u>(3,352,110)</u>			<u>(1,826,055)</u>
NET POSITION - BEGINNING OF YEAR	<u>49,918,678</u>	<u>49,918,678</u>			<u>51,082,857</u>
NET POSITION - YEAR TO DATE	<u>\$ 39,645,828</u>	<u>\$ 46,566,568</u>			<u>\$ 49,256,802</u>

FLOYD COUNTY, GEORGIA
WATER FUND - CASH BASIS
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN CASH BALANCE
For the Month Ended August 31, 2023
(with comparative actual amounts for 2022)

Percentage of Year
66.7%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Charges for Services	\$ 7,901,000	\$ 5,179,740	(2,721,260)	65.6%	\$ 5,345,603
Rental Fees	12,600	8,395	(4,205)	66.6%	9,445
Miscellaneous	53,530	13,531	(39,999)	25.3%	20,405
Interest Earned	34,000	275,120	241,120	809.2%	20,994
Transfer from Fire Fund	125,000	83,333	(41,667)	66.7%	83,333
Gain on sale of fixed assets	-	-	-	N/A	15,375
TOTAL CASH INCREASES	<u>8,126,130</u>	<u>5,560,119</u>	<u>(2,566,011)</u>	<u>68.4%</u>	<u>5,495,155</u>
CASH DECREASES					
Water Administration					
Salaries and Benefits	795,330	508,683	286,647	64.0%	499,158
Supplies and Other Expenses	402,365	243,691	158,674	60.6%	222,753
Equipment	39,850	35,150	4,700	88.2%	-
Interest and Fiscal Charges	128,670	71,327	57,343	55.4%	80,088
Transfer to General Fund	1,889,750	1,259,833	629,917	66.7%	1,579,793
	<u>3,255,965</u>	<u>2,118,684</u>	<u>1,137,281</u>	<u>65.1%</u>	<u>2,381,792</u>
Water Distribution					
Salaries and Benefits	1,158,530	754,709	403,821	65.1%	594,519
Supplies and Other Expenses	739,335	436,584	302,751	59.1%	346,907
Equipment	30,425	17,009	13,416	55.9%	48,756
Purchased Water	1,300,000	782,538	517,462	60.2%	800,870
Water Meters	495,155	149,923	345,232	30.3%	202,175
Utilities	370,000	238,019	131,981	64.3%	241,159
	<u>4,093,445</u>	<u>2,378,782</u>	<u>1,714,663</u>	<u>58.1%</u>	<u>2,234,386</u>
Water Treatment Plant					
Salaries and Benefits	498,590	285,179	213,411	57.2%	287,723
Supplies and Other Expenses	251,660	154,928	96,732	61.6%	132,168
Equipment	22,900	7,051	15,849	30.8%	22,432
Utilities	72,000	55,497	16,503	77.1%	46,349
	<u>845,150</u>	<u>502,655</u>	<u>342,495</u>	<u>59.5%</u>	<u>488,672</u>
Water Capital	<u>8,510,245</u>	<u>3,276,556</u>	<u>5,233,689</u>	<u>38.5%</u>	<u>1,413,353</u>
TOTAL CASH DECREASES	<u>16,704,805</u>	<u>8,276,677</u>	<u>8,428,128</u>	<u>49.5%</u>	<u>6,518,203</u>
NET INCREASE (DECREASE)	(8,578,675)	(2,716,555)			(1,023,048)
CHANGE IN BALANCE SHEET		(4,428,619)			(5,977,915)
CASH - BEGINNING OF YEAR		<u>11,929,038</u>			<u>13,907,771</u>
CASH - YEAR TO DATE		<u>\$ 4,783,864</u>			<u>\$ 6,906,808</u>

FLOYD COUNTY, GEORGIA
AIRPORT FUND
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN NET POSITION
For the Month Ended August 31, 2023
(with comparative actual amounts for 2022)

Percentage of Year
66.7%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
OPERATING REVENUES					
Charges for Services	\$ 2,000	\$ 667	\$ (1,333)	33.4%	\$ 1,243
Fuel Sales	1,270,500	593,605	(676,895)	46.7%	816,858
Rental Fees	294,360	210,194	(84,166)	71.4%	191,398
Miscellaneous	22,000	14,158	(7,842)	64.4%	13,942
ARPA Grant Funds	-	-	-	N/A	59,000
TOTAL OPERATING REVENUES	<u>1,588,860</u>	<u>818,624</u>	<u>(770,236)</u>	<u>51.5%</u>	<u>1,082,441</u>
OPERATING EXPENSES					
Salaries and Benefits	365,880	235,563	130,317	64.4%	80,789
Supplies and Other Expenses	317,270	141,371	175,899	44.6%	269,422
Utilities	65,000	42,581	22,419	65.5%	41,138
Equipment	1,100	1,057	43	96.1%	3,040
Air Show Expenses	50,000	-	50,000	0.0%	-
Depreciation	1,133,070	422,081	710,989	37.3%	432,464
Cost of Goods Sold	992,600	424,376	568,224	42.8%	618,496
TOTAL OPERATING EXPENSES	<u>2,924,920</u>	<u>1,267,029</u>	<u>1,657,891</u>	<u>43.3%</u>	<u>1,445,349</u>
OPERATING INCOME (LOSS)	<u>(1,336,060)</u>	<u>(448,405)</u>	<u>887,655</u>	<u>33.6%</u>	<u>(362,908)</u>
NON-OPERATING INCOME (LOSS)					
Interest Earned	1,200	11,782	10,582	981.8%	663
Transfers Out	(576,880)	(61,217)	515,663	10.6%	(41,607)
TOTAL NON-OPERATING INCOME (LOSS)	<u>(575,680)</u>	<u>(49,435)</u>	<u>526,245</u>	<u>8.6%</u>	<u>(40,944)</u>
CHANGE IN NET POSITION	<u>(1,911,740)</u>	<u>(497,840)</u>			<u>(403,852)</u>
NET POSITION - BEGINNING OF YEAR	<u>7,721,277</u>	<u>7,721,277</u>			<u>7,598,113</u>
NET POSITION -YEAR TO DATE	<u>\$ 5,809,537</u>	<u>\$ 7,223,437</u>			<u>\$ 7,194,261</u>

