



Floyd County, Georgia

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



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***Prepared by:
Finance Department***


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


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


General Fund Revenues Budget vs Actual	
	\$ 66,086,685 Budget
	<u>\$ 18,591,896 Actual 28%</u>
	\$ (47,494,789)

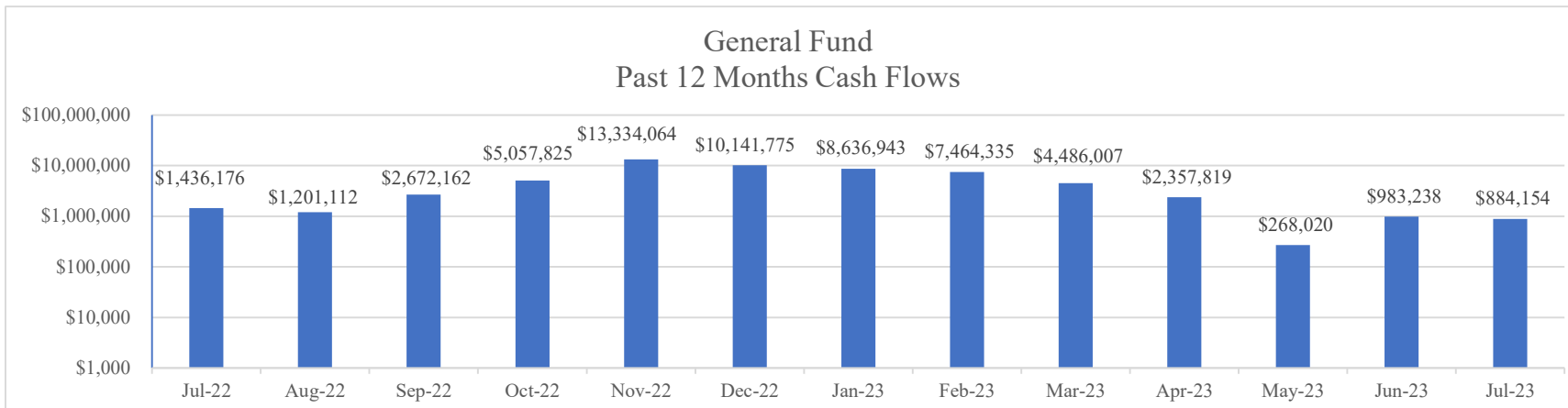
General Fund Expenditures Budget vs Actual	
	\$ 71,304,280 Budget
	<u>\$ 37,418,160 Actual 52%</u>
	\$ 33,886,120

Net Change in General Fund Balance Budget vs Actual	
	\$ (4,497,595) Budget
	<u>\$ (18,826,264) Actual</u>
	\$ (14,328,669) 419%

Cash & Investments vs Fund Balance = Liquidity & Availability of Fund Balance	
	\$ 884,154 Cash
	<u>\$ 7,479,928 Fund Balance</u>
	12%

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

Boarding Inmates Revenue Budget vs Actual	
	\$ 550,000 Budget
	<u>\$ 471,752 Actual 86%</u>
	\$ (78,248)



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



2017 SPLOST Fund Sales Taxes Budget vs Actual	
	\$ 22,243,390 Budget
	\$ 12,048,161 Actual 54%
	<u>\$ (10,195,229)</u>
2013 SPLOST Fund Sales Taxes Budget vs Actual	
	\$ - Budget
	\$ - Actual
	<u>\$ -</u>

2017 SPLOST Fund Expenditures Budget vs Actual	
	\$ 22,854,010 Budget
	\$ 7,004,427 Actual 31%
	<u>\$ 15,849,583</u>
2013 SPLOST Fund Expenditures Budget vs Actual	
	\$ 5,313,715 Budget
	\$ 96,723 Actual 2%
	<u>\$ 5,216,992</u>



Water / Sewer Revenues & Expenses All Revenues and All Expenses	
	\$ 4,847,745 Revenues
	\$ 5,264,746 Expenses
	<u>\$ (417,001)</u>

Water / Sewer Operating Cash Flows Beg. Of Year vs Current Balance	
	\$ 11,929,038 Beginning
	\$ 5,964,916 Current
	<u>\$ (5,964,122)</u>



Airport Revenues & Expenses All Revenues and All Expenses	
	\$ 742,289 Revenues
	\$ 1,159,100 Expenses
	<u>\$ (416,811)</u>

Airport Operating Cash Flows Beg. Of Year vs Current Balance	
	\$ 429,038 Beginning
	\$ 377,850 Current
	<u>\$ (51,187)</u>



Recycling Revenues & Expenses All Revenues and All Expenses	
	\$ 316,415 Revenues
	\$ 439,654 Expenses
	<u>\$ (123,239)</u>

Recycling Operating Cash Flows Beg. Of Year vs Current Balance	
	\$ 3,589 Beginning
	\$ 4,783 Current
	<u>\$ 1,194</u>

Floyd County Review of July 2023

General Fund

- Revenues
 - Taxes are \$180,150 less than last year.
 - Prior Years' Tax is \$141,550 more than last year.
 - Intangible Taxes decreased 39.7% since last year. This indicates that the dollar amount of loans acquired decreased compared to last year. Not all loans are subject to Intangible Tax. Government loans, loans obtained through a credit union or loans with a life less than 3 years are not subject to Intangible Tax.
 - The Real Estate Transfer Tax has decreased from last year by 21.2% or \$27,850. This indicates a slowing housing market.
 - Penalties & Interest revenue is \$6,000 more than 2022. Penalties of 5% are assessed after 120 days with an additional 5% assessed after each successive 120 days to a maximum of 20% of the principal amount due.
 - There is a decrease in Sales Tax collections from 2022 of \$244,050 or 3.6%.
 - With the renegotiation of LOST, the County now receives 53% of distributions rather than 56.5%. Had our percentage remained the same, we would have collected an additional \$427,901.
 - Motor Vehicle Taxes are \$9,700 less than 2022, which is a 4.8% decrease. This is expected as the number of vehicles on the ad valorem digest decreases.
 - Mobile Home Taxes are \$2,950 less than last year, a 3.9% decrease.
 - Motor Vehicle TAVT is \$146,250 more than last year increasing by 7%. This varies with the sale of cars and usually increases at the first of the year and right before the new-year models are released.
 - Cable TV Easements are down 13% from 2022. The second quarter payments have not been received.
 - When comparing Sales Tax, Motor Vehicle Taxes, and TAVT as a whole for each year, we are \$107,500 behind 2022. This is a 1.2% decrease.
 - Licenses & Permits is \$1,600 less than last year.
 - Licenses & Permits for alcohol is \$2,250 less than last year.
 - Renewal notices will go out in September.
 - Intergovernmental Revenue is \$447,200 less than last year.
 - COPS Program revenues are \$44,350 lower than last year.
 - Information for the second quarter billing has not been received.
 - State-Offender Rehab revenue is \$41,300 lower than 2022. The average number of inmates has decreased 2.1%.
 - American Rescue Plan Act (ARPA) funding of \$363,850 was received in 2022 for public safety and law enforcement.
 - Charges for Services is \$183,750 less than 2022.
 - Sheriff Boarding Inmates is \$114,000 more than 2022.
 - Chattooga County Boarding Inmate revenue is up \$76,750 from 2022.
 - Funds received from the Social Security Administration have increased 10.4% from 2022.

Floyd County Review of July 2023

General Fund (cont'd)

- Revenues (cont'd)
 - Revenues from US Marshal is down 86.3% from 2022. July 2023 is the first payment received from US Marshals in 2023. Federal court cases are being held in Atlanta rather than Rome this year. For that reason, inmates are being held at facilities more closely located.
 - We began boarding inmates for Dade County in December of last year. For 2023, we have collected \$5,300.
 - Payments from ICE have increased by \$2,300 since July 2022.
 - Inmate Contracts in total have decreased \$141,600.
 - The rate for inmate detail contracts increased starting in 2022 to cover the cost of the service.
 - The contract with Northwest Georgia Housing Authority ended during 2022.
 - The contract with Dalton/Whitfield County ended at the end of October last year.
 - The contract with Bartow County reduced by half at the end of October 2022.
 - Tax Commissioner-TAVT Administrative Fee is 3.2% more than the amount for 2022.
 - The average monthly amount collected in 2022 was \$14,150 and in 2023 was \$14,600.
 - Tax Commissioner-Commissions have dropped \$61,900 or 30.6%.
 - For motor vehicles a TAVT administrative fee is received rather than a commission.
 - Clerk of Court Charges for Services decreased by \$15,300 when compared to 2022. This is a 4.1% decrease.
 - Recording Fees have decreased 12.9% since 2022, a \$34,000 decrease. This is revenue from recording deeds and liens.
 - Advance Deposits are up \$4,000 from last year. Advance deposits are the County's portion of the filing fee for a new case.
 - Other Fees have increased \$3,400 from 2022. Examples of this revenue include UCC filings and bond forfeitures. The portion relating to bond forfeitures has increased \$4,750.
 - All other charges increased a total of \$9,400 compared to 2022.
 - Probate Court Charges for Services decreased \$7,700 from 2022, falling 8.7%.
 - Estate revenues decreased 1.8% or \$1,150. This revenue is derived from the number of wills probated. The fee schedule is not dependent on the size of the estate, but different petitions do have different fees. For example, guardianships have a fee of \$450 as opposed to other petitions that are around \$180.

Floyd County Review of July 2023

General Fund (cont'd)

- Revenues (cont'd)
 - Miscellaneous revenues show a decrease of 32.3%. Miscellaneous revenue is made up of firearm permits. The state passed legislation on March 13, 2022, that rescinded the need for a concealed weapon carry permit. Probate officials report that some people are still getting them to cross state lines and to speed up the process when purchasing a firearm.
 - Magistrate Court Fees have increased \$1,750 or 3.3% from 2022.
 - There has been an increase of 1.3% in the number of cases from last year. For the cases that generate fees, there has been a 2.5% jump.
 - Clerk of Court-Jail Surcharge is down 9% as compared to last year.
 - There is a 6.6% decrease in Clerk of Court Criminal Division Fines.
 - City of Rome-Jail Surcharge fell 5.6% from 2022, a \$2,050 decrease.
 - Fines & Forfeitures are down \$47,000.
 - Clerk of Court – Criminal Division Fines are down \$19,450, a 6.6% drop as compared to 2022.
 - Juvenile Court Supplemental Services fines have decreased 3.7% since this time last year, but only by a total of \$250.
 - Probate Court Fines are down \$18,100 or 6%.
 - Parking Fines have increased 30%.
 - Drug Abuse & Treatment Fines as a whole has decreased 6.1% or \$2,900 since 2022.
 - Miscellaneous Revenue is down 6.9%.
 - Miscellaneous Other is increased \$77,850. A claims adjustment was received from ACCG.
 - Telephone Commissions are down 16.8%. The commission received from Inmate Solutions is 18.6% less than last year. We receive a prepaid commission of \$885,000 annually. We fell short of that amount last year by \$82,650. This amount was deducted from the prepaid amount for 2023.
- Expenditures
 - Human Resources is 2% higher than the YTD budget.
 - Salaries and Wages are 3.7% over the YTD budget.
 - Tuition Reimbursement is at 99.3% of the annual budget.
 - Workers' Compensation at 92.4% of the annual budget.
 - Dues & Subscriptions is 53.8% above the annual budget.
 - DocuSign was paid in February.
 - More money than was available was transferred out to cover other budget overages in July.
 - Equipment Lease is \$250 higher than the annual budget.
 - The contract with Ricoh was bought out in order change to Canon.
 - Data Processing is at 86.2% of the annual budget.
 - The maintenance contract for Kronos was paid.
 - Postage is at 65.6% of the annual budget.

Floyd County Review of July 2023

General Fund (cont'd)

- Expenditures (cont'd)
 - Board of Registrars is at 61.2% of the annual budget.
 - Salaries & Wages are 0.9% more than the YTD budget.
 - Voluntary Insurance is at 83.9% of the annual budget.
 - Supplies is 7.8% higher than the YTD budget.
 - Travel & Training is at 90.8% of the annual budget.
 - The GA Association of Voter Registration and Election Officials 2023 conference was held in February.
 - Equipment Lease is 8.7% in excess of the annual budget.
 - The contract with Ricoh was bought out in order to change to Canon.
 - Utilities were not budgeted for 2023.
 - We currently pay a portion of the Georgia Power bill incurred at the Health Department.
 - All Other is in excess of the annual budget.
 - A legal settlement was paid.
 - Inmate Medical is 3% over the YTD budget.
 - The contracted services paid to Genesys is 9% more than last year.
 - The contract price for Genesys is 5.4% higher than last year.
 - We began paying extra for specialty medications in May of last year.
 - All other vendors are 2.6% above 2022. We did pay an influx of invoices from prior years that we never received.
 - Coroner is 6% in excess of the YTD budget.
 - Salaries & Wages is 6.2% greater than the YTD budget.
 - Supplies is at 87.8% of the annual budget. Part of the budget for Supplies was moved to cover training for a new deputy.
 - Uniforms is 4.2% over the annual budget. A budget transfer has been requested.
 - Gas & Oil is 5.9% above the YTD budget.
 - Travel & Training is at 99.3% of the annual budget. Training for a new deputy was required. This line item will be monitored, and a budget transfer requested if necessary.
 - Equipment Lease is \$3,584 more than the annual budget.
 - The contract with Ricoh was bought out in order to change to Canon.
 - **Total Budgeted Expenditures are 5% below the YTD budget.**
- Fund Balance
 - For 2023, the General Fund has decreased fund balance by \$18,826,264 compared to a decrease of \$16,817,753 for 2022, a variance of \$2,008,511.

Fire Fund

- Revenues
 - Taxes are \$72,750 more than this time last year.
 - Property Tax-Prior Years is \$65,950 more than 2022.
 - Motor Vehicle Tax is \$450 more than 2022. See explanation under General Fund.
 - Mobile Home Tax is \$1,600 less than 2022.

Floyd County Review of July 2023

Fire Fund (cont'd)

- Revenues (cont'd)
 - Recording Intangible Tax is \$12,250 less than 2022.
 - Timber tax is \$1,150 less than 2022.
 - Motor Vehicle TAVT collections are \$25,600 more than last year. See explanation under General Fund.
 - Penalties & Interest is \$350 less than 2022.
 - Real Estate Tax is \$3,900 less than 2022.
 - Interest earned is \$128,900 more than 2022. We are receiving a better interest rate than last year at all our banks.
- Expenditures
 - Total expenditures increased by \$884,200 due to pay increases for firefighters at the City of Rome and City of Cave Spring.

E911 Fund

- Revenues
 - Total Revenues are under the YTD budget by 1.7% and are \$65,250 less than last year.
 - Miscellaneous Revenue is \$2,550 less than last year. This is due to less false alarm calls that need to be invoiced after their third call.
 - Charges for Services are \$39,700 less than last year.
 - Prepaid fees are \$38,800 less than last year.
 - Landline fees are \$40,700 less than last year.
 - Wireless fees are \$39,800 more than last year.
 - In 2022, we received an ARPA Law Enforcement and Public Safety Grant from the State of Georgia for \$24,750.
- Expenditures
 - Total Expenditures are at 51.3% of the annual budget but \$104,150 more than last year.
 - Salaries and Benefits are \$69,900 more than last year but 9.1% under the YTD budget.
 - Other Operating Costs are \$29,800 more than last year and 5.9% over the YTD budget.
 - Supplies is at 88.2% of the annual budget and \$2,300 more than last year. This is for supplies needed with the new upgrades at the E-911 center. This line item will be monitored and a budget transfer requested if needed.
 - Equipment is at 98.8% of the annual budget. This is to purchase new desk chairs that were not originally budgeted in 2023, but due to a shipping delay we were not able to receive them in 2022. We were not told of the delay until after the budget had been approved for 2023.
 - Repairs and Maintenance is at 77.2% of the annual budget and \$2,350 more than 2022. Our yearly Zuercher Software maintenance fee has increased compared to 2022 by \$3,350. In addition, our yearly CAD subscription fee has increased \$425.

Floyd County Review of July 2023

E911 Fund (cont'd)

- Expenditures (cont'd)
 - Data Processing was not budgeted for 2023. Last year the MiFi was being charged to the telephone line. A budget transfer has been requested.
 - Telephone is at 61.1% of the annual budget and is \$17,950 more than 2022. This is due to the upgrades being done at the E-911 Center where some of the telephone and data lines had to be moved in addition to new lines of service being added.

800 MHz Communication Fund

- Revenues
 - Charges for Services is up \$550 from 2022.
 - Tower Lease is \$600 more than 2022. Iwispr started renting space on the Shannon Tower and is making \$750 quarterly payments instead of an annual payment.
 - Interest Earned is up \$1,100 from 2022. We are receiving a better interest rate at our banks.
 - Total Revenues are \$2,250 more than 2022.
 - Total Expenditures are at 49.7% of the annual budget and \$44,650 less than 2022.
 - Total Expenditures are down due the retirement of the employee that was in Communications. However, we have seen an increase in our monthly billing from Williams Communications in the amount of \$1,375 a month and American Tower in the amount of \$110 a month.

Emergency Management Fund

- Revenues
 - We have not received any grant revenue at this time. We expect to receive the GEMA grant in December.
- Expenditures
 - Total Expenditures are at 55.7% of the annual budget and are \$1,000 more than 2022.
 - Salaries and Benefits is \$43,300 more than 2022. The contributing factors to this are increased salary, health, and pension costs. The Assistant Emergency Management Director was added to this fund. This is a new position created with the retirement of the Communications employee.
 - Gas & Oil is at 96% of the annual budget. This is due to fuel being charged for the new Assistant EMA Director in addition to the EMA Director.
 - Travel and Training is 64.8% over the annual budget due to an annual training attended by the EMA Director and the Assistant EMA Director.
 - Equipment Lease is at 86.8% of the annual budget due to the buy out of the previous copier lease agreement.
 - Data Processing is 18.7% over the annual budget due to the renewal of weather tracking software. We also corrected a MiFi previously being charged to an incorrect account.
 - Code Red Weather Warning is at 100% of the annual budget due to the annual renewal of the system.

Floyd County Review of July 2023

Emergenc Emergency Management Fund (cont'd)

- Expenditures (cont'd)
 - Cell Phone App is at 100% of the annual budget due to the annual renewal of the system.

Solid Waste Fund

- Revenues
 - Taxes increased \$30,900 when compared to 2022.
 - The following increases contributed to this:
 - Property Tax-Prior Year increased \$26,200.
 - Mobile Home Taxes increased \$1,350.
 - Motor Vehicle TAVT increased \$10,950. See the explanation under the General Fund.
 - The above increases are offset by the following decreases:
 - Motor Vehicle Taxes decreased \$650. See the explanation under General Fund.
 - Recording Intangibles decreased \$4,350.
 - Penalties and Interest decreased \$150.
 - Clerk of Court Real Estate Tax decreased \$2,100.
 - Interest Earned is \$19,850 more than last year because of an increased interest rate.
- Expenditures
 - Total Expenditures are \$28,250 less than 2022 and 6.9% below the year to date budget.
 - Salaries and Benefits is \$20,050 more than 2022.
 - Salaries and Wages have increased \$29,600 compared to 2022.
 - This is largely due to raises in 2022 and the additional COLA paid at the beginning of 2023.
 - FICA is \$2,250 more than 2022.
 - Health Insurance expenditure is \$14,700 less than 2022.
 - Utilities expenses is \$2,450 less than 2022.
 - Telephone expense has decreased \$350.
 - Remote Site Operations expense is \$19,000 less than 2022.
 - This is largely due to a decreased hauling bill. In 2022, a total of \$231,600 had been paid at this point in the year to Republic. This year we changed vendors to Rhino and have only paid \$216,750. This is a decrease of \$14,850.
 - Tipping Fees are down \$25,450 when compared to 2022.
 - This is largely due to the monthly bill for Public Works decreasing \$24,550 when compared to 2022.

Stadium Maintenance Fund

- Revenues
 - Total Revenues are comprised of Miscellaneous Income, which we will receive later in the year. Miscellaneous Income is comprised of the following:
 - The Braves Contribution
 - Stadium Naming Rights

Floyd County Review of July 2023

Stadium Maintenance Fund (cont'd)

- Expenditures
 - Repairs and Maintenance expenditure is at 28.6% of the YTD budget and is \$32,700 more than 2022.

