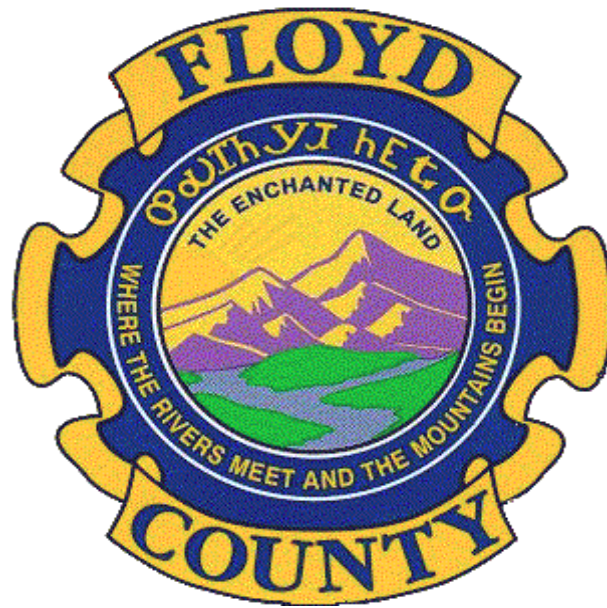


Floyd County, Georgia

***Financial Statements
For the Month Ended
July 31, 2022***



*Financial Statements
For the Month Ended
July 31, 2022*


*Prepared by:
Finance Department*


FLOYD COUNTY, GEORGIA
Financial Statements
For the Month Ended July 31, 2022


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Floyd County, Georgia For the Month Ended July 31, 2022


General Fund Revenues Budget vs Actual	
	\$ 63,804,195 Budget
	<u>\$ 19,836,209 Actual 31%</u>
	\$ (43,967,986)

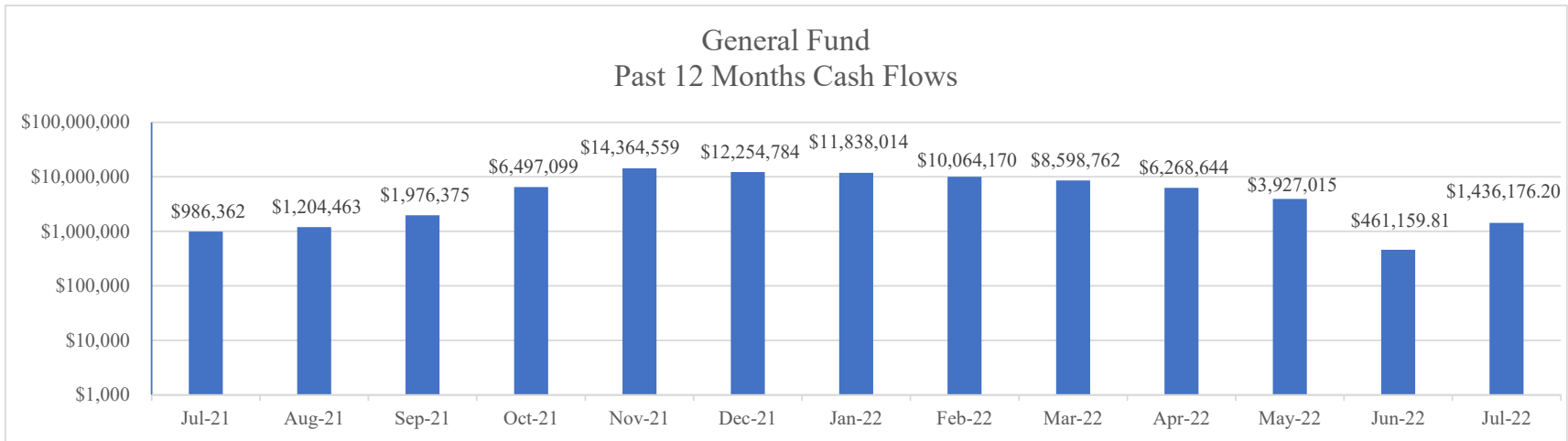
General Fund Expenditures Budget vs Actual	
	\$ 68,272,225 Budget
	<u>\$ 36,653,963 Actual 54%</u>
	\$ 31,618,262

Net Change in General Fund Balance Budget vs Actual	
	\$ (4,468,030) Budget
	<u>\$ (16,817,753) Actual</u>
	\$ (12,349,723) 376%

Cash & Investments vs Fund Balance = Liquidity & Availability of Fund Balance	
	\$ 1,436,176 Cash
	<u>\$ 12,278,549 Fund Balance</u>
	12%



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



Boarding Inmates Revenue Budget vs Actual	
	\$ 550,000 Budget
	<u>\$ 357,741 Actual 65%</u>
	\$ (192,259)




Floyd County, Georgia For the Month Ended July 31, 2022




2017 SPLOST Fund Sales Taxes Budget vs Actual	
	\$ 18,446,010 Budget
	\$ 11,894,691 Actual 64%
	\$ (6,551,319)
2013 SPLOST Fund Sales Taxes Budget vs Actual	
	\$ - Budget
	\$ - Actual
	\$ -


2017 SPLOST Fund Expenditures Budget vs Actual	
	\$ 23,101,307 Budget
	\$ 8,335,386 Actual 36%
	\$ 14,765,921
2013 SPLOST Fund Expenditures Budget vs Actual	
	\$ 9,829,050 Budget
	\$ 590,035 Actual 6%
	\$ 9,239,015




Water / Sewer Revenues & Expenses All Revenues and All Expenses	
	\$ 4,797,775 Revenues
	\$ 5,276,053 Expenses
	\$ (478,278)


Water / Sewer Operating Cash Flows Beg. Of Year vs Current Balance	
	\$ 13,907,771 Beginning
	\$ 8,906,161 Current
	\$ (5,001,610)




Airport Revenues & Expenses All Revenues and All Expenses	
	\$ 968,771 Revenues
	\$ 1,302,045 Expenses
	\$ (333,274)

Airport Operating Cash Flows Beg. Of Year vs Current Balance	
	\$ 450,777 Beginning
	\$ 462,043 Current
	\$ 11,266



Recycling Revenues & Expenses All Revenues and All Expenses	
	\$ 326,739 Revenues
	\$ 420,149 Expenses
	\$ (93,410)

Recycling Operating Cash Flows Beg. Of Year vs Current Balance	
	\$ 7,477 Beginning
	\$ 10,004 Current
	\$ 2,527

Floyd County Review of July 2022

General Fund

- Revenues
 - Taxes are \$827,600 more than last year.
 - Prior Years' Tax is \$356,300 more than last year.
 - Intangible Taxes decreased 9.4% since last year. This indicates that less loans were acquired compared to last year. The Real Estate Transfer Tax has increased from last year by 28.1%.
 - Penalties & Interest revenue is \$9,750 more than 2021. 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.
 - Railroad Equipment Tax is \$46,600 less than 2021. This was received for 2022 at the beginning of August.
 - There is an increase in Sales Tax collections from 2021 of \$669,050 or 11.1%.
 - Motor Vehicle Taxes are \$16,850 less than 2021, which is a 7.6% decrease. This is expected as the number of vehicles on the ad valorem digest decreases.
 - Mobile Home Taxes are \$4,300 less than last year, a 5.4% decrease.
 - Motor Vehicle TAVT is \$134,950 less than last year decreasing by 6.1%. This varies with the sale of cars and usually increases at the first of the year and right before the new year models are released. The issuance of stimulus checks in 2021 contributed to an increase in car purchases last year.
 - When comparing Sales Tax, Motor Vehicle Taxes, and TAVT as a whole for each year, we are \$517,250 ahead of 2021. This is a 6.1% increase.
 - Licenses & Permits is \$18,900 less than last year.
 - Licenses & Permits for banks is \$25,150 less than last year.
 - The amount received from Synovus Bank is \$14,450 less than 2021. Their adjusted gross receipts dropped 47.6% and the number of locations in Floyd County dropped from 2 to 1.
 - The amount received from Heritage Bank, now known as First National Community Bank, is \$6,850 less than 2021. Their adjusted gross receipts dropped 37.3%.
 - The amount received from Wells Fargo Bank is \$6,700 less than 2021. Their adjusted gross receipts dropped 22% and the number of locations in Floyd County dropped from 3 to 2.
 - Intergovernmental Revenue is \$444,150 more than last year.
 - State-Offender Rehab revenue is \$89,500 higher than 2021. The average number of inmates has increased 5.4%.
 - American Rescue Plan Act (ARPA) funding of \$363,850 was received for a grant through the State for Public Safety and Law Enforcement.
 - Charges for Services is \$49,950 less than 2021.
 - Sheriff Boarding Inmates is \$119,800 less than 2021.
 - Chattooga County Boarding Inmate revenue is up \$146,900 from 2021.
 - Funds received from the Social Security Administration have decreased 45.8% from 2021.

Floyd County Review of July 2022

General Fund (cont'd)

- Revenues (cont'd)
 - Payments from Georgia Department of Corrections are \$191,200 less than in 2021. Due to COVID-19 in 2021, inmates were not being accepted into state facilities and being left in Floyd County. This is no longer occurring.
 - Inmate Contracts in total have decreased \$78,750.
 - The rate for inmate detail contracts was increased starting in 2022 to cover the cost of the service.
 - We added a contract with City of Rome for the Solid Waste Commission.
 - The contract with the City of Cartersville was discontinued.
 - Tax Commissioner-TAVT Administrative Fee is 1.5% less than the amount for 2021.
 - The average monthly amount collected in 2021 was \$14,400 and for 2022 is \$14,150, a 1.7% decrease.
 - Clerk of Court Charges for Services increased by \$114,400 when compared to 2021. This is a 44.4% increase.
 - Recording Fees have increased 21.1% since 2021, a \$46,100 increase. This is revenue from recording deeds and liens.
 - Advance Deposits are up \$32,100 from last year. Advance deposits are the County's portion of the filing fee for a new case. There were none reported through April 2021.
 - The reporting software was updated in November 2020. Advance deposits were comingled with the fines. This was corrected with the September 2021 reporting. Funds are now being reported correctly.
 - ICON officials have stated that there is no way to go back and designate between fines and advance deposits.
 - Other Fees have increased \$19,950 from 2021. Examples of this revenue include UCC filings and bond forfeitures. The portion relating to bond forfeitures has increased \$18,200.
 - All other charges increased a total of \$9,950 compared to 2021.
 - Probate Court Charges for Services decreased \$2,600 from 2021, falling 2.8%.
 - Estate revenues increased 13.9% or \$8,050. 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 41%. Miscellaneous revenue is made up of firearm permits.
 - Magistrate Court Fees have increased \$100 or 0.2% from 2021.
 - There has been an increase of 26.4% in the number of cases from last year. For the cases that generate fees, there has been a 19% jump.

Floyd County Review of July 2022

General Fund (cont'd)

- Revenues (cont'd)
 - Clerk of Court-Jail Surcharge is up 48.1% as compared to last year.
 - There is a 3% increase in Clerk of Court Criminal Division Fines. According to the Clerk's office, in the past fines were not applied in the correct hierarchy. We still haven't received any information from the Clerk's office that explains the hierarchy.
 - City of Rome-Jail Surcharge fell 1.6% from 2021, a \$600 decrease.
 - Fines & Forfeitures are up by \$33,300.
 - Clerk of Court – Criminal Division Fines are up \$8,600, a 3% rise as compared to 2021.
 - Juvenile Court Supplemental Services fines have increased 95.3% since this time last year, but only by a total of \$3,150.
 - Probate Court Fines are up \$11,700 or 4.1%. According to Probate staff, 5,289 citations have been paid in 2022, rising from the 4,219 paid in 2021. The number of citations written in 2022 is 5,656 compared to the 4,353 written in 2021.
 - We have received a total of \$21,400 in restitution for failure to pay TAVT tax. This is 40% of the amount owed.
 - Parking Fines were reinstated January 1, 2022. The amount of fines collected to date is \$4,100.
 - Drug Abuse & Treatment Fines as a whole has increased 17.6% or \$7,100 since 2021.
 - Keep in mind that all of the revenues generated by the court system continue to increase as court cases put on hold during COVID-19 closures are now being processed.
 - Miscellaneous Revenue is at 104.5% of the annual budget. The contract for telephone commissions was renegotiated to include an upfront payment from the provider versus monthly payments as in 2021.
- Expenditures
 - Board of Commissioners is 4.4% above the YTD budget.
 - Supplies is at 97.7% of the annual budget.
 - Chromebooks were purchased for the Commissioners.
 - Travel & Training is at 76% of the annual budget.
 - Data Processing is at 82.5% of the annual budget.
 - PEAK, agenda management software was purchased.
 - All Other is twice the annual budget.
 - Gifts for recognitions made in honor of African American History month were purchased. A budget transfer has been requested.
 - Board of Registrars is 22.3% greater than the YTD budget.
 - Salaries & Wages for Poll Workers is at 85.2% of the annual budget.
 - There was a primary election and a run-off election this year.
 - Member Meeting Fee is 50.5% in excess of the annual budget. We have had 2 elections this year and in June, the Board of Commissioners raised the pay rate for Boards.
 - Supplies is 47.4% more than the annual budget.

Floyd County Review of July 2022

General Fund (cont'd)

- Expenditures (cont'd)
 - The Election Office was relocated from the Administrative building to the Health Department earlier this year.
 - Mileage Reimbursement is over twice the annual budget.
 - This is a result of the number of board members increasing from 3 to 5 this year.
 - Travel & Training is 0.9% over the annual budget.
 - Training was necessary for the new board members.
 - Equipment is 69.2% above the annual budget.
 - Furniture was purchased for the new location.
 - Repairs & Maintenance is 24.5% higher than the YTD budget.
 - Legal Publications is 2.3% above the annual budget.
 - Legal Fees is over twice the annual budget.
 - Election Costs is 10.2% more than the annual budget with the November election still to come.
 - Telephone is 1.3% higher than the YTD budget.
 - Postage is four times the annual budget.
 - New voter registration cards were mailed to Floyd County voters earlier this year. We expect a partial reimbursement from the State for this expenditure.
 - Contract Labor was not budgeted for 2022.
 - Consulting fees were paid to an interim Elections Director.
- FCPD HEAT is at 87% of the annual budget. Grant revenues have not been received this year to offset the expenditures.
- Medical Department – Prisoners is 3.3% greater than the YTD budget.
- Public Roads is 1.4% higher than the YTD budget.
 - Workers' Compensation is 21% above the annual budget.
 - Voluntary Insurance is 2.9% in excess of the YTD budget.
 - Supplies is 7.4% over the YTD budget.
 - Surface Treatment is 4.6% above the YTD budget.
 - Drainage Materials is 13.8% greater than the YTD budget.
 - Paving/Asphalt is 15.2% more than the YTD budget.
 - Dues & Subscriptions is 16.7% above the annual budget.
 - Uniforms is 18.7% higher than the YTD budget.
 - Gas & Oil is 49.7% more than the annual budget.
 - Equipment Lease is 27.5% greater than the YTD budget.
 - Repairs & Maintenance is 16.1% more than the YTD budget.
 - Small Tools is 24.8% higher than the YTD budget.
 - Data Processing is at 84.6% of the annual budget.
 - Utilities is 25.2% in excess of the YTD budget.
 - Bridges Material is 5% over the annual budget.
 - Bridge Tool & Small Equipment is 30.6% greater than the YTD budget.
 - Traffic & Street Lights is 1.8% above the YTD budget.
 - Traffic Signs is 3.6% higher than the YTD budget.
 - Spraying is 3.4% more than the YTD budget.

Floyd County Review of July 2022

General Fund (cont'd)

- Expenditures (cont'd)
 - Several of the line items are over budget due to timing issues where a large portion of the expenditure occurs at the beginning of the year. Line items such as Surface Treatment, Drainage Materials, and Paving/Asphalt may not incur much more costs and will probably be under budget by the end of the year. The dollar amount of those line items in excess of the annual budget with the exception of Gas & Oil only total \$4,900.
 - Transportation for Seniors is 1.1% higher than the YTD budget.
 - Gas & Oil is 8.8% more than the YTD budget.
 - Interagency-Health is at 75% of the annual budget. This is due to timing. Payments are made at the beginning of each quarter.
 - **Total Budgeted Expenditures are 3.6% below the YTD budget.**
- Fund Balance
 - For 2022, the General Fund has decreased fund balance by \$16,817,753 compared to a decrease of \$15,251,603 for 2021, a variance of \$1,566,150.

Fire Fund

- Revenues
 - Taxes are \$27,900 less than this time last year.
 - Property Tax-Prior Years is \$2,250 more than 2021.
 - Motor Vehicle Tax is \$1,300 less than 2021. See explanation under General Fund.
 - Mobile Home Tax is \$350 less than 2021.
 - Recording Intangible Tax is \$5,500 less than 2021.
 - Timber Tax is \$1,600 more than 2021.
 - Motor Vehicle TAVT collections is \$23,600 less than last year. See explanation under General Fund.
 - Railroad Equipment Tax is \$5,500 less than last year. We have not received this payment yet for 2022.
 - Penalties & Interest is \$2,100 more than 2021.
 - Real Estate Tax is \$2,400 more than 2021.

E911 Fund

- Revenues
 - Total Revenues are over the YTD budget by 4.5% and are \$91,550 more than last year.
 - Alarm Registration revenue is \$200 less than last year.
 - Miscellaneous Revenue is \$1,000 more than last year.
 - Charges for Services are \$66,050 more than last year.
 - Prepaid fees are \$16,250 more than last year.
 - Landline fees are \$10,700 more than last year.
 - Wireless fees are \$39,100 more than last year.
 - In 2022, we received an ARPA Law Enforcement and Public Safety Grant from the State of Georgia for \$24,750 that we did not receive in 2021.

Floyd County Review of July 2022

E911 Fund (cont'd)

- Expenditures
 - Total Expenditures are at 50.4% of the annual budget but \$38,150 more than last year.
 - Salaries and Benefits are \$37,050 more than last year but 8.7% under the YTD budget.
 - Other Operating Costs are \$2,200 more than last year.
 - Repairs and Maintenance is at 75.5% of the annual budget and \$5,000 more than 2021. Our yearly Zuercher Software maintenance fee has increased compared to 2021 by \$3,150. In addition, our yearly CAD subscription fee has increased \$400. There was also a repair to the server that was unexpected in the amount of \$1,650.
 - Legal Fees is at 68% of the annual budget. There was not an original budget for this and it will be monitored and a budget transfer requested if needed.

800 MHz Communication Fund

- Revenues
 - Charges for Services are \$1,000 more than 2021.
 - Tower Lease is \$2,850 more than 2021. Iwispr started renting space on the Shannon Tower and is making \$750 quarterly payments instead of an annual payment that was once made.
 - Miscellaneous revenue is \$3,000 less than 2021 due to a one-time radio activation fee billed to the City of Rome that we have not received in 2022.
 - Total Revenues are \$850 more than 2021.
- Expenditures
 - Repairs and Maintenance is at 54.6% of the annual budget but is \$47,200 more than 2021 due to an increase of \$7,950 in our monthly invoices from Williams Communications.
- Total Expenditures are at 52.7% of the annual budget but \$56,850 more than 2021.

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 62.5% of the annual budget and \$66,150 more than 2021.
 - Salaries and Benefits is \$13,150 more than 2021. The contributing factors to this are increased salary, health, and pension costs. This time last year we had not received the pension invoices regularly. In 2022, that problem has been corrected.
 - Travel and Training is at 99.9% of the annual budget. This line will be monitored and a budget transfer requested if needed.

Floyd County Review of July 2022

Emergency Management Fund (cont'd)

- Expenditures (cont'd)
 - Data Processing is at 100% of the annual budget. This is due to our yearly renewal for Earth Networks. This software is used to help track the upcoming weather patterns. Also, the renewal of our 10 year lease with Parker Fibernet for internet fiber. This line item will be monitored and a budget transfer requested if needed.
 - Code Red Weather Warning is at 100% of the annual budget. This is due to the annual subscription that has been paid for 2022. This line item should not have any more expenses for the year.

Solid Waste Fund

- Revenues
 - Taxes decreased \$38,400 when compared to 2021.
 - The following decreases contributed to this:
 - Mobile Home Taxes decreased \$500.
 - Recording Intangibles decreased \$2,200.
 - Motor Vehicle TAVT decreased \$10,100. See explanation under General Fund.
 - Railroad Equipment Taxes decreased \$29,600. This is due to timing. This payment was received in August this year.
 - The above decreases are offset by the following increases:
 - Property Tax-Prior Year increased \$900.
 - Motor Vehicle Taxes increased \$650.
 - Penalties and Interest increased \$850.
 - Clerk of Court Real Estate Tax increased \$950.
 - Interest Earned is \$300 more than last year.
- Expenditures
 - Total Expenditures are \$147,650 more than 2021 and 2% above the year to date budget.
 - Salaries and Benefits is \$59,800 more than 2021.
 - Salaries and Wages have increased \$40,900 compared to 2021.
 - This is largely due to the addition of a new position, the Director of Solid Waste that was hired August 1, 2021.
 - FICA is \$3,350 more than 2021.
 - Worker's Compensation expense is \$1,000 more than 2021.
 - Health Insurance expenditure is \$14,400 more than 2021.
 - Travel expense has increased \$650 compared to 2021 due to the Solid Waste Director attending the SWANA conference and the Resource Recycling conference.
 - Utilities expenses is \$2,350 more than 2021, and is 8.9% over the year to date budget. This is due to increased Georgia Power bills over the same time last year.
 - Telephone expense has increased \$300, due to an increased Windstream bill.

Floyd County Review of July 2022

Solid Waste Fund (cont'd)

- Expenditures (cont'd)
 - Remote Site Operations expense is \$36,600 more than 2021. This is 9.1% over the year to date budget. This is due to increased Republic bills. During this time in 2021, we paid Republic \$194,650. This year we have paid \$231,600. This is an increase of \$36,950.
 - It has been determined that there has been an issue with the billing from Republic. The Solid Waste Director is continuing to work with Republic to get this issue corrected.
 - Tipping Fees are up \$44,500 when compared to 2021, and 10.1% over the year to date budget. This is due to the City of Rome billing for Public Works. In 2021, we paid the City of Rome \$2,850 through June. This year we have paid \$50,650. This is an increase of \$47,800.
 - These are invoices to pay the City of Rome to dump dirt from road and ditch work in the landfill. Public Works has started dumping some dirt at their facility in order to mitigate some of this cost. The dirt that they dump at their facility can then be used for future projects.

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
- Expenditures
 - Repairs and Maintenance expenditure is at 10.1% of the annual budget and is \$79,650 less than 2021.

Water Fund

- Revenues
 - Charges for Services is \$336,500 more than the prior year. Consumption reports show a 1.4% increase in residential usage and a 16.3% increase in commercial usage compared to last year.
 - Starting in January of 2022 Berry College temporarily shut down their private water system to complete upgrades and repairs. They have switched to Floyd County water during this temporary shut down and are using approximately 7 million gallons per month. Once Berry switches back to their private water system we can expect to see a drop in commercial usage.
 - The Ball Container expansion has also added millions of gallons of usage as well.
 - Miscellaneous Revenues are \$20,400 more than last year due to the closure of the 1985-A water revenue bonds escrow account.
 - **Operating Revenues are at 62% of the annual budget.**

Floyd County Review of July 2022

Water Fund (cont'd)

- Expenses
 - Administration Dues and Subscriptions is 23.2% over the YTD budget and \$1,950 more than last year. The Coosa-Alabama River Improvement Association changed their membership dates. An invoice was not paid in 2021 which accounts for the increase.
 - Administration Repairs & Maintenance is 24.8% over the YTD budget and \$2,750 more than last year.
 - Administration Data Processing is 25.1% over the YTD budget and \$15,250 more than last year due to increases in Tyler Technologies fees and hosting fees for the new SCADA system.
 - **Total Administration Expenses are at 58.2% of the annual budget.**
 - Distribution Uniforms is 36.2% over the YTD budget, and \$3,350 more than last year due to annual purchases.
 - Distribution Gas & Oil is 13% over the YTD budget and \$5,200 more than last year. This account will be monitored and a budget transfer requested if needed.
 - Distribution Data Processing is 15.6% over the YTD budget and \$4,050 more than last year. Quarterly GPS tracking services were previously charged to Repairs and Maintenance. In October of 2021, these charges were moved to Data Processing to be more consistent with other funds.
 - **Total Distribution Expenses are at 53% of the annual budget.**
 - Treatment Plant Chemicals and Conditioners is 1.5% over the annual budget and \$37,900 more than last year due to price increases. A budget transfer has been requested.
 - **Total Treatment Plant Expenses are at 52.3% of the annual budget.**
 - **Total Operating Expenses are at 53.8% of the annual budget.**

Airport Fund

- Revenues
 - Charges for Services are 34.4% below the YTD budget but are \$150 more than last year.
 - Fuel Sales are \$209,500 more than last year and are 27.8% over the YTD budget. This is due to a fuel price increase.
 - Avgas Revenue is \$20,900 more than 2021.
 - Self-Serve Revenue is \$65,450 more than 2021.
 - Jet Fuel Revenue is \$123,400 more than 2021.
 - Miscellaneous Revenue is at 58.1% of the annual budget but \$16,950 less than 2021.
 - Late Fees are up \$200 from 2021.
 - Miscellaneous Revenue is up \$150 from 2021.
 - Callout revenue is up \$1,550.
 - Ramp fees are up \$2,300.
 - GPU fees are up \$200.
 - Auto Rental fees are down \$1,150.
 - Overnight Hangar rentals are down \$800.
 - In 2021, there was a gain on the sale of a 1980 Cessna for \$17,450 that has not occurred in 2022.

Floyd County Review of July 2022

Airport Fund (cont'd)

- Revenues (cont'd)
 - Rental Fees are .5% below the YTD budget but \$4,350 more than 2021.
 - Land Leases are up \$2,250; T-Hangar rentals are up \$7,700; Big Hangar rentals are down \$6,050; and Tie Down Rentals are up \$150.
 - There is also an ARPA Grant reimbursement for \$59,000 that was not received in 2021. This reimbursement is 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 83.4% of the annual budget.**
- Expenses
 - Dues & Subscriptions is at 65.2% of the annual budget. This is due to yearly subscriptions being renewed.
 - Travel and Training is at 100% of the annual budget. This is for an AAAE training for staff.
 - Equipment is at 100% of the annual budget. This is due to the emergency purchase of Radio Transmitters to be able to communicate with the Pilots. Our old ones did not work on the new radio frequency. A budget transfer has been requested.
 - Repairs and Maintenance – Runways is at 91.6% of the annual budget due to repairs to the runway lights. This line will be monitored and a budget transfer requested if needed.
 - Professional Fees is at 100% of the annual budget. This is for a study that was conducted on rent charges for the airport.
 - Cost of Goods sold is at 90.5% of the annual budget. Compared to the YTD budget it is 32.2% higher and \$196,750 more than 2021. This is due to more fuel being sold, but also the increase of fuel costs as well. Up to this point, the rising fuel costs have not been a factor, but they have started to trickle down.
 - **Total Operating Expenses are 4.3% below the year to date budget.**

Forum Fund

- The Forum continues to be closed to hosting events due to the need to safely conduct court cases. However, rental fees are \$125,690 more than last year due to a grant allowing the courts to pay a rental fee for the use of the Forum. In addition to the court rental, there has been 1 ballroom rental this year.
- Total Operating Revenues are at 243.7% of the annual budget.
- Total Operating Expenses are at 52.9% of the annual budget.

