



Floyd County, Georgia

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



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***Prepared by:
Finance Department***


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


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


General Fund Revenues Budget vs Actual	
	\$ 66,878,420 Budget
	<u>\$ 32,033,983 Actual 48%</u>
	\$ (34,844,437)

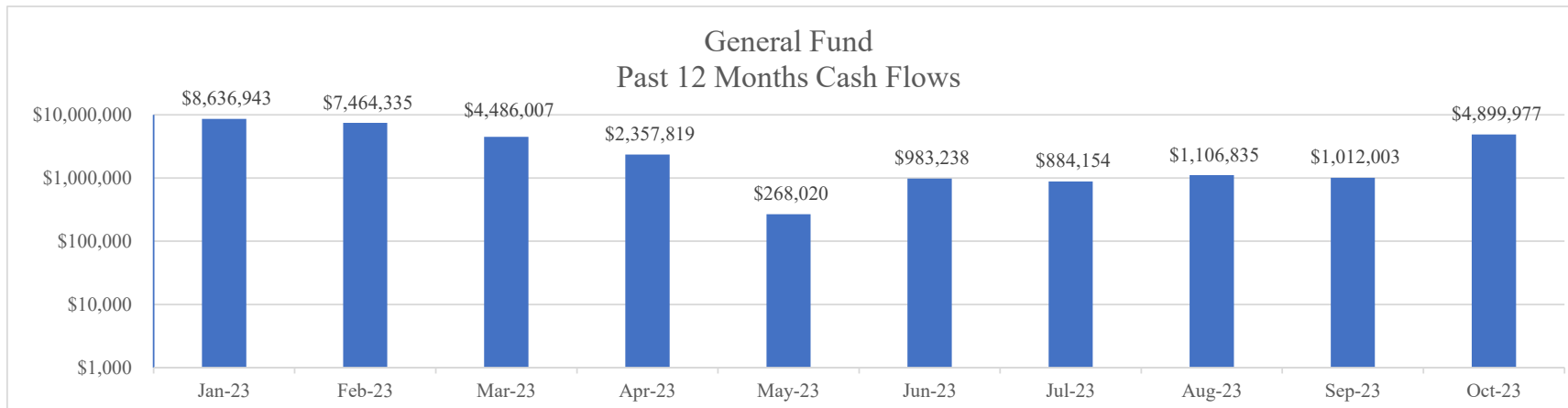
General Fund Expenditures Budget vs Actual	
	\$ 71,690,775 Budget
	<u>\$ 52,825,551 Actual 74%</u>
	\$ 18,865,224

Net Change in General Fund Balance Budget vs Actual	
	\$ (4,812,355) Budget
	<u>\$ (20,791,568) Actual</u>
	\$ (15,979,213) 432%

Cash & Investments vs Fund Balance = Liquidity & Availability of Fund Balance	
	\$ 4,899,977 Cash
	<u>\$ 5,514,623 Fund Balance</u>
	89%



Public Safety Expenditures vs Other As Compared to Actual Expenditures	
	51% Public Safety
	<u>49% Other</u>
	100% Total



Boarding Inmates Revenue Budget vs Actual	
	\$ 550,000 Budget
	<u>\$ 737,716 Actual 134%</u>
	\$ 187,716




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




2017 SPLOST Fund Sales Taxes Budget vs Actual	
	\$ 22,243,390 Budget
	\$ 17,534,211 Actual 79%
	\$ (4,709,179)
2013 SPLOST Fund Sales Taxes Budget vs Actual	
	\$ - Budget
	\$ - Actual
	\$ -


2017 SPLOST Fund Expenditures Budget vs Actual	
	\$ 22,854,010 Budget
	\$ 8,051,405 Actual 35%
	\$ 14,802,605
2013 SPLOST Fund Expenditures Budget vs Actual	
	\$ 5,313,715 Budget
	\$ 141,126 Actual 3%
	\$ 5,172,589




Water / Sewer Revenues & Expenses All Revenues and All Expenses	
	\$ 7,155,020 Revenues
	\$ 7,578,372 Expenses
	\$ (423,352)


Water / Sewer Operating Cash Flows Beg. Of Year vs Current Balance	
	\$ 11,929,038 Beginning
	\$ 3,577,303 Current
	\$ (8,351,735)




Airport Revenues & Expenses All Revenues and All Expenses	
	\$ 1,062,758 Revenues
	\$ 1,741,973 Expenses
	\$ (679,215)

Airport Operating Cash Flows Beg. Of Year vs Current Balance	
	\$ 429,038 Beginning
	\$ 45,839 Current
	\$ (383,198)



Recycling Revenues & Expenses All Revenues and All Expenses	
	\$ 469,580 Revenues
	\$ 619,025 Expenses
	\$ (149,445)

Recycling Operating Cash Flows Beg. Of Year vs Current Balance	
	\$ 3,589 Beginning
	\$ 17,601 Current
	\$ 14,012

Floyd County

Review of October 2023

General Fund

- Revenues
 - Taxes are \$845,050 more than last year.
 - Prior Years' Tax is \$180,400 more than last year.
 - Intangible Taxes decreased 38.4% 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 18.7% or \$35,500. This indicates a slowing housing market.
 - Penalties & Interest revenue is \$22,600 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 \$262,420 or 2.7%.
 - 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 \$557,300.
 - 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 \$406,740 or 4.2% and, the revenue lost due to the renegotiation would have been \$620,080.
 - Motor Vehicle Taxes are \$29,350 less than 2022, which is a 10.3% decrease. This is expected as the number of vehicles on the ad valorem digest decreases.
 - Mobile Home Taxes are even with last year.
 - Motor Vehicle TAVT is \$146,600 more than last year, increasing by 4.9%. This varies with the sales of cars and usually increases at the first of the year and right before the new-year models are released.
 - Cable TV Easements are down 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 \$145,200 behind 2022. This is a 1.1% decrease.
 - Licenses & Permits is \$18,850 less than last year.
 - Licenses & Permits for alcohol is \$14,900 less than last year.
 - The deadline for filing is in November.
 - Intergovernmental Revenue is \$430,450 less than last year.
 - State-Offender Rehab revenue is \$15,050 lower than 2022. The average number of inmates has decreased 0.3%.
 - American Rescue Plan Act (ARPA) funding of \$363,850 was received in 2022 for public safety and law enforcement.

Floyd County Review of October 2023

General Fund (cont'd)

- Revenues (cont'd)
 - Charges for Services is \$161,300 less than 2022.
 - Sheriff Fees & Services is \$1,100 more than in 2022.
 - Sheriff Boarding Inmates is \$110,250 more than 2022.
 - Chattooga County Boarding Inmate revenue is up \$43,200 from 2022.
 - Funds received from the Social Security Administration have increased 42.9% from 2022.
 - Revenues from US Marshals is down 62.2% 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 \$7,400.
 - Payments from ICE have increased by \$2,700 since October 2022.
 - Inmate Contracts in total have decreased \$220,600.
 - 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 was reduced by half at the end of October 2022.
 - Tax Commissioner-TAVT Administrative Fee is 2.3% more than the amount for 2022.
 - The average monthly amount collected in 2022 was \$14,350 and in 2023 was \$14,700.
 - Tax Commissioner Street Light collections have increased \$14,050, or 12.3%, since this same time last year.
 - Tax Commissioner-Commissions have dropped \$3,150 or 0.8%.
 - For motor vehicles, a TAVT administrative fee is received rather than a commission.
 - Clerk of Court Charges for Services decreased by \$62,500 when compared to 2022. This is an 11.8% decrease.
 - Recording Fees have decreased 15.7% since 2022, a \$57,450 decrease. This is revenue from recording deeds and liens.
 - Advance Deposits are up \$5,700 from last year. Advance deposits are the County's portion of the filing fee for a new case.
 - Other Fees have increased \$2,500 from 2022. Examples of this revenue include UCC filings and bond forfeitures. The portion relating to bond forfeitures has increased \$4,600.
 - All other charges increased a total of \$15,150 compared to 2022.

Floyd County Review of October 2023

General Fund (cont'd)

- Revenues (cont'd)
 - Probate Court Charges for Services decreased \$1,600 from 2022, falling 1.3%.
 - Estate revenues increased 3.5% or \$3,250. 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 20%. 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 \$1,650 or 2.2% from 2022.
 - There has been an increase of 1.8% in the number of cases since last year. For the cases that generate fees, there has been a 5.3% jump.
 - Clerk of Court-Jail Surcharge is down 5.2% as compared to last year.
 - There is a 2.8% decrease in Clerk of Court Criminal Division Fines.
 - City of Rome-Jail Surcharge fell 2.5% from 2022, a \$1,300 decrease.
 - Court Reporting Services has shown an increase of 87.2% over last year. This is a \$10,400 increase.
 - Fines & Forfeitures are down \$46,700.
 - Clerk of Court – Criminal Division Fines are down \$11,150, a 2.8% drop as compared to 2022.
 - Juvenile Court Supplemental Services fines have decreased 11% since this time last year, a total of \$1,000.
 - Probate Court Fines are down \$19,500 or 4.5%.
 - Parking Fines have increased 11.3%.
 - Drug Abuse & Treatment Fines as a whole has decreased 10.7% or \$7,400 since 2022.
 - Miscellaneous Revenue is down 2.1%.
 - Miscellaneous Other increased \$79,450.
 - 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
 - Mental Health Court is 3.3% above the YTD budget.
 - Grant Expenses are 8.2% more than the annual budget.
 - Grant revenues for the third quarter have not yet been received.
 - No budget was entered for Data Processing.
 - Expenses for the Verizon Mi-Fi are recorded here.

Floyd County Review of October 2023

General Fund (cont'd)

- Expenditures (cont'd)
 - Inmate Medical is 6.4% over the YTD budget.
 - The contracted services paid to Genesys is 2.1% less 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 25.3% above 2022. We did pay an influx of invoices from prior years that we never received.
 - **Total Budgeted Expenditures are 8.5% below the YTD budget.**
- Fund Balance
 - For 2023, the General Fund has decreased its fund balance by \$20,791,568 compared to a decrease of \$18,976,523 for 2022, a variance of \$1,815,045.

Fire Fund

- Revenues
 - Taxes are \$653,300 more than this time last year.
 - Property Tax - Current Year is \$211,800 more than 2022.
 - Property Tax - Prior Years is \$67,650 more than 2022.
 - Motor Vehicle Tax is \$1,750 less than 2022. See explanation under General Fund.
 - Mobile Home Tax is \$1,000 less than 2022.
 - Recording Intangible Tax is \$15,600 less than 2022.
 - Timber Tax is \$1,250 less than 2022.
 - Motor Vehicle TAVT collections are \$25,650 more than last year. See explanation under General Fund.
 - Railroad Equipment Tax is \$100 more than 2022.
 - Insurance Premium Tax is \$372,650 more than 2022.
 - Real Estate Tax is \$4,900 less than 2022.
 - Interest Earned is \$144,800 more than 2022. We are receiving a better interest rate than last year from all of our banks.
- Expenditures
 - Total expenditures increased by \$1,262,300 due to pay increases for firefighters at the City of Rome and City of Cave Spring.

E911 Fund

- Revenues
 - Total Revenues are under the YTD budget by 2.4% and are \$88,900 less than last year.
 - Miscellaneous Revenue is \$4,300 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 \$62,150 less than last year.
 - Prepaid fees are \$54,700 less than last year.
 - Landline fees are \$59,400 less than last year.
 - Wireless fees are \$51,900 more than last year.
 - In 2022, we received an ARPA Law Enforcement and Public Safety Grant from the State of Georgia for \$24,750.

Floyd County Review of October 2023

E911 Fund (cont'd)

- Expenditures
 - Total Expenditures are at 71.4% of the annual budget but \$155,300 more than last year.
 - Salaries and Benefits are \$125,250 more than last year but 13.4% under the YTD budget.
 - Other Operating Costs are \$25,550 more than last year but 1.9% under the YTD budget.
 - Supplies are at 92.4% of the annual budget and \$1,150 more than last year. This is for supplies needed with the new upgrades at the E-911 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 83.3% of the annual budget and \$2,050 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.
 - Telephone is at 82.9% of the annual budget but is \$19,700 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.
 - Equipment Lease is at 100.5% YTD due to change in copier lessors. A budget transfer has been requested.

800 MHz Communication Fund

- Revenues
 - Charges for Services are up \$950 from 2022.
 - Tower Lease is \$900 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 \$1,400 from 2022. We are receiving a better interest rate at our banks.
 - Total Revenues are \$3,200 more than 2022.
- Expenditures
 - Total Expenditures are at 83.7% of the annual budget and \$29,600 more 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.

Floyd County Review of October 2023

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 67.6% of the annual budget but are \$32,350 more than 2022.
 - Salaries and Benefits are \$67,450 more than 2022. The contributing factors are increased salary, health, and pension costs. The Assistant Emergency Management Director was added to this fund. This is a new position created with the retirement of the Communications employee.
 - Gas & Oil is 4.1% over the annual budget. A budget transfer has been requested.
 - Travel and Training is 50.2% over the annual budget due to more trainings for the Director and Assistant Director of EMA. A budget transfer has been requested.
 - Equipment Lease is at 93.1% of the annual budget due to more copies being made. This line item will be monitored and a budget transfer requested if needed.
 - Data Processing is 57.3% over the annual budget due to the renewal of weather tracking software. We also corrected a MiFi previously being charged to an incorrect account. A budget transfer has been requested.
 - Cell Phone App is 200% of the annual budget due to being billed for 2022 and current year coverage in 2023. This will be fixed with a final budget revision.

Solid Waste Fund

- Revenues
 - Taxes increased \$113,550 when compared to 2022.
 - The following decreases contributed to this:
 - Motor Vehicle Taxes decreased \$1,500. See the explanation under General Fund.
 - Recording Intangibles decreased \$5,650.
 - Clerk of Court Real Estate Tax decreased \$2,500.
 - The above decreases are offset by the following increases:
 - Property Tax – Current Year increased \$84,200.
 - Property Tax-Prior Year increased \$26,900.
 - Mobile Home Taxes increased \$1,600.
 - Motor Vehicle TAVT increased \$11,000. See the explanation under the General Fund.
 - Interest Earned is \$22,050 more than last year because of an increased interest rate.
- Expenditures
 - Total Expenditures are \$25,900 less than 2022 and 11.4% below the YTD budget.
 - Salaries and Benefits is \$21,550 more than 2022.
 - Salaries and Wages have increased \$36,300 compared to 2022.

Floyd County Review of October 2023

Solid Waste Fund (cont'd)

- Expenditures (cont'd)
 - This is largely due to raises in 2022 and the additional COLA paid at the beginning of 2023.
 - FICA is \$2,750 more than 2022.
 - Health Insurance expenditure is \$21,000 less than 2022.
 - Utilities expenses is \$100 less than 2022.
 - Telephone expense has decreased \$600.
 - Remote Site Operations expense is \$24,650 less than 2022.
 - This is largely due to a decreased hauling bill. In 2022, a total of \$319,500 had been paid at this point in the year to Republic. This year we changed vendors to Rhino and have only paid \$297,450. This is a decrease of \$22,000.
 - Tipping Fees are down \$28,800 when compared to 2022.
 - This is largely due to the monthly bill for Public Works decreasing \$27,250 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 received this payment for 2023 and it is consistent with last year.
 - Stadium Naming Rights
 - We have not received this payment yet for 2023.
- Expenditures
 - Repairs and Maintenance expenditure is at 13.5% over the annual budget and is \$189,650 more than 2022.

Water Fund

- Revenues
 - Charges for Services is \$99,650 less than the prior year. Consumption reports show a 0.8% increase in residential usage and a .7% 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.
 - **Operating Revenues are at 84.1% of the annual budget.**
 - Administration Dues and Subscriptions is 8% over the YTD budget but \$300 less than last year.
 - Administration Uniforms is 10.7% over the YTD budget and \$350 more than last year.
 - Administration Lease Purchase is 9.6% over the YTD budget and \$4,450 more than last year.
 - \$4,240 is due to a contract buyout on the Ricoh copy machines.

Floyd County Review of October 2023

Water Fund (cont'd)

- Revenues (cont'd)
 - \$210 is due to a price increase from Ricoh to Cannon.
 - Administration Repairs & Maintenance is 13.1% over the YTD budget and \$3,650 more than last year due to storm damage that caused the building to flood.
- Expenses
 - Administration Data Processing is 2.6% over the annual budget and \$7,500 more than last year. We experienced a \$4,700 increase in Tyler Technologies fees. In addition, the 3rd quarter Scada invoice of \$1,770 was not received until December in 2022, but was received in September in 2023. This overage will be corrected with the final budget revision.
 - Administration Postage is 14.7% over the YTD budget and \$150 more than last year. This account will be monitored and a budget transfer requested if needed.
 - **Total Administration Expenses are at 81.5% of the annual budget.**
 - Distribution Dues and Subscriptions is 17.3% over the YTD budget and \$5,050 more than last year due to an annual subscription for the base rover purchased last year.
 - Distribution Uniforms is 10.8% over the YTD budget, but \$250 less than last year due to annual purchases.
 - Distribution Travel and Training is 14.9% over the YTD budget and \$600 more than last year.
 - Distribution Data Processing is at 99.5% of the annual budget and \$800 more than last year due to a price increase for GPS tracking of vehicles.
 - **Total Distribution Expenses are at 72.8% of the annual budget.**
 - Treatment Plant Chemicals & Conditioner is 7.2% over the YTD budget and \$3,800 more than last year. This is due to both a price increase and a quantity increase. Due to the weather, more chemicals and conditioners have been needed to treat the water. This account will be monitored and a budget transfer requested if necessary.
 - **Total Treatment Plant Expenses are at 74.1% of the annual budget.**
 - **Total Operating Expenses are at 74.4% of the annual budget.**

Airport Fund

- Revenues
 - Charges for Services are 41.5% below the YTD budget and are \$800 less than last year.
 - Fuel Sales are \$323,100 less than last year and are 22.9% below the YTD budget. The cost of fuel has people spending less on unnecessary travel.
 - Avgas Revenue is \$5,050 more than 2022 with 1,950 more gallons sold compared to 2022.
 - Self-Serve Revenue is \$53,600 less than 2022 with 9,650 less gallons sold compared to 2022.
 - Jet Fuel Revenue is \$273,500 less than 2022 with 36,250 less gallons sold compared to 2022.
 - Rental Fees are \$21,900 more than 2022.
 - Land Leases are up \$5,450; T-Hangar rentals are up \$13,750; Big Hangar rentals are down \$1,250; and Tie Down Rentals are \$400 more than last year.
 - Miscellaneous Revenue is 0.2% below the YTD budget but is \$650 less than 2022.

Floyd County Review of October 2023

Airport Fund (cont'd)

- Revenues (cont'd)
 - Late Fees are up \$1,000 from 2022.
 - Miscellaneous Revenue is down \$900 from 2022.
 - Callout revenue is up \$400.
 - Ramp fees are down \$800.
 - Overnight Hanger fees are down \$150.
 - 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 66.1% of the annual budget.**
- Expenses
 - Dues & Subscriptions is at 108.6% of the annual budget. This is due to more renewal subscriptions. A budget transfer has been requested.
 - Uniforms are at 95.8% of annual budget due to yearly uniform purchases. This line item will be monitored and a budget transfer will be requested if needed.
 - Garbage Service is 72.1% 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 Goods Sold is 27.4% below the annual budget and is \$242,650 less than 2022. This is due to less fuel being purchased for resale.
 - **Total Operating Expenses are 27.9% below the year to date budget.**

Forum Fund

- The Forum continues to be closed to hosting events.
- Revenues
 - Intergovernmental Revenues are \$51,000 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 \$202,950 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 68.7% of the annual budget.

Recycling Fund

- Revenues
 - Material Sales is at 29.2% of the annual budget for 2023 with this being \$108,950 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 \$45,600 when compared to 2022.
 - Mixed Paper is down \$28,600 when compared to 2022.

Floyd County Review of October 2023

Recycling Fund (cont'd)

- Revenues (cont'd)
 - Plastic is down \$30,650 when compared to 2022.
- Expenses
 - Total Operating Expenses are \$25,450 more than 2022.
 - Salaries and Benefits is \$17,750 more than 2022.
 - Salaries and Wages is \$11,150 more than 2022.
 - FICA is \$1,000 more than 2022.
 - Health Insurance expense is up \$6,100 when compared to 2022.
 - Supplies and other expenses decreased \$32,950 when compared to 2022, and we are 24.4% below the YTD budget. This decrease is largely due to the following changes:
 - Supplies have decreased \$2,050.
 - In 2023, we purchased less baling wire than in 2022.
 - Repairs and Maintenance has decreased \$11,600.
 - This large decrease is due to several large repairs being completed in 2022.
 - Promotions and Advertising is down \$3,650.
 - Household Hazardous Waste expense is down \$8,300 due to the timing of events.
 - Utilities have decreased \$400 when compared to 2022, and are 19.6% below the YTD budget.

Animal Control Fund

- Revenues
 - Total Revenues are \$25,700 less than 2022.
 - Charges for Services is down \$2,000 compared to 2022.
 - Donations are down \$26,450 from 2022 due to decreased donations.
 - Miscellaneous Revenue is down \$50 from 2022.
- Expenditures
 - Total Expenditures are \$17,200 more than 2022 but are 3.9% below the YTD budget.
 - Salaries and Benefits is \$7,950 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 139% above the annual budget but \$34,400 less than last year.
 - Credit card processing fees are 232.1% over the annual budget due to the changeover 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 are at 86.5% of the annual budget due to a yearly and new employee uniform purchase.
 - Transporting Animals is 7.1% 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. A budget transfer has been requested.

Floyd County Review of October 2023

Animal Control Fund (cont'd)

- Expenditures (cont'd)
 - Equipment is at 99.9% 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 84.2% of the annual budget due to more copies being made.
 - Repairs and Maintenance is 98.1% of the annual budget. This is due to normal maintenance to the vehicles and not a major repair. There was also an invoice for 2022 from Williams Communications that was not received in time to pay out of 2022.
 - Legal Fees is 17.4% above the annual budget. This is for 6 different animal cruelty cases and some open records requests. A budget transfer has been requested.

Rome-Floyd Parks and Recreation Authority

- Total Revenues are \$139,500 more than 2022.
- Total Expenditures are \$149,150 more than 2022.
- Administrative Operations has a net expense of \$896,550.
 - Salaries and Benefits are 22.6% under the YTD budget and is \$96,200 less than last year due to less employee payouts.
 - Workers Compensation is \$87,050 less than 2022.
 - Health Insurance is \$41,900 less than 2022.
 - Promotions/Advertising is at 81.2% of the annual budget and is \$2,500 more than 2022. We receive \$8,000 in advertising revenue to help offset these costs.
 - **Total Expenditures are at 64% of the annual budget and are \$77,000 less than 2022.**
- Other Programs has a net revenue of \$48,150. This is \$37,400 more than 2022.
 - Special Events revenue is up \$54,450 due to Atrium being a sponsor of events this year.
 - Sponsorships are \$13,000 more than 2022. This is due to no Sponsorships being budgeted for the Concert Series.
 - Road Race revenue is up \$7,450 due to the Leprechaun-a-Thon held in March. There were 850 race participants in 2023 compared to 606 in 2022. Also, this year we had an Atrium sponsored Paper Doll Parade & Breast Cancer Awareness 5K on September 30th. There were 422 participants for this race.
 - Total Expenditures are up \$38,500 compared to 2022.
 - Special Events expense is up \$27,750 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.
 - Road Race expense is up \$5,500 compared to 2022. This is due to no fall road race being held in 2022.