Water Fund

- Revenues
 - Charges for Services is \$159,950 less than the prior year. Consumption reports show a 0.2% increase in residential usage and a 2.3% decrease in commercial usage compared to last year. Commercial usage decreased in April, May & June when Berry College finished their repairs and went back on their private water line. However, in July, usage increased when Berry College started using our water lines again for more repairs.
 - Miscellaneous Revenues are \$6,850 less than last year. In 2022, we received \$20,400 for the closure of the 1985-A water and sewerage revenue bonds escrow account. Whereas in 2023, we have received \$13,530 from Georgia Power for easements.
 - **Operating Revenues are at 56.4% of the annual budget.**
- Expenses
 - Administration Dues and Subscriptions is 33% over the YTD budget and \$400 more than last year.
 - Administration Lease Purchase is 189% over the YTD budget and \$4,100 more than last year due to a contract buyout on the Ricoh copy machines. This will be corrected with the final budget revision.
 - Administration Repairs & Maintenance is 60.2% over the YTD budget and \$3,400 more than last year due to storm damage to the billing office roof. A budget transfer has been requested.
 - Administration Data Processing is 20% over the YTD budget and \$3,650 more than last year due to an increase in fees from Tyler Technologies.
 - Administration Postage is 15.8% over the YTD budget and \$150 more than last year. This account will be monitored and a budget transfer requested if needed.
 - **Total Administration Expenses are at 60.1% of the annual budget.**
 - Distribution Dues and Subscriptions is 27.6% over the YTD budget and \$5,000 more than last year due to an annual subscription for the base rover purchased last year.
 - Distribution Uniforms is 34.8% over the YTD budget, and \$350 more than last year due to annual purchases.
 - Distribution Travel and Training is 32.4% over the YTD budget and \$750 more than last year.
 - Distribution Professional Fees is 17.2% over the YTD budget and \$21,350 more than last year due to timing of utility locating service invoices.
 - **Total Distribution Expenses are at 49.7% of the annual budget.**
 - Treatment Plant Office Supplies is 9% over the YTD budget and \$1,400 more than last year.
 - Treatment Plant Uniforms is 23.6% over the YTD budget and \$750 more than last year due to annual purchases.
 - **Total Treatment Plant Expenses are at 52% of the annual budget.**

Floyd County Review of July 2023

Water Fund (cont'd)

- Revenues (cont'd)
 - **Total Operating Expenses are at 51.6% of the annual budget.**

Airport Fund

- Revenues
 - Charges for Services are 26.7% below the YTD budget and are \$550 less than last year.
 - Fuel Sales are \$192,450 less than last year and are 16.1% below the YTD budget. The cost of fuel has people spending less on unnecessary travel.
 - Avgas Revenue is \$10,200 more than 2022 with 1,140 more gallons sold compared to 2022.
 - Self-Serve Revenue is \$60,950 less than 2022 with 11,552 less gallons sold compared to 2022.
 - Jet Fuel Revenue is \$141,850 less than 2022 with 16,495 less gallons sold compared to 2022.
 - Rental Fees are \$16,900 more than 2022.
 - Land Leases are up \$4,050; T-Hangar rentals are up \$11,750; Big Hangar rentals are down \$1,500; and Tie Down Rentals are \$200 more than last year.
 - Miscellaneous Revenue is 6.1% below the YTD budget and is \$1,300 less than 2022.
 - Late Fees are up \$750 from 2022.
 - Miscellaneous Revenue is down \$1,450 from 2022.
 - Callout revenue is up \$400.
 - Ramp fees are down \$1,550.
 - GPU fees are down \$50.
 - An ARPA Grant reimbursement for \$59,000 was received in 2022 that has not been received in 2023. This reimbursement was from the state to cover expenses that were incurred during the year that were not related to any upcoming or ongoing projects to help keep local airports operating.
 - **Total Operating Revenues are at 46.1% of the annual budget.**
- Expenses
 - Dues & Subscriptions is at 94.4% of the annual budget. This is for yearly subscriptions that have been renewed. We will monitor this line item and request a budget transfer if needed.
 - Garbage Service is 1.8% over the annual budget due to waste overage and non-scheduled pick-up fees in addition to regular service fees.
 - Cost of Good Sold is 20% below the annual budget and is \$160,350 less than 2022. This is due to less fuel being purchased for resale.
 - **Total Operating Expenses are 19.9% below the year to date budget.**

Forum Fund

- The Forum continues to be closed to hosting events.
- Revenues
 - Intergovernmental Revenues are \$34,000 less than 2022. The estimated Hotel/Motel tax payments from the City of Rome stopped after the January 2023 payment as part of the intergovernmental agreement for the City to obtain the Forum in 2024.

Floyd County Review of July 2023

Forum Fund (cont'd)

- Revenues (cont'd)
 - Rental Fees are \$122,400 less than 2022. The grant that allowed the courts to pay a rental fee for use of the Forum has expired.
- Expenses
 - Total Operating Expenses are at 45.6% of the annual budget.

Recycling Fund

- Revenues
 - Material Sales is at 18% of the annual budget for 2023 with this being \$102,500 less than 2022.
 - For more information on corrugated collections and all other Recycling collections over the last 10 years, please refer to the chart in the charts section of the financials.
 - Looking at sales compared to last year, the following changes led to an increase in sales revenue:
 - Corrugated is down \$48,300 when compared to 2022.
 - Mixed Paper is down \$20,750 when compared to 2022.
 - Plastic is down \$30,620 when compared to 2022.
- Expenses
 - Total Operating Expenses are \$7,200 more than 2022.
 - Salaries and Benefits is \$10,600 more than 2022.
 - Salaries and Wages is \$6,100 more than 2022.
 - FICA is \$600 more than 2022.
 - Health Insurance expense is up \$4,250 when compared to 2022.
 - Supplies and other expenses decreased 25,350 when compared to 2022, and we are 16.3% below the YTD budget. This decrease is largely due to the following changes:
 - Supplies have decreased \$2,700.
 - Repairs and Maintenance has decreased \$5,400.
 - Promotions and Advertising is down \$3,650.
 - Household Hazardous Waste expense is down \$13,250 due to the timing of events.
 - Utilities have decreased \$1,050 when compared to 2022, and are 14.5% below the YTD budget.

Animal Control Fund

- Revenues
 - Total Revenues are \$10,450 less than 2022.
 - Charges for Services is down \$1,750 compared to 2022.
 - Donations is down \$10,650 from 2022 due to decreased donations.
 - Miscellaneous Revenue is down \$200 from 2022.
- Expenditures
 - Total Expenditures are \$60,950 more than 2022, but are 3% below the YTD budget.

Floyd County Review of July 2023

Animal Control Fund (cont'd)

- Expenditures (cont'd)
 - Salaries and Benefits is \$54,650 more than 2022 due to positions being filled, in addition to Dr. Nepp being added to the staff and vacation pay outs of previous employees.
 - Workers Compensation is 79.1% above the annual budget and \$25,050 more than last year.
 - Credit card processing fee is at 208.2% over the annual budget due to the change over of our credit card machine to a Clover machine. This will allow for a more secure way to collect donations than previously. A budget transfer has been requested.
 - Uniforms is at 80.7% of the annual budget due to a yearly uniform purchase.
 - Transporting Animals is 6.9% above the annual budget. This is due to more rescue shelters acquiring more of the animals to be adopted out. We have changed how we transport the animals. Previously it could be one animal in a trip, but to cut costs they are consolidating those trips to transport more animals at a time.
 - Equipment is at 89.4% of the annual budget. This is due to the purchase of tasers/cameras for the officers. This line will be monitored, and a budget transfer requested if needed.
 - Equipment Lease is 83.5% above the annual budget due to the buy out of the previous copier lease agreement.
 - Legal Fees is 82.5% of the annual budget. This is for 6 different animal cruelty cases and some open records requests.

Rome-Floyd Parks and Recreation Authority

- Total Revenues are \$69,300 more than 2022.
- Total Expenditures are \$211,350 more than 2022.
- Administrative Operations has a net expense of \$637,200.
 - Salaries and Benefits is 14.7% under the YTD budget and is \$80,900 less than last year.
 - Workers Compensation is \$86,650 less than 2022.
 - Health Insurance is \$16,800 less than 2022.
 - Total Expenditures are at 45.7% of the annual budget and are \$62,750 less than 2022.
 - Transaction Fees is at 60% of the annual budget and \$1,250 more than 2022. Transaction fees is comprised of processing fees from 2 services: ActiveNet and the Clover credit card machines. We added additional Clover machines to keep up with the demand at concession stands. Also, Firefly has taken the place of Reserve America for our camping rentals that is reflected in Coosa River Trading Post expenditures.
 - Clover fees are up \$2,150 from 2022.
 - ActiveNet fees are down \$600 from 2022.
 - CRTP fees are \$900 more than 2022.
 - Promotions/Advertising is at 66.9% of the annual budget and is \$4,500 more than 2022.

Floyd County Review of July 2023

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

- Swimming Pool has a net expense of \$16,000. This is \$13,000 more than 2022.
 - Total Revenues are \$3,500 more than 2022. The pool closed for the season on July 31st.
 - Admissions revenue is \$2,250 less than 2022.
 - Facility rentals is \$5,950 more than 2022.
 - Total expenditures are \$16,500 more than 2022 and 14.1% above the YTD budget.
 - Salaries and Benefits is \$15,200 more than 2022. This is due to more lifeguards being hired than last year.
- Other Programs has a net revenue of \$44,150. This is \$3,300 less than 2022.
 - Special Events revenue is up \$57,300 due to Atrium being a sponsor of events this year.
 - Sponsorships is down \$12,750 from 2022. This is due to no Sponsorships being budgeted for the Concert Series.
 - Road Race revenue is up \$3,950 due to the Leprechaun-a-Thon held in March. There were 850 race participants in 2023 compared to 606 in 2022.
 - Total Expenditures are up \$52,450 compared to 2022.
 - Special Events expense is up \$45,550 from 2022. This is due to invoices paid in full for the 4th of July Fireworks and the deposit of the New Year's Eve Fireworks being paid upfront.
- Gymnastics has net revenues of \$73,300 for 2023.
 - Revenues are \$29,500 more compared to 2022.
 - Expenditures are \$6,850 more than 2022.
 - Salaries and Benefits are \$8,600 more than 2022.
 - Supplies is up \$100 from 2022.
 - Travel and Training is \$1,500 less than 2022.
 - Equipment purchases are up \$2,650 from 2022. This is due to aging equipment being replaced.
 - Repairs & Maintenance is down \$1,350 from 2022. Due to new equipment being purchased, less repairs are needed.
- Coosa River Trading Post has a net revenue of \$38,100. This is \$34,450 less than 2022.
 - Total Revenues are \$39,100 less than 2022.
 - Camping Rentals are down \$38,550. This is due to less long-term rentals this year compared to 2022.
 - Bait is \$200 higher than 2022.
 - Parking/Launch Fees is \$900 more than 2022.
 - Fish/Camp Supplies is \$750 less than 2022.
 - Licenses is \$900 less than 2022.
 - Beverages is \$300 more than 2022.
 - Total Expenditures are \$4,650 less than 2022.
 - Salaries and Benefits are \$550 more.
 - Supplies is \$1,550 less than 2022.
 - Bait is \$900 less than 2022.
 - Fish/Camp supplies is \$3,200 less than 2022.
 - Telephone is up \$200 compared to 2022.
- Youth Baseball has a net revenue of \$14,700. This is down \$18,400 from 2022.
 - Total Revenues are \$1,400 less than 2022.

Floyd County Review of July 2023

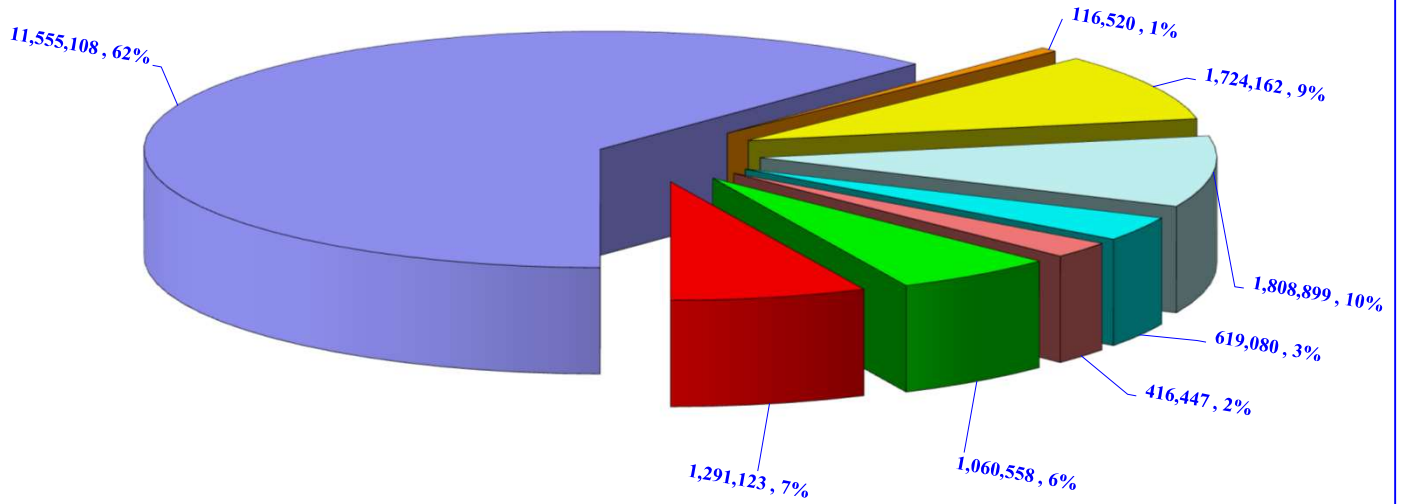
Rome-Floyd Parks and Recreation Authority (cont'd)

- Prep League fees are up \$1,100. Participation has increased by 1 team in 2022 to 14 teams in 2023.
- Individual Fees are down by \$8,200.
 - Spring Rec. League Baseball had 553 participants in 2023 and 590 participants in 2022. A decrease of 37 when compared to 2022.
 - Spring Select League Baseball has 45 participants this year. A decrease of 107 when compared to 2022.
 - Spring Rec. League T-Ball has 150 participants. An increase of 17 participants when compared to 2022.
- Total Expenditures are up \$17,000 due to increased part-time workers and the purchase of pitching mound screens. Also, we had more teams qualify for the district and state tournaments.
- Youth Softball has a net revenue of \$1,050, a decrease of \$1,450 from 2022.
 - Total revenues are up \$1,450 when compared to 2022. There are 102 participants for the Spring 2023 season.
 - Total Expenditures are up \$2,850 compared to 2022.
- Parks and Recreation Services has a net expenditure of \$679,000. This is \$101,950 more than 2022.
 - Total Revenues are down \$21,100 from 2022. This is due to less pavilion rentals and no longer maintaining the Town Green fountain.
 - Salaries and Benefits is \$88,200 more than 2022 due to open positions being filled.
 - Equipment is \$22,500 more than 2022 due to more equipment being purchased earlier in the year rather than the end of the year.
 - Repairs & Maintenance is \$26,350 less than last year.
- Hall of Fame has net expense of \$4,000.
 - Revenues are at 47.2% of the annual budget.
 - Expenditures are up \$4,600 due to the Hall of Fame Banquet being held in March versus July of last year. The Hall of Fame Golf Tournament is planned for October 6, 2023.

Health Insurance Fund

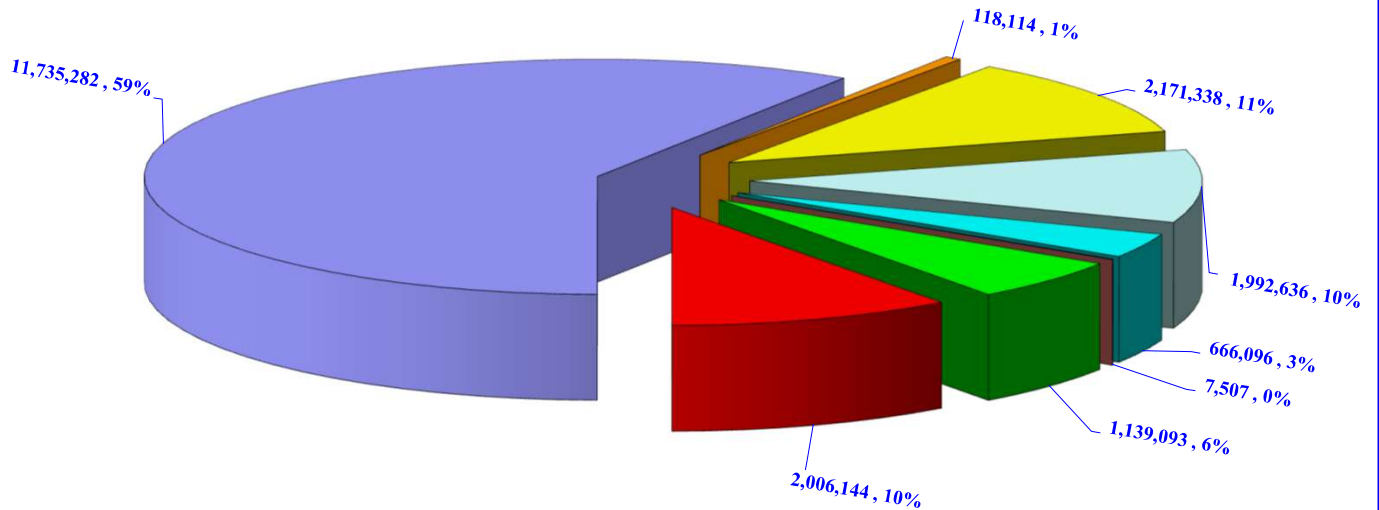
- Revenues
 - Total Revenues are at 59.1% of the annual budget but are \$312,150 less than last year.
- Expenditures
 - Claims is 54.5% of the annual budget and \$208,150 less than last year. We currently have 16 participants with claims over \$50,000, and the total amount of claims for these 16 participants is \$2,532,550. These account for 64.4% of total claims.
 - Wellness Clinic costs are 57.8% over the annual budget and \$145,850 more than last year.
 - Clinic Fees are .4% over the annual budget and \$41,750 more than last year due to the switch from Redmond Medical Center to Atrium Health.
 - Clinic Services are 177% over the annual budget and \$104,050 more than last year due to an increase in pharmacy use.

July 2023 Revenues and Transfers In



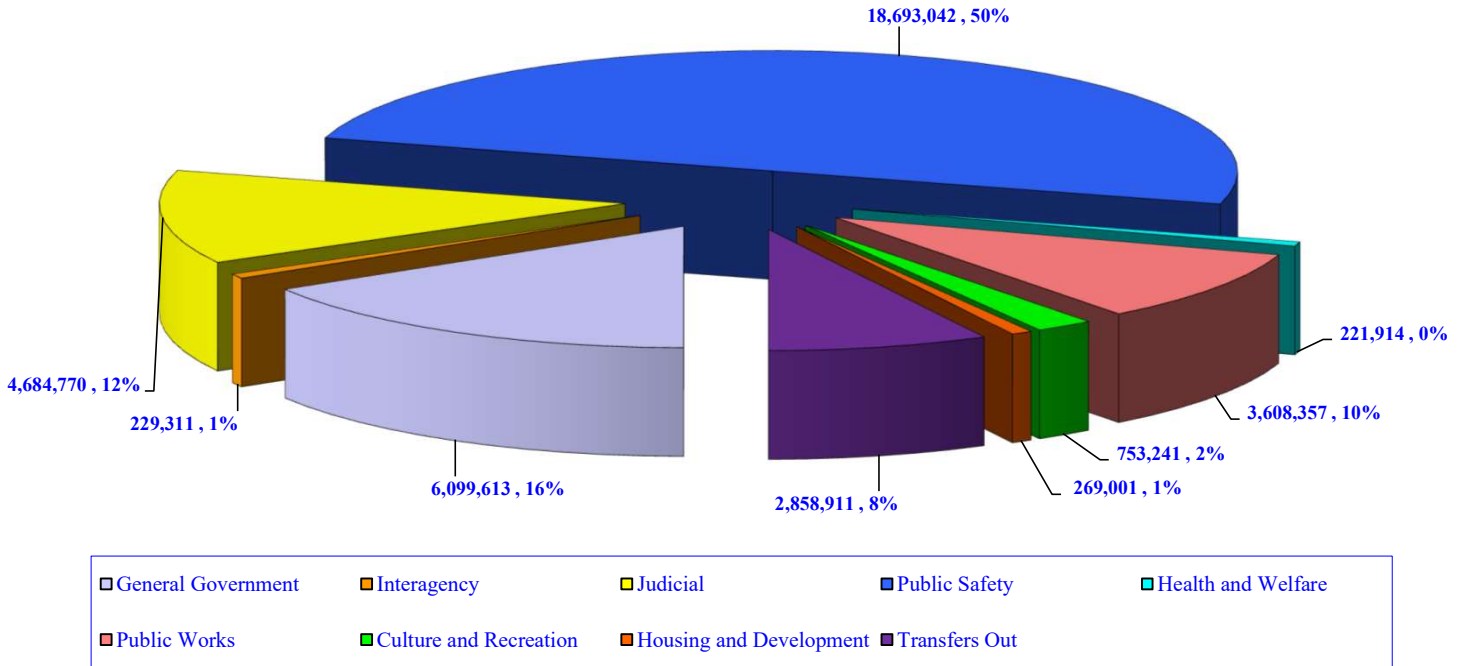
■ Taxes	■ Licenses and Permits	■ Intergovernmental	■ Charges for Services
■ Fines and Forfeitures	■ Interest Earned	■ Miscellaneous	■ Transfers In

July 2022 Revenues and Transfers In

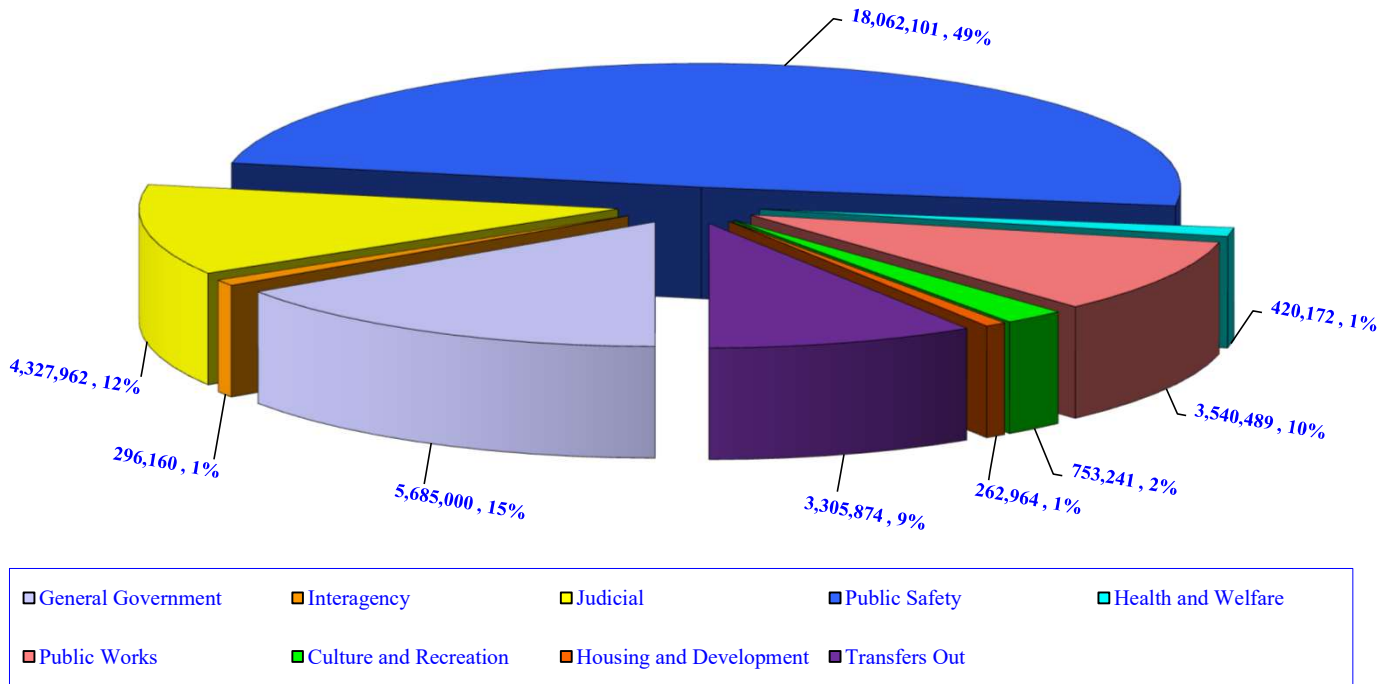


■ Taxes	■ Licenses and Permits	■ Intergovernmental	■ Charges for Services
■ Fines and Forfeitures	■ Interest Earned	■ Miscellaneous	■ Transfers In