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

Percentage of Year
66.7%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Charges for Services	\$ 2,000	\$ 667	\$ (1,333)	33.4%	\$ 1,243
Fuel Sales	1,270,500	593,278	(677,222)	46.7%	814,197
Rental Fees	294,360	207,212	(87,148)	70.4%	195,156
Miscellaneous	22,000	15,023	(6,977)	68.3%	14,332
ARPA Funds Grant	59,000	-	(59,000)	0.0%	59,000
Interest Earned	1,200	11,782	10,582	981.8%	663
TOTAL CASH INCREASES	1,649,060	827,962	(821,098)	50.2%	1,084,591
CASH DECREASES					
Salaries and Benefits	365,880	236,390	129,490	64.6%	81,753
Supplies and Other Expenses	317,270	156,695	160,575	49.4%	279,199
Utilities	65,000	42,328	22,672	65.1%	40,844
Equipment	1,100	1,057	43	96.1%	3,040
Air Show Expenses	50,000	-	50,000	0.0%	-
Transfers Out	576,880	61,217	515,663	10.6%	41,607
Cost of Goods Sold	992,600	429,711	562,889	43.3%	593,019
TOTAL CASH DECREASES	2,368,730	927,398	1,441,332	39.2%	1,039,462
NET INCREASE (DECREASE)	(719,670)	(99,436)			45,129
CHANGE IN BALANCE SHEET		-			-
CASH - BEGINNING OF YEAR		429,038			450,777
CASH - YEAR TO DATE		\$ 329,602			\$ 495,908

FLOYD COUNTY, GEORGIA
FORUM FUND
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN NET POSITION
For the Month Ended August 31, 2023
(with comparative actual amounts for 2022)

Percentage of Year
66.7%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Intergovernmental	\$ -	\$ 5,667	\$ 5,667	N/A	\$ 45,333
Charges for Services	-	626	626	N/A	9,685
Rental Fees	-	3,300	3,300	N/A	153,190
TOTAL OPERATING REVENUES	<u>-</u>	<u>9,593</u>	<u>9,593</u>	<u>N/A</u>	<u>208,208</u>
EXPENSES					
Salaries and Benefits	115,000	45,859	69,141	39.9%	99,174
Supplies and Other Expenses	147,075	23,018	124,057	15.7%	39,224
Depreciation	329,230	218,502	110,728	66.4%	226,666
Utilities	182,300	117,679	64,621	64.6%	121,523
TOTAL OPERATING EXPENSES	<u>773,605</u>	<u>405,058</u>	<u>368,547</u>	<u>52.4%</u>	<u>486,587</u>
OPERATING INCOME (LOSS)	(773,605)	(395,465)	378,140	51.1%	(278,379)
NON-OPERATING INCOME (LOSS)					
Interest Earned	90	10,694	10,604	11882.2%	122
Transfer from General Fund	441,760	294,507	(147,253)	66.7%	183,333
TOTAL NON-OPERATING INCOME (LOSS)	<u>441,850</u>	<u>305,201</u>	<u>(136,649)</u>	<u>69.1%</u>	<u>183,455</u>
CHANGE IN NET POSITION	(331,755)	(90,264)			(94,924)
NET POSITION - BEGINNING OF YEAR	<u>4,146,120</u>	<u>4,146,120</u>			<u>4,141,219</u>
NET POSITION - YEAR TO DATE	<u>\$ 3,814,365</u>	<u>\$ 4,055,856</u>			<u>\$ 4,046,295</u>

FLOYD COUNTY, GEORGIA
FORUM FUND - CASH BASIS
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN CASH BALANCE
For the Month Ended August 31, 2023
(with comparative actual amounts for 2022)

Percentage of Year
66.7%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Intergovernmental	\$ -	\$ 34,540	\$ 34,540	N/A	\$ 68,612
Charges for Services	-	654	654	N/A	9,697
Rental Fees	-	3,300	3,300	N/A	153,190
Interest Earned	-	10,694	10,694	N/A	122
Transfer from General Fund	-	294,507	294,507	N/A	183,333
TOTAL CASH INCREASES	<u>-</u>	<u>343,695</u>	<u>343,695</u>	<u>N/A</u>	<u>414,954</u>
CASH DECREASES					
Salaries and Benefits	115,000	48,617	66,383	42.3%	98,647
Supplies and Other Expenses	147,075	30,890	116,185	21.0%	44,732
Utilities	182,300	118,274	64,026	64.9%	119,446
TOTAL CASH DECREASES	<u>444,375</u>	<u>197,781</u>	<u>246,594</u>	<u>44.5%</u>	<u>262,825</u>
NET INCREASE (DECREASE)	(444,375)	145,914			152,129
CHANGE IN BALANCE SHEET		(400,074)			(15,675)
CASH - BEGINNING OF YEAR		<u>331,915</u>			<u>4,513</u>
CASH - YEAR TO DATE		<u>\$ 77,755</u>			<u>\$ 140,967</u>

FLOYD COUNTY, GEORGIA
AGRICULTURE CENTER FUND
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN NET POSITION
For the Month Ended August 31, 2023
(with comparative actual amounts for 2022)

Percentage of Year
66.7%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Intergovernmental	\$ -	\$ -	\$ -	N/A	\$ -
Charges for Services	-	-	-	N/A	-
Rental Fees	-	-	-	N/A	-
Miscellaneous	-	-	-	N/A	-
TOTAL OPERATING REVENUES	-	-	-	N/A	-
EXPENSES					
Salaries and Benefits	53,830	23,377	30,453	43.4%	-
TOTAL OPERATING EXPENSES	53,830	23,377	30,453	43.4%	-
OPERATING INCOME (LOSS)	(53,830)	(23,377)	30,453	43.4%	-
NON-OPERATING INCOME (LOSS)					
Transfer from General Fund	-	23,121	23,121	N/A	-
TOTAL NON-OPERATING INCOME (LOSS)	-	23,121	23,121	N/A	-
CHANGE IN NET POSITION	(53,830)	(256)			-
NET POSITION - BEGINNING OF YEAR	1,218,247	1,218,247			-
NET POSITION - YEAR TO DATE	\$ 1,164,417	\$ 1,217,991			\$ -

FLOYD COUNTY, GEORGIA
AGRICULTURE CENTER FUND - CASH BASIS
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN CASH BALANCE
For the Month Ended August 31, 2023
(with comparative actual amounts for 2022)