Floyd County Review of October 2023

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

- Gymnastics has net revenues of \$102,650 for 2023.
 - Revenues are \$19,650 more compared to 2022.
 - Expenditures are \$1,950 less than 2022.
 - Salaries and Benefits are \$6,150 more than 2022.
 - Supplies are up \$1,100 from 2022.
 - Travel and Training is \$7,750 less than 2022 due to fewer people attending trainings this year.
 - Equipment purchases are \$900 more than 2022. This is due to aging equipment being replaced.
 - Repairs & Maintenance is down \$1,000 from 2022. Less repairs are needed due to new equipment being purchased.
- Concessions has a net revenue of \$33,350 which is \$17,500 more than 2022.
 - Total Revenues are \$71,650 more than 2022.
 - Alto Park has \$24,200 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 \$30,250 more revenue than 2022 due to more sales and games at this facility.
 - Parky's Polar Treats has \$2,550 more revenue than last year.
 - Sponsorships are 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 \$54,150 more than 2022.
 - Salaries & Benefits are \$21,100 more than 2022 due to more sales and games being played.
 - Concession resale is \$35,650 more than 2022 due to more sales and games being played.
- Coosa River Trading Post has a net revenue of \$55,800. This is \$37,950 less than 2022.
 - Total Revenues are \$39,950 less than 2022.
 - Camping Rentals are down \$38,600. This is due to less long-term rentals this year compared to 2022.
 - Beverages are \$400 higher than 2022.
 - Parking/Launch Fees are \$1,100 more than 2022.
 - Fish/Camp Supplies are \$1,150 less than 2022.
 - Licenses are \$1,100 less than 2022.
 - Total Expenditures are \$2,000 less than 2022.
 - Salaries and Benefits are \$500 less.
 - Supplies are \$1,550 less than 2022.
 - Bait is \$450 less than 2022.
 - Licenses are \$1,200 less than last year.
 - Fish/Camp Supplies are \$2,250 less than 2022.
 - Telephone is up \$50 compared to 2022.

Floyd County Review of October 2023

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

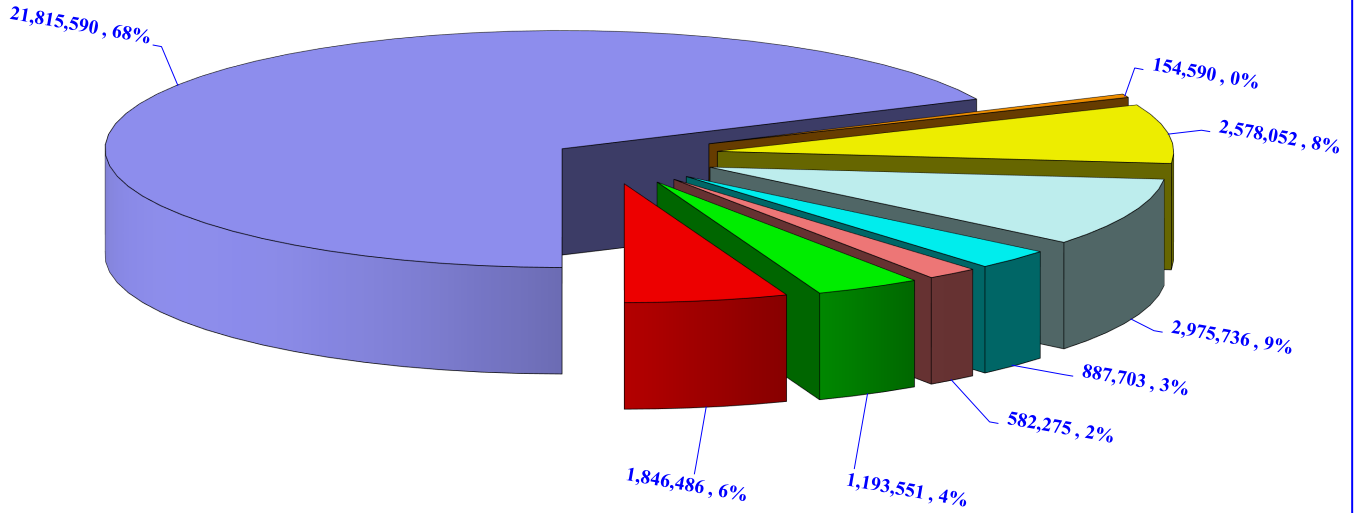
- Youth Baseball has a net revenue of \$21,900. This is down \$23,250 from 2022.
 - Total Revenues are \$2,450 less than 2022.
 - Prep League fees are up \$1,100. Participation has increased by 1 team in 2022 to 14 teams in 2023.
 - Individual Fees are down by \$9,250.
 - Spring Rec. League Baseball had 553 participants in 2023 and 590 participants in 2022. A decrease of 37 when compared to 2022.
 - Spring Select League Baseball had 45 participants this year. A decrease of 107 when compared to 2022.
 - Spring Rec. League T-Ball had 150 participants. An increase of 17 participants when compared to 2022.
 - Fall Rec. League Baseball had 325 participants. This is a decrease of 47 from 2022.
 - Fall Rec. League T-Ball had 95 participants. This is an increase of 23 from 2022.
 - Total Expenditures are up \$20,850 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 \$3,750. This is a decrease of \$350 from 2022.
 - Total Revenues are up \$3,750 when compared to 2022. There were 102 participants for the Spring 2023 season. There were 78 participants for the Fall 2023 Season.
 - Total Expenditures are up \$4,100 compared to 2022.
- Youth Football and Cheerleading has a net revenue of \$48,550. This is an increase of \$22,050. New this year was a Flag Football and Cheerleading program for 5 & 6 year olds.
 - Football participation is at 234 for 2023. Compared to 2022 this is a decrease of 2 participants.
 - Flag Football participation is at 39 for 2023.
 - Cheerleading participation is at 147 for 2023. Compared to 2022 this is an increase of 3 participants.
 - Flag Football Cheerleading participation is at 53 for 2023.
- Total Scholarship used year to date is \$6,750 for Sports and Camps. The Sport voucher redemptions for all sports and camps made to date are \$1,100.
- Parks and Recreation Services has a net expenditure of \$948,750. This is \$111,500 more than 2022.
 - Total Revenues are down \$29,250 from 2022. This is due to less pavilion rentals and no longer maintaining the Town Green fountain.
 - Salaries and Benefits are \$81,350 more than 2022 due to open positions being filled.
 - Equipment is \$23,800 more than 2022 due to more equipment being purchased earlier in the year rather than the end of the year.
 - Repairs & Maintenance is \$21,100 less than last year.
- Hall of Fame has net expense of \$2,500.
 - Revenues are at 82.8% of the annual budget.
 - Expenditures are up \$5,650 from 2022. The Hall of Fame Golf Tournament was held on October 6, 2023.

Floyd County Review of October 2023

Health Insurance Fund

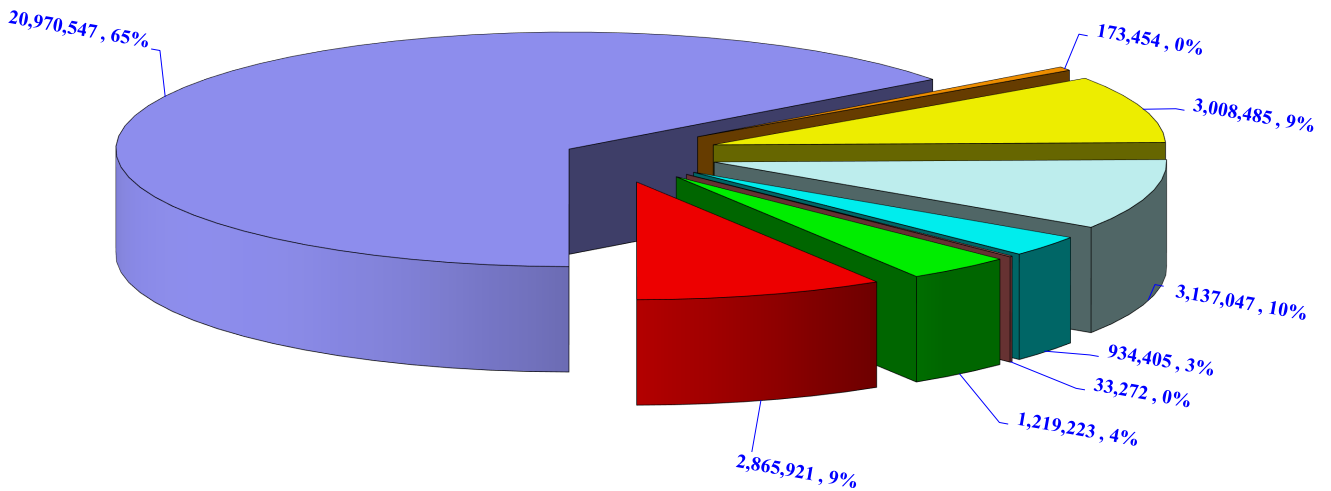
- Revenues
 - Total Revenues are at 84.6% of the annual budget but are \$432,900 less than last year.
- Expenditures
 - Claims is 79.8% of the annual budget and \$274,800 less than last year. We currently have 23 participants with claims over \$50,000, and the total amount of claims for these 23 participants is \$3,538,200. These account for 61.4% of total claims.
 - Wellness Clinic costs are 151.6% over the annual budget and \$219,550 more than last year.
 - Clinic Fees are 34.2% over the annual budget and \$49,600 more than last year due to the switch from Redmond Medical Center to Atrium Health.
 - Clinic Services are 344.3% over the annual budget and \$169,950 more than last year due to an increase in pharmacy use.

October 2023 Revenues and Transfers In



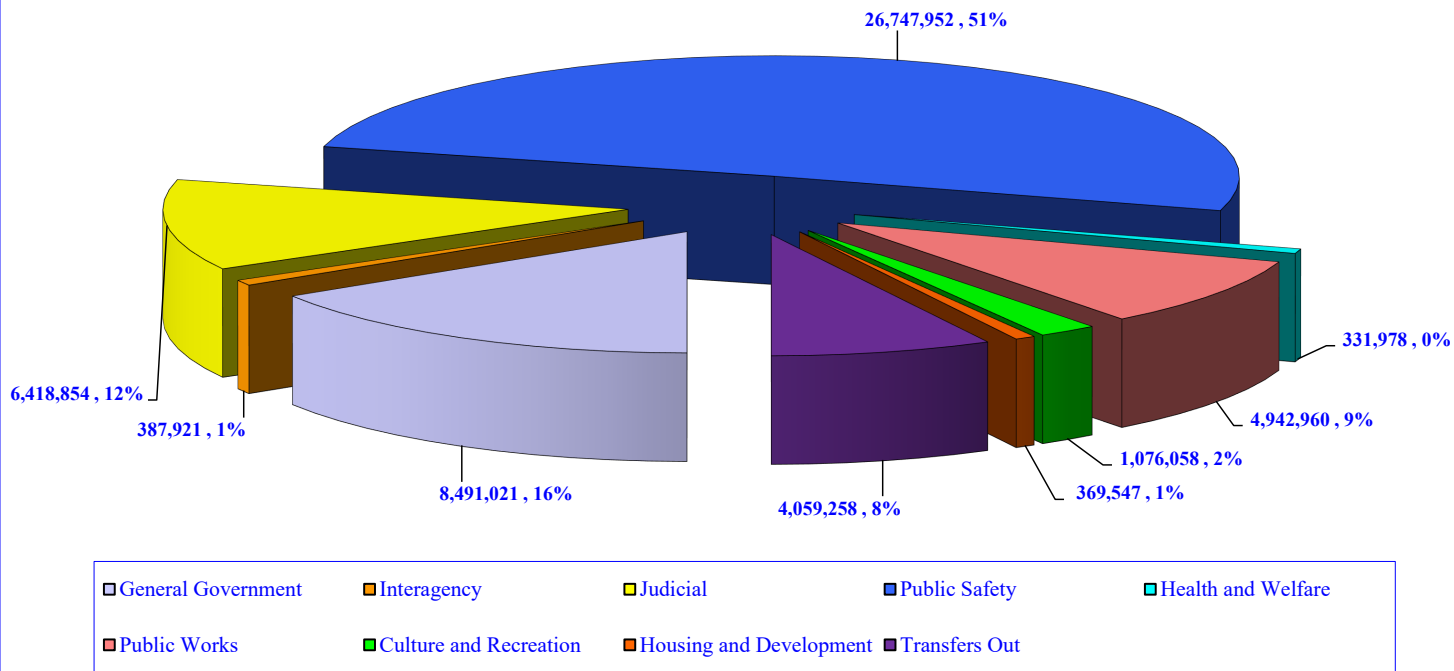
■ Taxes	■ Licenses and Permits	■ Intergovernmental	■ Charges for Services
■ Fines and Forfeitures	■ Interest Earned	■ Miscellaneous	■ Transfers In

October 2022 Revenues and Transfers In

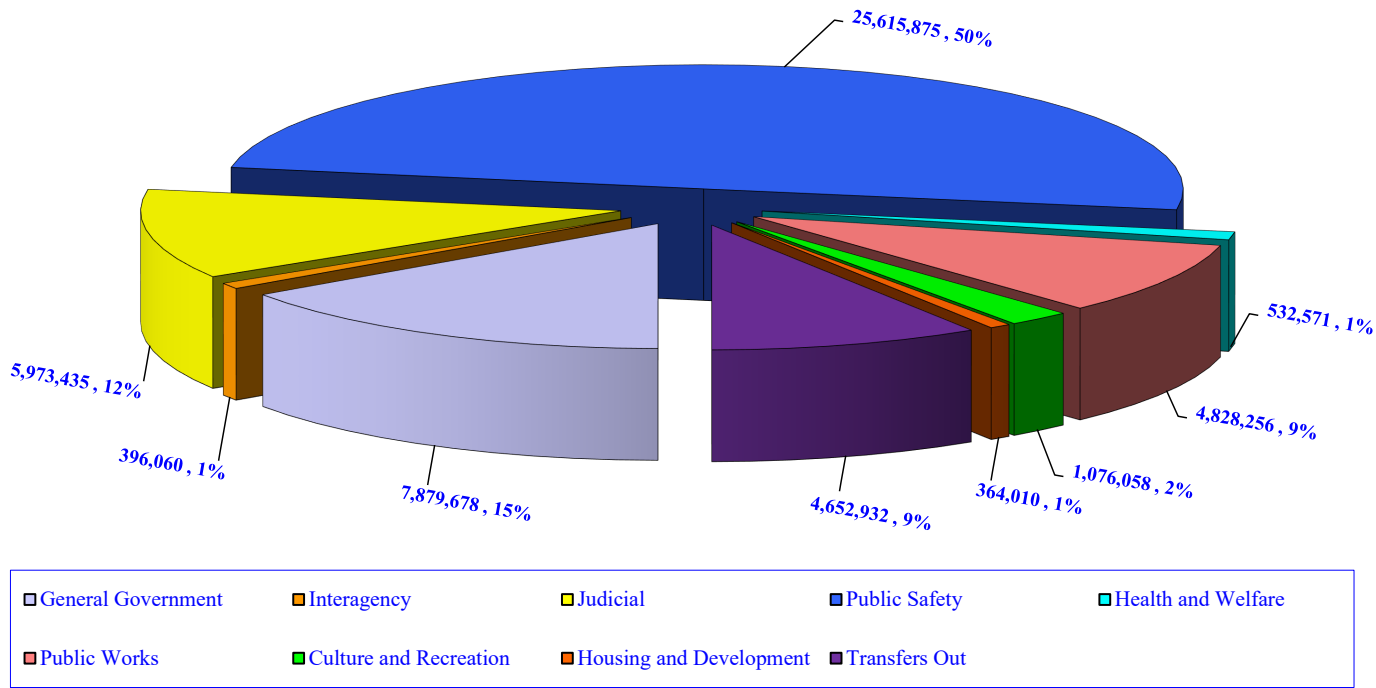


■ Taxes	■ Licenses and Permits	■ Intergovernmental	■ Charges for Services
■ Fines and Forfeitures	■ Interest Earned	■ Miscellaneous	■ Transfers In

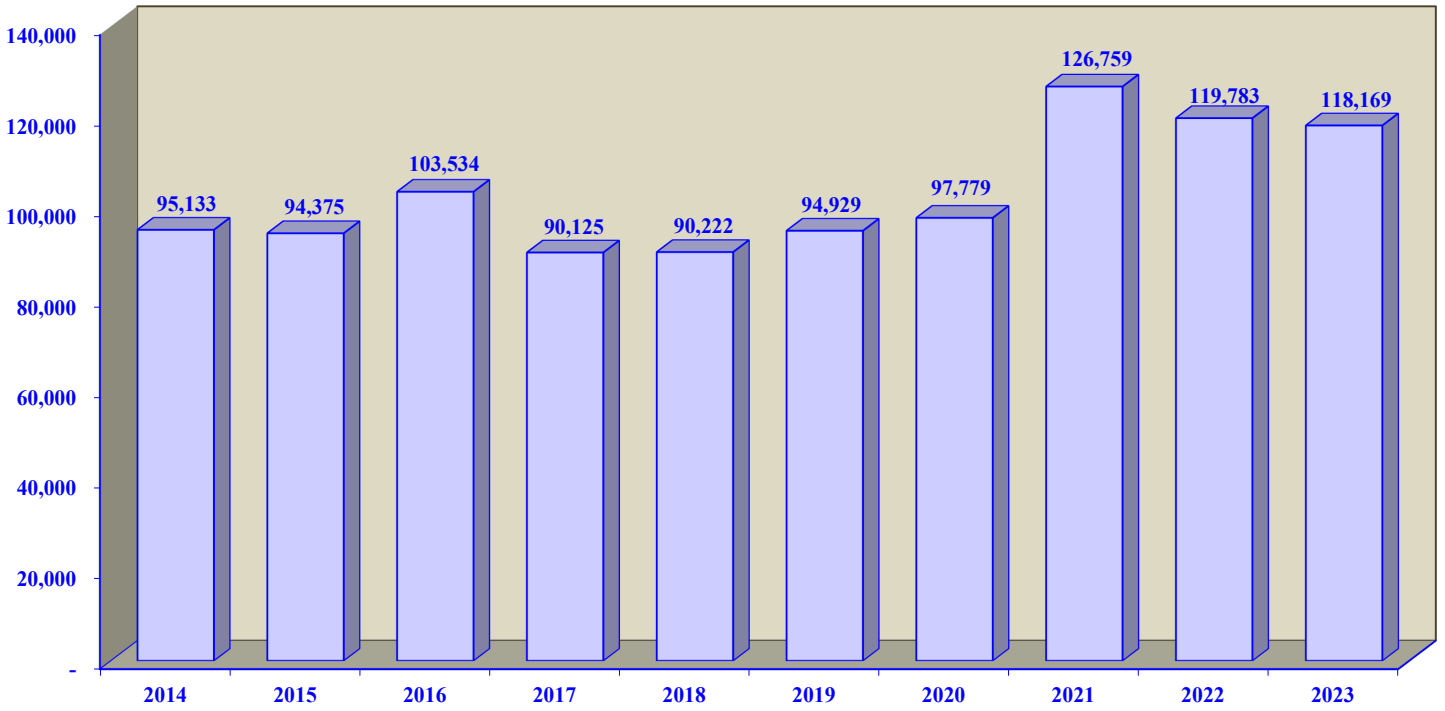
October 2023 Expenditures and Transfers Out



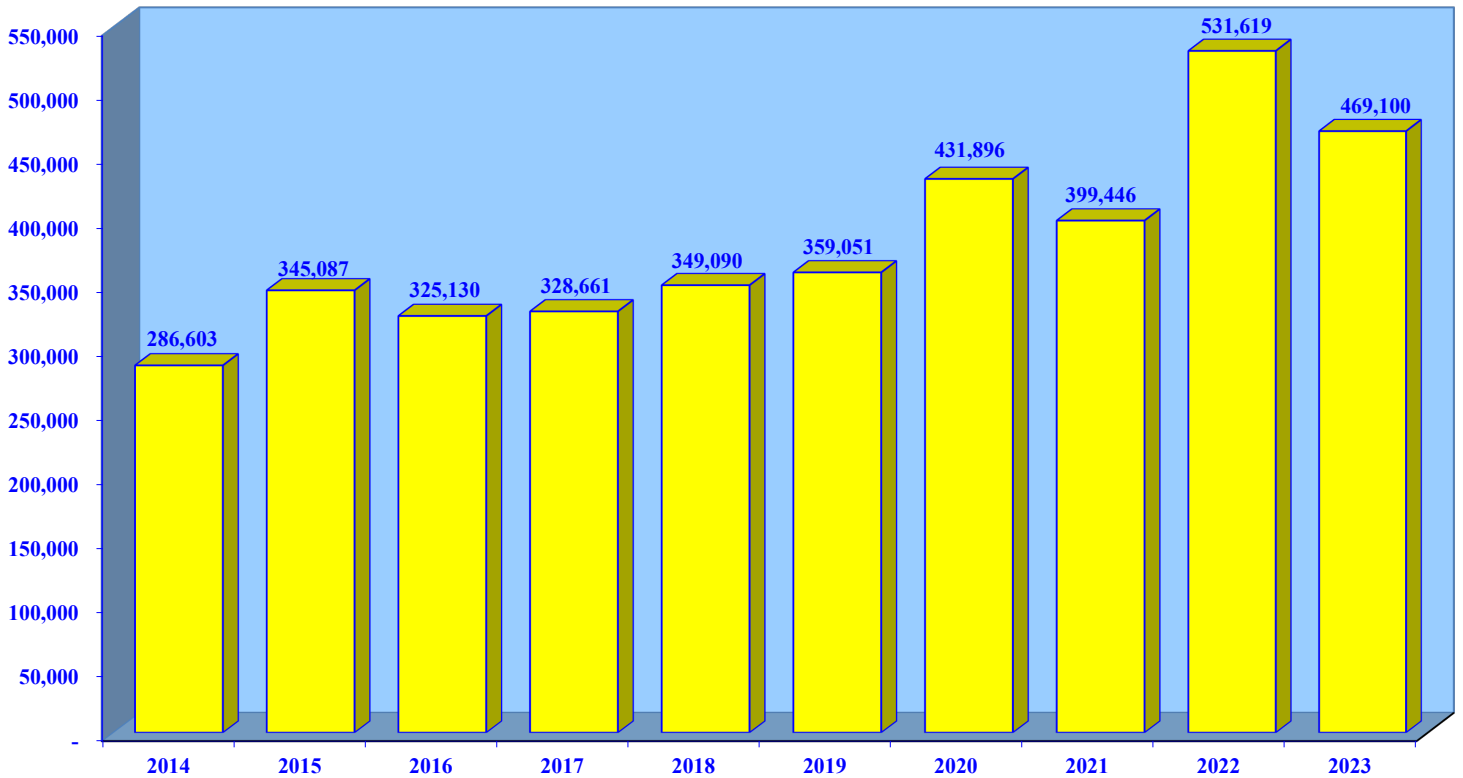
October 2022 Expenditures and Transfers Out