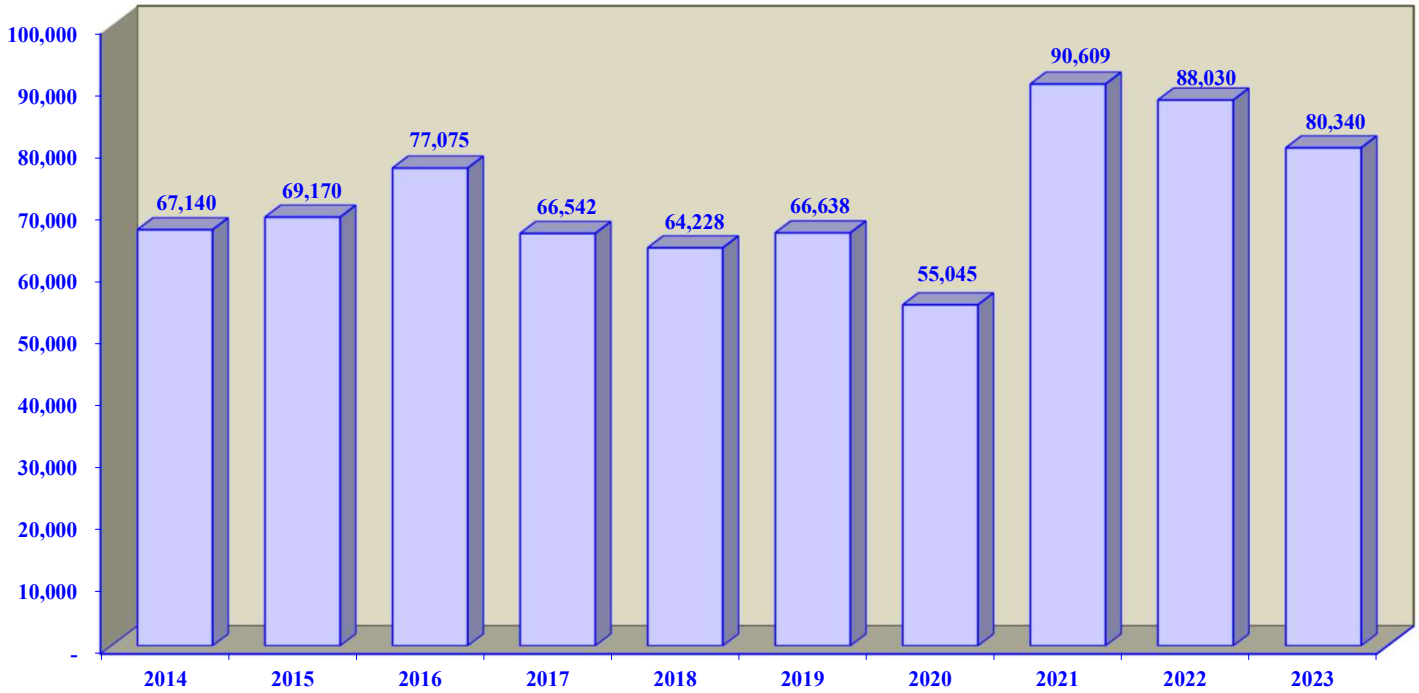
July 2023 Expenditures and Transfers Out



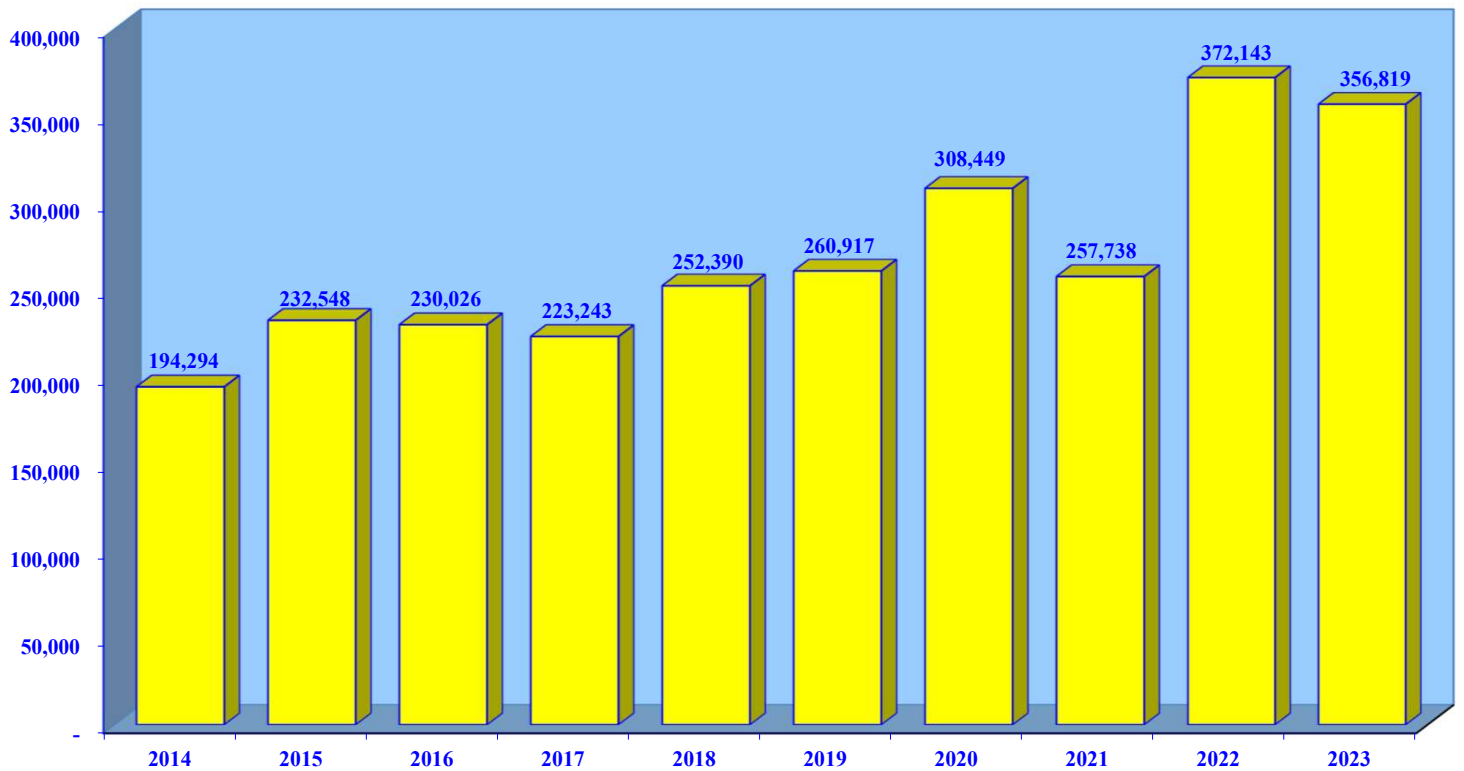
July 2022 Expenditures and Transfers Out



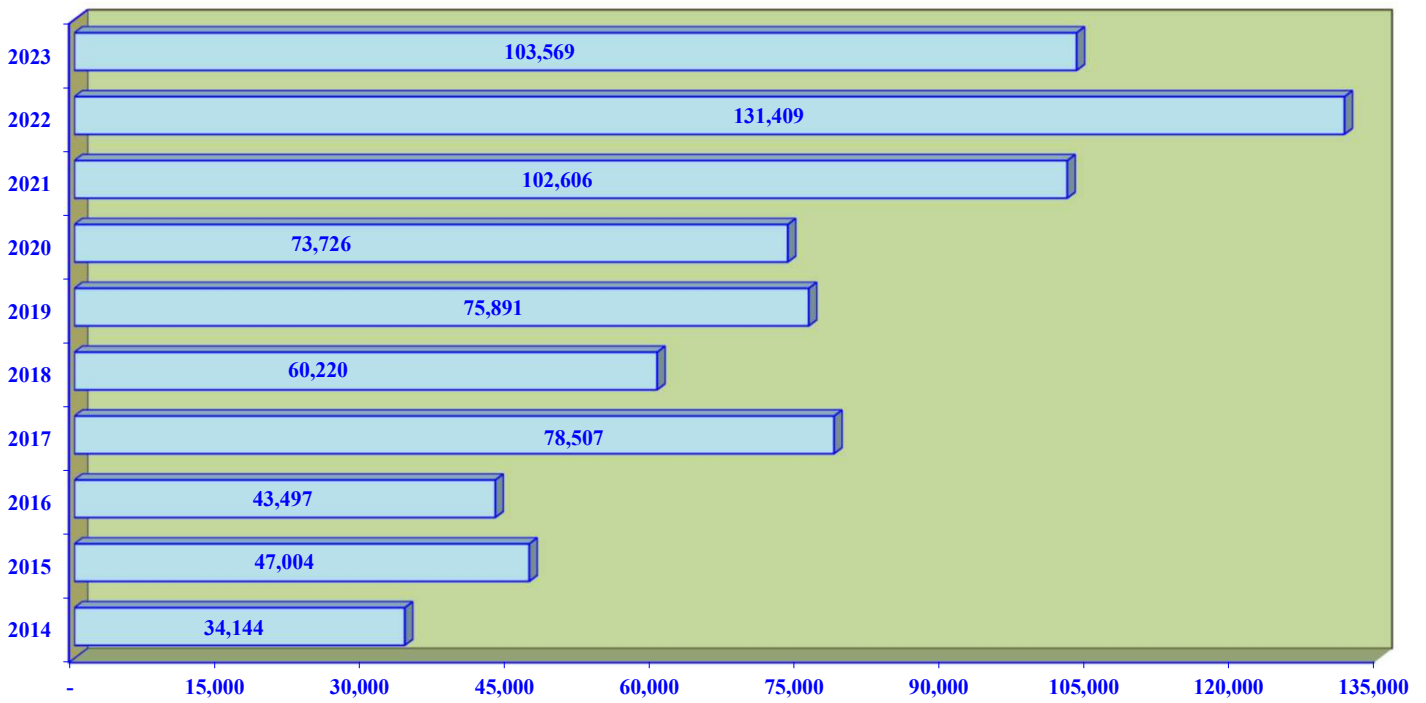
**Probate Court Charges for Services
July YTD
2014-2023**



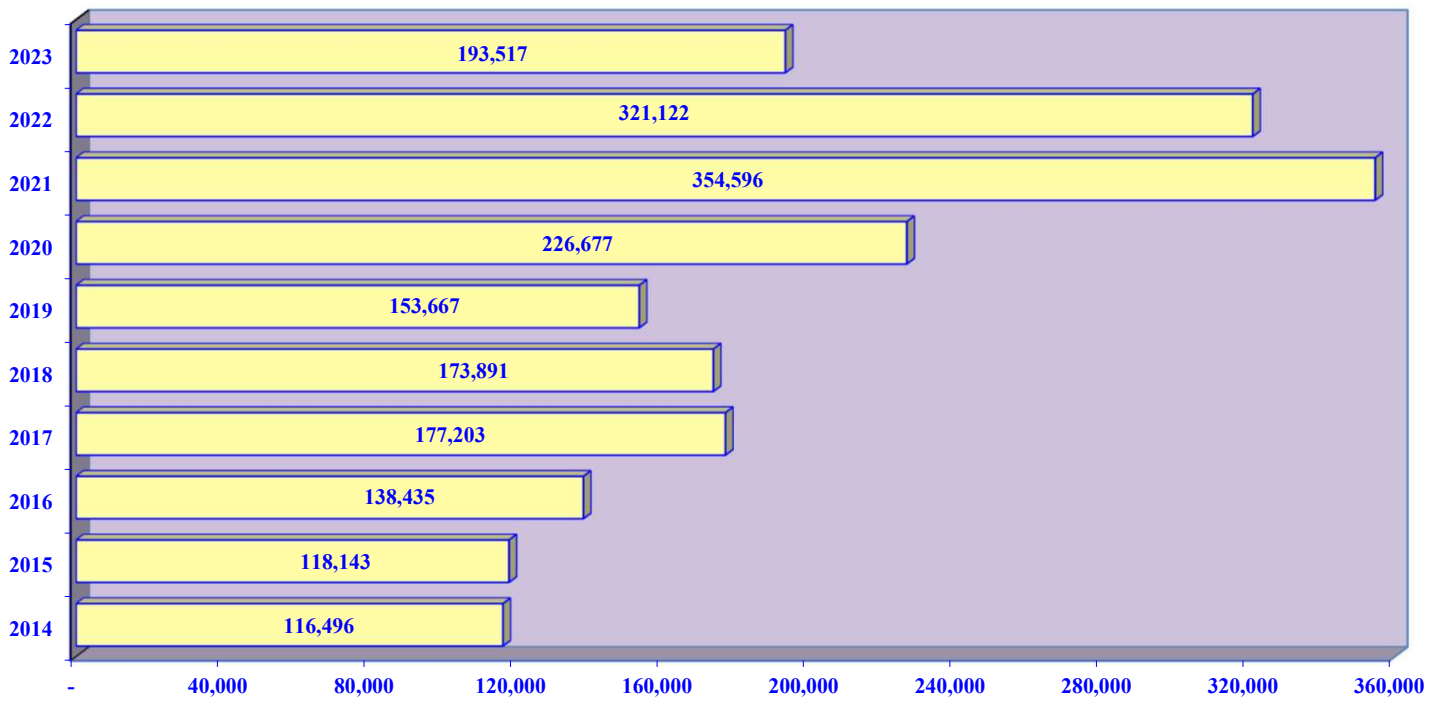
**Clerk of Court Charges for Services
July YTD
2014-2023**



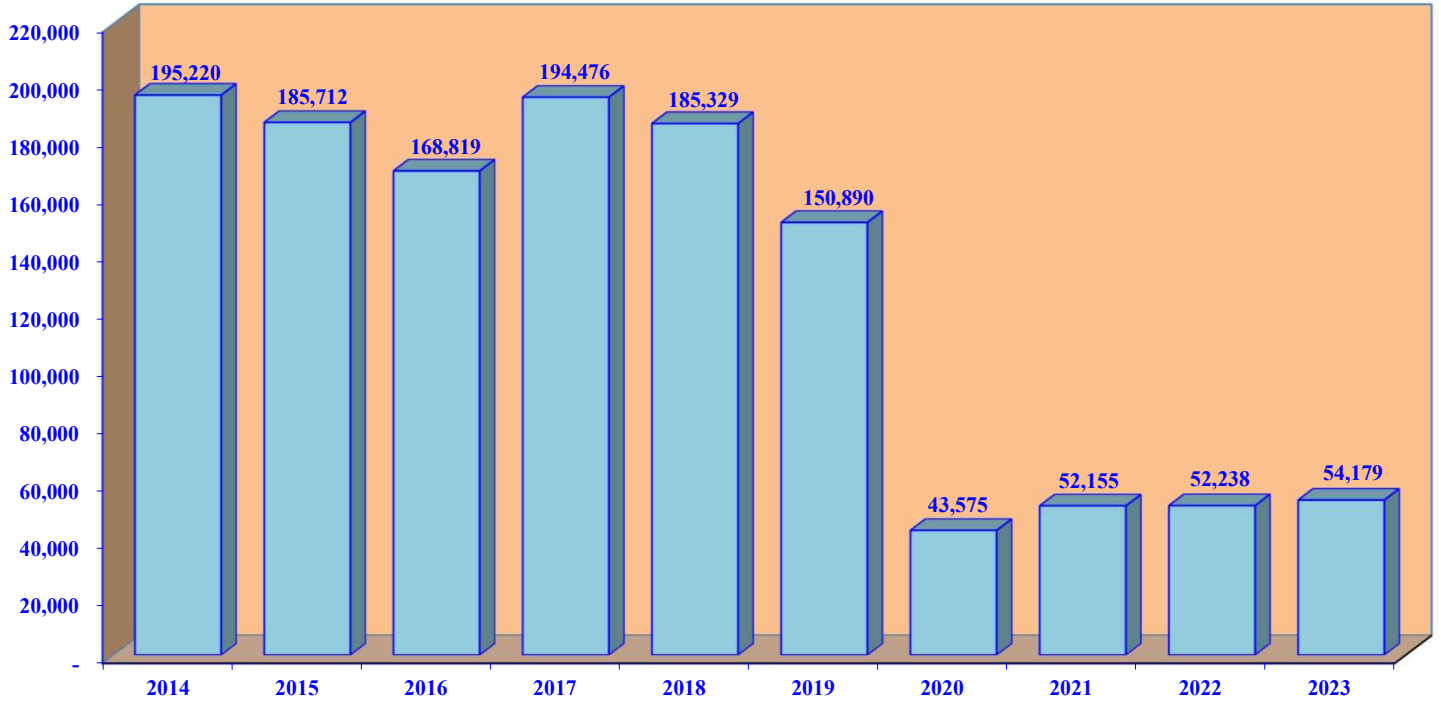
**Clerk of Court
Real Estate Tax Fees
July YTD
2014-2023**



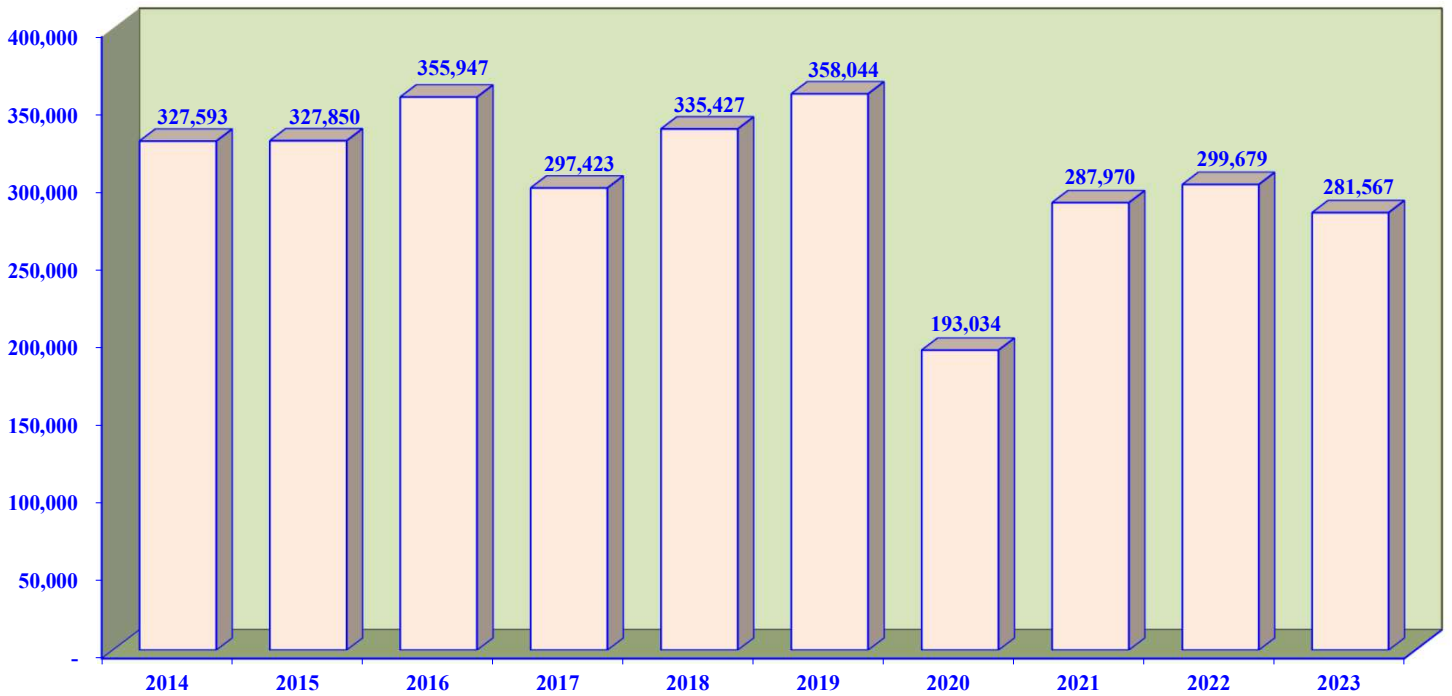
**Clerk of Court
Recording Intangible Taxes
July YTD
2014-2023**