Percentage of Year
66.7%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Intergovernmental	\$ -	\$ -	\$ -	N/A	\$ -
Charges for Services	-	-	-	N/A	-
Rental Fees	-	-	-	N/A	-
Interest Earned	-	-	-	N/A	-
Transfer from General Fund	-	23,121	23,121	N/A	-
TOTAL CASH INCREASES	-	23,121	23,121	N/A	-
CASH DECREASES					
Salaries and Benefits	53,830	23,121	30,709	43.0%	-
TOTAL CASH DECREASES	53,830	23,121	30,709	43.0%	-
NET INCREASE (DECREASE)	(53,830)	-			-
CHANGE IN BALANCE SHEET		-			-
CASH - BEGINNING OF YEAR		-			-
CASH - YEAR TO DATE		\$ -			\$ -

FLOYD COUNTY, GEORGIA
RECYCLING FUND
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN NET POSITION
For the Month Ended August 31, 2023
(with comparative actual amounts for 2022)

Percentage of Year
66.7%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Intergovernmental					
Solid Waste Commission	\$ 120,000	\$ 75,906	\$ (44,094)	63.3%	\$ 41,581
City of Rome	101,520	52,320	(49,200)	51.5%	63,469
Landfill	101,520	75,906	(25,614)	74.8%	41,581
Material Sales	<u>200,000</u>	<u>38,110</u>	<u>(161,890)</u>	<u>19.1%</u>	<u>150,617</u>
TOTAL OPERATING REVENUES	<u>523,040</u>	<u>242,242</u>	<u>(280,798)</u>	<u>46.3%</u>	<u>297,248</u>
EXPENSES					
Salaries and Benefits	356,600	231,678	124,922	65.0%	218,573
Supplies and Other Expenses	172,775	71,960	100,815	41.6%	104,911
Equipment	15,975	11,971	4,004	74.9%	5,767
Depreciation	163,785	92,503	71,282	56.5%	88,937
Amortization - Right To Use Asset	-	30,585	30,585	N/A	-
Utilities	<u>36,000</u>	<u>18,181</u>	<u>17,819</u>	<u>50.5%</u>	<u>19,023</u>
TOTAL OPERATING EXPENSES	<u>745,135</u>	<u>456,878</u>	<u>349,427</u>	<u>61.3%</u>	<u>437,210</u>
OPERATING INCOME (LOSS)	(222,095)	(214,636)	7,459	96.6%	(139,962)
NON-OPERATING INCOME (LOSS)					
Interest Earned	100	447	347	447.4%	74
Transfers from Solid Waste	101,520	75,906	25,614	74.8%	41,581
Transfers to General Fund	<u>(56,670)</u>	<u>(33,058)</u>	<u>(23,613)</u>	<u>58.3%</u>	<u>(32,447)</u>
TOTAL NON-OPERATING INCOME (LOSS)	<u>44,950</u>	<u>43,296</u>	<u>2,349</u>	<u>96.3%</u>	<u>9,209</u>
CHANGE IN NET POSITION	(177,145)	(171,340)			(130,753)
NET POSITION - BEGINNING OF YEAR	<u>1,409,639</u>	<u>1,409,639</u>			<u>1,347,812</u>
NET POSITION - YEAR TO DATE	<u>\$ 1,232,494</u>	<u>\$ 1,238,299</u>			<u>\$ 1,217,059</u>

FLOYD COUNTY, GEORGIA
RECYCLING FUND - CASH BASIS
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN CASH BALANCE
For the Month Ended August 31, 2023
(with comparative actual amounts for 2022)

Percentage of Year
66.7%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Intergovernmental	\$ 323,040	\$ 287,881	\$ (35,159)	89.1%	\$ 73,202
Interest Earned	100	447	347	447.4%	74
Material Sales	200,000	62,957	(137,043)	31.5%	228,986
Transfers In	<u>101,520</u>	<u>107,008</u>	<u>5,488</u>	<u>105.4%</u>	<u>18,706</u>
TOTAL CASH INCREASES	<u>624,660</u>	<u>458,293</u>	<u>(131,208)</u>	<u>73.4%</u>	<u>320,968</u>
CASH DECREASES					
Salaries and Benefits	356,600	231,892	124,708	65.0%	218,787
Supplies and Other Expenses	171,390	103,355	68,035	60.3%	126,537
Equipment	15,975	11,971	4,004	74.9%	5,767
Utilities	36,000	18,181	17,819	50.5%	19,023
Transfers	<u>56,670</u>	<u>33,058</u>	<u>23,613</u>	<u>58.3%</u>	<u>32,447</u>
TOTAL CASH DECREASES	<u>636,635</u>	<u>398,457</u>	<u>238,178</u>	<u>62.6%</u>	<u>402,559</u>
NET INCREASE (DECREASE)		59,836			(81,592)
CHANGE IN BALANCE SHEET		(61,519)			89,605
CASH - BEGINNING OF YEAR		<u>3,589</u>			<u>7,477</u>
CASH - YEAR TO DATE		<u>\$ 1,906</u>			<u>\$ 15,490</u>

FLOYD COUNTY, GEORGIA
ANIMAL CONTROL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended August 31, 2023
(with comparative actual amounts for 2022)

Percentage of Year
66.7%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 9,000	\$ 4,658	\$ (4,342)	51.8%	\$ 6,259
Interest Earned	90	2,420	2,330	2689.4%	62
Donations	40,000	21,354	(18,646)	53.4%	33,210
Miscellaneous	<u>600</u>	<u>192</u>	<u>(408)</u>	<u>32.0%</u>	<u>374</u>
TOTAL REVENUES	<u>49,690</u>	<u>28,624</u>	<u>(21,066)</u>	<u>57.6%</u>	<u>39,905</u>
EXPENDITURES					
Salaries and Benefits	988,030	624,990	363,040	63.3%	565,265
Other Operating Costs	467,680	282,955	184,725	60.5%	296,404
Equipment	<u>9,420</u>	<u>8,420</u>	<u>1,000</u>	89.4%	<u>-</u>
TOTAL EXPENDITURES	<u>1,465,130</u>	<u>916,365</u>	<u>548,765</u>	<u>62.5%</u>	<u>861,670</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,415,440)	(887,740)	(527,700)	62.7%	(821,765)
OTHER FINANCING SOURCES (USES)					
Transfers from General Fund	<u>1,352,945</u>	<u>901,963</u>	<u>450,982</u>	<u>66.7%</u>	<u>732,800</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,352,945</u>	<u>901,963</u>	<u>450,982</u>	<u>66.7%</u>	<u>732,800</u>
NET CHANGE IN FUND BALANCE	(62,495)	14,223			(88,965)
FUND BALANCE - BEGINNING OF YEAR	<u>8</u>	<u>8</u>			<u>3</u>
FUND BALANCE - YEAR TO DATE	<u>\$ (62,487)</u>	<u>\$ 14,231</u>			<u>\$ (88,962)</u>