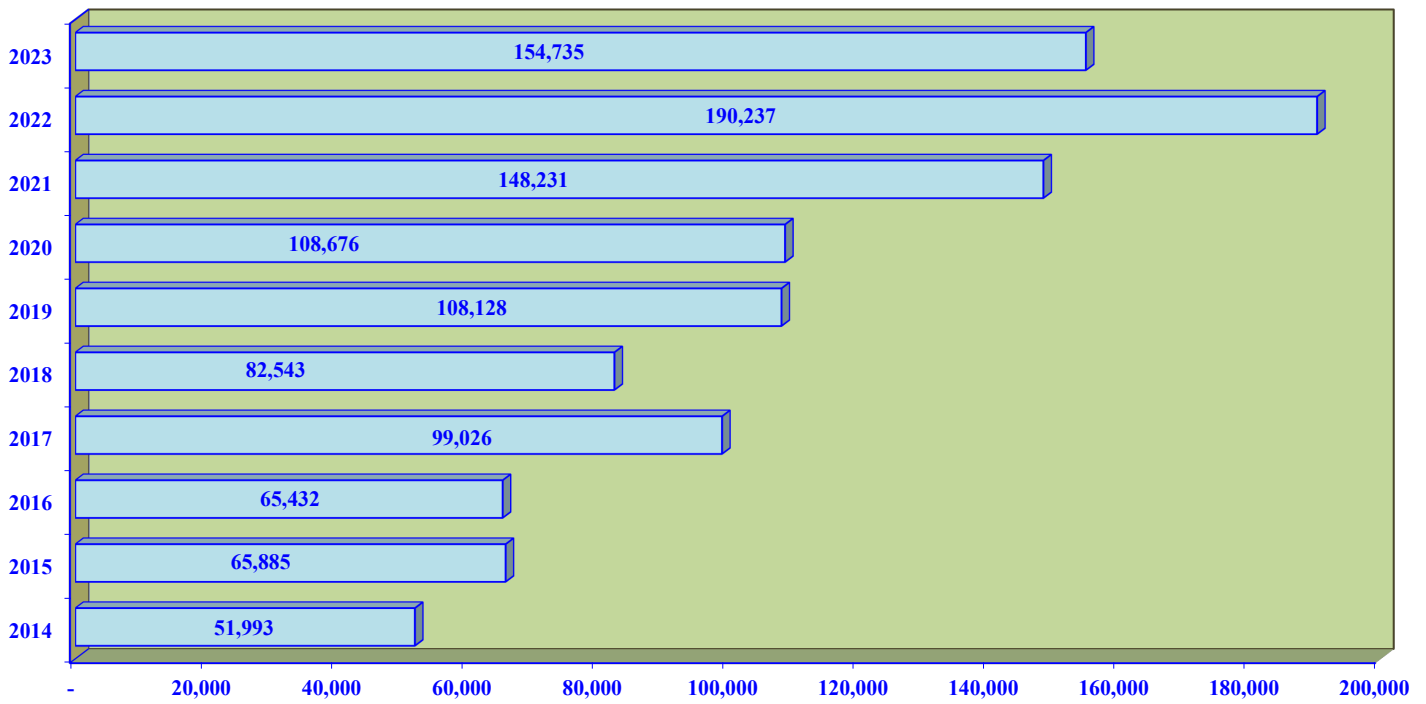
**Probate Court Charges for Services
October YTD
2014-2023**



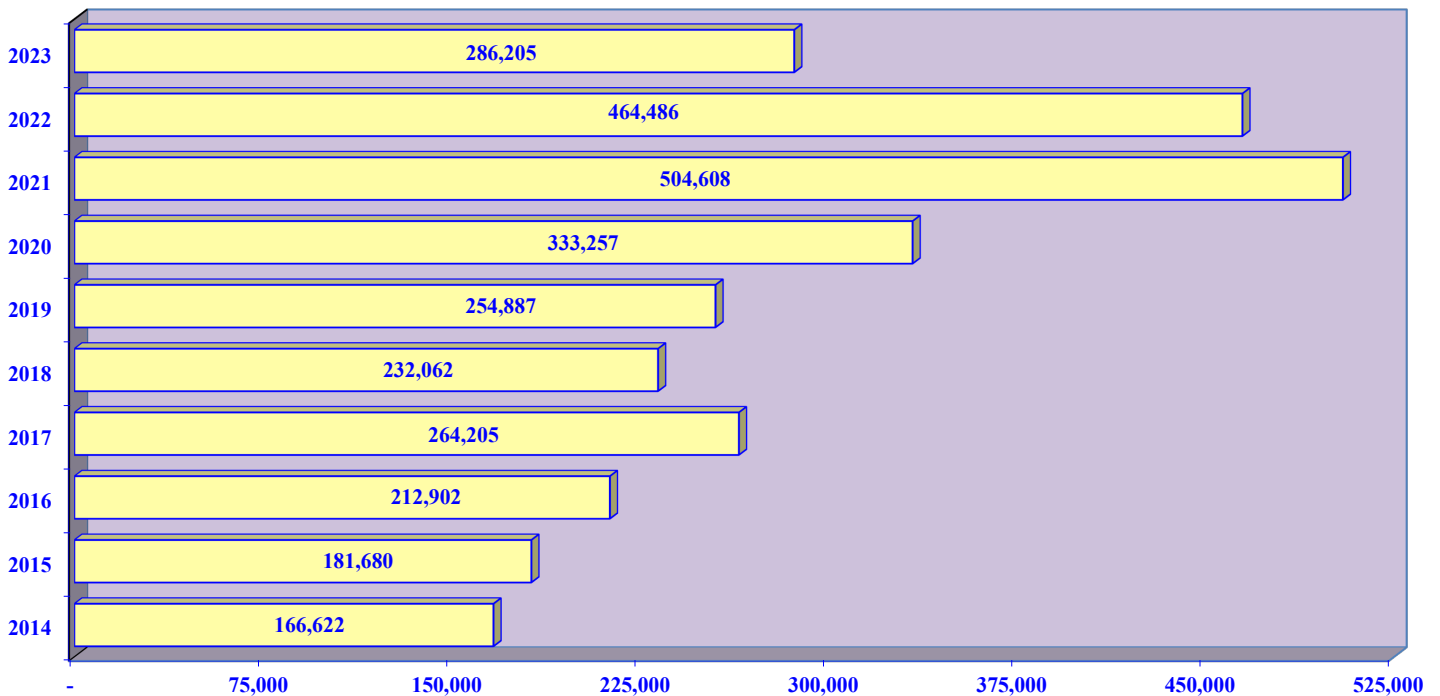
**Clerk of Court Charges for Services
October YTD
2014-2023**



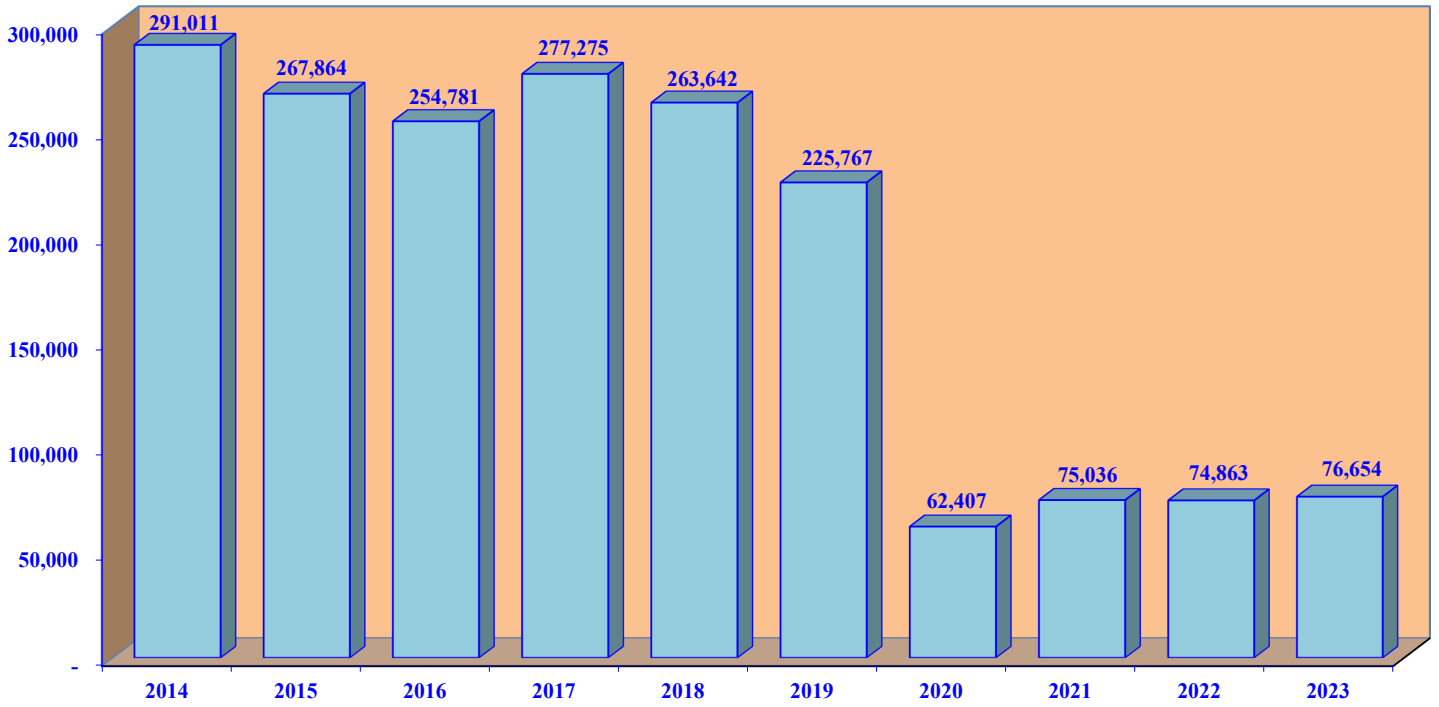
**Clerk of Court
Real Estate Tax Fees
October YTD
2014-2023**



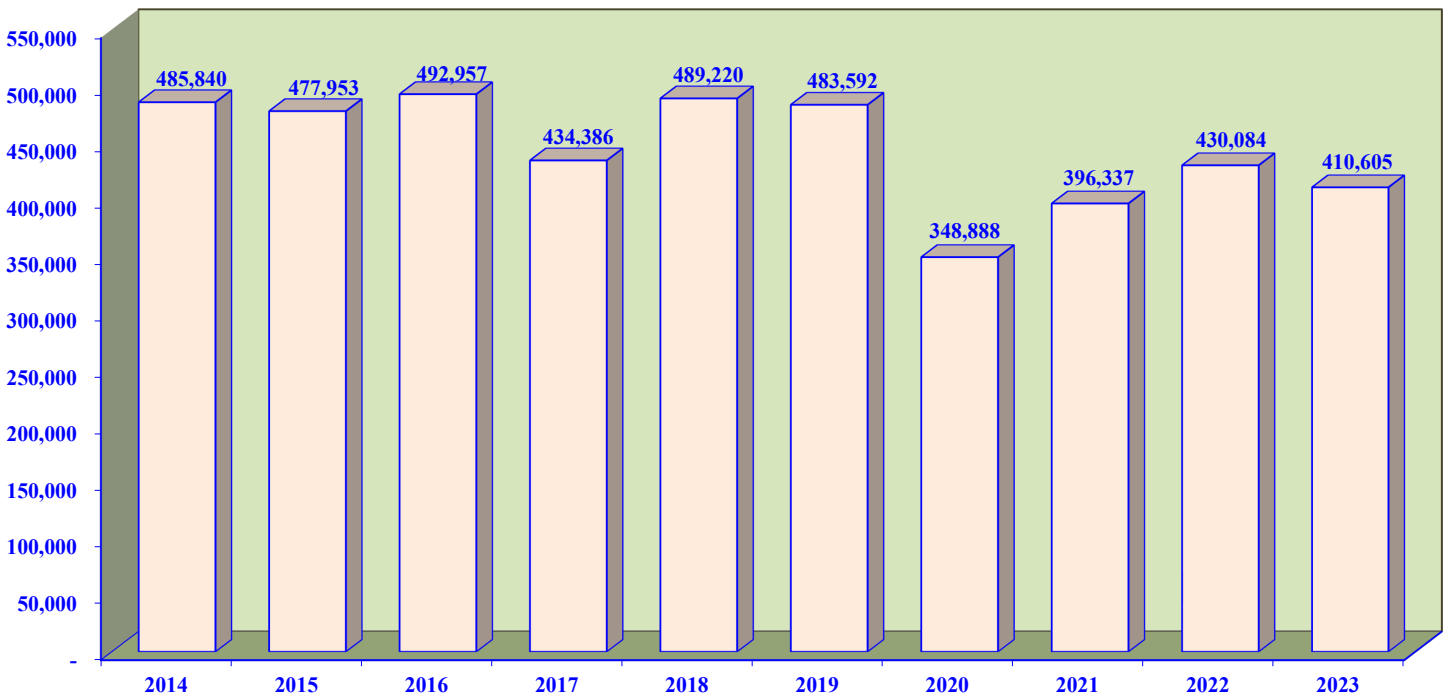
**Clerk of Court
Recording Intangible Taxes
October YTD
2014-2023**



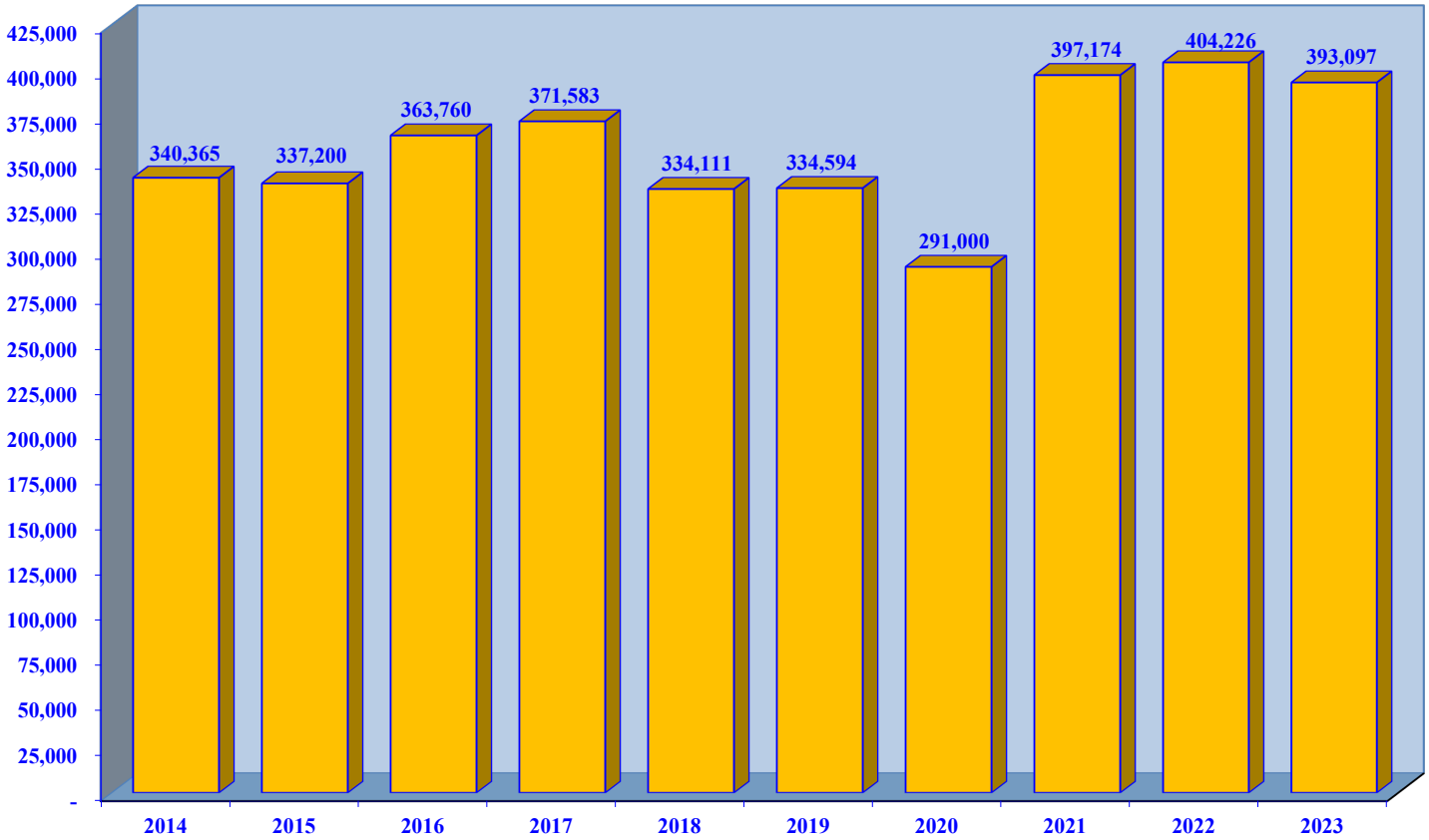
**Magistrate Court Fees
October YTD
2014-2023**



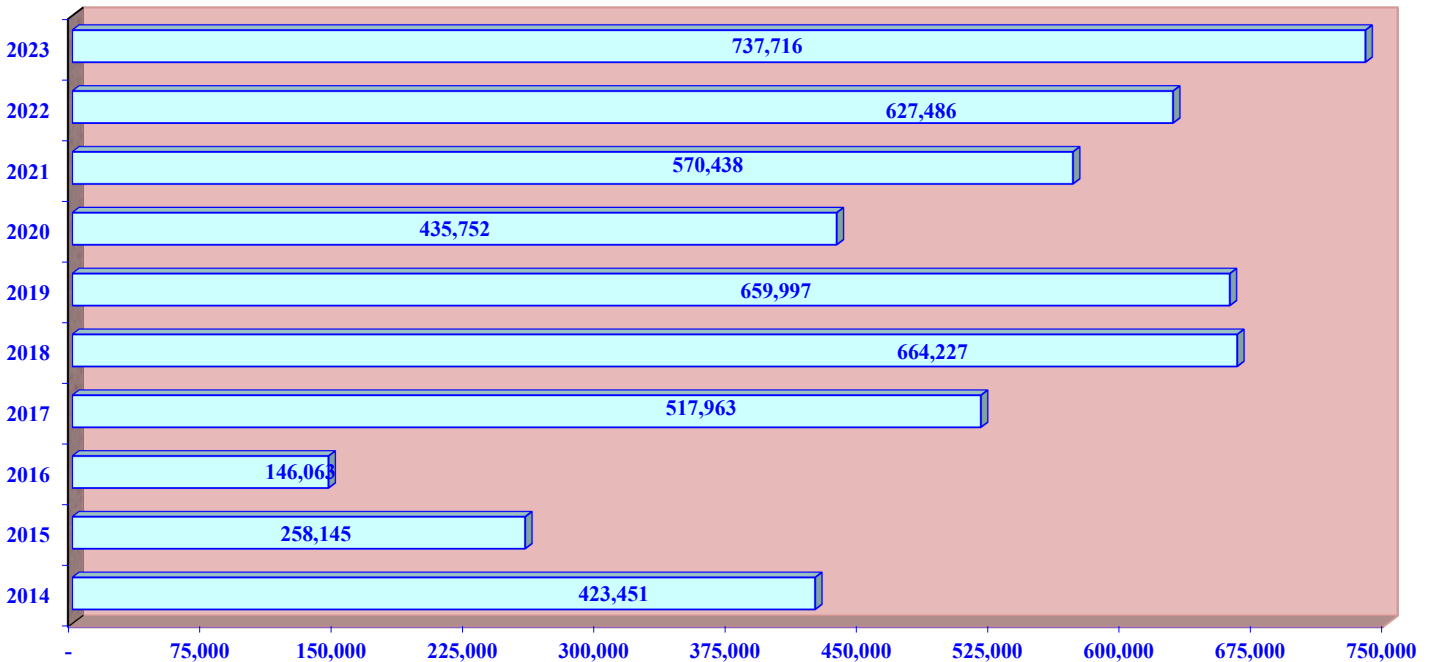
**Probate Court Fines
October YTD
2014 - 2023**



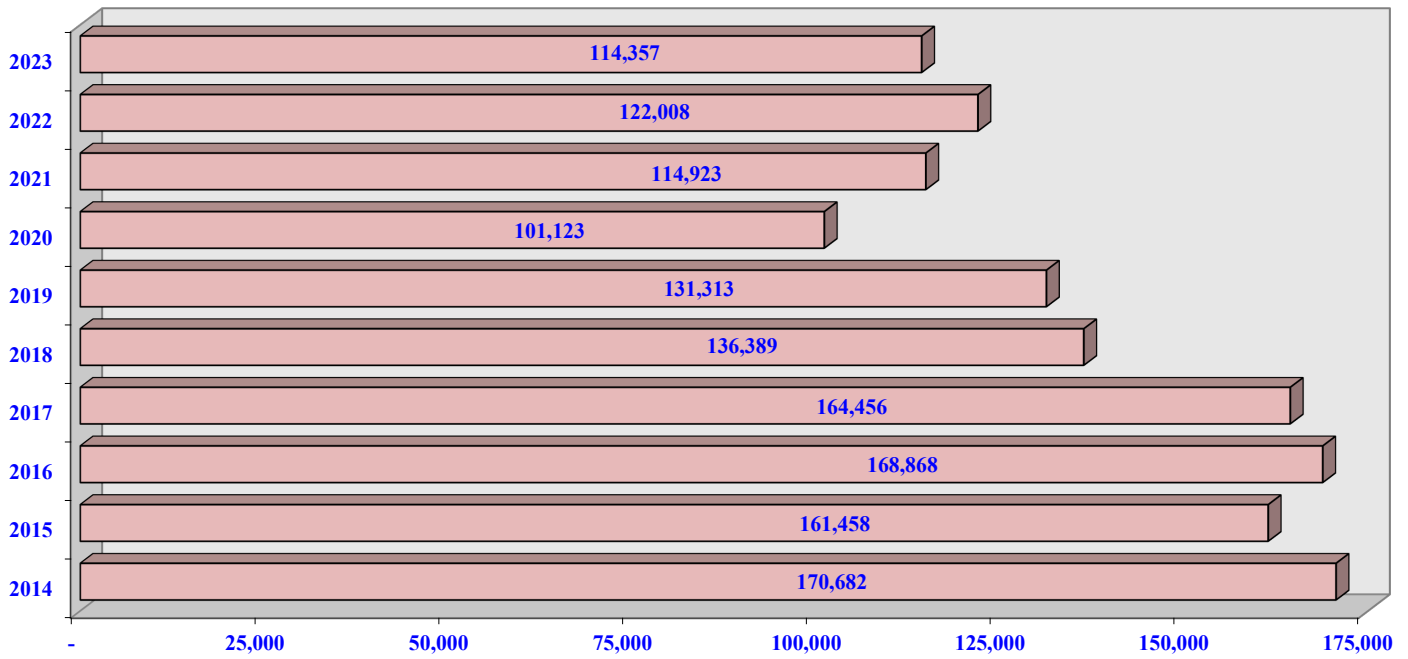
**Clerk of Court Fines
October YTD
2014-2023**