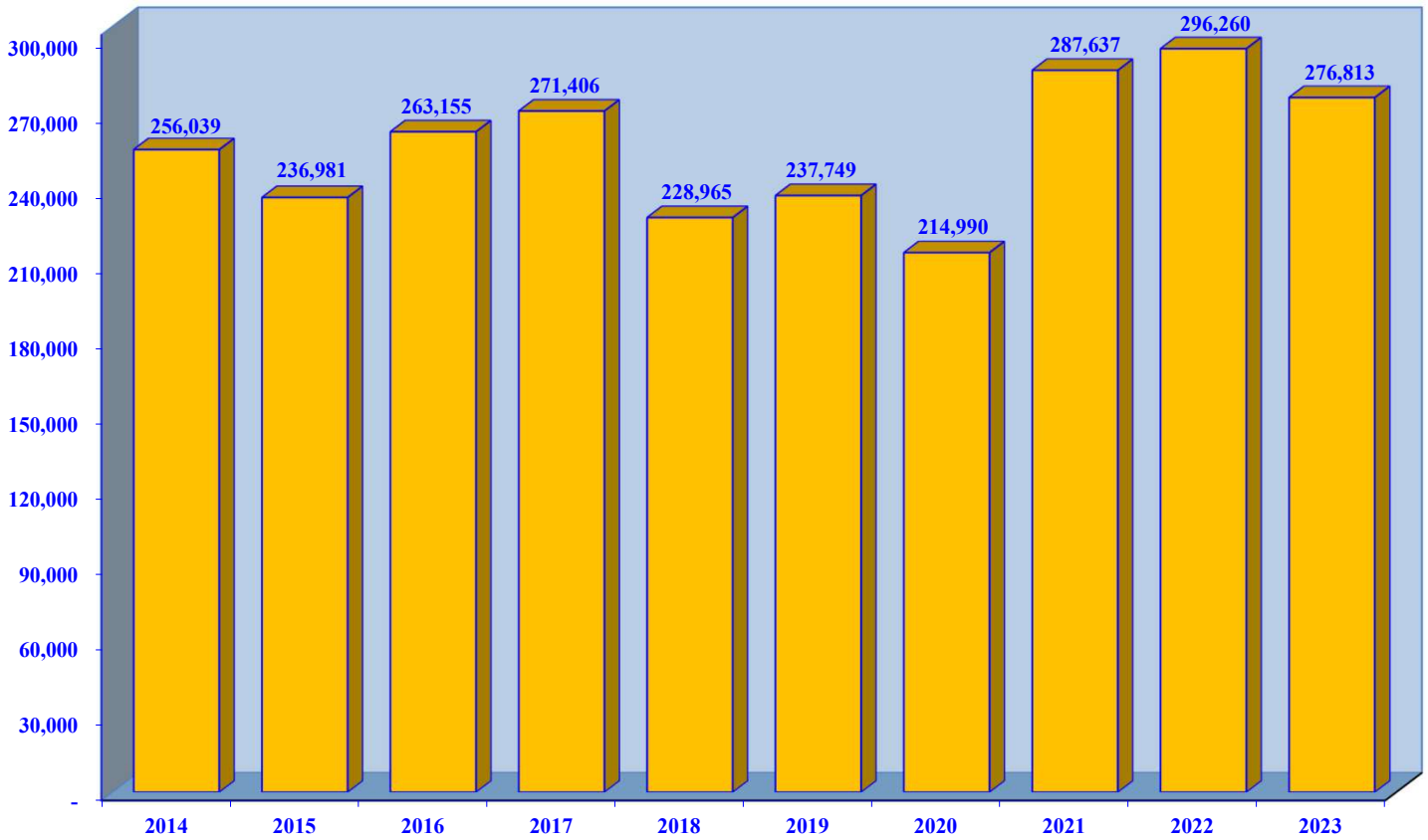
**Magistrate Court Fees
July YTD
2014-2023**



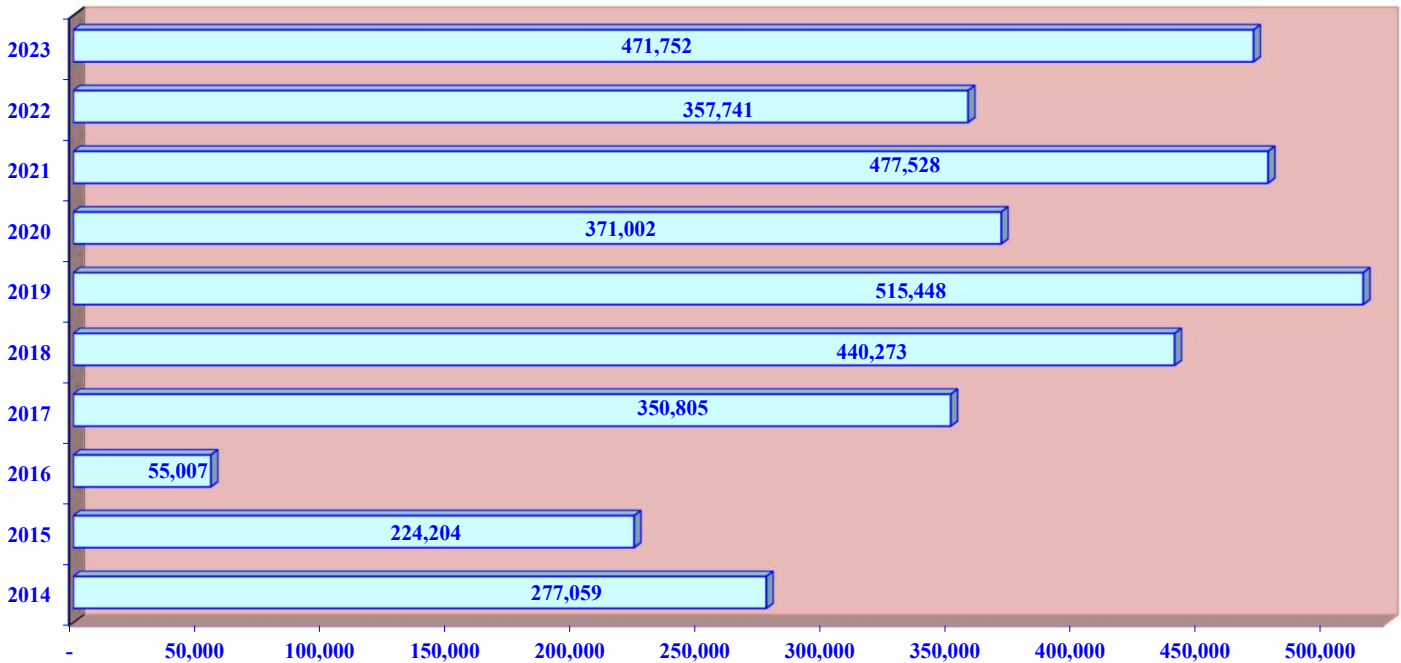
**Probate Court Fines
July YTD
2014 - 2023**



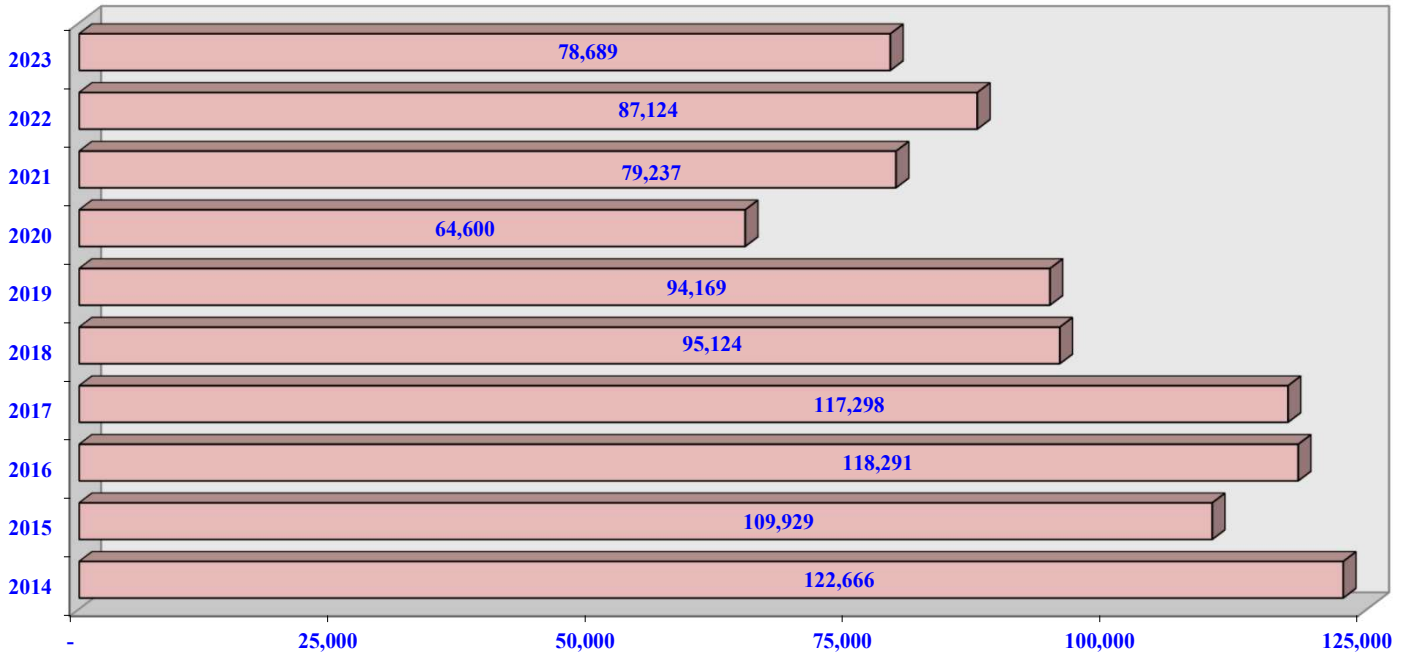
**Clerk of Court Fines
July YTD
2014-2023**



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

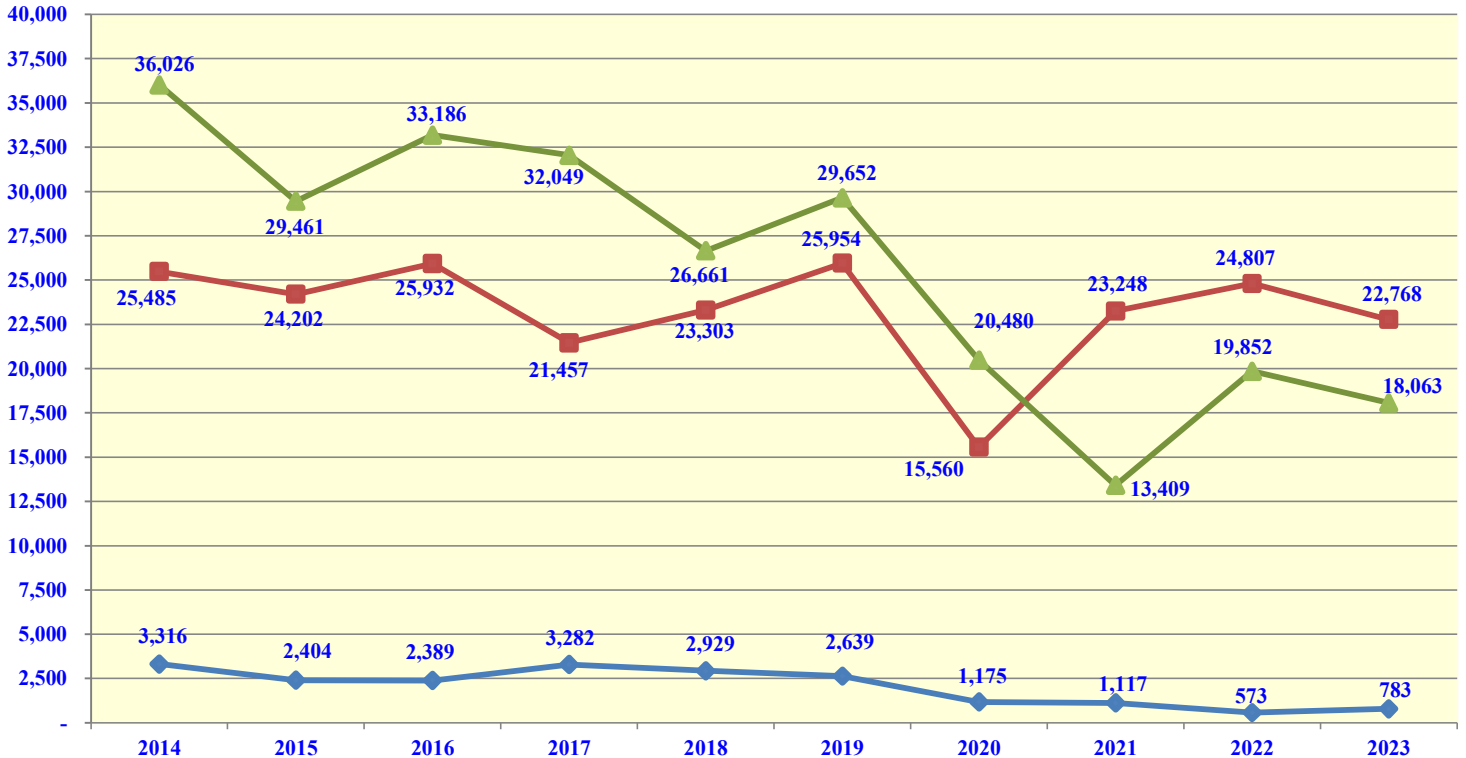


Jail Surcharge Revenues
 (Clerk of Court, Magistrate Court, Probate Court, Juvenile Court, City of Rome & City of Cave Spring)
 July YTD
 2014 - 2023

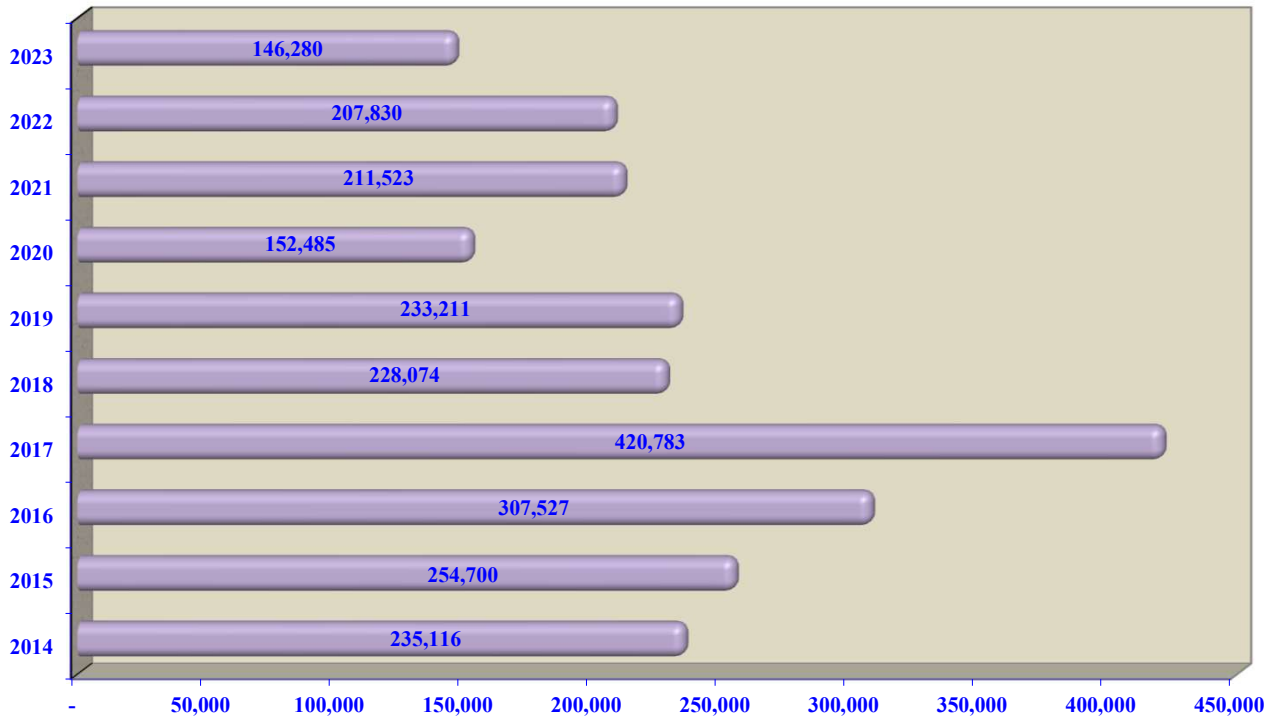


Jail Surcharge Revenues
 July YTD
 2014-2023

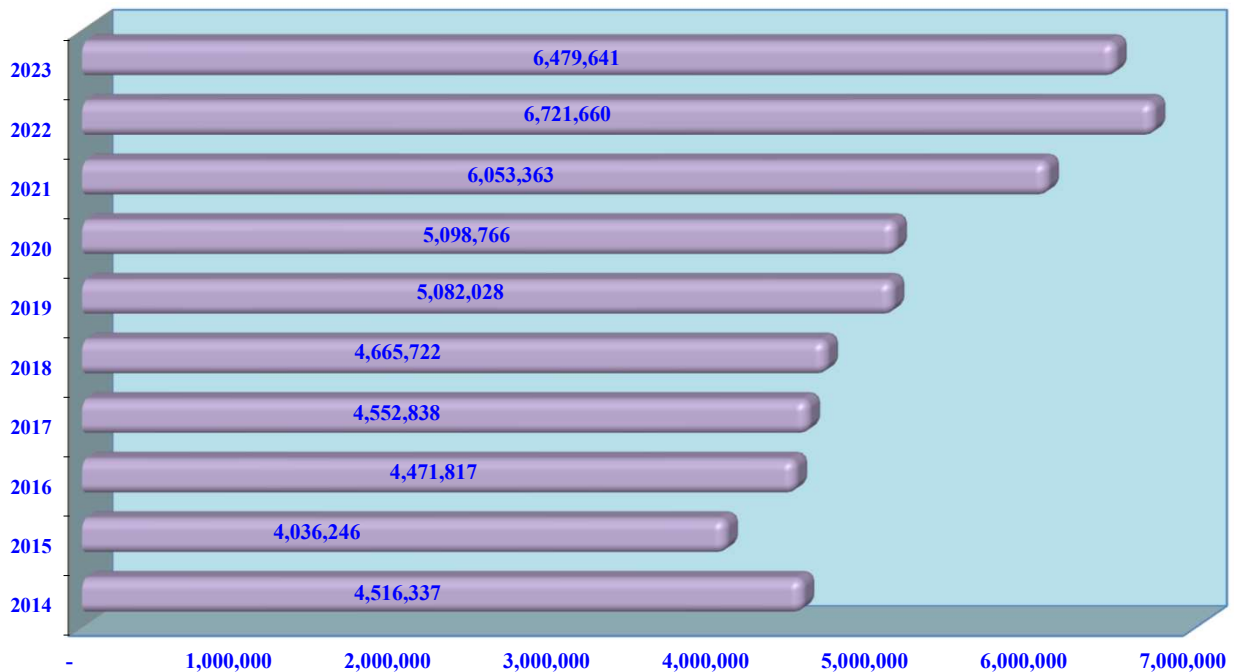
- ◆ Magistrate Court
- Probate Court
- ▲ Clerk of Court



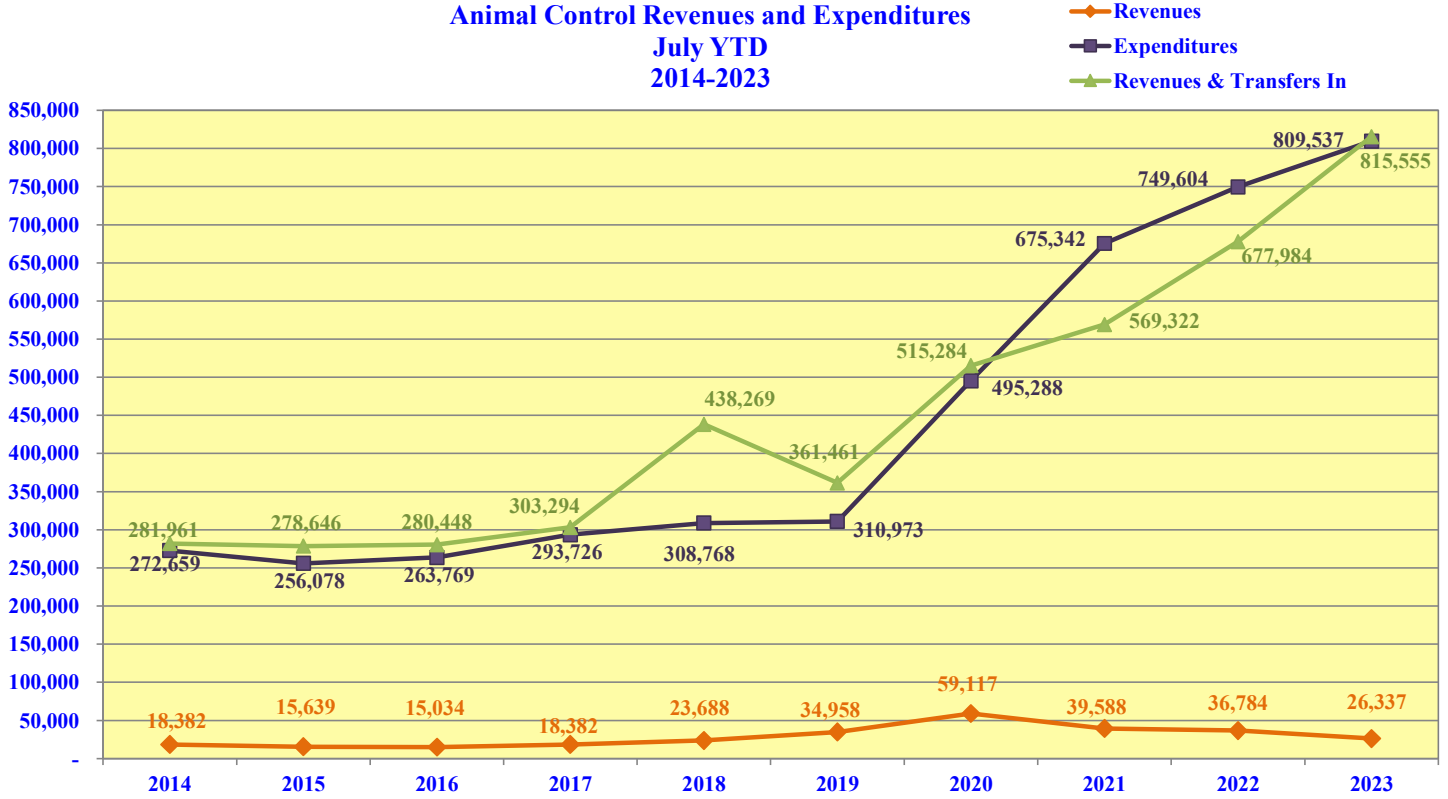
**Tax Commissioner Revenues
July YTD
2014-2023**



