



Floyd County, Georgia

***Financial Statements
For the Month Ended
September 30, 2023***



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For the Month Ended
September 30, 2023*


*Prepared by:
Finance Department*


FLOYD COUNTY, GEORGIA
Financial Statements
For the Month Ended September 30, 2023


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Floyd County, Georgia For the Month Ended September 30, 2023


General Fund Revenues Budget vs Actual	
	\$ 66,878,420 Budget
	<u>\$ 23,877,566 Actual 36%</u>
	\$ (43,000,854)

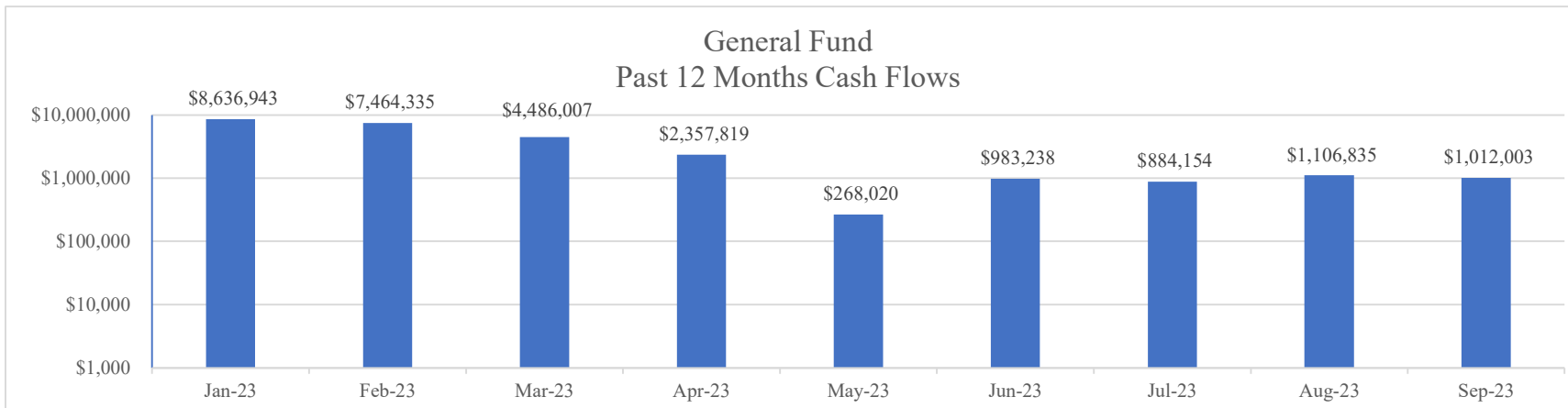
General Fund Expenditures Budget vs Actual	
	\$ 71,689,775 Budget
	<u>\$ 47,667,591 Actual 67%</u>
	\$ 24,022,184

Net Change in General Fund Balance Budget vs Actual	
	\$ (4,811,355) Budget
	<u>\$ (23,790,024) Actual</u>
	\$ (18,978,669) 494%

Cash & Investments vs Fund Balance = Liquidity & Availability of Fund Balance	
	\$ 1,012,003 Cash
	<u>\$ 2,516,167 Fund Balance</u>
	40%

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>\$ 732,517 Actual 133%</u>
	\$ 182,517



Floyd County, Georgia For the Month Ended September 30, 2023



2017 SPLOST Fund Sales Taxes Budget vs Actual	
	\$ 22,243,390 Budget
	\$ 15,831,079 Actual 71%
	\$ (6,412,311)
2013 SPLOST Fund Sales Taxes Budget vs Actual	
	\$ - Budget
	\$ - Actual
	\$ -

2017 SPLOST Fund Expenditures Budget vs Actual	
	\$ 22,854,010 Budget
	\$ 7,963,274 Actual 35%
	\$ 14,890,736
2013 SPLOST Fund Expenditures Budget vs Actual	
	\$ 5,313,715 Budget
	\$ 112,641 Actual 2%
	\$ 5,201,074

Water / Sewer Revenues & Expenses All Revenues and All Expenses	
	\$ 6,431,543 Revenues
	\$ 6,963,534 Expenses
	\$ (531,991)

Water / Sewer Operating Cash Flows Beg. Of Year vs Current Balance	
	\$ 11,292,038 Beginning
	\$ 3,239,521 Current
	\$ (8,052,517)

Airport Revenues & Expenses All Revenues and All Expenses	
	\$ 945,893 Revenues
	\$ 1,530,229 Expenses
	\$ (584,336)

Airport Operating Cash Flows Beg. Of Year vs Current Balance	
	\$ 429,038 Beginning
	\$ 65,009 Current
	\$ (364,028)

Recycling Revenues & Expenses All Revenues and All Expenses	
	\$ 320,168 Revenues
	\$ 559,303 Expenses
	\$ (239,135)

Recycling Operating Cash Flows Beg. Of Year vs Current Balance	
	\$ 3,589 Beginning
	\$ 24,160 Current
	\$ 20,571

Floyd County

Review of September 2023

General Fund

- Revenues

- Taxes are \$1,328,400 less than last year.
 - Prior Years' Tax is \$178,800 more than last year.
 - Intangible Taxes decreased 39.5% 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 20.7% or \$36,750. This indicates a slowing housing market.
 - Penalties & Interest revenue is \$21,450 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 \$177,550 or 2.1%.
 - 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 \$498,000.
 - 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 \$321,880 or 3.7% and, the revenue lost due to the renegotiation would have been \$560,780.
 - Motor Vehicle Taxes are \$31,750 less than 2022, which is a 12.3% decrease. This is expected as the number of vehicles on the ad valorem digest decreases.
 - Mobile Home Taxes are \$4,100 more than last year, a 4.9% increase.
 - Motor Vehicle TAVT is \$141,900 more than last year, increasing by 5.2%. 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 \$67,450 behind 2022. This is a 0.6% decrease.
- Licenses & Permits is \$2,850 less than last year.
 - Licenses & Permits for alcohol is \$3,850 less than last year.
 - Renewal notices went out in September.
- Intergovernmental Revenue is \$358,500 less than last year.
 - State-Offender Rehab revenue is \$23,550 lower than 2022. The average number of inmates has decreased 0.8%.
 - American Rescue Plan Act (ARPA) funding of \$363,850 was received in 2022 for public safety and law enforcement.

Floyd County Review of September 2023

General Fund (cont'd)

- Revenues (cont'd)
 - Charges for Services is \$177,050 less than 2022.
 - Sheriff Fees & Services is \$1,650 less than in 2022.
 - Sheriff Boarding Inmates is \$195,650 more than 2022.
 - Chattooga County Boarding Inmate revenue is up \$131,600 from 2022.
 - Funds received from the Social Security Administration have increased 17.2% from 2022.
 - Revenues from US Marshals is down 72.7% 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 \$2,600 since September 2022.
 - Inmate Contracts in total have decreased \$200,950.
 - 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 2.5% more than the amount for 2022.
 - The average monthly amount collected in 2022 was \$14,350 and in 2023 was \$14,700.
 - Tax Commissioner-Commissions have dropped \$102,400 or 38.6%.
 - For motor vehicles, a TAVT administrative fee is received rather than a commission.
 - Clerk of Court Charges for Services decreased by \$48,350 when compared to 2022. This is a 10% decrease.
 - Recording Fees have decreased 13.3% since 2022, a \$43,800 decrease. This is revenue from recording deeds and liens.
 - Advance Deposits are up \$5,100 from last year. Advance deposits are the County's portion of the filing fee for a new case.
 - Other Fees have increased \$2,550 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 \$14,150 compared to 2022.

Floyd County

Review of September 2023

General Fund (cont'd)

- Revenues (cont'd)
 - Probate Court Charges for Services decreased \$4,550 from 2022, falling 4.1%.
 - Estate revenues increased 0.9% or \$800. This revenue is derived from the number of wills probated. The fee schedule is not dependent on the size of the estate, but different petitions do have different fees. For example, guardianships have a fee of \$450 as opposed to other petitions that are around \$180.
 - Miscellaneous revenues show a decrease of 22.7%. Miscellaneous revenue is made up of firearm permits. The state passed legislation on March 13, 2022, that rescinded the need for a concealed weapon carry permit. Probate officials report that some people are still getting them to cross state lines and to speed up the process when purchasing a firearm.
 - Magistrate Court Fees have increased \$3,050 or 4.6% from 2022.
 - There has been an increase of 1.6% in the number of cases since last year. For the cases that generate fees, there has been a 3.6% jump.
 - Clerk of Court-Jail Surcharge is down 9.3% as compared to last year.
 - There is a 4% decrease in Clerk of Court Criminal Division Fines.
 - City of Rome-Jail Surcharge fell 3.9% from 2022, a \$1,900 decrease.
 - Fines & Forfeitures are down \$50,700.
 - Clerk of Court – Criminal Division Fines are down \$14,600, a 4% drop as compared to 2022.
 - Juvenile Court Supplemental Services fines have decreased 16.3% since this time last year, a total of \$1,400.
 - Probate Court Fines are down \$19,100 or 4.9%.
 - Parking Fines have increased 13.7%.
 - Drug Abuse & Treatment Fines as a whole has decreased 12% or \$7,600 since 2022.
 - Miscellaneous Revenue is down 2.3%.
 - 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 4.2% above the YTD budget.
 - Grant Expenses are 0.9% 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 September 2023

General Fund (cont'd)

- Expenditures (cont'd)
 - Inmate Medical is 5.6% over the YTD budget.
 - The contracted services paid to Genesys is 2.9% 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 17.2% above 2022. We did pay an influx of invoices from prior years that we never received.
 - Coroner is 2.5% in excess of the YTD budget.
 - Salaries & Wages is 5.8% greater than the YTD budget.
 - Supplies is at 92.1% of the annual budget. Part of the budget for Supplies was moved to cover training for a new deputy.
 - Uniforms is at 99.2% of the annual budget. There shouldn't be any more charges this year.
 - Gas & Oil is 8.8% above the YTD budget.
 - Travel & Training is 2.6% over the annual budget. Training for a new deputy was required. A budget transfer has been requested.
 - Equipment Lease is 9.9% higher than the YTD budget.
 - Data Processing is 1.2% above the YTD budget.
 - Utilities is 5.5% more than the YTD budget.
 - **Total Budgeted Expenditures are 7.5% below the YTD budget.**
- Fund Balance
 - For 2023, the General Fund has decreased its fund balance by \$23,790,024 compared to a decrease of \$20,194,191 for 2022, a variance of \$3,595,833.

Fire Fund

- Revenues
 - Taxes are \$46,250 less than this time last year.
 - Property Tax-Current Year is \$111,800 less than 2022.
 - Property Tax-Prior Years is \$68,550 more than 2022.
 - Motor Vehicle Tax is \$2,250 less than 2022. See explanation under General Fund.
 - Mobile Home Tax is \$300 less than 2022.
 - Recording Intangible Tax is \$13,600 less than 2022.
 - Timber tax is \$1,250 less than 2022.
 - Motor Vehicle TAVT collections are \$24,850 more than last year. See explanation under General Fund.
 - Penalties & Interest is \$50 less than 2022.
 - Real Estate Tax is \$4,650 less than 2022.
 - Interest earned is \$137,800 more than 2022. We are receiving a better interest rate than last year at all our banks.
- Expenditures
 - Total expenditures increased by \$1,136,300 due to pay increases for firefighters at the City of Rome and City of Cave Spring.

Floyd County

Review of September 2023

E911 Fund

- Revenues
 - Total Revenues are under the YTD budget by 2.2% and are \$79,700 less than last year.
 - Miscellaneous Revenue is \$2,700 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 \$54,550 less than last year.
 - Prepaid fees are \$50,000 less than last year.
 - Landline fees are \$59,450 less than last year.
 - Wireless fees are \$54,950 more than last year.
 - In 2022, we received an ARPA Law Enforcement and Public Safety Grant from the State of Georgia for \$24,750.
- Expenditures
 - Total Expenditures are at 64.7% of the annual budget but \$140,500 more than last year.
 - Salaries and Benefits are \$107,250 more than last year but 11.9% under the YTD budget.
 - Other Operating Costs are \$28,850 more than last year but .1% under the YTD budget.
 - Supplies is at 98.9% of the annual budget and \$1,600 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 \$2,350 more than 2022. Our yearly Zuercher Software maintenance fee has increased compared to 2022 by \$3,350. In addition, our yearly CAD subscription fee has increased \$425.
 - Telephone is at 77.9% of the annual budget and is \$27,650 more than 2022. This is due to the upgrades being done at the E-911 Center where some of the telephone and data lines had to be moved in addition to new lines of service being added.

800 MHz Communication Fund

- Revenues
 - Charges for Services is up \$700 from 2022.
 - Tower Lease is \$800 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 \$1,350 from 2022. We are receiving a better interest rate at our banks.
 - Total Revenues are \$2,800 more than 2022.

Floyd County Review of September 2023

800 MHz Communication Fund (cont'd)

- Expenditures
 - Total Expenditures are at 75.8% of the annual budget and \$2,850 less than 2022.
 - Total Expenditures are down due the retirement of the employee that was in Communications. However, we have seen an increase in our monthly billing from Williams Communications in the amount of \$1,375 a month and American Tower in the amount of \$110 a month.

Emergency Management Fund

- Revenues
 - We have not received any grant revenue at this time. We expect to receive the GEMA grant in December.
- Expenditures
 - Total Expenditures are at 60.9% of the annual budget and are \$22,750 more than 2022.
 - Salaries and Benefits is \$59,200 more than 2022. The contributing factors to this 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 at 91.9% of the annual budget. This line item will be monitored and a budget transfer requested if needed.
 - 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 87.2% 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 23.3% 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.

Solid Waste Fund

- Revenues
 - Taxes decreased \$16,450 when compared to 2022.
 - The following decreases contributed to this:
 - Property Tax – Current Year decreased \$44,450.
 - Motor Vehicle Taxes decreased \$1,700. See the explanation under General Fund.
 - Recording Intangibles decreased \$4,850.
 - Clerk of Court Real Estate Tax decreased \$2,400.
 - The above decreases are offset by the following increases:
 - Property Tax-Prior Year increased \$27,250.
 - Mobile Home Taxes increased \$1,900.
 - Motor Vehicle TAVT increased \$10,650. See the explanation under the General Fund.

Floyd County Review of September 2023

Solid Waste Fund (cont'd)

- Revenues (cont'd)
 - Interest Earned is \$21,900 more than last year because of an increased interest rate.
- Expenditures
 - Total Expenditures are \$21,900 less than 2022 and 9.7% below the YTD budget.
 - Salaries and Benefits is \$23,350 more than 2022.
 - Salaries and Wages have increased \$36,000 compared to 2022.
 - 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 \$18,900 less than 2022.
 - Utilities expenses is \$150 less than 2022.
 - Telephone expense has decreased \$550.
 - Remote Site Operations expense is \$23,950 less than 2022.
 - This is largely due to a decreased hauling bill. In 2022, a total of \$290,200 had been paid at this point in the year to Republic. This year we changed vendors to Rhino and have only paid \$269,350. This is a decrease of \$20,850.
 - Tipping Fees are down \$6,650 when compared to 2022.
 - This is largely due to the monthly bill for Public Works decreasing \$23,600 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 29% of the YTD budget and is \$31,250 more than 2022.

Water Fund

- Revenues
 - Charges for Services is \$124,350 less than the prior year. Consumption reports show a 0.7% increase in residential usage and a 1.3% 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 75.4% of the annual budget.**

Floyd County

Review of September 2023

Water Fund (cont'd)

- Expenses
 - Administration Dues and Subscriptions is 16.3% over the YTD budget but \$300 less than last year.
 - Administration Uniforms is 19% over the YTD budget and \$350 more than last year.
 - Administration Lease Purchase is 15.5% over the YTD budget and \$4,400 more than last year.
 - \$4,240 is due to a contract buyout on the Ricoh copy machines.
 - \$160 is due to a price increase from Ricoh to Cannon.
 - Administration Repairs & Maintenance is 18.3% over the YTD budget and \$3,450 more than last year due to storm damage to the billing office roof.
 - Administration Data Processing is at 102.6% of 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 17.4% 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 75.8% of the annual budget.**
 - Distribution Dues and Subscriptions is 10.9% over the YTD budget and \$4,150 more than last year due to an annual subscription for the base rover purchased last year.
 - Distribution Uniforms is 19.1% over the YTD budget, but \$250 less than last year due to annual purchases.
 - Distribution Travel and Training is 15.7% over the YTD budget and \$600 more than last year.
 - Distribution Professional Fees is 5.1% over the YTD budget and \$15,800 more than last year due to the timing of invoices. In 2022 we had only received 6 invoices from USIC Locating Services, whereas in 2023 we have received 9.
 - Distribution Data Processing is at 112.2% of the annual budget and \$800 more than last year due to a price increase for GPS tracking of vehicles. A budget transfer has been requested.
 - **Total Distribution Expenses are at 67.4% of the annual budget.**
 - Treatment Plant Chemicals & Conditioner is 9.5% over the YTD budget and \$22,800 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 67.4% of the annual budget.**
 - **Total Operating Expenses are at 68.7% of the annual budget.**

Airport Fund

- Revenues
 - Charges for Services are 37.2% below the YTD budget and are \$700 less than last year.
 - Fuel Sales are \$265,150 less than last year and are 21.5% below the YTD budget. The cost of fuel has people spending less on unnecessary travel.

Floyd County Review of September 2023

Airport Fund (cont'd)

- Revenues (cont'd)
 - Avgas Revenue is \$14,900 more than 2022 with 2,880 more gallons sold compared to 2022.
 - Self-Serve Revenue is \$59,450 less than 2022 with 10,828 less gallons sold compared to 2022.
 - Jet Fuel Revenue is \$220,850 less than 2022 with 28,201 less gallons sold compared to 2022.
 - Rental Fees are \$20,200 more than 2022.
 - Land Leases are up \$5,150; T-Hangar rentals are up \$12,850; Big Hangar rentals are down \$1,350; and Tie Down Rentals are \$350 more than last year.
 - Miscellaneous Revenue is 1% above the YTD budget but is \$550 less than 2022.
 - Late Fees are up \$900 from 2022.
 - Miscellaneous Revenue is down \$750 from 2022.
 - Callout revenue is up \$400.
 - Ramp fees are down \$800.
 - GPU fees are up \$100.
 - Overnight Hanger fees is 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 58.7% of the annual budget.**
- Expenses
 - Uniforms is 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 35.1% 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 Good Sold is 25.8% below the annual budget and is \$211,600 less than 2022. This is due to less fuel being purchased for resale.
 - **Total Operating Expenses are 25.7% below the year to date budget.**

Forum Fund

- The Forum continues to be closed to hosting events.
- Revenues
 - Intergovernmental Revenues are \$45,350 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 \$175,450 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 62.2% of the annual budget.

Floyd County Review of September 2023

Recycling Fund

- Revenues
 - Material Sales is at 19.8% of the annual budget for 2023 with this being \$117,650 less than 2022.
 - For more information on corrugated collections and all other Recycling collections over the last 10 years, please refer to the chart in the charts section of the financials.
 - Looking at sales compared to last year, the following changes led to a decrease in sales revenue:
 - Corrugated is down \$53,200 when compared to 2022.
 - Mixed Paper is down \$28,600 when compared to 2022.
 - Plastic is down \$30,620 when compared to 2022.
- Expenses
 - Total Operating Expenses are \$23,850 more than 2022.
 - Salaries and Benefits is \$15,500 more than 2022.
 - Salaries and Wages is \$9,600 more than 2022.
 - FICA is \$850 more than 2022.
 - Health Insurance expense is up \$5,500 when compared to 2022.
 - Supplies and other expenses decreased \$35,250 when compared to 2022, and we are 22.4% below the YTD budget. This decrease is largely due to the following changes:
 - Supplies have decreased \$2,150.
 - In 2023, we have purchased less baling wire than in 2022.
 - Repairs and Maintenance has decreased \$9,900.
 - This large decrease is due to several large repairs being completed in 2022.
 - Promotions and Advertising is down \$2,400.
 - Household Hazardous Waste expense is down \$12,600 due to the timing of events.
 - Utilities have decreased \$500 when compared to 2022, and are 17.3% below the YTD budget.

Animal Control Fund

- Revenues
 - Total Revenues are \$26,850 less than 2022.
 - Charges for Services is down \$2,100 compared to 2022.
 - Donations is down \$27,100 from 2022 due to decreased donations.
 - Miscellaneous Revenue is down \$250 from 2022.
- Expenditures
 - Total Expenditures are \$74,950 more than 2022 but are 3.9% below the YTD budget.
 - Salaries and Benefits is \$75,950 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 130.6% above the annual budget and \$38,600 more than last year.

Floyd County Review of September 2023

Animal Control Fund (cont'd)

- Expenditures (cont'd)
 - Credit card processing fee is 226.5% over the annual budget due to the change over of our credit card machine to a Clover machine. This will allow for a more secure way to collect donations than previously. A budget transfer has been requested.
 - Uniforms is at 86.5% of the annual budget due to a yearly and new employee uniform purchase.
 - Transporting Animals is 15.8% 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.
 - 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 4.9% above the annual budget due to more copies being made. A budget transfer has been requested.
 - Repairs and Maintenance is 34.1% above 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. A budget transfer has been requested.
 - Legal Fees is 3.6% 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 \$106,650 more than 2022.
- Total Expenditures are \$208,450 more than 2022.
- Administrative Operations has a net expense of \$812,400.
 - Salaries and Benefits is 20% under the YTD budget and is \$77,850 less than last year due to less employee payouts.
 - Workers Compensation is \$86,950 less than 2022.
 - Health Insurance is \$21,600 less than 2022.
 - Promotions/Advertising is at 69.6% of the annual budget and is \$2,100 more than 2022. We receive \$8,000 in advertising revenue to help offset these costs.
 - **Total Expenditures are at 58.1% of the annual budget and are \$61,050 less than 2022.**
- Other Programs has a net revenue of \$48,500. This is \$26,650 more than 2022.
 - Special Events revenue is up \$54,850 due to Atrium being a sponsor of events this year.
 - Sponsorships is down \$2,250 from 2022. This is due to no Sponsorships being budgeted for the Concert Series.
 - Road Race revenue is up \$5,000 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.

Floyd County Review of September 2023

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

- Total Expenditures are up \$31,900 compared to 2022.
 - Special Events expense is up \$22,600 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.
- Gymnastics has net revenues of \$98,250 for 2023.
 - Revenues are \$27,000 more compared to 2022.
 - Expenditures are \$950 more than 2022.
 - Salaries and Benefits are \$6,950 more than 2022.
 - Supplies is up \$1,200 from 2022.
 - Travel and Training is \$7,500 less than 2022 due to less people attending trainings this year.
 - Equipment purchases are up \$2,650 from 2022. This is due to aging equipment being replaced.
 - Repairs & Maintenance is down \$1,000 from 2022. Due to new equipment being purchased, less repairs are needed.
- Concessions has a net revenue of \$20,450 which is \$9,550 more than 2022.
 - Total Revenues are \$59,400 more than 2022.
 - Alto Park has \$18,400 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 \$21,350 more revenue than 2022 due to more sales and games at this facility.
 - Parky's Polar Treat has \$2,550 more revenue than last year.
 - Sponsorships is up \$16,000. This is a timing issue due to the product rebate we receive yearly from Coca-Cola for 2022 that was not received in time to enter for 2022.
 - Total Expenses are \$49,850 more than 2022.
 - Salaries & Benefits is \$21,750 more than 2022 due to more sales and games being played.
 - Concession resale is \$30,550 more than 2022 due to more sales and games being played.
- Coosa River Trading Post has a net revenue of \$42,200. This is \$44,450 less than 2022.
 - Total Revenues are \$46,800 less than 2022.
 - Camping Rentals are down \$45,950. This is due to less long-term rentals this year compared to 2022.
 - Beverages is \$400 higher than 2022.
 - Parking/Launch Fees is \$1,000 more than 2022.
 - Fish/Camp Supplies is \$900 less than 2022.
 - Licenses is \$1,050 less than 2022.
 - Total Expenditures are \$2,350 less than 2022.
 - Salaries and Benefits are \$700 more.
 - Supplies is \$1,550 less than 2022.
 - Bait is \$700 less than 2022.
 - Licenses is \$1,150 less than last year.