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

For the Month Ended August 31, 2023
(with comparative actual amounts for 2022)

Percentage of Year
66.7%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Administrative Operations	\$ 10,500	\$ 9,167	\$ (1,333)	87.3%	\$ 9,667
Miscellaneous Revenues	4,575	18,591	14,016	406.4%	929
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	41,700	34,740	(6,961)	83.3%	30,969
Other Programs	144,600	126,721	(17,879)	87.6%	78,092
Gymnastics	372,950	287,591	(85,359)	77.1%	259,700
Special Populations Services	42,050	24,382	(17,668)	58.0%	28,998
Concessions	182,000	189,858	7,858	104.3%	135,429
Coosa River Trading Post	196,850	125,938	(70,912)	64.0%	167,439
Etowah Park Golf Practice	7,300	5,033	(2,267)	68.9%	4,801
Youth Athletics	274,200	151,944	(122,256)	55.4%	159,932
Adult Athletics	19,290	9,600	(9,690)	49.8%	9,860
Scoreboards	8,000	2,500	(5,500)	31.3%	3,920
Recreation Centers	80,850	79,080	(1,770)	97.8%	70,239
Parks & Recreation Services	109,250	59,684	(49,566)	54.6%	88,124
Hall of Fame	17,500	8,998	(8,502)	51.4%	9,963
Senior Promotions	11,500	1,175	(10,325)	10.2%	-
TOTAL REVENUES	<u>1,553,115</u>	<u>1,135,001</u>	<u>(418,114)</u>	<u>73.1%</u>	<u>1,058,062</u>

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

For the Month Ended August 31, 2023
(with comparative actual amounts for 2022)

Percentage of Year
66.7%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
EXPENDITURES					
Administrative Operations	\$ 1,414,675	\$ 735,977	\$ (678,698)	52.0%	\$ 793,114
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	70,170	57,465	(12,705)	81.9%	43,487
Other Programs	84,250	80,555	(3,695)	95.6%	47,396
Gymnastics	307,790	201,023	(106,767)	65.3%	192,809
Special Populations Services	41,425	21,624	(19,801)	52.2%	20,320
Concessions	182,800	167,653	(15,147)	91.7%	123,949
Coosa River Trading Post	143,250	86,518	(56,732)	60.4%	92,574
Sports Division Administration	146,360	84,420	(61,940)	57.7%	80,217
Youth Athletics	193,670	151,864	(41,806)	78.4%	136,795
Adult Athletics	21,415	6,916	(14,499)	32.3%	7,111
Scoreboards	2,000	37	(1,963)	1.9%	1,029
Recreation Centers	189,755	129,619	(60,136)	68.3%	129,745
Recreation Services Administration	247,160	148,436	(98,724)	60.1%	136,460
Parks & Recreation Services	1,237,610	809,504	(428,106)	65.4%	714,097
Buildings	70,000	44,644	(25,356)	63.8%	45,522
Shop	142,810	101,749	(41,061)	71.2%	93,166
Hall of Fame	16,600	12,809	(3,791)	77.2%	11,304
Senior Promotions	11,500	-	(11,500)	0.0%	-
TOTAL EXPENDITURES	4,553,240	2,840,812	(1,712,428)	62.4%	2,669,093
OTHER FINANCING SOURCES (USES)					
Transfers In	3,003,765	1,238,667	(1,765,098)	41.2%	1,238,933
Transfers Out	-	(21,369)	(21,369)	N/A	-
TOTAL OTHER FINANCING SOURCES (USES)	3,003,765	1,217,298	(1,786,467)	41.2%	1,238,933
NET CHANGE IN FUND BALANCE	3,640	(488,513)			(372,098)
FUND BALANCE - BEGINNING OF YEAR	42,382	42,382			285,887
FUND BALANCE - YEAR TO DATE	\$ 46,022	\$ (446,131)			\$ (86,167)

FLOYD COUNTY, GEORGIA
HEALTH INSURANCE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended August 31, 2023
(with comparative actual amounts for 2022)

Percentage of Year
66.7%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Contributions					
Employer	\$ 8,287,270	\$ 5,564,022	\$ (2,723,248)	67.1%	\$ 5,988,970
Employees	1,855,320	1,253,930	(601,390)	67.6%	1,243,218
Retirees	90,000	53,180	(36,820)	59.1%	60,444
Premiums Paid By Others	70,000	38,745	(31,255)	55.4%	37,304
Interest Earned	4,000	56,496	52,496	1412.4%	2,937
Miscellaneous	30,000	22,340	(7,660)	74.5%	324
TOTAL REVENUES	10,336,590	6,988,713	(3,347,877)	67.6%	7,333,197
EXPENDITURES					
Salary and Benefits	11,670	-	11,670	0.0%	-
Other Costs	30,055	15,776	14,279	52.5%	20,120
Professional Fees	138,920	90,067	48,853	64.8%	92,612
Claims	7,220,000	4,553,502	2,666,498	63.1%	4,735,162
Premium Payments	1,215,210	793,114	422,096	65.3%	693,757
HRA Payments	110,000	65,102	44,898	59.2%	63,533
HSA Payments	62,050	53,865	8,185	86.8%	41,362
Wellness Clinic	147,010	280,653	(133,643)	190.9%	98,004
Administrative Fees	233,190	152,722	80,468	65.5%	157,932
TOTAL EXPENDITURES	9,168,105	6,004,801	3,163,304	65.5%	5,902,482
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,168,485	983,912	184,573	84.2%	1,430,715
OTHER FINANCING SOURCES (USES)					
Transfer In	-	47	(47)	N/A	-
Transfer Out	-	-	-	N/A	(497,143)
TOTAL OTHER FINANCING SOURCES (USES)	-	47	(47)	N/A	(497,143)
NET CHANGE IN FUND BALANCE	1,168,485	983,959			933,572
FUND BALANCE - BEGINNING OF YEAR	2,185,973	2,185,973			791,581
FUND BALANCE - YEAR TO DATE	\$ 3,354,458	\$ 3,169,932			\$ 1,725,153

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FLOYD COUNTY, GEORGIA
Water Capital Projects and Equipment Expenses
For the Month Ended August 31, 2023