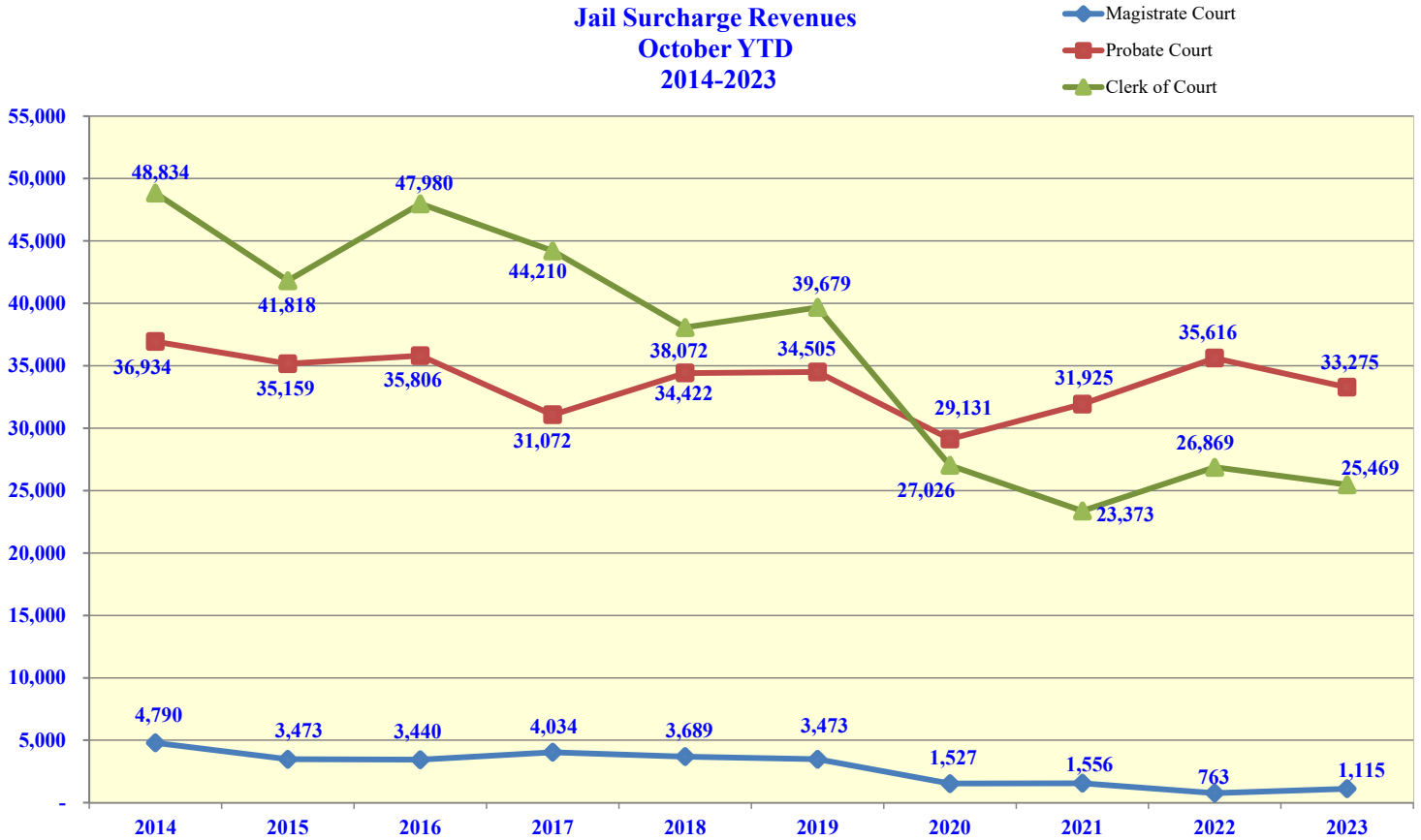
**Boarding Inmate Revenues
October YTD
2014-2023**



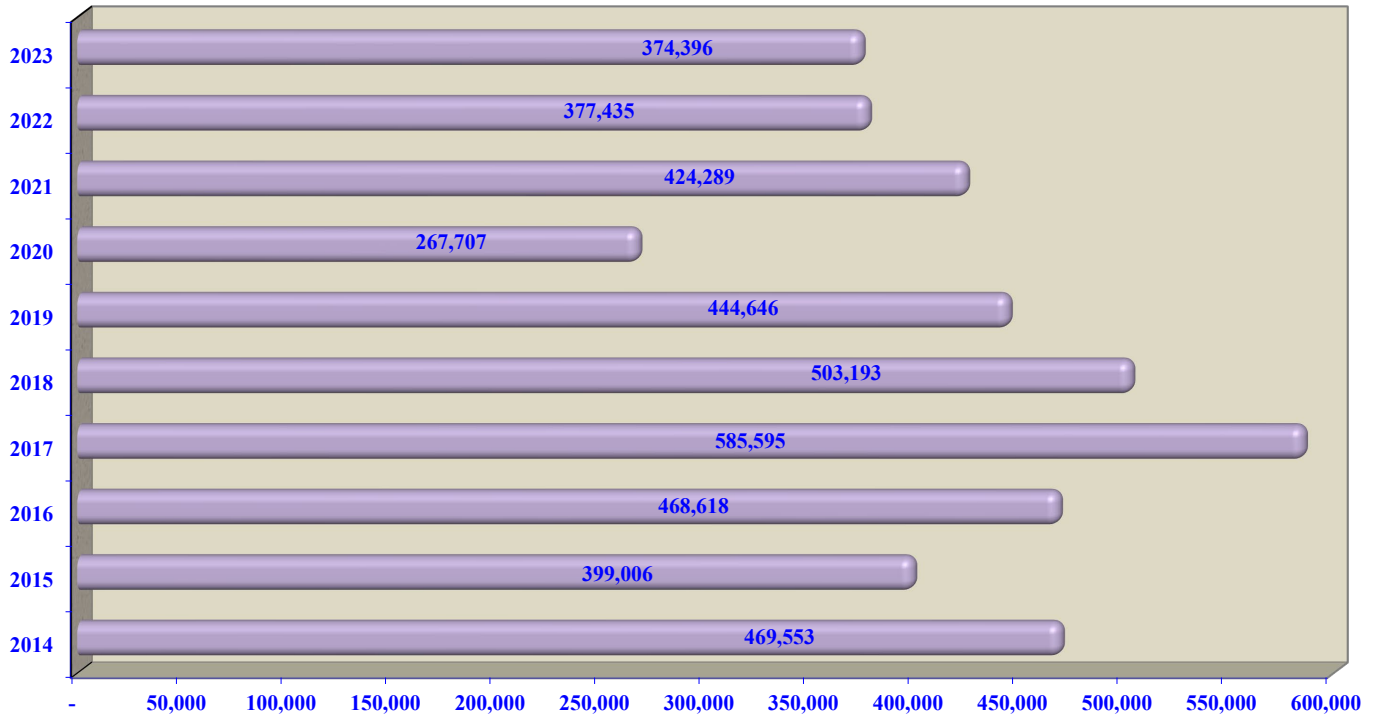
Jail Surcharge Revenues
 (Clerk of Court, Magistrate Court, Probate Court, Juvenile Court, City of Rome & City of Cave Spring)
 October YTD
 2014-2023



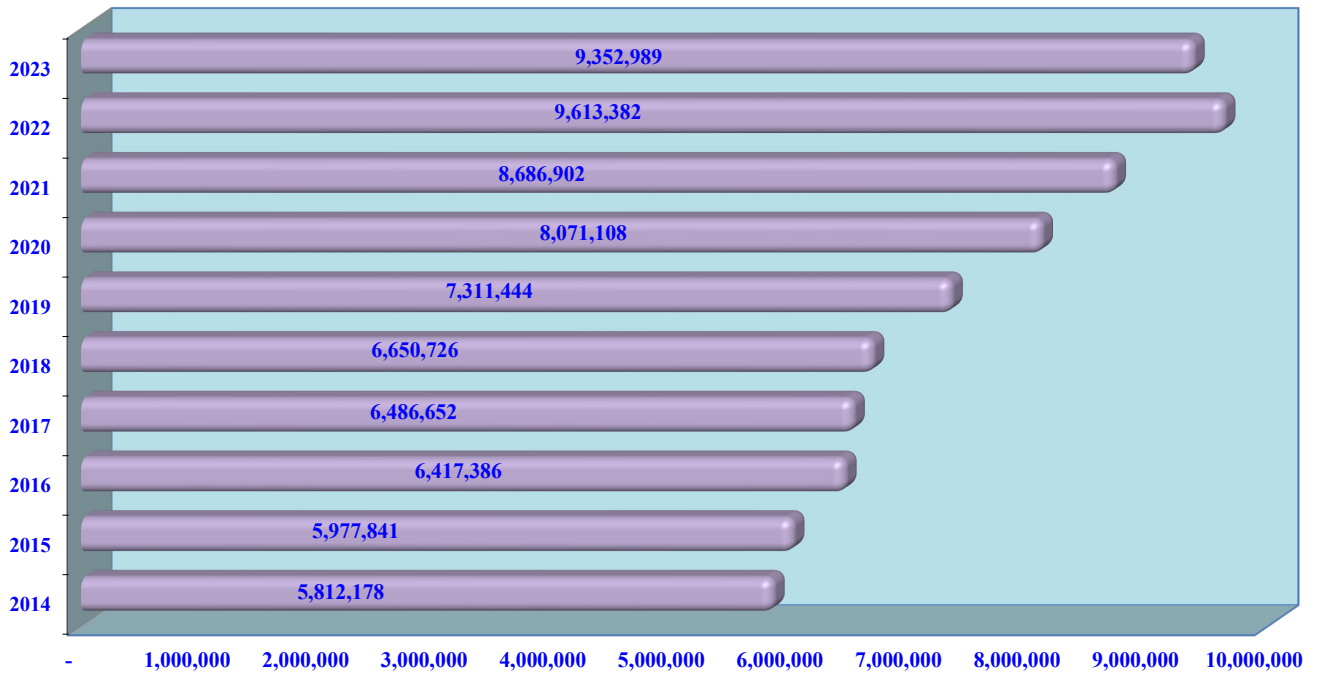
Jail Surcharge Revenues
 October YTD
 2014-2023



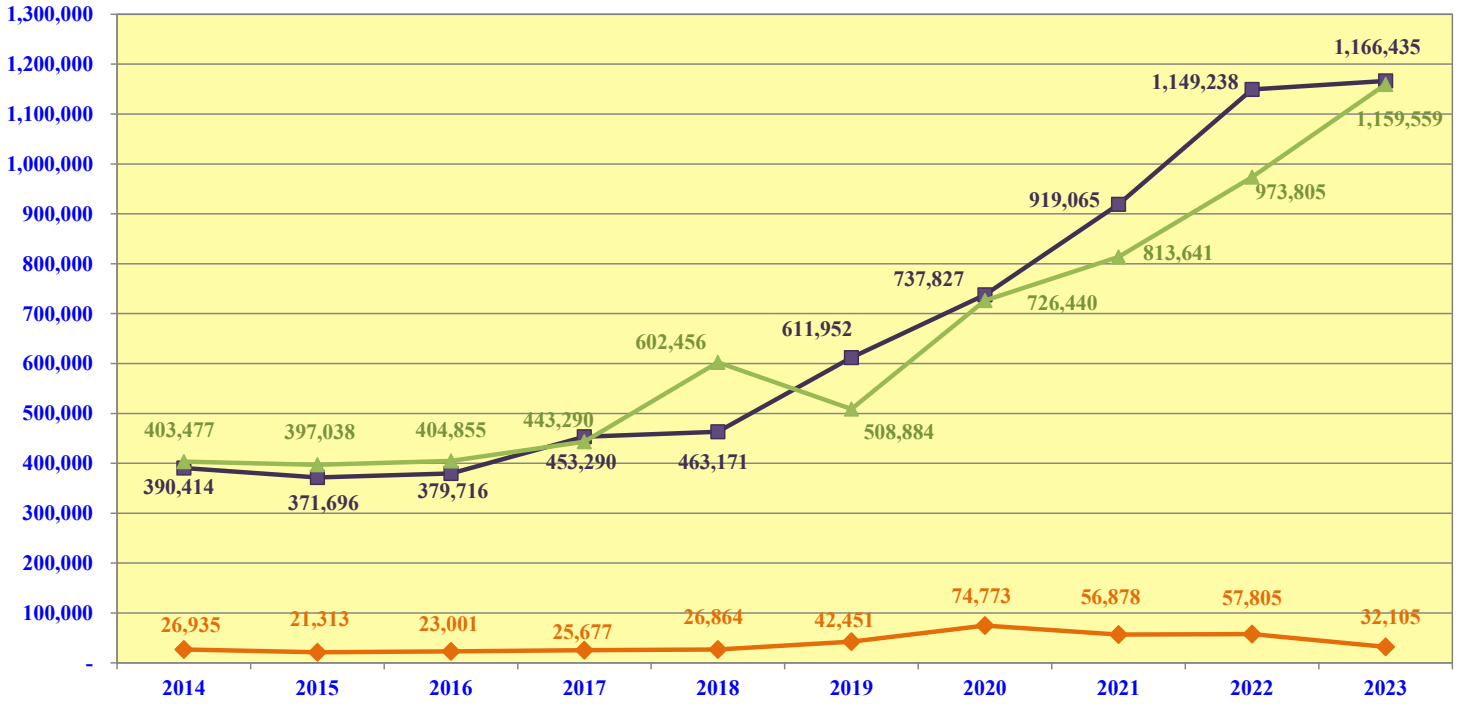
**Tax Commissioner Revenues
October YTD
2014-2023**



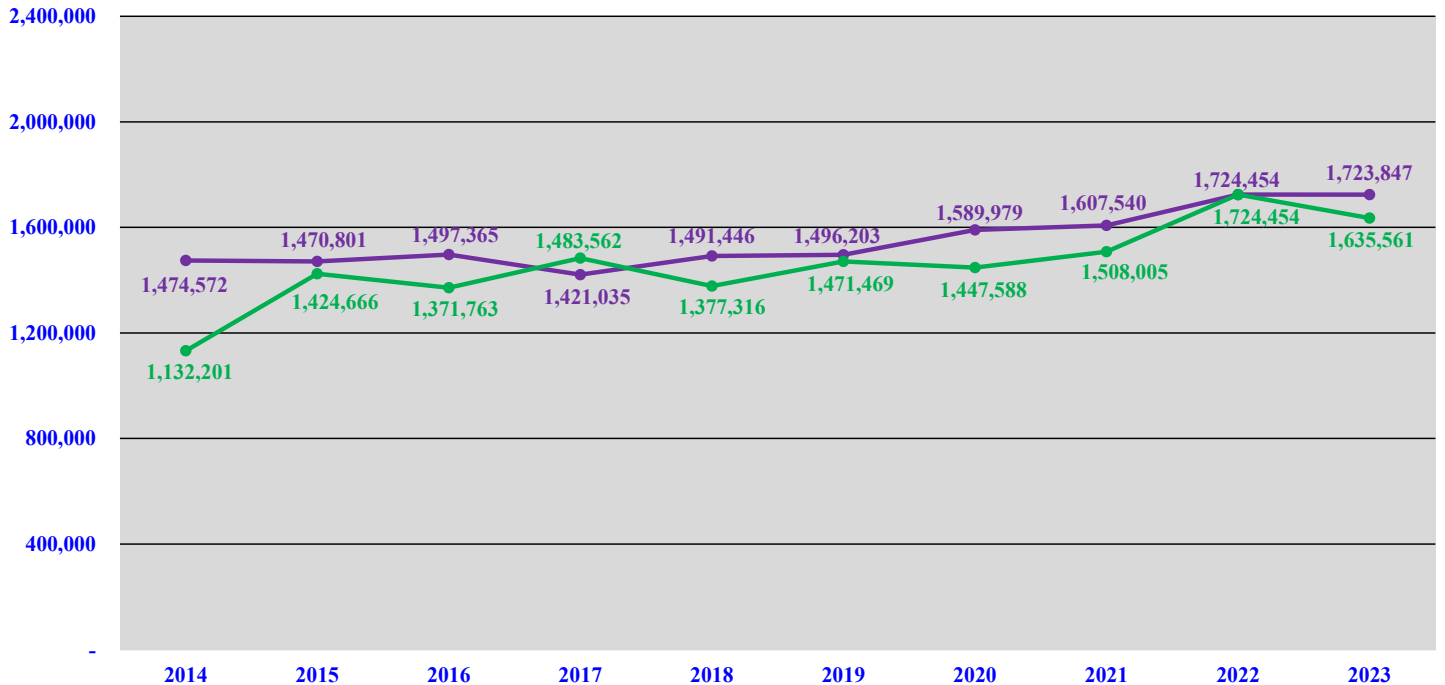
**Local Option Sales Tax
October YTD
2014-2023**



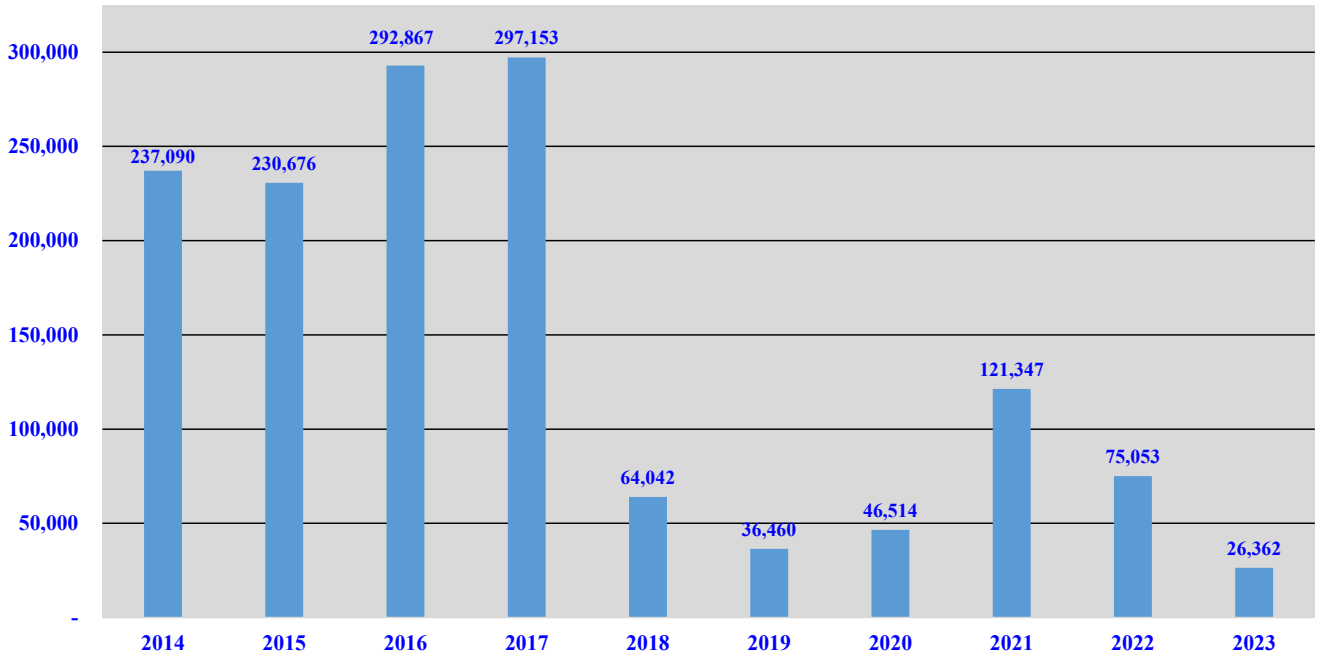
**Animal Control Revenues and Expenditures
October YTD
2014-2023**



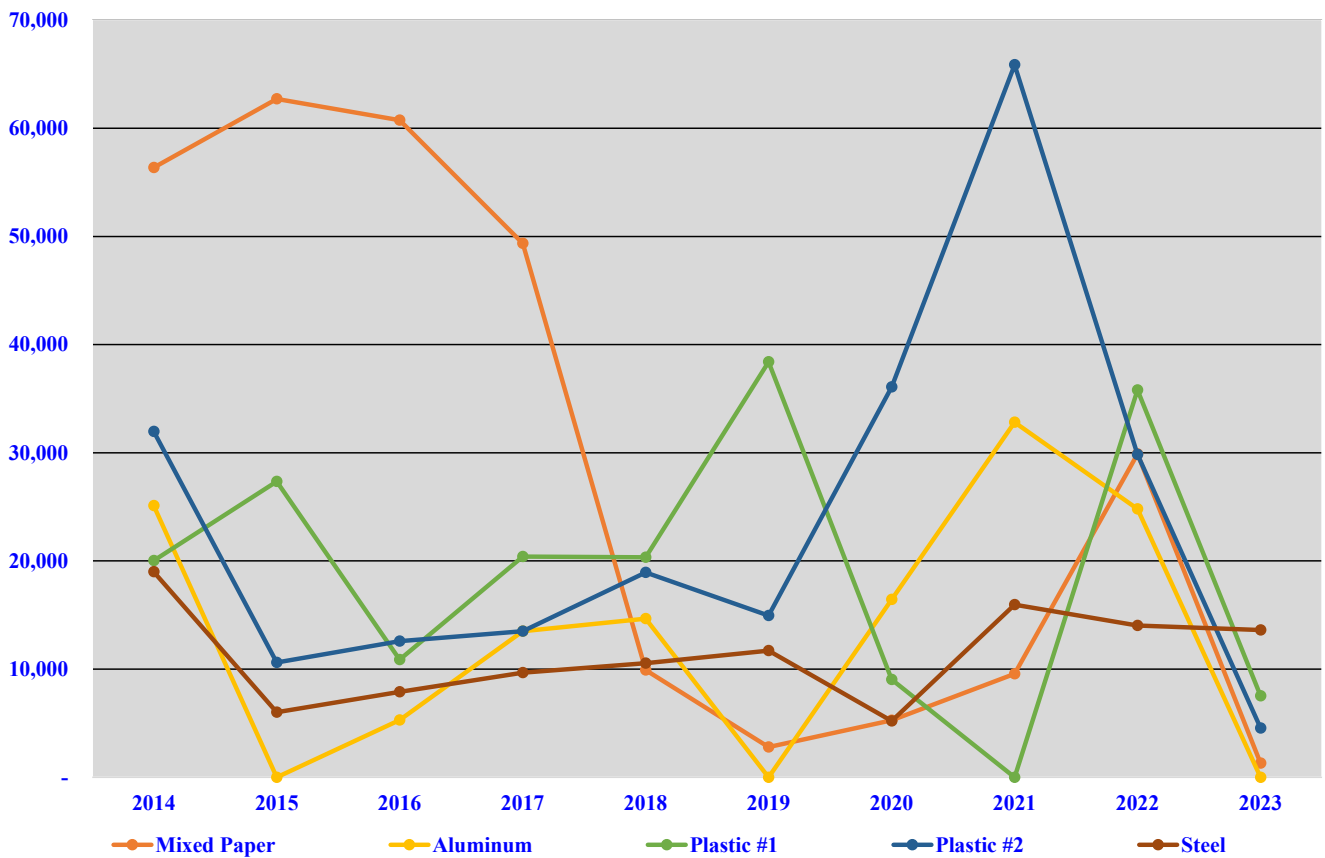
**E911 Revenues and Expenditures
October YTD
2014-2023**