Floyd County Review of September 2023

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

- Fish/Camp supplies is \$2,250 less than 2022.
- Telephone is up \$50 compared to 2022.
- Youth Baseball has a net revenue of \$38,300. This is down \$23,800 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 has 45 participants this year. A decrease of 107 when compared to 2022.
 - Spring Rec. League T-Ball has 150 participants. An increase of 17 participants when compared to 2022.
 - Fall Rec. League Baseball has 325 participants. This is a decrease of 47 from 2022.
 - Fall Rec. League T-Ball has 95 participants. This is an increase of 23 from 2022.
 - Total Expenditures are up \$21,350 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 \$6,650, an increase of \$700 from 2022.
 - Total Revenues are up \$3,750 when compared to 2022. There are 102 participants for the Spring 2023 season. There were 78 participants for the Fall 2023 Season.
 - Total Expenditures are up \$3,100 compared to 2022.
- Youth Football and Cheerleading has a net revenue of \$42,025. This is an increase of \$19,650. 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 \$3,200 for Sports and Camps. The Sport voucher redemptions made to date are \$800.
- Parks and Recreation Services has a net expenditure of \$855,650. This is \$149,400 more than 2022.
 - Total Revenues are down \$29,050 from 2022. This is due to less pavilion rentals and no longer maintaining the Town Green fountain.
 - Salaries and Benefits is \$117,650 more than 2022 due to open positions being filled.
 - Equipment is \$22,500 more than 2022 due to more equipment being purchased earlier in the year rather than the end of the year.
 - Repairs & Maintenance is \$21,650 less than last year.
- Hall of Fame has net expense of \$550.
 - Revenues are at 73.4% of the annual budget.

Floyd County Review of September 2023

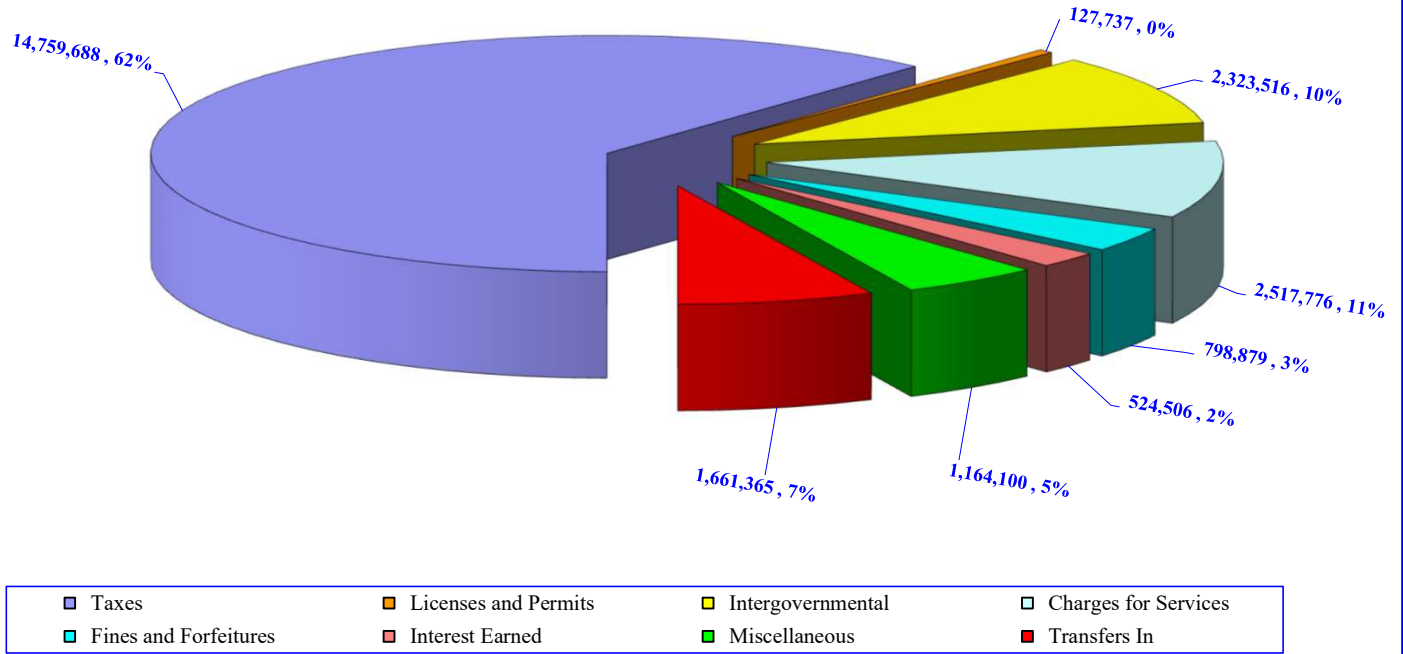
Rome-Floyd Parks and Recreation Authority (cont'd)

- Expenditures are up \$2,100 from 2022. The Hall of Fame Golf Tournament is planned for October 6, 2023.

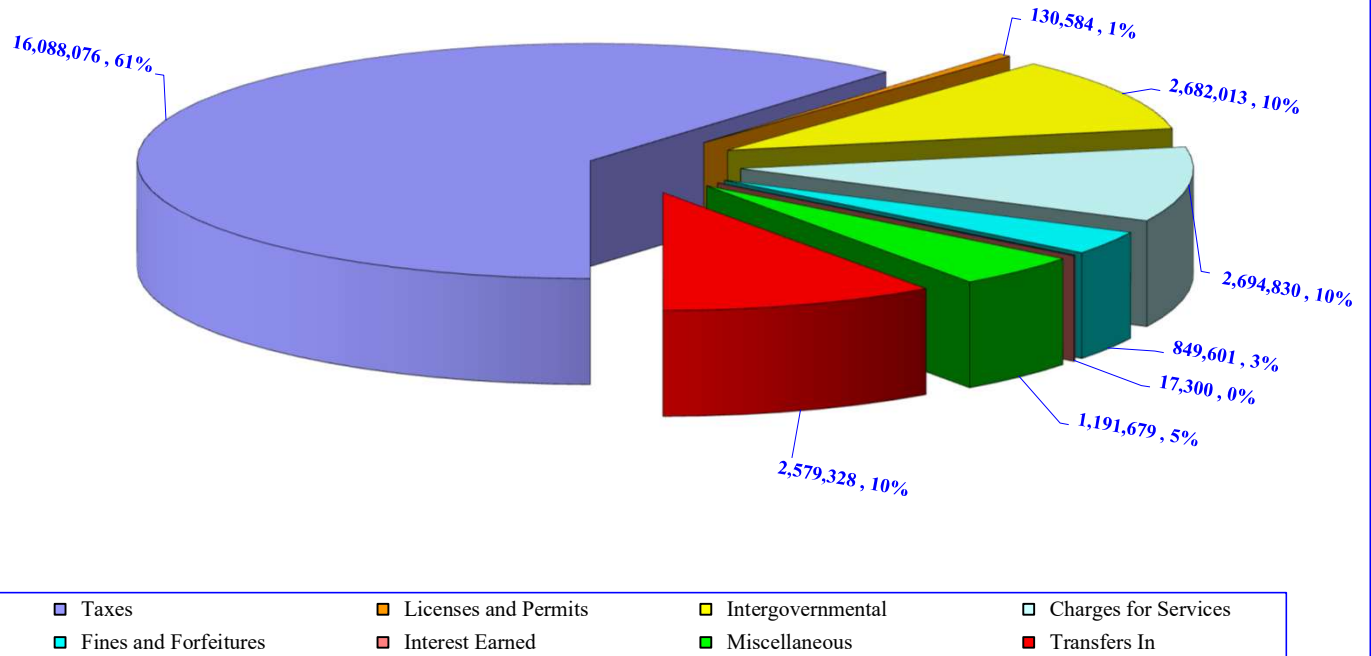
Health Insurance Fund

- Revenues
 - Total Revenues are at 76% of the annual budget but are \$395,050 less than last year.
- Expenditures
 - Claims is 72.9% of the annual budget and \$100 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 67.2% of total claims.
 - Wellness Clinic costs are 134.9% over the annual budget and \$233,000 more than last year.
 - Clinic Fees are 34.2% over the annual budget and \$58,300 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 \$174,700 more than last year due to an increase in pharmacy use.

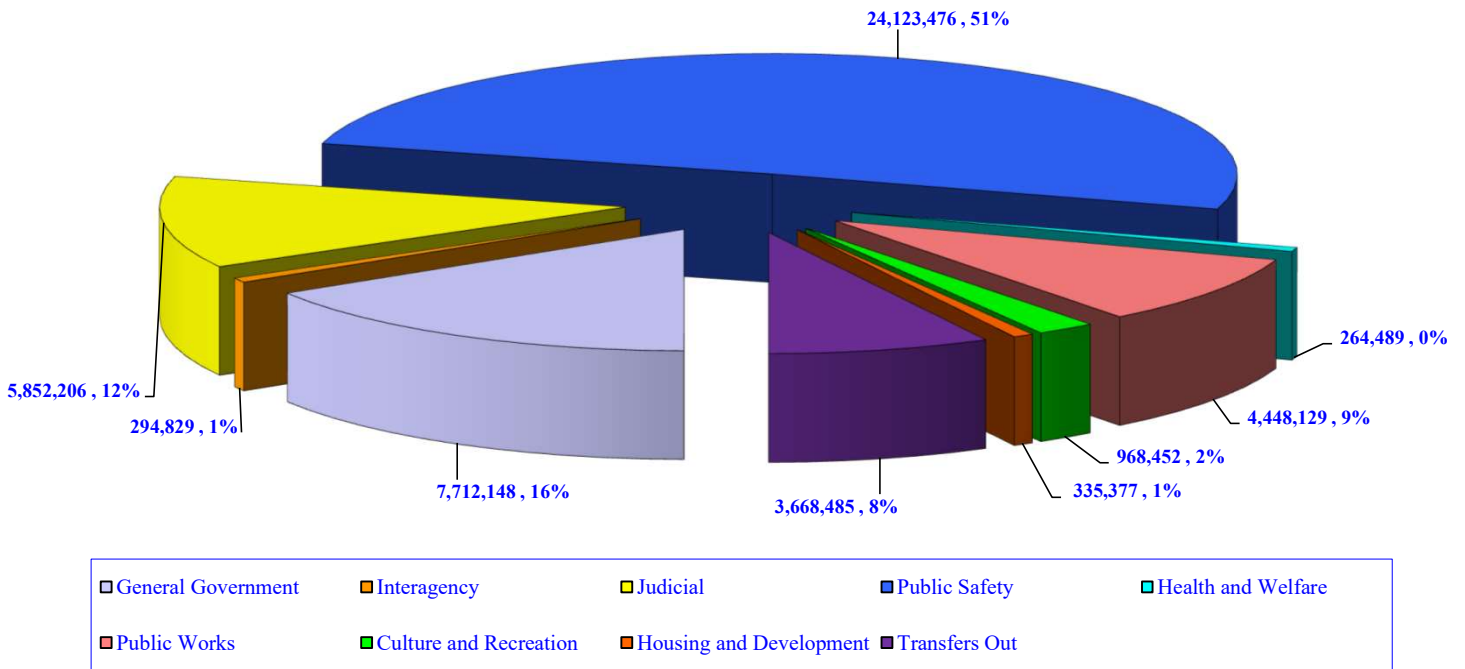
September 2023 Revenues and Transfers In



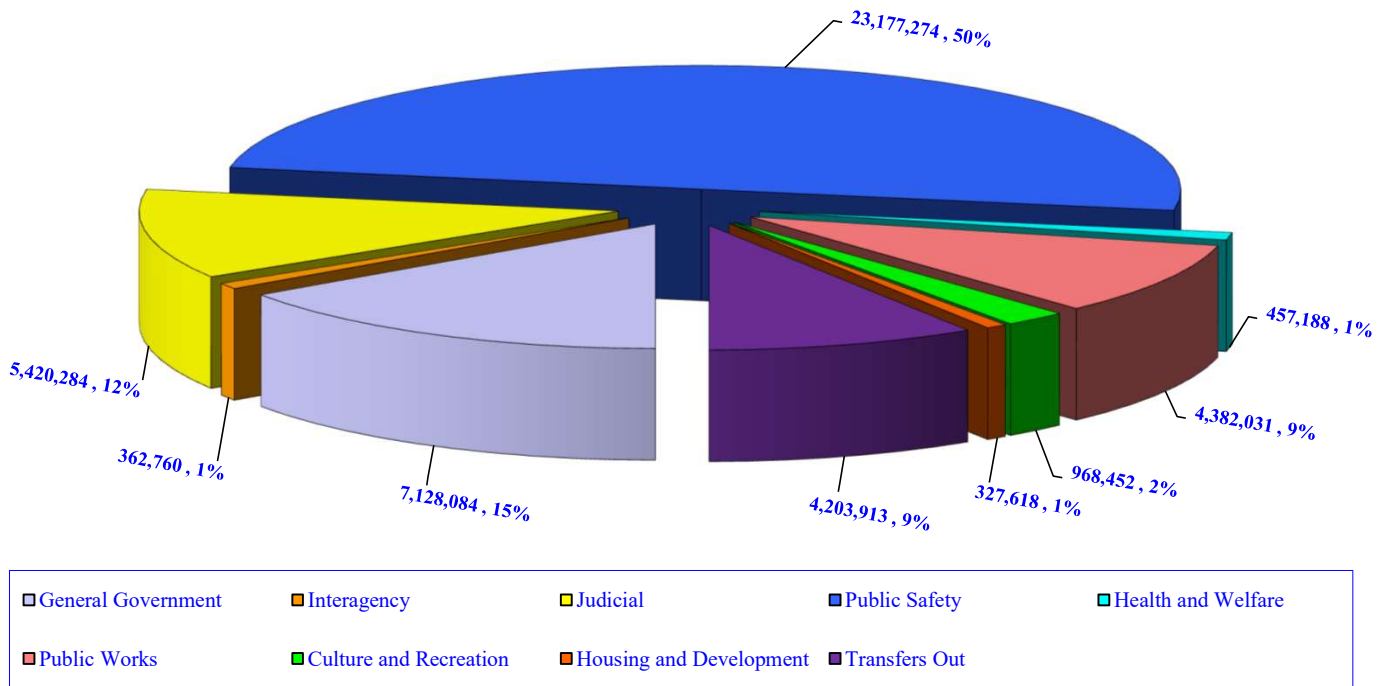
September 2022 Revenues and Transfers In



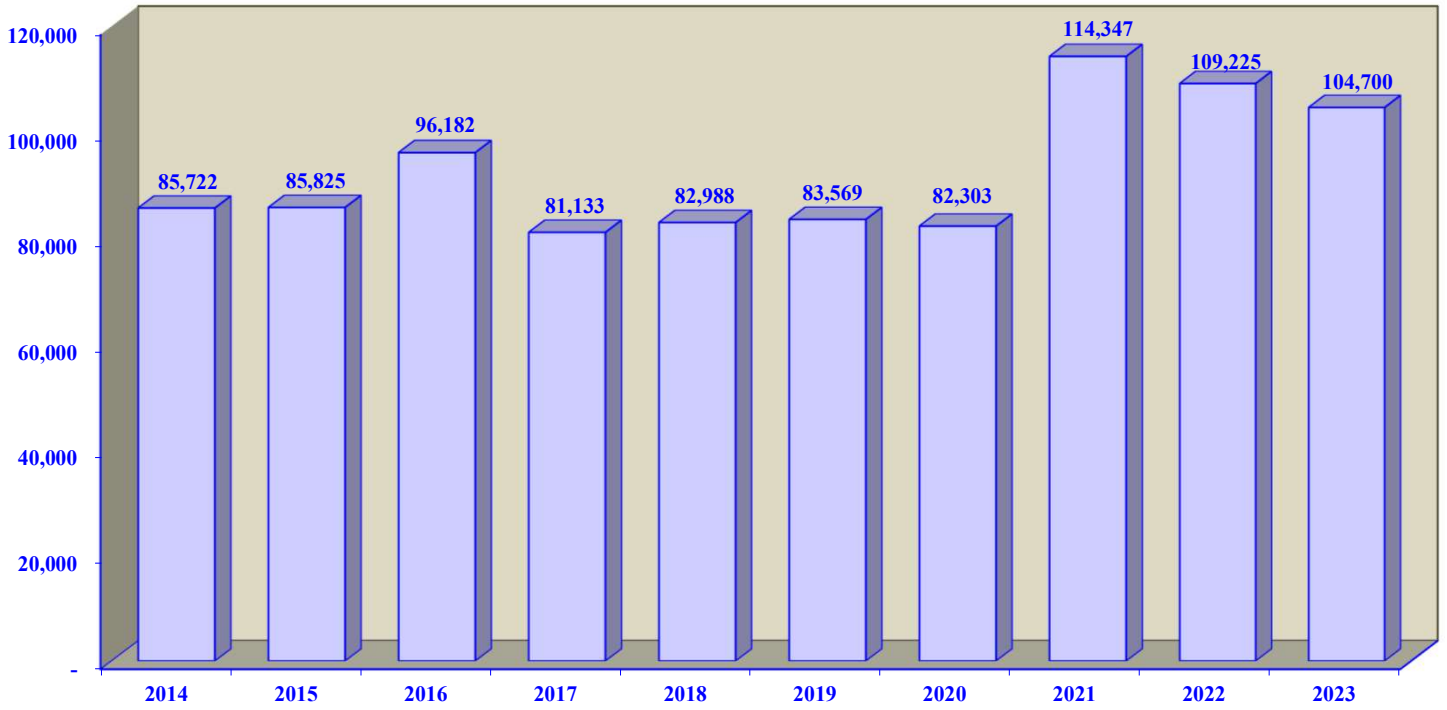
September 2023 Expenditures and Transfers Out



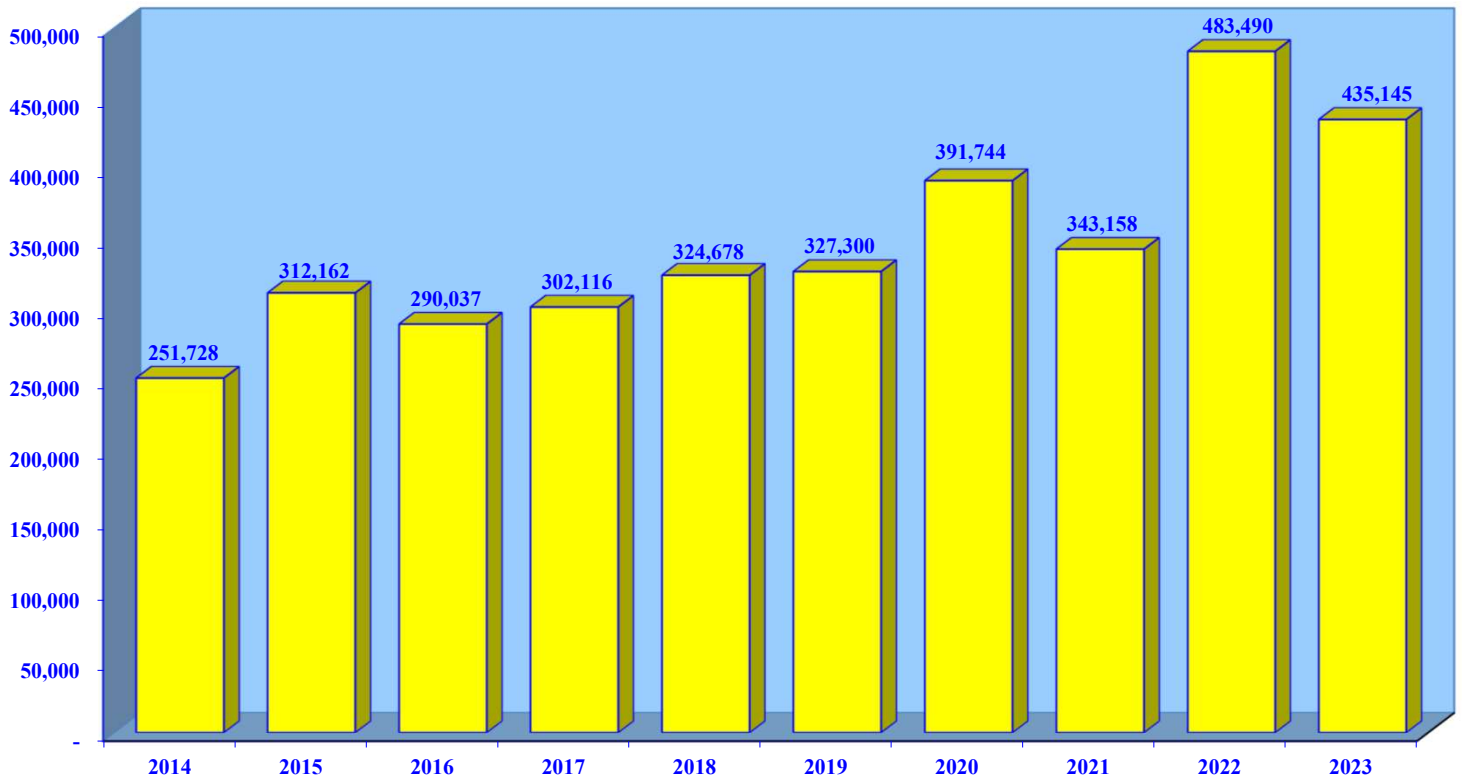
September 2022 Expenditures and Transfers Out



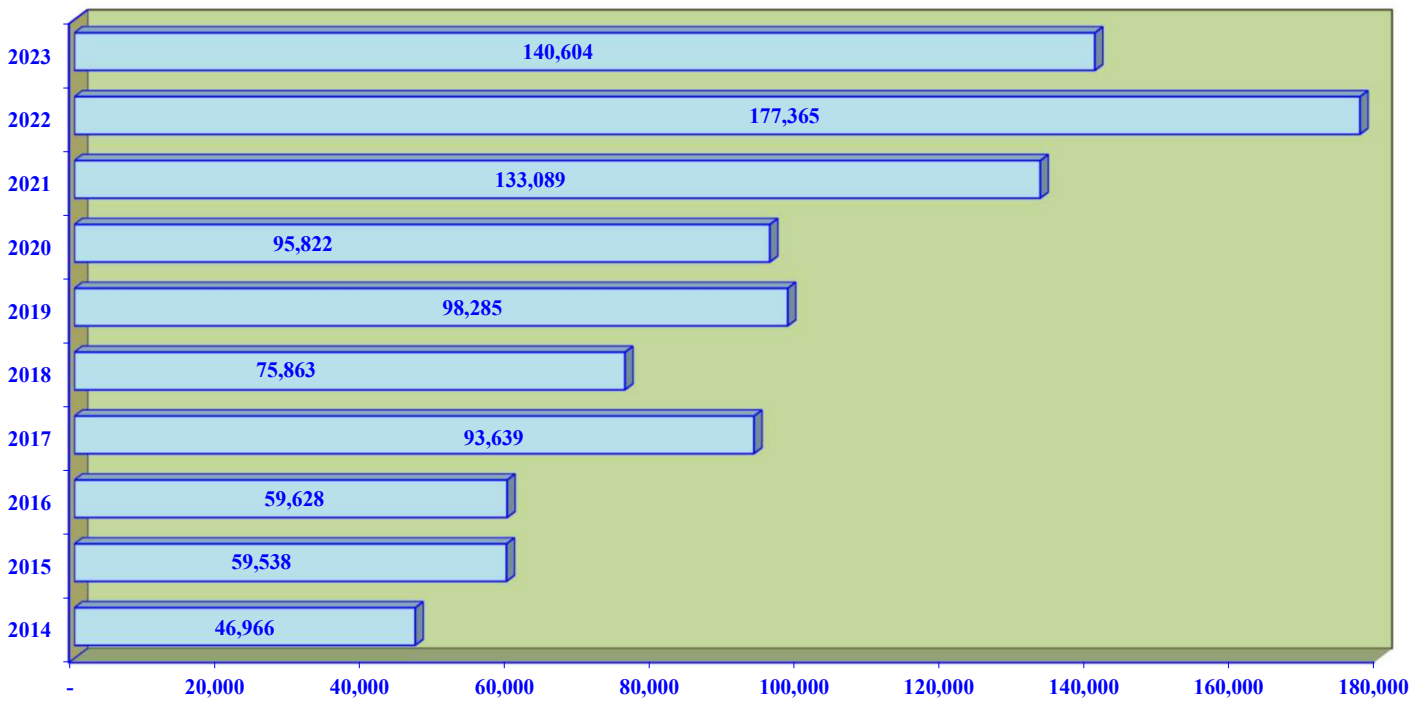
**Probate Court Charges for Services
September YTD
2014-2023**