Recycling Fund

- Revenues
 - Material Sales is at 115.4% of the annual budget for 2022 with this being \$92,500 more than 2021.
 - 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.

Floyd County Review of July 2022

Recycling Fund (cont'd)

- Revenues (cont'd)
 - Looking at the sales compared to last year, the following changes led to an increase in sales revenue:
 - Corrugated is up 168.21%. This year we have sold \$23,500 more than in 2021.
 - This year we have sold \$8,000 more in Mixed Paper than in 2021.
 - Commingled sales are up \$2,850 when compared to 2021.
 - Steel is up 138%. This year we sold \$2,650 more than in 2021.
- Expenses
 - Total Operating Expenses are \$49,750 more than 2021.
 - Salaries and Benefits is \$25,900 more than 2021.
 - Salaries and Wages is \$13,450 more than 2021.
 - FICA is \$1,050 more than 2021.
 - Workers Compensation is \$250 less than in 2021.
 - Health Insurance expense is up \$11,450 when compared to 2021.
 - Supplies and other expenses increased \$22,900 when compared to 2021, and we are 6.3% above the year to date budget. The increase is largely due to the following changes:
 - Supplies have increased \$11,200 due to the purchase of baling wire.
 - Repairs and Maintenance has decreased \$1,650.
 - Promotions and Advertising is up \$4,100.
 - Household Hazard Waste has decreased \$5,350.
 - There are several factors that have contributed to this decrease:
 - We changed electronic vendors and the new one is paying us for some materials so this lowers our payment to them.
 - We now have the ability to dry out all latex paint dumped in the latex bunker. This lowers our expense from \$600 a ton to \$32 a ton to dispose.
 - Utilities have decreased \$4,850 when compared to 2021, and we are 23.3% below the year to date budget due to lower landfill bills.
 - Equipment is up \$5,750 when compared to 2021.
 - This was the purchase of a water bottle refilling station and an ice machine.

Animal Control Fund

- Revenues
 - Total Revenues are \$2,800 less than 2021.
 - Charges for Services is up \$3,500 due to an increase in adoptions compared to 2021. Also, in 2021 adoption fees were waived at times.
 - Miscellaneous Revenue is down \$5,850 due to decreased donations.
 - \$6,000 was received in 2021 from Claws for Paws for the purchase of a transport van.

Floyd County Review of July 2022

Animal Control Fund (cont'd)

- Expenditures
 - Total Expenditures are \$74,400 more than 2021, and are 6.6% above the YTD budget.
 - Workers Compensation is at 258.1% of the annual budget but \$15,050 less than last year.
 - Credit card processing fee is at 124.1% of the annual budget due to more people using their debit and credit card versus cash. A budget transfer has been requested.
 - Uniforms is at 92.7% of the annual budget due to a yearly uniform purchase. This line item will be monitored and a budget transfer requested if needed.
 - Gas & Oil is at 152.1% and Utilities is at 76% of the annual budget due to increased energy prices. This line item could potentially increase depending on how energy prices rise and fall. A budget transfer for Gas & Oil has been requested. Utilities will continue to be monitored and a budget transfer requested if needed.
 - Transporting Animals is at 94.2% of the annual budget. This is due to more rescue shelters acquiring more of the animals to be adopted out.
 - Repairs & Maintenance is at 75.4% of the annual budget due to an unexpected vehicle repair.
 - Veterinary Fees is at 93.8% of the annual budget. This is due to more surgeries having been performed. We do have an in house vet on staff now. This line item will be monitored and a budget transfer requested if needed.
 - In-House Medical is at 83.4% of the annual budget. This is due to more care for the animals happening in the shelter versus outside the agency. This line item will be monitored and a budget transfer requested if needed.
 - Legal Fees is at 324% of the annual budget. This is for an upcoming animal cruelty case. A budget transfer has been requested.
 - Animal Care is at 268.9% of the annual budget. This line item is used for when we have medical expenses with the animals that cannot be done in house. As stated above, we do have an in house vet on staff now. Hopefully, this will cut down on these costs associated with this line. A budget transfer has been requested.

Rome-Floyd Parks and Recreation Authority

- Total Revenues are \$101,050 more than 2021.
- Total Expenditures are \$146,650 more than 2021.
- Administrative Operations has spent \$36,200 more than at this time last year.
 - Salaries and Benefits is 9.6% under the YTD budget but \$43,050 more than last year.
 - Salaries and FICA are \$42,250 less than 2021. In 2021, there was a large payout to a retired employee.
 - Workers Compensation is \$9,550 less than 2021.
 - Health Insurance is \$94,300 more than 2021.
 - Total Expenditures are at 49.8% of the annual budget but are \$39,150 more than 2021.

Floyd County Review of July 2022

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

- Transaction Fees is at 88.2% of the annual budget and \$1,750 more than 2021. Transactions fees is comprised of processing fees from 3 services: ActiveNet, Reserve America, and the Clover credit card machines. We ended our credit card service for the stationary machines and moved them to Clover credit card machines.
 - Clover fees are up \$1,400 from 2021.
 - ActiveNet fees are up \$2,300 from 2021.
 - CRTP fees are \$2,550 less than 2021.
 - Reserve America credit card fees are up \$100 from 2021.
- Promotions/Advertising is at 41.9% of the YTD budget and is \$11,600 less than 2021.
- Swimming Pool has a net expenditure of \$3,050. This is \$2,450 more than 2021. This is due to a lifeguard shortage resulting in a change in hours and days the pool is open to the public.
 - Total Revenues are \$9,550 less than 2021.
 - Admissions revenue is \$2,750 more than 2021.
 - Instructional fees is \$3,750 less than 2021. Swim lessons are not being offered this year.
 - Facility rentals is \$8,700 less than 2021.
- Other Programs has a net revenue of \$47,500. This is \$3,550 less than 2021.
 - Special Events revenue is down \$15,050 due to less events being held this year. A Concert Series that was held in 2021 is not being held this year.
 - Road Race revenue is up \$750 due to the Leprechaun-a-Thon held in March. There were 606 race participants in 2022 compared to 315 in 2021.
 - Total Expenditures are down \$20,900 due to less events being held this year.
- Gymnastics has net revenues of \$50,650 for 2022.
 - Revenues are \$47,600 more due to the COVID-19 pandemic restrictions lifting and more people enrolling their children in sports.
 - Expenditures are \$26,300 more than 2021.
 - Salaries and Benefits are \$13,600 more due to more part time staffing for parties, classes, and rentals and the usage of the staffing agency has created more expense.
 - Travel and Training is \$10,150 more due to several events being reintroduced after the pandemic shut down.
 - Equipment purchases are up \$3,550 from 2021. This is due to aging equipment being replaced.
- Coosa River Trading Post has a net revenue of \$72,550. This is \$24,400 more than 2021.
 - Total Revenues are \$28,500 more than 2021.
 - Camping Rentals are up \$25,800.
 - Bait is \$2,350 higher than 2021.
 - Parking/Launch Fees is \$1,050 less than 2021.
 - Fish/Camp Supplies is \$1,150 more than 2021.
 - Licenses is \$1,500 less than 2021.
 - Total Expenditures are \$4,150 more than 2021.
 - Salaries and Benefits are \$100 higher.
 - Supplies is \$1,150 more than 2021.
 - Bait is \$150 more than 2021 due to different types of bait being purchased.
 - Fish/Camp supplies is \$1,800 more than 2021.

Floyd County Review of July 2022

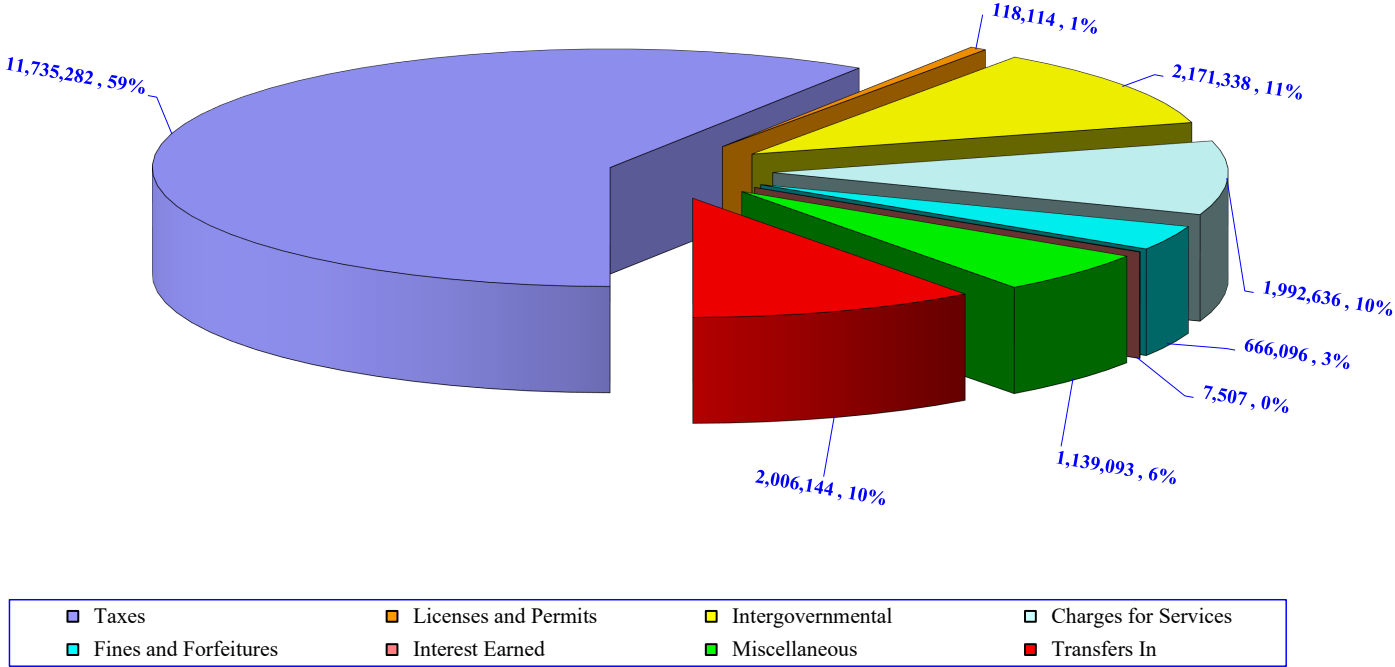
Rome-Floyd Parks and Recreation Authority (cont'd)

- Licenses is \$1,500 less than 2021.
- Telephone is up \$2,850 compared to 2021. This is due to the new installment of a Comcast line by the camping area and bath house.
- Adult Softball has net revenue of \$850 with 16 teams participating.
- Hall of Fame has net expenditure of \$1,850.
 - Revenues are at 58.9% of the annual budget due to scholarship sponsorships.
 - The 2021 and 2022, Hall of Fame Banquet was held on July 23. In addition, the Hall of Fame golf tournament was held in July as well.

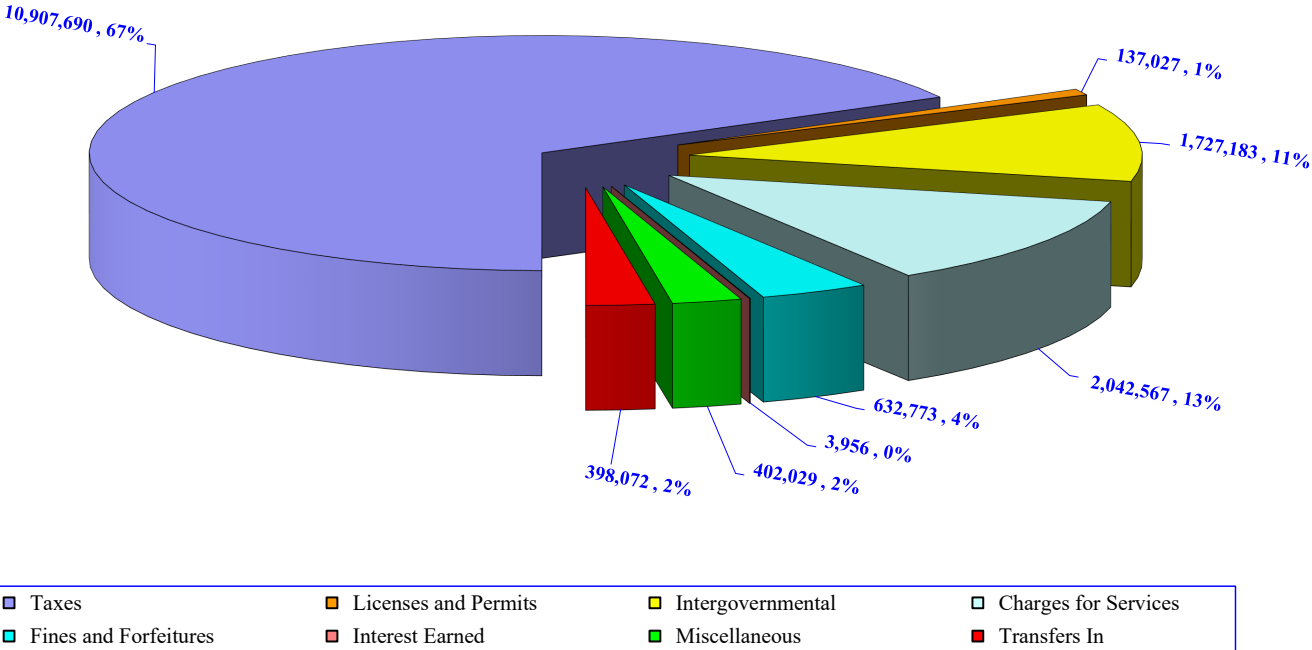
Health Insurance Fund

- Revenues
 - Total Revenues are at 58.5% of the annual budget and are \$1,241,650 more than last year.
- Expenditures
 - Claims is 50.6% of the annual budget and \$1,750 less than last year. We currently have 42 participants with claims over \$25,000, and the total amount of claims for these 42 participants is \$3,047,500. These account for 73.6% of total claims.

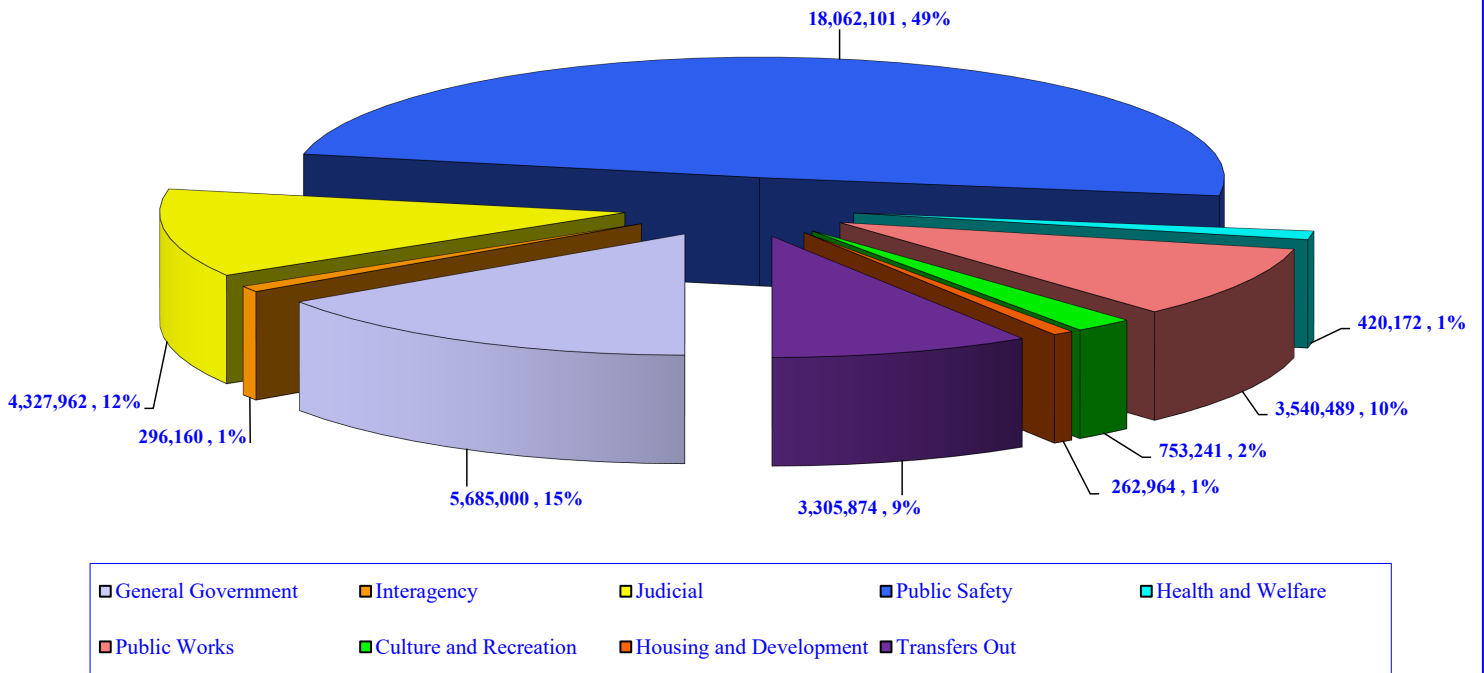
July 2022 Revenues and Transfers In



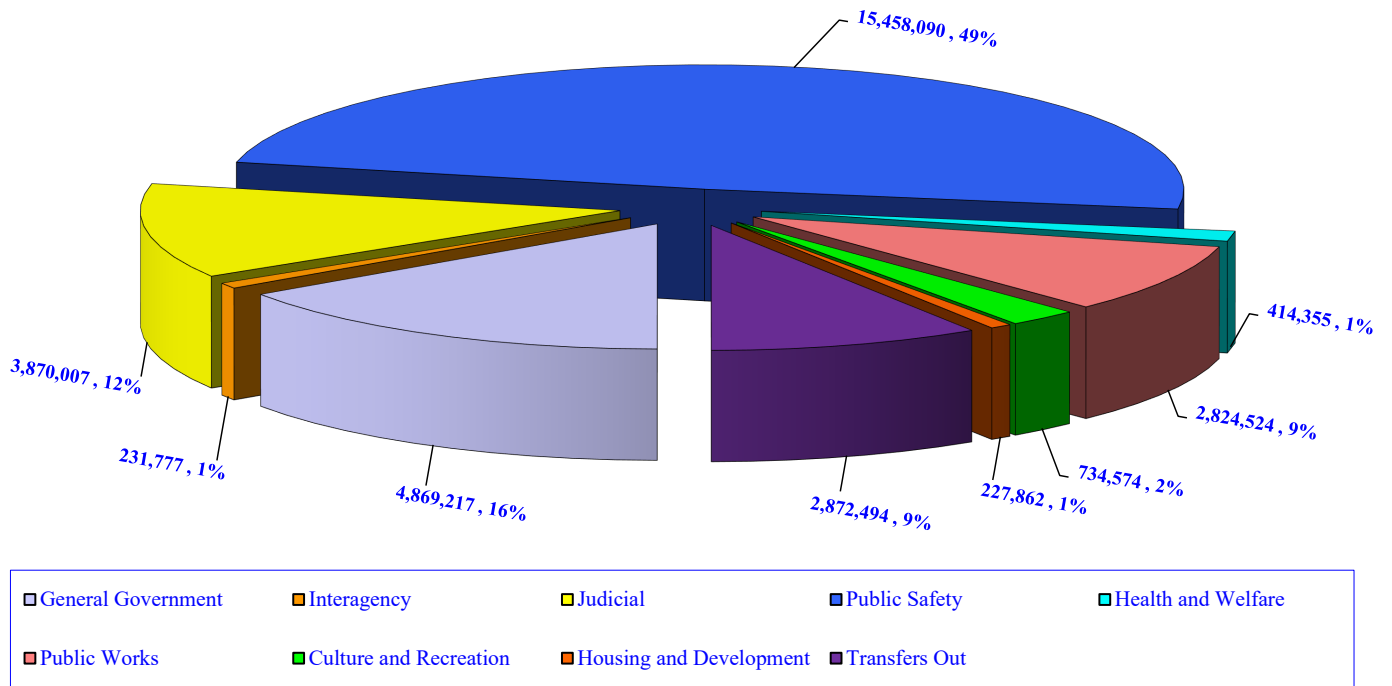
July 2021 Revenues and Transfers In



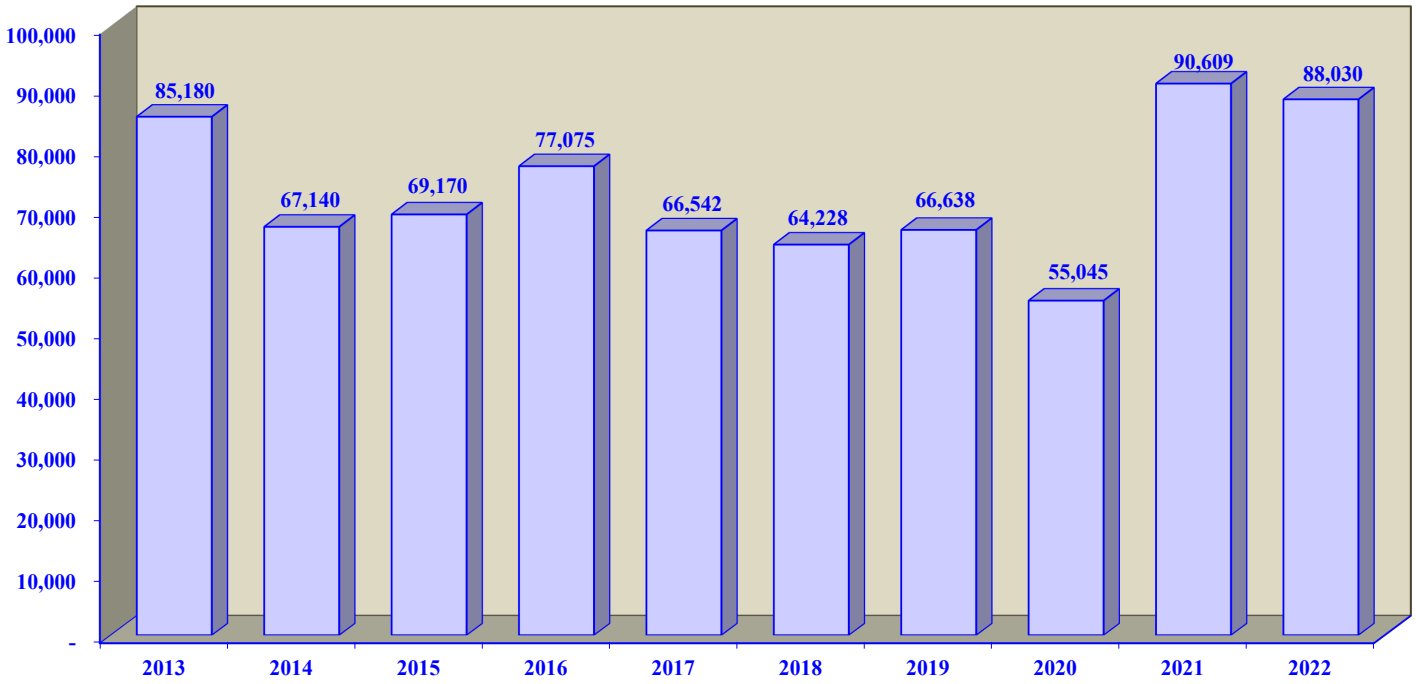
July 2022 Expenditures and Transfers Out



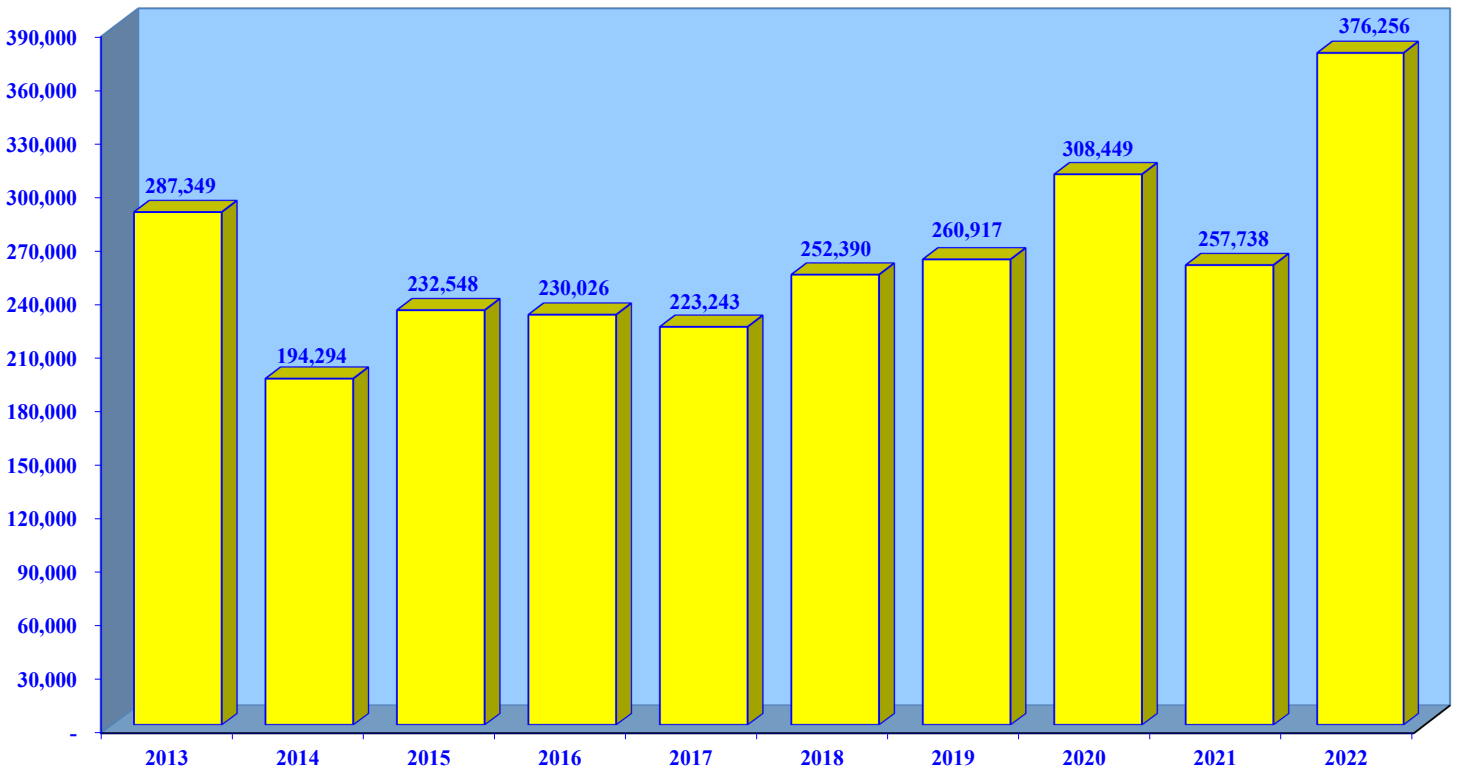
July 2021 Expenditures and Transfers Out