	<u>Budget</u>	<u>2023 YTD</u>
Revenues:		
R & E Funds	\$ 8,039,260	\$ 2,381,026
Operating Funds	470,985	330,532
Total Revenues	\$ 8,510,245	\$ 2,711,559
Expenses:		
Water Tank Maintenance	\$ 350,000	\$ 153,103
Water Main Replacement	500,000	138,953
Water Pumps and Pump Houses	200,000	68,505
Large Meter Testing	50,000	38,500
Water Improvements-Highway 53 Water Line Upgrade	1,000,000	401,109
Water Extensions-Big Texas Valley Road	1,100,000	-
Biddy Well - Test Well	2,500,000	611,135
Chemical Conversion/Engineering	1,000,000	-
UWS Future Projects Contract	839,260	677,977
Water Meter Change Out Program	500,000	291,745
	8,039,260	2,381,026
2023 Equipment		
Fulton Well software and hardware conversion	99,005	12,378
Mini Excavator and trailers (2)	20,000	16,990
E60 bobcat mini excavator with trailer	106,000	88,542
F600 or equivalent service truck	100,000	90,394
F600 or equivalent dump truck	100,000	75,950
Replace Bobcat T770 Track Loader	35,980	35,980
Replace Bobcat T770 skid steer	10,000	10,299
	470,985	330,532
Total Expenses	\$ 8,510,245	\$ 2,711,559

FLOYD COUNTY, GEORGIA
Capital Projects and Equipment Expenditures
For the Month Ended August 31, 2023

	<u>Budget</u>	<u>2023 YTD</u>
Appropriation of Jail Surcharge Funds	\$ 263,500	\$ 140,578
Appropriation of Fund Balance	664,145	445,562
Revenues:		
Interest Earned	-	62,862
Transfer from General Fund	619,180	403,670
Transfer from Debt Service	191,740	-
Transfer from 2017 SPLOST - Airport Infrastructure	264,850	-
Transfer from Airport	514,660	19,737
Total Revenues and Appropriations of Fund Balances	\$ 2,518,075	\$ 1,072,409
Expenditures:		
Sheriff/Jail		
Locking controls	\$ 88,605	\$ 88,605
1 - Core Switch	JS 22,000	13,965
Upfitting on 4 vehicles purchased in 2022	JS 7,490	7,490
1 - Vulcan VG40-NAT Manual Tilt Braising Pan/Skillet	JS 28,510	24,699
2 - Vulcan Natural Gas Double Deck Full Size Gas Convection Oven	JS 30,000	21,818
1 - Vulcan 48s-8BN Endurance Natural Gas 8 Burner 48" Range	JS 16,000	12,529
1 - Tankless Water Heater	JS 18,000	13,107
1 - Sniper Rifle	JS 10,000	6,080
	<u>220,605</u>	<u>188,293</u>
Board of Registrars		
Elections Move	-	8,269
	-	8,269
County Police		
JAG 2023 Revenue	(14,545)	-
JAG 2023 Expense	14,545	14,534
	-	14,534
0080-15-2021 GEMA/HS Revenue	-	-
0080-15-2021 GEMA/HS	-	6,575
	-	6,575
0048-37-2002 GEMA/HS Revenue	(3,000)	-
0048-37-2002 GEMA/HS	3,000	1,652
	-	1,652
00048-56-2022 GEMA/HS Revenue	(50,000)	-
00048-56-2022 GEMA/HS	50,000	47,518
	-	47,518
Prison		
1 - Replacement of Kitchen Heating and Refrigeration Unit	JS 28,000	11,157
2 - Daiken HVAC Unit , replace as many as possible with these funds	JS 28,000	26,198
1 - Replacement of batwing mowing deck	JS 17,000	15,788
Replacement of Kitchen Ice Machine / Hot Boxes	JS 28,000	-
Replacement of Administrative Office Carpet	20,000	-
Replacement of Administrative Office Furniture	50,000	-
Replacement of the onsite repeater for all handheld radio communications	JS 13,500	-
Outside weapons locker	JS 17,000	-
Replace commercial dryer, 2022 carryover	FB 14,000	11,802
Replace 1 HVAC unit, 2022 carryover	FB 17,240	-
	<u>232,740</u>	<u>64,945</u>

FLOYD COUNTY, GEORGIA
Capital Projects and Equipment Expenditures
For the Month Ended August 31, 2023

		<u>Budget</u>	<u>2023 YTD</u>
Clerk of Superior Court			
Deed Room Shelving	FB	\$ 28,000	\$ 9,840
		28,000	9,840
Facilities Management			
Airport aviation school power supply at workstation tables	FB	24,825	24,824
Judicial Building Renovate Courtroom D and incorporate ADA changes		35,000	-
E911 generator	FB	40,000	-
Airport kitchen & common area renovation		30,000	-
Admin building attic insulation	FB	35,000	-
Add card readers to doors	FB	10,000	5,764
Replace worn out flooring	FB/GF	50,475	51,294
Pressure wash building exterior	FB	20,000	3,513
Repaint areas in County buildings	FB	15,000	-
Replace roof on Administration building loading dock	FB	39,830	39,828
Library Amphitheater Improvements		35,000	-
Future MR/R grant for Library		25,000	-
Paint inside GNTC avionics building		30,000	-
		<u>390,130</u>	<u>125,223</u>
GMA Leasepool		(60,000)	-
LED lighting at GNTC avionics building		60,000	51,315
		-	51,315
GMA Leasepool		(167,385)	-
LED lighting at Health Dept, 2022 carryover		167,385	167,383
		-	167,383
Space Needs Project			
Glenwood		9,760	30,633
Law Enforcement Center		19,520	19,520
LEC Parking Deck		36,800	-
Judicial Building		19,520	19,520
		<u>85,600</u>	<u>69,673</u>
Public Roads			
Paving			
2023 LMIG Revenue		(1,242,055)	(1,242,052)
2023 LMIG Off System Safety		(200,000)	(180,000)
2023 LMIG Paving		1,242,055	687,573
2021 LMIG Paving	FB	71,880	-
2023 LMIG Off System Safety		200,000	-
Excess LMIG Road Improvements	FB	205,935	26,876
		277,815	(707,603)
Chubb Road - GDOT#S015457		(262,900)	-
Chubb Road - Excess LMIG Road Improvements		50,000	39,305
	FB	(212,900)	39,305
Prep and paving		75,000	40,197
Drainage		10,000	5,832
Tax Commissioner			
Upgrade to VCS web version		38,100	33,896
		<u>38,100</u>	<u>33,896</u>