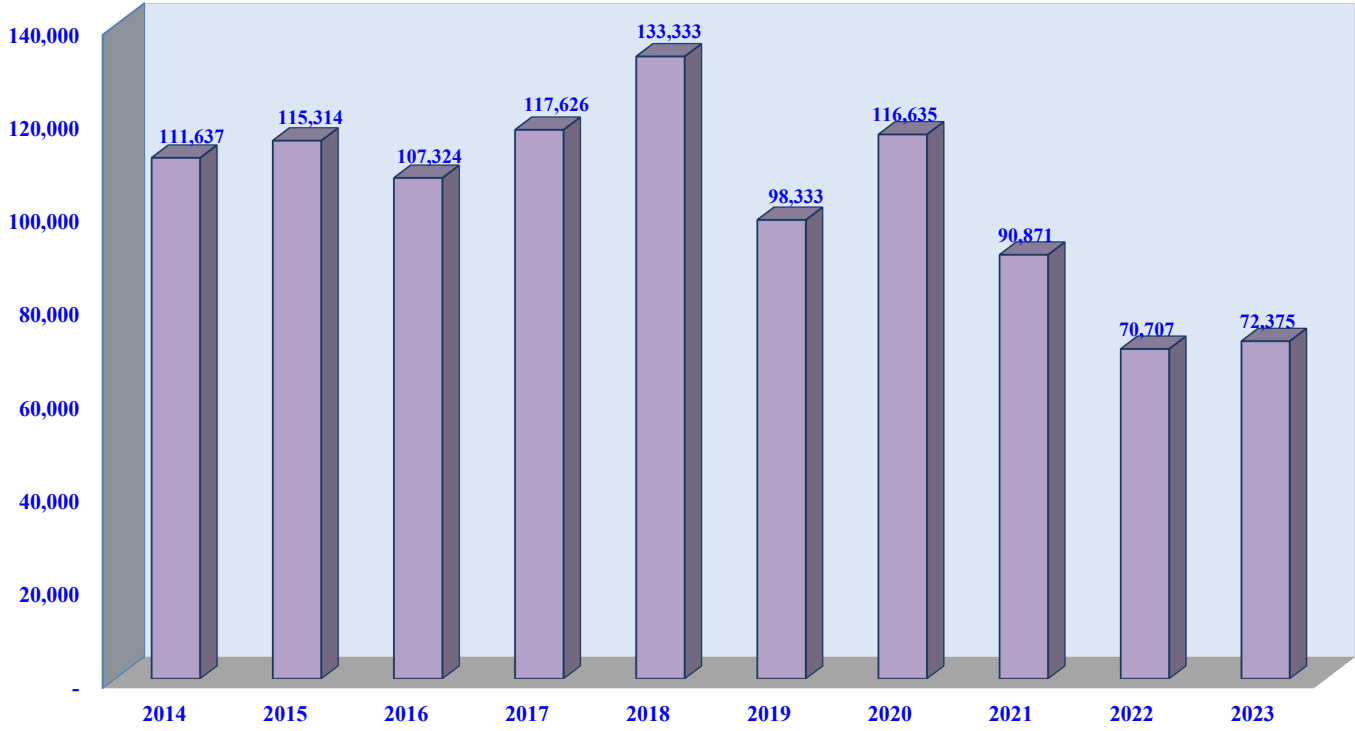
**Corrugated Material Sales
October YTD
2014-2023**



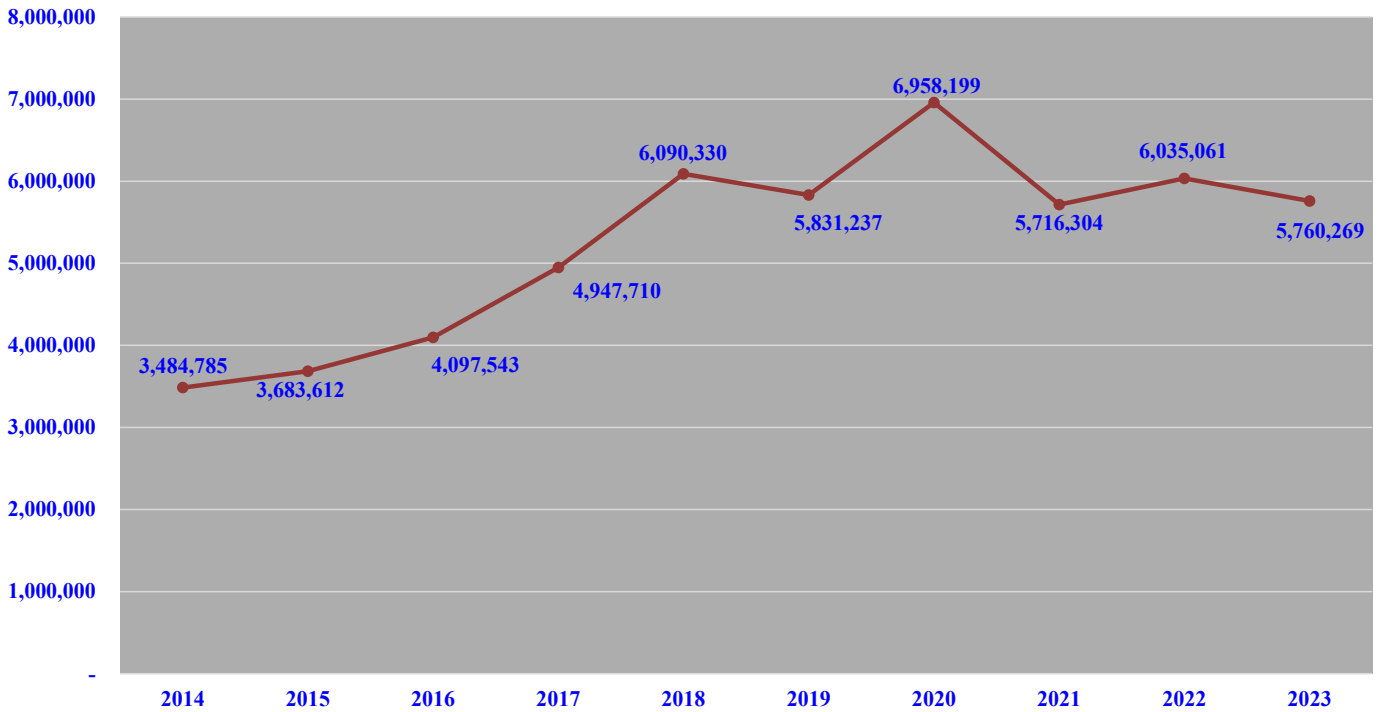
**Recycling Material Sales
October YTD
2014-2023**



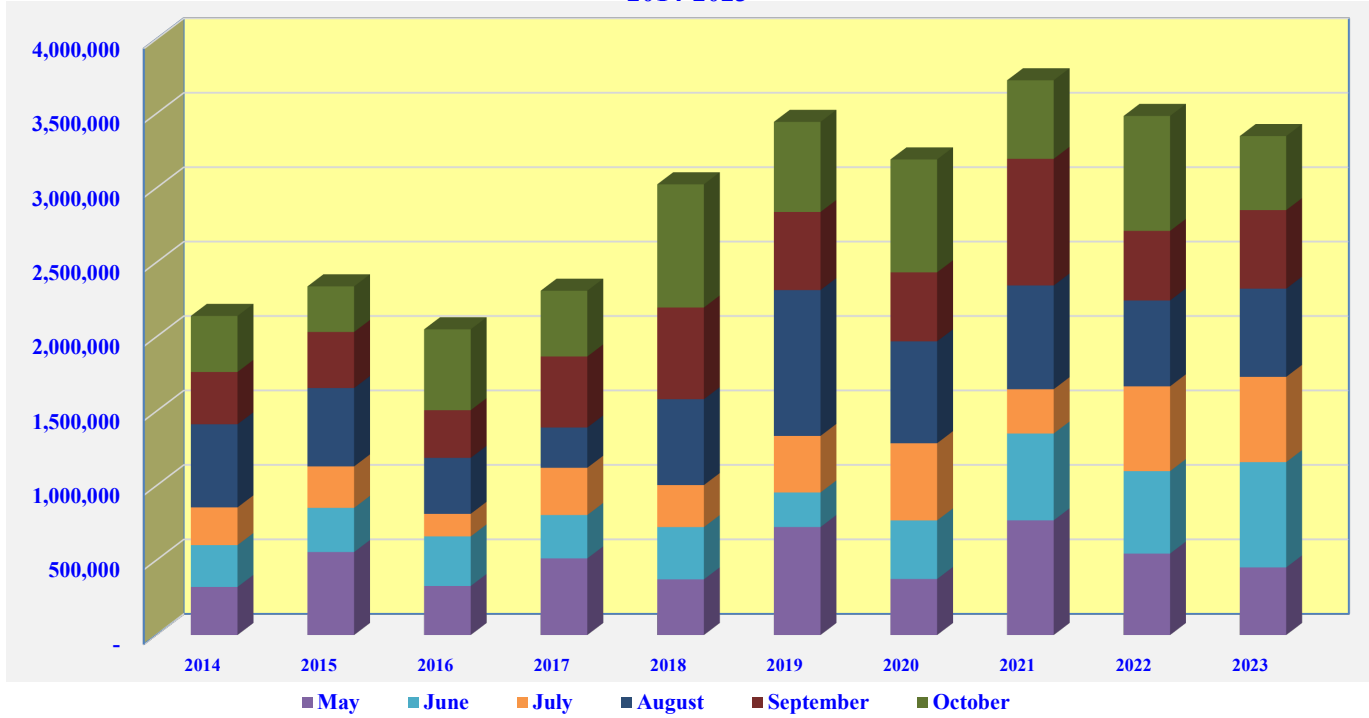
**Health Insurance
HRA YTD
2014-2023**



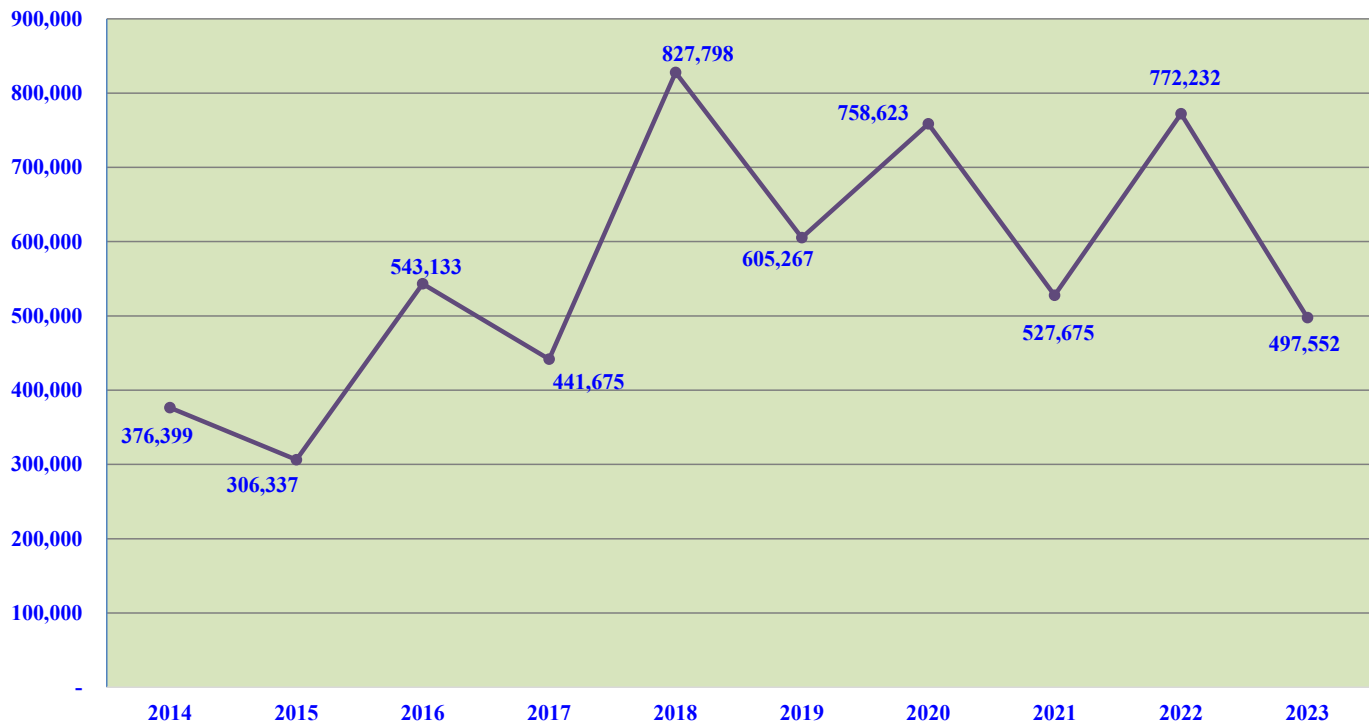
**Health Insurance
Claims YTD
2014-2023**



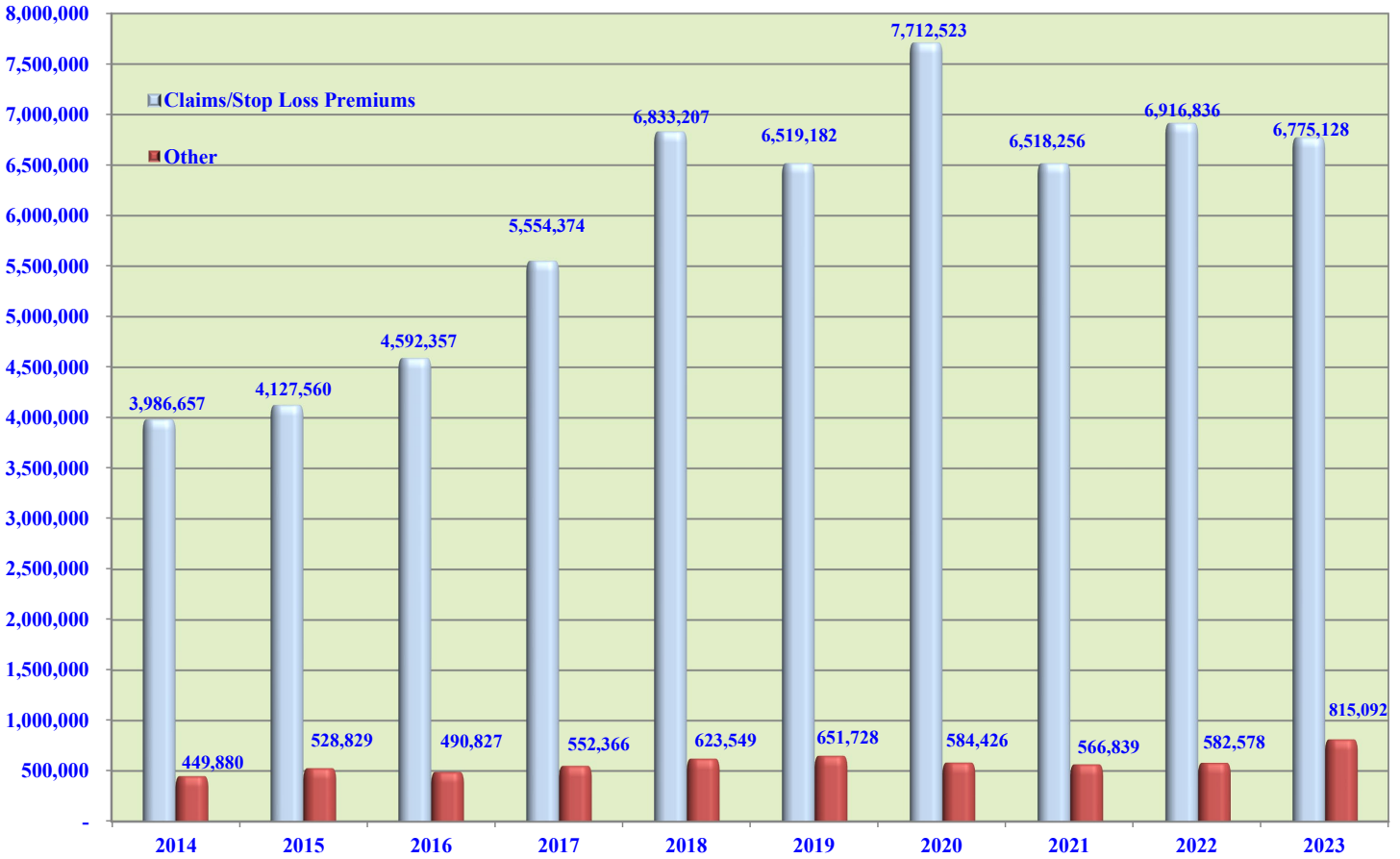
**Health Insurance
Claims by Month - May - October
2014-2023**



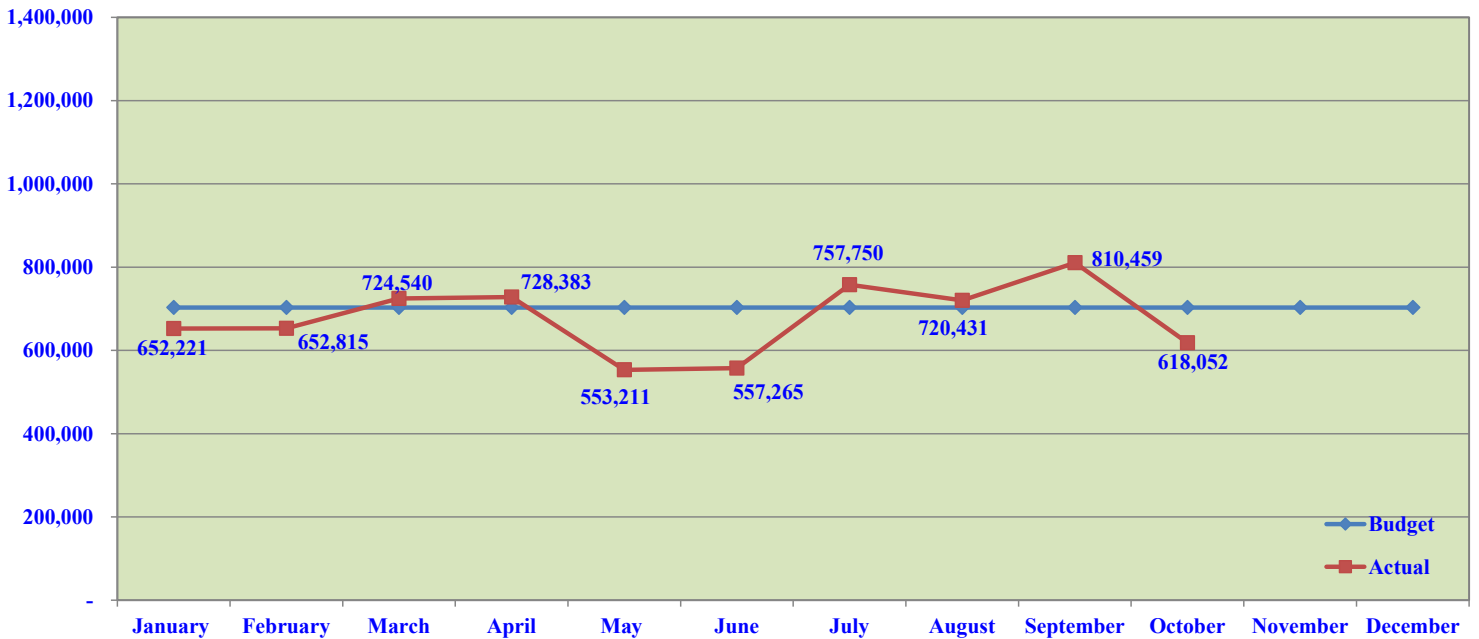
**Health Insurance
Claims - Current Month
2014-2023**