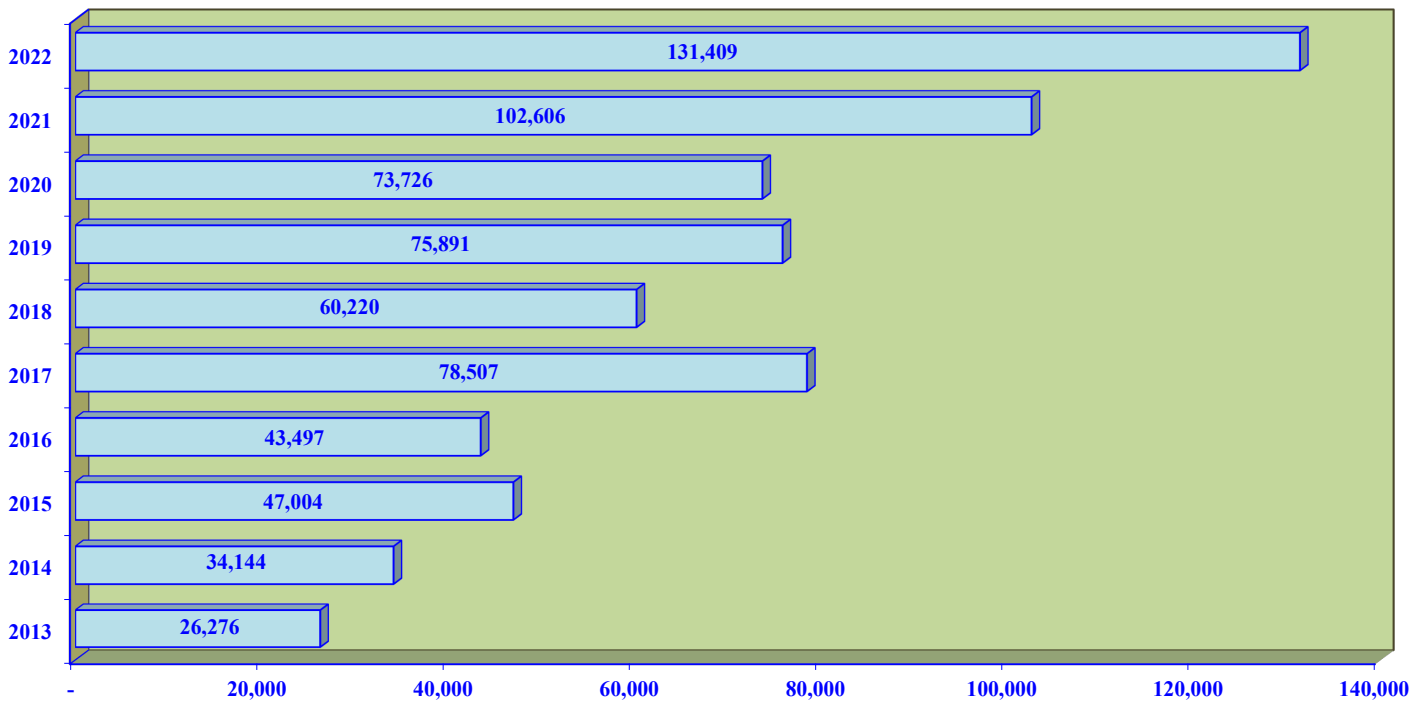
**Probate Court Charges for Services
July YTD
2013-2022**



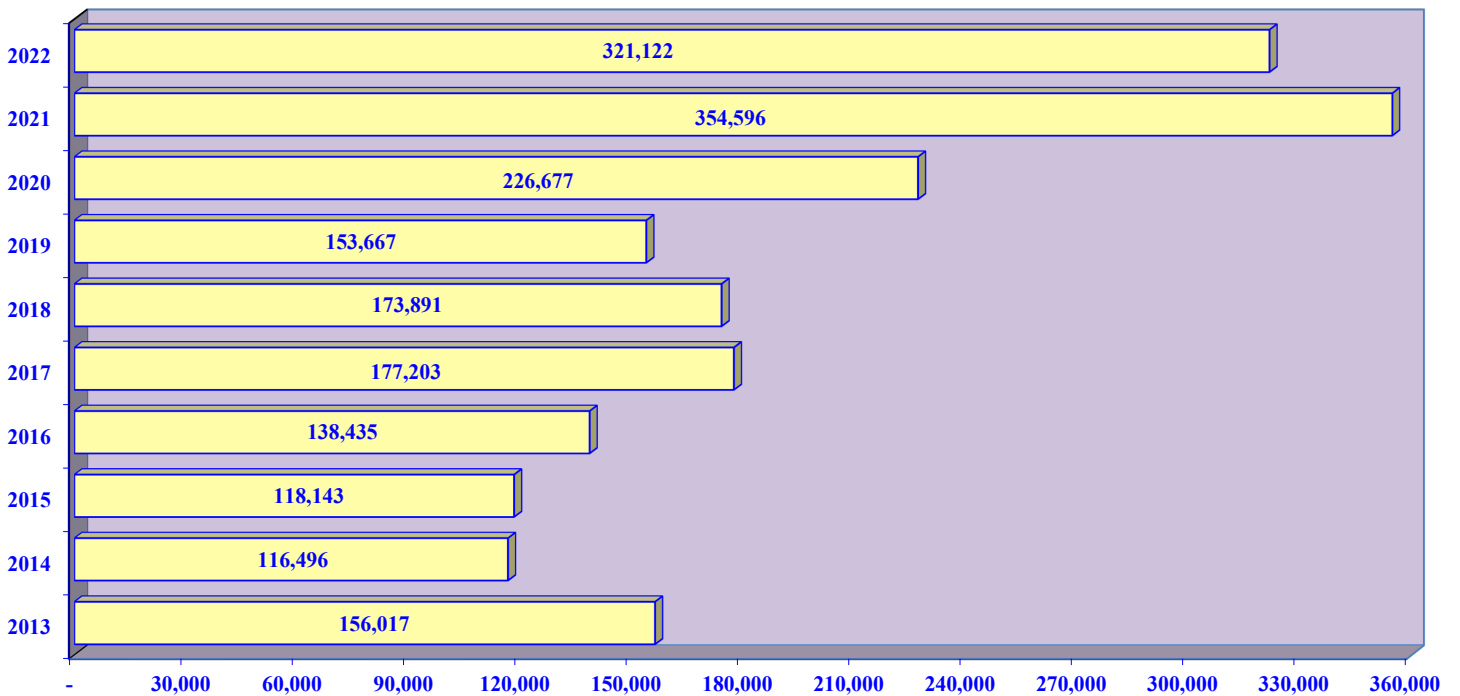
**Clerk of Court Charges for Services
July YTD
2013-2022**



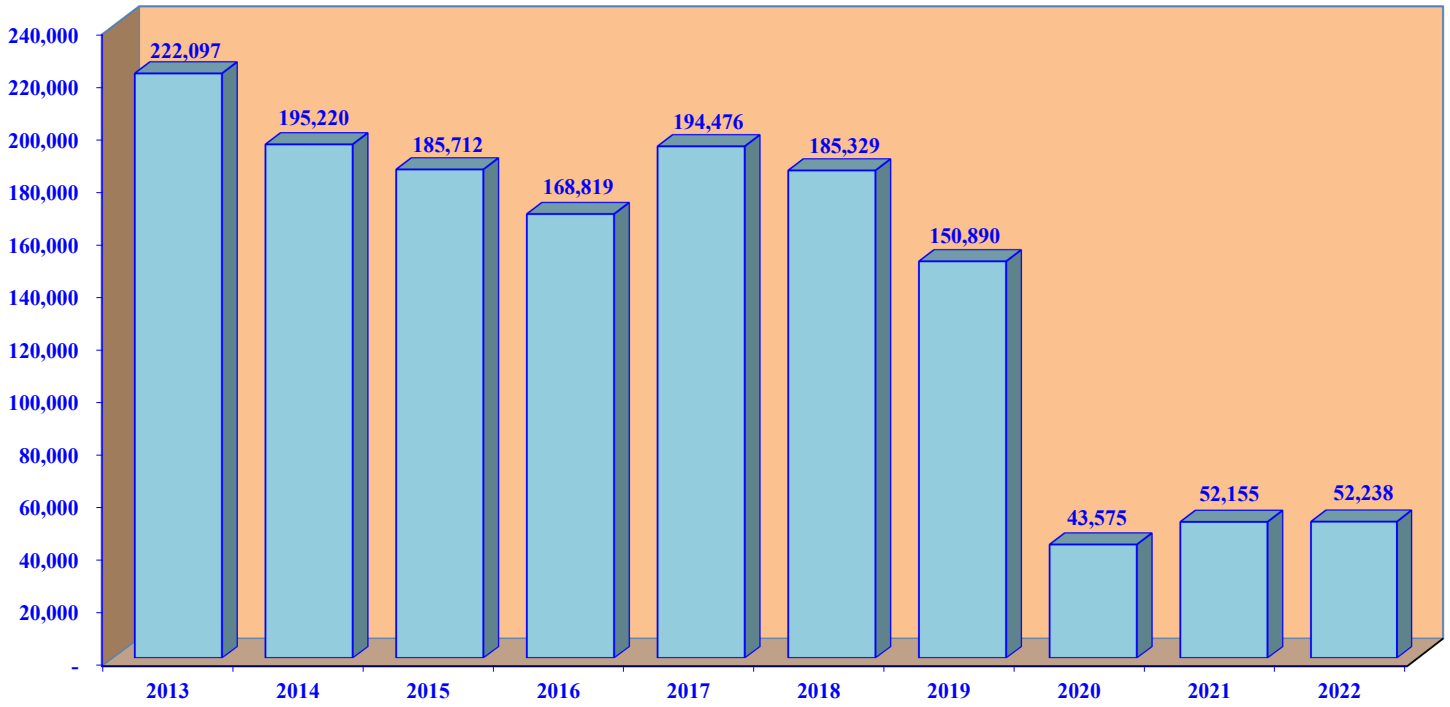
**Clerk of Court
Real Estate Tax Fees
July YTD
2013-2022**



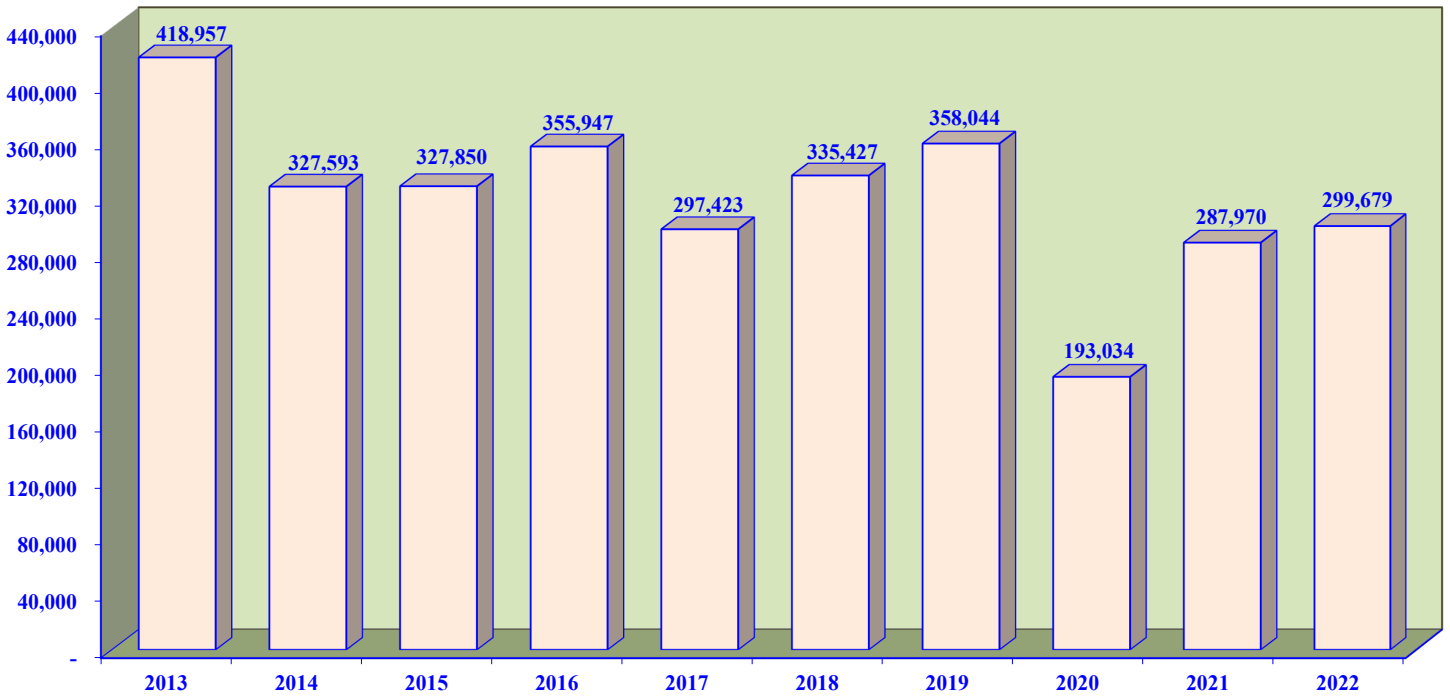
**Clerk of Court
Recording Intangible Taxes
July YTD
2013-2022**



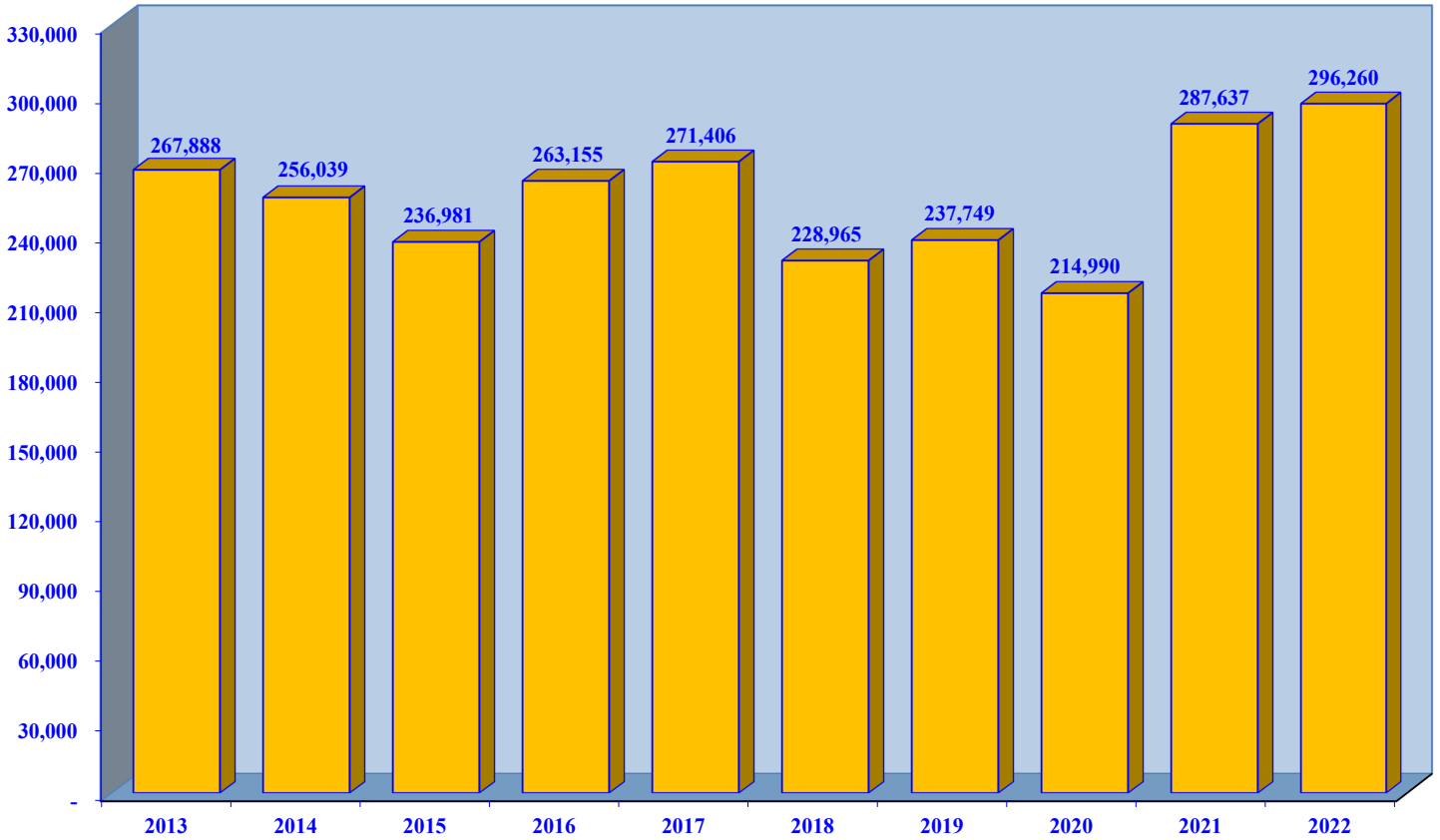
**Magistrate Court Fees
July YTD
2013-2022**



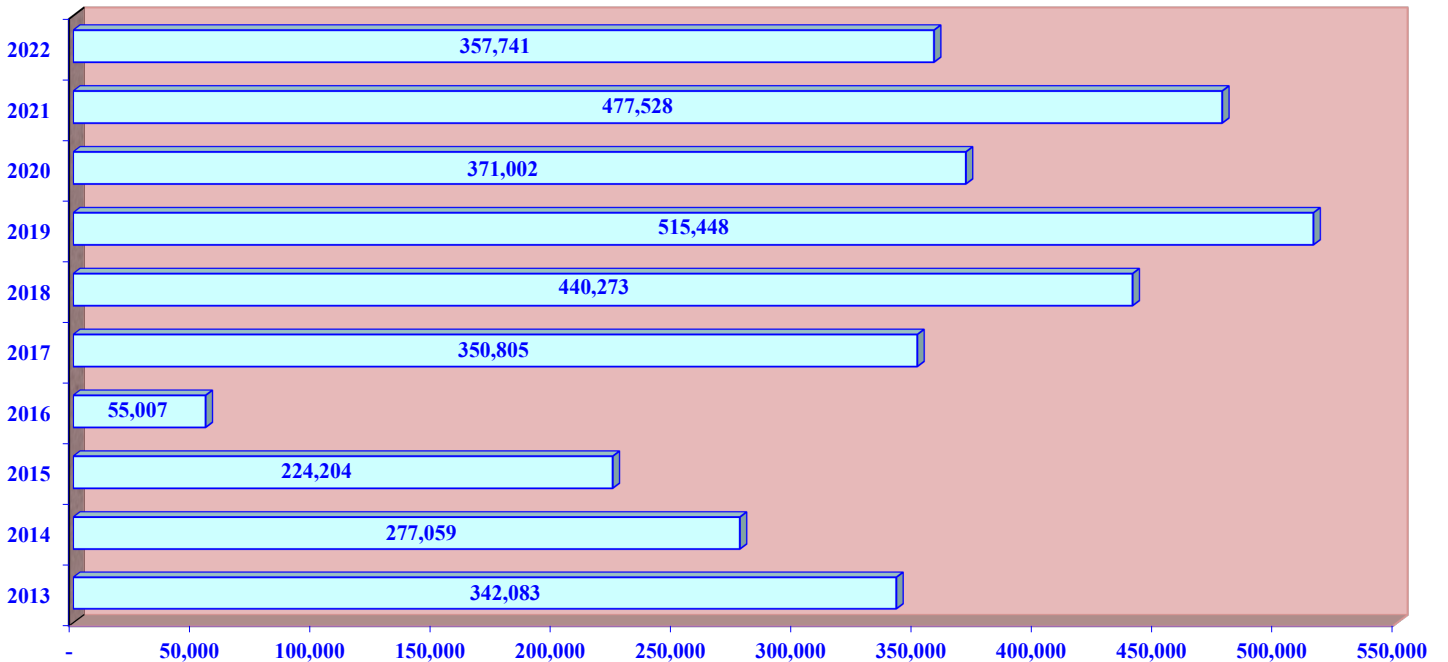
**Probate Court Fines
July YTD
2013-2022**



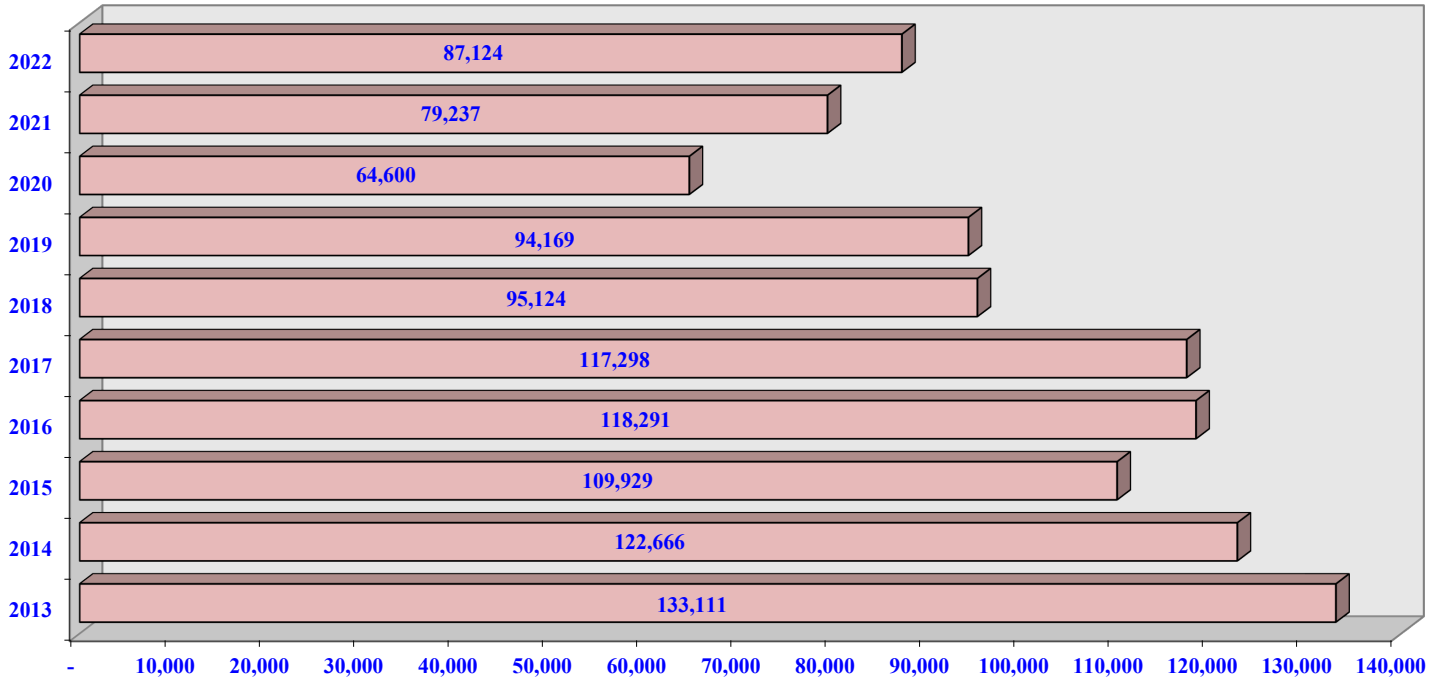
**Clerk of Court Fines
July YTD
2013-2022**



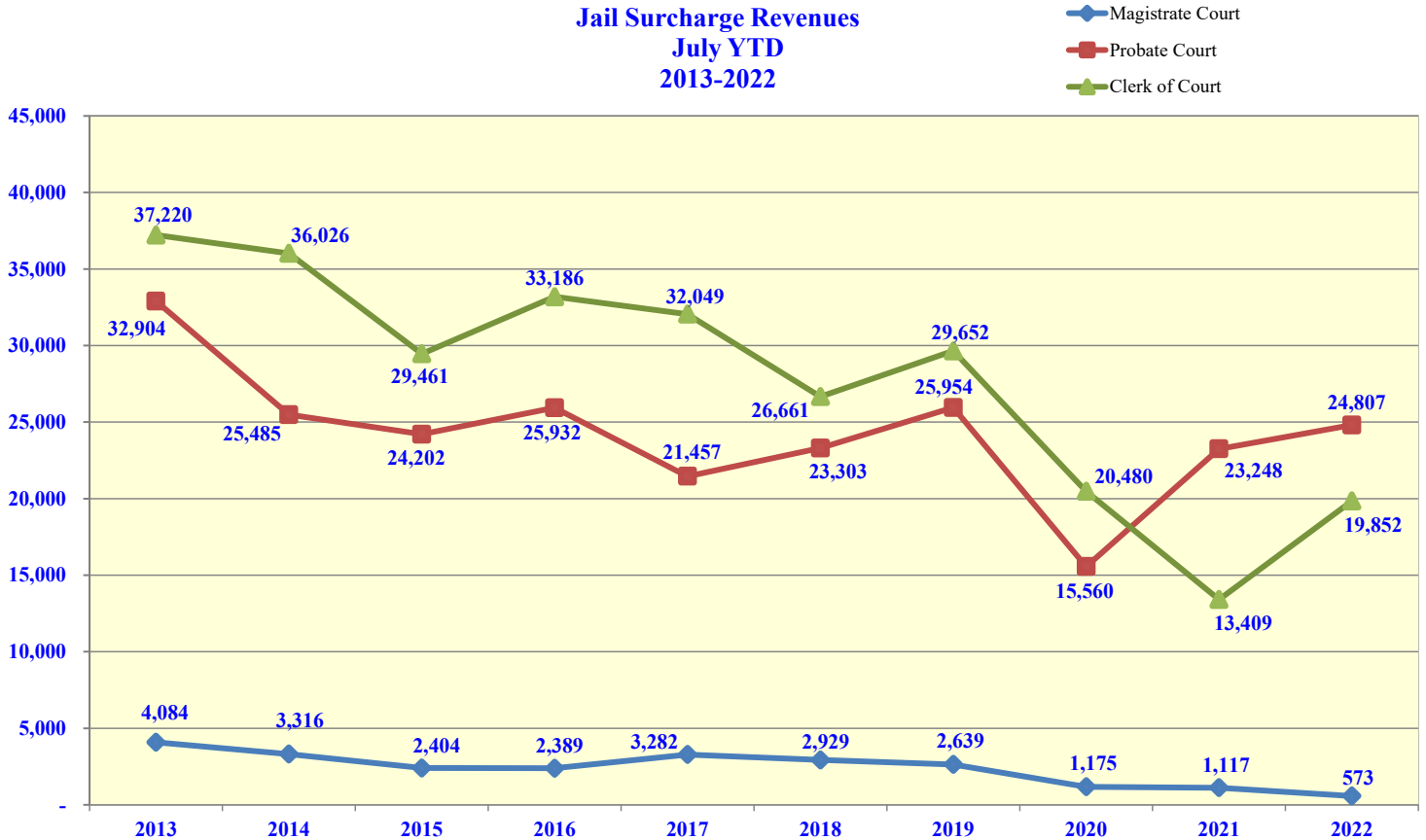
**Boarding Inmate Revenues
July YTD
2013-2022**