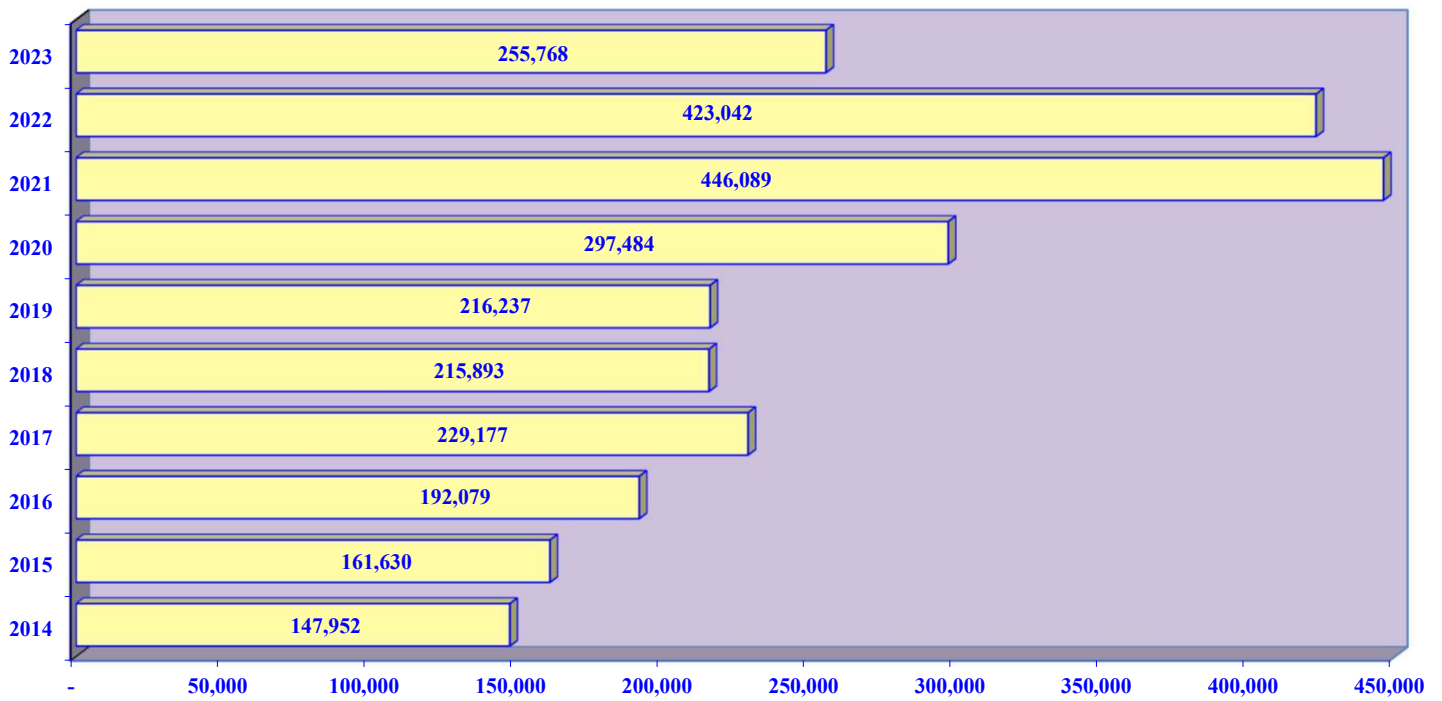
**Clerk of Court Charges for Services
September YTD
2014-2023**



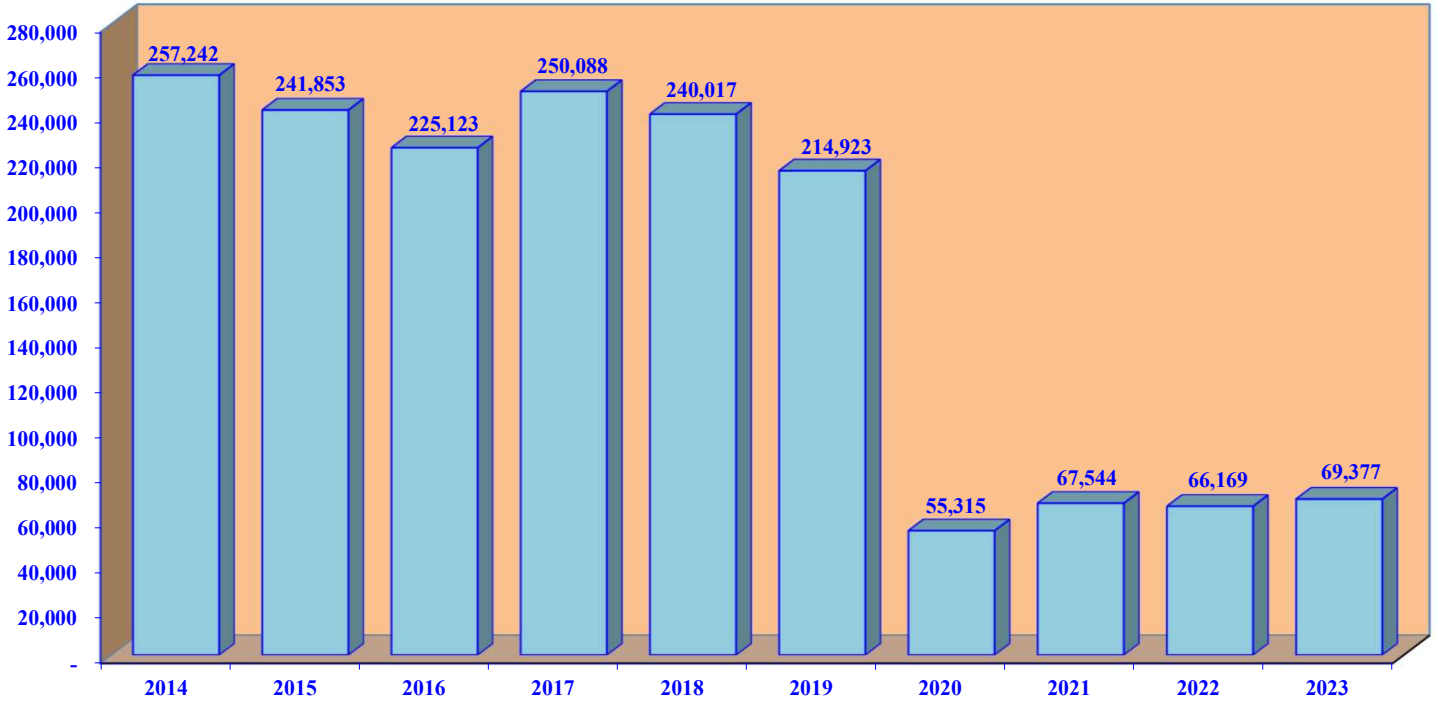
**Clerk of Court
Real Estate Tax Fees
September YTD
2014-2023**



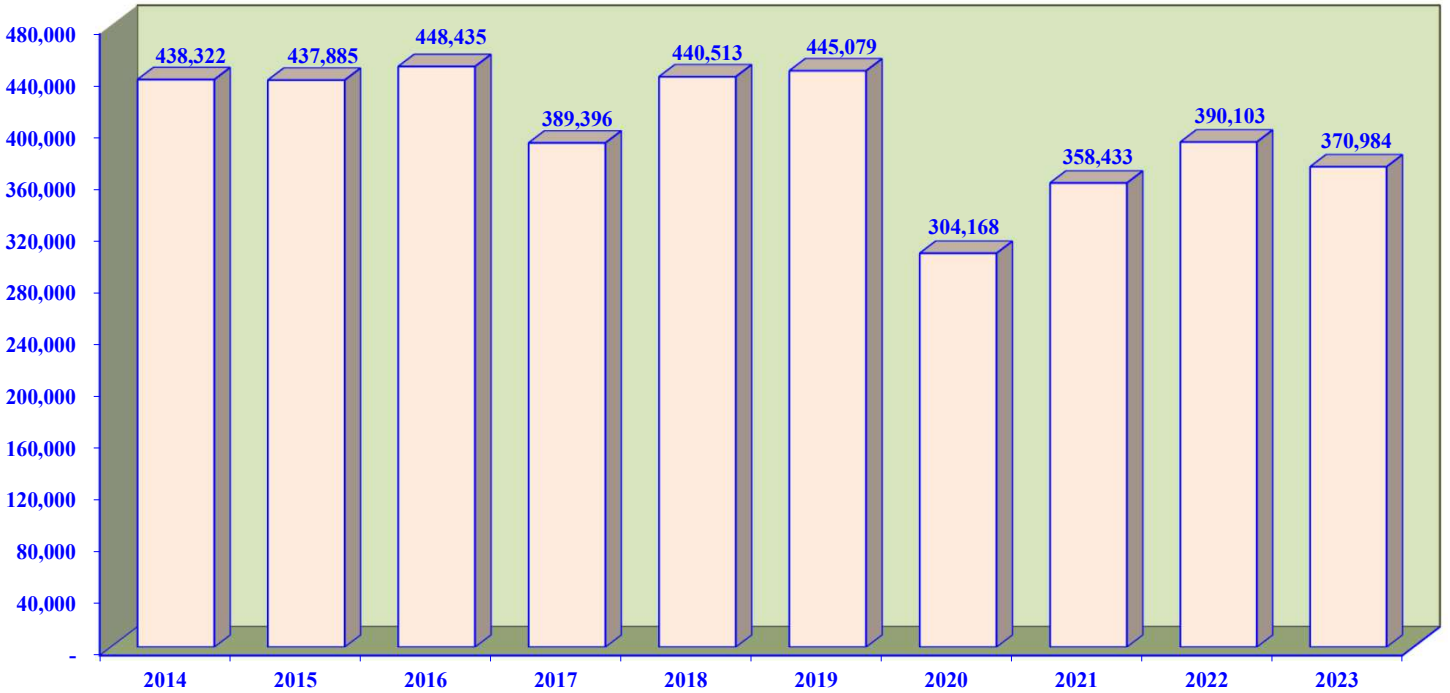
**Clerk of Court
Recording Intangible Taxes
September YTD
2014-2023**



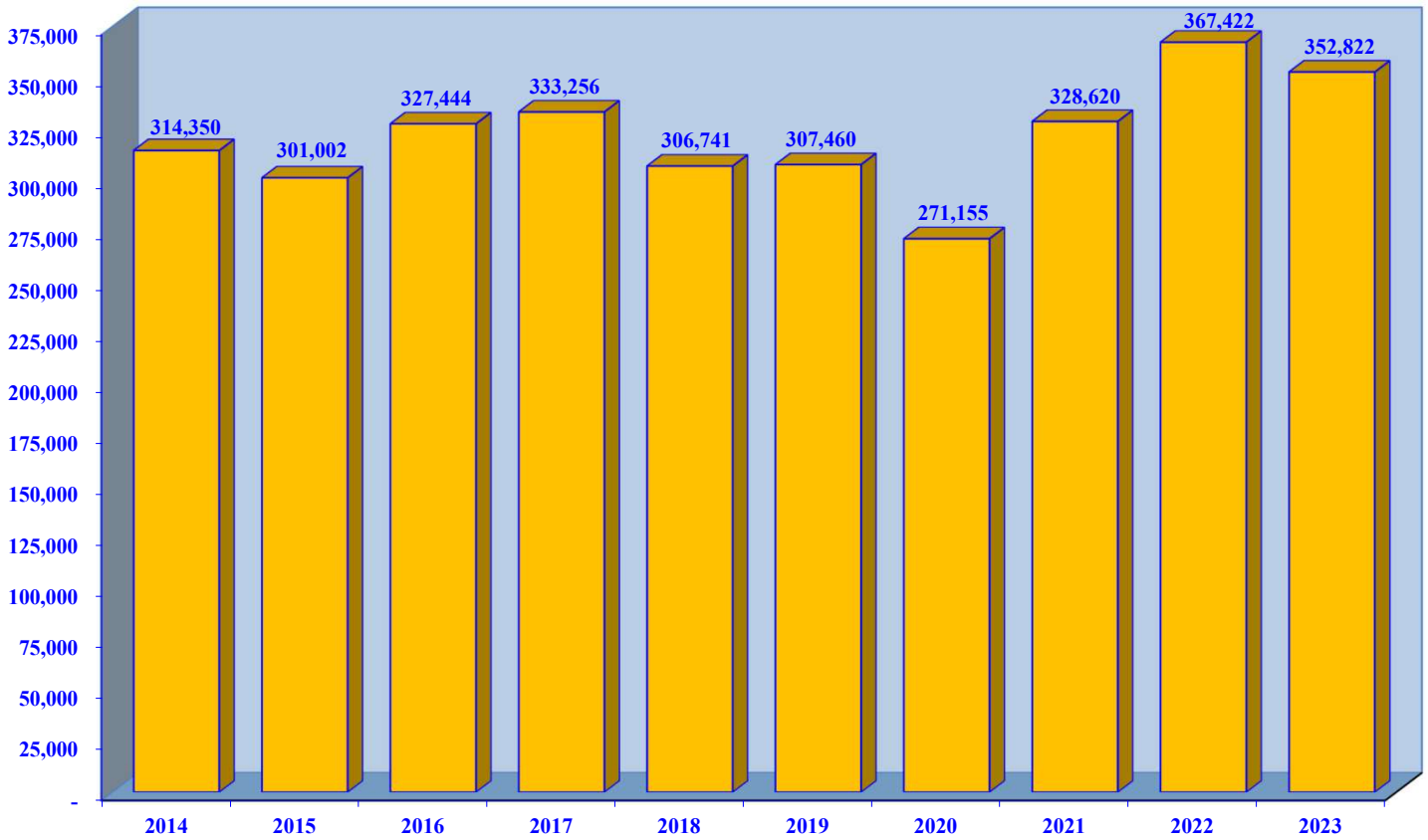
**Magistrate Court Fees
September YTD
2014-2023**



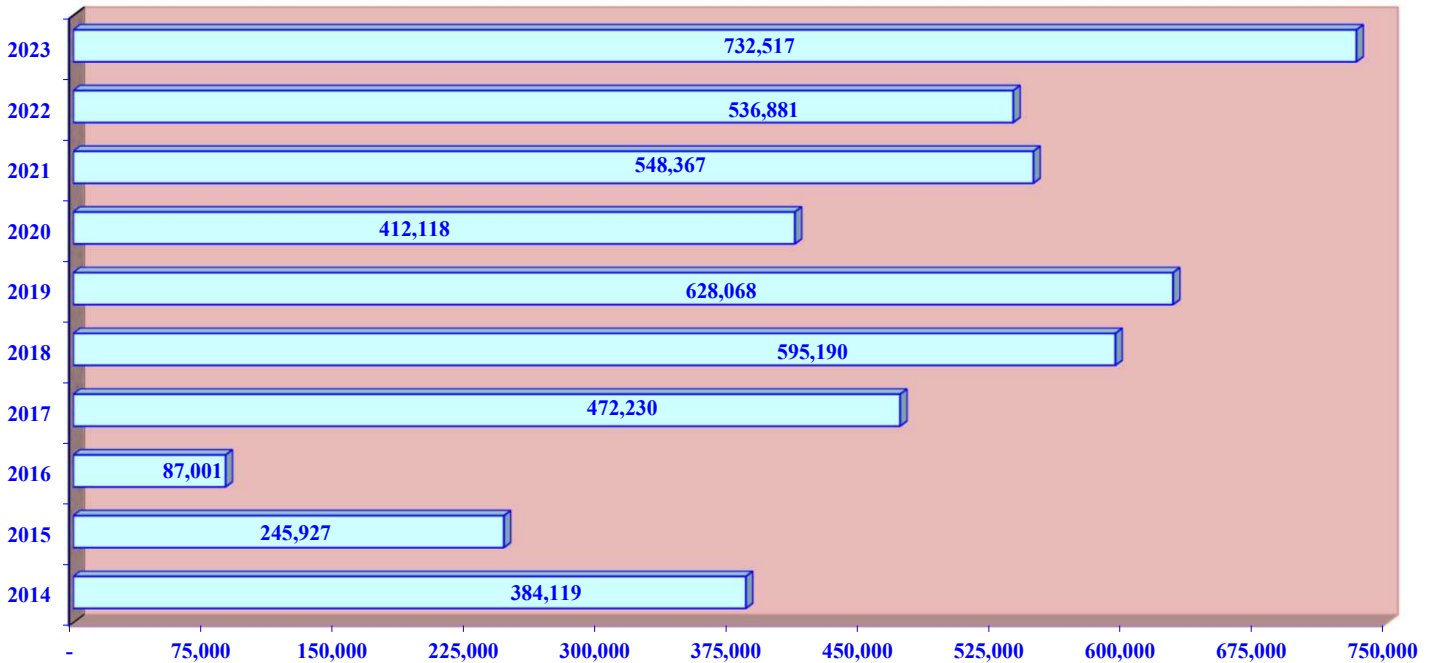
**Probate Court Fines
September YTD
2014 - 2023**



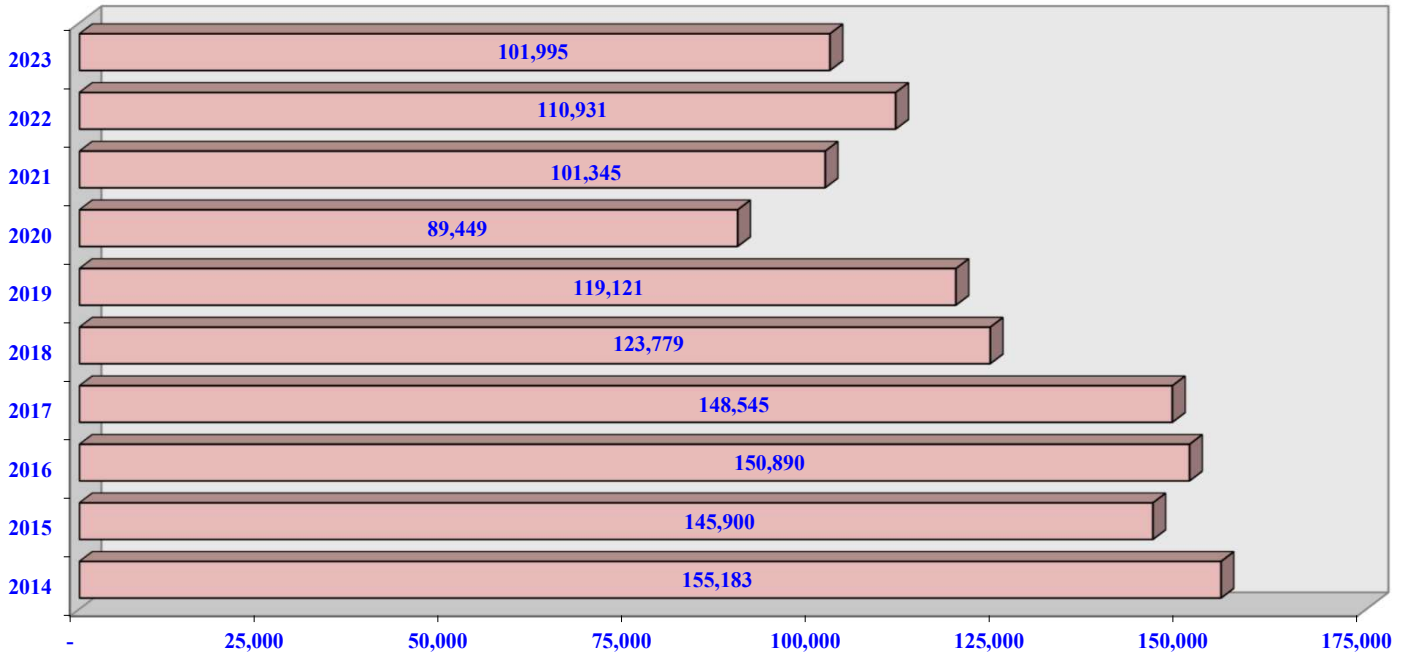
**Clerk of Court Fines
September YTD
2014-2023**



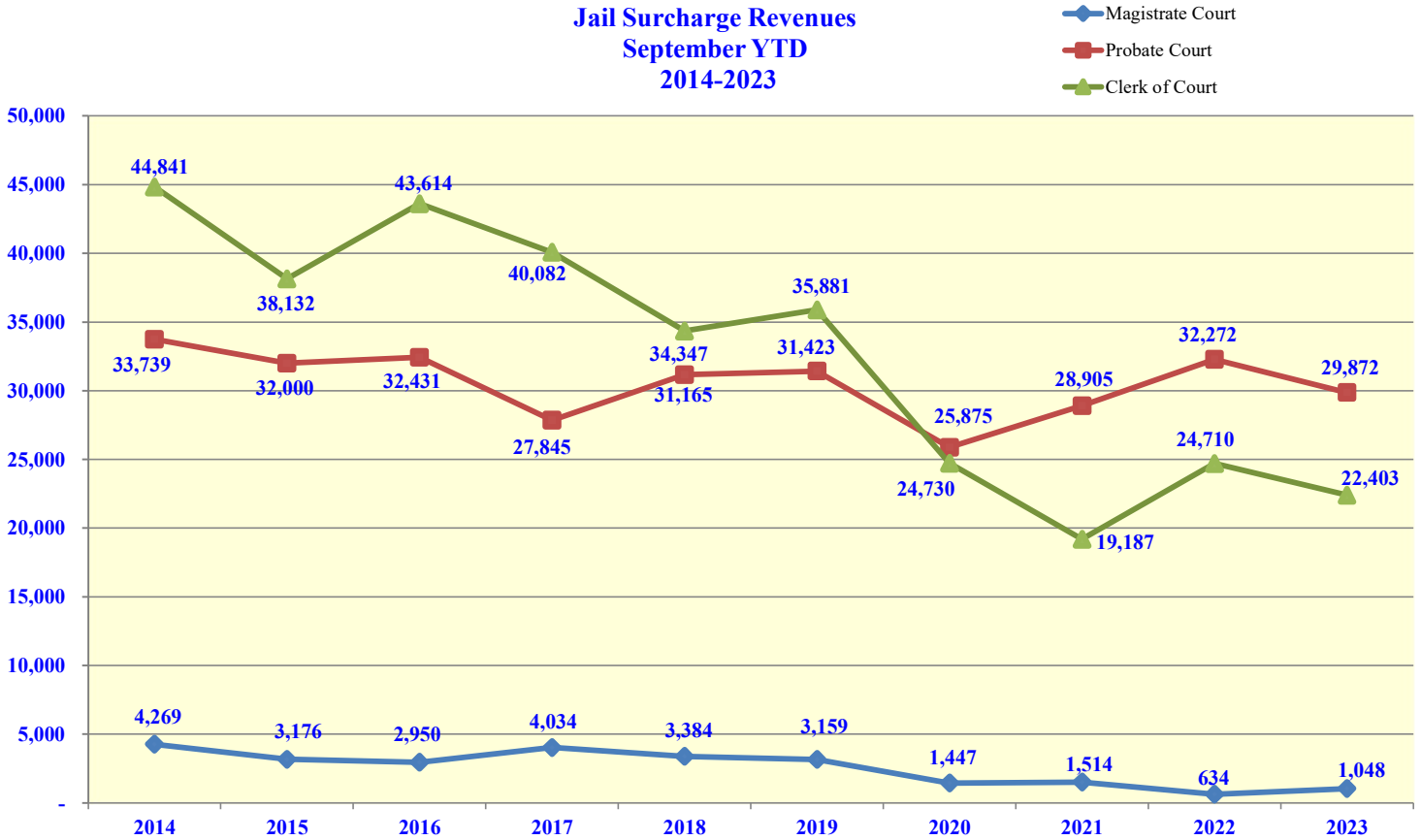
**Boarding Inmate Revenues
September YTD
2014-2023**