**Health Insurance
October YTD
2014-2023**



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





October Financial Statements

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

	General Fund	Fire Fund	E 911 Fund	800 MHz Communication Fund	Emergency Management Fund	Solid Waste Fund	Stadium Maintenance Fund
REVENUES:							
Taxes	\$ 21,815,590	\$ 6,371,210	\$ -	\$ -	\$ -	\$ 604,935	\$ -
Licenses and Permits	154,590	-	-	-	-	-	-
Intergovernmental	2,578,052	-	-	-	-	-	-
Charges for Services	2,975,736	-	1,628,300	320,668	-	-	-
Transportation Charges	-	-	-	-	-	-	-
Fines and Forfeitures	887,703	-	-	-	-	-	-
CARES Act	-	-	-	-	-	-	-
FEMA -Disaster Recovery	-	-	-	-	-	-	-
Interest Earned	582,275	154,792	2,595	1,441	895	23,092	8,422
Grant Revenues	-	-	-	-	-	-	-
State of GA-LEPC Grant	-	-	-	-	-	-	-
Sale of Goods	-	-	-	-	-	-	-
Rental Fees	-	-	-	35,629	-	-	-
Contributions/Donations	-	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-	-
Miscellaneous	1,193,551	-	4,666	-	-	-	30,000
Appropriation of Jail Surcharge Funds	-	-	-	-	-	-	-
Appropriation of Fund Balance	-	-	-	-	-	-	-
TOTAL REVENUES	30,187,497	6,526,002	1,635,561	357,737	895	628,027	38,422
EXPENDITURES:							
General Government	8,491,021	-	-	-	-	-	-
Judicial	6,418,854	-	-	-	-	-	-
Public Safety	26,747,952	8,050,113	-	-	-	-	-
Public Works	4,942,960	-	-	-	-	-	-
Health and Welfare	331,978	-	-	-	-	-	-
Culture and Recreation	1,076,058	-	-	-	-	-	-
Housing and Development	369,547	-	-	-	-	-	-
Interagency	387,921	-	-	-	-	-	-
Salaries and Benefits	-	-	1,460,808	-	171,691	329,775	-
Other Operating Costs	-	-	258,587	516,231	59,461	36,345	212,923
Utilities	-	-	-	-	-	16,845	-
Equipment	-	-	4,452	-	-	-	-
800 MHz Radio Maint/Tower Costs	-	-	-	28,272	-	-	-
Fees for Services	-	-	-	-	-	319,741	-
Claims	-	-	-	-	-	-	-
Excess Insurance	-	-	-	-	-	-	-
Reserves-County	-	-	-	-	-	-	-
Premium Payments	-	-	-	-	-	-	-
HRA Payments	-	-	-	-	-	-	-
Grant/Project Costs	-	-	-	-	-	-	-
Air Show Expenses	-	-	-	-	-	-	-
Remote Site Operations	-	-	-	-	-	299,890	-
Depreciation	-	-	-	-	-	-	-
Amortization - Right To Use Asset	-	-	-	-	-	-	-
Cost of Goods Sold	-	-	-	-	-	-	-
All Other	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
TOTAL EXPENDITURES	48,766,293	8,050,113	1,723,847	544,502	231,152	1,002,596	212,923
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(18,578,796)	(1,524,110)	(88,286)	(186,765)	(230,257)	(374,569)	(174,501)
OTHER FINANCING SOURCES (USES)							
Transfers In	1,846,486	166,667	-	(10,675)	212,688	-	83,333
Transfers Out	(4,059,258)	(104,167)	-	-	-	(442,961)	-
TOTAL OTHER FINANCING SOURCES (USES)	(2,212,772)	62,500	-	(10,675)	212,688	(442,961)	83,333
INCOME BEFORE CAPITAL CONTRIBUTIONS							
Water Capital	-	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(20,791,568)	(1,461,610)	(88,286)	(197,440)	(17,570)	(817,529)	(91,168)
FUND BALANCES (DEFICIENCIES) BEGINNING OF YEAR	26,306,191	8,181,098	410,075	4	6	1,155,171	238,116
FUND BALANCES (DEFICIENCIES) YEAR TO DATE	\$ 5,514,623	\$ 6,719,488	\$ 321,789	\$ (197,437)	\$ (17,564)	\$ 337,642	\$ 146,948

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

Water Fund	Airport Fund	Forum Fund	Recycling Fund	Animal Control Fund	Health Insurance Fund	Capital Projects Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	5,667	300,839	-	-	-
6,627,203	836	652	-	6,133	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
306,017	-	11,205	640	2,963	57,325	63,676
-	-	-	-	-	22,340	1,435,728
-	-	-	-	-	-	-
-	767,932	-	58,473	-	-	-
10,494	262,770	3,300	-	-	-	-
-	-	-	-	22,769	8,663,770	-
-	-	-	-	-	-	218,698
107,139	18,273	-	-	240	-	483,168
-	-	-	-	-	-	140,828
-	-	-	-	-	-	-
<u>7,050,853</u>	<u>1,049,811</u>	<u>20,824</u>	<u>359,952</u>	<u>32,105</u>	<u>8,743,435</u>	<u>2,342,098</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,908,115	291,082	56,650	286,963	777,912	-	-
2,092,534	192,127	48,601	101,795	380,256	364,698	-
391,779	54,596	153,105	22,939	-	-	-
73,131	1,057	-	11,971	8,420	-	-
-	-	-	-	-	-	-
-	-	-	-	-	308,291	-
-	-	-	-	-	5,760,269	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	1,014,860	-
-	-	-	-	-	142,573	-
-	-	-	-	-	-	1,137,906
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,430,508	526,126	272,897	114,623	-	-	-
-	-	-	38,231	-	-	-
-	556,410	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	1,574,877
107,513	-	-	-	-	-	-
<u>6,003,580</u>	<u>1,621,398</u>	<u>531,253</u>	<u>576,522</u>	<u>1,166,588</u>	<u>7,590,691</u>	<u>2,712,783</u>
<u>1,047,273</u>	<u>(571,587)</u>	<u>(510,429)</u>	<u>(216,569)</u>	<u>(1,134,483)</u>	<u>1,152,744</u>	<u>370,685</u>
104,167	12,947	368,133	109,628	1,127,454	47	(603,337)
(1,574,792)	(120,575)	-	(42,503)	-	-	(44,631.17)
<u>(1,470,625)</u>	<u>(107,628)</u>	<u>368,133</u>	<u>67,125</u>	<u>1,127,454</u>	<u>47</u>	<u>(558,706)</u>
<u>(2,742,644)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(3,165,996)	(679,215)	(142,296)	(149,444)	(7,028)	1,152,791	(188,021)
<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>\$ 46,752,682</u>	<u>\$ 7,042,062</u>	<u>\$ 4,003,824</u>	<u>\$ 1,260,195</u>	<u>\$ (7,021)</u>	<u>\$ 3,338,764</u>	<u>\$ 3,618,044</u>

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

Percentage of Year
83.3%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
Appropriation of Jail Surcharge Funds	\$ 263,500	\$ 140,828	\$ (122,672)	53.4%	\$ 122,704
Appropriation of DATE Fund Balance	68,850	106,236	37,386	154.3%	121,756
REVENUES:					
Taxes	54,508,085	21,815,590	(32,692,495)	40.0%	20,970,547
Licenses and Permits	210,120	154,590	(55,530)	73.6%	173,454
Intergovernmental	3,173,500	2,578,052	(595,448)	81.2%	3,008,485
Charges for Services	4,328,045	2,975,736	(1,352,309)	68.8%	3,137,047
Fines and Forfeitures	1,090,900	887,703	(203,197)	81.4%	934,405
Interest Earned	41,735	582,275	540,540	1395.2%	33,272
Miscellaneous	1,149,435	1,193,551	44,116	103.8%	1,219,223
TOTAL REVENUES	<u>64,501,820</u>	<u>30,187,497</u>	<u>(34,314,323)</u>	<u>46.8%</u>	<u>29,476,433</u>
EXPENDITURES:					
GENERAL GOVERNMENT:					
Board of Commissioners	255,875	211,192	44,683	82.5%	200,584
County Manager	1,314,725	976,905	337,820	74.3%	879,687
Finance Department	803,090	499,571	303,519	62.2%	406,184
Purchasing Department	353,140	259,544	93,596	73.5%	249,022
Information Technology	1,180,075	809,827	370,248	68.6%	657,369
Human Resources	788,915	640,184	148,731	81.1%	620,151
Tax Commissioner	1,235,280	954,190	281,090	77.2%	851,595
Tax Appraisers	1,365,340	978,298	387,042	71.7%	900,271
Tax Assessors	57,720	45,484	12,236	78.8%	38,622
Facilities Management	1,450,955	1,063,161	387,794	73.3%	986,513
Engineering	409,360	197,652	211,708	48.3%	245,105
Board of Registrars	703,560	568,875	134,685	80.9%	676,920
General Services	1,770,385	1,286,139	484,246	72.6%	1,167,655
TOTAL GENERAL GOVERNMENT	<u>11,688,420</u>	<u>8,491,021</u>	<u>3,197,399</u>	<u>72.6%</u>	<u>7,879,678</u>
JUDICIAL:					
Superior Court	117,690	87,071	30,619	74.0%	145,716
Judge Niedrach - Superior Court	123,920	92,923	30,997	75.0%	89,502
Judge Johnson - Superior Court	120,125	91,364	28,761	76.1%	83,708
Judge Sparks - Superior Court	90,185	71,118	19,067	78.9%	66,924
Judge Wetherington - Superior Court	104,450	78,822	25,628	75.5%	78,316
Superior Court Administrator	111,730	71,816	39,914	64.3%	70,340
Court Reporter - Judge Niedrach	162,235	112,280	49,955	69.2%	82,702
Court Reporter - Judge Johnson	154,700	94,541	60,159	61.1%	64,042
Court Reporter - Judge Sparks	109,730	65,623	44,107	59.8%	91,540
Court Reporter - Judge Wetherington	171,340	123,047	48,293	71.8%	117,253
Clerk of Superior Court	1,594,595	1,146,509	448,086	71.9%	1,102,324
Board of Equalization	24,500	5,621	18,879	22.9%	14,334
District Attorney	1,769,280	1,287,363	481,917	72.8%	1,186,043
Victim Witness Program	172,970	145,346	27,624	84.0%	101,118
Public Defender	974,415	787,975	186,440	80.9%	729,791
Magistrate Court	679,720	519,426	160,294	76.4%	473,772
Probate Court	809,265	546,621	262,644	67.5%	529,851
Juvenile Court	1,427,105	985,153	441,952	69.0%	824,405
Mental Health Court	32,165	100,114	(67,949)	311.3%	78,862
Adult Felony Drug Court	33,820	6,122	27,698	18.1%	42,894
TOTAL JUDICIAL	<u>8,783,940</u>	<u>6,418,854</u>	<u>2,365,086</u>	<u>73.1%</u>	<u>5,973,435</u>

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

Percentage of Year
83.3%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
PUBLIC SAFETY:					
County Police	\$ 8,435,080	\$ 5,475,014	\$ 2,960,066	64.9%	\$ 5,621,784
FCPD HEAT	-	39,452	(39,452)	N/A	41,075
HIDTA	4,000	107,945	(103,945)	2698.6%	28,706
Sheriff - County Jail	14,998,330	11,452,960	3,545,370	76.4%	10,562,054
Medical Department-Prisoners	3,854,165	3,457,663	396,502	89.7%	3,470,392
County Prison	8,108,925	5,970,380	2,138,545	73.6%	5,641,233
Coroner	269,850	226,082	43,768	83.8%	232,174
Interagency	18,500	18,458	42	99.8%	18,458
TOTAL PUBLIC SAFETY	<u>35,688,850</u>	<u>26,747,952</u>	<u>8,940,898</u>	<u>74.9%</u>	<u>25,615,875</u>
PUBLIC WORKS:					
Public Roads	6,357,650	4,942,960	1,414,690	77.7%	4,828,256
TOTAL PUBLIC WORKS	<u>6,357,650</u>	<u>4,942,960</u>	<u>1,414,690</u>	<u>77.7%</u>	<u>4,828,256</u>
HEALTH AND WELFARE					
Health	146,605	146,601	4	100.0%	353,202
Welfare	232,660	176,175	56,485	75.7%	170,925
Transportation for Seniors	11,330	9,202	2,128	81.2%	8,444
TOTAL HEALTH AND WELFARE	<u>390,595</u>	<u>331,978</u>	<u>58,617</u>	<u>85.0%</u>	<u>532,571</u>
CULTURE AND RECREATION					
Library	1,291,270	1,076,058	215,212	83.3%	1,076,058
TOTAL CULTURE AND RECREATION	<u>1,291,270</u>	<u>1,076,058</u>	<u>215,212</u>	<u>83.3%</u>	<u>1,076,058</u>
HOUSING AND DEVELOPMENT					
Cooperative Extension	228,550	152,089	76,461	66.5%	146,552
Economic Development	265,950	217,458	48,492	81.8%	217,458
TOTAL HOUSING AND DEVELOPMENT	<u>494,500</u>	<u>369,547</u>	<u>124,953</u>	<u>74.7%</u>	<u>364,010</u>
INTERAGENCY					
NW GA Regional Commission	60,000	60,334	(334)	100.6%	59,833
GIS	50,000	-	50,000	0.0%	3,227
Planning Commission	268,105	223,421	44,684	83.3%	228,833
Environmental Office	125,000	104,167	20,833	83.3%	104,167
TOTAL INTERAGENCY	<u>503,105</u>	<u>387,921</u>	<u>115,184</u>	<u>77.1%</u>	<u>396,060</u>
TOTAL BUDGETED EXPENDITURES	<u>65,198,330</u>	<u>48,766,293</u>	<u>16,432,037</u>	<u>74.8%</u>	<u>46,665,944</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	2,376,600	1,846,486	(530,114)	77.7%	2,865,921
Transfers Out	(6,492,445)	(4,059,258)	(2,433,187)	62.5%	(4,652,932)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(4,115,845)</u>	<u>(2,212,772)</u>	<u>(2,963,302)</u>	<u>53.8%</u>	<u>(1,787,012)</u>
TOTAL EXPENDITURES	<u>69,314,175</u>	<u>50,979,065</u>	<u>19,395,338</u>	<u>73.5%</u>	<u>48,452,956</u>
NET CHANGE IN FUND BALANCE	<u>(4,812,355)</u>	<u>(20,791,568)</u>			<u>(18,976,523)</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>\$ 21,493,836</u>	<u>\$ 5,514,623</u>			<u>\$ 10,119,779</u>

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

Percentage of Year
83.3%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Taxes	\$ 9,181,590	\$ 6,371,210	\$ (2,810,380)	69.4%	\$ 5,717,907
Interest Earned	<u>7,250</u>	<u>154,792</u>	<u>147,542</u>	<u>2135.1%</u>	<u>10,000</u>
TOTAL REVENUES	<u>9,188,840</u>	<u>6,526,002</u>	<u>(2,662,838)</u>	<u>71.0%</u>	<u>5,727,908</u>
EXPENDITURES					
Public Safety	<u>9,650,725</u>	<u>8,050,113</u>	<u>1,600,612</u>	<u>83.4%</u>	<u>6,787,801</u>
TOTAL EXPENDITURES	<u>9,650,725</u>	<u>8,050,113</u>	<u>1,600,612</u>	<u>83.4%</u>	<u>6,787,801</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(461,885)	(1,524,110)	(4,263,450)	330%	(1,059,893)
OTHER FINANCING SOURCES (USES)					
Transfer In	200,000	166,667	33,333	83.3%	166,667
Transfer Out	<u>(125,000)</u>	<u>(104,167)</u>	<u>(20,833)</u>	<u>83.3%</u>	<u>(104,167)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>75,000</u>	<u>62,500</u>	<u>12,500</u>	<u>83.3%</u>	<u>62,500</u>
NET CHANGE IN FUND BALANCE	(386,885)	(1,461,610)			(997,393)
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>\$ 6,719,488</u>			<u>\$ 6,559,535</u>

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

Percentage of Year
83.3%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Taxes	\$ 160,000	\$ 144,699	\$ (15,301)	90.4%	\$ 144,877
Interest Earned	<u>150</u>	<u>4,703</u>	<u>4,553</u>	<u>3135.2%</u>	<u>273</u>
TOTAL REVENUES	<u>160,150</u>	<u>149,402</u>	<u>(10,748)</u>	<u>93.3%</u>	<u>145,150</u>
EXPENDITURES					
Economic Development	<u>5,000</u>	<u>1,875</u>	<u>3,125</u>	<u>37.5%</u>	<u>1,875</u>
TOTAL EXPENDITURES	<u>5,000</u>	<u>1,875</u>	<u>3,125</u>	<u>37.5%</u>	<u>1,875</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	155,150	147,527	(7,623)	95.1%	143,275
OTHER FINANCING SOURCES (USES)					
Transfer Out	<u>(155,150)</u>	<u>-</u>	<u>155,150</u>	<u>0.0%</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(155,150)</u>	<u>-</u>	<u>155,150</u>	<u>0.0%</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	147,527			143,275
FUND BALANCE - BEGINNING OF YEAR	<u>-</u>	<u>-</u>			<u>-</u>
FUND BALANCE -YEAR TO DATE	<u>\$ -</u>	<u>\$ 147,527</u>			<u>\$ 143,275</u>

FLOYD COUNTY, GEORGIA

E 911 FUND

STATEMENT OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCE

For the Month Ended October 31, 2023

(with comparative actual amounts for 2022)

Percentage of Year

83.3%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
American Rescue Plan	\$ -	\$ -	\$ -	N/A	\$ 24,760
Miscellaneous	7,500	4,666	(2,834)	62.2%	8,956
Alarm Registration Fee	1,700	1,440	(260)	84.7%	1,374
Charges for Services	2,010,000	1,626,860	(383,140)	80.9%	1,688,999
Interest Earned	210	2,595	2,385	1235.7%	366
Disaster Recovery	-	-	-	N/A	-
TOTAL REVENUES	<u>2,021,410</u>	<u>1,635,561</u>	<u>(385,849)</u>	<u>80.9%</u>	<u>1,724,454</u>
EXPENDITURES					
Salaries and Benefits	2,090,710	1,460,808	629,902	69.9%	1,335,556
Other Operating Costs	317,570	258,587	58,983	81.4%	233,015
Equipment	4,505	4,452	53	98.8%	-
TOTAL EXPENDITURES	<u>2,412,785</u>	<u>1,723,847</u>	<u>688,938</u>	<u>71.4%</u>	<u>1,568,570</u>
NET CHANGE IN FUND BALANCE	(391,375)	(88,286)			155,884
FUND BALANCE - BEGINNING OF YEAR	<u>410,075</u>	<u>410,075</u>			<u>366,643</u>
FUND BALANCE -YEAR TO DATE	<u>\$ 18,700</u>	<u>\$ 321,789</u>			<u>\$ 522,527</u>

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

Percentage of Year
83.3%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 383,625	\$ 320,668	\$ (62,957)	83.6%	\$ 319,713
Tower Lease	37,375	35,629	(1,746)	95.3%	34,754
City of Rome	1,000	-	(1,000)	0.0%	-
Interest Earned	<u>50</u>	<u>1,441</u>	<u>1,391</u>	<u>2881.2%</u>	<u>60</u>
TOTAL REVENUES	<u>422,050</u>	<u>357,737</u>	<u>(64,313)</u>	<u>84.8%</u>	<u>354,527</u>
EXPENDITURES					
Salaries and Benefits	41,270	-	41,270	0.0%	74,199
Other Operating Costs	589,260	516,231	73,029	87.6%	412,444
Equipment	-	-	-	N/A	-
800 MHz Radio Tower Costs	<u>20,000</u>	<u>28,272</u>	<u>(8,272)</u>	<u>141.4%</u>	<u>28,272</u>
TOTAL EXPENDITURES	<u>650,530</u>	<u>544,502</u>	<u>106,028</u>	<u>83.7%</u>	<u>514,915</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(228,480)	(186,765)	41,715	81.7%	(160,388)
OTHER FINANCING SOURCES (USES)					
Transfer In	286,805	-	286,805	0.0%	-
Transfer Out	<u>(12,810)</u>	<u>(10,675)</u>	<u>(2,135)</u>	<u>83.3%</u>	<u>(10,517)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>273,995</u>	<u>(10,675)</u>	<u>284,670</u>	<u>-3.9%</u>	<u>(10,517)</u>
NET CHANGE IN FUND BALANCE	45,515	(197,440)			(170,905)
FUND BALANCE - BEGINNING OF YEAR	<u>4</u>	<u>4</u>			<u>4,424</u>
FUND BALANCE -YEAR TO DATE	<u>\$ 45,519</u>	<u>\$ (197,437)</u>			<u>\$ (166,481)</u>

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

Percentage of Year
83.3%

	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	<u>30</u>	<u>895</u>	<u>865</u>	<u>2981.9%</u>	<u>33</u>
TOTAL REVENUES	<u>38,925</u>	<u>895</u>	<u>(38,030)</u>	<u>2.3%</u>	<u>25,033</u>
EXPENDITURES					
Salaries and Benefits	255,310	171,691	83,619	67.2%	104,240
Other Operating Costs	<u>86,570</u>	<u>59,461</u>	<u>27,109</u>	<u>68.7%</u>	<u>94,587</u>
TOTAL EXPENDITURES	<u>341,880</u>	<u>231,152</u>	<u>110,728</u>	<u>67.6%</u>	<u>198,827</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(302,955)	(230,257)	72,698	76.0%	(173,794)
OTHER FINANCING SOURCES (USES)					
Transfers In	<u>255,225</u>	<u>212,688</u>	<u>(42,538)</u>	<u>83.3%</u>	<u>98,946</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>255,225</u>	<u>212,688</u>	<u>(42,538)</u>	<u>83.3%</u>	<u>98,946</u>
NET CHANGE IN FUND BALANCE	(47,730)	(17,570)			(74,848)
FUND BALANCE - BEGINNING OF YEAR	<u>6</u>	<u>6</u>			<u>36,601</u>
FUND BALANCE -YEAR TO DATE	<u>\$ (47,724)</u>	<u>\$ (17,564)</u>			<u>\$ (38,247)</u>

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

Percentage of Year
83.3%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 30,000	\$ 26,791	\$ (3,209)	89.3%	\$ 23,845
Interest Earned	<u>300</u>	<u>5,209</u>	<u>4,909</u>	<u>1736.4%</u>	<u>419</u>
TOTAL REVENUES	<u>30,300</u>	<u>32,001</u>	<u>1,701</u>	<u>105.6%</u>	<u>24,264</u>
EXPENDITURES					
Judicial	30,080	24,157	5,923	80.3%	30,065
Equipment	<u>9,000</u>	<u>1,724</u>	<u>7,276</u>	<u>19.2%</u>	<u>1,446</u>
TOTAL EXPENDITURES	<u>39,080</u>	<u>25,881</u>	<u>13,199</u>	<u>66.2%</u>	<u>31,511</u>
NET CHANGE IN FUND BALANCE	(8,780)	6,120			(7,247)
FUND BALANCE - BEGINNING OF YEAR	<u>134,849</u>	<u>134,849</u>			<u>140,466</u>
FUND BALANCE -YEAR TO DATE	<u>\$ 126,069</u>	<u>\$ 140,969</u>			<u>\$ 133,219</u>

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

Percentage of Year
83.3%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Taxes	\$ 1,816,640	\$ 604,935	\$ 1,384,280	33.3%	\$ 491,376
Interest Earned	1,200	23,092	21,892	1924.3%	1,065
TOTAL REVENUES	1,817,840	628,027	1,406,172	34.5%	492,441
EXPENDITURES					
Salaries and Benefits	504,850	329,775	175,075	65.3%	308,202
Other Operating Costs	53,920	36,345	17,575	67.4%	30,231
Utilities	21,495	16,845	4,650	78.4%	16,942
Remote Site Operations	394,000	299,890	94,110	76.1%	324,547
Tipping Fees	420,000	319,741	100,259	76.1%	348,550
TOTAL EXPENDITURES	1,394,265	1,002,596	391,669	71.9%	1,028,472
OTHER FINANCING SOURCES (USES)					
Transfers Out	(501,520)	(442,961)	58,559	88.3%	(404,460)
TOTAL OTHER FINANCING SOURCES (USES)	(501,520)	(442,961)	58,559	88.3%	(404,460)
NET CHANGE IN FUND BALANCE	(77,945)	(817,529)			(940,491)
FUND BALANCE - BEGINNING OF YEAR	1,155,171	1,155,171			1,292,560
FUND BALANCE - YEAR TO DATE	\$ 1,077,226	\$ 337,642			\$ 352,069