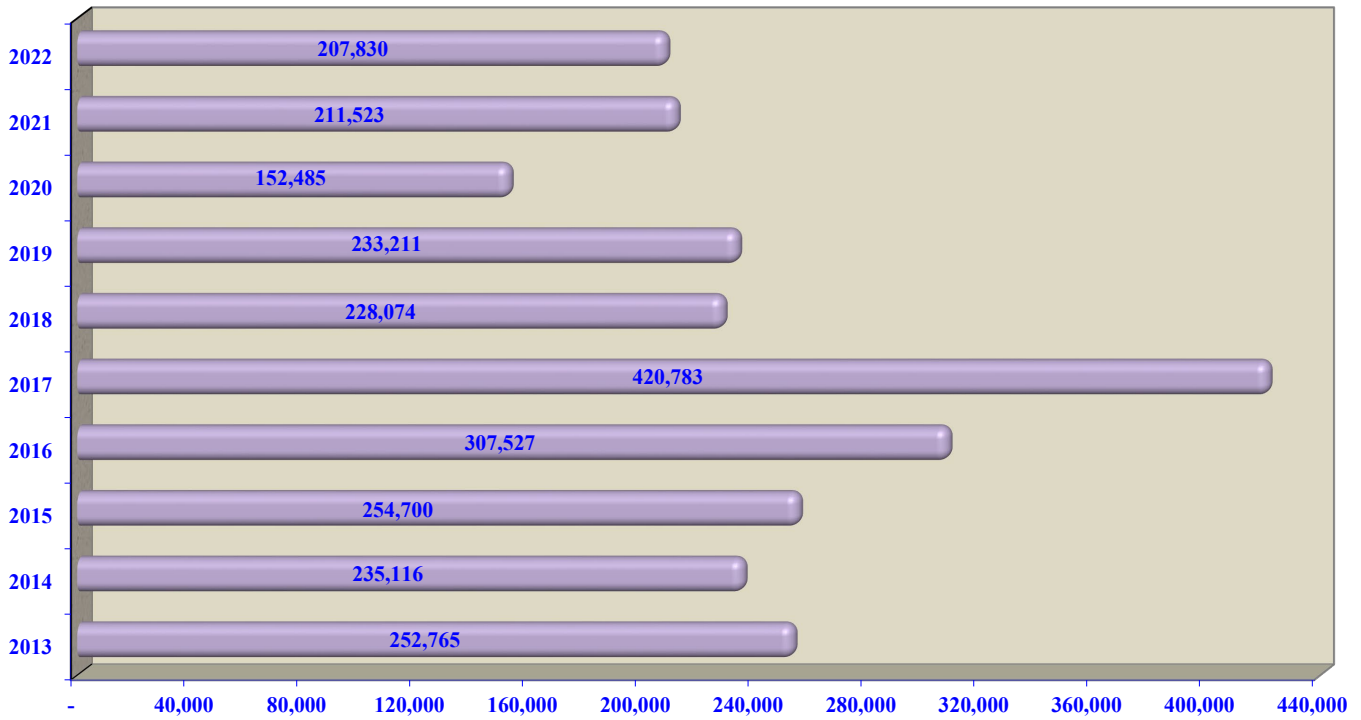
Jail Surcharge Revenues
 (Clerk of Court, Magistrate Court, Probate Court, Juvenile Court, City of Rome & City of Cave Spring)
 July YTD
 2013-2022



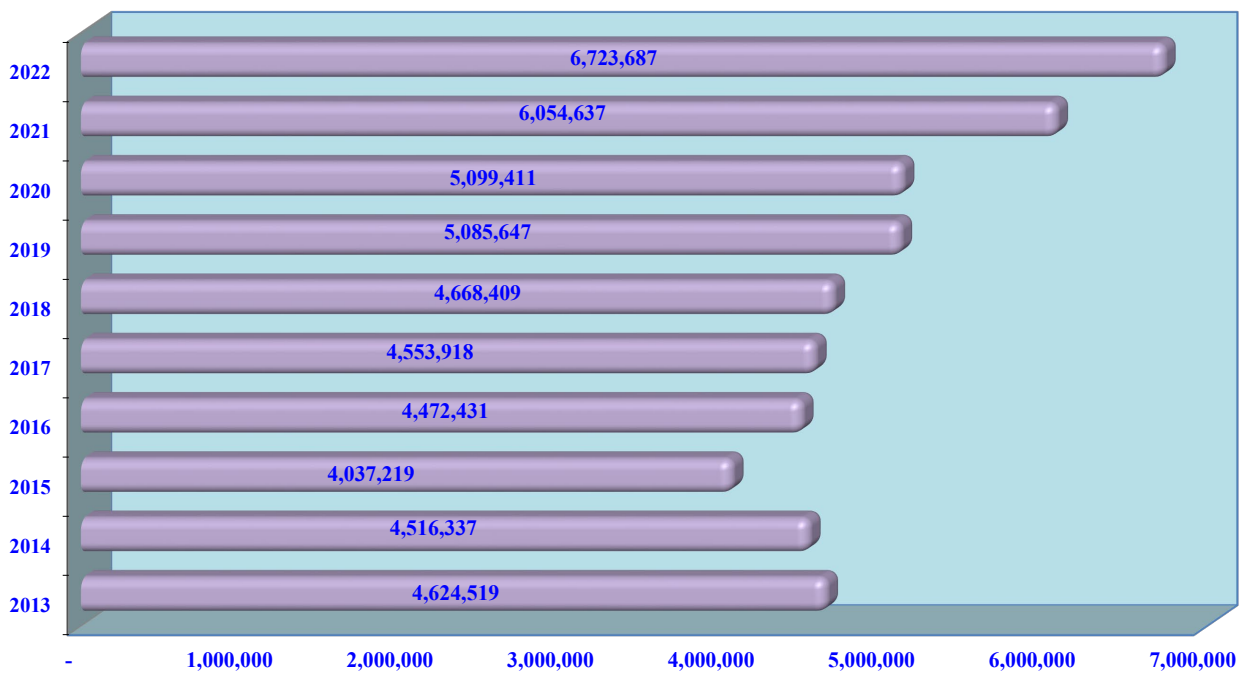
Jail Surcharge Revenues
 July YTD
 2013-2022



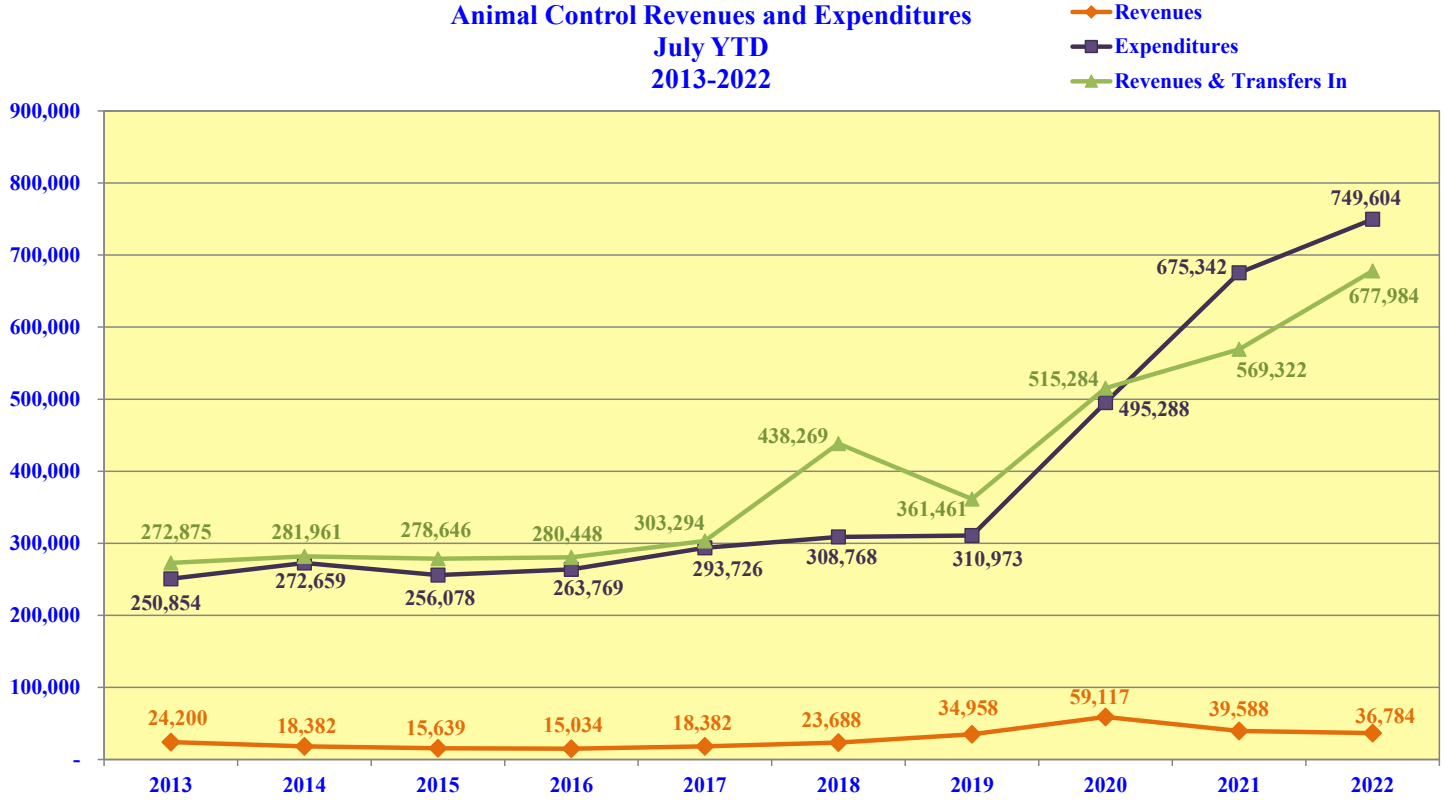
**Tax Commissioner Revenues
July YTD
2013-2022**



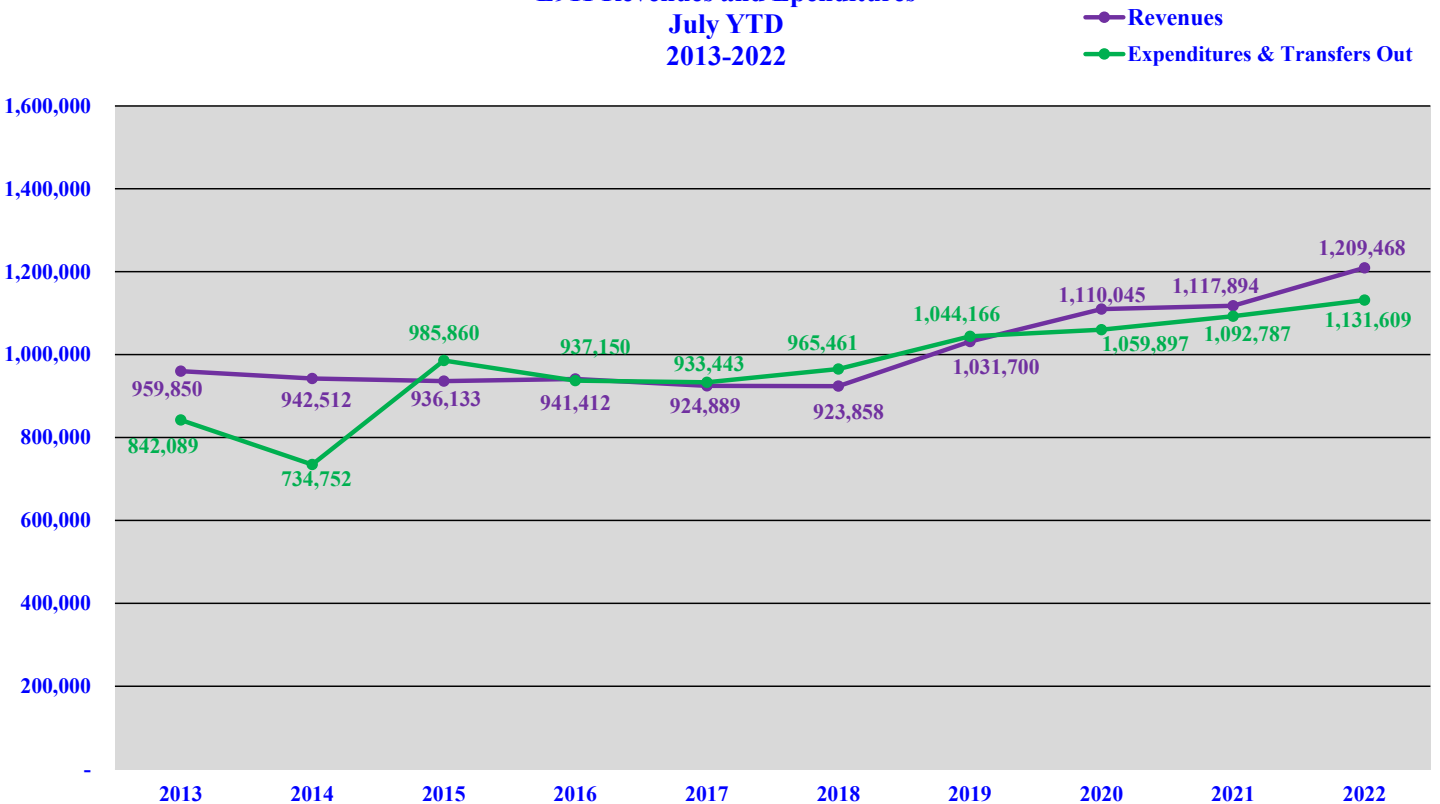
**Local Option Sales Tax
July YTD
2013-2022**



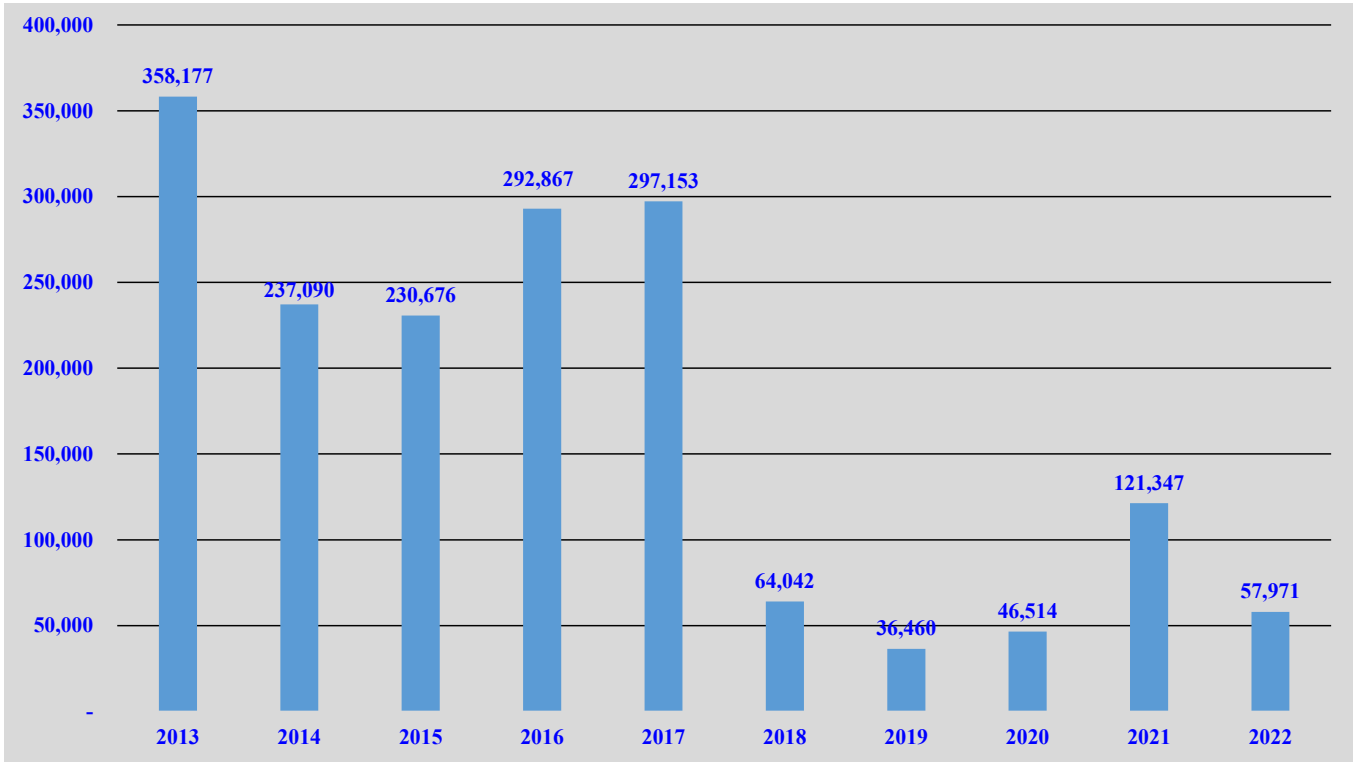
**Animal Control Revenues and Expenditures
July YTD
2013-2022**



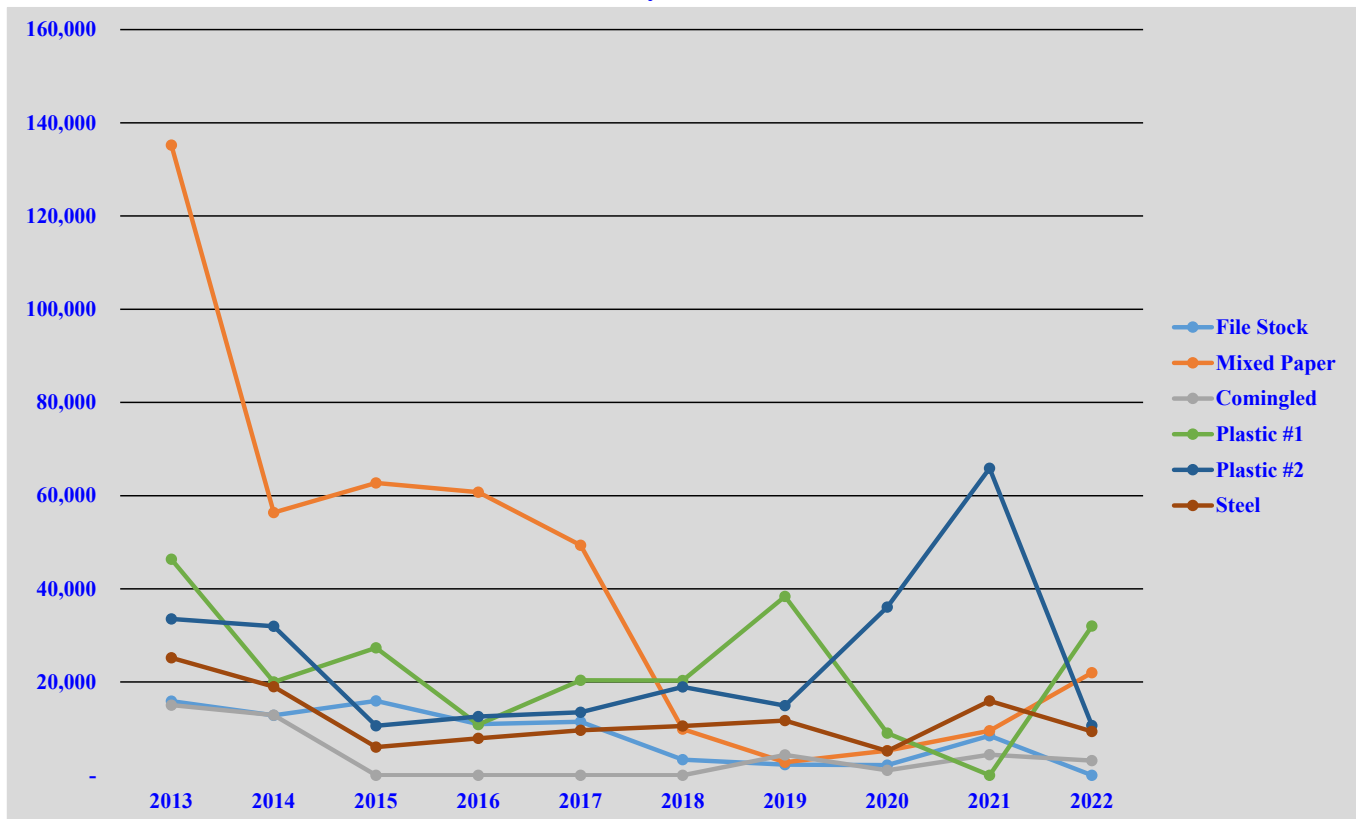
**E911 Revenues and Expenditures
July YTD
2013-2022**



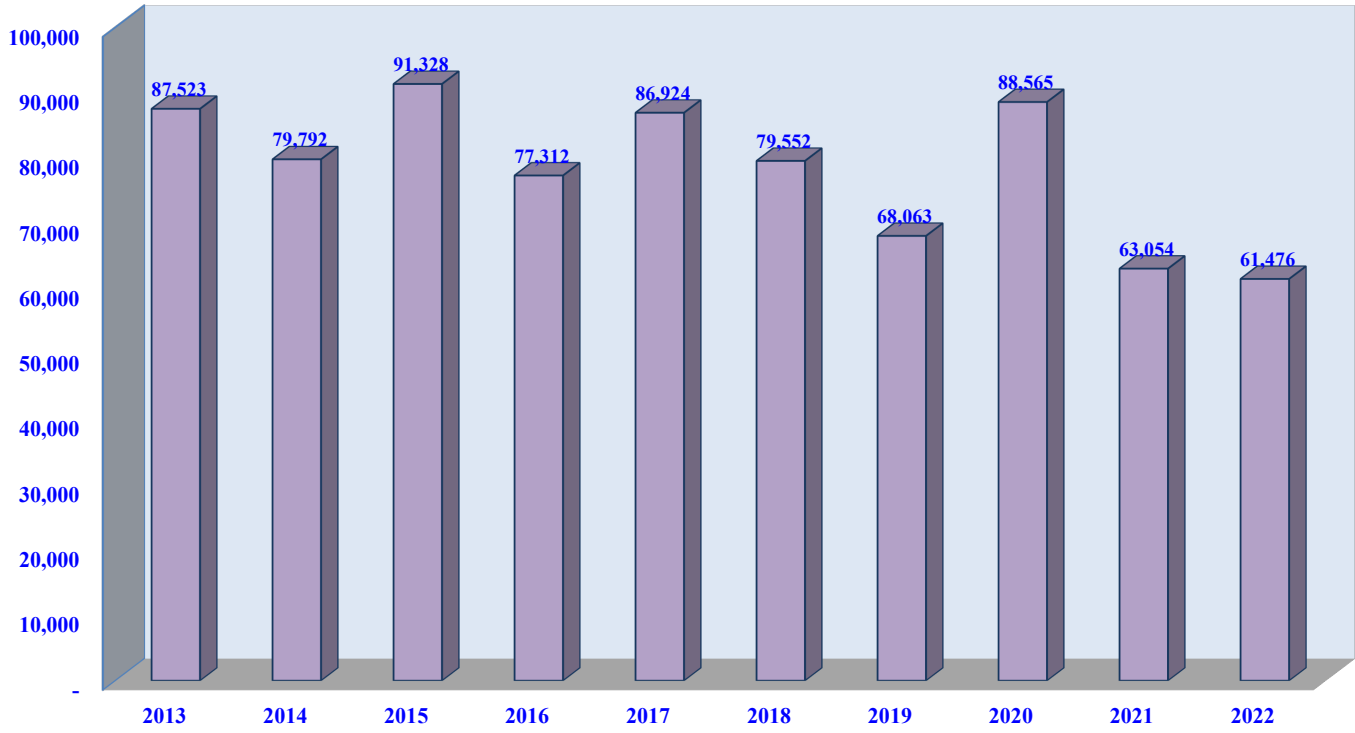
**Corrugated Material Sales
2013-2022
July YTD**



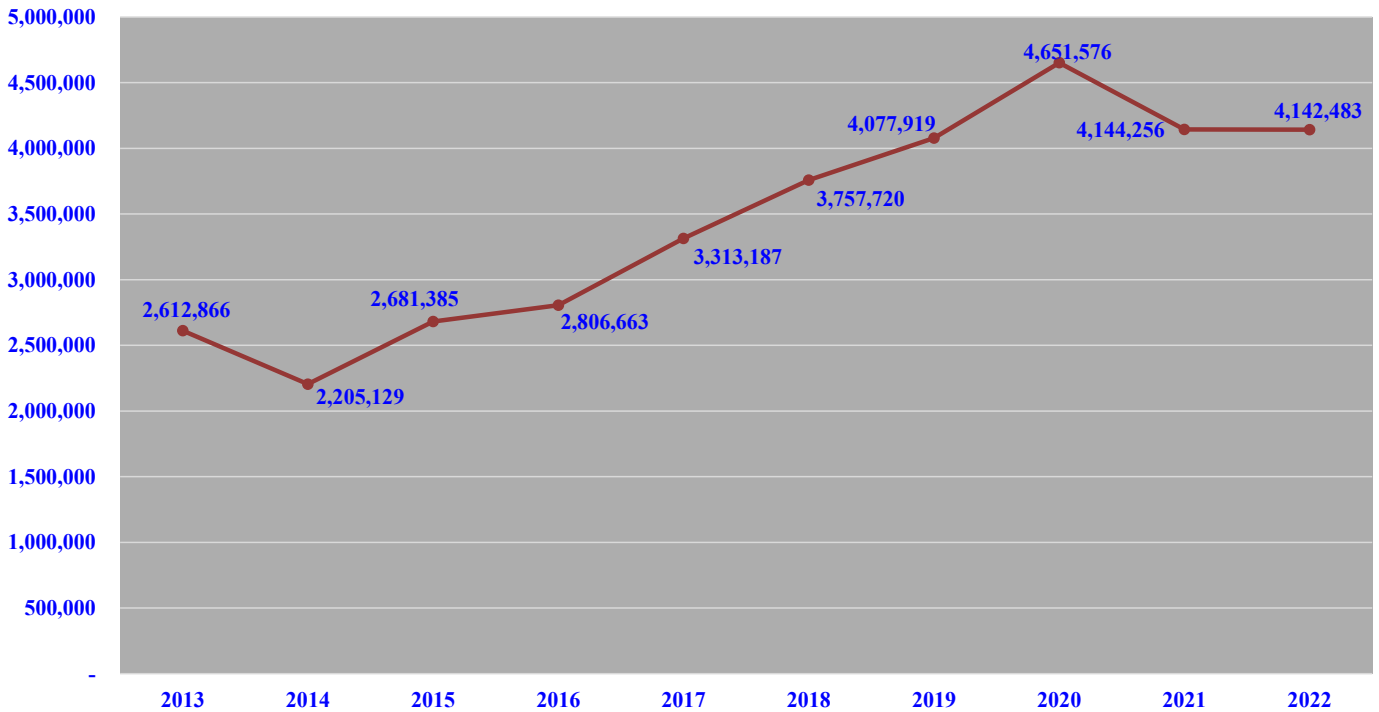
**Recycling Material Sales
2013-2022
July YTD**