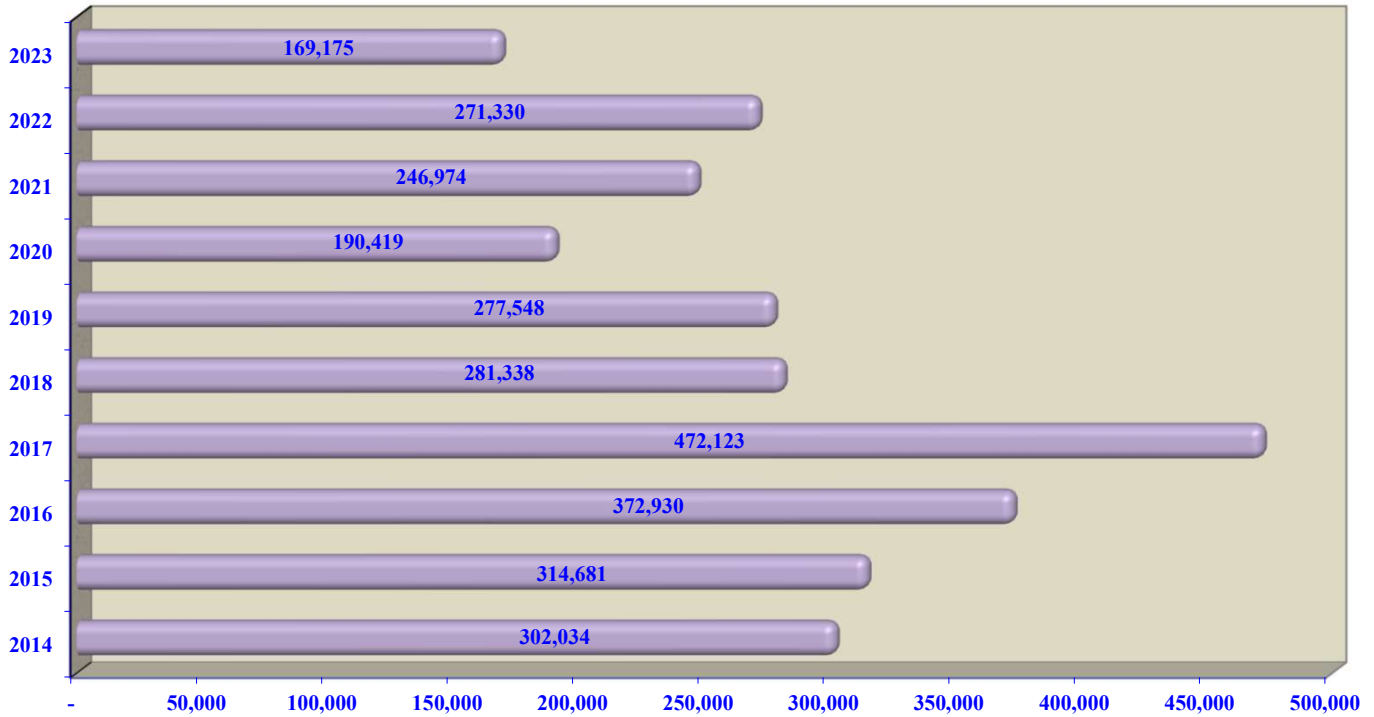
Jail Surcharge Revenues
 (Clerk of Court, Magistrate Court, Probate Court, Juvenile Court, City of Rome & City of Cave Spring)
 September YTD
 2014-2023



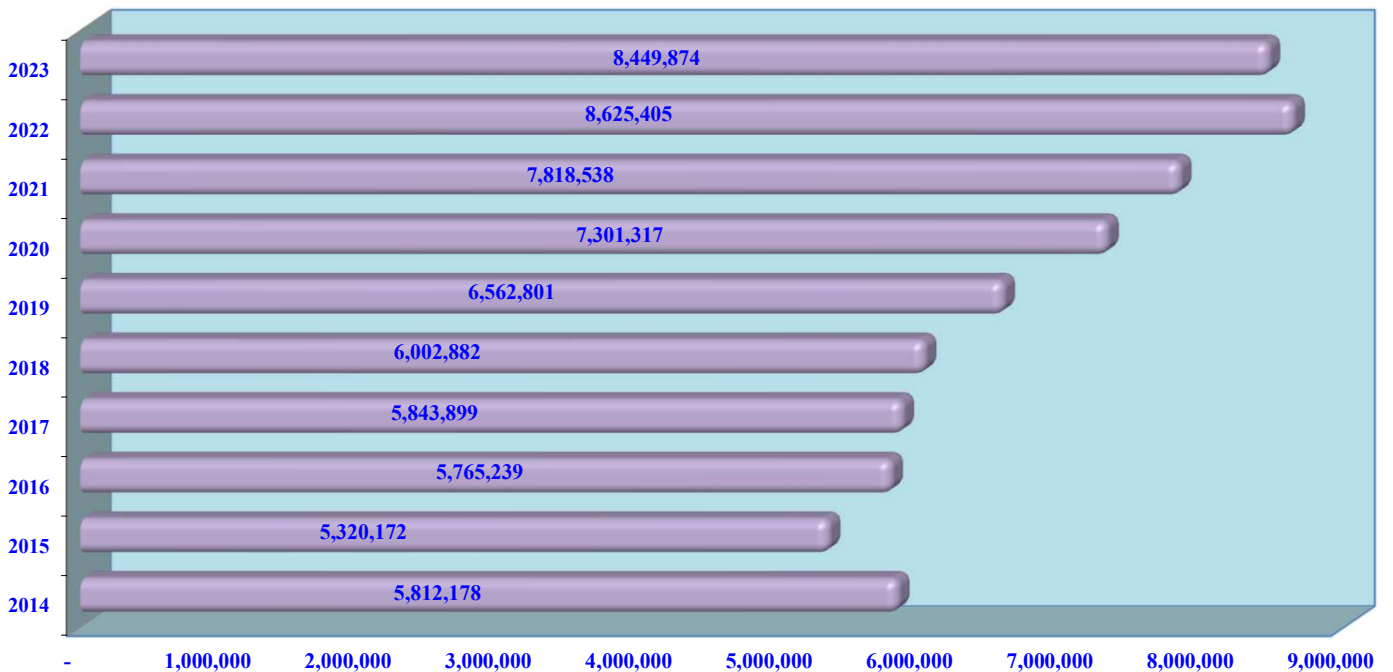
Jail Surcharge Revenues
 September YTD
 2014-2023



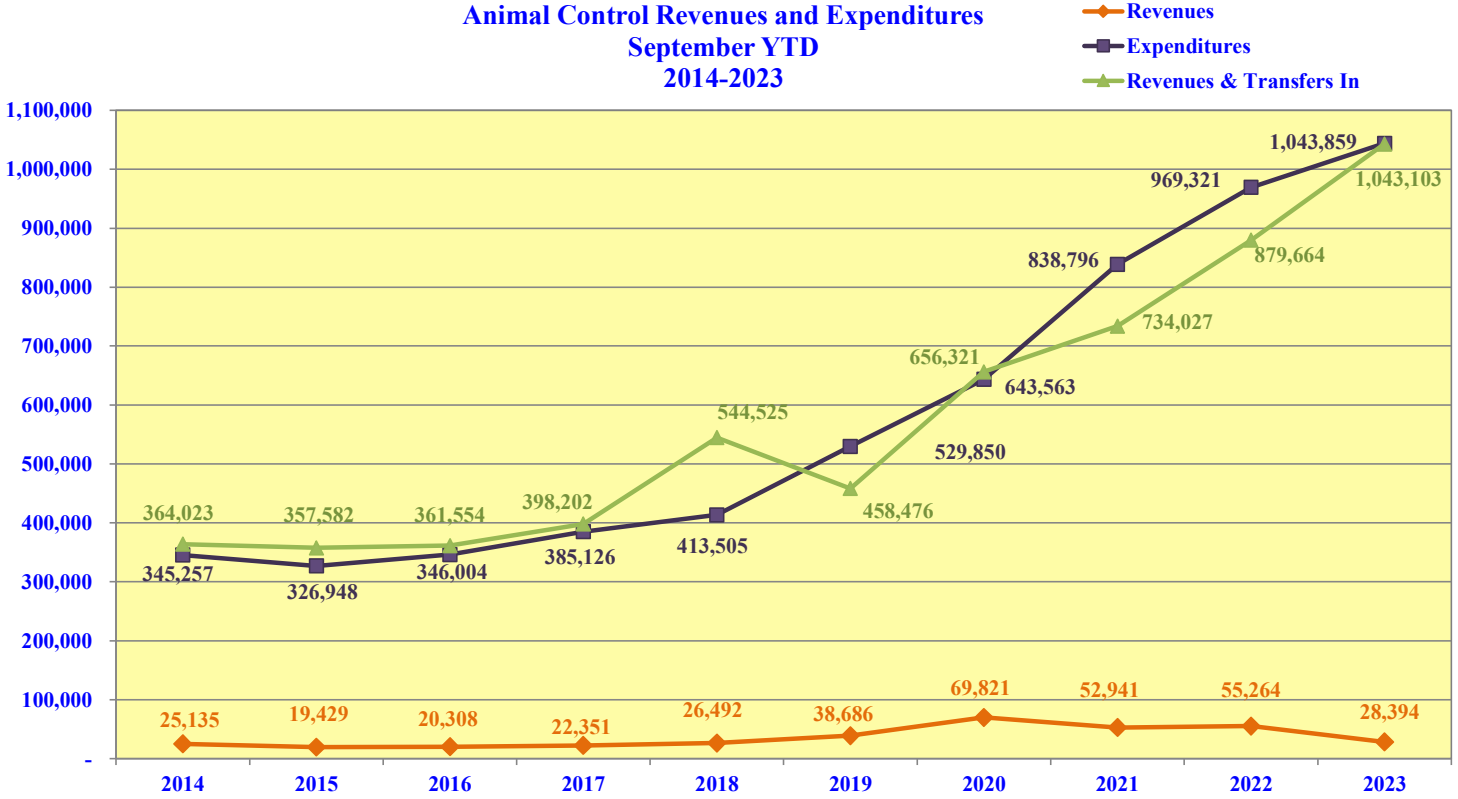
**Tax Commissioner Revenues
September YTD
2014-2023**



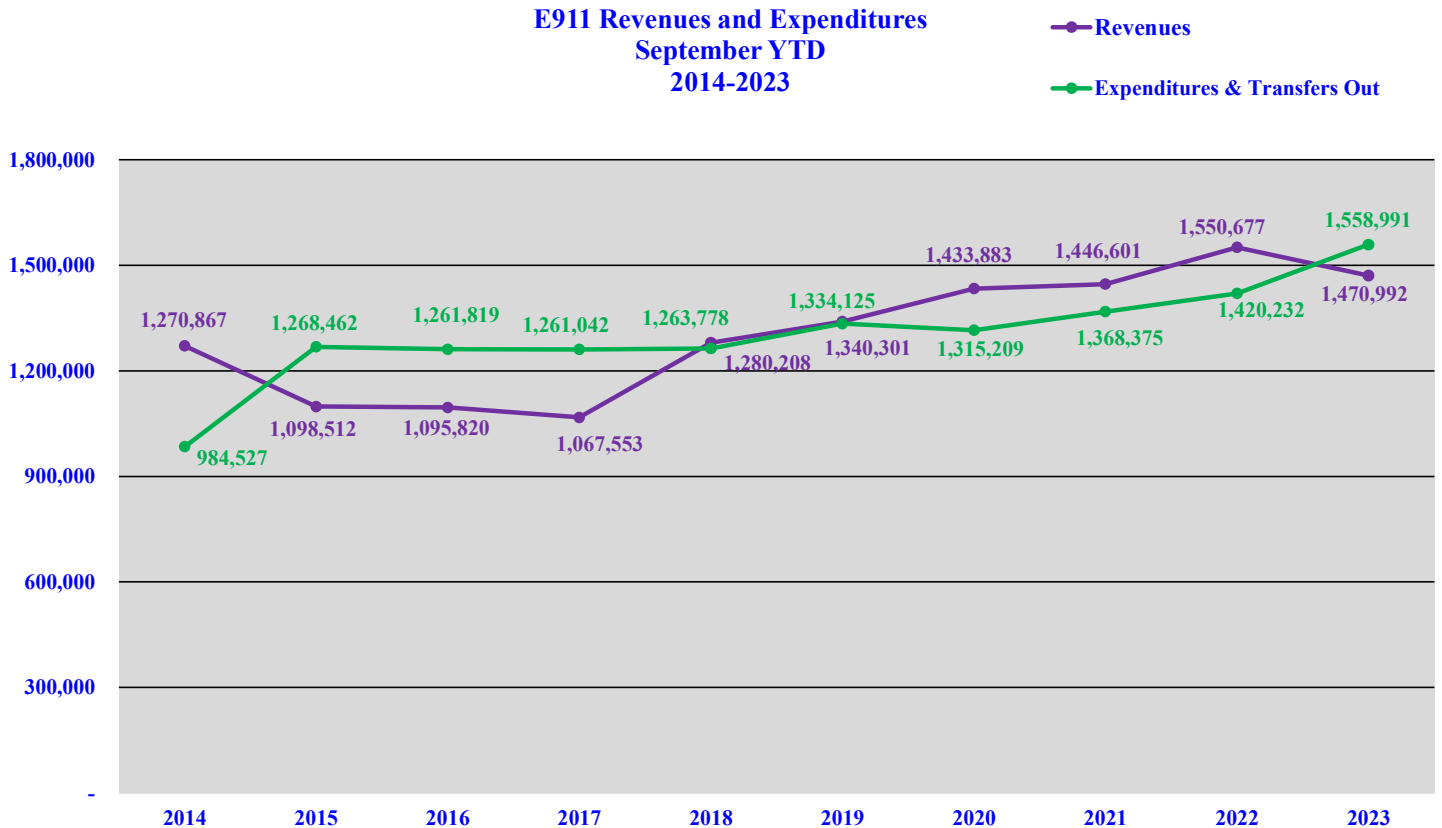
**Local Option Sales Tax
September YTD
2014-2023**



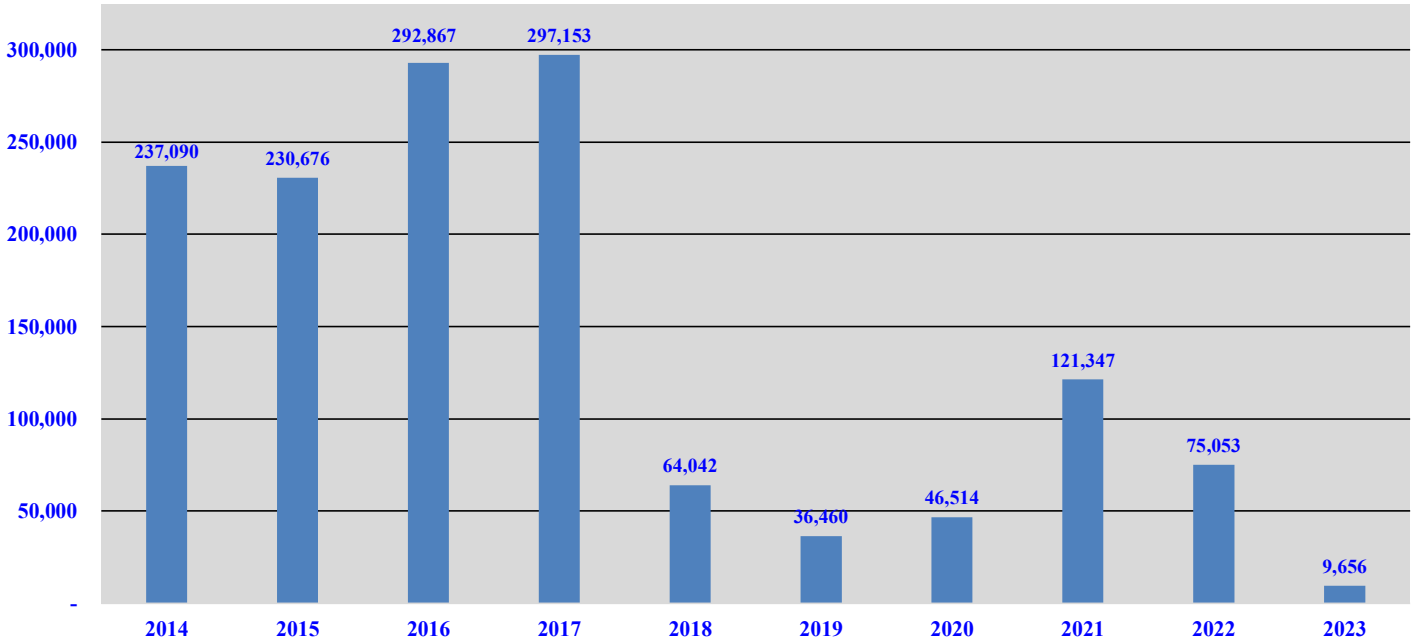
**Animal Control Revenues and Expenditures
September YTD
2014-2023**



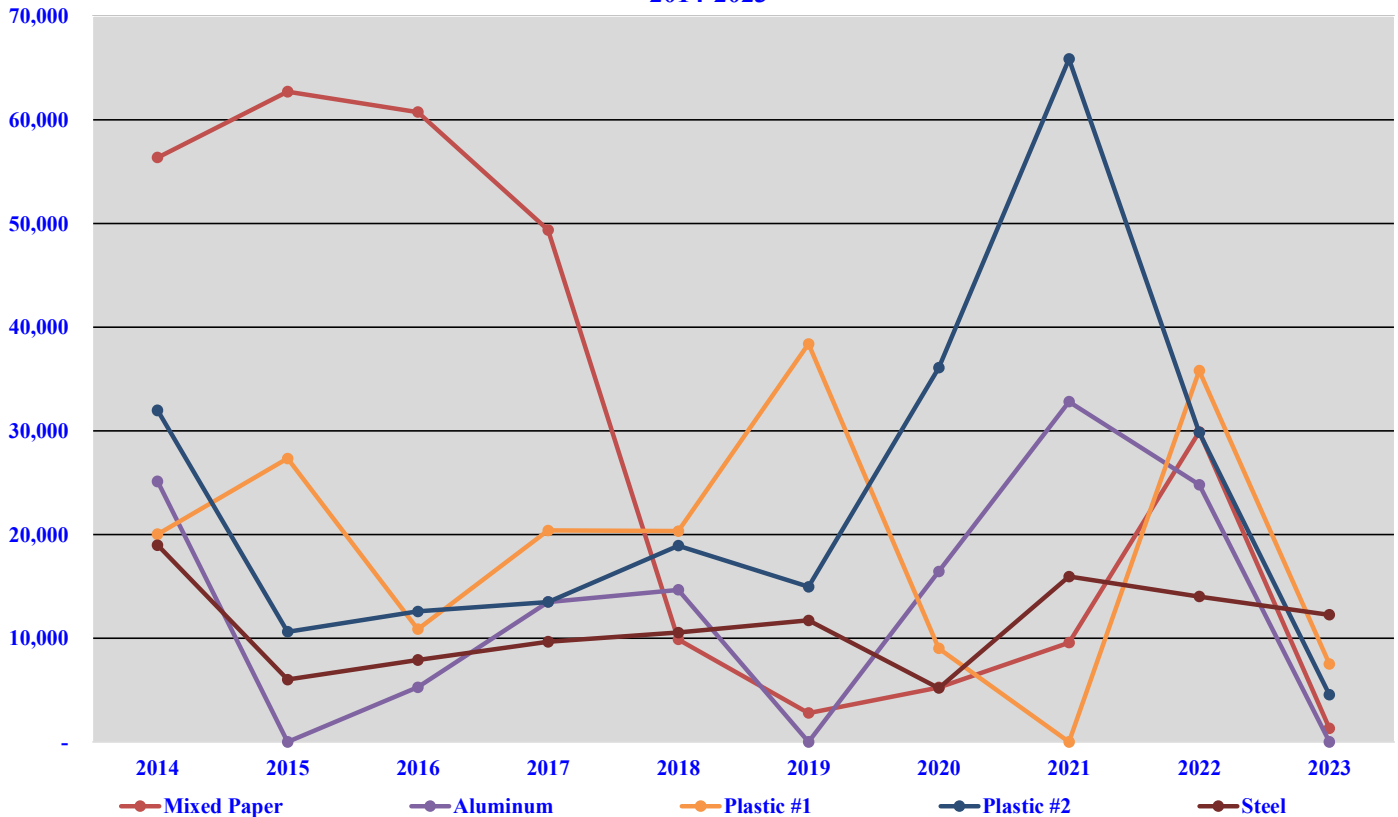
**E911 Revenues and Expenditures
September YTD
2014-2023**



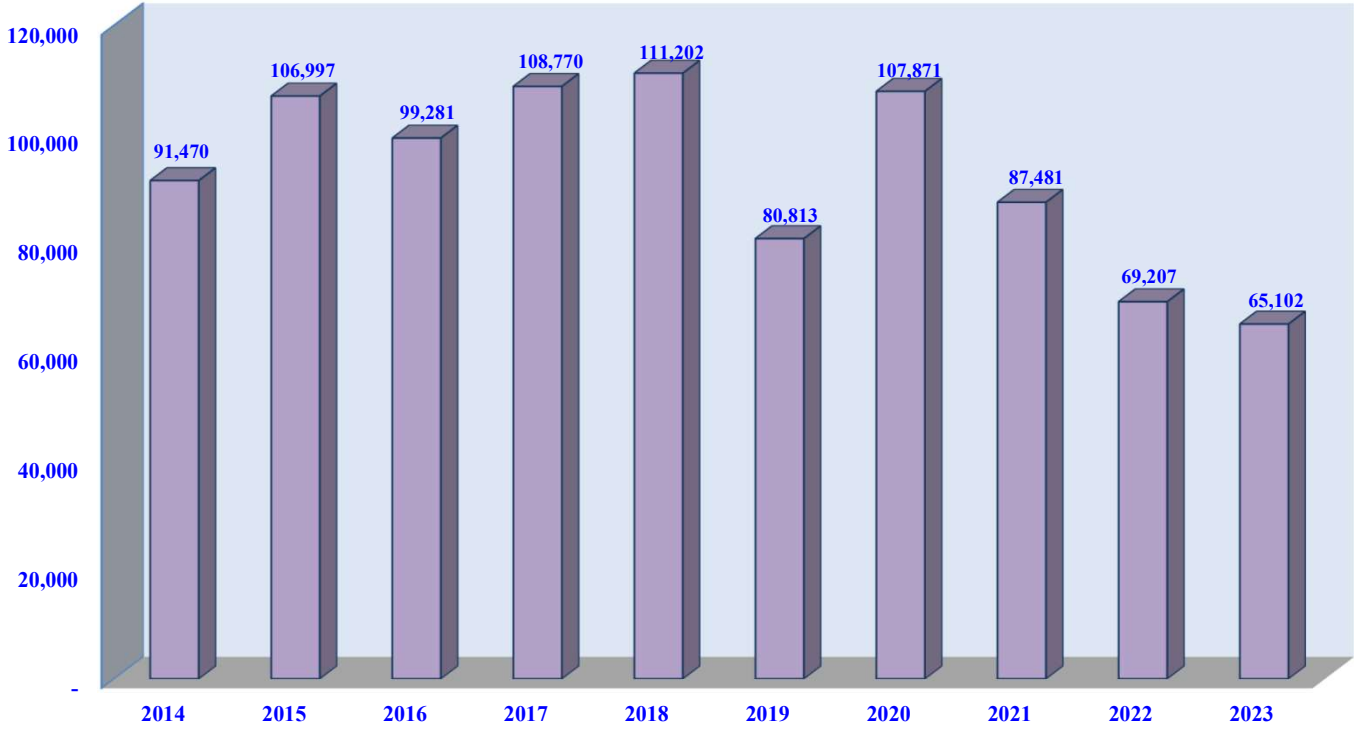
**Corrugated Material Sales
September YTD
2014-2023**