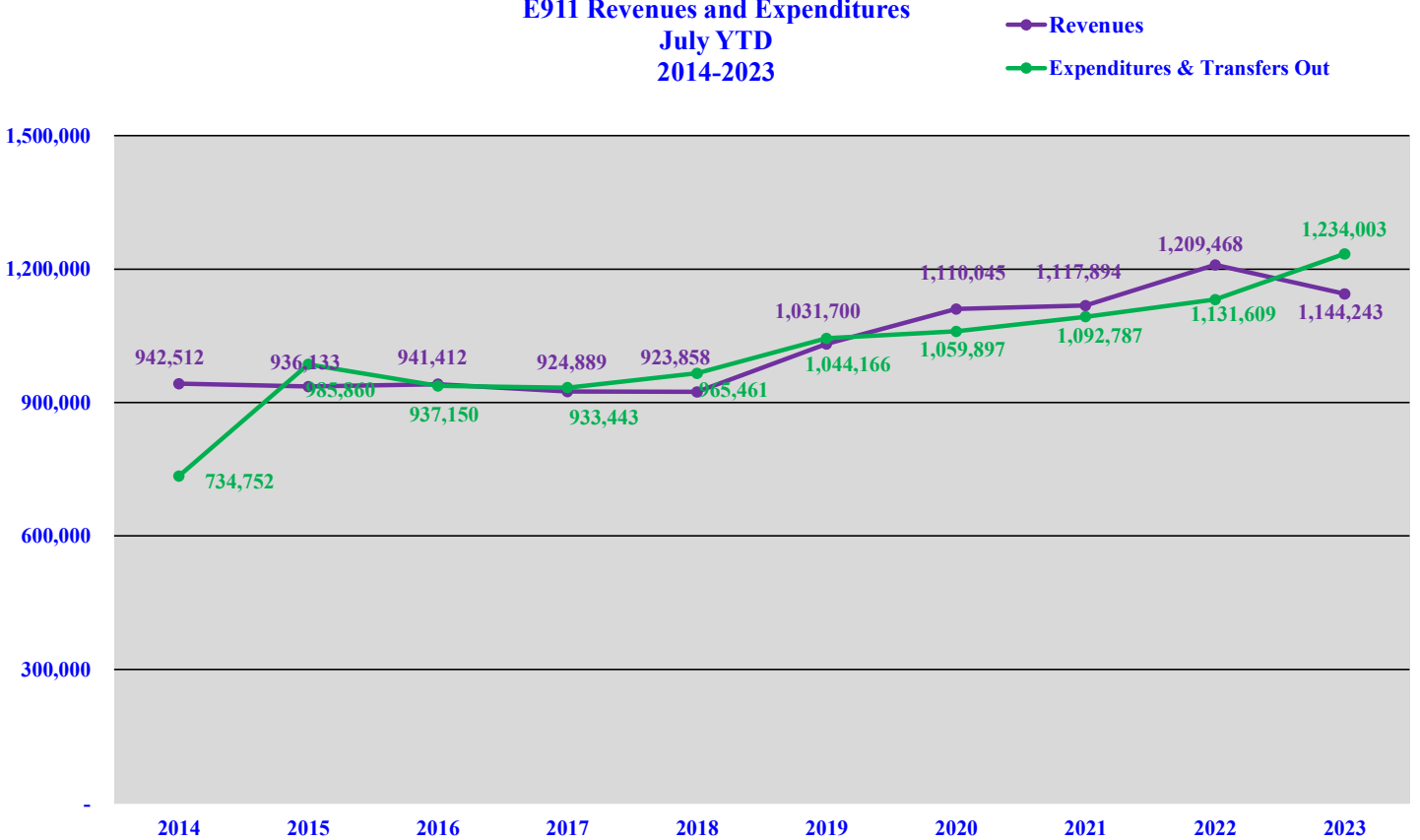
**Local Option Sales Tax
July YTD
2014-2023**



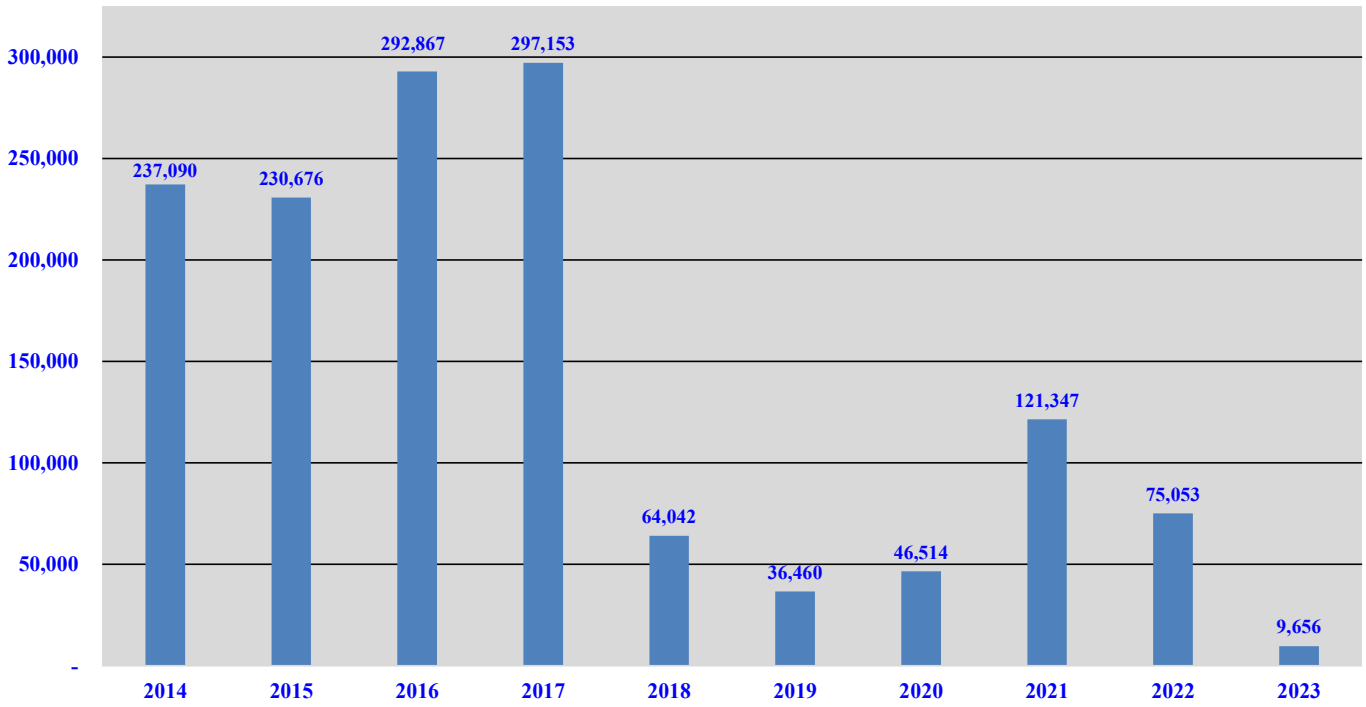
**Animal Control Revenues and Expenditures
July YTD
2014-2023**



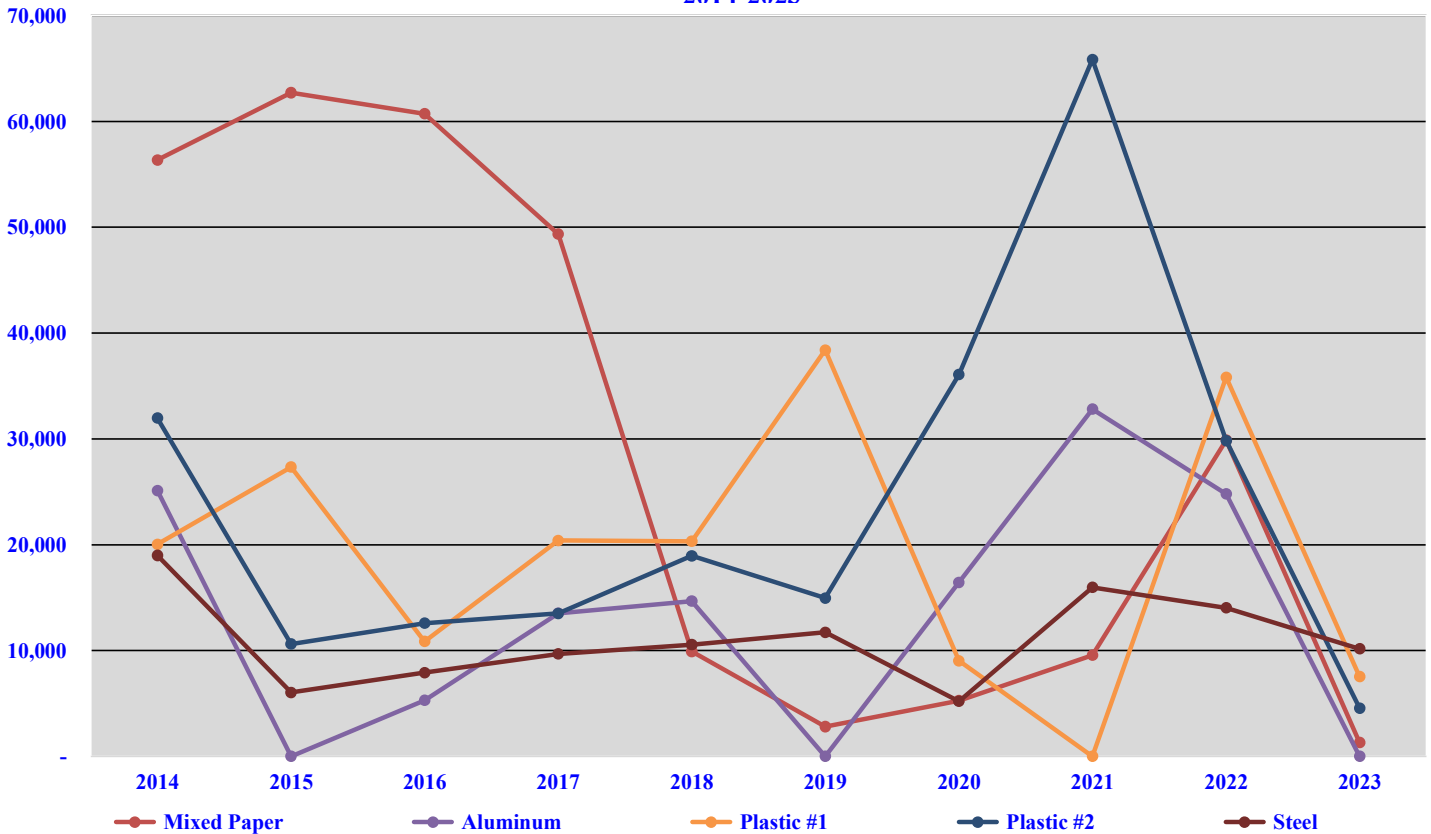
**E911 Revenues and Expenditures
July YTD
2014-2023**



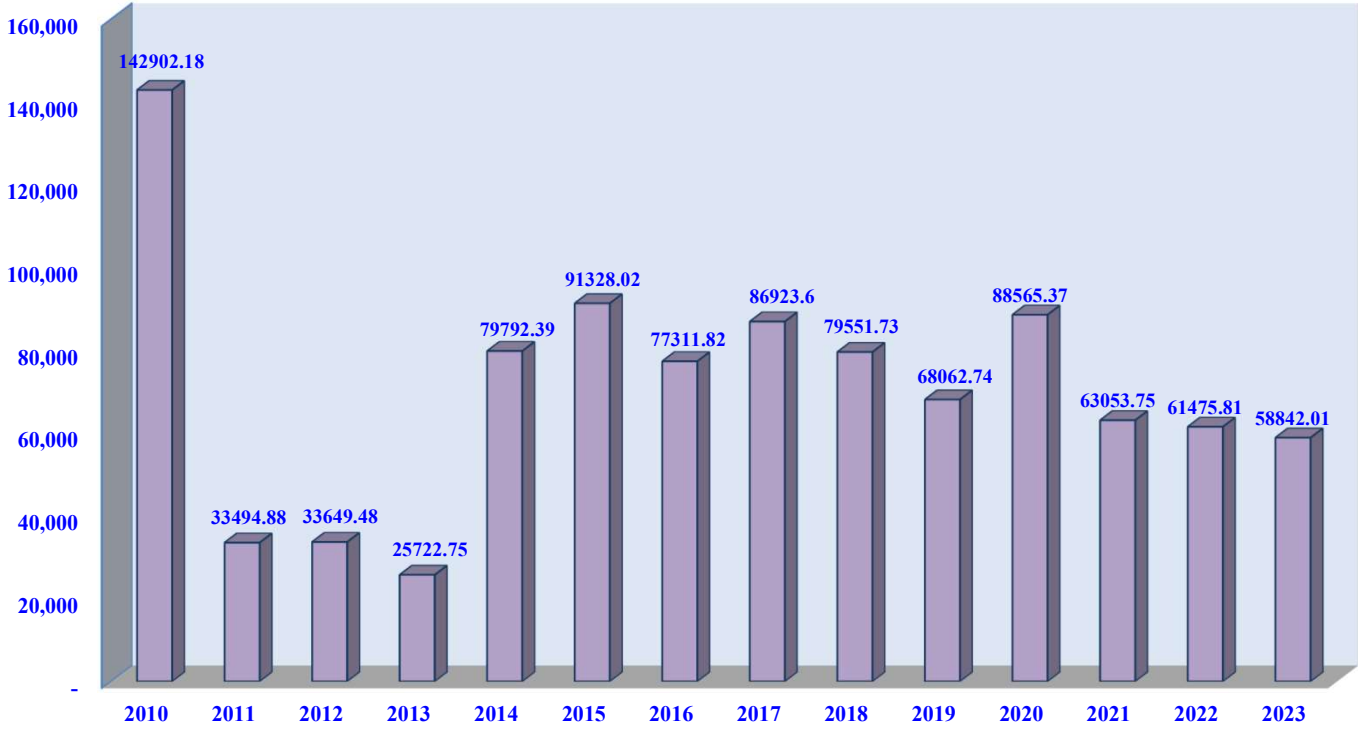
**Corrugated Material Sales
July YTD
2014-2023**



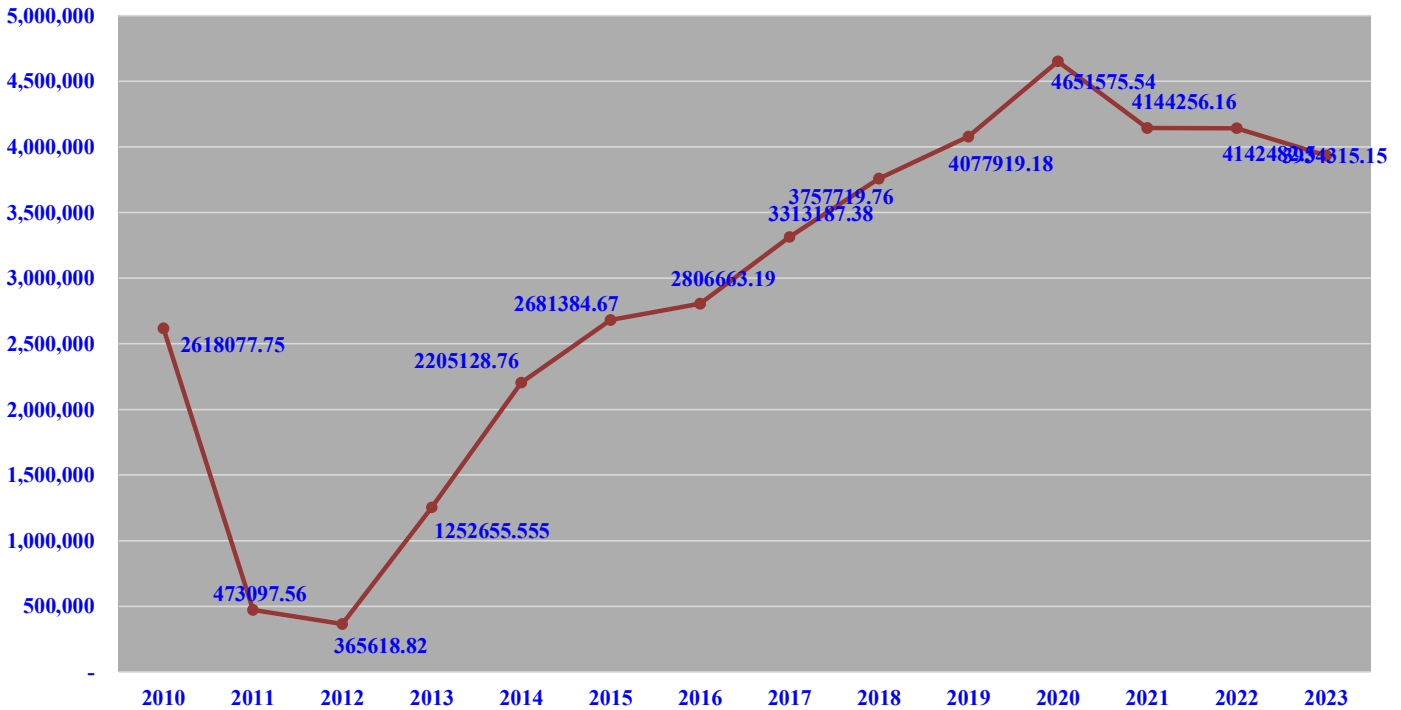
**Recycling Material Sales
July YTD
2014-2023**



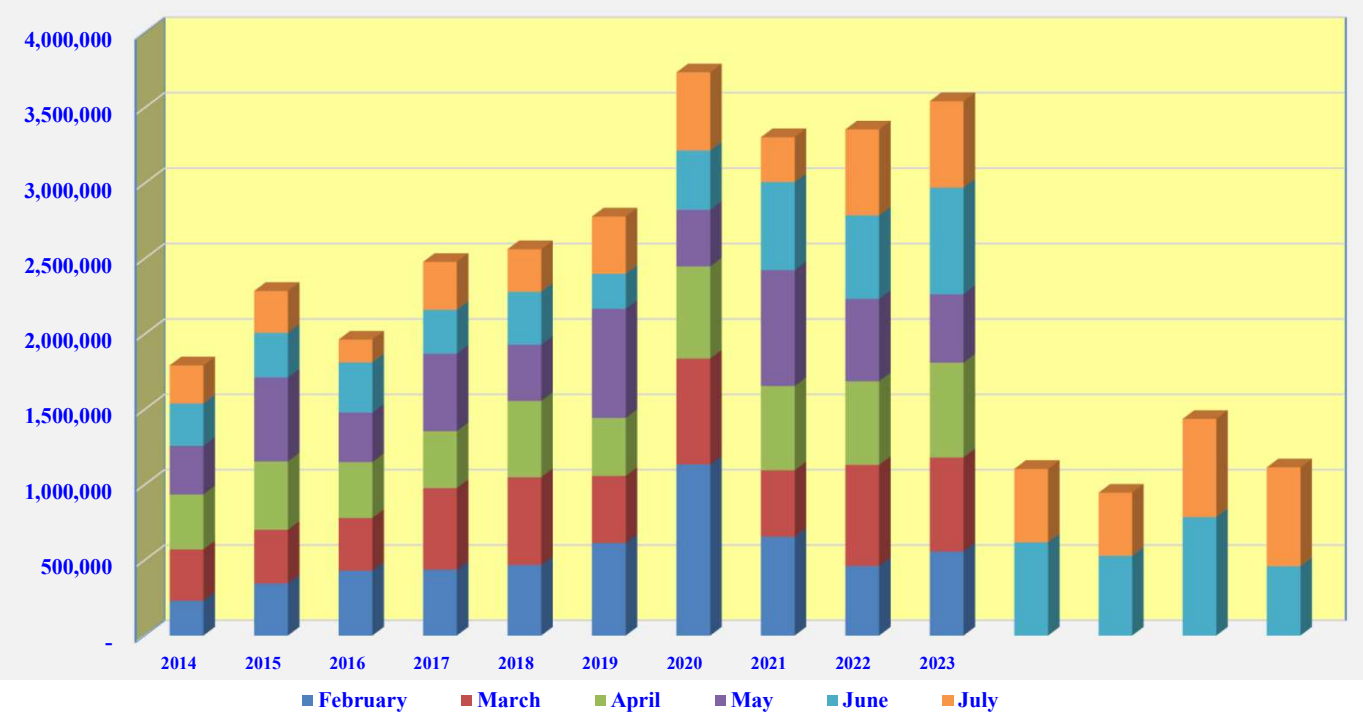
**Health Insurance
HRA YTD
2014-2023**



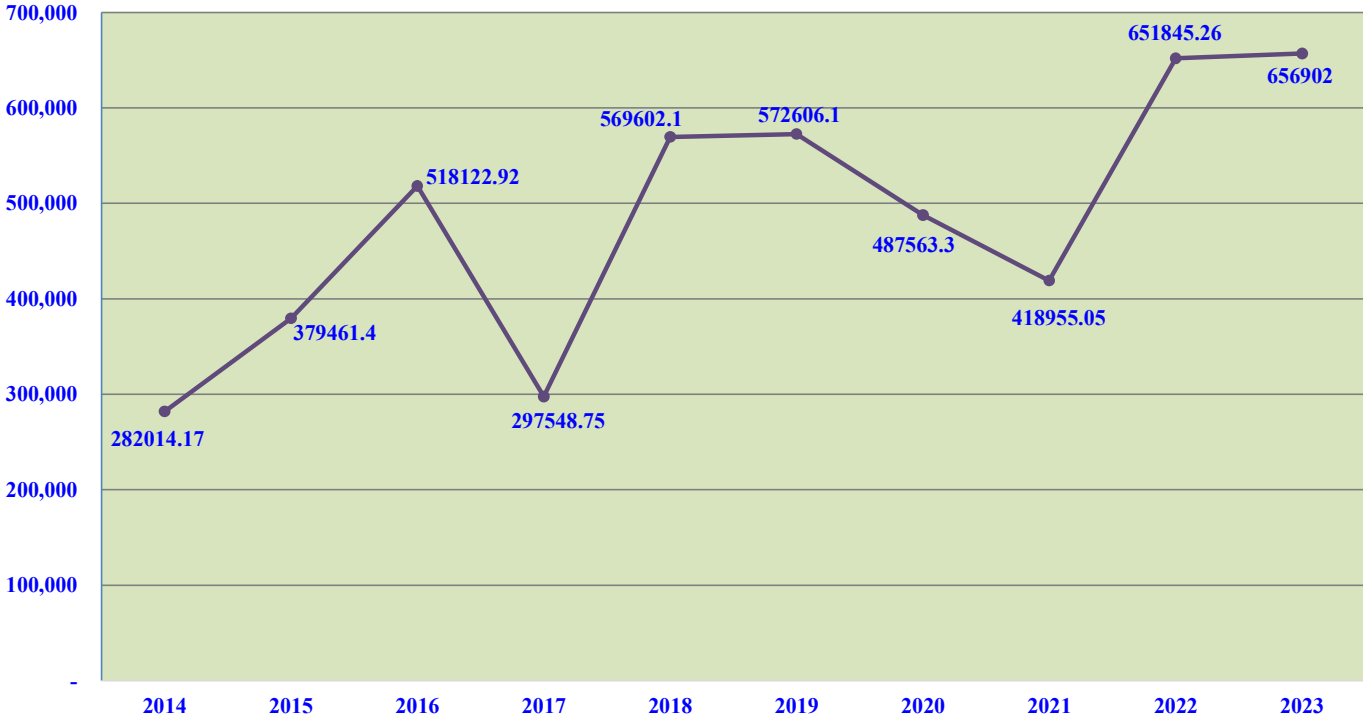
**Health Insurance
Claims YTD
2014-2023**