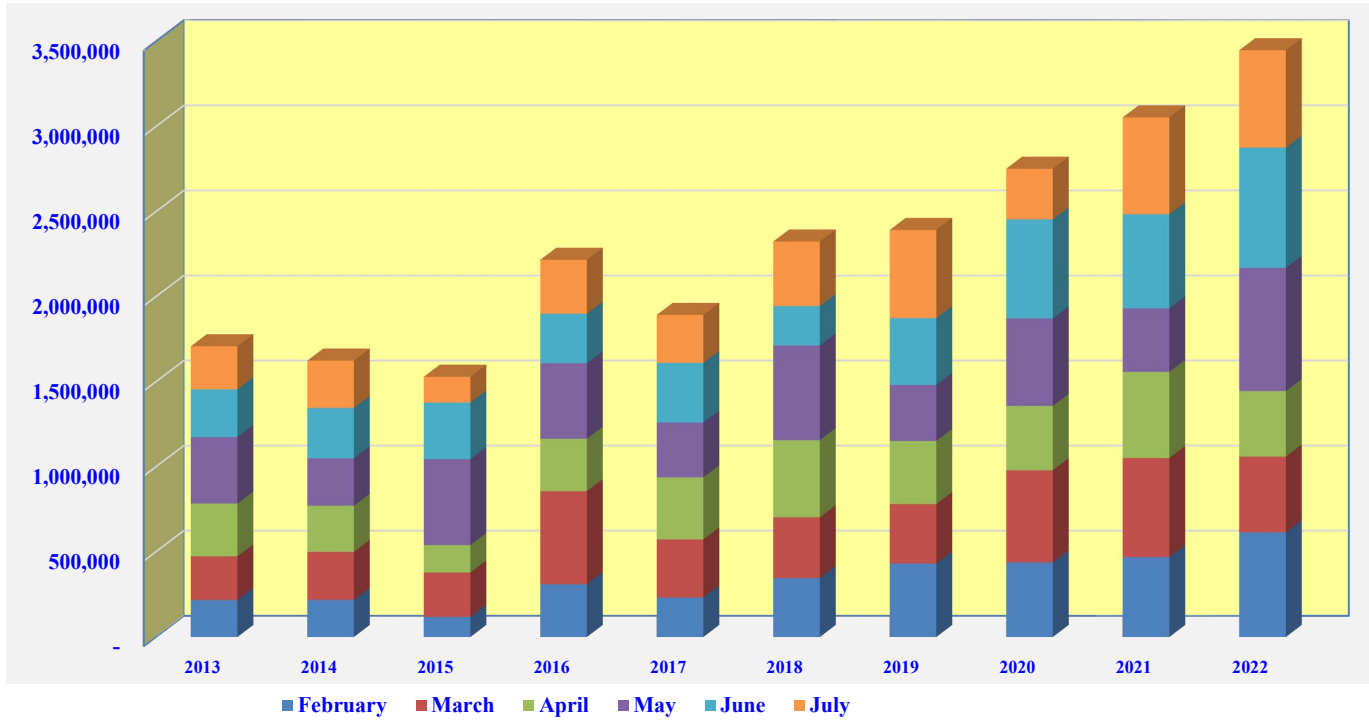
**Health Insurance
HRA YTD
2013-2022**



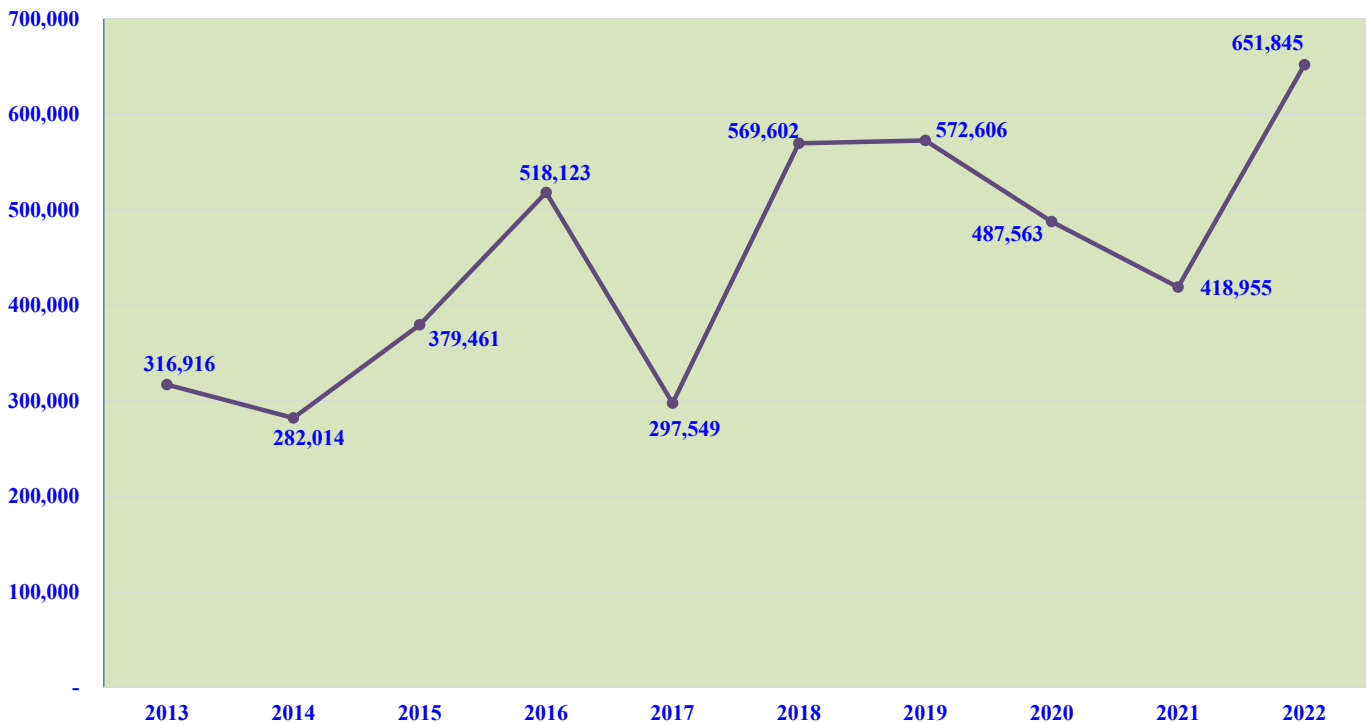
**Health Insurance
Claims YTD
2013-2022**



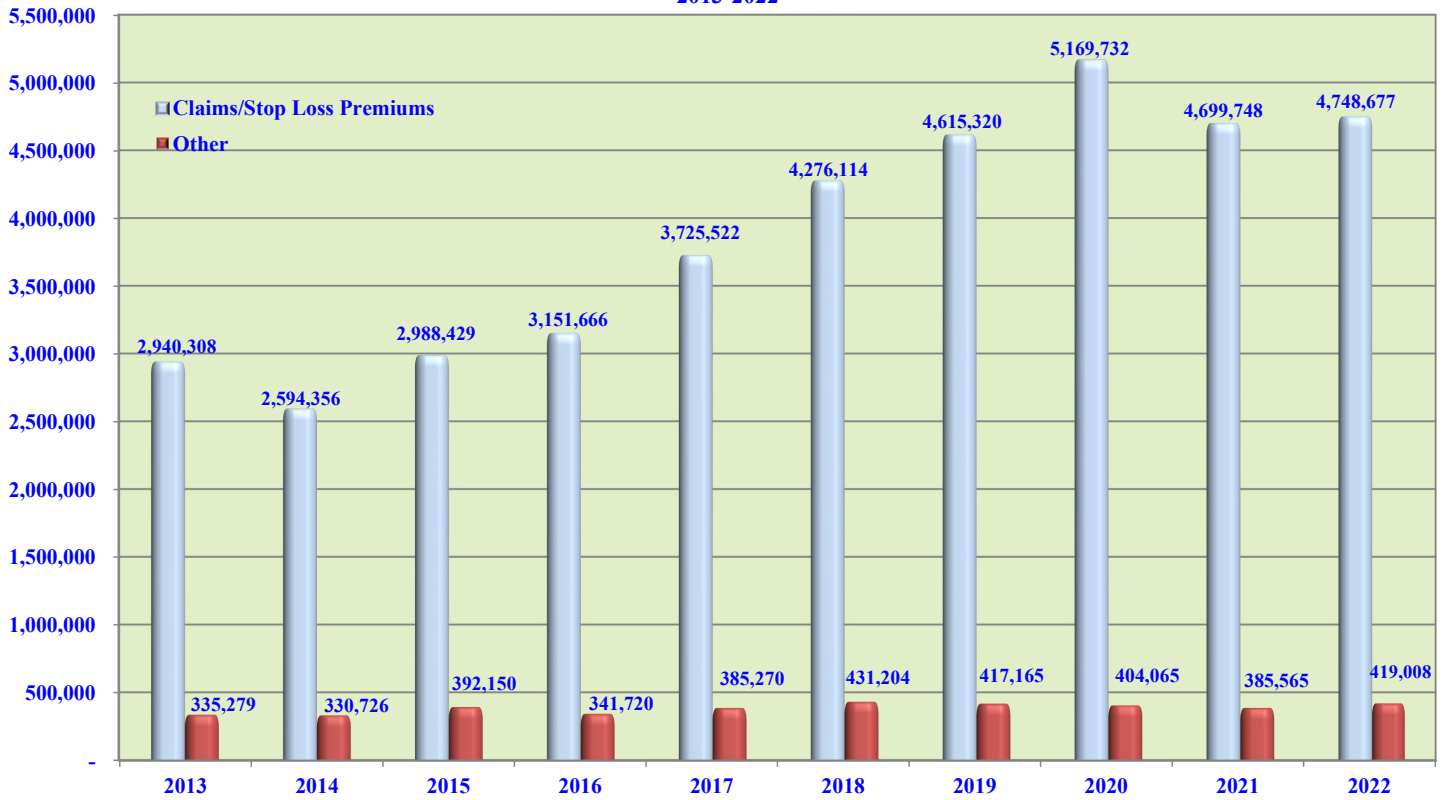
**Health Insurance
Claims by Month - February-July
2013-2022**



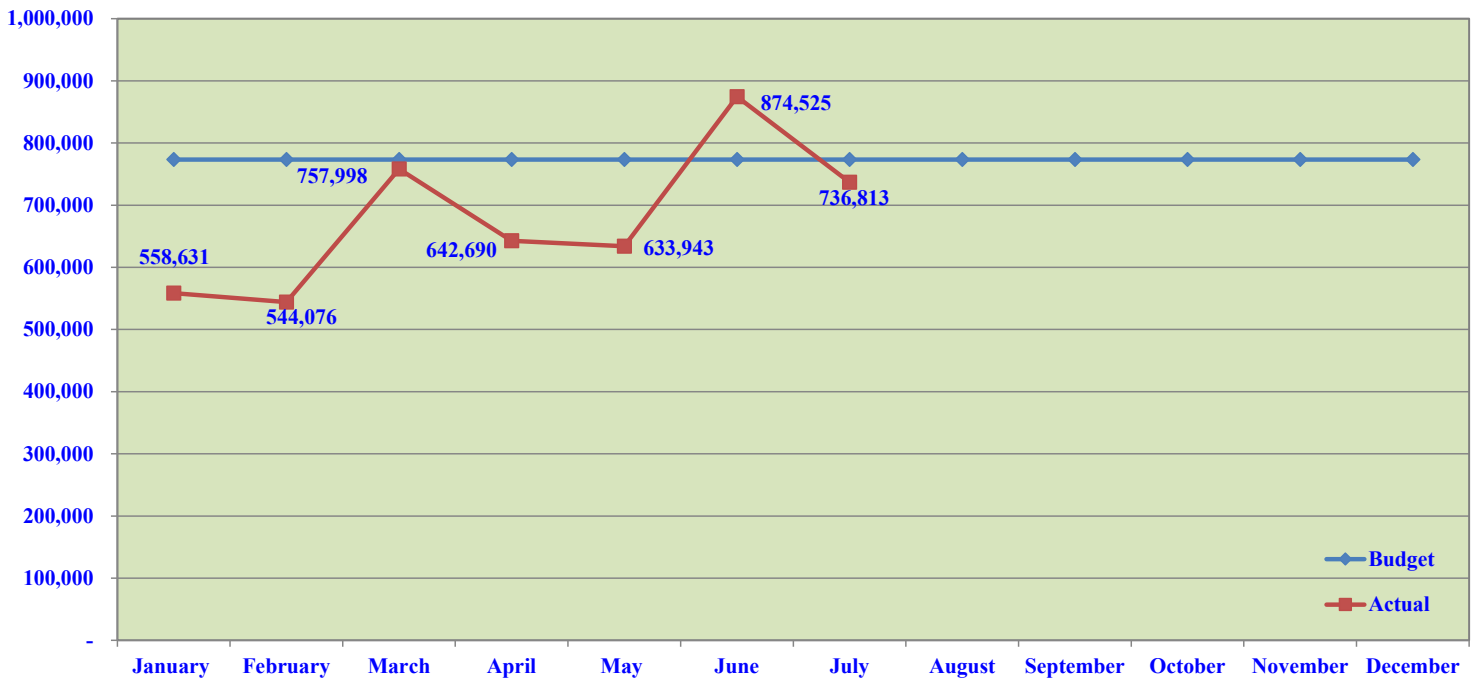
**Health Insurance
Claims - Current Month
2013-2022**

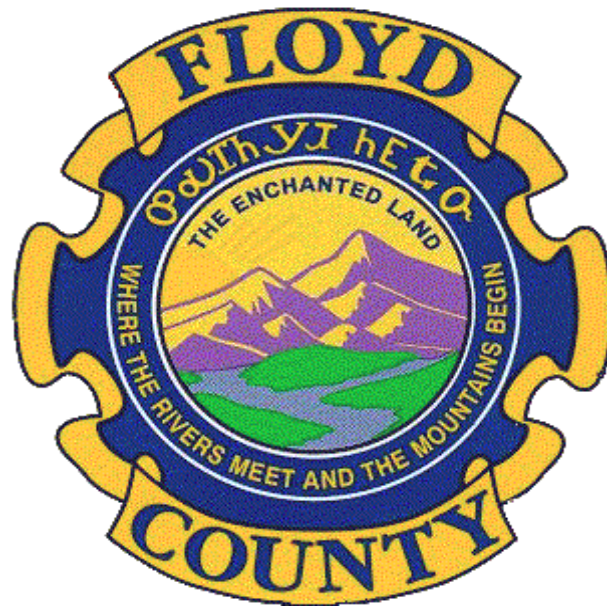


**Health Insurance
July YTD
2013-2022**



**Health Insurance
Claims/Stop Loss Premiums
2022**





July Financial Statements

FLOYD COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended July 31, 2022

	General Fund	Fire Fund	E 911 Fund	800 MHz Communication Fund	Emergency Management Fund	Solid Waste Fund	Stadium Maintenance Fund
REVENUES:							
Taxes	\$ 11,735,282	\$ 530,778	\$ -	\$ -	\$ -	\$ 223,144	\$ -
Licenses and Permits	118,114	-	-	-	-	-	-
Intergovernmental	2,171,338	-	-	-	25,000	-	-
Charges for Services	1,992,636	-	1,180,531	222,293	-	-	-
Transportation Charges	-	-	-	-	-	-	-
Fines and Forfeitures	666,096	-	-	-	-	-	-
CARES Act	-	-	-	-	-	-	-
FEMA -Disaster Recovery	-	-	24,760	-	-	-	-
Interest Earned	7,507	3,812	86	19	14	641	128
Grant Revenues	-	-	-	-	-	-	-
State of GA-LEPC Grant	-	-	-	-	-	-	-
Sale of Goods	-	-	-	-	-	-	-
Rental Fees	-	-	-	24,404	-	-	-
Contributions/Donations	-	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-	-
Miscellaneous	1,139,093	-	4,091	-	-	-	-
Appropriation of Jail Surcharge Funds	-	-	-	-	-	-	-
Appropriation of Fund Balance	-	-	-	-	-	-	-
TOTAL REVENUES	17,830,065	534,590	1,209,468	246,716	25,014	223,785	128
EXPENDITURES:							
General Government	5,685,000	-	-	-	-	-	-
Judicial	4,327,962	-	-	-	-	-	-
Public Safety	18,062,101	4,750,645	-	-	-	-	-
Public Works	3,540,489	-	-	-	-	-	-
Health and Welfare	420,172	-	-	-	-	-	-
Culture and Recreation	753,241	-	-	-	-	-	-
Housing and Development	262,964	-	-	-	-	-	-
Interagency	296,160	-	-	-	-	-	-
Salaries and Benefits	-	-	-	52,967	75,724	221,103	-
Other Operating Costs	-	-	959,022	338,340	87,233	20,870	20,987
Utilities	-	-	-	-	-	12,037	-
Equipment	-	-	172,588	-	-	-	-
800 MHz Radio Maint/Tower Costs	-	-	-	-	-	-	-
Fees for Services	-	-	-	-	-	252,978	-
Claims	-	-	-	-	-	-	-
Excess Insurance	-	-	-	-	-	-	-
Reserves-County	-	-	-	-	-	-	-
Premium Payments	-	-	-	-	-	-	-
HRA Payments	-	-	-	-	-	-	-
Grant/Project Costs	-	-	-	-	-	-	-
Air Show Expenses	-	-	-	-	-	-	-
Remote Site Operations	-	-	-	-	-	235,739	-
Depreciation	-	-	-	-	-	-	-
Cost of Goods Sold	-	-	-	-	-	-	-
All Other	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
TOTAL EXPENDITURES	33,348,089	4,750,645	1,131,610	391,307	162,957	742,727	20,987
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(15,518,024)	(4,216,056)	77,858	(144,591)	(137,943)	(518,942)	(20,859)
OTHER FINANCING SOURCES (USES)							
Transfers In	2,006,144	116,667	-	(7,362)	69,262	-	58,333
Transfers Out	(3,305,874)	(72,917)	-	-	-	(274,914)	-
TOTAL OTHER FINANCING SOURCES (USES)	(1,299,729)	43,750	-	(7,362)	69,262	(274,914)	58,333
INCOME BEFORE CAPITAL CONTRIBUTIONS							
Water Capital	-	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(16,817,753)	(4,172,306)	77,858	(151,953)	(68,681)	(793,856)	37,474
FUND BALANCES (DEFICIENCIES) BEGINNING OF YEAR							
	29,096,302	7,341,487	370,689	1,693	52,756	1,207,332	117,717
FUND BALANCES (DEFICIENCIES) YEAR TO DATE							
	\$ 12,278,549	\$ 3,169,181	\$ 448,547	\$ (150,260)	\$ (15,925)	\$ 413,476	\$ 155,192

FLOYD COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended July 31, 2022

Water Fund	Airport Fund	Forum Fund	Recycling Fund	Animal Control Fund	Health Insurance Fund	Capital Projects Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	39,667	146,631	-	-	-
4,630,224	1,196	368	-	5,690	-	-
-	-	-	-	-	-	-
-	59,000	-	-	-	-	-
-	-	-	-	-	-	-
14,955	-	65	69	43	1,798	2,416
-	-	-	-	-	324	1,480,279
-	-	-	-	-	-	-
-	728,319	-	138,458	-	-	-
8,395	167,041	125,690	-	-	-	-
-	-	-	-	30,711	6,417,072	-
-	-	-	-	-	-	-
71,284	12,789	-	-	341	-	249,091
-	-	-	-	-	-	122,704
-	-	-	-	-	-	-
<u>4,724,858</u>	<u>968,345</u>	<u>165,790</u>	<u>285,158</u>	<u>36,784</u>	<u>6,419,194</u>	<u>1,854,491</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,212,953	198,661	86,536	194,014	496,445	-	-
1,331,346	109,227	28,211	97,337	253,310	103,547	-
246,252	36,074	104,638	16,820	-	-	-
49,048	3,040	-	5,767	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	217,839	-
-	-	-	-	-	4,142,483	-
-	-	-	-	-	-	-
-	-	-	-	-	606,194	-
-	-	-	-	-	97,622	-
-	-	-	-	-	-	1,443,426
-	-	-	-	-	-	-
-	-	-	-	-	-	-
969,156	378,406	198,797	77,820	-	-	-
-	540,231	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	1,768,703
84,979	-	-	-	-	-	-
<u>3,893,734</u>	<u>1,265,639</u>	<u>418,182</u>	<u>391,758</u>	<u>749,755</u>	<u>5,167,685</u>	<u>3,212,129</u>
<u>831,124</u>	<u>(297,294)</u>	<u>(252,392)</u>	<u>(106,600)</u>	<u>(712,971)</u>	<u>1,251,509</u>	<u>1,357,638</u>
72,917	426	160,417	41,581	641,200	(435,000)	(1,142,528)
(1,382,319)	(36,406)	-	(28,391)	-	-	(56,260)
<u>(1,309,402)</u>	<u>(35,980)</u>	<u>160,417</u>	<u>13,190</u>	<u>641,200</u>	<u>(435,000)</u>	<u>(1,086,268)</u>
<u>(847,493)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(1,325,771)	(333,274)	(91,975)	(93,409)	(71,771)	816,509	271,369
<u>51,082,858</u>	<u>7,598,115</u>	<u>4,141,220</u>	<u>1,347,815</u>	<u>3</u>	<u>791,581</u>	<u>3,806,065</u>
<u>\$ 49,757,087</u>	<u>\$ 7,264,841</u>	<u>\$ 4,049,245</u>	<u>\$ 1,254,406</u>	<u>\$ (71,768)</u>	<u>\$ 1,608,090</u>	<u>\$ 4,077,434</u>

FLOYD COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended July 31, 2022
(with comparative actual amounts for 2021)

Percentage of Year
58.3%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
Appropriation of Jail Surcharge Funds	\$ 178,000	\$ 122,704	\$ (55,296)	68.9%	\$ -
Appropriation of DATE Fund Balance	51,050	144,814	93,764	283.7%	107,321
REVENUES:					
Taxes	50,730,000	11,735,282	(38,994,718)	23.1%	10,907,690
Licenses and Permits	235,120	118,114	(117,006)	50.2%	137,027
Intergovernmental	3,115,500	2,171,338	(944,162)	69.7%	1,727,183
Charges for Services	4,137,085	1,992,636	(2,144,449)	48.2%	2,042,567
Fines and Forfeitures	876,750	666,096	(210,654)	76.0%	632,773
Interest Earned	45,625	7,507	(38,118)	16.5%	3,956
Miscellaneous	1,089,900	1,139,093	49,193	104.5%	402,029
TOTAL REVENUES	60,229,980	17,830,065	(42,399,915)	29.6%	15,853,225
EXPENDITURES:					
GENERAL GOVERNMENT:					
Board of Commissioners	250,685	157,168	93,517	62.7%	97,713
County Manager	1,284,690	618,559	666,131	48.1%	310,510
County Clerk	-	-	-	N/A	189,300
Finance Department	602,200	289,684	312,516	48.1%	366,939
Purchasing Department	316,415	183,231	133,184	57.9%	142,738
Information Technology	902,165	491,699	410,466	54.5%	439,255
Human Resources	783,705	428,760	354,945	54.7%	367,910
Tax Commissioner	1,169,790	599,069	570,721	51.2%	523,335
Tax Appraisers	1,295,050	659,207	635,843	50.9%	568,947
Tax Assessors	53,790	25,709	28,081	47.8%	24,141
Facilities Management	1,480,260	715,186	765,074	48.3%	708,746
Engineering	332,685	173,333	159,352	52.1%	133,918
Board of Registrars	628,695	506,423	122,272	80.6%	189,114
General Services	1,524,110	836,974	687,136	54.9%	806,652
TOTAL GENERAL GOVERNMENT	10,624,240	5,685,000	4,939,240	53.5%	4,869,217
JUDICIAL:					
Superior Court	516,060	126,901	389,159	24.6%	69,155
Judge Niedrach - Superior Court	115,770	64,616	51,154	55.8%	52,511
Judge Johnson - Superior Court	117,080	59,994	57,086	51.2%	54,155
Judge Sparks - Superior Court	89,715	47,861	41,854	53.3%	41,124
Judge Wetherington - Superior Court	97,030	55,324	41,706	57.0%	50,362
Superior Court Administrator	110,375	50,579	59,796	45.8%	47,615
Court Reporter - Judge Niedrach	124,260	57,873	66,387	46.6%	54,382
Court Reporter - Judge Johnson	114,430	46,586	67,844	40.7%	38,229
Court Reporter - Judge Sparks	144,375	68,130	76,245	47.2%	63,067
Court Reporter - Judge Wetherington	162,055	83,424	78,631	51.5%	61,893
Clerk of Superior Court	1,465,770	770,670	695,100	52.6%	694,964
Board of Equalization	26,650	1,221	25,429	4.6%	269
District Attorney	1,644,005	847,597	796,408	51.6%	736,112
Victim Witness Program	151,135	92,268	58,867	61.1%	98,553
Public Defender	890,695	516,533	374,162	58.0%	478,689
Magistrate Court	641,235	332,289	308,946	51.8%	317,863
Probate Court	702,990	381,697	321,293	54.3%	319,510
Juvenile Court	1,295,685	579,585	716,100	44.7%	584,235
Mental Health Court	26,485	90,516	(64,031)	341.8%	60,204
Adult Felony Drug Court	24,565	54,298	(29,733)	221.0%	47,117
TOTAL JUDICIAL	8,460,365	4,327,962	4,132,403	51.2%	3,870,007

FLOYD COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended July 31, 2022
(with comparative actual amounts for 2021)