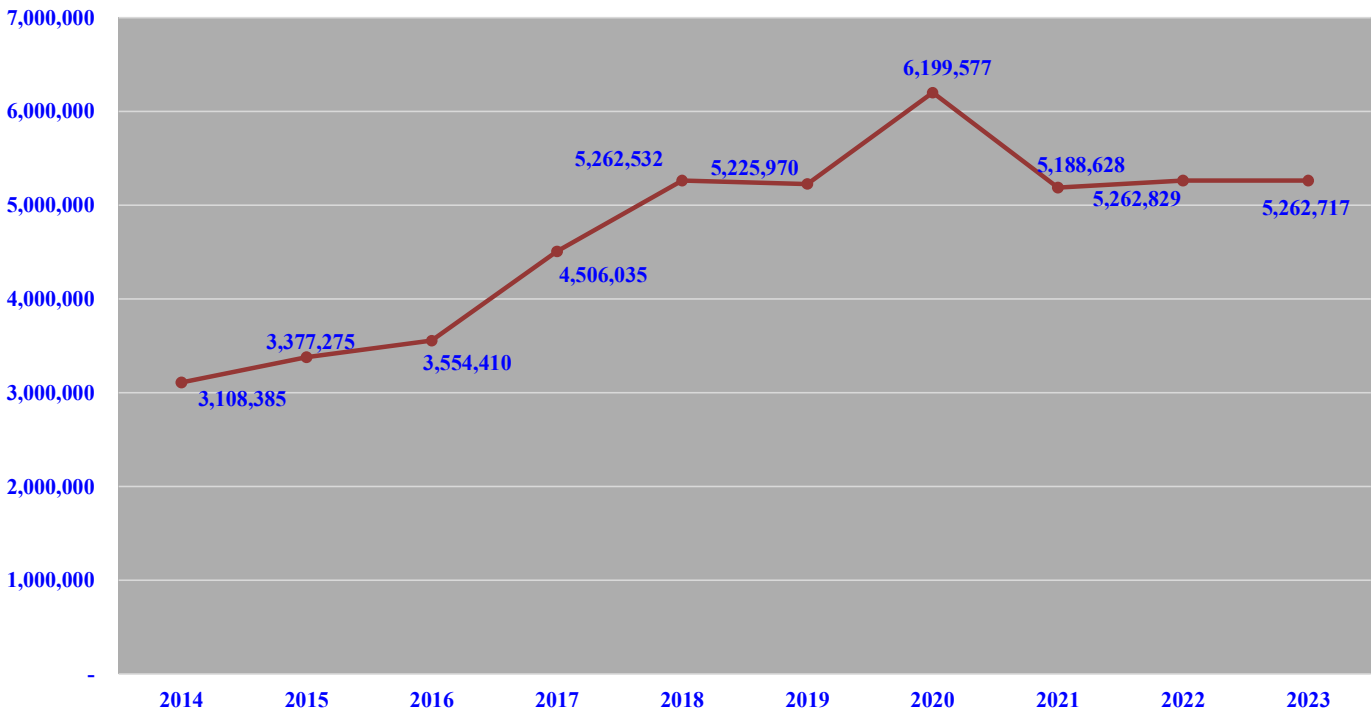
**Recycling Material Sales
September YTD
2014-2023**



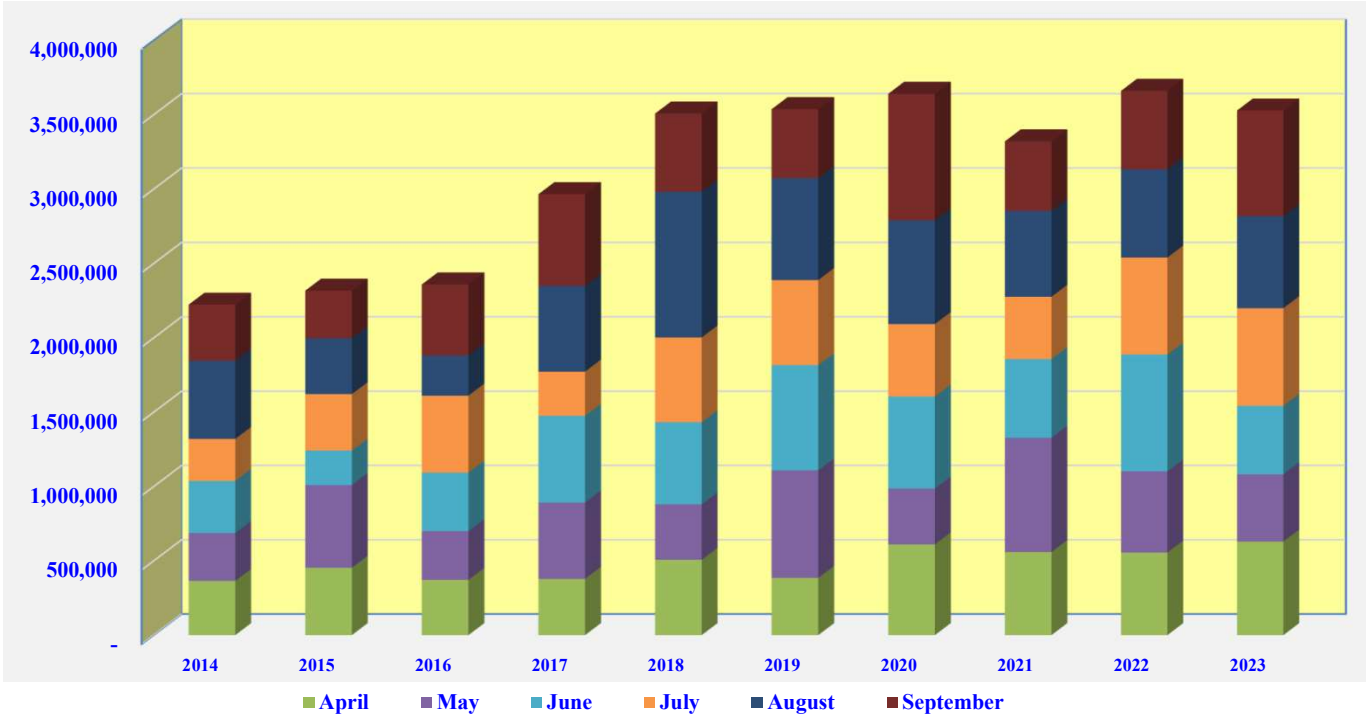
**Health Insurance
HRA YTD
2014-2023**



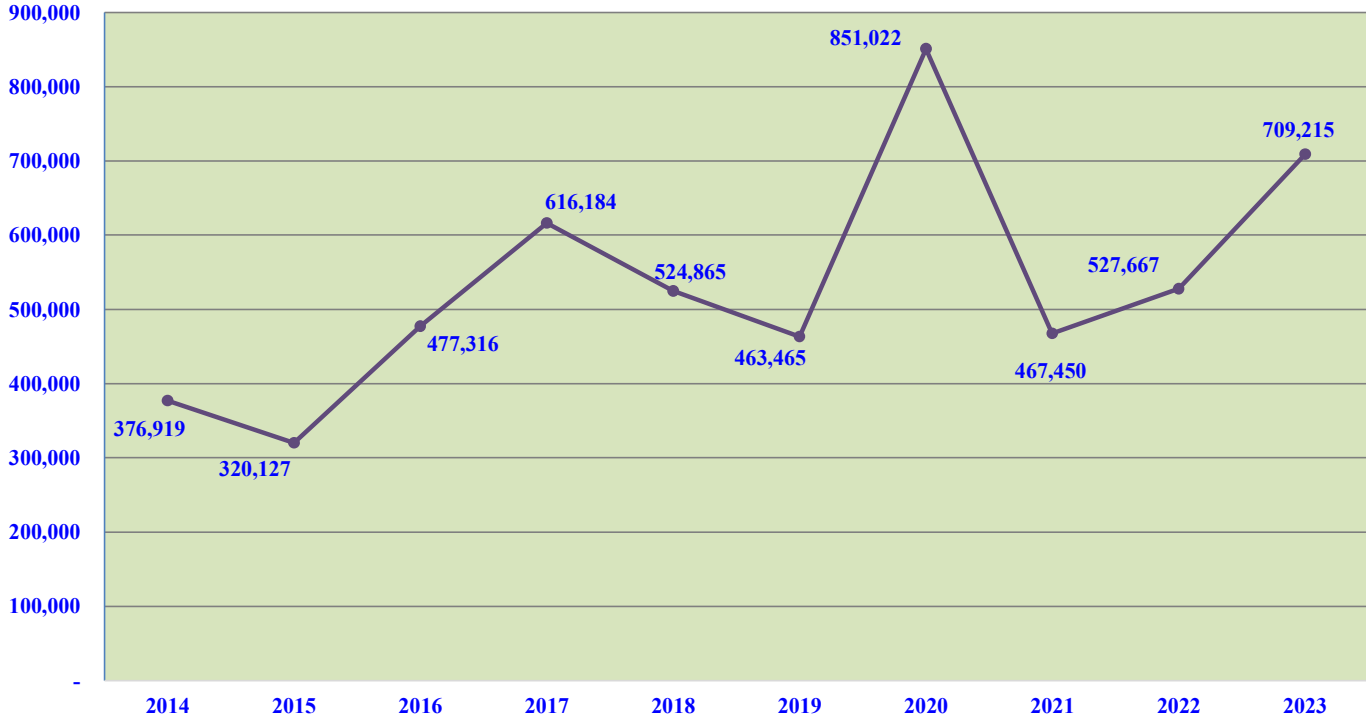
**Health Insurance
Claims YTD
2014-2023**



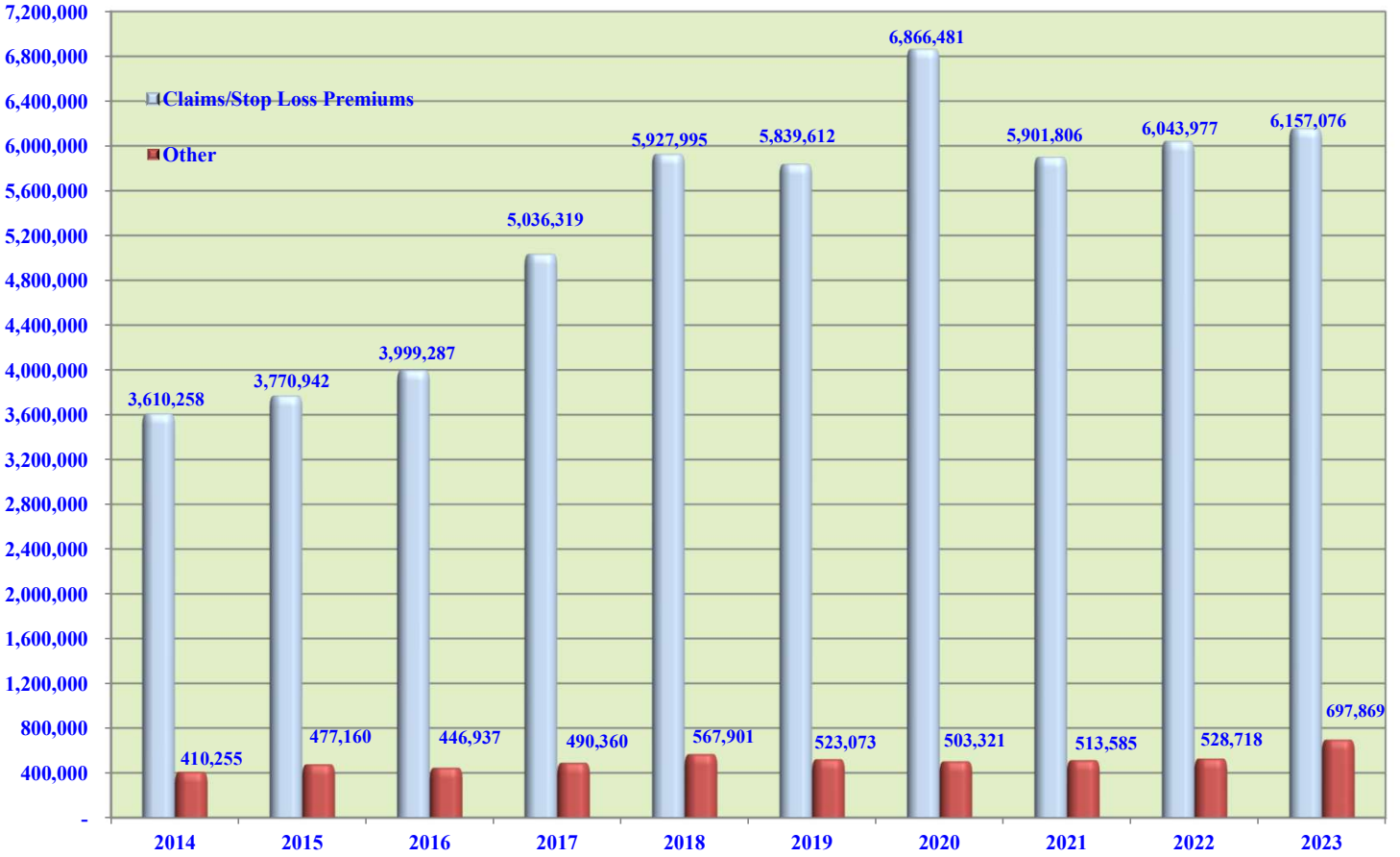
**Health Insurance
Claims by Month - April - September
2014-2023**



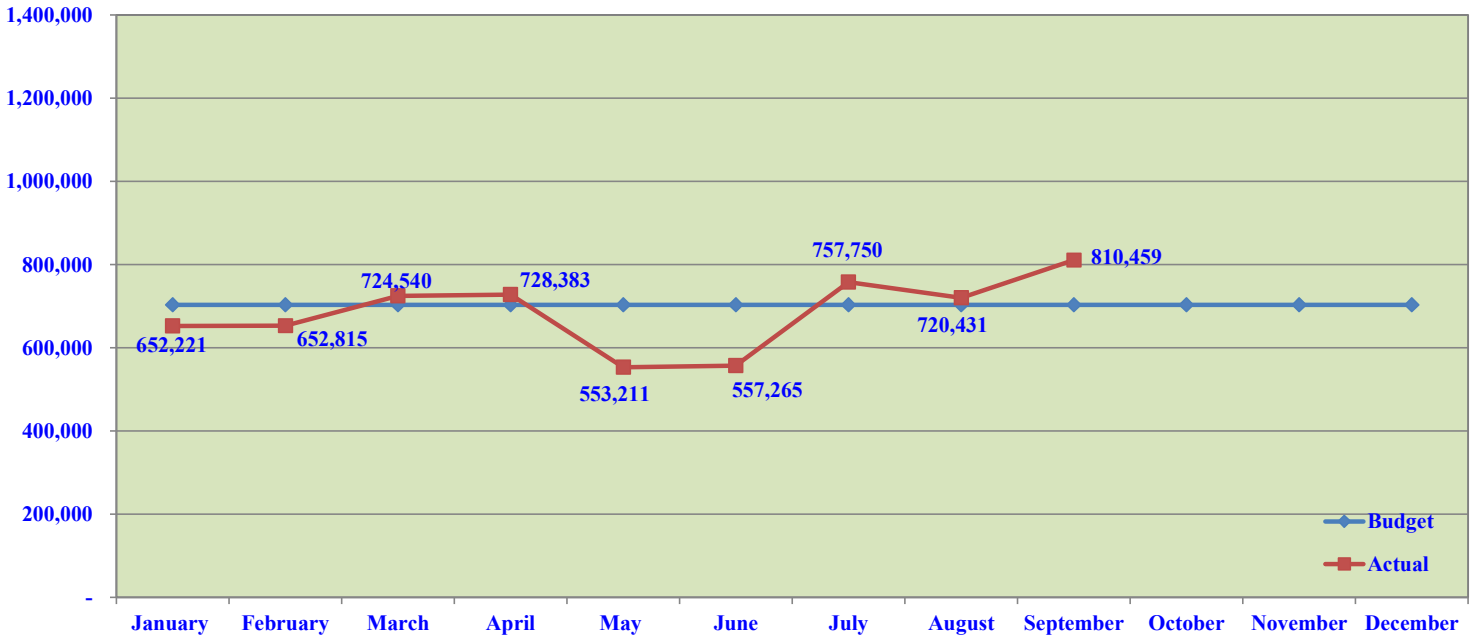
**Health Insurance
Claims - Current Month
2014-2023**



**Health Insurance
August YTD
2014-2023**



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





September Financial Statements

FLOYD COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended September 30, 2023

	General Fund	Fire Fund	E 911 Fund	800 MHz Communication Fund	Emergency Management Fund	Solid Waste Fund	Stadium Maintenance Fund
REVENUES:							
Taxes	\$ 14,759,688	\$ 748,393	\$ -	\$ -	\$ -	\$ 315,038	\$ -
Licenses and Permits	127,737	-	-	-	-	-	-
Intergovernmental	2,323,516	-	-	-	-	-	-
Charges for Services	2,517,776	-	1,465,338	288,401	-	-	-
Transportation Charges	-	-	-	-	-	-	-
Fines and Forfeitures	798,879	-	-	-	-	-	-
CARES Act	-	-	-	-	-	-	-
FEMA -Disaster Recovery	-	-	-	-	-	-	-
Interest Earned	524,506	143,410	2,389	1,363	772	22,847	8,106
Grant Revenues	-	-	-	-	-	-	-
State of GA-LEPC Grant	-	-	-	-	-	-	-
Sale of Goods	-	-	-	-	-	-	-
Rental Fees	-	-	-	31,590	-	-	-
Contributions/Donations	-	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-	-
Miscellaneous	1,164,100	-	3,265	-	-	-	30,000
Appropriation of Jail Surcharge Funds	-	-	-	-	-	-	-
Appropriation of Fund Balance	-	-	-	-	-	-	-
TOTAL REVENUES	22,216,201	891,803	1,470,992	321,354	772	337,886	38,106
EXPENDITURES:							
General Government	7,712,148	-	-	-	-	-	-
Judicial	5,852,206	-	-	-	-	-	-
Public Safety	24,123,476	7,245,032	-	-	-	-	-
Public Works	4,448,129	-	-	-	-	-	-
Health and Welfare	264,489	-	-	-	-	-	-
Culture and Recreation	968,452	-	-	-	-	-	-
Housing and Development	335,377	-	-	-	-	-	-
Interagency	294,829	-	-	-	-	-	-
Salaries and Benefits	-	-	1,318,491	-	151,956	301,160	-
Other Operating Costs	-	-	237,800	492,813	56,130	32,525	54,425
Utilities	-	-	-	-	-	15,320	-
Equipment	-	-	4,452	-	-	-	-
800 MHz Radio Maint/Tower Costs	-	-	-	-	-	-	-
Fees for Services	-	-	-	-	-	289,577	-
Claims	-	-	-	-	-	-	-
Excess Insurance	-	-	-	-	-	-	-
Reserves-County	-	-	-	-	-	-	-
Premium Payments	-	-	-	-	-	-	-
HRA Payments	-	-	-	-	-	-	-
Grant/Project Costs	-	-	-	-	-	-	-
Air Show Expenses	-	-	-	-	-	-	-
Remote Site Operations	-	-	-	-	-	271,315	-
Depreciation	-	-	-	-	-	-	-
Amortization - Right To Use Asset	-	-	-	-	-	-	-
Cost of Goods Sold	-	-	-	-	-	-	-
All Other	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
TOTAL EXPENDITURES	43,999,106	7,245,032	1,560,743	492,813	208,086	909,897	54,425
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(21,782,905)	(6,353,229)	(89,751)	(171,459)	(207,314)	(572,012)	(16,319)
OTHER FINANCING SOURCES (USES)							
Transfers In	1,661,365	150,000	-	(9,608)	191,419	-	75,000
Transfers Out	(3,668,485)	(93,750)	-	-	-	(375,906)	-
TOTAL OTHER FINANCING SOURCES (USES)	(2,007,120)	56,250	-	(9,608)	191,419	(375,906)	75,000
INCOME BEFORE CAPITAL CONTRIBUTIONS							
Water Capital	-	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(23,790,024)	(6,296,979)	(89,751)	(181,067)	(15,895)	(947,918)	58,680
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	\$ 2,516,167	\$ 1,884,119	\$ 320,324	\$ (181,063)	\$ (15,889)	\$ 207,253	\$ 296,796

FLOYD COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended September 30, 2023

Water Fund	Airport Fund	Forum Fund	Recycling Fund	Animal Control Fund	Health Insurance Fund	Capital Projects Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	5,667	204,132	-	-	-
5,934,849	756	652	-	5,233	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
291,974	-	10,947	590	2,678	56,947	63,406
-	-	-	-	-	22,340	1,430,111
-	-	-	-	-	-	-
-	679,678	-	39,540	-	-	-
9,445	236,165	3,300	-	-	-	-
-	-	-	-	20,274	7,772,785	-
-	-	-	-	-	-	218,698
101,525	16,722	-	-	210	-	453,610
-	-	-	-	-	-	140,828
-	-	-	-	-	-	-
<u>6,337,793</u>	<u>933,321</u>	<u>20,566</u>	<u>244,261</u>	<u>28,394</u>	<u>7,852,072</u>	<u>2,306,653</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,762,668	263,487	51,255	259,950	706,765	-	-
1,991,661	163,514	46,234	90,872	329,260	362,595	-
342,002	49,092	138,202	20,758	-	-	-
65,648	1,057	-	11,971	8,420	-	-
-	-	-	-	-	-	-
-	-	-	-	-	273,982	-
-	-	-	-	-	5,262,717	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	894,359	-
-	-	-	-	-	126,394	-
-	-	-	-	-	-	1,114,480
-	-	-	-	-	-	-
1,287,350	474,103	245,699	103,563	-	-	-
-	-	-	34,408	-	-	-
-	489,830	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	1,414,462
96,893	-	-	-	-	-	-
<u>5,546,222</u>	<u>1,441,083</u>	<u>481,390</u>	<u>521,523</u>	<u>1,044,445</u>	<u>6,920,047</u>	<u>2,528,942</u>
<u>791,571</u>	<u>(507,762)</u>	<u>(460,824)</u>	<u>(277,261)</u>	<u>(1,016,051)</u>	<u>932,025</u>	<u>222,289</u>
93,750	12,572	331,320	75,906	1,014,709	47	(496,610)
(1,417,312)	(89,146)	-	(37,780)	-	-	(44,631.17)
<u>(1,323,562)</u>	<u>(76,574)</u>	<u>331,320</u>	<u>38,126</u>	<u>1,014,709</u>	<u>47</u>	<u>(451,979)</u>
<u>(2,718,717)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(3,250,708)	(584,336)	(129,504)	(239,135)	(1,342)	932,072	(229,690)
<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>\$ 46,667,970</u>	<u>\$ 7,136,941</u>	<u>\$ 4,016,616</u>	<u>\$ 1,170,504</u>	<u>\$ (1,335)</u>	<u>\$ 3,118,045</u>	<u>\$ 3,576,375</u>