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

Percentage of Year
83.3%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Interest Earned	\$ 340	\$ 8,422	\$ 8,082	2477.0%	\$ 508
Miscellaneous	<u>30,000</u>	<u>30,000</u>	<u>-</u>	<u>100.0%</u>	<u>30,000</u>
TOTAL REVENUES	<u>30,340</u>	<u>38,422</u>	<u>8,082</u>	<u>126.6%</u>	<u>30,508</u>
EXPENDITURES					
Maintenance	<u>187,555</u>	<u>212,923</u>	<u>(25,368)</u>	<u>113.5%</u>	<u>23,250</u>
TOTAL EXPENDITURES	<u>187,555</u>	<u>212,923</u>	<u>(25,368)</u>	<u>113.5%</u>	<u>23,250</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(157,215)	(174,501)	33,450	111.0%	7,258
OTHER FINANCING SOURCES					
Transfers in	<u>100,000</u>	<u>83,333</u>	<u>16,667</u>	<u>83.3%</u>	<u>83,333</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>100,000</u>	<u>83,333</u>	<u>16,667</u>	<u>83.3%</u>	<u>83,333</u>
NET CHANGE IN FUND BALANCES	(57,215)	(91,168)			90,591
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>\$ 146,948</u>			<u>\$ 196,108</u>

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

Percentage of Year
83.3%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Intergovernmental	\$ 6,259,850	\$ 322,041	\$ (5,937,809)	5.1%	\$ 9,130,968
Interest Earned	30,000	277,570	247,570	925.2%	24,036
TOTAL REVENUES	<u>6,289,850</u>	<u>599,611</u>	<u>(5,690,239)</u>	<u>9.5%</u>	<u>9,155,004</u>
EXPENDITURES					
Premium Pay	-	-	-	N/A	1,177,872
Blacks Bluff Culvert Project	46,480	304,429	(257,949)	655.0%	516,151
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	50,000	-	50,000	0.0%	788
TOTAL EXPENDITURES	<u>6,441,730</u>	<u>1,453,406</u>	<u>4,988,324</u>	<u>22.6%</u>	<u>1,694,811</u>
NET CHANGE IN FUND BALANCE	(151,880)	(853,794)			7,460,194
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>\$ (847,974)</u>			<u>\$ 7,466,014</u>

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

	<u>Original Budget</u>	<u>Cumulative Revised Budget</u>	<u>Cumulative Totals To Date</u>	<u>2023 Budget</u>	<u>2023 YTD</u>
Revenues					
SPLOST Taxes	\$ 33,058,378	\$ 36,640,660	\$ 36,640,663	\$ -	\$ -
Interest Earned	494,000	2,444,310	2,432,663	2,600	30,010
Miscellaneous	-	73,900	73,900	-	-
Total Revenues	<u>33,552,378</u>	<u>39,158,870</u>	<u>39,147,226</u>	<u>2,600</u>	<u>30,010</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>\$ 804,010</u>	<u>\$ (808,115)</u>	<u>\$ 30,010</u>

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

	<u>Original Budget</u>	<u>Cumulative Revised Budget</u>	<u>Cumulative Totals To Date</u>	<u>2023 Budget</u>	<u>2023 YTD</u>
Revenues					
Special Purpose Sales Tax	\$ 26,900,000	\$ 30,651,000	\$ 30,651,359	\$ -	\$ -
Interest Earned	150,000	1,093,615	1,126,946	4,000	14,367
Total Revenues	<u>27,050,000</u>	<u>31,744,615</u>	<u>31,778,304</u>	<u>4,000</u>	<u>14,367</u>
Expenditures					
Sewer Projects:					
Blacks Bluff Road Treatment Plant	8,170,000	8,160,000	8,160,000	-	-
Old Dalton Road Sewer	3,000,000	3,000,000	3,000,000	-	-
Cave Spring Sewer Plant	900,000	900,000	900,000	-	-
Transportation Projects:					
Burnett Ferry Road Right-of-Way	300,000	80,000	79,839	-	-
Old Dalton Road Right-of-Way	350,000	750,000	748,500	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	<u>26,427,194</u>	<u>28,507,480</u>	<u>28,042,365</u>	<u>487,170</u>	<u>-</u>
Other Financing Sources (Uses)					
Bond Proceeds	9,500,000	9,628,000	9,628,789	-	-
Bond Costs	(101,958)	(101,960)	(101,958)	-	-
Transfer to General Fund	-	(2,000,000)	(2,000,000)	-	-
Transfer to Capital Projects Fund	-	(193,000)	(193,000)	-	-
Transfer to Debt Service Fund	(10,122,806)	(10,570,175)	(10,570,175)	-	-
Total Other Financing Sources (Uses)	<u>(724,764)</u>	<u>(3,237,135)</u>	<u>(3,236,344)</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues over					
Expenditures and Other Financing Sources (Uses)	<u>\$ (101,958)</u>	<u>\$ -</u>	<u>\$ 499,595</u>	<u>\$ (483,170)</u>	<u>\$ 14,367</u>

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

	<u>Original Budget</u>	<u>Cumulative Revised Budget</u>	<u>Cumulative Totals To Date</u>	<u>2023 Budget</u>	<u>2023 YTD</u>
Revenues:					
Tax Collections					
Floyd County	\$ 38,770,000	\$ 40,746,250	\$ 40,746,251	\$ -	\$ -
City of Rome	23,617,000	24,810,045	24,810,041	-	-
City of Cave Spring	2,591,000	2,691,000	2,691,000	-	-
Interest Earned	-	-	948,555	25,000	177,991
Miscellaneous Revenue	-	565,830	565,814	-	-
Total Revenues	<u>64,978,000</u>	<u>68,813,125</u>	<u>69,761,661</u>	<u>25,000</u>	<u>177,991</u>
Expenditures:					
Floyd County					
Airport Runway Extension	5,761,000	5,931,000	3,590,922	4,430,215	134,764
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	1,557,282	70,155	5,888
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>62,506,213</u>	<u>5,313,715</u>	<u>141,126</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ 824,390</u>	<u>\$ 7,255,447</u>	<u>\$ (5,288,715)</u>	<u>\$ 36,865</u>

FLOYD COUNTY, GEORGIA
2017 SPLOST BUDGET vs ACTUAL SUMMARY
For the Month Ended October 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	\$ 62,764,700	\$ 21,823,390	\$ 17,534,211
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	-	-	1,425,643	125,000	1,117,196
Miscellaneous Revenue	-	-	48,589	-	25,553
Total Revenues	63,881,680	69,329,070	87,637,153	22,368,390	18,676,960
Expenditures:					
Floyd County					
Ag Center	8,000,000	8,000,000	2,163,014	4,000,000	935,828
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	2,292,427	1,212,480	1,343,069
Bridges	1,000,000	1,000,000	75,000	100,000	75,000
Lindale	300,000	300,000	51,168	100,000	41,016
Riverside	200,000	200,000	121,629	101,350	50,624
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	8,577,603	6,616,605	4,666,574
Public Works Facilities Buildings	2,450,000	2,450,000			
Administration Building	-	-	18,200	100,000	3,000
Main Shop	-	-	-	-	-
Warehouse	-	-	-	-	-
Sign Shop	-	-	-	-	-
Landscape Shop	-	-	-	-	-
Facilities	-	-	-	-	-
Bridges	-	-	-	-	-

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

	Original Projects Budget	Cumulative Revised Budget	Cumulative Totals To Date	2023 Budget	2023 YTD
Airport Corporate Hangar Construction	\$ 899,210	\$ 899,210	\$ 89,301	\$ 1,131,000	\$ 85,541
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	-	-
Stadium Improvements	-	-	-	2,100,000	-
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	7,466
Total Floyd County Expenditures	<u>41,384,318</u>	<u>45,531,705</u>	<u>25,852,591</u>	<u>24,534,010</u>	<u>8,051,405</u>
Net Floyd County	<u>-</u>	<u>-</u>	<u>38,337,753</u>	<u>(2,585,620)</u>	<u>10,600,002</u>
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>49,649,953</u>	<u>24,954,010</u>	<u>8,051,405</u>
Other Financing Sources (Uses)					
Transfer to Capital Projects Fund	-	-	(30,025)	(264,850)	(30,025)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(30,025)</u>	<u>(264,850)</u>	<u>(30,025)</u>
Excess (Deficiency) of Revenues over Expenditures and Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 37,957,176</u>	<u>\$ (2,850,470)</u>	<u>\$ 10,595,530</u>

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

Percentage of Year
83.3%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
OPERATING REVENUES					
Charges for Services	\$ 7,901,000	\$ 6,627,203	\$ (1,273,797)	83.9%	\$ 6,726,837
Rental Fees	12,600	10,494	(2,106)	83.3%	11,544
Miscellaneous	53,530	62,415	8,885	116.6%	65,346
TOTAL OPERATING REVENUES	<u>7,967,130</u>	<u>6,700,112</u>	<u>(1,267,018)</u>	<u>84.1%</u>	<u>6,803,727</u>
OPERATING EXPENSES					
Water Administration					
Salaries and Benefits	795,330	630,407	164,923	79.3%	614,700
Supplies and Other Expenses	405,910	345,031	60,879	85.0%	314,234
Equipment	40,550	36,133	4,417	89.1%	1,350
Depreciation	25,210	21,007	4,203	83.3%	21,007
	<u>1,267,000</u>	<u>1,032,578</u>	<u>234,422</u>	<u>81.5%</u>	<u>951,291</u>
Water Distribution					
Salaries and Benefits	1,158,530	925,596	232,934	79.9%	746,795
Supplies and Other Expenses	745,335	515,145	230,190	69.1%	595,476
Equipment	30,425	20,715	9,710	68.1%	31,531
Purchased Water	1,300,000	853,147	446,853	65.6%	819,026
Water Meters	489,155	192,108	297,047	39.3%	268,100
Utilities	370,000	327,056	42,944	88.4%	306,270
Depreciation	1,658,360	1,355,916	302,444	81.8%	1,316,328
	<u>5,751,805</u>	<u>4,189,683</u>	<u>1,562,122</u>	<u>72.8%</u>	<u>4,083,526</u>
Water Treatment Plant					
Salaries and Benefits	498,590	352,112	146,478	70.6%	365,242
Supplies and Other Expenses	251,660	187,103	64,557	74.3%	183,318
Equipment	22,900	16,283	6,617	71.1%	26,752
Utilities	72,000	64,723	7,277	89.9%	58,753
Depreciation	64,305	53,585	10,720	83.3%	57,723
	<u>909,455</u>	<u>673,806</u>	<u>235,649</u>	<u>74.1%</u>	<u>691,788</u>
TOTAL OPERATING EXPENSES	<u>7,928,260</u>	<u>5,896,067</u>	<u>2,032,193</u>	<u>74.4%</u>	<u>5,726,605</u>
OPERATING INCOME (LOSS)	38,870	804,045	765,175	2068.5%	1,077,122
NON-OPERATING INCOME (LOSS)					
Interest and Fiscal Charges	(128,670)	(107,513)	21,157	83.6%	(120,970)
Amortization of Bond Costs	53,700	44,724	(8,976)	83.3%	50,720
Gain on sale of fixed assets	-	-	-	N/A	15,375
Interest Earned	34,000	306,017	272,017	900.1%	28,871
Transfer from Fire Fund	125,000	104,167	(20,833)	83.3%	104,167
Transfer to General Fund	(1,889,750)	(1,574,792)	314,958	83.3%	(1,974,742)
TOTAL NON-OPERATING INCOME (LOSS)	<u>(1,805,720)</u>	<u>(1,227,397)</u>	<u>578,323</u>	<u>68.0%</u>	<u>(1,896,579)</u>
Total Operating and Non-Operating Income (Loss)	<u>(1,766,850)</u>	<u>(423,352)</u>	<u>1,343,498</u>	<u>24.0%</u>	<u>(819,457)</u>
Water Capital	(8,510,245)	(2,742,644)	5,767,601	32.2%	(1,437,335)
CHANGE IN NET POSITION	(10,277,095)	(3,165,996)			(2,256,792)
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>\$ 39,641,583</u>	<u>\$ 46,752,682</u>			<u>\$ 48,826,065</u>

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

Percentage of Year
83.3%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Charges for Services	\$ 7,901,000	\$ 6,627,203	(1,273,797)	83.9%	\$ 6,726,837
Rental Fees	12,600	10,494	(2,106)	83.3%	11,544
Miscellaneous	53,530	62,415	8,885	116.6%	65,346
Interest Earned	34,000	306,017	272,017	900.1%	28,871
Transfer from Fire Fund	125,000	104,167	(20,833)	83.3%	104,167
Gain on sale of fixed assets	-	-	-	N/A	15,375
TOTAL CASH INCREASES	<u>8,126,130</u>	<u>7,110,296</u>	<u>(1,015,834)</u>	<u>87.5%</u>	<u>6,952,140</u>
CASH DECREASES					
Water Administration					
Salaries and Benefits	795,330	630,444	164,886	79.3%	615,153
Supplies and Other Expenses	405,910	296,338	109,572	73.0%	285,495
Equipment	40,550	37,116	3,434	91.5%	1,350
Interest and Fiscal Charges	128,670	77,679	50,991	60.4%	87,136
Transfer to General Fund	1,889,750	1,574,792	314,958	83.3%	1,974,742
	<u>3,260,210</u>	<u>2,616,369</u>	<u>643,841</u>	<u>80.3%</u>	<u>2,963,876</u>
Water Distribution					
Salaries and Benefits	1,158,530	925,661	232,869	79.9%	746,744
Supplies and Other Expenses	745,335	536,555	208,780	72.0%	589,719
Equipment	30,425	20,715	9,710	68.1%	48,756
Purchased Water	1,300,000	860,593	439,407	66.2%	819,026
Water Meters	489,155	192,108	297,047	39.3%	268,100
Utilities	370,000	327,104	42,896	88.4%	306,270
	<u>4,093,445</u>	<u>2,862,736</u>	<u>1,230,709</u>	<u>69.9%</u>	<u>2,778,615</u>
Water Treatment Plant					
Salaries and Benefits	498,590	352,112	146,478	70.6%	365,258
Supplies and Other Expenses	251,660	192,067	59,593	76.3%	162,625
Equipment	22,900	22,783	117	99.5%	26,752
Utilities	72,000	65,969	6,031	91.6%	58,753
	<u>845,150</u>	<u>632,931</u>	<u>212,219</u>	<u>74.9%</u>	<u>613,388</u>
Water Capital	<u>8,510,245</u>	<u>2,742,644</u>	<u>5,767,601</u>	<u>32.2%</u>	<u>1,437,335</u>
TOTAL CASH DECREASES	<u>16,709,050</u>	<u>8,854,680</u>	<u>7,854,370</u>	<u>53.0%</u>	<u>7,793,214</u>
NET INCREASE (DECREASE)	(8,582,920)	(1,744,383)			(841,074)
CHANGE IN BALANCE SHEET		(6,607,352)			(8,833,487)
CASH - BEGINNING OF YEAR		<u>11,929,038</u>			<u>13,907,771</u>
CASH - YEAR TO DATE		<u>\$ 3,577,303</u>			<u>\$ 4,233,210</u>

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

Percentage of Year
83.3%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
OPERATING REVENUES					
Charges for Services	\$ 2,000	\$ 836	\$ (1,164)	41.8%	\$ 1,632
Fuel Sales	1,270,500	767,932	(502,568)	60.4%	1,091,050
Rental Fees	294,360	262,770	(31,590)	89.3%	240,867
Miscellaneous	22,000	18,273	(3,727)	83.1%	18,941
ARPA Grant Funds	-	-	-	N/A	59,000
TOTAL OPERATING REVENUES	<u>1,588,860</u>	<u>1,049,811</u>	<u>(539,049)</u>	<u>66.1%</u>	<u>1,411,490</u>
OPERATING EXPENSES					
Salaries and Benefits	365,880	291,082	74,798	79.6%	284,216
Supplies and Other Expenses	315,270	192,127	123,143	60.9%	171,195
Utilities	65,000	54,596	10,404	84.0%	51,068
Equipment	1,100	1,057	43	96.1%	4,222
Air Show Expenses	50,000	-	50,000	0.0%	19,672
Depreciation	1,133,070	526,126	606,944	46.4%	540,580
Cost of Goods Sold	994,600	556,410	438,190	55.9%	799,035
TOTAL OPERATING EXPENSES	<u>2,924,920</u>	<u>1,621,398</u>	<u>1,303,522</u>	<u>55.4%</u>	<u>1,869,988</u>
OPERATING INCOME (LOSS)	(1,336,060)	(571,587)	764,473	42.8%	(458,498)
NON-OPERATING INCOME (LOSS)					
Interest Earned	1,200	12,947	11,747	1078.9%	1,351
Transfers Out	(576,880)	(120,575)	456,305	20.9%	(52,008)
TOTAL NON-OPERATING INCOME (LOSS)	<u>(575,680)</u>	<u>(107,628)</u>	<u>468,052</u>	<u>18.7%</u>	<u>(50,657)</u>
CHANGE IN NET POSITION	(1,911,740)	(679,215)			(509,155)
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>\$ 7,042,062</u>			<u>\$ 7,088,958</u>

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

Percentage of Year
75%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Charges for Services	\$ 2,000	\$ 836	\$ (1,164)	41.8%	\$ 1,632
Fuel Sales	1,270,500	768,135	(502,365)	60.5%	1,078,376
Rental Fees	294,360	264,053	(30,307)	89.7%	242,508
Miscellaneous	22,000	19,651	(2,349)	89.3%	19,916
ARPA Funds Grant	59,000	-	(59,000)	0.0%	59,000
Interest Earned	1,200	12,947	11,747	1078.9%	1,351
TOTAL CASH INCREASES	<u>1,649,060</u>	<u>1,065,622</u>	<u>(583,438)</u>	<u>64.6%</u>	<u>1,402,783</u>
CASH DECREASES					
Salaries and Benefits	365,880	291,507	74,373	79.7%	284,794
Supplies and Other Expenses	315,270	191,328	123,942	60.7%	168,603
Utilities	65,000	54,370	10,630	83.6%	51,007
Equipment	1,100	1,057	43	96.1%	4,222
Air Show Expenses	50,000	-	50,000	0.0%	19,123
Transfers Out	576,880	120,575	456,305	20.9%	52,008
Cost of Goods Sold	994,600	554,888	439,712	55.8%	853,525
TOTAL CASH DECREASES	<u>2,368,730</u>	<u>1,213,725</u>	<u>1,155,005</u>	<u>51.2%</u>	<u>1,433,282</u>
NET INCREASE (DECREASE)	(719,670)	(148,103)			(30,499)
CHANGE IN BALANCE SHEET		-			-
CASH - BEGINNING OF YEAR		<u>429,038</u>			<u>450,777</u>
CASH - YEAR TO DATE		<u>\$ 45,839</u>			<u>\$ 420,279</u>

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

Percentage of Year
83.3%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Intergovernmental	\$ -	\$ 5,667	\$ 5,667	N/A	\$ 56,667
Charges for Services	-	652	652	N/A	10,452
Rental Fees	-	3,300	3,300	N/A	206,240
TOTAL OPERATING REVENUES	<u>-</u>	<u>9,619</u>	<u>9,619</u>	<u>N/A</u>	<u>273,359</u>
EXPENSES					
Salaries and Benefits	115,000	56,650	58,350	49.3%	38,476
Supplies and Other Expenses	147,075	48,601	98,474	33.0%	51,619
Depreciation	329,230	272,897	56,333	82.9%	282,405
Utilities	182,300	153,105	29,195	84.0%	149,968
TOTAL OPERATING EXPENSES	<u>773,605</u>	<u>531,253</u>	<u>242,352</u>	<u>68.7%</u>	<u>522,468</u>
OPERATING INCOME (LOSS)	(773,605)	(521,634)	251,971	67.4%	(249,109)
NON-OPERATING INCOME (LOSS)					
Interest Earned	90	11,205	11,115	12450.0%	397
Transfer from General Fund	441,760	368,133	(73,627)	83.3%	229,167
TOTAL NON-OPERATING INCOME (LOSS)	<u>441,850</u>	<u>379,338</u>	<u>(62,512)</u>	<u>85.9%</u>	<u>229,564</u>
CHANGE IN NET POSITION	(331,755)	(142,296)			(19,545)
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>\$ 4,003,824</u>			<u>\$ 4,121,674</u>

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

Percentage of Year
83.3%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Intergovernmental	\$ -	\$ 31,986	\$ 31,986	N/A	\$ 79,945
Charges for Services	-	652	652	N/A	10,464
Rental Fees	-	3,300	3,300	N/A	206,240
Interest Earned	-	11,205	11,205	N/A	397
Transfer from General Fund	-	368,133	368,133	N/A	229,167
TOTAL CASH INCREASES	-	415,276	415,276	N/A	526,213
CASH DECREASES					
Salaries and Benefits	115,000	56,650	58,350	49.3%	119,944
Supplies and Other Expenses	147,075	57,633	89,442	39.2%	55,709
Utilities	182,300	153,105	29,195	84.0%	149,968
TOTAL CASH DECREASES	444,375	267,388	176,987	60.2%	325,621
NET INCREASE (DECREASE)	(444,375)	147,888			200,592
CHANGE IN BALANCE SHEET		(436,937)			(27,051)
CASH - BEGINNING OF YEAR		331,915			4,513
CASH - YEAR TO DATE		\$ 42,866			\$ 178,054

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

Percentage of Year
83.3%

	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	35,888	17,942	66.7%	-
TOTAL OPERATING EXPENSES	53,830	35,888	17,942	66.7%	-
OPERATING INCOME (LOSS)	(53,830)	(35,888)	17,942	66.7%	-
NON-OPERATING INCOME (LOSS)					
Transfer from General Fund	-	35,695	35,695	N/A	-
TOTAL NON-OPERATING INCOME (LOSS)	-	35,695	35,695	N/A	-
CHANGE IN NET POSITION	(53,830)	(193)			-
NET POSITION - BEGINNING OF YEAR	1,218,247	1,218,247			-
NET POSITION - YEAR TO DATE	\$ 1,164,417	\$ 1,218,054			\$ -

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

Percentage of Year
83.3%

	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	-	35,695	35,695	N/A	-
TOTAL CASH INCREASES	-	35,695	35,695	N/A	-
CASH DECREASES					
Salaries and Benefits	53,830	35,695	18,135	66.3%	-
TOTAL CASH DECREASES	53,830	35,695	18,135	66.3%	-
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 October 31, 2023
(with comparative actual amounts for 2022)