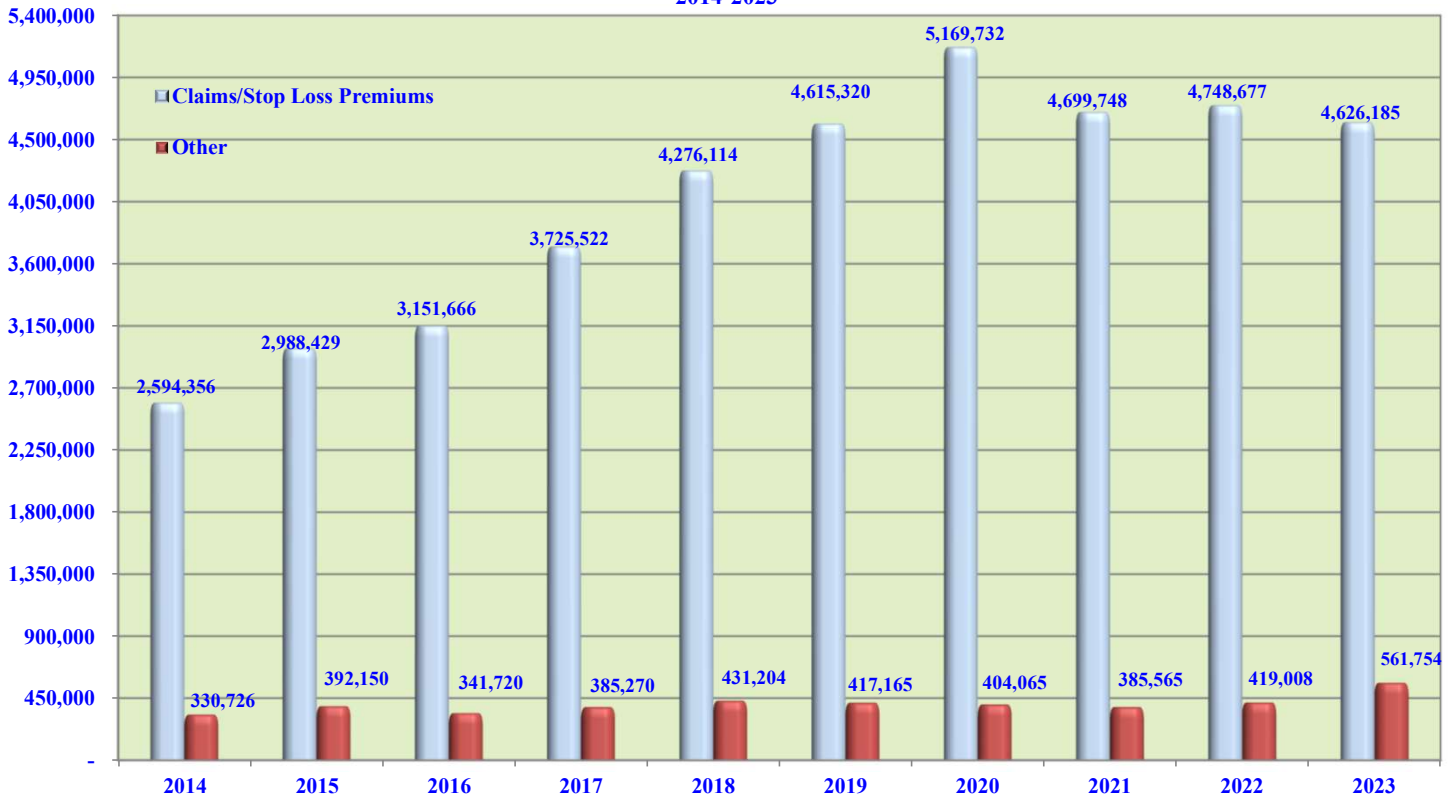
**Health Insurance
Claims by Month - February - July
2014-2023**



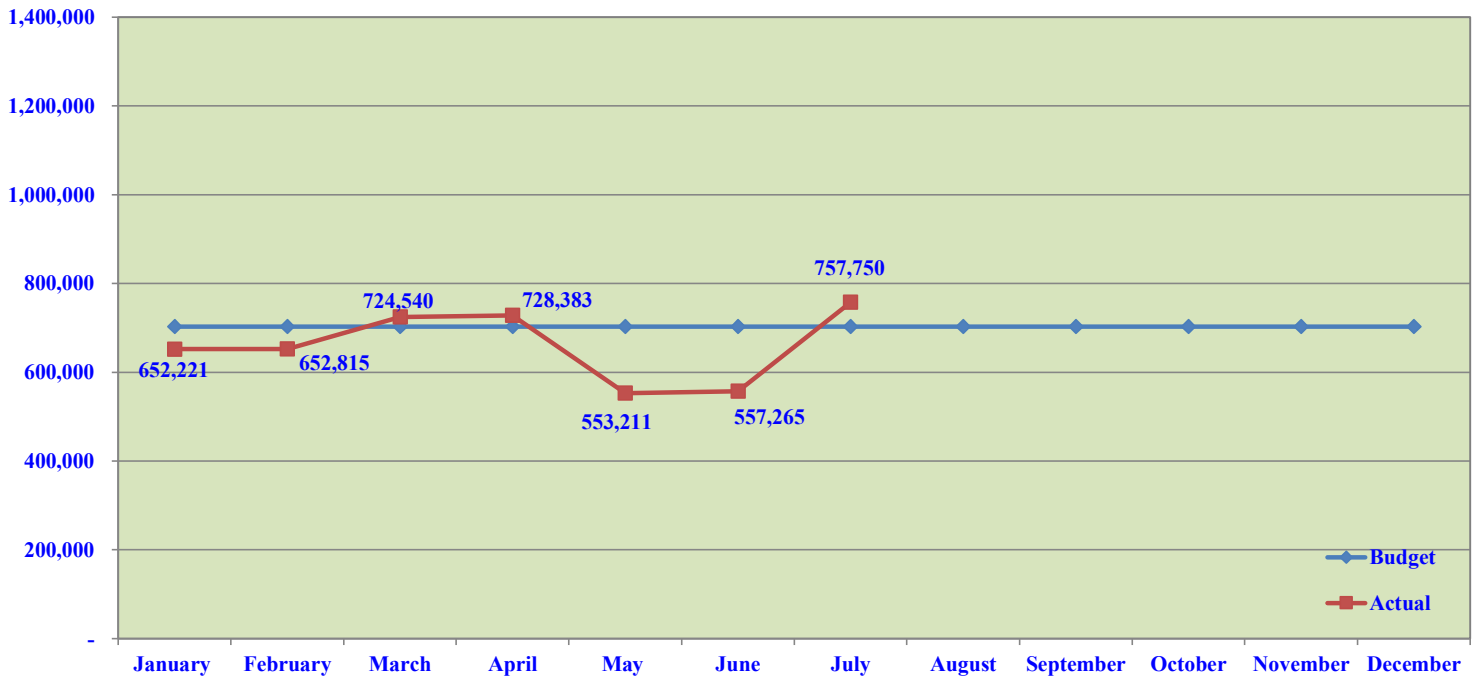
**Health Insurance
Claims - Current Month
2014-2023**



**Health Insurance
July YTD
2014-2023**



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





July Financial Statements

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

	General Fund	Fire Fund	E 911 Fund	800 MHz Communication Fund	Emergency Management Fund	Solid Waste Fund	Stadium Maintenance Fund
REVENUES:							
Taxes	\$ 11,555,108	\$ 603,505	\$ -	\$ -	\$ -	\$ 254,044	\$ -
Licenses and Permits	116,520	-	-	-	-	-	-
Intergovernmental	1,724,162	-	-	-	-	-	-
Charges for Services	1,808,899	-	1,140,745	222,832	-	-	-
Transportation Charges	-	-	-	-	-	-	-
Fines and Forfeitures	619,080	-	-	-	-	-	-
CARES Act	-	-	-	-	-	-	-
FEMA -Disaster Recovery	-	-	-	-	-	-	-
Interest Earned	416,447	132,737	1,953	1,130	534	20,511	6,583
Grant Revenues	-	-	-	-	-	-	-
State of GA-LEPC Grant	-	-	-	-	-	-	-
Sale of Goods	-	-	-	-	-	-	-
Rental Fees	-	-	-	25,014	-	-	-
Contributions/Donations	-	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-	-
Miscellaneous	1,060,558	-	1,545	-	-	-	-
Appropriation of Jail Surcharge Funds	-	-	-	-	-	-	-
Appropriation of Fund Balance	-	-	-	-	-	-	-
TOTAL REVENUES	17,300,773	736,243	1,144,243	248,976	534	274,555	6,583
EXPENDITURES:							
General Government	6,099,613	-	-	-	-	-	-
Judicial	4,684,770	-	-	-	-	-	-
Public Safety	18,693,042	5,634,870	-	-	-	-	-
Public Works	3,608,357	-	-	-	-	-	-
Health and Welfare	221,914	-	-	-	-	-	-
Culture and Recreation	753,241	-	-	-	-	-	-
Housing and Development	269,001	-	-	-	-	-	-
Interagency	229,311	-	-	-	-	-	-
Salaries and Benefits	-	-	1,028,921	-	119,045	241,169	-
Other Operating Costs	-	-	202,382	346,649	44,920	22,105	53,678
Utilities	-	-	-	-	-	9,589	-
Equipment	-	-	4,452	-	-	-	-
800 MHz Radio Maint/Tower Costs	-	-	-	-	-	-	-
Fees for Services	-	-	-	-	-	227,534	-
Claims	-	-	-	-	-	-	-
Excess Insurance	-	-	-	-	-	-	-
Reserves-County	-	-	-	-	-	-	-
Premium Payments	-	-	-	-	-	-	-
HRA Payments	-	-	-	-	-	-	-
Grant/Project Costs	-	-	-	-	-	-	-
Air Show Expenses	-	-	-	-	-	-	-
Remote Site Operations	-	-	-	-	-	216,743	-
Depreciation	-	-	-	-	-	-	-
Amortization - Right To Use Asset	-	-	-	-	-	-	-
Cost of Goods Sold	-	-	-	-	-	-	-
All Other	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
TOTAL EXPENDITURES	34,559,249	5,634,870	1,235,755	346,649	163,965	717,139	53,678
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(17,258,476)	(4,898,628)	(91,512)	(97,672)	(163,430)	(442,585)	(47,095)
OTHER FINANCING SOURCES (USES)							
Transfers In	1,291,123	116,667	-	(7,473)	148,881	-	58,333
Transfers Out	(2,858,911)	(72,917)	-	-	-	(309,239)	-
TOTAL OTHER FINANCING SOURCES (USES)	(1,567,788)	43,750	-	(7,473)	148,881	(309,239)	58,333
INCOME BEFORE CAPITAL CONTRIBUTIONS							
Water Capital	-	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(18,826,264)	(4,854,878)	(91,512)	(105,145)	(14,549)	(751,824)	11,238
FUND BALANCES (DEFICIENCIES) BEGINNING OF YEAR	26,306,191	8,181,098	410,075	4	6	1,155,171	238,116
FUND BALANCES (DEFICIENCIES) YEAR TO DATE	\$ 7,479,928	\$ 3,326,220	\$ 318,563	\$ (105,141)	\$ (14,543)	\$ 403,347	\$ 249,354

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

Water Fund	Airport Fund	Forum Fund	Recycling Fund	Animal Control Fund	Health Insurance Fund	Capital Projects Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	5,667	204,132	-	-	-
4,470,260	633	626	-	3,923	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
252,384	-	10,379	426	2,187	56,184	60,772
-	-	-	-	-	2,694	1,422,052
-	-	-	-	-	-	-
-	535,863	-	35,951	-	-	-
7,346	183,944	3,300	-	-	-	-
-	-	-	-	20,063	6,048,183	-
-	-	-	-	-	-	-
44,838	11,475	-	-	165	-	416,601
-	-	-	-	-	-	112,668
-	-	-	-	-	-	-
<u>4,774,828</u>	<u>731,915</u>	<u>19,972</u>	<u>240,509</u>	<u>26,337</u>	<u>6,107,061</u>	<u>2,012,093</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
916,297	198,136	40,463	204,632	551,074	-	-
1,862,038	136,851	18,646	71,964	251,193	244,780	-
248,590	36,818	102,650	15,756	-	-	-
59,210	1,057	-	11,971	8,420	-	-
-	-	-	-	-	-	-
-	-	-	-	-	211,595	-
-	-	-	-	-	3,934,315	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	691,870	-
-	-	-	-	-	105,379	-
-	-	-	-	-	-	596,316
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,000,692	370,058	191,305	80,234	-	-	-
-	-	-	26,762	-	-	-
-	379,885	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	1,164,334
75,565	-	-	-	-	-	-
<u>4,162,392</u>	<u>1,122,805</u>	<u>353,064</u>	<u>411,318</u>	<u>810,687</u>	<u>5,187,939</u>	<u>1,760,651</u>
<u>612,436</u>	<u>(390,890)</u>	<u>(333,092)</u>	<u>(170,810)</u>	<u>(784,350)</u>	<u>919,122</u>	<u>(251,442)</u>
72,917	10,374	257,693	75,906	789,218	47	(353,211)
(1,102,354)	(36,295)	-	(28,335)	-	-	(44,631.17)
<u>(1,029,437)</u>	<u>(25,921)</u>	<u>257,693</u>	<u>47,571</u>	<u>789,218</u>	<u>47</u>	<u>(308,580)</u>
<u>(2,563,066)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(2,980,067)</u>	<u>(416,811)</u>	<u>(75,399)</u>	<u>(123,239)</u>	<u>4,868</u>	<u>919,169</u>	<u>(560,022)</u>
<u>49,918,678</u>	<u>7,721,277</u>	<u>4,146,120</u>	<u>1,409,639</u>	<u>8</u>	<u>2,185,973</u>	<u>3,806,065</u>
<u>\$ 46,938,611</u>	<u>\$ 7,304,466</u>	<u>\$ 4,070,721</u>	<u>\$ 1,286,400</u>	<u>\$ 4,876</u>	<u>\$ 3,105,142</u>	<u>\$ 3,246,043</u>

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

Percentage of Year
58.3%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
Appropriation of Jail Surcharge Funds	\$ 263,500	\$ 265,613	\$ 2,113	100.8%	\$ 285,993
Appropriation of DATE Fund Balance	68,850	84,922	16,072	123.3%	144,814
REVENUES:					
Taxes	54,508,085	11,555,108	(42,952,977)	21.2%	11,735,282
Licenses and Permits	210,120	116,520	(93,600)	55.5%	118,114
Intergovernmental	3,173,500	1,724,162	(1,449,338)	54.3%	2,171,338
Charges for Services	4,328,045	1,808,899	(2,519,146)	41.8%	1,992,636
Fines and Forfeitures	1,090,900	619,080	(471,820)	56.7%	666,096
Interest Earned	41,735	416,447	374,712	997.8%	7,507
Miscellaneous	1,077,700	1,060,558	(17,142)	98.4%	1,139,093
TOTAL REVENUES	64,430,085	17,300,773	(47,129,312)	26.9%	17,830,065
EXPENDITURES:					
GENERAL GOVERNMENT:					
Board of Commissioners	255,875	145,987	109,888	57.1%	157,168
County Manager	1,311,270	710,907	600,363	54.2%	618,559
Finance Department	832,895	368,329	464,566	44.2%	289,684
Purchasing Department	352,250	189,741	162,509	53.9%	183,231
Information Technology	1,192,485	519,015	673,470	43.5%	491,699
Human Resources	771,815	465,709	306,106	60.3%	428,760
Tax Commissioner	1,234,250	678,124	556,126	54.9%	599,069
Tax Appraisers	1,364,415	699,399	665,016	51.3%	659,207
Tax Assessors	57,720	32,889	24,831	57.0%	25,709
Facilities Management	1,449,955	785,231	664,724	54.2%	715,186
Engineering	408,315	142,968	265,347	35.0%	173,333
Board of Registrars	703,285	430,134	273,151	61.2%	506,423
General Services	1,739,135	931,182	807,953	53.5%	836,974
TOTAL GENERAL GOVERNMENT	11,673,665	6,099,613	5,574,052	52.3%	5,685,000
JUDICIAL:					
Superior Court	117,470	59,845	57,625	50.9%	126,901
Judge Niedrach - Superior Court	123,920	66,885	57,035	54.0%	64,616
Judge Johnson - Superior Court	120,125	62,376	57,749	51.9%	59,994
Judge Sparks - Superior Court	90,185	49,839	40,346	55.3%	47,861
Judge Wetherington - Superior Court	104,450	55,281	49,169	52.9%	55,324
Superior Court Administrator	111,730	51,722	60,008	46.3%	50,579
Court Reporter - Judge Niedrach	162,235	80,036	82,199	49.3%	57,873
Court Reporter - Judge Johnson	154,700	67,748	86,952	43.8%	46,586
Court Reporter - Judge Sparks	109,730	47,569	62,161	43.4%	68,130
Court Reporter - Judge Wetherington	171,340	87,818	83,522	51.3%	83,424
Clerk of Superior Court	1,591,880	861,011	730,869	54.1%	770,670
Board of Equalization	24,500	1,429	23,071	5.8%	1,221
District Attorney	1,768,825	938,677	830,148	53.1%	847,597
Victim Witness Program	172,970	136,991	35,979	79.2%	92,268
Public Defender	968,960	559,708	409,252	57.8%	516,533
Magistrate Court	678,695	368,269	310,426	54.3%	332,289
Probate Court	807,470	386,936	420,534	47.9%	381,697
Juvenile Court	1,425,570	717,708	707,862	50.3%	579,585
Mental Health Court	32,165	87,902	(55,737)	273.3%	90,516
Adult Felony Drug Court	33,820	(2,981)	36,801	-8.8%	54,298
TOTAL JUDICIAL	8,770,740	4,684,770	4,085,970	53.4%	4,327,962