FLOYD COUNTY, GEORGIA
Capital Projects and Equipment Expenditures
For the Month Ended August 31, 2023

		<u>Budget</u>	<u>2023 YTD</u>
County Clerk			
New Website (Year 3 of 4 Year Contract)		\$ 10,000	\$ 10,000
		10,000	10,000
Information Technology			
Computer Lease		160,000	98,576
		160,000	98,576
Communication			
Microwave Tx/RX replacement, 2 towers/4 paths, 2022 carryover	FB	219,335	218,915
		219,335	218,915
Solid Waste			
Remote site improvements	FB	100,000	26,183
		100,000	26,183
Redmond Trail			
Project Costs		-	688
		-	688
Airport			
North Perimeter Fencing - 75/25			
Federal Revenue		-	(8,060)
		-	(8,060)
Mitigate On-Airport Obstructions - Rwy 7 & 25 Approaches			
State Revenue		(333,750)	-
Design		65,000	-
Construction		445,000	-
		176,250	-
Mitigate On-Airport Obstructions - Rwy 1 & 19 Approaches			
Federal Revenue - Construction		(364,500)	-
State Revenue - Construction		(20,250)	-
Design Revenue		(58,500)	-
Design		65,000	-
Construction		405,000	-
		26,750	-
Acquire Easements & Mitigate Obstructions (EA & Design) - Rwy 7 Approach (Group 1)	AP	138,000	-
Rehabilitate Rwy 1 & 19 Edge Lighting, Signage, PAPIs and REILs			
Federal - Construction Revenue (90%)		(689,400)	-
State - Construction Revenue (5%)		(37,750)	-
Design Revenue		(65,700)	-
Design		84,000	-
Construction		755,000	-
		46,150	-
Mitigate Obstructions (EA & Design) - Rwy 1 Approach (Group 1)			
Design Revenue (90%)		(114,540)	-
Design		131,340	-
		16,800	-
Expand West T-Hangar Area Sitework (Design)	AP	115,070	-
Taxiway B rehabilitation & overlay (East of 1/10)			
Design	AP	84,590	84,589
		84,590	84,589

FLOYD COUNTY, GEORGIA
Capital Projects and Equipment Expenditures
For the Month Ended August 31, 2023

	<u>Budget</u>	<u>2023 YTD</u>
Airport (cont'd)		
Terminal Building Improvements		
Federal Revenue (90%)	\$ -	\$ -
Design	147,000	11,877
	AP 147,000	11,877
T-Hanger Electrical Upgrades	128,840	128,840
Building 700 upgrades - Tiger Flight Museum	AP 30,000	-
Recycling Center		
Scrap Tire - Revenue	(7,840)	-
Scrap Tire	7,840	-
	-	-
Animal Control		
Repair & replace outside fencing, 2022 carryover	FB 10,000	11,893
	10,000	11,893
Current Year Lease Purchase Payments	DS 191,740	-
Transfer to Rome/Floyd Parks and Recreation Capital	33,800	44,631
Total Net (Revenues) Expenditures	\$ 2,779,415	\$ 794,981

FLOYD COUNTY, GEORGIA
Recreation Capital Projects and Equipment Expenditures
For the Month Ended August 31, 2023

	<u>Budget</u>	<u>2023 YTD</u>
Revenues		
Interest Income	\$ -	\$ 1,137
Capital Improvements-County	33,800	44,631
Transfer from Scholarship Fund	100,000	21,369
Total Revenues	<u>\$ 133,800</u>	<u>\$ 67,136</u>
Expenditures		
Capital Improvements-County		
Software switch from ActiveNet to CivicRec	\$ 32,000	\$ 35,153
Security Gate & card reader for Lock & Dam	30,000	-
Gravel for camp sites at Lock & Dam	40,800	10,490
6.4l diesel engine for truck 214	20,000	-
Mobile pressure washer	11,000	10,000
Comprehensive Plan	-	10,831
Total Expenditures	<u>\$ 133,800</u>	<u>\$ 66,475</u>

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Other Information

**FLOYD COUNTY, GEORGIA
SALES TAX COLLECTIONS**

Cash Basis

LOCAL OPTION SALES TAX												
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	\$ Increase (Decrease)	% Increase (Decrease)
January	756,468.30	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	16,925.83	1.80%
February	607,923.45	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	(30,788.56)	-3.94%
March	623,700.97	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	(63,031.08)	-8.28%
April	642,717.50	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	24,732.01	2.76%
May	614,580.75	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	(34,795.05)	-3.87%
June	625,465.93	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	(57,020.35)	-6.50%
July	643,544.67	-	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	(100,260.14)	-11.14%
August	658,596.47	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	108,529.84	12.18%
September	639,179.99	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			
October	661,061.55	657,669.28	652,147.01	642,753.04	647,844.00	748,643.55	769,791.14	868,364.73	987,976.98			
November	609,672.40	635,351.37	600,917.37	599,441.11	698,685.85	713,719.73	830,189.33	881,711.81	952,746.51			
December	681,330.12	633,300.05	614,596.18	645,431.00	683,087.72	727,129.82	792,743.53	932,432.97	987,893.53			
March Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A
April Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A
May Pro Rata	1,934.93	-	-	-	-	-	-	-	-	-	-	N/A
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	191.22	15.01%
September Pro Rata	-	-	-	-	-	-	-	-	-	-	-	
October Pro Rata	-	-	-	-	-	-	-	-	-	-	-	
Nov/Dec Pro Rata	1,760.88	2,929.06	1,281.10	1,015.86	4,429.82	2,369.44	1,289.54	724.25	3,090.22			
Totals	7,767,937.91	7,250,394.53	7,634,180.66	7,733,619.19	8,039,615.79	8,758,282.43	9,695,975.77	10,503,044.98	11,559,139.49	7,529,867.43	(135,516.28)	

Original Budget	7,600,000	7,700,000	8,000,000	7,700,000	7,800,000	7,892,500	8,925,000	8,743,870	10,400,000	11,642,950		
Revised Budget	7,600,000	6,850,000	7,760,000	7,700,000	7,800,000	8,600,000	8,640,000	8,743,870	10,400,000	11,642,950		
Amt > Revised	167,937.91	400,394.53	(125,819.34)	33,619.19	239,615.79	158,282.43	1,055,975.77	1,759,174.98	1,159,139.49	(4,113,082.57)		