Percentage of Year
83.3%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Intergovernmental					
Solid Waste Commission	\$ 120,000	\$ 81,584	\$ (38,416)	68.0%	\$ 71,127
City of Rome	101,520	109,628	8,108	108.0%	90,451
Landfill	101,520	109,628	8,108	108.0%	71,127
Material Sales	<u>200,000</u>	<u>58,473</u>	<u>(141,527)</u>	<u>29.2%</u>	<u>167,448</u>
TOTAL OPERATING REVENUES	<u>523,040</u>	<u>359,312</u>	<u>(163,728)</u>	<u>68.7%</u>	<u>400,153</u>
EXPENSES					
Salaries and Benefits	356,600	286,963	69,637	80.5%	269,194
Supplies and Other Expenses	172,775	101,795	70,980	58.9%	134,762
Equipment	15,975	11,971	4,004	74.9%	5,767
Depreciation	163,785	114,623	49,162	70.0%	118,044
Amortization - Right To Use Asset	-	38,231	38,231	N/A	-
Utilities	<u>36,000</u>	<u>22,939</u>	<u>13,061</u>	<u>63.7%</u>	<u>23,323</u>
TOTAL OPERATING EXPENSES	<u>745,135</u>	<u>576,522</u>	<u>245,075</u>	<u>77.4%</u>	<u>551,089</u>
OPERATING INCOME (LOSS)	(222,095)	(217,209)	4,886	97.8%	(150,937)
NON-OPERATING INCOME (LOSS)					
Interest Earned	100	640	540	639.9%	100
Transfers from Solid Waste	101,520	109,628	(8,108)	108.0%	71,127
Transfers to General Fund	(56,670)	(42,503)	(14,168)	75.0%	(40,558)
Transfers to Capital Projects	<u>-</u>	<u>-</u>	<u>-</u>	<u>N/A</u>	<u>(187,808)</u>
TOTAL NON-OPERATING INCOME (LOSS)	<u>44,950</u>	<u>67,765</u>	<u>(21,735)</u>	<u>150.8%</u>	<u>(157,139)</u>
CHANGE IN NET POSITION	(177,145)	(149,444)			(308,076)
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>\$ 1,260,195</u>			<u>\$ 1,039,736</u>

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

Percentage of Year
83.3%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Intergovernmental	\$ 323,040	\$ 363,059	\$ 40,019	112.4%	\$ 125,047
Interest Earned	100	640	540	639.9%	100
Material Sales	200,000	83,320	(116,680)	41.7%	245,816
Transfers In	<u>101,520</u>	<u>144,597</u>	<u>43,077</u>	<u>142.4%</u>	<u>18,706</u>
TOTAL CASH INCREASES	<u>624,660</u>	<u>591,616</u>	<u>(73,063)</u>	<u>94.7%</u>	<u>389,670</u>
CASH DECREASES					
Salaries and Benefits	356,600	287,044	69,556	80.5%	269,235
Supplies and Other Expenses	172,775	102,982	69,793	59.6%	139,489
Equipment	15,975	11,971	4,004	74.9%	12,556
Utilities	36,000	23,021	12,979	63.9%	23,323
Transfers	<u>56,670</u>	<u>42,503</u>	<u>14,168</u>	<u>75.0%</u>	<u>40,558</u>
TOTAL CASH DECREASES	<u>638,020</u>	<u>467,521</u>	<u>170,499</u>	<u>73.3%</u>	<u>485,162</u>
NET INCREASE (DECREASE)		124,095			(95,492)
CHANGE IN BALANCE SHEET		(110,084)			98,291
CASH - BEGINNING OF YEAR		<u>3,589</u>			<u>7,477</u>
CASH - YEAR TO DATE		<u>\$ 17,601</u>			<u>\$ 10,276</u>

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

Percentage of Year
83.3%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 9,000	\$ 6,133	\$ (2,867)	68.1%	\$ 8,139
Interest Earned	90	2,963	2,873	3292.5%	169
Donations	40,000	22,769	(17,231)	56.9%	49,207
Miscellaneous	600	240	(360)	40.0%	290
TOTAL REVENUES	<u>49,690</u>	<u>32,105</u>	<u>(17,585)</u>	<u>64.6%</u>	<u>57,805</u>
EXPENDITURES					
Salaries and Benefits	988,030	777,912	210,118	78.7%	769,965
Other Operating Costs	472,410	380,256	92,154	80.5%	379,424
Equipment	8,425	8,420	5	99.9%	-
TOTAL EXPENDITURES	<u>1,468,865</u>	<u>1,166,588</u>	<u>302,277</u>	<u>79.4%</u>	<u>1,149,389</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,419,175)	(1,134,483)	(284,692)	79.9%	(1,091,584)
OTHER FINANCING SOURCES (USES)					
Transfers from General Fund	<u>1,352,945</u>	<u>1,127,454</u>	<u>225,491</u>	<u>83.3%</u>	<u>916,000</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,352,945</u>	<u>1,127,454</u>	<u>225,491</u>	<u>83.3%</u>	<u>916,000</u>
NET CHANGE IN FUND BALANCE	(66,230)	(7,028)			(175,584)
FUND BALANCE - BEGINNING OF YEAR	<u>8</u>	<u>8</u>			<u>3</u>
FUND BALANCE - YEAR TO DATE	<u>\$ (66,222)</u>	<u>\$ (7,021)</u>			<u>\$ (175,581)</u>

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

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

Percentage of Year
83.3%

	2023			2022	
	<u>BUDGET</u>	<u>YTD</u>	<u>VARIANCE</u>	<u>% of BUDGET</u>	<u>YTD</u>
REVENUES					
Administrative Operations	\$ 10,500	\$ 9,833	\$ (667)	93.7%	\$ 11,375
Miscellaneous Revenues	4,575	22,449	17,874	490.7%	1,962
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	41,700	37,680	(4,021)	90.4%	32,969
Other Programs	144,600	137,145	(7,455)	94.8%	61,246
Gymnastics	372,950	337,444	(35,506)	90.5%	317,819
Special Populations Services	42,050	28,621	(13,429)	68.1%	35,474
Concessions	265,000	253,011	(11,989)	95.5%	181,360
Coosa River Trading Post	196,850	165,228	(31,622)	83.9%	205,182
Etowah Park Golf Practice	7,300	6,000	(1,300)	82.2%	6,001
Youth Athletics	294,200	258,545	(35,655)	87.9%	237,262
Adult Athletics	19,290	9,600	(9,690)	49.8%	9,860
Scoreboards	8,000	7,250	(750)	90.6%	9,170
Recreation Centers	80,850	89,357	8,507	110.5%	88,917
Parks & Recreation Services	109,250	69,573	(39,677)	63.7%	98,803
Hall of Fame	17,500	14,482	(3,018)	82.8%	10,505
Senior Promotions	11,500	1,175	(10,325)	10.2%	-
TOTAL REVENUES	<u>1,656,115</u>	<u>1,447,393</u>	<u>(208,722)</u>	<u>87.4%</u>	<u>1,307,904</u>

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

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

Percentage of Year
83.3%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
EXPENDITURES					
Administrative Operations	\$ 1,415,650	\$ 906,390	\$ (509,260)	64.0%	\$ 983,411
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	70,170	58,260	(11,910)	83.0%	46,001
Other Programs	84,250	89,023	4,773	105.7%	50,543
Gymnastics	307,790	234,799	(72,991)	76.3%	236,755
Special Populations Services	41,425	26,956	(14,469)	65.1%	27,411
Concessions	306,800	219,685	(87,115)	71.6%	165,531
Coosa River Trading Post	143,250	109,450	(33,800)	76.4%	111,461
Sports Division Administration	146,360	107,094	(39,266)	73.2%	101,724
Youth Athletics	205,770	191,405	(14,365)	93.0%	164,520
Adult Athletics	21,415	12,120	(9,295)	56.6%	11,696
Scoreboards	2,000	37	(1,963)	1.9%	1,029
Recreation Centers	189,755	167,699	(22,056)	88.4%	161,511
Recreation Services Administration	247,160	185,256	(61,904)	75.0%	184,102
Parks & Recreation Services	1,237,610	1,018,316	(219,294)	82.3%	936,034
Buildings	70,000	56,330	(13,670)	80.5%	66,479
Shop	142,810	124,442	(18,368)	87.1%	115,558
Hall of Fame	16,600	16,969	369	102.2%	11,304
Senior Promotions	11,500	-	(11,500)	0.0%	-
TOTAL EXPENDITURES	4,690,315	3,524,228	(1,166,087)	75.1%	3,375,071
OTHER FINANCING SOURCES (USES)					
Transfers In	3,003,765	1,548,333	(1,455,432)	51.5%	1,548,667
Transfers Out	-	(43,897)	(43,897)	N/A	-
TOTAL OTHER FINANCING SOURCES (USES)	3,003,765	1,504,436	(1,499,329)	51.5%	1,548,667
NET CHANGE IN FUND BALANCE	(30,435)	(572,399)			(518,500)
FUND BALANCE - BEGINNING OF YEAR	42,382	42,382			285,887
FUND BALANCE - YEAR TO DATE	\$ 11,947	\$ (530,017)			\$ (232,569)

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

Percentage of Year
83.3%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Contributions					
Employer	\$ 8,287,270	\$ 6,956,987	\$ (1,330,283)	83.9%	\$ 7,487,379
Employees	1,855,320	1,586,348	(268,972)	85.5%	1,554,800
Retirees	90,000	64,189	(25,811)	71.3%	74,077
Premiums Paid By Others	70,000	56,246	(13,754)	80.4%	53,821
Interest Earned	4,000	57,325	53,325	1433.1%	5,946
Miscellaneous	30,000	22,340	(7,660)	74.5%	324
TOTAL REVENUES	<u>10,336,590</u>	<u>8,743,435</u>	<u>(1,593,155)</u>	<u>84.6%</u>	<u>9,176,347</u>
EXPENDITURES					
Salary and Benefits	11,670	-	11,670	0.0%	-
Other Costs	30,055	19,331	10,724	64.3%	22,924
Professional Fees	138,920	115,414	23,506	83.1%	113,938
Claims	7,220,000	5,760,269	1,459,731	79.8%	6,035,061
Premium Payments	1,215,210	1,014,860	200,350	83.5%	881,775
HRA Payments	110,000	72,375	37,625	65.8%	70,707
HSA Payments	62,050	70,198	(8,148)	113.1%	52,647
Wellness Clinic	147,010	345,367	(198,357)	234.9%	125,822
Administrative Fees	233,190	192,877	40,313	82.7%	196,540
TOTAL EXPENDITURES	<u>9,168,105</u>	<u>7,590,691</u>	<u>1,577,414</u>	<u>82.8%</u>	<u>7,499,414</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,168,485	1,152,744	15,741	98.7%	1,676,933
OTHER FINANCING SOURCES (USES)					
Transfer In	-	47	(47)	N/A	-
Transfer Out	-	-	-	N/A	(621,429)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>47</u>	<u>(47)</u>	<u>N/A</u>	<u>(621,429)</u>
NET CHANGE IN FUND BALANCE	1,168,485	1,152,791			1,055,504
FUND BALANCE - BEGINNING OF YEAR	<u>2,185,973</u>	<u>2,185,973</u>			<u>791,581</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 3,354,458</u>	<u>\$ 3,338,764</u>			<u>\$ 1,847,085</u>

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

	<u>Budget</u>	<u>2023 YTD</u>
Revenues:		
R & E Funds	\$ 8,039,260	\$ 2,408,414
Operating Funds	470,985	334,230
Total Revenues	\$ 8,510,245	\$ 2,742,644
Expenses:		
Water Tank Maintenance	\$ 350,000	\$ 153,103
Water Main Replacement	500,000	138,953
Water Pumps and Pump Houses	200,000	73,186
Large Meter Testing	50,000	38,500
Water Improvements-Highway 53 Water Line Upgrade	1,000,000	420,831
Water Extensions-Big Texas Valley Road	1,100,000	-
Biddy Well - Test Well	2,500,000	612,935
Chemical Conversion/Engineering	1,000,000	-
UWS Future Projects Contract	839,260	677,977
Water Meter Change Out Program	500,000	292,930
	8,039,260	2,408,414
2023 Equipment		
Fulton Well software and hardware conversion	99,005	16,075
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	334,230
Total Expenses	\$ 8,510,245	\$ 2,742,644

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

	<u>Budget</u>	<u>2023 YTD</u>
Appropriation of Jail Surcharge Funds	\$ 263,500	\$ 140,828
Appropriation of Fund Balance	658,145	483,168
Revenues:		
Interest Earned	-	63,676
Transfer from General Fund	629,680	504,588
Transfer from Debt Service	191,740	-
Transfer from 2017 SPLOST - Airport Infrastructure	264,850	30,025
Transfer from Airport	514,660	68,725
Total Revenues and Appropriations of Fund Balances	\$ 2,522,575	\$ 1,291,009
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
1- Water Heater	10,500	10,500
	<u>231,105</u>	<u>198,793</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	7,847
Replacement of Administrative Office Furniture	50,000	33,947
Replacement of the onsite repeater for all handheld radio communications	JS 13,500	-
Outside weapons locker	JS 17,000	9,795
Replace commercial dryer, 2022 carryover	FB 14,000	11,802
Replace 1 HVAC unit, 2022 carryover	FB 17,240	-
	<u>232,740</u>	<u>116,534</u>

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

		<u>Budget</u>	<u>2023 YTD</u>
Clerk of Superior Court			
Deed Room Shelving	FB	\$ 28,000	\$ 27,552
		28,000	27,552
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	49,181
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	-
		390,130	123,110
GMA Leasepool		(60,000)	(51,315)
LED lighting at GNTC avionics building		60,000	51,315
		-	-
GMA Leasepool		(167,385)	(167,383)
LED lighting at Health Dept, 2022 carryover		167,385	167,383
		-	-
Space Needs Project			
Glenwood		9,760	30,633
Law Enforcement Center		19,520	19,520
LEC Parking Deck		36,800	36,800
Judicial Building		19,520	19,520
		85,600	106,473
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	699,710
2021 LMIG Paving	FB	71,880	-
2023 LMIG Off System Safety		200,000	234,000
Excess LMIG Road Improvements	FB	205,935	23,830
		277,815	(464,511)
Chubb Road - GDOT#S015457		(262,900)	-
Chubb Road - Excess LMIG Road Improvements		50,000	48,600
	FB	(212,900)	48,600
Blacks Bluff Culvert		-	1,960
Prep and paving		75,000	78,050
Drainage		10,000	5,832
Tax Commissioner			
Upgrade to VCS web version		38,100	33,896
		38,100	33,896

FLOYD COUNTY, GEORGIA
Capital Projects and Equipment Expenditures
For the Month Ended October 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	137,463
		160,000	137,463
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	41,940
		100,000	41,940
Redmond Trail			
Project Costs		-	688
		-	688
Airport			
North Perimeter Fencing - 75/25			
State 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	31,125
		46,150	31,125
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	21,380
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 October 31, 2023

	<u>Budget</u>	<u>2023 YTD</u>
Airport (cont'd)		
Terminal Building Improvements		
Federal Revenue (90%)	\$ -	\$ -
Design	147,000	24,745
	AP 147,000	24,745
T-Hanger Electrical Upgrades	128,840	128,840
Building 700 upgrades - Tiger Flight Museum	AP 30,000	-
Recycling Center		
Scrap Tire - Revenue	(7,840)	(5,617)
Scrap Tire	7,840	5,617
	-	-
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	\$ 2,789,915	\$ 1,102,988

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

	<u>Budget</u>	<u>2023 YTD</u>
Revenues		
Interest Income	\$ -	\$ 1,489
Capital Improvements-County	33,800	44,631
Transfer from Scholarship Fund	100,000	43,422
Total Revenues	<u>\$ 133,800</u>	<u>\$ 89,542</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	12,544
F250 (cost share with SPLOST)	20,000	20,000
Mobile pressure washer	11,000	10,000
Comprehensive Plan	-	10,831
Total Expenditures	<u>\$ 133,800</u>	<u>\$ 88,528</u>



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	920,006.52	(42,042.02)	-4.81%
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	903,115.49	(84,861.49)	-9.77%
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	-	-	-	-	-	-	-	-	-	-	-	N/A
October Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A
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	9,352,989.44	(262,419.79)	-2.73%
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	(2,289,960.56)		
Annual Comparisons									9,615,409.23	9,352,989.44	(262,419.79)	-2.73%

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	1,737,420.08	64,510.90	3.86%
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	1,703,132.02	(59,512.98)	-3.38%
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	-	-	-	-	-	-	-	-	-	-	-	N/A
October Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A
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	17,534,211.01	537,800.80	3.16%
Annual Comparisons									16,996,410.21	17,534,211.01	537,800.80	3.16%

FLOYD COUNTY, GEORGIA
Water Fund Bonds Debt Service Coverage Ratio
For the Month Ended October 31, 2023
(with comparative calculation for 2022)

	ACTUALS	
	2023	2022
Operating Revenues:		
Developers Contributions	\$ -	\$ -
Misc-Other	16,310	19,245
Water Charges	6,218,231	6,203,846
Water Meter Charges	224,750	344,570
Penalties & Cut Offs	167,600	158,726
Fire Service Charges	104,167	104,167
Surcharge Revenue	313	447
Convenience Fee	-	3
Less: Fire Service Charges	(104,167)	(104,167)
Charges for Services	<u>6,627,203</u>	<u>6,726,837</u>
Miscellaneous	62,415	65,346
Rental Fees	10,494	11,544
Total Operating Revenues	<u>6,700,112</u>	<u>6,803,727</u>
Operating Expenses:		
Administration	1,032,577	951,290
Less: Depreciation	(21,007)	(21,007)
Net Administration	<u>1,011,570</u>	<u>930,283</u>
Distribution	4,189,683	4,083,525
Less: Depreciation	(1,355,916)	(1,316,328)
Net Distribution	<u>2,833,767</u>	<u>2,767,197</u>
Treatment Plant	673,808	691,790
Less: Depreciation	(53,585)	(57,723)
Net Treatment Plant	<u>620,223</u>	<u>634,067</u>
Total Operating Expenses	<u>4,465,560</u>	<u>4,331,547</u>
Net Available for Debt Service	2,234,552	2,472,180
Bonds Debt Service (83.3% of Annual Debt Payment)	257,917	284,583
Bonds Debt Service Coverage Ratio (1.10 Requirement)	8.66	8.69
Total Debt Service (83.3% of Annual Debt Payment)	472,234	498,901
Total Debt Service Coverage Ratio	4.73	4.96

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended October 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	2,325	1,800
	<u>2,325</u>	<u>1,800</u>
Clerk of Superior Court		
Shredder for Office of Receiver	1,500	1,444
	<u>1,500</u>	<u>1,444</u>
District Attorney		
6 - Printers	1,800	-
4 - Filing cabinets	2,400	-
	<u>4,200</u>	<u>-</u>
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 TV 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)	53,810	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	31,180	30,708
	<u>345,885</u>	<u>312,981</u>
Coroner		
3 - High lift bariatric cots	4,950	4,397
Truck lights	3,150	3,137
10 - Morgue body pans	5,000	3,000
	<u>13,100</u>	<u>10,533</u>
Human Resources		
Badge Printer	3,045	3,042
Telephones	2,005	998
	<u>5,050</u>	<u>4,040</u>
Board of Commissioners		
Community Room Speaker System	2,280	2,276
3 - iPads	3,120	1,992
	<u>5,400</u>	<u>4,268</u>

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended October 31, 2023

	Budget	YTD
Board of Registrars		
Monitor	\$ 1,450	\$ -
Couch	550	-
Office Desk	980	980
	<hr/>	<hr/>
	2,980	980
Police		
19 - Vest	25,180	25,133
Laptop	-	1,631
Canon EOS Rebel DSLR Camera Bundle	-	665
	<hr/>	<hr/>
	25,180	27,430
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
	<hr/>	<hr/>
	36,900	24,156
Public Works		
Topside Creeper	569	569
3/4" Drive impact wrench	465	465
2 - Battery chargers	673	672
Trailer Ramps	2,024	2,024
Freon recovery/recharging Machine	6,289	6,289
Fluid evacuator	888	887
Filter crusher	3,375	3,375
Tire changing machine	7,490	7,487
Diagnostic tool software update	1,255	1,272
Diagnostic tool	6,512	6,512
25 Ton air/hydraulic jack	740	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- Stihl MS 311 Chainsaws	1,030	1,027
2 -Stihl HT 135 Pole Saws	1,217	-
2 -STHL FS 240 Weed Trimmers	1,154	-
2 - Self propelled walk behind mowers	1,078	1,078
2 - Harris portable radios	4,117	4,117
2 - Midland two-way radios (6 pack)	1,246	1,246
	<hr/>	<hr/>
	45,400	43,031
Prison		
4 -HP Envy Business Laptop	5,305	5,360
5 - HP Newest Flagship Laptop	3,075	-
1 - Dell Optiplex Desktop	1,190	1,182
1 - Epson Printer	600	600
2 - Interactive White Board	3,995	-
3 - Apple iPad Pro	2,400	2,517
Body cameras	7,000	6,999
2 - Floor buffers	3,000	2,690
Refrigerator	2,000	1,966
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
	<hr/>	<hr/>
	50,065	40,757
Tax Appraisers		
1 - Laptop	2,000	1,055
	<hr/>	<hr/>
	2,000	1,055

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended October 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>
Magistrate Court		
Court Reporting Equipment	1,000	7,495
	<u>1,000</u>	<u>7,495</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		
Shredder	-	1,899
AED Equipment	-	4,983
	<u>-</u>	<u>6,882</u>
County Manager		
Equipment	10,000	3,810
	<u>10,000</u>	<u>3,810</u>
Information Technology		
Emergency equipment purchases	8,000	7,274
	<u>8,000</u>	<u>7,274</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	715	650
Replace counter top in drive-thru	1,500	-
Surface Pro	985	983
Replace audio box for second line in drive-thru	1,000	-
	<u>40,550</u>	<u>36,133</u>

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended October 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	1,125	1,125
6 - plastic free standing garage cabinets HD model 221872	1,195	1,194
4 - Emergency shower stations	2,735	2,732
Scaleton Model 1235 Chlorine scales	3,865	3,864
Web cam with speaker at water treatment plant	1,000	868
1 - HVAC Unit	6,980	6,500
Network switch upgrade	6,000	-
	<u>22,900</u>	<u>16,283</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	5,005	5,002
	<u>8,425</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	5,724
Pitching machine	1,745	-
	<u>15,475</u>	<u>10,869</u>

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended October 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	1,300
Garbage cans	<u>27,000</u>	<u>24,612</u>
	38,595	35,741
Rec-Shop		
Plasma cutter	1,200	900
Smooth bucket & forks for bobcat	<u>4,500</u>	<u>4,243</u>
	5,700	5,143
Total:	<u>\$ 933,080</u>	<u>\$ 667,882</u>