Percentage of Year
58.3%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
PUBLIC SAFETY:					
County Police	\$ 7,591,115	\$ 4,068,757	\$ 3,522,358	53.6%	\$ 3,483,290
FCPD HEAT	-	37,904	(37,904)	N/A	-
HIDTA	-	4,621	(4,621)	N/A	7,637
Sheriff - County Jail	14,074,845	7,562,407	6,512,438	53.7%	6,557,633
Medical Department-Prisoners	3,481,400	2,143,502	1,337,898	61.6%	1,836,617
County Prison	7,534,620	4,052,509	3,482,111	53.8%	3,401,603
Coroner	360,700	173,943	186,757	48.2%	152,853
Interagency	18,500	18,458	42	99.8%	18,458
TOTAL PUBLIC SAFETY	<u>33,061,180</u>	<u>18,062,101</u>	<u>14,999,079</u>	<u>54.6%</u>	<u>15,458,090</u>
PUBLIC WORKS:					
Public Roads	5,934,545	3,540,489	2,394,056	59.7%	2,824,524
TOTAL PUBLIC WORKS	<u>5,934,545</u>	<u>3,540,489</u>	<u>2,394,056</u>	<u>59.7%</u>	<u>2,824,524</u>
HEALTH AND WELFARE					
Health	390,000	292,500	97,500	75.0%	292,500
Welfare	242,560	121,373	121,188	50.0%	116,906
Transportation for Seniors	10,600	6,300	4,300	59.4%	4,949
TOTAL HEALTH AND WELFARE	<u>643,160</u>	<u>420,172</u>	<u>222,988</u>	<u>65.3%</u>	<u>414,355</u>
CULTURE AND RECREATION					
Library	1,291,270	753,241	538,029	58.3%	734,574
TOTAL CULTURE AND RECREATION	<u>1,291,270</u>	<u>753,241</u>	<u>538,029</u>	<u>58.3%</u>	<u>734,574</u>
HOUSING AND DEVELOPMENT					
Cooperative Extension	208,185	110,743	97,442	53.2%	87,016
Economic Development	265,950	152,221	113,729	57.2%	140,846
TOTAL HOUSING AND DEVELOPMENT	<u>474,135</u>	<u>262,964</u>	<u>211,171</u>	<u>55.5%</u>	<u>227,862</u>
INTERAGENCY					
NW GA Regional Commission	60,715	59,833	882	98.5%	60,712
GIS	50,000	3,227	46,773	6.5%	-
Planning Commission	274,600	160,183	114,417	58.3%	136,940
Environmental Office	125,000	72,917	52,083	58.3%	34,125
TOTAL INTERAGENCY	<u>510,315</u>	<u>296,160</u>	<u>214,155</u>	<u>58.0%</u>	<u>231,777</u>
TOTAL BUDGETED EXPENDITURES	<u>60,999,210</u>	<u>33,348,089</u>	<u>27,651,121</u>	<u>54.7%</u>	<u>28,630,407</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	3,574,215	2,006,144	(1,568,071)	56.1%	398,072
Transfers Out	(7,273,015)	(3,305,874)	(3,967,141)	45.5%	(2,872,494)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(3,698,800)</u>	<u>(1,299,729)</u>	<u>(5,535,212)</u>	<u>35.1%</u>	<u>(2,474,421)</u>
TOTAL EXPENDITURES	<u>64,698,010</u>	<u>34,647,818</u>	<u>33,186,333</u>	<u>53.6%</u>	<u>31,104,828</u>
NET CHANGE IN FUND BALANCE	<u>(4,468,030)</u>	<u>(16,817,753)</u>			<u>(15,251,603)</u>
FUND BALANCE - BEGINNING OF YEAR	<u>29,096,302</u>	<u>29,096,302</u>			<u>19,268,438</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 24,628,272</u>	<u>\$ 12,278,549</u>			<u>\$ 4,016,835</u>

FLOYD COUNTY, GEORGIA
FIRE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended July 31, 2022
(with comparative actual amounts for 2021)

Percentage of Year
58.3%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Taxes	\$ 8,620,675	\$ 530,778	\$ (8,089,897)	6.2%	\$ 558,683
Interest Earned	<u>20,000</u>	<u>3,812</u>	<u>(16,188)</u>	<u>19.1%</u>	<u>2,593</u>
TOTAL REVENUES	<u>8,640,675</u>	<u>534,590</u>	<u>(8,106,085)</u>	<u>6.2%</u>	<u>561,276</u>
EXPENDITURES					
Public Safety	<u>8,135,600</u>	<u>4,750,645</u>	<u>3,384,955</u>	<u>58.4%</u>	<u>4,544,304</u>
TOTAL EXPENDITURES	<u>8,135,600</u>	<u>4,750,645</u>	<u>3,384,955</u>	<u>58.4%</u>	<u>4,544,304</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	505,075	(4,216,056)	(11,491,040)	-835%	(3,983,028)
OTHER FINANCING SOURCES (USES)					
Transfer In	200,000	116,667	83,333	58.3%	116,667
Transfer Out	<u>(125,000)</u>	<u>(72,917)</u>	<u>(52,083)</u>	<u>58.3%</u>	<u>(72,917)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>75,000</u>	<u>43,750</u>	<u>31,250</u>	<u>58.3%</u>	<u>43,750</u>
NET CHANGE IN FUND BALANCE	580,075	(4,172,306)			(3,939,278)
FUND BALANCE - BEGINNING OF YEAR	<u>7,341,487</u>	<u>7,341,487</u>			<u>6,777,658</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 7,921,562</u>	<u>\$ 3,169,181</u>			<u>\$ 2,838,379</u>

FLOYD COUNTY, GEORGIA
HOTEL/MOTEL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended July 31, 2022
(with comparative actual amounts for 2021)

Percentage of Year
58.3%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Taxes	\$ 140,000	\$ 97,703	\$ (42,297)	69.8%	\$ 52,285
Interest Earned	<u>110</u>	<u>64</u>	<u>(46)</u>	<u>58.5%</u>	<u>15</u>
TOTAL REVENUES	<u>140,110</u>	<u>97,767</u>	<u>(42,343)</u>	<u>69.8%</u>	<u>52,300</u>
EXPENDITURES					
Economic Development	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>0.0%</u>	<u>-</u>
TOTAL EXPENDITURES	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>0.0%</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	135,110	97,767	(37,343)	72.4%	52,300
OTHER FINANCING SOURCES (USES)					
Transfer Out	<u>(135,110)</u>	<u>-</u>	<u>135,110</u>	<u>0.0%</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(135,110)</u>	<u>-</u>	<u>135,110</u>	<u>0.0%</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	97,767			52,300
FUND BALANCE - BEGINNING OF YEAR	<u>-</u>	<u>-</u>			<u>-</u>
FUND BALANCE - YEAR TO DATE	<u>\$ -</u>	<u>\$ 97,767</u>			<u>\$ 52,300</u>

FLOYD COUNTY, GEORGIA

E 911 FUND

*STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE*

For the Month Ended July 31, 2022

(with comparative actual amounts for 2021)

Percentage of Year
58.3%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
American Rescue Plan	\$ -	\$ 24,760	\$ 24,760	N/A	\$ -
City of Rome	2,000	-	(2,000)	-	-
Miscellaneous	6,500	4,091	(2,409)	62.9%	3,115
Alarm Registration Fee	2,000	1,134	(866)	56.7%	1,350
Charges for Services	1,915,000	1,179,397	(735,603)	61.6%	1,113,325
Interest Earned	300	86	(214)	28.7%	104
TOTAL REVENUES	<u>1,925,800</u>	<u>1,209,468</u>	<u>(716,332)</u>	<u>62.8%</u>	<u>1,117,894</u>
EXPENDITURES					
Salaries and Benefits	1,932,095	959,022	973,073	49.6%	921,981
Other Operating Costs	298,290	172,588	125,702	57.9%	170,375
Equipment	15,000	-	15,000	0.0%	1,097
TOTAL EXPENDITURES	<u>2,245,385</u>	<u>1,131,610</u>	<u>1,113,775</u>	<u>50.4%</u>	<u>1,093,453</u>
NET CHANGE IN FUND BALANCE	(319,585)	77,858			24,441
FUND BALANCE - BEGINNING OF YEAR	<u>370,689</u>	<u>370,689</u>			<u>383,512</u>
FUND BALANCE -YEAR TO DATE	<u>\$ 51,104</u>	<u>\$ 448,547</u>			<u>\$ 407,953</u>

FLOYD COUNTY, GEORGIA
800 MHz COMMUNICATION SYSTEM FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended July 31, 2022
(with comparative actual amounts for 2021)

Percentage of Year
58.3%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 381,640	\$ 222,293	\$ (159,347)	58.2%	\$ 221,271
Tower Lease	37,375	24,404	(12,971)	65.3%	21,565
Miscellaneous Revenue	-	-	-	N/A	3,000
City of Rome	1,000	-	(1,000)	0.0%	-
Interest Earned	50	19	(31)	37.9%	37
TOTAL REVENUES	<u>420,065</u>	<u>246,716</u>	<u>(173,349)</u>	<u>58.7%</u>	<u>245,873</u>
EXPENDITURES					
Salaries and Benefits	104,830	52,967	51,863	50.5%	43,328
Other Operating Costs	617,120	338,340	278,780	54.8%	284,574
Equipment	-	-	-	N/A	6,572
800 MHz Radio Tower Costs	20,000	-	20,000	0.0%	-
TOTAL EXPENDITURES	<u>741,950</u>	<u>391,307</u>	<u>350,643</u>	<u>52.7%</u>	<u>334,474</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(321,885)	(144,591)	177,294	44.9%	(88,601)
OTHER FINANCING SOURCES (USES)					
Transfer In	275,000	-	275,000	0.0%	-
Transfer Out	(12,620)	(7,362)	(5,258)	58.3%	(7,251)
TOTAL OTHER FINANCING SOURCES (USES)	<u>262,380</u>	<u>(7,362)</u>	<u>269,742</u>	<u>-2.8%</u>	<u>(7,251)</u>
NET CHANGE IN FUND BALANCE	(59,505)	(151,953)			(95,852)
FUND BALANCE - BEGINNING OF YEAR	<u>1,693</u>	<u>1,693</u>			<u>60,870</u>
FUND BALANCE -YEAR TO DATE	<u>\$ (57,812)</u>	<u>\$ (150,260)</u>			<u>\$ (34,982)</u>

FLOYD COUNTY, GEORGIA
EMERGENCY MANAGEMENT FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended July 31, 2022
(with comparative actual amounts for 2021)

Percentage of Year
58.3%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
GEMA - Emergency Management	\$ 28,895	\$ -	\$ (28,895)	0.0%	\$ -
City of Rome	25,000	25,000	-	N/A	-
Weather Radios-HMGP 1686	10,000	-	(10,000)	0.0%	-
Interest Earned	40	14	(26)	35.2%	22
TOTAL REVENUES	<u>63,935</u>	<u>25,014</u>	<u>(38,921)</u>	<u>39.1%</u>	<u>22</u>
EXPENDITURES					
Salaries and Benefits	133,150	75,724	57,426	56.9%	62,549
Other Operating Costs	127,490	87,233	40,257	68.4%	34,245
TOTAL EXPENDITURES	<u>260,640</u>	<u>162,957</u>	<u>97,683</u>	<u>62.5%</u>	<u>96,794</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(196,705)	(137,943)	58,762	70.1%	(96,772)
OTHER FINANCING SOURCES (USES)					
Transfers In	118,735	69,262	(49,473)	58.3%	91,152
TOTAL OTHER FINANCING SOURCES (USES)	<u>118,735</u>	<u>69,262</u>	<u>(49,473)</u>	<u>58.3%</u>	<u>91,152</u>
NET CHANGE IN FUND BALANCE	(77,970)	(68,681)			(5,621)
FUND BALANCE - BEGINNING OF YEAR	<u>52,756</u>	<u>52,756</u>			<u>53,363</u>
FUND BALANCE - YEAR TO DATE	<u>\$ (25,214)</u>	<u>\$ (15,925)</u>			<u>\$ 47,742</u>

FLOYD COUNTY, GEORGIA
LAW LIBRARY FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended July 31, 2022
(with comparative actual amounts for 2021)

Percentage of Year
58.3%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 30,000	\$ 20,299	\$ (9,701)	67.7%	\$ 17,827
Interest Earned	<u>150</u>	<u>123</u>	<u>(27)</u>	<u>82.3%</u>	<u>76</u>
TOTAL REVENUES	<u>30,150</u>	<u>20,422</u>	<u>(9,728)</u>	<u>67.7%</u>	<u>17,903</u>
EXPENDITURES					
Judicial	30,400	24,574	5,826	80.8%	16,167
Equipment	<u>10,000</u>	<u>1,446</u>	<u>8,554</u>	<u>14.5%</u>	<u>31,859</u>
TOTAL EXPENDITURES	<u>40,400</u>	<u>26,020</u>	<u>14,380</u>	<u>64.4%</u>	<u>48,025</u>
OTHER FINANCING SOURCES (USES)					
Transfers to General Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>N/A</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(10,250)	(5,598)			(30,123)
FUND BALANCE - BEGINNING OF YEAR	<u>140,465</u>	<u>140,465</u>			<u>173,427</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 130,215</u>	<u>\$ 134,868</u>			<u>\$ 143,304</u>

FLOYD COUNTY, GEORGIA
SOLID WASTE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended July 31, 2022
(with comparative actual amounts for 2021)

Percentage of Year
58.3%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Taxes	\$ 1,653,280	\$ 223,144	\$ (1,430,136)	13.5%	\$ 261,547
Interest Earned	<u>550</u>	<u>641</u>	<u>91</u>	<u>116.5%</u>	<u>360</u>
TOTAL REVENUES	<u>1,653,830</u>	<u>223,785</u>	<u>(1,430,045)</u>	<u>13.5%</u>	<u>261,907</u>
EXPENDITURES					
Salaries and Benefits	446,240	221,103	225,137	49.5%	161,324
Other Operating Costs	44,110	20,870	23,240	47.3%	16,375
Utilities	17,915	12,037	5,878	67.2%	9,699
Equipment	2,500	-	2,500	0.0%	-
Remote Site Operations	350,000	235,739	114,261	67.4%	199,162
Tipping Fees	<u>370,000</u>	<u>252,978</u>	<u>117,022</u>	<u>68.4%</u>	<u>208,493</u>
TOTAL EXPENDITURES	<u>1,230,765</u>	<u>742,727</u>	<u>488,038</u>	<u>60.3%</u>	<u>595,054</u>
OTHER FINANCING SOURCES (USES)					
Transfers Out	<u>(805,825)</u>	<u>(274,914)</u>	<u>530,911</u>	<u>34.1%</u>	<u>(293,230)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(805,825)</u>	<u>(274,914)</u>	<u>530,911</u>	<u>34.1%</u>	<u>(293,230)</u>
NET CHANGE IN FUND BALANCE	(382,760)	(793,856)			(626,377)
FUND BALANCE - BEGINNING OF YEAR	<u>1,207,332</u>	<u>1,207,332</u>			<u>1,213,120</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 824,572</u>	<u>\$ 413,476</u>			<u>\$ 586,743</u>

FLOYD COUNTY, GEORGIA
STADIUM MAINTENANCE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended July 31, 2022
(with comparative actual amounts for 2021)

Percentage of Year
58.3%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Interest Earned	\$ 140	\$ 128	\$ (12)	91.6%	\$ 82
Miscellaneous	<u>30,000</u>	<u>-</u>	<u>(30,000)</u>	<u>0.0%</u>	<u>25,000</u>
TOTAL REVENUES	<u>30,140</u>	<u>128</u>	<u>(30,012)</u>	<u>0.4%</u>	<u>25,082</u>
EXPENDITURES					
Maintenance	<u>207,275</u>	<u>20,987</u>	<u>186,288</u>	<u>10.1%</u>	<u>100,629</u>
TOTAL EXPENDITURES	<u>207,275</u>	<u>20,987</u>	<u>186,288</u>	<u>10.1%</u>	<u>100,629</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(177,135)	(20,859)	(216,300)	11.8%	(75,547)
OTHER FINANCING SOURCES					
Transfers in	<u>100,000</u>	<u>58,333</u>	<u>41,667</u>	<u>58.3%</u>	<u>58,333</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>100,000</u>	<u>58,333</u>	<u>41,667</u>	<u>58.3%</u>	<u>58,333</u>
NET CHANGE IN FUND BALANCES	(77,135)	37,474			(17,214)
FUND BALANCE - BEGINNING OF YEAR	<u>117,717</u>	<u>117,717</u>			<u>144,697</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 40,582</u>	<u>\$ 155,192</u>			<u>\$ 127,483</u>

FLOYD COUNTY, GEORGIA
AMERICAN RESCUE PLAN ACT FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended July 31, 2022
(with comparative actual amounts for 2021)

Percentage of Year
58.3%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Intergovernmental	\$ 9,566,040	\$ 9,130,968	\$ (435,072)	95.5%	\$ 9,566,041
Interest Earned	20,000	8,856	(11,144)	44.3%	1,782
TOTAL REVENUES	9,586,040	9,139,825	(446,215)	95.3%	9,567,823
EXPENDITURES					
Premium Pay	1,400,000	785,768	614,232	56.1%	-
Blacks Bluff Culvert Project	537,600	537,600	-	100.0%	-
Armuchee Park	33,440	-	33,440	0.0%	-
Biddy Road Well Site	1,560,000	-	1,560,000	0.0%	-
Broadband Infrastructure	2,000,000	-	2,000,000	0.0%	-
Hwy 53 Water Main Upgrades	750,000	-	750,000	0.0%	-
Treatment Plant Chemical Conversions	150,000	-	150,000	0.0%	-
Water Pumps and Pump Houses	1,140,000	-	1,140,000	0.0%	-
Water Source Development	1,000,000	-	1,000,000	0.0%	-
E.S. Brown Tennis and Basketball Courts	15,000	-	15,000	0.0%	-
Land Bank Authority	1,000,000	-	1,000,000	0.0%	-
Professional Fees	-	788	(788)	N/A	-
TOTAL EXPENDITURES	9,586,040	1,324,155	8,261,885	13.8%	-
NET CHANGE IN FUND BALANCE	-	7,815,669			9,567,823
FUND BALANCE - BEGINNING OF YEAR	-	-			-
FUND BALANCE - YEAR TO DATE	\$ -	\$ 7,815,669			\$ 9,567,823

FLOYD COUNTY, GEORGIA
1996 SPLOST BUDGET vs. ACTUAL SUMMARY
For the Month Ended July 31, 2022

	Original Budget	Cumulative Revised Budget	Cumulative Totals To Date	2022 Budget	2022 YTD
Revenues					
SPLOST Taxes	\$ 33,058,378	\$ 36,640,660	\$ 36,640,663	\$ -	\$ -
Interest Earned	494,000	2,444,310	2,396,550	860	859
Miscellaneous	-	73,900	73,900	-	-
Total Revenues	<u>33,552,378</u>	<u>39,158,870</u>	<u>39,111,113</u>	<u>860</u>	<u>859</u>
Expenditures					
Jail Expansion	20,298,378	20,439,500	20,439,437	-	-
Fire Stations	2,000,000	3,280,340	2,517,568	786,760	-
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>36,193,506</u>	<u>786,760</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>\$ 786,598</u>	<u>\$ (785,900)</u>	<u>\$ 859</u>

FLOYD COUNTY, GEORGIA
2003 SPLOST BUDGET vs. ACTUAL SUMMARY
For the Month Ended July 31, 2022

	<u>Original Budget</u>	<u>Cumulative Revised Budget</u>	<u>Cumulative Totals To Date</u>	<u>2022 Budget</u>	<u>2022 YTD</u>
Revenues					
Special Purpose Sales Tax	\$ 26,900,000	\$ 30,651,000	\$ 30,651,359	\$ -	\$ -
Interest Earned	150,000	1,093,615	1,109,805	4,000	2,066
Total Revenues	<u>27,050,000</u>	<u>31,744,615</u>	<u>31,761,164</u>	<u>4,000</u>	<u>2,066</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	241,800	-
Chulio Road Right-of-Way	300,000	1,411,315	954,209	241,800	-
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>483,600</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>\$ 482,455</u>	<u>\$ (479,600)</u>	<u>\$ 2,066</u>

FLOYD COUNTY, GEORGIA
2013 SPLOST BUDGET vs. ACTUAL SUMMARY
For the Month Ended July 31, 2022

	<u>Original Budget</u>	<u>Cumulative Revised Budget</u>	<u>Cumulative Totals To Date</u>	<u>2022 Budget</u>	<u>2022 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	-	-	728,972	12,000	6,194
Miscellaneous Revenue	-	565,830	565,814	-	-
Total Revenues	<u>64,978,000</u>	<u>68,813,125</u>	<u>69,542,078</u>	<u>12,000</u>	<u>6,194</u>
Expenditures:					
Floyd County					
Airport Runway Extension	5,761,000	5,931,000	3,330,737	4,570,375	580,430
Animal Control Facility	5,700,000	5,722,370	5,722,366	-	-
County Case Management Software	500,000	500,000	221,935	326,065	-
Recycling Center	1,379,000	1,712,865	1,712,863	-	-
County Public Safety Range/Special Ops	900,000	910,620	917,740	15,485	9,605
County Building Improvements	1,700,000	1,819,640	1,778,889	57,000	-
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	113,105	-
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	1,525,666	409,125	-
County Public Works & Public Safety Equipment	1,400,000	1,469,250	1,469,235	-	-
Industrial Property	8,000,000	8,174,500	8,174,500	4,244,250	-
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	9,988	5,000	-
Total Expenditures	<u>64,978,000</u>	<u>67,981,425</u>	<u>62,180,779</u>	<u>9,829,050</u>	<u>590,035</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ 831,700</u>	<u>\$ 7,361,299</u>	<u>\$ (9,817,050)</u>	<u>\$ (583,841)</u>

FLOYD COUNTY, GEORGIA
2017 SPLOST BUDGET vs ACTUAL SUMMARY
For the Month Ended July 31, 2022

	Original Projects Budget	Cumulative Revised Budget	Cumulative Totals To Date	2022 Budget	2022 YTD
Revenues:					
Tax Collections					
Floyd County	\$ 41,384,318	\$ 42,020,808	\$ 39,576,227	\$ 11,949,330	\$ 8,388,577
City of Rome	21,216,362	21,216,362	19,288,906	6,125,920	3,306,021
City of Cave Spring	1,281,000	1,281,000	1,167,441	370,760	200,093
Interest Earned	-	-	111,881	15,000	23,346
Miscellaneous Revenue	-	-	23,036	-	23,036
Total Revenues	63,881,680	64,518,170	60,167,491	18,461,010	11,941,073
Expenditures:					
Floyd County					
Ag Center	8,000,000	8,000,000	3,140	2,600,000	2,000
E911 Update/Upgrade/Renovation					
Consoles & Furniture	170,000	170,000	158,473	158,473	158,473
Renovations/Update	25,000	25,000	388,389	713,039	388,389
CAD Computer Upgrade	25,000	25,000	-	-	-
Security Enhancements	25,000	25,000	-	-	-
Backup Audio Recorder	12,000	12,000	-	-	-
Center Relocation	-	-	-	-	-
Prison Security Upgrade					
Upgrade Camera System	200,000	176,975	-	110,000	-
Replace Outer Security Doors	120,000	143,025	143,022	-	-
Construct Gym Security	700,000	700,000	-	1,225,000	-
Install Jail Management System Software	225,000	225,000	-	225,000	-
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	215,810	400,000	215,810
LED Lighting	400,000	400,000	51,714	357,155	4,039
Install Body Scanner	190,000	190,000	-	-	-
Historic Courthouse Reno./Judicial Imp.	5,000,000	5,000,000	58,973	500,000	-
Paving, Infrastructure, and Bridges					
Paving	3,000,000	3,000,000	493,242	432,000	-
Bridges	1,000,000	933,450	-	100,000	-
Lindale	300,000	300,000	6,832	100,000	3,785
Riverside	200,000	200,000	71,005	100,000	69,318
Infrastructure	-	66,550	91,614	125,090	25,087
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	-	-	-	-
Infrastructure	1,000,000	4,570	4,568	25,000	-
Capital Equipment/Vehicle Fund	3,400,000	3,524,345	4,206,126	2,636,005	2,265,947
Public Works Facilities Buildings	2,450,000	2,450,000			
Administration Building	-	-	4,000	100,000	-
Main Shop	-	-	-	-	-
Warehouse	-	-	-	-	-
Sign Shop	-	-	-	-	-
Landscape Shop	-	-	-	-	-
Facilities	-	-	-	-	-
Bridges	-	-	-	-	-
Airport Corporate Hangar Construction	899,210	899,210	3,760	1,788,000	-

FLOYD COUNTY, GEORGIA
 2017 SPLOST BUDGET vs ACTUAL SUMMARY
 For the Month Ended July 31, 2022

	Original Projects Budget	Cumulative Revised Budget	Cumulative Totals To Date	2022 Budget	2022 YTD
Floyd County Baseball Stadium Imp.					
Professional Fees	\$ 150,000	\$ 146,100	\$ 146,066	\$ -	\$ -
Terrace	1,200,000	1,495,150	1,541,192	106,050	45,195
Section 207 & 209, Gate 6 & 9	147,000	15,000	14,401	9,500	14,401
Team Store/ Home Plate Entry	401,000	401,000	400,876	-	-
Safety Upgrades	82,000	38,900	38,864	-	-
Clubhouse Addition	20,000	7,000	6,945	-	-
Public Safety Technology Upgrades					
Mobile Vision Upgrade	87,000	87,000	55,631	-	-
Body Cameras	64,000	64,000	37,243	15,925	16,896
Mobile Technology Terminals	141,300	141,300	15,857	15,860	-
Digital In-Car Camera Upgrades	102,600	102,600	226,962	120,000	119,025
Forensic Equipment	20,270	20,270	11,441	-	-
Recreation					
27 HVAC units	187,000	218,950	218,946	-	-
Skate Park	150,000	156,500	154,890	156,500	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	125,000	-	125,000	-
Dock Engineering	100,000	100,000	-	100,000	-
Senior Center Kitchen	50,000	88,610	117,673	104,440	117,673
Shannon Tennis Courts	150,000	86,765	86,761	-	-
Shannon Bonded Rubber	65,000	65,000	33,165	65,000	33,165
Midway Bonded Rubber	39,600	39,600	40,375	39,600	40,375
Recreation	-	1,410	1,410	-	-
Real Estate and Infrastructure for Eco. Dev.	1,555,000	1,555,000	1,130,194	1,000,000	1,130,194
Silver Creek Trail Extension to Lindale	590,000	590,000	-	500,000	-
Special Operations Equipment					
SWAT Unit Upgrade	101,200	167,700	183,653	46,990	16,002
Bomb Unit Upgrade	147,000	80,500	-	-	-
Blueways	518,138	518,140	-	-	-
Administrative Fees	100,000	100,000	4,980	5,000	2,249
Total Floyd County Expenditures	<u>41,384,318</u>	<u>42,020,810</u>	<u>16,171,849</u>	<u>16,604,627</u>	<u>4,822,912</u>
Net Floyd County	<u>-</u>	<u>(2)</u>	<u>23,516,258</u>	<u>(4,640,297)</u>	<u>3,589,011</u>
Intergovernmental City of Rome	21,216,362	21,216,360	19,432,873	6,125,920	3,312,381
Intergovernmental City of Cave Spring	1,281,000	1,281,000	1,167,441	370,760	200,093
Total Expenditures	<u>63,881,680</u>	<u>64,518,170</u>	<u>36,772,163</u>	<u>23,101,307</u>	<u>8,335,386</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,395,328</u>	<u>\$ (4,640,297)</u>	<u>\$ 3,605,687</u>