Annual Comparisons									7,665,383.71	7,529,867.43	(135,516.28)	-1.77%
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SPECIAL PURPOSE LOCAL OPTION SALES TAX												
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	\$ Increase (Decrease)	% Increase (Decrease)
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	74,216.86	3.83%
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	34,862.86	2.33%
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	(13,406.97)	-0.86%
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	158,660.22	9.41%
May	940,543.54	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	(722.41)	-0.04%
June	1,103,675.65	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	(11,930.63)	-0.68%
July	1,128,779.28	-	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	(88,539.70)	-5.00%
August	1,163,876.44	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	379,332.48	22.77%
September	1,126,060.99	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			
October	1,167,325.49	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			
November	1,073,778.15	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			
December	1,205,601.85	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			
March Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A
April Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A
May Pro Rata	1,590.25	-	-	-	-	-	-	-	-	-	-	N/A
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	330.17	9.21%
July Jet Fuel Tax Grant	-	-	-	-	3,452.00	-	-	-	-	-	-	N/A
September Pro Rata	-	-	-	-	-	-	-	-	-	-	-	
October Pro Rata	-	-	-	-	-	-	-	-	-	-	-	
Nov/Dec Pro Rata	668.86	5,185.64	2,291.46	1,802.43	7,833.66	4,192.69	2,276.07	1,282.20	5,465.50			
Totals	8,911,900.50	12,857,342.77	13,514,990.89	13,703,884.18	14,229,556.96	15,490,294.76	17,161,758.27	18,580,825.27	20,416,610.35	14,093,658.91	532,802.88	

Annual Comparisons									13,560,856.03	14,093,658.91	532,802.88	3.93%
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FLOYD COUNTY, GEORGIA
Water Fund Bonds Debt Service Coverage Ratio
For the Month Ended August 31, 2023
(with comparative calculation for 2022)

	ACTUALS	
	2023	2022
Operating Revenues:		
Developers Contributions	\$ -	\$ -
Misc-Other	13,141	15,125
Water Charges	4,855,864	4,913,480
Water Meter Charges	178,900	295,120
Penalties & Cut Offs	131,522	121,517
Fire Service Charges	83,333	83,333
Surcharge Revenue	313	358
Convenience Fee	-	3
Less: Fire Service Charges	(83,333)	(83,333)
Charges for Services	5,179,740	5,345,603
Miscellaneous	13,531	20,405
Rental Fees	8,395	9,445
Total Operating Revenues	5,201,666	5,375,453
Operating Expenses:		
Administration	840,332	774,585
Less: Depreciation	(16,805)	(16,805)
Net Administration	823,527	757,780
Distribution	3,512,877	3,275,431
Less: Depreciation	(1,084,518)	(1,054,701)
Net Distribution	2,428,359	2,220,730
Treatment Plant	537,164	547,095
Less: Depreciation	(42,868)	(46,402)
Net Treatment Plant	494,296	500,693
Total Operating Expenses	3,746,182	3,479,203
Net Available for Debt Service	1,455,484	1,896,250
Bonds Debt Service (66.7% of Annual Debt Payment)	206,333	227,667
Bonds Debt Service Coverage Ratio (1.10 Requirement)	7.05	8.33
Total Debt Service (66.7% of Annual Debt Payment)	377,787	399,120
Total Debt Service Coverage Ratio	3.85	4.75

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended August 31, 2023

	<u>Budget</u>	<u>YTD</u>
Juvenile Court		
2 - Laptops	\$ 2,110	\$ 2,109
Sound System Mixer	1,840	929
	<u>3,950</u>	<u>3,038</u>
Probate Court		
3 - Printers	<u>2,325</u>	-
	2,325	-
Clerk of Superior Court		
Shredder for Office of Receiver	-	<u>1,444</u>
	-	1,444
District Attorney		
6 - Printers	1,800	-
4 - Filing cabinets	<u>2,400</u>	-
	4,200	-
Sheriff		
2 - Network switches for additional data connections	9,000	8,935
2 - Non-rechargeable RACC belts	4,000	-
1 - Stun transport vest	2,600	-
5 - Gasmasks	4,000	-
2 - 55 inch TV monitor	2,000	-
1 - 32 inch T monitor	600	-
Ammunition for qualification, practice & carry	45,000	38,674
Body cameras	6,000	-
Restraint chair	5,000	4,093
ID band laminator	600	-
2 - Floor Buffer low speed	3,695	1,046
2 - Floor Buffer high speed	1,900	1,213
10 - Toilets & Lavatories	26,550	26,550
Laptop	700	695
Laundry Carts	2,300	2,300
2 - Laundry Totes	1,745	1,743
Handheld radios (2022 purchase)	-	53,809
Cell Block Door Replacement	101,535	101,532
VR Controller, Headset, Taser & Glock Kits	-	594
2 - Drones	26,280	26,278
Electric Pallet Jack	3,000	2,919
Cameras	11,900	11,892
Pepperball	2,490	-
Ballistic Helmets	<u>31,180</u>	<u>30,708</u>
	292,075	312,981
Coroner		
3 - High lift bariatric cots	4,950	4,397
Truck lights	3,150	3,137
10 - Morgue body pans	<u>5,000</u>	<u>3,000</u>
	13,100	10,533
Human Resources		
Badge Printer	3,045	3,042
Telephones	<u>2,005</u>	<u>998</u>
	5,050	4,040
Board of Commissioners		
Community Room Speaker System	2,280	2,276
3 - iPads	<u>3,120</u>	<u>1,992</u>
	5,400	4,268