FLOYD COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended September 30, 2023
(with comparative actual amounts for 2022)

Percentage of Year
75%

	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	61,174	(7,676)	88.9%	87,286
REVENUES:					
Taxes	54,508,085	14,759,688	(39,748,397)	27.1%	16,088,076
Licenses and Permits	210,120	127,737	(82,383)	60.8%	130,584
Intergovernmental	3,173,500	2,323,516	(849,984)	73.2%	2,682,013
Charges for Services	4,328,045	2,517,776	(1,810,269)	58.2%	2,694,830
Fines and Forfeitures	1,090,900	798,879	(292,021)	73.2%	849,601
Interest Earned	41,735	524,506	482,771	1256.8%	17,300
Miscellaneous	1,149,435	1,164,100	14,665	101.3%	1,191,679
TOTAL REVENUES	<u>64,501,820</u>	<u>22,216,201</u>	<u>(42,285,619)</u>	<u>34.4%</u>	<u>23,654,083</u>
EXPENDITURES:					
GENERAL GOVERNMENT:					
Board of Commissioners	255,875	178,578	77,297	69.8%	188,303
County Manager	1,314,725	886,942	427,783	67.5%	789,891
Finance Department	803,090	452,582	350,508	56.4%	370,829
Purchasing Department	353,140	236,449	116,691	67.0%	226,785
Information Technology	1,180,075	734,534	445,541	62.2%	603,032
Human Resources	788,915	577,431	211,484	73.2%	563,009
Tax Commissioner	1,235,280	877,433	357,847	71.0%	779,269
Tax Appraisers	1,365,340	872,057	493,283	63.9%	817,663
Tax Assessors	57,720	41,286	16,434	71.5%	34,424
Facilities Management	1,449,955	967,799	482,156	66.7%	882,981
Engineering	409,360	180,909	228,451	44.2%	227,007
Board of Registrars	703,560	522,113	181,447	74.2%	608,323
General Services	1,770,385	1,184,037	586,348	66.9%	1,036,567
TOTAL GENERAL GOVERNMENT	<u>11,687,420</u>	<u>7,712,148</u>	<u>3,975,272</u>	<u>66.0%</u>	<u>7,128,084</u>
JUDICIAL:					
Superior Court	117,690	76,323	41,367	64.9%	134,160
Judge Niedrach - Superior Court	123,920	84,246	39,674	68.0%	81,318
Judge Johnson - Superior Court	120,125	79,819	40,306	66.4%	75,721
Judge Sparks - Superior Court	90,185	63,564	26,621	70.5%	60,612
Judge Wetherington - Superior Court	104,450	70,994	33,456	68.0%	70,122
Superior Court Administrator	111,730	65,155	46,575	58.3%	63,609
Court Reporter - Judge Niedrach	162,235	101,156	61,079	62.4%	73,994
Court Reporter - Judge Johnson	154,700	85,897	68,803	55.5%	57,708
Court Reporter - Judge Sparks	109,730	59,534	50,196	54.3%	83,575
Court Reporter - Judge Wetherington	171,340	111,313	60,027	65.0%	106,149
Clerk of Superior Court	1,594,595	1,064,917	529,678	66.8%	1,017,589
Board of Equalization	24,500	4,173	20,327	17.0%	8,062
District Attorney	1,769,280	1,170,976	598,304	66.2%	1,076,964
Victim Witness Program	172,970	180,857	(7,887)	104.6%	123,626
Public Defender	974,415	711,663	262,752	73.0%	658,773
Magistrate Court	679,720	464,453	215,267	68.3%	429,191
Probate Court	809,265	492,171	317,094	60.8%	477,782
Juvenile Court	1,427,105	903,820	523,285	63.3%	734,045
Mental Health Court	32,165	82,825	(50,660)	257.5%	60,154
Adult Felony Drug Court	33,820	(21,651)	55,471	-64.0%	27,132
TOTAL JUDICIAL	<u>8,783,940</u>	<u>5,852,206</u>	<u>2,931,734</u>	<u>66.6%</u>	<u>5,420,284</u>

FLOYD COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended September 30, 2023
(with comparative actual amounts for 2022)

Percentage of Year
75%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
PUBLIC SAFETY:					
County Police	\$ 8,435,080	\$ 4,896,425	\$ 3,538,655	58.0%	\$ 5,095,659
FCPD HEAT	-	28,906	(28,906)	N/A	61,878
HIDTA	4,000	103,322	(99,322)	2583.0%	25,411
Sheriff - County Jail	15,008,830	10,350,226	4,658,604	69.0%	9,520,413
Medical Department-Prisoners	3,854,165	3,105,316	748,849	80.6%	3,161,147
County Prison	8,108,925	5,411,681	2,697,244	66.7%	5,082,658
Coroner	269,850	209,143	60,707	77.5%	211,650
Interagency	18,500	18,458	42	99.8%	18,458
TOTAL PUBLIC SAFETY	35,699,350	24,123,476	11,575,874	67.6%	23,177,274
PUBLIC WORKS:					
Public Roads	6,357,650	4,448,129	1,909,521	70.0%	4,382,031
TOTAL PUBLIC WORKS	6,357,650	4,448,129	1,909,521	70.0%	4,382,031
HEALTH AND WELFARE					
Health	146,605	95,801	50,805	65.3%	292,500
Welfare	232,660	161,408	71,253	69.4%	156,908
Transportation for Seniors	11,330	7,281	4,049	64.3%	7,780
TOTAL HEALTH AND WELFARE	390,595	264,489	126,106	67.7%	457,188
CULTURE AND RECREATION					
Library	1,291,270	968,452	322,818	75.0%	968,452
TOTAL CULTURE AND RECREATION	1,291,270	968,452	322,818	75.0%	968,452
HOUSING AND DEVELOPMENT					
Cooperative Extension	228,550	139,665	88,885	61.1%	131,905
Economic Development	265,950	195,712	70,238	73.6%	195,712
TOTAL HOUSING AND DEVELOPMENT	494,500	335,377	159,123	67.8%	327,618
INTERAGENCY					
NW GA Regional Commission	60,000	-	60,000	0.0%	59,833
GIS	50,000	-	50,000	0.0%	3,227
Planning Commission	268,105	201,079	67,026	75.0%	205,950
Environmental Office	125,000	93,750	31,250	75.0%	93,750
TOTAL INTERAGENCY	503,105	294,829	208,276	58.6%	362,760
TOTAL BUDGETED EXPENDITURES	65,207,830	43,999,106	21,208,725	67.5%	42,223,690
OTHER FINANCING SOURCES (USES)					
Transfers In	2,376,600	1,661,365	(715,235)	69.9%	2,579,328
Transfers Out	(6,481,945)	(3,668,485)	(2,813,460)	56.6%	(4,203,913)
TOTAL OTHER FINANCING SOURCES (USES)	(4,105,345)	(2,007,120)	(3,528,695)	48.9%	(1,624,584)
TOTAL EXPENDITURES	69,313,175	46,006,225	24,737,420	66.4%	43,848,274
NET CHANGE IN FUND BALANCE	(4,811,355)	(23,790,024)			(20,194,191)
FUND BALANCE - BEGINNING OF YEAR	26,306,191	26,306,191			29,096,302
FUND BALANCE - YEAR TO DATE	\$ 21,494,836	\$ 2,516,167			\$ 8,902,111

FLOYD COUNTY, GEORGIA
FIRE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended September 30, 2023
(with comparative actual amounts for 2022)

Percentage of Year
75%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Taxes	\$ 9,181,590	\$ 748,393	\$ (8,433,197)	8.2%	\$ 794,626
Interest Earned	<u>7,250</u>	<u>143,410</u>	<u>136,160</u>	<u>1978.1%</u>	<u>5,632</u>
TOTAL REVENUES	<u>9,188,840</u>	<u>891,803</u>	<u>(8,297,037)</u>	<u>9.7%</u>	<u>800,259</u>
EXPENDITURES					
Public Safety	<u>9,650,725</u>	<u>7,245,032</u>	<u>2,405,693</u>	<u>75.1%</u>	<u>6,108,749</u>
TOTAL EXPENDITURES	<u>9,650,725</u>	<u>7,245,032</u>	<u>2,405,693</u>	<u>75.1%</u>	<u>6,108,749</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(461,885)	(6,353,229)	(10,702,730)	1376%	(5,308,490)
OTHER FINANCING SOURCES (USES)					
Transfer In	200,000	150,000	50,000	75.0%	150,000
Transfer Out	<u>(125,000)</u>	<u>(93,750)</u>	<u>(31,250)</u>	<u>75.0%</u>	<u>(93,750)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>75,000</u>	<u>56,250</u>	<u>18,750</u>	<u>75.0%</u>	<u>56,250</u>
NET CHANGE IN FUND BALANCE	(386,885)	(6,296,979)			(5,252,240)
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>\$ 1,884,119</u>			<u>\$ 2,304,688</u>

FLOYD COUNTY, GEORGIA
HOTEL/MOTEL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended September 30, 2023
(with comparative actual amounts for 2022)

Percentage of Year
75%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Taxes	\$ 160,000	\$ 128,584	\$ (31,416)	80.4%	\$ 126,305
Interest Earned	<u>150</u>	<u>4,194</u>	<u>4,044</u>	<u>2796.1%</u>	<u>141</u>
TOTAL REVENUES	<u>160,150</u>	<u>132,778</u>	<u>(27,372)</u>	<u>82.9%</u>	<u>126,446</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	130,903	(24,247)	84.4%	124,571
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	-	130,903			124,571
FUND BALANCE - BEGINNING OF YEAR	<u>-</u>	<u>-</u>			<u>-</u>
FUND BALANCE -YEAR TO DATE	<u>\$ -</u>	<u>\$ 130,903</u>			<u>\$ 124,571</u>

FLOYD COUNTY, GEORGIA

E 911 FUND

STATEMENT OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCE

For the Month Ended September 30, 2023

(with comparative actual amounts for 2022)

Percentage of Year

75%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
American Rescue Plan	\$ -	\$ -	\$ -	N/A	\$ 24,760
City of Rome	2,000	-	(2,000)	-	-
Miscellaneous	7,500	3,265	(4,235)	43.5%	5,981
Alarm Registration Fee	1,700	1,515	(185)	89.1%	1,389
Charges for Services	2,010,000	1,463,823	(546,177)	72.8%	1,518,355
Interest Earned	210	2,389	2,179	<u>1137.6%</u>	193
TOTAL REVENUES	<u>2,021,410</u>	<u>1,470,992</u>	<u>(550,418)</u>	<u>72.8%</u>	<u>1,550,677</u>
EXPENDITURES					
Salaries and Benefits	2,090,710	1,318,491	772,219	63.1%	1,211,259
Other Operating Costs	317,570	237,800	79,770	74.9%	208,974
Equipment	4,505	4,452	53	<u>98.8%</u>	-
TOTAL EXPENDITURES	<u>2,412,785</u>	<u>1,560,743</u>	<u>852,042</u>	<u>64.7%</u>	<u>1,420,232</u>
NET CHANGE IN FUND BALANCE	(391,375)	(89,751)			130,445
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>\$ 320,324</u>			<u>\$ 497,088</u>

FLOYD COUNTY, GEORGIA
800 MHz COMMUNICATION SYSTEM FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended September 30, 2023
(with comparative actual amounts for 2022)

Percentage of Year
75%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 383,625	\$ 288,401	\$ (95,224)	75.2%	\$ 287,708
Tower Lease	37,375	31,590	(5,785)	84.5%	30,804
City of Rome	1,000	-	(1,000)	0.0%	-
Interest Earned	<u>50</u>	<u>1,363</u>	<u>1,313</u>	<u>2725.2%</u>	<u>35</u>
TOTAL REVENUES	<u>422,050</u>	<u>321,354</u>	<u>(100,696)</u>	<u>76.1%</u>	<u>318,547</u>
EXPENDITURES					
Salaries and Benefits	41,270	-	41,270	0.0%	67,124
Other Operating Costs	589,260	492,813	96,447	83.6%	428,546
Equipment	-	-	-	N/A	-
800 MHz Radio Tower Costs	<u>20,000</u>	<u>-</u>	<u>20,000</u>	<u>0.0%</u>	<u>-</u>
TOTAL EXPENDITURES	<u>650,530</u>	<u>492,813</u>	<u>157,717</u>	<u>75.8%</u>	<u>495,670</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(228,480)	(171,459)	57,021	75.0%	(177,123)
OTHER FINANCING SOURCES (USES)					
Transfer In	286,805	-	286,805	0.0%	-
Transfer Out	<u>(12,810)</u>	<u>(9,608)</u>	<u>(3,203)</u>	<u>75.0%</u>	<u>(9,465)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>273,995</u>	<u>(9,608)</u>	<u>283,603</u>	<u>-3.5%</u>	<u>(9,465)</u>
NET CHANGE IN FUND BALANCE	45,515	(181,067)			(186,588)
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>\$ (181,063)</u>			<u>\$ (182,164)</u>

FLOYD COUNTY, GEORGIA
EMERGENCY MANAGEMENT FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended September 30, 2023
(with comparative actual amounts for 2022)

Percentage of Year
75%

	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>772</u>	<u>742</u>	2574.4%	<u>23</u>
TOTAL REVENUES	<u>38,925</u>	<u>772</u>	<u>(38,153)</u>	<u>2.0%</u>	<u>25,023</u>
EXPENDITURES					
Salaries and Benefits	255,310	151,956	103,354	59.5%	92,776
Other Operating Costs	<u>86,570</u>	<u>56,130</u>	<u>30,440</u>	<u>64.8%</u>	<u>92,553</u>
TOTAL EXPENDITURES	<u>341,880</u>	<u>208,086</u>	<u>133,794</u>	<u>60.9%</u>	<u>185,329</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(302,955)	(207,314)	95,641	68.4%	(160,307)
OTHER FINANCING SOURCES (USES)					
Transfers In	<u>255,225</u>	<u>191,419</u>	<u>(63,806)</u>	<u>75.0%</u>	<u>89,051</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>255,225</u>	<u>191,419</u>	<u>(63,806)</u>	<u>75.0%</u>	<u>89,051</u>
NET CHANGE IN FUND BALANCE	(47,730)	(15,895)			(71,255)
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>\$ (15,889)</u>			<u>\$ (34,654)</u>

FLOYD COUNTY, GEORGIA
LAW LIBRARY FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended September 30, 2023
(with comparative actual amounts for 2022)

Percentage of Year
75%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 30,000	\$ 24,187	\$ (5,813)	80.6%	\$ 26,300
Interest Earned	<u>300</u>	<u>4,636</u>	<u>4,336</u>	<u>1545.3%</u>	<u>312</u>
TOTAL REVENUES	<u>30,300</u>	<u>28,823</u>	<u>(1,477)</u>	<u>95.1%</u>	<u>26,612</u>
EXPENDITURES					
Judicial	30,080	22,591	7,489	75.1%	33,136
Equipment	<u>9,000</u>	<u>-</u>	<u>9,000</u>	<u>0.0%</u>	<u>1,446</u>
TOTAL EXPENDITURES	<u>39,080</u>	<u>22,591</u>	<u>16,489</u>	<u>57.8%</u>	<u>34,582</u>
NET CHANGE IN FUND BALANCE	(8,780)	6,232			(7,970)
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>\$ 141,081</u>			<u>\$ 132,496</u>

FLOYD COUNTY, GEORGIA
SOLID WASTE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended September 30, 2023
(with comparative actual amounts for 2022)

Percentage of Year
75%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Taxes	\$ 1,816,640	\$ 315,038	\$ 1,384,280	17.3%	\$ 331,473
Interest Earned	1,200	22,847	21,647	1903.9%	944
TOTAL REVENUES	1,817,840	337,886	1,405,927	18.6%	332,417
EXPENDITURES					
Salaries and Benefits	504,850	301,160	203,690	59.7%	277,801
Other Operating Costs	53,920	32,525	21,395	60.3%	94,396
Utilities	21,495	15,320	6,175	71.3%	15,480
Remote Site Operations	394,000	271,315	122,685	68.9%	264,359
Tipping Fees	420,000	289,577	130,423	68.9%	282,938
TOTAL EXPENDITURES	1,394,265	909,897	484,368	65.3%	934,974
OTHER FINANCING SOURCES (USES)					
Transfers Out	(501,520)	(375,906)	125,614	75.0%	(341,581)
TOTAL OTHER FINANCING SOURCES (USES)	(501,520)	(375,906)	125,614	75.0%	(341,581)
NET CHANGE IN FUND BALANCE	(77,945)	(947,918)			(944,138)
FUND BALANCE - BEGINNING OF YEAR	1,155,171	1,155,171			1,292,560
FUND BALANCE - YEAR TO DATE	\$ 1,077,226	\$ 207,253			\$ 348,422

FLOYD COUNTY, GEORGIA
STADIUM MAINTENANCE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended September 30, 2023
(with comparative actual amounts for 2022)

Percentage of Year
75%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Interest Earned	\$ 340	\$ 8,106	\$ 7,766	2384.1%	\$ 324
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>38,106</u>	<u>7,766</u>	<u>125.6%</u>	<u>30,324</u>
EXPENDITURES					
Maintenance	<u>187,555</u>	<u>54,425</u>	<u>133,130</u>	<u>29.0%</u>	<u>23,187</u>
TOTAL EXPENDITURES	<u>187,555</u>	<u>54,425</u>	<u>133,130</u>	<u>29.0%</u>	<u>23,187</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(157,215)	(16,319)	(125,364)	10.4%	7,137
OTHER FINANCING SOURCES					
Transfers in	<u>100,000</u>	<u>75,000</u>	<u>25,000</u>	<u>75.0%</u>	<u>75,000</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>100,000</u>	<u>75,000</u>	<u>25,000</u>	<u>75.0%</u>	<u>75,000</u>
NET CHANGE IN FUND BALANCES	(57,215)	58,680			82,137
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>\$ 296,796</u>			<u>\$ 187,654</u>

FLOYD COUNTY, GEORGIA
AMERICAN RESCUE PLAN ACT FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended September 30, 2023
(with comparative actual amounts for 2022)

Percentage of Year
75%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Intergovernmental	\$ 6,259,850	\$ 307,429	\$ (5,952,421)	4.9%	\$ 9,130,968
Interest Earned	<u>30,000</u>	<u>248,075</u>	<u>218,075</u>	<u>826.9%</u>	<u>15,379</u>
TOTAL REVENUES	<u>6,289,850</u>	<u>555,504</u>	<u>(5,734,346)</u>	<u>8.8%</u>	<u>9,146,347</u>
EXPENDITURES					
Premium Pay	-	-	-	N/A	1,177,872
Blacks Bluff Culvert Project	46,480	304,429	(257,949)	655.0%	537,600
Biddy Phase II	489,850	-	489,850	0.0%	-
Biddy Phase III	2,500,000	-	2,500,000	0.0%	-
Hwy 411 Sewer	1,000,000	-	1,000,000	0.0%	-
Admin. HVAC	1,000,000	793,576	206,424	79.4%	-
Cave Spring	355,400	355,400	-	100.0%	-
Land Bank Authority	1,000,000	-	1,000,000	0.0%	-
Professional Fees	<u>50,000</u>	<u>-</u>	<u>50,000</u>	<u>N/A</u>	<u>788</u>
TOTAL EXPENDITURES	<u>6,441,730</u>	<u>1,453,406</u>	<u>4,988,324</u>	<u>22.6%</u>	<u>1,716,260</u>
NET CHANGE IN FUND BALANCE	(151,880)	(897,901)			7,430,088
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>\$ (892,081)</u>			<u>\$ 7,435,908</u>

FLOYD COUNTY, GEORGIA
1996 SPLOST BUDGET vs. ACTUAL SUMMARY
For the Month Ended September 30, 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	2,429,433	2,600	26,780
Miscellaneous	-	73,900	73,900	-	-
Total Revenues	<u>33,552,378</u>	<u>39,158,870</u>	<u>39,143,996</u>	<u>2,600</u>	<u>26,780</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>\$ 800,781</u>	<u>\$ (808,115)</u>	<u>\$ 26,780</u>

FLOYD COUNTY, GEORGIA
2003 SPLOST BUDGET vs. ACTUAL SUMMARY
For the Month Ended September 30, 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	1,125,099	4,000	12,520
Total Revenues	<u>27,050,000</u>	<u>31,744,615</u>	<u>31,776,457</u>	<u>4,000</u>	<u>12,520</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>\$ 497,748</u>	<u>\$ (483,170)</u>	<u>\$ 12,520</u>

FLOYD COUNTY, GEORGIA
2013 SPLOST BUDGET vs. ACTUAL SUMMARY
For the Month Ended September 30, 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	-	-	929,440	25,000	158,876
Miscellaneous Revenue	-	565,830	565,814	-	-
Total Revenues	<u>64,978,000</u>	<u>68,813,125</u>	<u>69,742,545</u>	<u>25,000</u>	<u>158,876</u>
Expenditures:					
Floyd County					
Airport Runway Extension	5,761,000	5,931,000	3,564,925	4,430,215	108,767
Animal Control Facility	5,700,000	5,722,370	5,722,366	-	-
County Case Management Software	500,000	500,000	269,935	230,065	-
Recycling Center	1,379,000	1,712,865	1,712,863	-	-
County Public Safety Range/Special Ops	900,000	917,930	917,926	-	-
County Building Improvements	1,700,000	1,819,640	1,778,889	40,000	-
Jail Improvements	1,900,000	1,904,500	1,904,492	-	-
Jail Medical/Mental Health Facility Expansion	2,200,000	2,200,000	2,200,000	-	-
Forum Upgrades	1,400,000	1,621,550	1,551,394	70,155	-
Everett Springs Water Line Extension	5,800,000	5,800,000	5,793,524	-	-
Barron Road and Calhoun Road Improvements	130,000	141,780	141,775	-	-
County Infrastructure Improvements	1,400,000	1,962,305	1,536,366	454,635	-
County Public Works & Public Safety Equipment	1,400,000	1,469,250	1,469,235	-	-
Industrial Property	8,000,000	8,174,500	8,177,900	-	3,400
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>62,477,728</u>	<u>5,313,715</u>	<u>112,641</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ 824,390</u>	<u>\$ 7,264,817</u>	<u>\$ (5,288,715)</u>	<u>\$ 46,234</u>

FLOYD COUNTY, GEORGIA
2017 SPLOST BUDGET vs ACTUAL SUMMARY
For the Month Ended September 30, 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	\$ 61,061,568	\$ 21,823,390	\$ 15,831,079
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	-	-	1,286,956	125,000	978,510
Miscellaneous Revenue	-	-	48,589	-	25,553
Total Revenues	63,881,680	69,329,070	85,795,335	22,368,390	16,835,141
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	2,270,582	1,212,480	1,321,224
Bridges	1,000,000	1,000,000	75,000	100,000	75,000
Lindale	300,000	300,000	31,856	100,000	21,704
Riverside	200,000	200,000	136,235	101,350	65,230
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	8,519,271	6,616,605	4,608,242
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 September 30, 2023