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

Percentage of Year
58.3%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
PUBLIC SAFETY:					
County Police	\$ 8,403,145	\$ 3,832,797	\$ 4,570,348	45.6%	\$ 4,068,757
FCPD HEAT	-	28,157	(28,157)	N/A	37,904
HIDTA	-	88,364	(88,364)	N/A	4,621
Sheriff - County Jail	14,746,170	8,071,842	6,674,328	54.7%	7,562,407
Medical Department-Prisoners	3,853,515	2,360,511	1,493,004	61.3%	2,143,502
County Prison	8,072,905	4,122,356	3,950,549	51.1%	4,052,509
Coroner	265,200	170,557	94,643	64.3%	173,943
Interagency	18,500	18,458	42	99.8%	18,458
TOTAL PUBLIC SAFETY	<u>35,359,435</u>	<u>18,693,042</u>	<u>16,666,393</u>	<u>52.9%</u>	<u>18,062,101</u>
PUBLIC WORKS:					
Public Roads	6,350,695	3,608,357	2,742,338	56.8%	3,540,489
TOTAL PUBLIC WORKS	<u>6,350,695</u>	<u>3,608,357</u>	<u>2,742,338</u>	<u>56.8%</u>	<u>3,540,489</u>
HEALTH AND WELFARE					
Health	146,605	95,801	50,805	65.3%	292,500
Welfare	232,660	120,623	112,038	51.8%	121,373
Transportation for Seniors	11,330	5,491	5,839	48.5%	6,300
TOTAL HEALTH AND WELFARE	<u>390,595</u>	<u>221,914</u>	<u>168,681</u>	<u>56.8%</u>	<u>420,172</u>
CULTURE AND RECREATION					
Library	1,291,270	753,241	538,029	58.3%	753,241
TOTAL CULTURE AND RECREATION	<u>1,291,270</u>	<u>753,241</u>	<u>538,029</u>	<u>58.3%</u>	<u>753,241</u>
HOUSING AND DEVELOPMENT					
Cooperative Extension	222,880	116,781	106,099	52.4%	110,743
Economic Development	265,950	152,221	113,729	57.2%	152,221
TOTAL HOUSING AND DEVELOPMENT	<u>488,830</u>	<u>269,001</u>	<u>219,829</u>	<u>55.0%</u>	<u>262,964</u>
INTERAGENCY					
NW GA Regional Commission	60,000	-	60,000	0.0%	59,833
GIS	50,000	-	50,000	0.0%	3,227
Planning Commission	268,105	156,395	111,710	58.3%	160,183
Environmental Office	125,000	72,917	52,083	58.3%	72,917
TOTAL INTERAGENCY	<u>503,105</u>	<u>229,311</u>	<u>273,794</u>	<u>45.6%</u>	<u>296,160</u>
TOTAL BUDGETED EXPENDITURES	<u>64,828,335</u>	<u>34,559,249</u>	<u>30,269,086</u>	<u>53.3%</u>	<u>33,348,089</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	2,376,600	1,291,123	(1,085,477)	54.3%	2,006,144
Transfers Out	(6,475,945)	(2,858,911)	(3,617,034)	44.1%	(3,305,874)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(4,099,345)</u>	<u>(1,567,788)</u>	<u>(4,702,511)</u>	<u>38.2%</u>	<u>(1,299,729)</u>
TOTAL EXPENDITURES	<u>68,927,680</u>	<u>36,127,037</u>	<u>34,971,597</u>	<u>52.4%</u>	<u>34,647,818</u>
NET CHANGE IN FUND BALANCE	<u>(4,497,595)</u>	<u>(18,826,264)</u>			<u>(16,817,753)</u>
FUND BALANCE - BEGINNING OF YEAR	<u>26,306,191</u>	<u>26,306,191</u>			<u>29,096,302</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 21,808,596</u>	<u>\$ 7,479,928</u>			<u>\$ 12,278,549</u>

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

Percentage of Year
58.3%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Taxes	\$ 9,181,590	\$ 603,505	\$ (8,578,085)	6.6%	\$ 530,778
Interest Earned	<u>7,250</u>	<u>132,737</u>	<u>125,487</u>	<u>1830.9%</u>	<u>3,812</u>
TOTAL REVENUES	<u>9,188,840</u>	<u>736,243</u>	<u>(8,452,597)</u>	<u>8.0%</u>	<u>534,590</u>
EXPENDITURES					
Public Safety	<u>9,650,725</u>	<u>5,634,870</u>	<u>4,015,855</u>	<u>58.4%</u>	<u>4,750,645</u>
TOTAL EXPENDITURES	<u>9,650,725</u>	<u>5,634,870</u>	<u>4,015,855</u>	<u>58.4%</u>	<u>4,750,645</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(461,885)	(4,898,628)	(12,468,452)	1061%	(4,216,056)
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	(386,885)	(4,854,878)			(4,172,306)
FUND BALANCE - BEGINNING OF YEAR	<u>8,181,098</u>	<u>8,181,098</u>			<u>7,556,928</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 7,794,213</u>	<u>\$ 3,326,220</u>			<u>\$ 3,384,623</u>

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

Percentage of Year
58.3%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Taxes	\$ 160,000	\$ 98,793	\$ (61,207)	61.7%	\$ 97,703
Interest Earned	<u>150</u>	<u>3,394</u>	<u>3,244</u>	<u>2262.4%</u>	<u>64</u>
TOTAL REVENUES	<u>160,150</u>	<u>102,186</u>	<u>(57,964)</u>	<u>63.8%</u>	<u>97,767</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	155,150	102,186	(52,964)	65.9%	97,767
OTHER FINANCING SOURCES (USES)					
Transfer Out	<u>(155,150)</u>	<u>-</u>	<u>155,150</u>	<u>0.0%</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(155,150)</u>	<u>-</u>	<u>155,150</u>	<u>0.0%</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	102,186			97,767
FUND BALANCE - BEGINNING OF YEAR	<u>-</u>	<u>-</u>			<u>-</u>
FUND BALANCE -YEAR TO DATE	<u>\$ -</u>	<u>\$ 102,186</u>			<u>\$ 97,767</u>

FLOYD COUNTY, GEORGIA

E 911 FUND

STATEMENT OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCE

For the Month Ended July 31, 2023

(with comparative actual amounts for 2022)

Percentage of Year

58.3%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
American Rescue Plan	\$ -	\$ -	\$ -	N/A	\$ 24,760
City of Rome	2,000	-	(2,000)	-	-
Miscellaneous	7,500	1,545	(5,955)	20.6%	4,091
Alarm Registration Fee	1,700	1,065	(635)	62.6%	1,134
Charges for Services	2,010,000	1,139,680	(870,320)	56.7%	1,179,397
Interest Earned	210	1,953	1,743	930.0%	86
TOTAL REVENUES	<u>2,021,410</u>	<u>1,144,243</u>	<u>(877,167)</u>	<u>56.6%</u>	<u>1,209,468</u>
EXPENDITURES					
Salaries and Benefits	2,090,710	1,028,921	1,061,789	49.2%	959,022
Other Operating Costs	315,385	202,382	113,003	64.2%	172,588
Equipment	4,505	4,452	53	98.8%	-
TOTAL EXPENDITURES	<u>2,410,600</u>	<u>1,235,755</u>	<u>1,174,845</u>	<u>51.3%</u>	<u>1,131,609</u>
NET CHANGE IN FUND BALANCE	(389,190)	(91,512)			77,859
FUND BALANCE - BEGINNING OF YEAR	<u>410,075</u>	<u>410,075</u>			<u>366,643</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 20,885</u>	<u>\$ 318,563</u>			<u>\$ 444,502</u>

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

Percentage of Year
58.3%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 383,625	\$ 222,832	\$ (160,793)	58.1%	\$ 222,293
Tower Lease	37,375	25,014	(12,361)	66.9%	24,404
City of Rome	1,000	-	(1,000)	0.0%	-
Interest Earned	<u>50</u>	<u>1,130</u>	<u>1,080</u>	<u>2260.4%</u>	<u>19</u>
TOTAL REVENUES	<u>422,050</u>	<u>248,976</u>	<u>(173,074)</u>	<u>59.0%</u>	<u>246,716</u>
EXPENDITURES					
Salaries and Benefits	41,270	-	41,270	0.0%	52,967
Other Operating Costs	636,390	346,649	289,741	54.5%	338,340
Equipment	-	-	-	N/A	-
800 MHz Radio Tower Costs	<u>20,000</u>	<u>-</u>	<u>20,000</u>	<u>0.0%</u>	<u>-</u>
TOTAL EXPENDITURES	<u>697,660</u>	<u>346,649</u>	<u>351,011</u>	<u>49.7%</u>	<u>391,307</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(275,610)	(97,672)	177,938	35.4%	(144,591)
OTHER FINANCING SOURCES (USES)					
Transfer In	286,805	-	286,805	0.0%	-
Transfer Out	<u>(12,810)</u>	<u>(7,473)</u>	<u>(5,338)</u>	<u>58.3%</u>	<u>(7,362)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>273,995</u>	<u>(7,473)</u>	<u>281,468</u>	<u>-2.7%</u>	<u>(7,362)</u>
NET CHANGE IN FUND BALANCE	(1,615)	(105,145)			(151,953)
FUND BALANCE - BEGINNING OF YEAR	<u>4</u>	<u>4</u>			<u>4,424</u>
FUND BALANCE -YEAR TO DATE	<u>\$ (1,611)</u>	<u>\$ (105,141)</u>			<u>\$ (147,529)</u>

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

Percentage of Year
58.3%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
GEMA - Emergency Management	\$ 28,895	\$ -	\$ (28,895)	0.0%	\$ -
City of Rome	10,000	-	(10,000)	0.0%	25,000
Interest Earned	<u>30</u>	<u>534</u>	<u>504</u>	<u>1781.6%</u>	<u>14</u>
TOTAL REVENUES	<u>38,925</u>	<u>534</u>	<u>(38,391)</u>	<u>1.4%</u>	<u>25,014</u>
EXPENDITURES					
Salaries and Benefits	214,040	119,045	94,995	55.6%	75,724
Other Operating Costs	<u>80,110</u>	<u>44,920</u>	<u>35,190</u>	<u>56.1%</u>	<u>87,233</u>
TOTAL EXPENDITURES	<u>294,150</u>	<u>163,965</u>	<u>130,185</u>	<u>55.7%</u>	<u>162,957</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(255,225)	(163,430)	91,795	64.0%	(137,943)
OTHER FINANCING SOURCES (USES)					
Transfers In	255,225	148,881	(106,344)	58.3%	69,262
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>N/A</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>255,225</u>	<u>148,881</u>	<u>(106,344)</u>	<u>58.3%</u>	<u>69,262</u>
NET CHANGE IN FUND BALANCE	-	(14,549)			(68,681)
FUND BALANCE - BEGINNING OF YEAR	<u>6</u>	<u>6</u>			<u>36,601</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 6</u>	<u>\$ (14,543)</u>			<u>\$ (32,080)</u>

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

Percentage of Year
58.3%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 30,000	\$ 18,933	\$ (11,067)	63.1%	\$ 20,299
Interest Earned	<u>300</u>	<u>3,469</u>	<u>3,169</u>	<u>1156.2%</u>	<u>123</u>
TOTAL REVENUES	<u>30,300</u>	<u>22,402</u>	<u>(7,898)</u>	<u>73.9%</u>	<u>20,422</u>
EXPENDITURES					
Judicial	29,965	17,263	12,702	57.6%	24,574
Equipment	<u>9,000</u>	<u>-</u>	<u>9,000</u>	<u>0.0%</u>	<u>1,446</u>
TOTAL EXPENDITURES	<u>38,965</u>	<u>17,263</u>	<u>21,702</u>	<u>44.3%</u>	<u>26,020</u>
NET CHANGE IN FUND BALANCE	(8,665)	5,139			(5,598)
FUND BALANCE - BEGINNING OF YEAR	<u>134,849</u>	<u>134,849</u>			<u>140,466</u>
FUND BALANCE -YEAR TO DATE	<u>\$ 126,184</u>	<u>\$ 139,988</u>			<u>\$ 134,868</u>

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

Percentage of Year
58.3%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Taxes	\$ 1,816,640	\$ 254,044	\$ 1,384,280	14.0%	\$ 223,144
Interest Earned	1,200	20,511	19,311	1709.2%	641
TOTAL REVENUES	1,817,840	274,555	1,403,591	15.1%	223,785
EXPENDITURES					
Salaries and Benefits	504,850	241,169	263,681	47.8%	221,103
Other Operating Costs	53,920	22,105	31,815	41.0%	20,870
Utilities	21,495	9,589	11,906	44.6%	12,037
Equipment	-	-	-	N/A	-
Remote Site Operations	394,000	216,743	177,257	55.0%	235,739
Tipping Fees	420,000	227,534	192,466	54.2%	252,978
TOTAL EXPENDITURES	1,394,265	717,139	677,126	51.4%	742,727
OTHER FINANCING SOURCES (USES)					
Transfers Out	(501,520)	(309,239)	192,281	61.7%	(274,914)
TOTAL OTHER FINANCING SOURCES (USES)	(501,520)	(309,239)	192,281	61.7%	(274,914)
NET CHANGE IN FUND BALANCE	(77,945)	(751,824)			(793,856)
FUND BALANCE - BEGINNING OF YEAR	1,155,171	1,155,171			1,292,560
FUND BALANCE - YEAR TO DATE	\$ 1,077,226	\$ 403,347			\$ 498,704

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

Percentage of Year
58.3%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Interest Earned	\$ 340	\$ 6,583	\$ 6,243	1936.1%	\$ 128
Miscellaneous	<u>30,000</u>	<u>-</u>	<u>(30,000)</u>	<u>0.0%</u>	<u>-</u>
TOTAL REVENUES	<u>30,340</u>	<u>6,583</u>	<u>(23,757)</u>	<u>21.7%</u>	<u>128</u>
EXPENDITURES					
Maintenance	<u>187,555</u>	<u>53,678</u>	<u>133,877</u>	<u>28.6%</u>	<u>20,987</u>
TOTAL EXPENDITURES	<u>187,555</u>	<u>53,678</u>	<u>133,877</u>	<u>28.6%</u>	<u>20,987</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(157,215)	(47,095)	(157,634)	30.0%	(20,859)
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	(57,215)	11,238			37,474
FUND BALANCE - BEGINNING OF YEAR	<u>238,116</u>	<u>238,116</u>			<u>105,517</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 180,901</u>	<u>\$ 249,354</u>			<u>\$ 142,992</u>

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

Percentage of Year
58.3%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Intergovernmental	\$ 6,259,850	\$ 307,429	\$ (5,952,421)	4.9%	\$ 9,130,968
Interest Earned	30,000	187,363	157,363	624.5%	8,856
TOTAL REVENUES	<u>6,289,850</u>	<u>494,792</u>	<u>(5,795,058)</u>	<u>7.9%</u>	<u>9,139,825</u>
EXPENDITURES					
Premium Pay	-	-	-	N/A	785,768
Blacks Bluff Culvert Project	46,480	304,429	(257,949)	655.0%	537,600
Biddy Phase II	489,850	-	489,850	0.0%	-
Biddy Phase III	2,500,000	-	2,500,000	0.0%	-
Hwy 411 Sewer	1,000,000	-	1,000,000	0.0%	-
Admin. HVAC	1,000,000	778,964	221,036	77.9%	-
Cave Spring	355,400	-	355,400	0.0%	-
Land Bank Authority	1,000,000	-	1,000,000	0.0%	-
Professional Fees	50,000	-	50,000	N/A	788
TOTAL EXPENDITURES	<u>6,441,730</u>	<u>1,083,394</u>	<u>5,358,336</u>	<u>16.8%</u>	<u>1,324,155</u>
NET CHANGE IN FUND BALANCE	(151,880)	(588,602)			7,815,669
FUND BALANCE - BEGINNING OF YEAR	5,820	5,820			5,820
FUND BALANCE - YEAR TO DATE	<u>\$ (146,060)</u>	<u>\$ (582,782)</u>			<u>\$ 7,821,489</u>

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

	<u>Original Budget</u>	<u>Cumulative Revised Budget</u>	<u>Cumulative Totals To Date</u>	<u>2023 Budget</u>	<u>2023 YTD</u>
Revenues					
SPLOST Taxes	\$ 33,058,378	\$ 36,640,660	\$ 36,640,663	\$ -	\$ -
Interest Earned	494,000	2,444,310	2,422,788	2,600	20,134
Miscellaneous	-	73,900	73,900	-	-
Total Revenues	<u>33,552,378</u>	<u>39,158,870</u>	<u>39,137,351</u>	<u>2,600</u>	<u>20,134</u>
Expenditures					
Jail Expansion	20,298,378	20,439,500	20,439,437	-	-
Fire Stations	2,000,000	3,280,340	2,536,268	810,715	-
Law Enforcement Center	10,760,000	10,832,230	10,832,221	-	-
Georgia Power Tax Obligation	-	780,000	780,000	-	-
Floyd County Industrial Park Bonds	-	1,318,690	1,318,690	-	-
First Union Debt Service-Forum Bonds	-	214,750	214,750	-	-
General and Administrative	494,000	160,630	90,840	-	-
Total Expenditures	<u>33,552,378</u>	<u>37,026,140</u>	<u>36,212,206</u>	<u>810,715</u>	<u>-</u>
Other Financing Sources (Uses)					
Bond Proceeds	-	19,897,270	19,897,267	-	-
Debt Service Payments	-	(22,030,000)	(22,028,276)	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(2,132,730)</u>	<u>(2,131,009)</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues over					
Expenditures and Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 794,135</u>	<u>\$ (808,115)</u>	<u>\$ 20,134</u>

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

	<u>Original Budget</u>	<u>Cumulative Revised Budget</u>	<u>Cumulative Totals To Date</u>	<u>2023 Budget</u>	<u>2023 YTD</u>
Revenues					
Special Purpose Sales Tax	\$ 26,900,000	\$ 30,651,000	\$ 30,651,359	\$ -	\$ -
Interest Earned	150,000	1,093,615	1,121,389	4,000	8,810
Total Revenues	<u>27,050,000</u>	<u>31,744,615</u>	<u>31,772,748</u>	<u>4,000</u>	<u>8,810</u>
Expenditures					
Sewer Projects:					
Blacks Bluff Road Treatment Plant	8,170,000	8,160,000	8,160,000	-	-
Old Dalton Road Sewer	3,000,000	3,000,000	3,000,000	-	-
Cave Spring Sewer Plant	900,000	900,000	900,000	-	-
Transportation Projects:					
Burnett Ferry Road Right-of-Way	300,000	80,000	79,839	-	-
Old Dalton Road Right-of-Way	350,000	750,000	748,500	243,585	-
Chulio Road Right-of-Way	300,000	1,411,315	954,209	243,585	-
Resurfacing Projects	190,000	680,000	679,099	-	-
Recreation Projects:					
North Floyd Park	1,150,000	1,400,000	1,399,919	-	-
Midway Park	250,000	404,000	403,944	-	-
Shannon Park	80,000	83,000	82,879	-	-
Crane Street Park	110,000	94,380	94,376	-	-
Parks Hoke Park	70,000	59,000	58,948	-	-
Cave Spring Park	30,000	31,370	31,369	-	-
Building Projects:					
New Health Department Facility	9,500,000	8,765,000	8,764,365	-	-
4th Ave Courthouse/New Courthouse Renovation	2,000,000	2,670,300	2,670,261	-	-
General and Administrative	27,194	19,115	14,656	-	-
Total Expenditures	<u>26,427,194</u>	<u>28,507,480</u>	<u>28,042,365</u>	<u>487,170</u>	<u>-</u>
Other Financing Sources (Uses)					
Bond Proceeds	9,500,000	9,628,000	9,628,789	-	-
Bond Costs	(101,958)	(101,960)	(101,958)	-	-
Transfer to General Fund	-	(2,000,000)	(2,000,000)	-	-
Transfer to Capital Projects Fund	-	(193,000)	(193,000)	-	-
Transfer to Debt Service Fund	(10,122,806)	(10,570,175)	(10,570,175)	-	-
Total Other Financing Sources (Uses)	<u>(724,764)</u>	<u>(3,237,135)</u>	<u>(3,236,344)</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues over					
Expenditures and Other Financing Sources (Uses)	<u>\$ (101,958)</u>	<u>\$ -</u>	<u>\$ 494,039</u>	<u>\$ (483,170)</u>	<u>\$ 8,810</u>

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

	<u>Original Budget</u>	<u>Cumulative Revised Budget</u>	<u>Cumulative Totals To Date</u>	<u>2023 Budget</u>	<u>2023 YTD</u>
Revenues:					
Tax Collections					
Floyd County	\$ 38,770,000	\$ 40,746,250	\$ 40,746,251	\$ -	\$ -
City of Rome	23,617,000	24,810,045	24,810,041	-	-
City of Cave Spring	2,591,000	2,691,000	2,691,000	-	-
Interest Earned	-	-	893,028	25,000	122,464
Miscellaneous Revenue	-	565,830	565,814	-	-
Total Revenues	<u>64,978,000</u>	<u>68,813,125</u>	<u>69,706,134</u>	<u>25,000</u>	<u>122,464</u>
Expenditures:					
Floyd County					
Airport Runway Extension	5,761,000	5,931,000	3,552,407	4,430,215	96,248
Animal Control Facility	5,700,000	5,722,370	5,722,366	-	-
County Case Management Software	500,000	500,000	269,935	230,065	-
Recycling Center	1,379,000	1,712,865	1,712,863	-	-
County Public Safety Range/Special Ops	900,000	917,930	917,926	-	-
County Building Improvements	1,700,000	1,819,640	1,778,889	40,000	-
Jail Improvements	1,900,000	1,904,500	1,904,492	-	-
Jail Medical/Mental Health Facility Expansion	2,200,000	2,200,000	2,200,000	-	-
Forum Upgrades	1,400,000	1,621,550	1,551,394	70,155	-
Everett Springs Water Line Extension	5,800,000	5,800,000	5,793,524	-	-
Barron Road and Calhoun Road Improvements	130,000	141,780	141,775	-	-
County Infrastructure Improvements	1,400,000	1,962,305	1,536,366	454,635	-
County Public Works & Public Safety Equipment	1,400,000	1,469,250	1,469,235	-	-
Industrial Property	8,000,000	8,174,500	8,174,500	-	-
Playground Improvements	600,000	600,000	511,355	88,645	-
Intergovernmental City of Rome	23,617,000	24,810,045	22,522,141	-	-
Intergovernmental City of Cave Spring	2,591,000	2,691,000	2,692,178	-	-
Administrative Fees	-	10,000	10,463	-	475
Total Expenditures	<u>64,978,000</u>	<u>67,988,735</u>	<u>62,461,810</u>	<u>5,313,715</u>	<u>96,723</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ 824,390</u>	<u>\$ 7,244,324</u>	<u>\$ (5,288,715)</u>	<u>\$ 25,741</u>