FLOYD COUNTY, GEORGIA
WATER FUND
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN NET POSITION
For the Month Ended July 31, 2022
(with comparative actual amounts for 2021)

Percentage of Year
58.3%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
OPERATING REVENUES					
Charges for Services	\$ 7,456,000	\$ 4,630,224	\$ (2,825,776)	62.1%	\$ 4,293,742
Rental Fees	12,600	8,395	(4,205)	66.6%	7,346
Miscellaneous	40,000	20,405	(19,595)	51.0%	-
TOTAL OPERATING REVENUES	<u>7,508,600</u>	<u>4,659,024</u>	<u>(2,849,576)</u>	<u>62.0%</u>	<u>4,301,088</u>
OPERATING EXPENSES					
Water Administration					
Salaries and Benefits	792,455	438,609	353,846	55.3%	385,955
Supplies and Other Expenses	386,485	257,611	128,874	66.7%	222,515
Equipment	18,000	-	18,000	0.0%	-
Depreciation	25,210	14,705	10,505	58.3%	14,382
	<u>1,222,150</u>	<u>710,925</u>	<u>511,225</u>	<u>58.2%</u>	<u>622,852</u>
Water Distribution					
Salaries and Benefits	983,760	518,538	465,222	52.7%	449,040
Supplies and Other Expenses	581,975	296,493	285,482	50.9%	238,099
Equipment	43,635	26,616	17,019	61.0%	14,728
Purchased Water	1,000,000	547,768	452,232	54.8%	447,777
Water Meters	500,000	104,235	395,765	20.8%	152,560
Utilities	346,000	206,306	139,694	59.6%	192,721
Depreciation	1,478,280	913,710	564,570	61.8%	879,842
	<u>4,933,650</u>	<u>2,613,666</u>	<u>2,319,984</u>	<u>53.0%</u>	<u>2,374,767</u>
Water Treatment Plant					
Salaries and Benefits	490,780	255,806	234,974	52.1%	226,994
Supplies and Other Expenses	188,220	125,239	62,981	66.5%	96,803
Equipment	31,890	22,432	9,458	70.3%	33,818
Utilities	68,000	39,946	28,054	58.7%	39,905
Depreciation	146,245	40,741	105,504	27.9%	41,577
	<u>925,135</u>	<u>484,164</u>	<u>440,971</u>	<u>52.3%</u>	<u>439,097</u>
TOTAL OPERATING EXPENSES	<u>7,080,935</u>	<u>3,808,755</u>	<u>3,272,180</u>	<u>53.8%</u>	<u>3,436,716</u>
OPERATING INCOME (LOSS)	427,665	850,269	422,604	198.8%	864,372
NON-OPERATING INCOME (LOSS)					
Interest and Fiscal Charges	(144,825)	(84,979)	59,846	58.7%	(95,367)
Amortization of Bond Costs	69,110	35,504	(33,606)	51.4%	40,314
Gain on sale of fixed assets	-	15,375	15,375	N/A	-
Interest Earned	70,000	14,955	(55,045)	21.4%	8,776
Transfer from Fire Fund	125,000	72,917	(52,083)	58.3%	72,917
Transfer to General Fund	(2,369,690)	(1,382,319)	987,371	58.3%	(212,427)
TOTAL NON-OPERATING INCOME (LOSS)	<u>(2,250,405)</u>	<u>(1,328,547)</u>	<u>921,858</u>	<u>59.0%</u>	<u>(185,787)</u>
Total Operating and Non-Operating Income (Loss)	<u>(1,822,740)</u>	<u>(478,278)</u>	<u>1,344,462</u>	<u>26.2%</u>	<u>678,585</u>
Water Capital	(6,939,020)	(847,493)	6,091,527	12.2%	(565,994)
CHANGE IN NET POSITION	(8,761,760)	(1,325,771)			112,591
NET POSITION - BEGINNING OF YEAR	<u>51,082,858</u>	<u>51,082,858</u>			<u>50,065,291</u>
NET POSITION - YEAR TO DATE	<u>\$ 42,321,098</u>	<u>\$ 49,757,087</u>			<u>\$ 50,177,882</u>

FLOYD COUNTY, GEORGIA
WATER FUND - CASH BASIS
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN CASH BALANCE
For the Month Ended July 31, 2022
(with comparative actual amounts for 2021)

Percentage of Year
58.3%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Charges for Services	\$ 7,456,000	\$ 4,237,299	(3,218,701)	56.8%	\$ 4,107,339
Rental Fees	12,600	8,395	(4,205)	66.6%	8,395
Miscellaneous	40,000	20,405	(19,595)	51.0%	-
Interest Earned	70,000	14,955	(55,045)	21.4%	8,776
Transfer from Fire Fund	125,000	72,917	(52,083)	58.3%	72,917
Gain on sale of fixed assets	-	15,375	15,375	N/A	-
TOTAL CASH INCREASES	<u>7,703,600</u>	<u>4,369,346</u>	<u>(3,334,254)</u>	<u>56.7%</u>	<u>4,197,427</u>
CASH DECREASES					
Water Administration					
Salaries and Benefits	792,455	439,060	353,395	55.4%	385,955
Supplies and Other Expenses	386,485	222,616	163,869	57.6%	206,824
Equipment	18,000	-	18,000	0.0%	-
Interest and Fiscal Charges	144,825	76,520	68,305	52.8%	85,763
Transfer to General Fund	2,369,690	1,382,319	987,371	58.3%	212,427
	<u>3,711,455</u>	<u>2,120,515</u>	<u>1,590,940</u>	<u>57.1%</u>	<u>890,969</u>
Water Distribution					
Salaries and Benefits	983,760	518,485	465,275	52.7%	451,647
Supplies and Other Expenses	581,975	308,773	273,202	53.1%	241,657
Equipment	43,635	47,561	(3,926)	109.0%	6,733
Purchased Water	1,000,000	518,580	481,420	51.9%	447,777
Water Meters	500,000	104,235	395,765	20.8%	181,395
Utilities	346,000	206,200	139,800	59.6%	193,943
	<u>3,455,370</u>	<u>1,703,834</u>	<u>1,751,536</u>	<u>49.3%</u>	<u>1,523,152</u>
Water Treatment Plant					
Salaries and Benefits	490,780	255,819	234,961	52.1%	227,009
Supplies and Other Expenses	188,220	122,331	65,889	65.0%	86,583
Equipment	31,890	22,432	9,458	70.3%	33,818
Utilities	68,000	38,505	29,495	56.6%	39,826
	<u>778,890</u>	<u>439,087</u>	<u>339,803</u>	<u>56.4%</u>	<u>387,236</u>
Water Capital	<u>6,939,020</u>	<u>1,285,157</u>	<u>5,653,863</u>	<u>18.5%</u>	<u>751,591</u>
TOTAL CASH DECREASES	<u>14,884,735</u>	<u>5,548,593</u>	<u>9,336,142</u>	<u>37.3%</u>	<u>3,552,948</u>
NET INCREASE (DECREASE)	(7,181,135)	(1,179,246)			644,477
CHANGE IN BALANCE SHEET		(3,822,364)			(2,256,142)
CASH - BEGINNING OF YEAR		<u>13,907,771</u>			<u>12,778,384</u>
CASH - YEAR TO DATE		<u>\$ 8,906,161</u>			<u>\$ 11,166,719</u>

FLOYD COUNTY, GEORGIA
AIRPORT FUND
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN NET POSITION
For the Month Ended July 31, 2022
(with comparative actual amounts for 2021)

Percentage of Year
58.3%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
OPERATING REVENUES					
Charges for Services	\$ 5,000	\$ 1,196	\$ (3,804)	23.9%	\$ 1,054
Fuel Sales	845,500	728,319	(117,181)	86.1%	518,820
Rental Fees	289,225	167,041	(122,184)	57.8%	162,699
Miscellaneous	22,000	12,789	(9,211)	58.1%	29,761
ARPA Grant Funds	-	59,000	59,000	N/A	-
TOTAL OPERATING REVENUES	<u>1,161,725</u>	<u>968,345</u>	<u>(193,380)</u>	<u>83.4%</u>	<u>712,334</u>
OPERATING EXPENSES					
Salaries and Benefits	354,385	198,661	155,724	56.1%	170,261
Supplies and Other Expenses	297,500	109,227	188,273	36.7%	113,783
Utilities	65,000	36,074	28,926	55.5%	36,917
Equipment	-	3,040	(3,040)	N/A	511
Air Show Expenses	50,000	-	50,000	0.0%	-
Depreciation	980,420	378,406	602,014	38.6%	373,365
Cost of Goods Sold	597,065	540,231	56,834	90.5%	343,475
TOTAL OPERATING EXPENSES	<u>2,344,370</u>	<u>1,265,639</u>	<u>1,078,731</u>	<u>54.0%</u>	<u>1,038,312</u>
OPERATING INCOME (LOSS)	(1,182,645)	(297,294)	885,351	25.1%	(325,978)
NON-OPERATING INCOME (LOSS)					
Interest Earned	315	426	111	135.2%	174
Transfers Out	(62,410)	(36,406)	26,004	58.3%	(34,061)
TOTAL NON-OPERATING INCOME (LOSS)	<u>(62,095)</u>	<u>(35,980)</u>	<u>26,115</u>	<u>57.9%</u>	<u>(33,887)</u>
CHANGE IN NET POSITION	(1,244,740)	(333,274)			(359,865)
NET POSITION - BEGINNING OF YEAR	<u>7,598,115</u>	<u>7,598,115</u>			<u>8,038,484</u>
NET POSITION - END OF YEAR	<u>\$ 6,353,375</u>	<u>\$ 7,264,841</u>			<u>\$ 7,678,619</u>

FLOYD COUNTY, GEORGIA
AIRPORT FUND - CASH BASIS
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN CASH BALANCE
For the Month Ended July 31, 2022
(with comparative actual amounts for 2021)

Percentage of Year
58.3%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Charges for Services	\$ 5,000	\$ 1,196	\$ (3,804)	23.9%	\$ 1,054
Fuel Sales	845,500	720,238	(125,262)	85.2%	510,805
Rental Fees	289,225	170,617	(118,608)	59.0%	178,137
Miscellaneous	22,000	13,473	(8,527)	61.2%	31,893
ARPA Funds Grant	59,000	59,000	-	100.0%	-
Interest Earned	315	426	111	135.2%	174
TOTAL CASH INCREASES	1,221,040	964,950	(256,090)	79.0%	722,063
CASH DECREASES					
Salaries and Benefits	354,385	199,833	154,552	56.4%	171,310
Supplies and Other Expenses	297,500	115,823	181,677	38.9%	119,670
Utilities	65,000	36,063	28,937	55.5%	37,529
Equipment	-	3,040	(3,040)	N/A	511
Air Show Expenses	50,000	-	50,000	0.0%	3,200
Transfers Out	62,410	36,406	26,004	58.3%	34,061
Cost of Goods Sold	597,065	562,522	34,543	94.2%	325,447
TOTAL CASH DECREASES	1,426,360	953,687	472,673	66.9%	691,728
NET INCREASE (DECREASE)	(205,320)	11,263			30,335
CHANGE IN BALANCE SHEET		-			-
CASH - BEGINNING OF YEAR		450,777			319,837
CASH - YEAR TO DATE		\$ 462,043			\$ 350,172

FLOYD COUNTY, GEORGIA
FORUM FUND
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN NET POSITION
For the Month Ended July 31, 2022
(with comparative actual amounts for 2021)

Percentage of Year
58.3%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Intergovernmental	\$ 68,000	\$ 39,667	\$ (28,333)	58.3%	\$ 35,000
Charges for Services	-	368	368	N/A	698
Rental Fees	-	125,690	125,690	N/A	-
TOTAL OPERATING REVENUES	<u>68,000</u>	<u>165,725</u>	<u>97,725</u>	<u>243.7%</u>	<u>35,698</u>
EXPENSES					
Salaries and Benefits	137,890	86,536	51,354	62.8%	97,533
Supplies and Other Expenses	143,435	28,211	115,224	19.7%	40,976
Depreciation	341,370	198,797	142,573	58.2%	204,259
Utilities	168,500	104,638	63,862	62.1%	93,734
TOTAL OPERATING EXPENSES	<u>791,195</u>	<u>418,182</u>	<u>373,013</u>	<u>52.9%</u>	<u>436,502</u>
OPERATING INCOME (LOSS)	(723,195)	(252,457)	470,738	34.9%	(400,804)
NON-OPERATING INCOME (LOSS)					
Interest Earned	20	65	45	325.0%	9
Transfer from General Fund	275,000	160,417	(114,583)	58.3%	160,417
Transfer to Safari	-	-	-	N/A	(7,368)
TOTAL NON-OPERATING INCOME (LOSS)	<u>275,020</u>	<u>160,482</u>	<u>(114,538)</u>	<u>58.4%</u>	<u>153,058</u>
CHANGE IN NET POSITION	(448,175)	(91,975)			(247,746)
NET POSITION - BEGINNING OF YEAR	<u>4,141,220</u>	<u>4,141,220</u>			<u>4,463,617</u>
NET POSITION - YEAR TO DATE	<u>\$ 3,693,045</u>	<u>\$ 4,049,245</u>			<u>\$ 4,215,871</u>

FLOYD COUNTY, GEORGIA
FORUM FUND - CASH BASIS
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN CASH BALANCE
For the Month Ended July 31, 2022
(with comparative actual amounts for 2021)

Percentage of Year
58.3%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Intergovernmental	\$ 68,000	\$ 28,333	\$ (39,667)	41.7%	\$ 32,269
Charges for Services	-	275	275	N/A	698
Rental Fees	-	125,690	125,690	N/A	-
Interest Earned	-	65	65	N/A	9
Transfer from General Fund	<u>68,000</u>	<u>160,417</u>	<u>92,417</u>	<u>235.9%</u>	<u>160,417</u>
TOTAL CASH INCREASES	<u>136,000</u>	<u>314,780</u>	<u>178,780</u>	<u>231.5%</u>	<u>193,393</u>
CASH DECREASES					
Salaries and Benefits	137,890	87,351	50,539	63.3%	97,326
Supplies and Other Expenses	143,435	15,596	127,839	10.9%	48,355
Equipment	-	-	-	N/A	6,963
Utilities	168,500	104,638	63,862	62.1%	94,564
Transfer to Safari	<u>-</u>	<u>-</u>	<u>-</u>	<u>N/A</u>	<u>7,368</u>
TOTAL CASH DECREASES	<u>449,825</u>	<u>207,585</u>	<u>242,240</u>	<u>46.1%</u>	<u>254,576</u>
NET INCREASE (DECREASE)	(313,825)	107,195			(61,183)
CHANGE IN BALANCE SHEET		(187)			64,520
CASH - BEGINNING OF YEAR		<u>4,513</u>			<u>5,115</u>
CASH - YEAR TO DATE		<u>\$ 111,521</u>			<u>\$ 8,452</u>

FLOYD COUNTY, GEORGIA
RECYCLING FUND
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN NET POSITION
For the Month Ended July 31, 2022
(with comparative actual amounts for 2021)

Percentage of Year
58.3%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Intergovernmental					
Solid Waste Commission	\$ 100,000	\$ 63,469	\$ (36,531)	63.5%	\$ 48,845
City of Rome	155,825	41,581	(114,244)	26.7%	59,897
Landfill	155,825	41,581	(114,244)	26.7%	59,897
Material Sales	<u>120,000</u>	<u>138,458</u>	<u>18,458</u>	<u>115.4%</u>	<u>45,957</u>
TOTAL OPERATING REVENUES	<u>531,650</u>	<u>285,090</u>	<u>(246,560)</u>	<u>53.6%</u>	<u>214,595</u>
EXPENSES					
Salaries and Benefits	328,840	194,014	134,826	59.0%	168,103
Supplies and Other Expenses	150,760	97,337	53,423	64.6%	74,423
Equipment	11,225	5,767	5,458	51.4%	-
Depreciation	133,405	77,820	55,585	58.3%	77,820
Utilities	<u>48,000</u>	<u>16,820</u>	<u>31,180</u>	<u>35.0%</u>	<u>21,659</u>
TOTAL OPERATING EXPENSES	<u>672,230</u>	<u>391,758</u>	<u>280,472</u>	<u>58.3%</u>	<u>342,006</u>
OPERATING INCOME (LOSS)	(140,580)	(106,668)	33,912	75.9%	(127,410)
NON-OPERATING INCOME (LOSS)					
Interest Earned	20	69	49	342.7%	11
Transfers from Solid Waste	155,825	41,581	114,244	26.7%	59,897
Transfers to General Fund	(48,670)	(28,391)	(20,279)	58.3%	(27,668)
Transfers to Capital Projects	<u>(100,000)</u>	<u>-</u>	<u>(100,000)</u>	<u>0.0%</u>	<u>-</u>
TOTAL NON-OPERATING INCOME (LOSS)	<u>7,175</u>	<u>13,259</u>	<u>(5,987)</u>	<u>184.8%</u>	<u>32,240</u>
CHANGE IN NET POSITION	(133,405)	(93,409)			(95,170)
NET POSITION - BEGINNING OF YEAR	<u>1,347,815</u>	<u>1,347,815</u>			<u>1,481,221</u>
NET POSITION - YEAR TO DATE	<u>\$ 1,214,410</u>	<u>\$ 1,254,406</u>			<u>\$ 1,386,051</u>

FLOYD COUNTY, GEORGIA
RECYCLING FUND - CASH BASIS
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN CASH BALANCE
For the Month Ended July 31, 2022
(with comparative actual amounts for 2021)

Percentage of Year
58.3%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Intergovernmental	\$ 345,150	\$ 73,202	\$ (271,948)	21.2%	\$ 185,741
Interest Earned	60	69	9	114.2%	11
Material Sales	100,000	216,827	116,827	216.8%	64,401
Transfers In	<u>117,575</u>	<u>11,819</u>	<u>(105,756)</u>	<u>10.1%</u>	<u>52,283</u>
TOTAL CASH INCREASES	<u>562,785</u>	<u>301,917</u>	<u>11,080</u>	<u>53.6%</u>	<u>302,436</u>
CASH DECREASES					
Salaries and Benefits	302,120	194,263	107,857	64.3%	168,702
Supplies and Other Expenses	154,675	122,757	31,918	79.4%	90,828
Equipment	8,560	12,556	(3,996)	146.7%	9,402
Utilities	50,000	16,820	33,180	33.6%	21,659
Transfers	<u>47,430</u>	<u>28,391</u>	<u>19,039</u>	<u>59.9%</u>	<u>27,668</u>
TOTAL CASH DECREASES	<u>562,785</u>	<u>374,788</u>	<u>187,997</u>	<u>66.6%</u>	<u>318,258</u>
NET INCREASE (DECREASE)		(72,871)			(15,822)
CHANGE IN BALANCE SHEET		75,397			20,399
CASH - BEGINNING OF YEAR		<u>7,477</u>			<u>1,684</u>
CASH - YEAR TO DATE		<u>\$ 10,004</u>			<u>\$ 6,262</u>

FLOYD COUNTY, GEORGIA
ANIMAL CONTROL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended July 31, 2022
(with comparative actual amounts for 2021)

Percentage of Year
58.3%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 5,000	\$ 5,690	\$ 690	113.8%	\$ 2,146
Interest Earned	50	43	(7)	85.9%	22
Donations	50,000	30,711	(19,289)	61.4%	31,239
Miscellaneous	750	341	(409)	45.5%	6,182
TOTAL REVENUES	<u>55,800</u>	<u>36,784</u>	<u>(19,016)</u>	<u>65.9%</u>	<u>39,588</u>
EXPENDITURES					
Salaries and Benefits	864,970	496,445	368,525	57.4%	469,156
Other Operating Costs	290,030	253,310	36,720	87.3%	205,624
Equipment	-	-	-	N/A	562
TOTAL EXPENDITURES	<u>1,155,000</u>	<u>749,755</u>	<u>405,245</u>	<u>64.9%</u>	<u>675,342</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,099,200)	(712,971)	(386,229)	64.9%	(635,753)
OTHER FINANCING SOURCES (USES)					
Transfers from General Fund	<u>1,099,200</u>	<u>641,200</u>	<u>458,000</u>	<u>58.3%</u>	<u>529,734</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,099,200</u>	<u>641,200</u>	<u>458,000</u>	<u>58.3%</u>	<u>529,734</u>
NET CHANGE IN FUND BALANCE	-	(71,771)			(106,019)
FUND BALANCE - BEGINNING OF YEAR	<u>3</u>	<u>3</u>			<u>71</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 3</u>	<u>\$ (71,768)</u>			<u>\$ (105,948)</u>

ROME-FLOYD PARKS AND RECREATION AUTHORITY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
For the Month Ended July 31, 2022
(with comparative actual amounts for 2021)

Percentage of Year
58.3%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Administrative Operations	\$ 18,500	\$ 9,083	\$ (9,417)	49.1%	\$ 6,120
Miscellaneous Revenues	3,560	586	(2,974)	16.5%	1,275
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	53,700	31,229	(22,471)	58.2%	40,782
Other Programs	120,500	74,781	(45,719)	62.1%	99,208
Gymnastics	315,945	230,841	(85,104)	73.1%	183,261
Special Populations Services	53,300	26,356	(26,944)	49.4%	23,923
Concessions	186,000	130,205	(55,795)	70.0%	138,276
Coosa River Trading Post	187,000	152,321	(34,679)	81.5%	123,799
Etowah Park Golf Practice	7,200	4,201	(2,999)	58.3%	4,208
Youth Athletics	199,700	160,887	(38,813)	80.6%	120,159
Adult Athletics	16,320	6,260	(10,060)	38.4%	6,720
Scoreboards	7,920	3,795	(4,125)	47.9%	875
Recreation Centers	92,250	65,847	(26,403)	71.4%	56,189
Parks & Recreation Services	98,500	63,876	(34,624)	64.8%	63,049
Hall of Fame	16,000	9,422	(6,578)	58.9%	3,792
Senior Promotions	11,500	3,077	(8,424)	26.8%	-
TOTAL REVENUES	<u>1,430,195</u>	<u>972,768</u>	<u>(457,427)</u>	<u>68.0%</u>	<u>871,636</u>

ROME-FLOYD PARKS AND RECREATION AUTHORITY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
For the Month Ended July 31, 2022
(with comparative actual amounts for 2021)

Percentage of Year
58.3%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
EXPENDITURES					
Administrative Operations	\$ 1,422,280	\$ 708,784	\$ (713,496)	49.8%	\$ 669,627
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	70,055	34,273	(35,782)	48.9%	41,373
Other Programs	75,750	27,283	(48,467)	36.0%	48,159
Gymnastics	269,150	180,195	(88,955)	66.9%	153,909
Special Populations Services	43,855	16,752	(27,103)	38.2%	11,655
Concessions	195,390	96,582	(98,808)	49.4%	114,646
Coosa River Trading Post	140,905	79,778	(61,127)	56.6%	75,639
Sports Division Administration	138,810	69,217	(69,593)	49.9%	94,289
Youth Athletics	187,065	131,695	(55,370)	70.4%	111,240
Adult Athletics	16,415	5,390	(11,025)	32.8%	9,961
Scoreboards	2,000	1,029	(971)	51.5%	-
Recreation Centers	186,630	110,006	(76,624)	58.9%	92,725
Recreation Services Administration	208,450	120,318	(88,132)	57.7%	54,458
Parks & Recreation Services	1,078,840	640,922	(437,918)	59.4%	599,430
Buildings	73,200	42,085	(31,115)	57.5%	60,834
Shop	100,920	80,303	(20,617)	79.6%	66,754
Hall of Fame	16,300	11,304	(4,996)	69.3%	4,591
Senior Promotions	11,500	-	(11,500)	0.0%	-
TOTAL EXPENDITURES	4,279,815	2,355,916	(1,923,899)	55.0%	2,209,289
OTHER FINANCING SOURCES (USES)					
Transfers In	2,858,990	1,084,067	(1,774,923)	37.9%	1,084,067
TOTAL OTHER FINANCING SOURCES (USES)	2,858,990	1,084,067	(1,774,923)	37.9%	1,084,067
NET CHANGE IN FUND BALANCE	9,370	(299,081)			(253,586)
FUND BALANCE - BEGINNING OF YEAR	285,887	285,887			42,568
FUND BALANCE - YEAR TO DATE	\$ 295,257	\$ (13,194)			\$ (211,018)

FLOYD COUNTY, GEORGIA
HEALTH INSURANCE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended July 31, 2022
(with comparative actual amounts for 2021)

Percentage of Year
58.3%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Contributions					
Employer	\$ 8,951,210	\$ 5,240,255	\$ (3,710,955)	58.5%	\$ 4,005,143
Employees	1,837,755	1,086,481	(751,274)	59.1%	1,087,779
Retirees	100,000	53,032	(46,968)	53.0%	55,754
Premiums Paid By Others	49,025	37,304	(11,721)	76.1%	28,597
Interest Earned	520	1,798	1,278	345.8%	292
Miscellaneous	30,000	324	(29,676)	1.1%	-
TOTAL REVENUES	<u>10,968,510</u>	<u>6,419,194</u>	<u>(4,549,316)</u>	<u>58.5%</u>	<u>5,177,565</u>
EXPENDITURES					
Salary and Benefits	11,670	-	11,670	0.0%	34,957
Other Costs	36,555	17,430	19,125	47.7%	15,624
Professional Fees	138,560	79,211	59,349	57.2%	79,163
Claims	8,194,000	4,142,483	4,051,517	50.6%	4,144,256
Premium Payments	1,080,100	606,194	473,906	56.1%	555,492
HRA Payments	110,000	61,476	48,524	55.9%	63,054
HSA Payments	-	36,146	(36,146)	N/A	-
Wellness Clinic	130,710	86,117	44,593	65.9%	54,964
Administrative Fees	237,380	138,628	98,752	58.4%	137,804
TOTAL EXPENDITURES	<u>9,938,975</u>	<u>5,167,685</u>	<u>4,771,290</u>	<u>52.0%</u>	<u>5,085,314</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,029,535	1,251,509	(221,974)	121.6%	92,251
OTHER FINANCING SOURCES (USES)					
Transfer Out	(745,715)	(435,000)	(310,715)	58.3%	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(745,715)</u>	<u>(435,000)</u>	<u>(310,715)</u>	<u>58.3%</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	283,820	816,509			92,251
FUND BALANCE - BEGINNING OF YEAR	<u>791,581</u>	<u>791,581</u>			<u>724</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 1,075,401</u>	<u>\$ 1,608,090</u>			<u>\$ 92,975</u>

FLOYD COUNTY, GEORGIA
Capital Projects and Equipment Expenditures
For the Month Ended July 31, 2022