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended August 31, 2023

	<u>Budget</u>	<u>YTD</u>
Board of Registrars		
Monitor	\$ 2,000	\$ -
Office Desk	980	980
	<u>2,980</u>	<u>980</u>
Police		
19 - Vest	25,180	25,133
Laptop	-	1,631
Canon EOS Rebel DSLR Camera Bundle	-	665
	<u>25,180</u>	<u>27,430</u>
Facilities Management		
2 - Computers for HVAC program monitoring at Judicial Bldg. & LEC	4,795	4,790
iPad	2,300	2,300
Window replacement in County Manager's office	8,276	8,026
Furniture Dolly	1,000	996
New roof over storage area of PWC warehouse	6,484	-
Flagpole at Historic Courthouse	6,000	-
Matterport 3D camera	8,045	8,044
	<u>36,900</u>	<u>24,156</u>
Public Works		
Topside Creeper	590	569
3/4" Drive impact wrench	900	465
2 - Battery chargers	1,200	672
Trailer Ramps	2,105	2,024
Freon recovery/recharging Machine	6,289	6,289
Fluid evacuator	888	-
Filter crusher	3,375	3,375
Tire changing machine	8,500	7,487
Diagnostic tool software update	1,600	-
Diagnostic tool	6,512	6,512
25 Ton air/hydraulic jack	1,200	739
Vibraplate	2,423	2,423
Chempure JD-043-4 root cutter attachment	1,120	1,120
2 - Stihl BR 700 backpack blower	870	869
Stihl MS 362 chainsaw	865	861
2 - Self propelled walk behind mowers	1,600	1,078
2 - Harris portable radios	4,117	4,117
2 - Midland two-way radios (6 pack)	1,246	1,246
	<u>45,400</u>	<u>39,846</u>
Prison		
4 -HP Envy Business Laptop	5,305	-
5 - HP Newest Flagship Laptop	3,075	-
1 - Dell Optiplex Desktop	1,190	-
1 - Epson Printer	600	-
2 - Interactive White Board	3,995	-
3 - Apple iPad Pro	2,400	-
Body cameras	7,000	6,999
2 - Floor buffers	3,000	2,690
Refrigerator	2,000	-
Pepperball equipment	3,500	3,315
Bobcat tracks	5,000	4,400
Walk behind mower	8,000	7,048
Security chair replacements	5,000	4,680
	<u>50,065</u>	<u>29,132</u>
Tax Appraisers		
1 - Laptop	2,000	1,055
	<u>2,000</u>	<u>1,055</u>

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended August 31, 2023

	<u>Budget</u>	<u>YTD</u>
Cooperative Extension		
2 - Laptops with docking stations (cost share with UGA)	\$ 2,500	\$ 2,500
	<u>2,500</u>	<u>2,500</u>
Superior Court		
Courtroom furniture - counsel table, pews, and other seating	7,000	-
	<u>7,000</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 Wetherington Superior Court		
Desktop printer	600	-
	<u>600</u>	<u>-</u>
Superior Court Administration		
Desktop printer	500	-
	<u>500</u>	<u>-</u>
HIDTA		
AED Equipment	-	4,983
	<u>-</u>	<u>4,983</u>
County Manager		
Equipment	10,000	3,810
	<u>10,000</u>	<u>3,810</u>
Information Technology		
Emergency equipment purchases	8,000	-
	<u>8,000</u>	<u>-</u>
E911		
Shredder	2,750	2,700
Fortigate VPN	1,755	1,752
	<u>4,505</u>	<u>4,452</u>
EMA		
iPad	510	510
	<u>510</u>	<u>510</u>
Law Library		
Technology updates & additions, wireless upgrades	9,000	-
	<u>9,000</u>	<u>-</u>
Inmate Benefit		
Sheriff - Equipment	119,200	-
Prison - Equipment	25,000	-
Work Release - Equipment	5,220	-
	<u>149,420</u>	<u>-</u>
Water Department		
Administration		
3 - Neptune MRX920VR Drive By System	24,000	24,000
2 - Neptune R900V3 Belt Clip Receiver	10,000	10,000
Blinds for billing office	1,600	-
Chair for Troy's office	750	500
Receipt Printer	1,000	650
Replace counter top in drive-thru	1,500	-
Replace audio box for second line in drive-thru	1,000	-
	<u>39,850</u>	<u>35,150</u>

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended August 31, 2023

	<u>Budget</u>	<u>YTD</u>
Distribution		
Fluke 789 process meter	\$ 1,650	\$ 1,306
Fluke 1630 ground resistance tester	2,875	2,400
Hydraulic cart	900	860
Portable flow meter	6,000	-
Replace network system at maintenance shop	6,835	6,831
Ductile iron demo saw	8,165	6,091
60 gallon air compressor	1,500	1,149
Portable generator	2,500	2,079
	<u>30,425</u>	<u>20,715</u>
Treatment		
3 - 24 gauge steel garage cabinets HD model G3624W-US	5,400	1,125
6 - plastic free standing garage cabinets HD model 221872	2,635	1,194
4 - Emergency shower stations	4,000	-
Scaleton Model 1235 Chlorine scales	3,865	3,864
Web cam with speaker at water treatment plant	1,000	868
Network switch upgrade	6,000	-
	<u>22,900</u>	<u>7,051</u>
Airport		
Communication radio and antenna to mount in new airport manager's vehicle	1,100	1,057
	<u>1,100</u>	<u>1,057</u>
Recycling		
Skid steer tires	4,000	-
Camera security system	11,975	11,971
	<u>15,975</u>	<u>11,971</u>
Animal Control		
Trailer Generator	3,420	3,418
New officer body camera and set-up, taser, and body armor	6,000	5,002
	<u>9,420</u>	<u>8,420</u>
Recreation		
Administration		
Camera for marketing & promotion	750	749
Laptop	905	869
	<u>1,655</u>	<u>1,618</u>
Gymnastics		
4 bar rails-2 sets of bars	4,040	3,453
Replacement rail for pit bar	1,005	871
Stratum Vault Board	1,250	1,250
Pit Blocks	3,135	2,639
Tumble track	935	169
Octagonal Tumbler	640	640
Panel Mats	360	360
Trapezoids	1,545	1,516
	<u>12,910</u>	<u>10,897</u>
Coosa River Trading Post		
Deep Freezer	600	599
	<u>600</u>	<u>599</u>
Youth Baseball		
10-L-Screens	6,000	5,145
5-temporary fences	7,730	-
Pitching machine	1,745	-
	<u>15,475</u>	<u>5,145</u>

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended August 31, 2023

	<u>Budget</u>	<u>YTD</u>
Park & Recreation Services		
Log splitter	\$ 2,300	\$ 2,300
3 pt attach fertilizer spreader	980	900
Bobcat tires (set of 4)	3,715	3,431
2-Pressure washer	3,200	3,198
2-Spray in bed liner	1,400	-
Garbage cans	<u>27,000</u>	<u>24,612</u>
	38,595	34,441
Rec-Shop		
Plasma cutter	1,200	900
Smooth bucket & forks for bobcat	<u>4,500</u>	<u>-</u>
	5,700	900
Total:	<u>\$ 877,065</u>	<u>\$ 613,121</u>