	Original Projects Budget	Cumulative Revised Budget	Cumulative Totals To Date	2023 Budget	2023 YTD
Airport Corporate Hangar Construction	\$ 899,210	\$ 899,210	\$ 86,053	\$ 1,131,000	\$ 82,293
Floyd County Baseball Stadium Imp.					
Professional Fees	150,000	150,000	146,066	-	-
Terrace	1,200,000	1,541,195	1,541,192	494,295	-
Section 207 & 209, Gate 6 & 9	147,000	147,000	14,401	5,705	5,704
Team Store/ Home Plate Entry	401,000	401,000	400,876	-	-
Safety Upgrades	82,000	38,865	38,864	-	-
Clubhouse Addition	20,000	6,945	6,945	-	-
Public Safety Technology Upgrades					
Mobile Vision Upgrade	87,000	87,000	55,631	-	-
Body Cameras	64,000	64,000	66,043	28,800	28,800
Mobile Technology Terminals	141,300	141,300	14,131	-	-
Digital In-Car Camera Upgrades	102,600	226,965	226,962	-	-
Forensic Equipment	20,270	20,270	11,441	-	-
Recreation					
27 HVAC units	187,000	218,950	218,946	-	-
Skate Park	150,000	154,890	154,890	-	-
Anthony Center Roof	70,000	66,055	66,055	-	-
Brushy Branch Pavilion	35,000	5,000	5,000	-	-
Brushy Branch Boat Dock	50,000	80,870	80,869	-	-
Lock and Dam Roof	25,000	12,840	12,836	-	-
Lock and Dam Docks	125,000	179,500	179,500	-	-
Dock Engineering	100,000	100,000	100,000	-	-
Senior Center Kitchen	50,000	86,765	118,423	8,500	8,500
Shannon Tennis Courts	150,000	109,925	86,761	-	-
Bonded Rubber	65,000	113,140	73,540	95,000	-
Midway Bonded Rubber	39,600	-	-	-	-
Recreation	-	1,410	1,410	-	-
Recreation	-	-	111,653	110,000	111,653
Real Estate and Infrastructure for Eco. Dev.	1,555,000	1,555,000	1,130,194	-	-
Silver Creek Trail Extension to Lindale	590,000	590,000	-	500,000	-
Special Operations Equipment					
SWAT Unit Upgrade	101,200	183,655	183,653	-	-
Bomb Unit Upgrade	147,000	64,545	63,975	63,975	63,975
Blueways	518,138	518,140	-	-	-
Administrative Fees	100,000	100,000	12,447	5,000	7,467
Total Floyd County Expenditures	<u>41,384,318</u>	<u>45,531,705</u>	<u>25,764,460</u>	<u>22,434,010</u>	<u>7,963,274</u>
Net Floyd County	<u>-</u>	<u>-</u>	<u>36,584,065</u>	<u>(485,620)</u>	<u>8,846,314</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>49,561,822</u>	<u>22,854,010</u>	<u>7,963,274</u>
Other Financing Sources (Uses)					
Transfer to Capital Projects Fund	-	-	-	(264,850)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(264,850)</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures and Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 36,233,512</u>	<u>\$ (750,470)</u>	<u>\$ 8,871,867</u>

FLOYD COUNTY, GEORGIA
WATER FUND
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN NET POSITION
For the Month Ended September 30, 2023
(with comparative actual amounts for 2022)

Percentage of Year
75%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
OPERATING REVENUES					
Charges for Services	\$ 7,901,000	\$ 5,934,849	\$ (1,966,151)	75.1%	\$ 6,059,177
Rental Fees	12,600	9,445	(3,155)	75.0%	10,494
Miscellaneous	53,530	61,274	7,744	114.5%	64,210
TOTAL OPERATING REVENUES	<u>7,967,130</u>	<u>6,005,568</u>	<u>(1,961,562)</u>	<u>75.4%</u>	<u>6,133,881</u>
OPERATING EXPENSES					
Water Administration					
Salaries and Benefits	795,330	568,927	226,403	71.5%	557,064
Supplies and Other Expenses	405,910	337,694	68,216	83.2%	315,807
Equipment	40,550	35,150	5,400	86.7%	-
Depreciation	25,210	18,906	6,304	75.0%	18,906
	<u>1,267,000</u>	<u>960,677</u>	<u>306,323</u>	<u>75.8%</u>	<u>891,777</u>
Water Distribution					
Salaries and Benefits	1,158,530	844,004	314,526	72.9%	672,480
Supplies and Other Expenses	745,335	483,751	261,584	64.9%	559,099
Equipment	30,425	20,715	9,710	68.1%	26,616
Purchased Water	1,300,000	837,530	462,470	64.4%	810,968
Water Meters	489,155	184,583	304,572	37.7%	402,880
Utilities	370,000	284,498	85,502	76.9%	273,391
Depreciation	1,658,360	1,220,217	438,143	73.6%	1,185,514
	<u>5,751,805</u>	<u>3,875,298</u>	<u>1,876,507</u>	<u>67.4%</u>	<u>3,930,948</u>
Water Treatment Plant					
Salaries and Benefits	498,590	349,737	148,853	70.1%	326,555
Supplies and Other Expenses	251,660	148,103	103,557	58.9%	158,764
Equipment	22,900	9,783	13,117	42.7%	26,752
Utilities	72,000	57,504	14,496	79.9%	53,302
Depreciation	64,305	48,227	16,078	75.0%	52,063
	<u>909,455</u>	<u>613,354</u>	<u>296,101</u>	<u>67.4%</u>	<u>617,436</u>
TOTAL OPERATING EXPENSES	<u>7,928,260</u>	<u>5,449,329</u>	<u>2,478,931</u>	<u>68.7%</u>	<u>5,440,161</u>
OPERATING INCOME (LOSS)	38,870	556,239	517,369	1431.0%	693,720
NON-OPERATING INCOME (LOSS)					
Interest and Fiscal Charges	(128,670)	(96,893)	31,777	75.3%	(109,001)
Amortization of Bond Costs	53,700	40,251	(13,449)	75.0%	45,648
Gain on sale of fixed assets	-	-	-	N/A	15,375
Interest Earned	34,000	291,974	257,974	858.7%	25,251
Transfer from Fire Fund	125,000	93,750	(31,250)	75.0%	93,750
Transfer to General Fund	(1,889,750)	(1,417,312)	472,438	75.0%	(1,777,267)
TOTAL NON-OPERATING INCOME (LOSS)	<u>(1,805,720)</u>	<u>(1,088,230)</u>	<u>717,490</u>	<u>60.3%</u>	<u>(1,706,244)</u>
Total Operating and Non-Operating Income (Loss)	(1,766,850)	(531,991)	1,234,859	30.1%	(1,012,524)
Water Capital	(8,510,245)	(2,718,717)	5,791,528	31.9%	(1,142,934)
CHANGE IN NET POSITION	(10,277,095)	(3,250,708)			(2,155,458)
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>\$ 46,667,970</u>			<u>\$ 48,927,399</u>

FLOYD COUNTY, GEORGIA
WATER FUND - CASH BASIS
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN CASH BALANCE
For the Month Ended September 30, 2023
(with comparative actual amounts for 2022)

Percentage of Year
75%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Charges for Services	\$ 7,901,000	\$ 5,934,849	(1,966,151)	75.1%	\$ 6,059,177
Rental Fees	12,600	9,445	(3,155)	75.0%	10,494
Miscellaneous	53,530	61,274	7,744	114.5%	64,210
Interest Earned	34,000	291,974	257,974	858.7%	25,251
Transfer from Fire Fund	125,000	93,750	(31,250)	75.0%	93,750
Gain on sale of fixed assets	-	-	-	N/A	15,375
TOTAL CASH INCREASES	<u>8,126,130</u>	<u>6,391,292</u>	<u>(1,734,838)</u>	<u>78.7%</u>	<u>6,268,257</u>
CASH DECREASES					
Water Administration					
Salaries and Benefits	795,330	568,928	226,402	71.5%	557,076
Supplies and Other Expenses	405,910	298,966	106,944	73.7%	279,003
Equipment	40,550	35,150	5,400	86.7%	-
Interest and Fiscal Charges	128,670	74,518	54,152	57.9%	83,626
Transfer to General Fund	1,889,750	1,417,312	472,438	75.0%	1,777,267
	<u>3,260,210</u>	<u>2,394,874</u>	<u>865,336</u>	<u>73.5%</u>	<u>2,696,972</u>
Water Distribution					
Salaries and Benefits	1,158,530	843,954	314,576	72.8%	672,428
Supplies and Other Expenses	745,335	500,114	245,221	67.1%	552,774
Equipment	30,425	20,715	9,710	68.1%	48,756
Purchased Water	1,300,000	833,692	466,308	64.1%	800,968
Water Meters	489,155	183,793	305,362	37.6%	370,760
Utilities	370,000	284,498	85,502	76.9%	273,330
	<u>4,093,445</u>	<u>2,666,766</u>	<u>1,426,679</u>	<u>65.1%</u>	<u>2,719,016</u>
Water Treatment Plant					
Salaries and Benefits	498,590	349,735	148,855	70.1%	326,568
Supplies and Other Expenses	251,660	127,952	123,708	50.8%	146,573
Equipment	22,900	9,783	13,117	42.7%	22,432
Utilities	72,000	55,497	16,503	77.1%	55,911
	<u>845,150</u>	<u>542,967</u>	<u>302,183</u>	<u>64.2%</u>	<u>551,484</u>
Water Capital	<u>8,510,245</u>	<u>3,287,852</u>	<u>5,222,393</u>	<u>38.6%</u>	<u>1,291,171</u>
TOTAL CASH DECREASES	<u>16,709,050</u>	<u>8,892,459</u>	<u>7,816,591</u>	<u>53.2%</u>	<u>7,258,643</u>
NET INCREASE (DECREASE)	(8,582,920)	(2,501,166)			(990,386)
CHANGE IN BALANCE SHEET		(6,188,351)			(8,733,771)
CASH - BEGINNING OF YEAR		<u>11,929,038</u>			<u>13,907,771</u>
CASH - YEAR TO DATE		<u>\$ 3,239,521</u>			<u>\$ 4,183,614</u>

FLOYD COUNTY, GEORGIA
AIRPORT FUND
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN NET POSITION
For the Month Ended September 30, 2023
(with comparative actual amounts for 2022)

Percentage of Year
75%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
OPERATING REVENUES					
Charges for Services	\$ 2,000	\$ 756	\$ (1,244)	37.8%	\$ 1,469
Fuel Sales	1,270,500	679,678	(590,822)	53.5%	944,825
Rental Fees	294,360	236,165	(58,195)	80.2%	215,983
Miscellaneous	22,000	16,722	(5,278)	76.0%	17,292
ARPA Grant Funds	-	-	-	N/A	59,000
TOTAL OPERATING REVENUES	<u>1,588,860</u>	<u>933,321</u>	<u>(655,539)</u>	<u>58.7%</u>	<u>1,238,569</u>
OPERATING EXPENSES					
Salaries and Benefits	365,880	263,487	102,393	72.0%	251,235
Supplies and Other Expenses	315,270	163,514	151,756	51.9%	145,343
Utilities	65,000	49,092	15,908	75.5%	46,034
Equipment	1,100	1,057	43	96.1%	3,040
Air Show Expenses	50,000	-	50,000	0.0%	1,483
Depreciation	1,133,070	474,103	658,967	41.8%	486,522
Cost of Goods Sold	994,600	489,830	504,770	49.2%	701,443
TOTAL OPERATING EXPENSES	<u>2,924,920</u>	<u>1,441,083</u>	<u>1,483,837</u>	<u>49.3%</u>	<u>1,635,100</u>
OPERATING INCOME (LOSS)	(1,336,060)	(507,762)	828,298	38.0%	(396,531)
NON-OPERATING INCOME (LOSS)					
Interest Earned	1,200	12,572	11,372	1047.7%	908
Transfers Out	(576,880)	(89,146)	487,734	15.5%	(46,807)
TOTAL NON-OPERATING INCOME (LOSS)	<u>(575,680)</u>	<u>(76,574)</u>	<u>499,106</u>	<u>13.3%</u>	<u>(45,899)</u>
CHANGE IN NET POSITION	(1,911,740)	(584,336)			(442,430)
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>\$ 7,136,941</u>			<u>\$ 7,155,683</u>

FLOYD COUNTY, GEORGIA
AIRPORT FUND - CASH BASIS
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN CASH BALANCE
For the Month Ended September 30, 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	\$ 756	\$ (1,244)	37.8%	\$ 1,469
Fuel Sales	1,270,500	679,678	(590,822)	53.5%	944,825
Rental Fees	294,360	232,688	(61,672)	79.0%	218,509
Miscellaneous	22,000	18,440	(3,560)	83.8%	18,221
ARPA Funds Grant	59,000	-	(59,000)	0.0%	59,000
Interest Earned	1,200	12,572	11,372	1047.7%	908
TOTAL CASH INCREASES	<u>1,649,060</u>	<u>944,134</u>	<u>(704,926)</u>	<u>57.3%</u>	<u>1,242,932</u>
CASH DECREASES					
Salaries and Benefits	365,880	264,105	101,775	72.2%	251,991
Supplies and Other Expenses	315,270	403,410	(88,140)	128.0%	158,932
Utilities	65,000	48,812	16,188	75.1%	45,703
Equipment	1,100	1,057	43	96.1%	3,040
Air Show Expenses	50,000	-	50,000	0.0%	-
Transfers Out	576,880	89,146	487,734	15.5%	46,807
Cost of Goods Sold	994,600	501,634	492,966	50.4%	697,154
TOTAL CASH DECREASES	<u>2,368,730</u>	<u>1,308,164</u>	<u>1,060,566</u>	<u>55.2%</u>	<u>1,203,627</u>
NET INCREASE (DECREASE)	(719,670)	(364,030)			39,305
CHANGE IN BALANCE SHEET		-			-
CASH - BEGINNING OF YEAR		<u>429,038</u>			<u>450,777</u>
CASH - YEAR TO DATE		<u>\$ 65,009</u>			<u>\$ 490,084</u>

FLOYD COUNTY, GEORGIA
FORUM FUND
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN NET POSITION
For the Month Ended September 30, 2023
(with comparative actual amounts for 2022)

Percentage of Year
75%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Intergovernmental	\$ -	\$ 5,667	\$ 5,667	N/A	\$ 51,000
Charges for Services	-	652	652	N/A	9,884
Rental Fees	-	3,300	3,300	N/A	178,740
TOTAL OPERATING REVENUES	-	9,619	9,619	N/A	239,624
EXPENSES					
Salaries and Benefits	115,000	51,255	63,745	44.6%	110,969
Supplies and Other Expenses	147,075	46,234	100,841	31.4%	41,347
Depreciation	329,230	245,699	83,531	74.6%	254,536
Utilities	182,300	138,202	44,098	75.8%	136,051
TOTAL OPERATING EXPENSES	773,605	481,390	292,215	62.2%	542,903
OPERATING INCOME (LOSS)	(773,605)	(471,771)	301,834	61.0%	(303,279)
NON-OPERATING INCOME (LOSS)					
Interest Earned	90	10,947	10,857	12163.3%	187
Transfer from General Fund	441,760	331,320	(110,440)	75.0%	206,250
TOTAL NON-OPERATING INCOME (LOSS)	441,850	342,267	(99,583)	77.5%	206,437
CHANGE IN NET POSITION	(331,755)	(129,504)			(96,842)
NET POSITION - BEGINNING OF YEAR	4,146,120	4,146,120			4,141,219
NET POSITION - YEAR TO DATE	\$ 3,814,365	\$ 4,016,616			\$ 4,044,377

FLOYD COUNTY, GEORGIA
FORUM FUND - CASH BASIS
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN CASH BALANCE
For the Month Ended September 30, 2023
(with comparative actual amounts for 2022)

Percentage of Year
75%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Intergovernmental	\$ -	\$ 34,540	\$ 34,540	N/A	\$ 74,278
Charges for Services	-	334	334	N/A	9,895
Rental Fees	-	3,300	3,300	N/A	178,740
Interest Earned	-	10,947	10,947	N/A	187
Transfer from General Fund	-	<u>331,320</u>	<u>331,320</u>	<u>N/A</u>	<u>206,250</u>
TOTAL CASH INCREASES	<u>-</u>	<u>380,441</u>	<u>380,441</u>	<u>N/A</u>	<u>469,350</u>
CASH DECREASES					
Salaries and Benefits	115,000	54,013	60,987	47.0%	110,933
Supplies and Other Expenses	147,075	32,448	114,627	22.1%	52,902
Utilities	<u>182,300</u>	<u>135,997</u>	<u>46,303</u>	<u>74.6%</u>	<u>123,516</u>
TOTAL CASH DECREASES	<u>444,375</u>	<u>222,458</u>	<u>221,917</u>	<u>50.1%</u>	<u>287,351</u>
NET INCREASE (DECREASE)	(444,375)	157,983			181,999
CHANGE IN BALANCE SHEET		(436,913)			(21,382)
CASH - BEGINNING OF YEAR		<u>331,915</u>			<u>4,513</u>
CASH - YEAR TO DATE		<u>\$ 52,985</u>			<u>\$ 165,130</u>

FLOYD COUNTY, GEORGIA
AGRICULTURE CENTER FUND
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN NET POSITION
For the Month Ended September 30, 2023
(with comparative actual amounts for 2022)

Percentage of Year
75%

	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	<u>-</u>	<u>-</u>	<u>-</u>	<u>N/A</u>	<u>-</u>
EXPENSES					
Salaries and Benefits	<u>53,830</u>	<u>29,631</u>	<u>24,199</u>	<u>55.0%</u>	<u>-</u>
TOTAL OPERATING EXPENSES	<u>53,830</u>	<u>29,631</u>	<u>24,199</u>	<u>55.0%</u>	<u>-</u>
OPERATING INCOME (LOSS)	(53,830)	(29,631)	24,199	55.0%	-
NON-OPERATING INCOME (LOSS)					
Transfer from General Fund	<u>-</u>	<u>29,376</u>	<u>29,376</u>	<u>N/A</u>	<u>-</u>
TOTAL NON-OPERATING INCOME (LOSS)	<u>-</u>	<u>29,376</u>	<u>29,376</u>	<u>N/A</u>	<u>-</u>
CHANGE IN NET POSITION	(53,830)	(255)			-
NET POSITION - BEGINNING OF YEAR	<u>1,218,247</u>	<u>1,218,247</u>			<u>-</u>
NET POSITION - YEAR TO DATE	<u>\$ 1,164,417</u>	<u>\$ 1,217,992</u>			<u>\$ -</u>

FLOYD COUNTY, GEORGIA
AGRICULTURE CENTER FUND - CASH BASIS
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN CASH BALANCE
For the Month Ended September 30, 2023
(with comparative actual amounts for 2022)

Percentage of Year
75%

	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	-	29,376	29,376	N/A	-
TOTAL CASH INCREASES	<u>-</u>	<u>29,376</u>	<u>29,376</u>	<u>N/A</u>	<u>-</u>
CASH DECREASES					
Salaries and Benefits	53,830	29,376	24,454	54.6%	-
TOTAL CASH DECREASES	<u>53,830</u>	<u>29,376</u>	<u>24,454</u>	<u>54.6%</u>	<u>-</u>
NET INCREASE (DECREASE)	(53,830)	-	-		-
CHANGE IN BALANCE SHEET		-	-		-
CASH - BEGINNING OF YEAR		<u>-</u>			<u>-</u>
CASH - YEAR TO DATE		<u>\$ -</u>			<u>\$ -</u>

FLOYD COUNTY, GEORGIA
RECYCLING FUND
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN NET POSITION
For the Month Ended September 30, 2023
(with comparative actual amounts for 2022)

Percentage of Year
75%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Intergovernmental					
Solid Waste Commission	\$ 120,000	\$ 75,906	\$ (44,094)	63.3%	\$ 41,581
City of Rome	101,520	52,320	(49,200)	51.5%	63,469
Landfill	101,520	75,906	(25,614)	74.8%	41,581
Material Sales	<u>200,000</u>	<u>39,540</u>	<u>(160,460)</u>	<u>19.8%</u>	<u>157,174</u>
TOTAL OPERATING REVENUES	<u>523,040</u>	<u>243,672</u>	<u>(279,368)</u>	<u>46.6%</u>	<u>303,805</u>
EXPENSES					
Salaries and Benefits	356,600	259,950	96,650	72.9%	244,448
Supplies and Other Expenses	172,775	90,872	81,903	52.6%	126,112
Equipment	15,975	11,971	4,004	74.9%	5,767
Depreciation	163,785	103,563	60,222	63.2%	100,054
Amortization - Right To Use Asset	-	34,408	34,408	N/A	-
Utilities	<u>36,000</u>	<u>20,758</u>	<u>15,242</u>	<u>57.7%</u>	<u>21,278</u>
TOTAL OPERATING EXPENSES	<u>745,135</u>	<u>521,523</u>	<u>292,428</u>	<u>70.0%</u>	<u>497,660</u>
OPERATING INCOME (LOSS)	(222,095)	(277,851)	(55,756)	125.1%	(193,855)
NON-OPERATING INCOME (LOSS)					
Interest Earned	100	590	490	589.5%	84
Transfers from Solid Waste	101,520	75,906	25,614	74.8%	41,581
Transfers to General Fund	<u>(56,670)</u>	<u>(37,780)</u>	<u>(18,890)</u>	<u>66.7%</u>	<u>(36,502)</u>
TOTAL NON-OPERATING INCOME (LOSS)	<u>44,950</u>	<u>38,716</u>	<u>7,214</u>	<u>86.1%</u>	<u>5,162</u>
CHANGE IN NET POSITION	(177,145)	(239,135)			(188,692)
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>\$ 1,170,504</u>			<u>\$ 1,159,120</u>

FLOYD COUNTY, GEORGIA
RECYCLING FUND - CASH BASIS
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN CASH BALANCE
For the Month Ended September 30, 2023
(with comparative actual amounts for 2022)

Percentage of Year
75%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Intergovernmental	\$ 323,040	\$ 363,059	\$ 40,019	112.4%	\$ 125,047
Interest Earned	100	590	490	589.5%	84
Material Sales	200,000	64,386	(135,614)	32.2%	235,542
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>572,632</u>	<u>(92,047)</u>	<u>91.7%</u>	<u>379,379</u>
CASH DECREASES					
Salaries and Benefits	356,600	260,095	96,505	72.9%	244,570
Supplies and Other Expenses	171,390	152,168	19,222	88.8%	150,249
Equipment	15,975	11,971	4,004	74.9%	5,767
Utilities	36,000	20,758	15,242	57.7%	21,278
Transfers	<u>56,670</u>	<u>37,780</u>	<u>18,890</u>	<u>66.7%</u>	<u>36,502</u>
TOTAL CASH DECREASES	<u>636,635</u>	<u>482,772</u>	<u>153,863</u>	<u>75.8%</u>	<u>458,366</u>
NET INCREASE (DECREASE)		89,860			(78,987)
CHANGE IN BALANCE SHEET		(69,289)			95,526
CASH - BEGINNING OF YEAR		<u>3,589</u>			<u>7,477</u>
CASH - YEAR TO DATE		<u>\$ 24,160</u>			<u>\$ 24,016</u>

FLOYD COUNTY, GEORGIA
ANIMAL CONTROL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended September 30, 2023
(with comparative actual amounts for 2022)

Percentage of Year
75%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 9,000	\$ 5,233	\$ (3,767)	58.1%	\$ 7,329
Interest Earned	90	2,678	2,588	2975.1%	89
Donations	40,000	20,274	(19,726)	50.7%	47,390
Miscellaneous	600	210	(390)	35.0%	456
TOTAL REVENUES	49,690	28,394	(21,296)	57.1%	55,264
EXPENDITURES					
Salaries and Benefits	988,030	706,765	281,265	71.5%	630,837
Other Operating Costs	472,410	329,260	143,150	69.7%	338,635
Equipment	8,425	8,420	5	99.9%	-
TOTAL EXPENDITURES	1,468,865	1,044,445	424,420	71.1%	969,471
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,419,175)	(1,016,051)	(403,124)	71.6%	(914,208)
OTHER FINANCING SOURCES (USES)					
Transfers from General Fund	1,352,945	1,014,709	338,236	75.0%	824,400
TOTAL OTHER FINANCING SOURCES (USES)	1,352,945	1,014,709	338,236	75.0%	824,400
NET CHANGE IN FUND BALANCE	(66,230)	(1,342)			(89,808)
FUND BALANCE - BEGINNING OF YEAR	8	8			3
FUND BALANCE - YEAR TO DATE	\$ (66,222)	\$ (1,335)			\$ (89,805)