	<u>Budget</u>	<u>2022 YTD</u>
Appropriation of Jail Surcharge Funds	\$ 178,000	\$ 122,704
Appropriation of Fund Balance	864,215	249,091
Revenues:		
Interest Earned	-	2,416
Transfer from General Fund	1,936,900	1,129,858
Transfer from Debt Service	158,270	-
Transfer from Solid Waste	250,000	-
Transfer from Recycling	100,000	-
Sheriff-Inmate Benefit Funds	12,670	12,670
Total Revenues and Appropriations of Fund Balances	<u>\$ 3,500,055</u>	<u>\$ 1,516,740</u>
Expenditures:		
Sheriff/Jail		
4 - Ford Explorer Interceptor SUVs	FB \$ 140,000	\$ -
4 - Vehicle upfittings for Ford Explorers	FB 46,000	-
2 - Unimac Washers	57,680	57,680
2 - Unimac Dryers	36,050	36,050
2 - Tankless water heaters	83,900	83,900
Locking Controls	88,605	88,605
Dump Kettle	25,500	25,499
1 - Hobart HL 300-4STD kitchen mixer	IBF 24,495	24,495
	<u>502,230</u>	<u>316,229</u>
Board of Registrars		
Elections Move	241,170	246,929
	<u>241,170</u>	<u>246,929</u>
County Police		
00089-3-2020 GEMA/HS Revenue	(1,625)	-
00089-3-2020 GEMA/HS	1,625	-
	-	-
00089-27-2020 GEMA/HS Revenue	(2,210)	-
00089-27-2020 GEMA/HS	2,210	-
	-	-
00089-49-2020 GEMA/HS Revenue	(24,400)	-
00089-49-2020 GEMA/HS	24,400	-
	-	-
JAG 2021 - Federal Revenue	-	-
JAG 2021 - State Revenue	-	-
JAG 2021	-	3,865
	-	3,865
0080-8-2021 GEMA/HS Revenue	(8,500)	-
0080-8-2021 GEMA/HS	8,500	8,509
	-	8,509
0080-15-2021 GEMA/HS Revenue	(56,225)	-
0080-15-2021 GEMA/HS	56,225	43,366
	-	43,366
0080-26-2021 GEMA/HS Revenue	-	(799)
0080-26-2021 GEMA/HS	-	2,458
	-	1,659

FLOYD COUNTY, GEORGIA
Capital Projects and Equipment Expenditures
For the Month Ended July 31, 2022

	<u>Budget</u>	<u>2022 YTD</u>
County Police (cont'd)		
Law Enforcement Training Grant	\$ (85,000)	\$ -
Law Enforcement Training Grant	<u>85,000</u>	<u>85,000</u>
	-	85,000
Special Operations Garage	16,000	16,739
Prison		
1 - Washing Machine	JS 23,350	23,346
Replace kitchen steam kettle	JS 25,000	21,724
Replace detail tractor	JS 85,000	83,400
Replace Power Terrain/Grasshopper diesel zero turn mower	JS 18,000	17,580
Replace Kitchen HVAC system	JS 28,000	17,239
Replace kitchen heating and refrigeration unit	JS -	-
CrimePoint.net	11,100	11,099
Replace commercial dryer	<u>12,650</u>	<u>11,802</u>
	203,100	186,190
Clerk of Superior Court		
Real estate deed book shelving	<u>25,000</u>	<u>-</u>
	25,000	-
Facilities Management		
Judicial building ADA project completion	40,000	40,000
Administration building back alley	10,000	-
Recycling LED lighting and additional power circuits	20,000	12,011
Replace roof on Administration building loading dock	40,000	-
Courtroom D renovation with ADA changes	30,000	8,400
Spray foam insulation in Administration Building	35,000	-
Flooring in multiple buildings	20,000	1,666
Paint in multiple buildings	15,000	-
Door card readers in multiple buildings	20,000	9,729
Pressure wash multiple buildings	20,000	-
Renovate Airport kitchen, bathrooms, and common area	30,000	-
Morgue cooler condenser	15,000	-
Future MR/R grant for Library	<u>10,000</u>	<u>-</u>
	305,000	71,806
GMA Leasepool	(165,000)	-
LED conversion for Health Department	<u>165,000</u>	<u>-</u>
	-	-
Public Roads		
Paving		
2022 LMIG Revenue	(1,219,630)	(1,219,630)
2022 LMIG Paving	1,219,630	770,035
2021 LMIG Paving	F.B. 369,250	184,356
LMIG Off System Safety	-	83,268
Excess LMIG Road Improvements	F.B. <u>256,445</u>	<u>55,024</u>
	625,695	(126,947)
Chubb Road - GDOT#S015457	(262,900)	-
Chubb Road - Excess LMIG Road Improvements	<u>375,000</u>	<u>8,612</u>
	F.B. 112,100	8,612
Hall Road - GDOT #0017946	(10,000)	-
Hall Road - Excess LMIG Road Improvements	<u>10,000</u>	<u>1,100</u>
	F.B. -	1,100

FLOYD COUNTY, GEORGIA
Capital Projects and Equipment Expenditures
For the Month Ended July 31, 2022

	<u>Budget</u>	<u>2022 YTD</u>
Public Roads (cont'd)		
Prep and paving	\$ 75,000	\$ 9,110
Drainage	10,000	-
Redmond Trail		
Federal Grant	(670,520)	(259,851)
City of Rome	(70,180)	-
Project Cost	<u>797,600</u>	<u>652,878</u>
	56,900	393,027
Superior Court		
Replace evidence presentation system	<u>15,000</u>	-
	15,000	-
County Clerk		
New Website (Year 2 of 4 Year Contract)	<u>10,000</u>	-
	10,000	-
Information Technology		
Office 365 - Option 1	82,540	82,540
Backupify	28,407	17,316
Mimecast (replaces Barracuda)	<u>67,573</u>	<u>67,573</u>
	178,520	167,429
Computer Lease	<u>160,000</u>	<u>23,884</u>
	160,000	23,884
Communication		
Microwave Tx/Rx replacement, 3 towers/4paths	<u>219,335</u>	-
	219,335	-
Solid Waste		
New remote site	<u>250,000</u>	-
	250,000	-
Airport		
North Perimeter Fencing - 90/10		
Federal Revenue	(57,320)	-
Design	<u>42,175</u>	-
	(15,145)	-
North Perimeter Fencing - 75/25		
Federal Revenue	(140,540)	-
State Revenue	(512,825)	-
Construction	<u>823,560</u>	<u>190,238</u>
	170,195	190,238
West T-Hangar Taxiway Area Pavement Improvements - 90/10		
Federal Revenue	(148,500)	-
Design	<u>165,000</u>	-
	16,500	-
Runway 1/19 Approach Obstruction/Land Acquisition/Easements - 90/5/5		
Federal Revenue	(135,000)	-
Entitlement Funds	(150,000)	-
Phase 3 - Clearing	<u>300,000</u>	-
	15,000	-
Taxiway B rehabilitation & overlay (East of 1/10)		
Design	<u>66,000</u>	-
	66,000	-

FLOYD COUNTY, GEORGIA
Capital Projects and Equipment Expenditures
For the Month Ended July 31, 2022

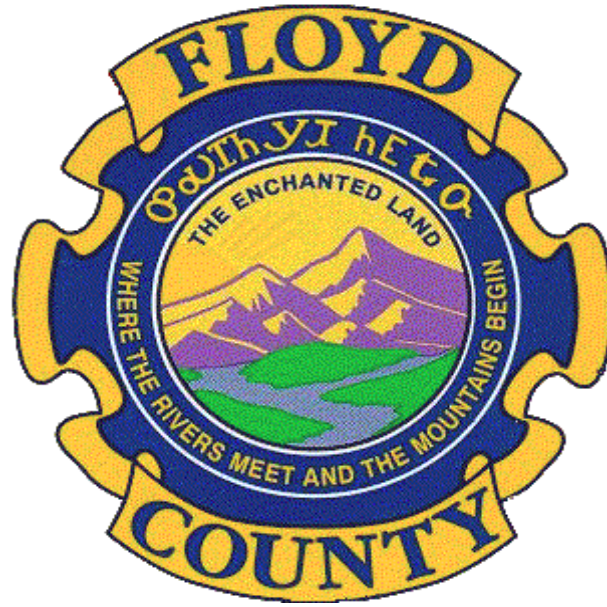
	<u>Budget</u>	<u>2022 YTD</u>
Airport (cont'd)		
Partial parallel taxiway B relocation including hangar area access taxiways - 90/10		
Federal Revenue	\$ (185,400)	\$ -
Design	<u>206,000</u>	<u>-</u>
	20,600	-
Preservation of existing apron pavements		
Design	<u>30,000</u>	<u>-</u>
	30,000	-
Building 700 upgrades - Tiger Flight Museum	30,000	-
Recycling		
Fork lift with clamp	60,000	41,058
2 - Side dump trailers	<u>40,000</u>	<u>36,450</u>
	100,000	77,508
Federal Revenue	-	-
State Revenue	-	-
Scrap Tire 22STO57003	<u>-</u>	<u>7,596</u>
	-	7,596
Animal Control		
Repair & replace outside fencing	<u>10,000</u>	<u>-</u>
	10,000	-
Current Year Lease Purchase Payments	D.S. 158,270	-
Transfer to Rome/Floyd Parks and Recreation Capital	<u>218,655</u>	<u>56,260</u>
Total Net (Revenues) Expenditures	<u>\$ 3,825,125</u>	<u>\$ 1,788,109</u>

FLOYD COUNTY, GEORGIA
Water Capital Projects and Equipment Expenses
For the Month Ended July 31, 2022

	<u>Budget</u>	<u>2022 YTD</u>
Revenues:		
R & E Funds	\$ 6,529,020	\$ 725,904
Operating Funds	410,000	121,589
Total Revenues	<u>\$ 6,939,020</u>	<u>\$ 847,493</u>
Expenses:		
Water Tank Maintenance	\$ 350,000	\$ 144,117
Water Main Replacement	500,000	9,274
Water Pumps and Pump Houses	175,000	42,264
Large Meter Testing	50,000	-
Bells Ferry Pump House Upgrade	-	419
Water Improvements-Highway 53 Water Line Upgrade	1,000,000	412,020
Water Improvements-Kingston Well Upgrade	75,000	65,920
Water Extensions-Big Texas Valley Road	2,700,000	-
Biddy Well - Test Well	123,020	17,415
Huffaker Rd & Hwy 100 Phase II	1,130,000	-
GPS Mapping System	36,000	34,475
Chemical Conversion/Engineering	390,000	-
	6,529,020	725,904
2022 Equipment		
Replace 2014 Toyota Tacoma #352WD	35,000	28,411
Replace 2008 Ford F750 dump truck #71 WD	75,000	-
2 - Mini excavators and trailers	20,000	15,543
Replace 2014 Ford F250 #350WD	75,000	-
Replace 2013 skid steer loader #26WD	75,000	75,114
2 - Mobile generators	130,000	-
Upfittings for Truck bought in 2021	-	2,521
	<u>410,000</u>	<u>121,589</u>
Total Expenses	<u>\$ 6,939,020</u>	<u>\$ 847,493</u>

FLOYD COUNTY, GEORGIA
Recreation Capital Projects and Equipment Expenditures
For the Month Ended July 31, 2022

	<u>Budget</u>	<u>2022 YTD</u>
Revenues		
Interest Income	\$ -	\$ 34
Capital Improvements-County	218,655	56,260
Capital Improvements-City of Rome	49,210	-
Capital Improvements-Cave Springs	440	-
Total Revenues	<u>\$ 268,305</u>	<u>\$ 56,294</u>
Expenditures		
Capital Improvements-County		
Comprehensive Plan	\$ 118,000	\$ 118,500
Infield mix at all ballfields	24,000	23,800
Turf project - Garden Lakes	30,000	-
3-wheel John Deer 1200A infield groomer	14,615	14,615
Etowah Park restrooms	13,305	13,305
Etowah Driving Range building	59,000	76,925
Etowah Driving Range putting green	22,625	20,250
Thornton Center exterior cleaning/painting	9,385	4,200
Total Expenditures	<u>\$ 290,930</u>	<u>\$ 271,595</u>



Other Information

**FLOYD COUNTY, GEORGIA
SALES TAX COLLECTIONS**

Cash Basis

LOCAL OPTION SALES TAX											\$ Increase	% Increase
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	(Decrease)	(Decrease)
January	778,011.12	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	156,381.74	16.67%
February	526,928.62	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	64,797.84	8.29%
March	730,907.28	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	118,806.78	15.61%
April	689,713.39	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	58,195.57	6.50%
May	632,765.17	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	53,190.72	5.91%
June	637,175.82	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	116,592.70	13.30%
July	628,348.22	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	100,331.16	11.15%
August	569,066.43	658,596.47	607,731.76	638,639.65	637,537.88	669,188.44	743,957.89	749,731.01	891,025.48	-	-	-
September	668,202.28	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	-	-	-
October	599,517.73	661,061.55	657,669.28	652,147.01	642,753.04	647,844.00	748,643.55	769,791.14	868,364.73	-	-	-
November	506,533.68	609,672.40	635,351.37	600,917.37	599,441.11	698,685.85	713,719.73	830,189.33	881,711.81	-	-	-
December	626,658.96	681,330.12	633,300.05	614,596.18	645,431.00	683,087.72	727,129.82	792,743.53	932,432.97	-	-	-
March Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A
April Pro Rata	669.27	-	-	-	-	-	-	-	-	-	-	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	753.76	59.18%
September Pro Rata	-	-	-	-	-	-	-	-	-	-	-	-
October Pro Rata	-	-	-	-	-	-	-	-	-	-	-	-
Nov/Dec Pro Rata	1,643.53	1,760.88	2,929.06	1,281.10	1,015.86	4,429.82	2,369.44	1,289.54	724.25	-	-	-
Totals	7,596,141.50	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	6,723,687.44	669,050.27	

Original Budget	8,600,000	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		
Revised Budget	8,000,000	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		
Amt > Revised	(403,858.50)	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	(3,676,312.56)		

Annual Comparisons	2020	2021	2022	% Increase
	6,054,637.17	6,723,687.44	669,050.27	11.05%

SPECIAL PURPOSE LOCAL OPTION SALES TAX											\$ Increase	% Increase
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	(Decrease)	(Decrease)
January	1,376,452.35	-	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	276,631.77	16.67%
February	930,053.67	-	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	114,457.74	8.27%
March	1,293,272.64	-	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	209,957.92	15.59%
April	1,220,829.29	-	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	102,013.79	6.44%
May	1,119,832.73	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	94,027.39	5.90%
June	1,127,092.05	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	206,152.68	13.29%
July	1,110,812.38	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	177,364.34	11.14%
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	-	-	-
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	-	-	-
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	-	-	-
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	-	-	-
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	-	-	-
March Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A
April Pro Rata	1,181.04	-	-	-	-	-	-	-	-	-	-	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	1,319.54	58.26%
July Jet Fuel Tax Grant	-	-	-	-	-	3,452.00	-	-	-	-	-	N/A
September Pro Rata	-	-	-	-	-	-	-	-	-	-	-	-
October Pro Rata	-	-	-	-	-	-	-	-	-	-	-	-
Nov/Dec Pro Rata	-	668.86	5,185.64	2,291.46	1,802.43	7,833.66	4,192.69	2,276.07	1,282.20	-	-	-
Totals	8,179,526.15	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	11,894,690.90	1,181,925.17	

Annual Comparisons	2020	2021	2022	% Increase
	10,712,765.73	11,894,690.90	1,181,925.17	11.03%

FLOYD COUNTY, GEORGIA
Water Fund Bonds Debt Service Coverage Ratio
For the Month Ended July 31, 2022
(with comparative calculation for 2021)

	ACTUALS	
	2022	2021
Operating Revenues:		
Developers Contributions	\$ -	\$ -
Misc-Other	12,926	8,720
Water Charges	4,238,710	4,045,750
Water Meter Charges	275,520	135,518
Penalties & Cut Offs	102,752	103,423
Fire Service Charges	72,917	72,917
Surcharge Revenue	313	313
Convenience Fee	3	18
Less: Fire Service Charges	(72,917)	(72,917)
Charges for Services	<u>4,630,224</u>	<u>4,293,742</u>
Miscellaneous	20,405	-
Rental Fees	8,395	7,346
Total Operating Revenues	<u>4,659,024</u>	<u>4,301,088</u>
Operating Expenses:		
Administration	710,924	622,852
Less: Depreciation	(14,705)	(14,382)
Net Administration	<u>696,219</u>	<u>608,470</u>
Distribution	2,613,666	2,374,767
Less: Depreciation	(913,710)	(879,842)
Net Distribution	<u>1,699,956</u>	<u>1,494,925</u>
Treatment Plant	484,164	439,097
Less: Depreciation	(40,741)	(41,577)
Net Treatment Plant	<u>443,423</u>	<u>397,520</u>
Total Operating Expenses	<u>2,839,598</u>	<u>2,500,915</u>
Net Available for Debt Service	1,819,426	1,800,173
Bonds Debt Service (58.3% of Annual Debt Payment)	199,208	227,646
Bonds Debt Service Coverage Ratio (1.10 Requirement)	9.13	7.91
Total Debt Service (58.3% of Annual Debt Payment)	349,230	249,078
Total Debt Service Coverage Ratio	5.21	7.23

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended July 31, 2022

	Budget	2022 YTD
Probate Court		
Shredder	\$ 1,500	\$ 850
Courtroom Recording Equipment	2,160	2,158
Microfilm reader	5,770	5,770
	<u>9,430</u>	<u>8,778</u>
District Attorney		
3 - Desktop scanners	1,800	-
6 - Printers	1,800	-
4 - Filing cabinets	2,400	1,188
	<u>6,000</u>	<u>1,188</u>
Sheriff		
Computers, 2021 carryover	19,820	19,821
5 - Mobile laptops for incoming warrant/civil division vehicles	25,000	-
6 - Computers with i5 processor and 16GB	7,200	-
1 - Industrial dehumidifier	3,500	-
5 - Mobile laptops for existing warrant/civil division vehicles	25,000	21,878
4 - Lockboxes for SUVs	8,000	-
2 - Rechargeable RACC belts	3,600	-
Gang database	2,000	-
15 - Portable radios Kit-XG-15P-768/861 MHz (jail/court/warrants)	19,500	-
15 - Portable radios Kit-XG75PE-764/870 MHz (field operations/supervisors)	37,500	-
4 - Tumblepro speedship tumbling mats (defensive training tactics)	2,800	-
2 - Restraint chairs	5,460	4,093
AED Machines	8,215	8,211
A/V Jail Equipment	18,955	18,951
Firearms Accessories	6,830	-
2 - Network Cameras	-	2,548
3 - Banquet cabinets	11,200	7,497
	<u>204,580</u>	<u>82,999</u>
Coroner		
Router Equipment	685	684
Brush guard for Truck	550	550
Scanner	610	608
6 - Computers for vehicles	17,995	17,995
	<u>19,840</u>	<u>19,837</u>
Human Resources		
Recruitment banner	1,000	-
Scanner	1,000	981
TV for training	600	599
ID badge printer	2,000	-
	<u>4,600</u>	<u>1,580</u>
Board of Commissioners		
Camera/Live Stream system for Community Room	14,005	14,005
	<u>14,005</u>	<u>14,005</u>
Board of Registrars		
Rack System	8,830	8,830
Fireproof Cabinet	-	6,117
Power Stocker	-	-
Office Furniture	3,480	5,881
	<u>12,310</u>	<u>20,827</u>
Police Department		
14 - Glock #45MOS 9 mm pistols	7,490	5,568
14 - Trijicon RMR type 2 electronic reflex sights	7,000	6,895
4 - Glock 17T simunition pistols	2,260	2,102
Rapid Assault Tools	(915)	(912)
Body Camera	(425)	(750)
EO Tech ATPIAL SWAT	3,055	3,052
24 X 24 pole barn type enclosure with 3 sides at special operations site	-	-
24 X 24 heavy duty concrete pad for pole barn type enclosure at special operations site	100	-
	<u>18,565</u>	<u>15,955</u>

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended July 31, 2022

	Budget	2022 YTD
Facilities Management		
Propane stripper	\$ 8,800	\$ 8,790
Window replacement in County Manager's office	8,000	3,566
Office signs-Admin, Judicial, and LEC	7,200	-
Blueprint holder	2,000	-
Window AC Units for Historic Courthouse	3,200	2,344
Replace gate operator and key pad for aviation school	9,250	-
	<u>38,450</u>	<u>14,699</u>
Public Works		
Trailer, 2021 carryover	4,500	4,500
12K pound vehicle lift	7,372	7,371
22 ton hydraulic lift	742	-
4 - Air hose reels	1,117	1,116
2 - Weed eaters	1,075	1,074
Vibraplate	2,423	2,423
14" limb saw for bucket truck	324	-
Cutoff shoes	2,735	-
Concrete Mixer	3,777	3,777
Broom for skid steer	-	-
	<u>24,065</u>	<u>20,261</u>
Engineering		
Replace plotter & scanner	12,000	-
	<u>12,000</u>	<u>-</u>
Prison		
Tasers	30,000	30,000
Body cameras	4,000	3,995
Radio equipment	5,000	1,999
2 - Bushhogs for airport maintenance	13,810	6,690
Ice Maker	10,190	10,189
Warmers	11,500	11,500
CrimePoint.net	1,725	1,725
Logistical Systems	4,140	4,139
Dakota Lithium Batteries	2,670	2,533
Dell Technologies	1,700	1,680
Flir Online Store	4,190	4,190
Newegg.com	2,170	2,207
Staples	1,440	500
Air Conditioner Unit	9,900	9,838
Zero turn mower for airport maintenance	7,000	6,855
	<u>109,435</u>	<u>98,038</u>
Tax Appraisers		
4 - iPads with cases and screen covers	2,650	2,520
2 - Monitors	700	510
4 - Desktop scanners	1,200	-
2 - Printers	1,000	-
	<u>5,550</u>	<u>3,030</u>
Cooperative Extension		
Enclosed trailer	-	6,630
2 - Laptops with docking stations (cost share with UGA)	2,000	2,000
	<u>2,000</u>	<u>8,630</u>
General Services		
TV/stand for caucus room, 2021 carryover	6,145	-
	<u>6,145</u>	<u>-</u>
Magistrate Court		
Courtroom E Scanner	1,000	-
	<u>1,000</u>	<u>-</u>
Superior Court		
Evidence presentation system - Courtrooms C&D	7,000	6,048
Courtroom furniture and jury room chairs - Courtroom A	7,000	-
Replace PA system	9,000	-
ARPA Video Conference Equipment	16,865	9,873
Courtroom B & C furniture - counsel table, pews, and other seating	10,000	-
	<u>49,865</u>	<u>15,921</u>
Superior Court Administration		
Printer/desktop scanner	500	-
	<u>500</u>	<u>-</u>

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended July 31, 2022

	Budget	2022 YTD
HIDTA		
Equipment	\$ 7,770	\$ 7,763
	<u>7,770</u>	<u>7,763</u>
FCPD HEAT		
Equipment	12,200	39,443
	<u>12,200</u>	<u>39,443</u>
County Manager		
Equipment	3,500	-
	<u>3,500</u>	<u>-</u>
Purchasing		
Scanner	1,000	608
Scanner	850	829
Emergency equipment purchases	150	-
	<u>2,000</u>	<u>1,437</u>
Information Technology		
Emergency equipment purchases	8,000	-
	<u>8,000</u>	<u>-</u>
E 911		
12 - 911 chairs	15,000	-
	<u>15,000</u>	<u>-</u>
Law Library		
Technology updates and additions for Law Library and Forum court	10,000	1,446
	<u>10,000</u>	<u>1,446</u>
Solid Waste		
Radio	2,500	-
	<u>2,500</u>	<u>-</u>
Inmate Benefit		
Jail equipment	119,200	-
Prison equipment	25,000	-
Work Release Center equipment	5,220	-
	<u>149,420</u>	<u>-</u>
Water Department		
Administration		
POS Printer	1,600	1,598
3 - Tablets, receivers, (2) belt clips, and vehicle mounts (carryover from 2021)	16,400	-
	<u>18,000</u>	<u>1,598</u>
Distribution		
Portable cool air fan	3,000	2,669
2 - Zero turn mowers	18,000	15,498
2 - Weed eaters	1,000	-
3 - Demo saws	6,000	5,210
2 - Surface Pro Books	1,400	1,400
Portable flow meter	5,000	-
Attic fan at shop	3,000	644
Desktop scanner for warehouse	3,000	960
Electric impact drill	780	235
Cutting torch with hoses, tank gauges, cutting goggles, & gloves	1,000	-
Toolbox for cutting torch equipment	865	-
Battery bandsaw	590	-
	<u>43,635</u>	<u>26,616</u>
Treatment		
3 - Prominent Gamma X fluoride pumps - Old Mill Spring, Fulton Well, Kingston Well	12,000	7,666
Regal Smart Valve - Old Mill Spring	4,000	3,303
3 - A-255 Regal Flow meters (2 spares) - Old Mill Spring, Kingston Well	1,945	1,944
6 - Steel doors (budgeted in 2021)	7,245	7,245
Door for Texas Valley pump station (budgeted in 2021)	1,600	1,598
27 North pump house door replacement	1,500	-
Thermo Scientific pH meter (spare) - Old Mill Spring or Kingston Well	600	675
2 - Chlorine cylinder switch over valves (spares) - Old Mill Spring or Kingston Well	3,000	-
	<u>31,890</u>	<u>22,432</u>
Airport		
Radios	-	3,040
	<u>-</u>	<u>3,040</u>

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended July 31, 2022

	Budget	2022 YTD
Recycling		
Icemaker	\$ 4,225	\$ 4,223
Hands free water fountain (carryover from 2021)	2,000	1,544
Reposition and add cameras	5,000	-
	<u>11,225</u>	<u>5,767</u>
Recreation		
Administration		
Laptop	1,800	1,798
	<u>1,800</u>	<u>1,798</u>
Gymnastics		
Vault board	600	-
Pit Blocks	2,380	2,371
Folding throw mat	-	-
Mini bar with mini bar mat	-	-
Vault table with fitted pad	5,900	5,855
DVR/Camera	-	-
Deluxe folding jumbo incline mat 5 X 10 X 24	1,235	-
	<u>10,115</u>	<u>8,226</u>
Concessions		
Ice machine, 2021 carryover	4,340	-
3 - Hot dog machines	2,975	2,970
3 - Popcorn popper	3,575	3,575
	<u>10,890</u>	<u>6,545</u>
Park & Recreation Services		
6" rotary cut bush hog	1,900	1,750
72" smooth bucket/forks bobcat attachments	2,100	-
1 - John Deere utility vehicle	8,840	8,039
Field paint machine	2,160	2,156
	<u>15,000</u>	<u>11,945</u>
Rec-Buildings		
Ice machine at Gilbreath	4,500	-
	<u>4,500</u>	<u>-</u>
Rec-Shop		
2- high speed & 2 -low speed buffers	4,180	4,433
	<u>4,180</u>	<u>4,433</u>
Total:	<u>\$ 899,965</u>	<u>\$ 468,237</u>