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

For the Month Ended September 30, 2023
(with comparative actual amounts for 2022)

Percentage of Year
75%

	2023			2022	
	<u>BUDGET</u>	<u>YTD</u>	<u>VARIANCE</u>	<u>% of BUDGET</u>	<u>YTD</u>
REVENUES					
Administrative Operations	\$ 10,500	\$ 9,500	\$ (1,000)	90.5%	\$ 10,250
Miscellaneous Revenues	4,575	20,516	15,941	448.4%	1,472
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	41,700	34,740	(6,961)	83.3%	32,969
Other Programs	144,600	130,672	(13,928)	90.4%	72,089
Gymnastics	372,950	317,623	(55,327)	85.2%	290,612
Special Populations Services	42,050	26,866	(15,184)	63.9%	31,741
Concessions	265,000	216,847	(48,153)	81.8%	157,445
Coosa River Trading Post	196,850	141,693	(55,157)	72.0%	188,481
Etowah Park Golf Practice	7,300	5,400	(1,900)	74.0%	5,401
Youth Athletics	294,200	245,987	(48,213)	83.6%	232,801
Adult Athletics	19,290	9,600	(9,690)	49.8%	9,860
Scoreboards	8,000	7,125	(875)	89.1%	4,045
Recreation Centers	80,850	84,588	3,738	104.6%	81,940
Parks & Recreation Services	109,250	65,063	(44,187)	59.6%	94,126
Hall of Fame	17,500	12,840	(4,660)	73.4%	10,505
Senior Promotions	11,500	1,325	(10,175)	11.5%	-
TOTAL REVENUES	<u>1,656,115</u>	<u>1,330,385</u>	<u>(325,730)</u>	<u>80.3%</u>	<u>1,223,737</u>

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

For the Month Ended September 30, 2023
(with comparative actual amounts for 2022)

Percentage of Year
75%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
EXPENDITURES					
Administrative Operations	\$ 1,415,650	\$ 821,900	\$ (593,750)	58.1%	\$ 882,930
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	70,170	57,861	(12,309)	82.5%	45,462
Other Programs	84,250	82,173	(2,077)	97.5%	50,251
Gymnastics	307,790	219,345	(88,445)	71.3%	218,387
Special Populations Services	41,425	24,937	(16,488)	60.2%	23,797
Concessions	306,800	196,389	(110,411)	64.0%	146,523
Coosa River Trading Post	143,250	99,497	(43,753)	69.5%	101,853
Sports Division Administration	146,360	95,755	(50,605)	65.4%	90,691
Youth Athletics	205,770	164,840	(40,930)	80.1%	142,050
Adult Athletics	21,415	12,120	(9,295)	56.6%	11,325
Scoreboards	2,000	37	(1,963)	1.9%	1,029
Recreation Centers	189,755	152,031	(37,724)	80.1%	145,115
Recreation Services Administration	247,160	166,857	(80,303)	67.5%	152,560
Parks & Recreation Services	1,237,610	920,729	(316,881)	74.4%	800,406
Buildings	70,000	53,017	(16,983)	75.7%	56,803
Shop	142,810	113,464	(29,346)	79.5%	105,416
Hall of Fame	16,600	13,380	(3,220)	80.6%	11,304
Senior Promotions	11,500	-	(11,500)	0.0%	-
TOTAL EXPENDITURES	4,690,315	3,194,334	(1,495,981)	68.1%	2,985,901
OTHER FINANCING SOURCES (USES)					
Transfers In	3,003,765	1,393,500	(1,610,265)	46.4%	1,393,800
Transfers Out	-	(43,422)	(43,422)	N/A	-
TOTAL OTHER FINANCING SOURCES (USES)	3,003,765	1,350,078	(1,653,687)	46.4%	1,393,800
NET CHANGE IN FUND BALANCE	(30,435)	(513,871)			(368,364)
FUND BALANCE - BEGINNING OF YEAR	42,382	42,382			285,887
FUND BALANCE - YEAR TO DATE	\$ 11,947	\$ (471,489)			\$ (82,433)

FLOYD COUNTY, GEORGIA
HEALTH INSURANCE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended September 30, 2023
(with comparative actual amounts for 2022)

Percentage of Year
75%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Contributions					
Employer	\$ 8,287,270	\$ 6,260,109	\$ (2,027,161)	75.5%	\$ 6,737,456
Employees	1,855,320	1,415,805	(439,515)	76.3%	1,397,979
Retirees	90,000	58,126	(31,874)	64.6%	67,857
Premiums Paid By Others	70,000	38,745	(31,255)	55.4%	39,429
Interest Earned	4,000	56,947	52,947	1423.7%	4,091
Miscellaneous	30,000	22,340	(7,660)	74.5%	324
TOTAL REVENUES	<u>10,336,590</u>	<u>7,852,072</u>	<u>(2,484,518)</u>	<u>76.0%</u>	<u>8,247,136</u>
EXPENDITURES					
Salary and Benefits	11,670	-	11,670	0.0%	-
Other Costs	30,055	17,228	12,827	57.3%	21,383
Professional Fees	138,920	101,766	37,154	73.3%	102,362
Claims	7,220,000	5,262,717	1,957,283	72.9%	5,262,829
Premium Payments	1,215,210	894,359	320,851	73.6%	781,148
HRA Payments	110,000	65,102	44,898	59.2%	69,207
HSA Payments	62,050	61,292	758	98.8%	46,178
Wellness Clinic	147,010	345,367	(198,357)	234.9%	112,390
Administrative Fees	233,190	172,216	60,974	73.9%	177,198
TOTAL EXPENDITURES	<u>9,168,105</u>	<u>6,920,047</u>	<u>2,248,058</u>	<u>75.5%</u>	<u>6,572,695</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,168,485	932,025	236,460	79.8%	1,674,441
OTHER FINANCING SOURCES (USES)					
Transfer In	-	47	(47)	N/A	-
Transfer Out	-	-	-	N/A	(559,286)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>47</u>	<u>(47)</u>	<u>N/A</u>	<u>(559,286)</u>
NET CHANGE IN FUND BALANCE	1,168,485	932,072			1,115,155
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>\$ 3,118,045</u>			<u>\$ 1,906,736</u>

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FLOYD COUNTY, GEORGIA
Water Capital Projects and Equipment Expenses
For the Month Ended September 30, 2023

	<u>Budget</u>	<u>2023 YTD</u>
Revenues:		
R & E Funds	\$ 8,039,260	\$ 2,384,488
Operating Funds	470,985	334,230
Total Revenues	\$ 8,510,245	\$ 2,718,717
Expenses:		
Water Tank Maintenance	\$ 350,000	\$ 153,103
Water Main Replacement	500,000	138,953
Water Pumps and Pump Houses	200,000	70,182
Large Meter Testing	50,000	38,500
Water Improvements-Highway 53 Water Line Upgrade	1,000,000	401,109
Water Extensions-Big Texas Valley Road	1,100,000	-
Biddy Well - Test Well	2,500,000	611,735
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	2,384,488
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	\$ 2,718,717

FLOYD COUNTY, GEORGIA
Capital Projects and Equipment Expenditures
For the Month Ended September 30, 2023

	<u>Budget</u>	<u>2023 YTD</u>
Appropriation of Jail Surcharge Funds	\$ 263,500	\$ 140,828
Appropriation of Fund Balance	664,145	453,610
Revenues:		
Interest Earned	-	63,406
Transfer from General Fund	619,180	454,129
Transfer from Debt Service	191,740	-
Transfer from 2017 SPLOST - Airport Infrastructure	264,850	-
Transfer from Airport	514,660	42,481
Total Revenues and Appropriations of Fund Balances	\$ 2,518,075	\$ 1,154,454
Expenditures:		
Sheriff/Jail		
Locking controls	\$ 88,605	\$ 88,605
1 - Core Switch	JS 22,000	13,965
Upfitting on 4 vehicles purchased in 2022	JS 7,490	7,490
1 - Vulcan VG40-NAT Manual Tilt Braising Pan/Skillet	JS 28,510	24,699
2 - Vulcan Natural Gas Double Deck Full Size Gas Convection Oven	JS 30,000	21,818
1 - Vulcan 48s-8BN Endurance Natural Gas 8 Burner 48" Range	JS 16,000	12,529
1 - Tankless Water Heater	JS 18,000	13,107
1 - Sniper Rifle	JS 10,000	6,080
	<u>220,605</u>	<u>188,293</u>
Board of Registrars		
Elections Move	-	8,269
	-	8,269
County Police		
JAG 2023 Revenue	(14,545)	-
JAG 2023 Expense	14,545	14,534
	-	14,534
0080-15-2021 GEMA/HS Revenue	-	-
0080-15-2021 GEMA/HS	-	6,575
	-	6,575
0048-37-2002 GEMA/HS Revenue	(3,000)	-
0048-37-2002 GEMA/HS	3,000	1,652
	-	1,652
00048-56-2022 GEMA/HS Revenue	(50,000)	-
00048-56-2022 GEMA/HS	50,000	47,518
	-	47,518
Prison		
1 - Replacement of Kitchen Heating and Refrigeration Unit	JS 28,000	11,157
2 - Daiken HVAC Unit , replace as many as possible with these funds	JS 28,000	26,198
1 - Replacement of batwing mowing deck	JS 17,000	15,788
Replacement of Kitchen Ice Machine / Hot Boxes	JS 28,000	-
Replacement of Administrative Office Carpet	20,000	-
Replacement of Administrative Office Furniture	50,000	-
Replacement of the onsite repeater for all handheld radio communications	JS 13,500	-
Outside weapons locker	JS 17,000	-
Replace commercial dryer, 2022 carryover	FB 14,000	11,802
Replace 1 HVAC unit, 2022 carryover	FB 17,240	-
	<u>232,740</u>	<u>64,945</u>

FLOYD COUNTY, GEORGIA
Capital Projects and Equipment Expenditures
For the Month Ended September 30, 2023

		<u>Budget</u>	<u>2023 YTD</u>
Clerk of Superior Court			
Deed Room Shelving	FB	\$ 28,000	\$ 9,840
		28,000	9,840
Facilities Management			
Airport aviation school power supply at workstation tables	FB	24,825	24,824
Judicial Building Renovate Courtroom D and incorporate ADA changes		35,000	-
E911 generator	FB	40,000	-
Airport kitchen & common area renovation		30,000	-
Admin building attic insulation	FB	35,000	-
Add card readers to doors	FB	10,000	5,764
Replace worn out flooring	FB/GF	50,475	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	-
		<u>390,130</u>	<u>123,110</u>
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
		<u>85,600</u>	<u>106,473</u>
Public Roads			
Paving			
2023 LMIG Revenue		(1,242,055)	(1,242,052)
2023 LMIG Off System Safety		(200,000)	(180,000)
2023 LMIG Paving		1,242,055	695,351
2021 LMIG Paving	FB	71,880	-
2023 LMIG Off System Safety		200,000	234,000
Excess LMIG Road Improvements	FB	205,935	23,830
		<u>277,815</u>	<u>(468,870)</u>
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	63,858
Drainage		10,000	5,832
Tax Commissioner			
Upgrade to VCS web version		38,100	33,896
		<u>38,100</u>	<u>33,896</u>

FLOYD COUNTY, GEORGIA
Capital Projects and Equipment Expenditures
For the Month Ended September 30, 2023

		<u>Budget</u>	<u>2023 YTD</u>
County Clerk			
New Website (Year 3 of 4 Year Contract)		\$ 10,000	\$ 10,000
		10,000	10,000
Information Technology			
Computer Lease		160,000	98,576
		160,000	98,576
Communication			
Microwave Tx/RX replacement, 2 towers/4 paths, 2022 carryover	FB	219,335	218,915
		219,335	218,915
Solid Waste			
Remote site improvements	FB	100,000	30,094
		100,000	30,094
Redmond Trail			
Project Costs		-	688
		-	688
Airport			
North Perimeter Fencing - 75/25			
Federal Revenue		-	(8,060)
		-	(8,060)
Mitigate On-Airport Obstructions - Rwy 7 & 25 Approaches			
State Revenue		(333,750)	-
Design		65,000	-
Construction		445,000	-
		176,250	-
Mitigate On-Airport Obstructions - Rwy 1 & 19 Approaches			
Federal Revenue - Construction		(364,500)	-
State Revenue - Construction		(20,250)	-
Design Revenue		(58,500)	-
Design		65,000	-
Construction		405,000	-
		26,750	-
Acquire Easements & Mitigate Obstructions (EA & Design) - Rwy 7 Approach (Group 1)	AP	138,000	-
Rehabilitate Rwy 1 & 19 Edge Lighting, Signage, PAPIs and REILs			
Federal - Construction Revenue (90%)		(689,400)	-
State - Construction Revenue (5%)		(37,750)	-
Design Revenue		(65,700)	-
Design		84,000	-
Construction		755,000	12,058
		46,150	12,058
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	5,691
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 September 30, 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)	-
Scrap Tire	7,840	5,617
	-	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	\$ 2,779,415	\$ 924,764

FLOYD COUNTY, GEORGIA
Recreation Capital Projects and Equipment Expenditures
For the Month Ended September 30, 2023

	<u>Budget</u>	<u>2023 YTD</u>
Revenues		
Interest Income	\$ -	\$ 1,317
Capital Improvements-County	33,800	44,631
Transfer from Scholarship Fund	100,000	43,422
Total Revenues	\$ 133,800	\$ 89,370
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	\$ 133,800	\$ 88,528

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Other Information

**FLOYD COUNTY, GEORGIA
SALES TAX COLLECTIONS**

Cash Basis

LOCAL OPTION SALES TAX												
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	\$ Increase (Decrease)	% Increase (Decrease)
January	756,468.30	795,164.34	750,014.85	816,424.37	771,367.64	811,412.61	697,002.47	937,913.89	1,094,295.63	1,111,221.46	16,925.83	1.80%
February	607,923.45	631,379.35	572,744.80	573,349.30	612,129.62	660,383.95	695,286.40	781,840.61	846,638.45	815,849.89	(30,788.56)	-3.94%
March	623,700.97	615,506.78	607,970.66	574,649.61	590,493.95	667,744.68	696,359.81	761,176.31	879,983.09	816,952.01	(63,031.08)	-8.28%
April	642,717.50	660,645.79	633,221.32	642,000.38	760,985.43	701,035.86	713,760.28	895,621.37	953,816.94	978,548.95	24,732.01	2.76%
May	614,580.75	675,205.63	624,039.41	622,248.30	569,032.84	747,982.83	717,289.65	900,064.90	953,255.62	918,460.57	(34,795.05)	-3.87%
June	625,465.93	658,344.46	635,221.62	669,962.41	676,212.44	777,777.77	806,474.63	876,837.27	993,429.97	936,409.62	(57,020.35)	-6.50%
July	643,544.67	-	647,018.35	654,203.44	685,500.16	715,690.06	772,592.57	899,909.12	1,000,240.28	899,980.14	(100,260.14)	-11.14%
August	658,596.47	607,731.76	638,639.65	637,537.88	669,188.44	743,957.89	749,731.01	891,025.48	941,696.27	1,050,226.11	108,529.84	12.18%
September	639,179.99	676,193.66	654,781.96	653,522.92	667,971.11	736,815.13	1,452,819.94	874,148.57	962,048.54	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			
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	8,449,873.95	(177,558.30)	
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	(3,193,076.05)		

Annual Comparisons										8,627,432.25	8,449,873.95	(177,558.30)	-2.06%
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SPECIAL PURPOSE LOCAL OPTION SALES TAX												
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	\$ Increase (Decrease)	% Increase (Decrease)
January	-	1,405,561.03	1,329,303.17	1,474,317.70	1,365,091.10	1,436,258.38	1,231,195.23	1,659,579.17	1,936,210.94	2,010,427.80	74,216.86	3.83%
February	-	1,115,891.89	1,013,229.61	1,014,142.87	1,084,104.78	1,168,271.30	1,211,828.74	1,383,440.75	1,497,898.49	1,532,761.35	34,862.86	2.33%
March	-	1,087,647.33	1,074,888.37	1,017,224.22	1,044,434.07	1,180,247.66	1,231,771.69	1,346,784.21	1,556,742.13	1,543,335.16	(13,406.97)	-0.86%
April	-	1,168,395.26	1,120,609.67	1,134,168.18	1,346,433.60	1,240,029.83	1,258,718.41	1,584,782.96	1,686,796.75	1,845,456.97	158,660.22	9.41%
May	940,543.54	1,193,227.96	1,106,288.66	1,100,541.37	1,005,478.92	1,323,376.46	1,269,418.18	1,592,375.88	1,686,403.27	1,685,680.86	(722.41)	-0.04%
June	1,103,675.65	1,164,479.90	1,124,229.98	1,184,993.04	1,196,841.69	1,375,911.97	1,425,975.47	1,551,292.70	1,757,445.38	1,745,514.75	(11,930.63)	-0.68%
July	1,128,779.28	-	1,148,725.74	1,156,961.13	1,215,840.27	1,263,037.03	1,367,003.63	1,592,245.20	1,769,609.54	1,681,069.84	(88,539.70)	-5.00%
August	1,163,876.44	1,102,089.25	1,130,527.72	1,128,048.53	1,183,754.55	1,322,420.03	1,357,781.45	1,576,329.71	1,666,165.13	2,045,497.61	379,332.48	22.77%
September	1,126,060.99	1,190,887.83	1,159,709.87	1,156,576.40	1,181,651.06	1,301,533.09	2,571,002.07	1,546,444.94	1,672,909.18	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			
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	15,831,078.99	597,313.78	

Annual Comparisons											15,233,765.21	15,831,078.99	597,313.78	3.92%
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FLOYD COUNTY, GEORGIA
Water Fund Bonds Debt Service Coverage Ratio
For the Month Ended September 30, 2023
(with comparative calculation for 2022)

	ACTUALS	
	2023	2022
Operating Revenues:		
Developers Contributions	\$ -	\$ -
Misc-Other	14,770	16,935
Water Charges	5,576,544	5,577,648
Water Meter Charges	194,200	322,270
Penalties & Cut Offs	149,022	141,918
Fire Service Charges	93,750	93,750
Surcharge Revenue	313	403
Convenience Fee	-	3
Less: Fire Service Charges	(93,750)	(93,750)
Charges for Services	5,934,849	6,059,177
Miscellaneous	61,274	64,210
Rental Fees	9,445	10,494
Total Operating Revenues	6,005,568	6,133,881
Operating Expenses:		
Administration	960,677	891,777
Less: Depreciation	(18,906)	(18,906)
Net Administration	941,771	872,871
Distribution	3,875,298	3,930,948
Less: Depreciation	(1,220,217)	(1,185,514)
Net Distribution	2,655,081	2,745,434
Treatment Plant	613,354	617,436
Less: Depreciation	(48,227)	(52,063)
Net Treatment Plant	565,127	565,373
Total Operating Expenses	4,161,979	4,183,678
Net Available for Debt Service	1,843,589	1,950,203
Bonds Debt Service (75% of Annual Debt Payment)	232,125	256,125
Bonds Debt Service Coverage Ratio (1.10 Requirement)	7.94	7.61
Total Debt Service (75% of Annual Debt Payment)	425,011	449,010
Total Debt Service Coverage Ratio	4.34	4.34

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended September 30, 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	-
	<u>2,325</u>	<u>-</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 September 30, 2023

	Budget	YTD
Board of Registrars		
Monitor	\$ 2,000	\$ -
Office Desk	980	980
	<u>2,980</u>	<u>980</u>
Police		
19 - Vest	25,180	25,133
Laptop	-	1,631
Canon EOS Rebel DSLR Camera Bundle	-	665
	<u>25,180</u>	<u>27,430</u>
Facilities Management		
2 - Computers for HVAC program monitoring at Judicial Bldg. & LEC	4,795	4,790
iPad	2,300	2,300
Window replacement in County Manager's office	8,276	8,026
Furniture Dolly	1,000	996
New roof over storage area of PWC warehouse	6,484	-
Flagpole at Historic Courthouse	6,000	-
Matterport 3D camera	8,045	8,044
	<u>36,900</u>	<u>24,156</u>
Public Works		
Topside Creeper	590	569
3/4" Drive impact wrench	900	465
2 - Battery chargers	1,200	672
Trailer Ramps	2,105	2,024
Freon recovery/recharging Machine	6,289	6,289
Fluid evacuator	888	887
Filter crusher	3,375	3,375
Tire changing machine	8,500	7,487
Diagnostic tool software update	1,600	-
Diagnostic tool	6,512	6,512
25 Ton air/hydraulic jack	1,200	739
Vibraplate	2,423	2,423
Chempure JD-043-4 root cutter attachment	1,120	1,120
2 - Stihl BR 700 backpack blower	870	869
Stihl MS 362 chainsaw	865	861
2 - Self propelled walk behind mowers	1,600	1,078
2 - Harris portable radios	4,117	4,117
2 - Midland two-way radios (6 pack)	1,246	1,246
	<u>45,400</u>	<u>40,733</u>
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	-
Pepperball equipment	3,500	3,315
Bobcat tracks	5,000	4,400
Walk behind mower	8,000	7,048
Security chair replacements	5,000	4,680
	<u>50,065</u>	<u>38,791</u>
Tax Appraisers		
1 - Laptop	2,000	1,055
	<u>2,000</u>	<u>1,055</u>

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended September 30, 2023

	<u>Budget</u>	<u>YTD</u>
Cooperative Extension		
2 - Laptops with docking stations (cost share with UGA)	\$ 2,500	\$ 2,500
	<u>2,500</u>	<u>2,500</u>
Superior Court		
Courtroom furniture - counsel table, pews, and other seating	7,000	-
	<u>7,000</u>	<u>-</u>
Judge Niedrach Superior Court		
Desktop printer	600	-
	<u>600</u>	<u>-</u>
Judge Johnson Superior Court		
Desktop printer	600	-
	<u>600</u>	<u>-</u>
Judge Sparks Superior Court		
Desktop printer	600	-
	<u>600</u>	<u>-</u>
Judge Wetherington Superior Court		
Desktop printer	600	-
	<u>600</u>	<u>-</u>
Superior Court Administration		
Desktop printer	500	-
	<u>500</u>	<u>-</u>
HIDTA		
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	-
	<u>8,000</u>	<u>-</u>
E911		
Shredder	2,750	2,700
Fortigate VPN	1,755	1,752
	<u>4,505</u>	<u>4,452</u>
EMA		
iPad	510	510
	<u>510</u>	<u>510</u>
Law Library		
Technology updates & additions, wireless upgrades	9,000	-
	<u>9,000</u>	<u>-</u>
Inmate Benefit		
Sheriff - Equipment	119,200	-
Prison - Equipment	25,000	-
Work Release - Equipment	5,220	-
	<u>149,420</u>	<u>-</u>
Water Department		
Administration		
3 - Neptune MRX920VR Drive By System	24,000	24,000
2 - Neptune R900V3 Belt Clip Receiver	10,000	10,000
Blinds for billing office	1,600	-
Chair for Troy's office	750	500
Receipt Printer	1,000	650
Replace counter top in drive-thru	1,500	-
Surface Pro	700	-
Replace audio box for second line in drive-thru	1,000	-
	<u>40,550</u>	<u>35,150</u>

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended September 30, 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 September 30, 2023

	<u>Budget</u>	<u>YTD</u>
Park & Recreation Services		
Log splitter	\$ 2,300	\$ 2,300
3 pt attach fertilizer spreader	980	900
Bobcat tires (set of 4)	3,715	3,431
2-Pressure washer	3,200	3,198
2-Spray in bed liner	1,400	-
Garbage cans	<u>27,000</u>	<u>24,612</u>
	38,595	34,441
Rec-Shop		
Plasma cutter	1,200	900
Smooth bucket & forks for bobcat	<u>4,500</u>	<u>-</u>
	5,700	900
Total:	<u>\$ 932,080</u>	<u>\$ 640,522</u>