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

	Original Projects Budget	Cumulative Revised Budget	Cumulative Totals To Date	2023 Budget	2023 YTD
Revenues:					
Tax Collections					
Floyd County	\$ 41,384,318	\$ 45,531,705	\$ 57,278,651	\$ 21,823,390	\$ 12,048,161
City of Rome	21,216,362	22,516,365	22,117,221	420,000	-
City of Cave Spring	1,281,000	1,281,000	1,281,000	-	-
Interest Earned	-	-	1,027,042	125,000	718,595
Miscellaneous Revenue	-	-	48,589	-	25,553
Total Revenues	63,881,680	69,329,070	81,752,502	22,368,390	12,792,309
Expenditures:					
Floyd County					
Ag Center	8,000,000	8,000,000	2,137,259	4,000,000	910,073
E911 Update/Upgrade/Renovation					
Consoles & Furniture	170,000	158,475	158,470	-	-
Renovations/Update	25,000	478,605	508,576	310,235	310,573
CAD Computer Upgrade	25,000	25,000	-	-	-
Security Enhancements	25,000	25,000	-	-	-
Backup Audio Recorder	12,000	77,870	77,870	38,935	38,935
Center Relocation	-	-	-	-	-
Prison Security Upgrade					
Upgrade Camera System	200,000	200,000	-	200,000	-
Replace Outer Security Doors	120,000	143,025	143,022	-	-
Construct Gym Security	700,000	1,225,000	5,171	1,219,830	-
Install Jail Management System Software	225,000	225,000	120,469	159,765	72,383
Replace Water Heater	70,000	70,000	34,473	-	-
Install Dorm Shower Exhaust Fans	200,000	200,000	-	-	-
Upgrade Control Panel	200,000	200,000	-	-	-
Complete Roof Replacement	400,000	400,000	222,234	-	-
LED Lighting	400,000	400,000	49,450	348,285	200
Install Body Scanner	190,000	190,000	-	-	-
Historic Courthouse Reno./Judicial Imp.	5,000,000	5,000,000	233,108	2,505,000	174,135
Paving, Infrastructure, and Bridges					
Paving	3,000,000	3,000,000	2,101,051	1,212,480	1,151,693
Bridges	1,000,000	1,000,000	-	100,000	-
Lindale	300,000	300,000	11,667	100,000	1,515
Riverside	200,000	200,000	72,355	101,350	1,350
Infrastructure	-	196,620	179,711	479,250	28,428
Texas Valley Infrastructure Expansion	2,500,000	2,500,000	-	2,500,000	-
Jail Medical Phase II/Infrastructure Imp.					
Jail Medical	3,900,000	5,604,425	5,604,423	-	-
Emergency Generator and Backup	300,000	300,000	-	-	-
Infrastructure	1,000,000	1,000,000	4,568	-	-
Capital Equipment/Vehicle Fund	3,400,000	4,098,250	7,953,948	6,616,605	4,042,919
Public Works Facilities Buildings	2,450,000	2,450,000			
Administration Building	-	-	21,200	100,000	6,000
Main Shop	-	-	-	-	-
Warehouse	-	-	-	-	-
Sign Shop	-	-	-	-	-
Landscape Shop	-	-	-	-	-
Facilities	-	-	-	-	-
Bridges	-	-	-	-	-

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

	Original Projects Budget	Cumulative Revised Budget	Cumulative Totals To Date	2023 Budget	2023 YTD
Airport Corporate Hangar Construction	\$ 899,210	\$ 899,210	\$ 43,883	\$ 1,131,000	\$ 40,123
Floyd County Baseball Stadium Imp.					
Professional Fees	150,000	150,000	146,066	-	-
Terrace	1,200,000	1,541,195	1,541,192	494,295	-
Section 207 & 209, Gate 6 & 9	147,000	147,000	14,401	5,705	5,704
Team Store/ Home Plate Entry	401,000	401,000	400,876	-	-
Safety Upgrades	82,000	38,865	38,864	-	-
Clubhouse Addition	20,000	6,945	6,945	-	-
Public Safety Technology Upgrades					
Mobile Vision Upgrade	87,000	87,000	55,631	-	-
Body Cameras	64,000	64,000	66,043	28,800	28,800
Mobile Technology Terminals	141,300	141,300	14,131	-	-
Digital In-Car Camera Upgrades	102,600	226,965	226,962	-	-
Forensic Equipment	20,270	20,270	11,441	-	-
Recreation					
27 HVAC units	187,000	218,950	218,946	-	-
Skate Park	150,000	154,890	154,890	-	-
Anthony Center Roof	70,000	66,055	66,055	-	-
Brushy Branch Pavilion	35,000	5,000	5,000	-	-
Brushy Branch Boat Dock	50,000	80,870	80,869	-	-
Lock and Dam Roof	25,000	12,840	12,836	-	-
Lock and Dam Docks	125,000	179,500	179,500	-	-
Dock Engineering	100,000	100,000	100,000	-	-
Senior Center Kitchen	50,000	86,765	118,423	8,500	8,500
Shannon Tennis Courts	150,000	109,925	86,761	-	-
Bonded Rubber	65,000	113,140	73,540	95,000	-
Midway Bonded Rubber	39,600	-	-	-	-
Recreation	-	1,410	1,410	-	-
Recreation	-	-	111,653	110,000	111,653
Real Estate and Infrastructure for Eco. Dev.	1,555,000	1,555,000	1,130,194	-	-
Silver Creek Trail Extension to Lindale	590,000	590,000	-	500,000	-
Special Operations Equipment					
SWAT Unit Upgrade	101,200	183,655	183,653	-	-
Bomb Unit Upgrade	147,000	64,545	63,975	63,975	63,975
Blueways	518,138	518,140	-	-	-
Administrative Fees	100,000	100,000	12,447	5,000	7,467
Total Floyd County Expenditures	<u>41,384,318</u>	<u>45,531,705</u>	<u>24,805,612</u>	<u>22,434,010</u>	<u>7,004,427</u>
Net Floyd County	<u>-</u>	<u>-</u>	<u>33,500,080</u>	<u>(485,620)</u>	<u>5,762,330</u>
Intergovernmental City of Rome	21,216,362	22,516,365	22,516,362	420,000	-
Intergovernmental City of Cave Spring	1,281,000	1,281,000	1,281,000	-	-
Total Expenditures	<u>63,881,680</u>	<u>69,329,070</u>	<u>48,602,974</u>	<u>22,854,010</u>	<u>7,004,427</u>
Other Financing Sources (Uses)					
Transfer to Capital Projects Fund	-	-	-	(264,850)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(264,850)</u>	<u>-</u>
Excess (Deficiency) of Revenues over					
Expenditures and Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 33,149,528</u>	<u>\$ (750,470)</u>	<u>\$ 5,787,882</u>

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

Percentage of Year
58.3%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
OPERATING REVENUES					
Charges for Services	\$ 7,901,000	\$ 4,470,260	\$ (3,430,740)	56.6%	\$ 4,630,224
Rental Fees	12,600	7,346	(5,254)	58.3%	8,395
Miscellaneous	53,530	13,531	(39,999)	25.3%	20,405
TOTAL OPERATING REVENUES	<u>7,967,130</u>	<u>4,491,137</u>	<u>(3,475,993)</u>	<u>56.4%</u>	<u>4,659,024</u>
OPERATING EXPENSES					
Water Administration					
Salaries and Benefits	795,330	448,540	346,790	56.4%	438,609
Supplies and Other Expenses	402,365	259,915	142,450	64.6%	257,611
Equipment	39,850	35,150	4,700	88.2%	-
Depreciation	25,210	14,705	10,505	58.3%	14,705
	<u>1,262,755</u>	<u>758,310</u>	<u>504,445</u>	<u>60.1%</u>	<u>710,925</u>
Water Distribution					
Salaries and Benefits	1,158,530	216,919	941,611	18.7%	518,538
Supplies and Other Expenses	739,335	816,485	(77,150)	110.4%	296,493
Equipment	30,425	17,009	13,416	55.9%	26,616
Purchased Water	1,300,000	499,979	800,021	38.5%	547,768
Water Meters	495,155	149,923	345,232	30.3%	104,235
Utilities	370,000	207,176	162,824	56.0%	206,306
Depreciation	1,658,360	948,477	709,883	57.2%	923,887
	<u>5,751,805</u>	<u>2,855,968</u>	<u>2,895,837</u>	<u>49.7%</u>	<u>2,623,843</u>
Water Treatment Plant					
Salaries and Benefits	498,590	250,838	247,752	50.3%	255,806
Supplies and Other Expenses	251,660	135,736	115,924	53.9%	125,239
Equipment	22,900	7,051	15,849	30.8%	22,432
Utilities	72,000	41,414	30,586	57.5%	39,946
Depreciation	64,305	37,510	26,795	58.3%	40,741
	<u>909,455</u>	<u>472,549</u>	<u>436,906</u>	<u>52.0%</u>	<u>484,164</u>
TOTAL OPERATING EXPENSES	<u>7,924,015</u>	<u>4,086,827</u>	<u>3,837,188</u>	<u>51.6%</u>	<u>3,818,932</u>
OPERATING INCOME (LOSS)	43,115	404,310	361,195	937.7%	840,092
NON-OPERATING INCOME (LOSS)					
Interest and Fiscal Charges	(128,670)	(75,565)	53,105	58.7%	(84,979)
Amortization of Bond Costs	53,700	31,307	(22,393)	58.3%	35,504
Gain on sale of fixed assets	-	-	-	N/A	15,375
Interest Earned	34,000	252,384	218,384	742.3%	14,955
Transfer from Fire Fund	125,000	72,917	(52,083)	58.3%	72,917
Transfer to General Fund	(1,889,750)	(1,102,354)	787,396	58.3%	(1,382,319)
TOTAL NON-OPERATING INCOME (LOSS)	<u>(1,805,720)</u>	<u>(821,311)</u>	<u>984,409</u>	<u>45.5%</u>	<u>(1,328,547)</u>
Total Operating and Non-Operating Income (Loss)	(1,762,605)	(417,001)	1,345,604	23.7%	(488,455)
Water Capital	(8,474,265)	(2,563,066)	5,911,199	30.2%	(847,493)
CHANGE IN NET POSITION	(10,236,870)	(2,980,067)			(1,335,948)
NET POSITION - BEGINNING OF YEAR	<u>49,918,678</u>	<u>49,918,678</u>			<u>51,082,857</u>
NET POSITION - YEAR TO DATE	<u>\$ 39,681,808</u>	<u>\$ 46,938,611</u>			<u>\$ 49,746,909</u>

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

Percentage of Year
58.3%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Charges for Services	\$ 7,901,000	\$ 4,470,260	(3,430,740)	56.6%	\$ 4,630,224
Rental Fees	12,600	7,346	(5,254)	58.3%	8,395
Miscellaneous	53,530	13,531	(39,999)	25.3%	20,405
Interest Earned	34,000	252,384	218,384	742.3%	14,955
Transfer from Fire Fund	125,000	72,917	(52,083)	58.3%	72,917
Gain on sale of fixed assets	-	-	-	N/A	15,375
TOTAL CASH INCREASES	8,126,130	4,816,438	(3,309,692)	59.3%	4,762,271
CASH DECREASES					
Water Administration					
Salaries and Benefits	795,330	448,540	346,790	56.4%	438,609
Supplies and Other Expenses	402,365	222,815	179,550	55.4%	223,458
Equipment	39,850	35,150	4,700	88.2%	-
Interest and Fiscal Charges	128,670	68,106	60,564	52.9%	76,520
Transfer to General Fund	1,889,750	1,102,354	787,396	58.3%	1,382,319
	3,255,965	1,876,965	1,379,000	57.6%	2,120,906
Water Distribution					
Salaries and Benefits	1,158,530	216,919	941,611	18.7%	518,538
Supplies and Other Expenses	739,335	847,085	(107,750)	114.6%	313,701
Equipment	30,425	17,009	13,416	55.9%	26,616
Purchased Water	1,300,000	499,979	800,021	38.5%	547,768
Water Meters	495,155	149,923	345,232	30.3%	104,235
Utilities	370,000	207,176	162,824	56.0%	206,306
	4,093,445	1,938,091	2,155,354	47.3%	1,717,164
Water Treatment Plant					
Salaries and Benefits	498,590	250,838	247,752	50.3%	255,806
Supplies and Other Expenses	251,660	138,171	113,489	54.9%	128,138
Equipment	22,900	7,051	15,849	30.8%	22,432
Utilities	72,000	41,414	30,586	57.5%	39,946
	845,150	437,474	407,676	51.8%	446,322
Water Capital	8,474,265	2,563,066	5,911,199	30.2%	847,493
TOTAL CASH DECREASES	16,668,825	6,815,596	9,853,229	40.9%	5,131,885
NET INCREASE (DECREASE)	(8,542,695)	(1,999,158)			(369,614)
CHANGE IN BALANCE SHEET		(3,964,964)			(4,631,792)
CASH - BEGINNING OF YEAR		11,929,038			13,907,771
CASH - YEAR TO DATE		\$ 5,964,916			\$ 8,906,365

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

Percentage of Year
58.3%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
OPERATING REVENUES					
Charges for Services	\$ 2,000	\$ 633	\$ (1,367)	31.7%	\$ 1,196
Fuel Sales	1,270,500	535,863	(734,637)	42.2%	728,319
Rental Fees	294,360	183,944	(110,416)	62.5%	167,041
Miscellaneous	22,000	11,475	(10,525)	52.2%	12,789
ARPA Grant Funds	-	-	-	N/A	59,000
TOTAL OPERATING REVENUES	1,588,860	731,915	(856,945)	46.1%	968,345
OPERATING EXPENSES					
Salaries and Benefits	365,880	198,136	167,744	54.2%	198,661
Supplies and Other Expenses	317,270	136,851	180,419	43.1%	109,227
Utilities	65,000	36,818	28,182	56.6%	36,074
Equipment	1,100	1,057	43	96.1%	3,040
Air Show Expenses	50,000	-	50,000	0.0%	-
Depreciation	1,133,070	370,058	763,012	32.7%	378,406
Cost of Goods Sold	992,600	379,885	612,715	38.3%	540,231
TOTAL OPERATING EXPENSES	2,924,920	1,122,805	1,802,115	38.4%	1,265,639
OPERATING INCOME (LOSS)	(1,336,060)	(390,890)	945,170	29.3%	(297,294)
NON-OPERATING INCOME (LOSS)					
Interest Earned	1,200	10,374	9,174	864.5%	426
Transfers Out	(576,880)	(36,295)	540,585	6.3%	(36,406)
TOTAL NON-OPERATING INCOME (LOSS)	(575,680)	(25,921)	549,759	4.5%	(35,980)
CHANGE IN NET POSITION	(1,911,740)	(416,811)			(333,274)
NET POSITION - BEGINNING OF YEAR	7,721,277	7,721,277			7,598,113
NET POSITION - YEAR TO DATE	\$ 5,809,537	\$ 7,304,466			\$ 7,264,839

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

Percentage of Year
58.3%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Charges for Services	\$ 2,000	\$ 633	\$ (1,367)	31.7%	\$ 1,196
Fuel Sales	1,270,500	525,888	(744,612)	41.4%	720,238
Rental Fees	294,360	181,858	(112,502)	61.8%	170,617
Miscellaneous	22,000	12,478	(9,522)	56.7%	13,473
ARPA Funds Grant	59,000	-	(59,000)	0.0%	59,000
Interest Earned	1,200	10,374	9,174	<u>864.5%</u>	<u>426</u>
TOTAL CASH INCREASES	<u>1,649,060</u>	<u>731,231</u>	<u>(917,829)</u>	<u>44.3%</u>	<u>964,950</u>
CASH DECREASES					
Salaries and Benefits	365,880	199,171	166,709	54.4%	199,833
Supplies and Other Expenses	317,270	147,764	169,506	46.6%	115,823
Utilities	65,000	36,604	28,396	56.3%	36,063
Equipment	1,100	1,057	43	N/A	3,040
Air Show Expenses	50,000	-	50,000	0.0%	-
Transfers Out	576,880	36,295	540,585	6.3%	36,406
Cost of Goods Sold	992,600	361,528	631,072	<u>36.4%</u>	<u>562,522</u>
TOTAL CASH DECREASES	<u>2,368,730</u>	<u>782,419</u>	<u>1,586,311</u>	<u>33.0%</u>	<u>953,687</u>
NET INCREASE (DECREASE)	(719,670)	(51,188)			11,263
CHANGE IN BALANCE SHEET		-			-
CASH - BEGINNING OF YEAR		<u>429,038</u>			<u>450,777</u>
CASH - YEAR TO DATE		<u>\$ 377,850</u>			<u>\$ 462,043</u>

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

Percentage of Year
58.3%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Intergovernmental	\$ -	\$ 5,667	\$ 5,667	N/A	\$ 39,667
Charges for Services	-	626	626	N/A	368
Rental Fees	-	3,300	3,300	N/A	125,690
TOTAL OPERATING REVENUES	-	9,593	9,593	N/A	165,725
EXPENSES					
Salaries and Benefits	115,000	40,463	74,537	35.2%	86,536
Supplies and Other Expenses	147,075	18,646	128,429	12.7%	28,211
Depreciation	329,230	191,305	137,925	58.1%	198,797
Utilities	182,300	102,650	79,650	56.3%	104,638
TOTAL OPERATING EXPENSES	773,605	353,064	420,541	45.6%	418,182
OPERATING INCOME (LOSS)	(773,605)	(343,471)	430,134	44.4%	(252,457)
NON-OPERATING INCOME (LOSS)					
Interest Earned	90	10,379	10,289	11532.2%	65
Transfer from General Fund	441,760	257,693	(184,067)	58.3%	160,417
TOTAL NON-OPERATING INCOME (LOSS)	441,850	268,072	(173,778)	60.7%	160,482
CHANGE IN NET POSITION	(331,755)	(75,399)			(91,975)
NET POSITION - BEGINNING OF YEAR	4,146,120	4,146,120			4,141,219
NET POSITION - YEAR TO DATE	\$ 3,814,365	\$ 4,070,721			\$ 4,049,244

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

Percentage of Year
58.3%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Intergovernmental	\$ -	\$ 34,540	\$ 34,540	N/A	\$ 62,945
Charges for Services	-	626	626	N/A	379
Rental Fees	-	3,328	3,328	N/A	125,690
Interest Earned	-	10,379	10,379	N/A	65
Transfer from General Fund	-	257,693	257,693	N/A	160,417
TOTAL CASH INCREASES	-	306,566	306,566	N/A	349,496
CASH DECREASES					
Salaries and Benefits	115,000	43,247	71,753	37.6%	87,351
Supplies and Other Expenses	147,075	28,237	118,838	19.2%	39,040
Utilities	182,300	103,246	79,054	56.6%	104,638
TOTAL CASH DECREASES	444,375	174,730	269,645	39.3%	231,029
NET INCREASE (DECREASE)	(444,375)	131,836			118,467
CHANGE IN BALANCE SHEET		(400,343)			(11,459)
CASH - BEGINNING OF YEAR		331,915			4,513
CASH - YEAR TO DATE		\$ 63,408			\$ 111,521

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

Percentage of Year
58.3%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Intergovernmental	\$ -	\$ -	\$ -	N/A	\$ -
Charges for Services	-	-	-	N/A	-
Rental Fees	-	-	-	N/A	-
Miscellaneous	-	-	-	N/A	-
TOTAL OPERATING REVENUES	-	-	-	N/A	-
EXPENSES					
Salaries and Benefits	53,830	17,123	36,707	31.8%	-
TOTAL OPERATING EXPENSES	53,830	17,123	36,707	31.8%	-
OPERATING INCOME (LOSS)	(53,830)	(17,123)	36,707	31.8%	-
NON-OPERATING INCOME (LOSS)					
Transfer from General Fund	-	16,867	16,867	N/A	-
TOTAL NON-OPERATING INCOME (LOSS)	-	16,867	16,867	N/A	-
CHANGE IN NET POSITION	(53,830)	(256)			-
NET POSITION - BEGINNING OF YEAR	1,218,247	1,218,247			-
NET POSITION - YEAR TO DATE	\$ 1,164,417	\$ 1,217,991			\$ -

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

Percentage of Year
58.3%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Intergovernmental	\$ -	\$ -	\$ -	N/A	\$ -
Charges for Services	-	-	-	N/A	-
Rental Fees	-	-	-	N/A	-
Interest Earned	-	-	-	N/A	-
Transfer from General Fund	-	16,867	16,867	N/A	-
TOTAL CASH INCREASES	<u>-</u>	<u>16,867</u>	<u>16,867</u>	<u>N/A</u>	<u>-</u>
CASH DECREASES					
Salaries and Benefits	53,830	16,867	36,963	31.3%	-
TOTAL CASH DECREASES	<u>53,830</u>	<u>16,867</u>	<u>36,963</u>	<u>31.3%</u>	<u>-</u>
NET INCREASE (DECREASE)	(53,830)	-	-		-
CHANGE IN BALANCE SHEET		-	-		-
CASH - BEGINNING OF YEAR		<u>-</u>			<u>-</u>
CASH - YEAR TO DATE		<u>\$ -</u>			<u>\$ -</u>

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

Percentage of Year
58.3%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Intergovernmental					
Solid Waste Commission	\$ 120,000	\$ 75,906	\$ (44,094)	63.3%	\$ 41,581
City of Rome	101,520	52,320	(49,200)	51.5%	63,469
Landfill	101,520	75,906	(25,614)	74.8%	41,581
Material Sales	<u>200,000</u>	<u>35,951</u>	<u>(164,049)</u>	<u>18.0%</u>	<u>138,458</u>
TOTAL OPERATING REVENUES	<u>523,040</u>	<u>240,083</u>	<u>(282,957)</u>	<u>45.9%</u>	<u>285,090</u>
EXPENSES					
Salaries and Benefits	356,600	204,632	151,968	57.4%	194,014
Supplies and Other Expenses	172,775	71,964	100,811	41.7%	97,337
Equipment	15,975	11,971	4,004	74.9%	5,767
Depreciation	163,785	80,234	83,551	49.0%	77,820
Amortization - Right To Use Asset	-	26,762	26,762	N/A	-
Utilities	<u>36,000</u>	<u>15,756</u>	<u>20,244</u>	<u>43.8%</u>	<u>16,820</u>
TOTAL OPERATING EXPENSES	<u>745,135</u>	<u>411,318</u>	<u>387,341</u>	<u>55.2%</u>	<u>391,758</u>
OPERATING INCOME (LOSS)	(222,095)	(171,236)	50,859	77.1%	(106,668)
NON-OPERATING INCOME (LOSS)					
Interest Earned	100	426	326	426.3%	69
Transfers from Solid Waste	101,520	75,906	25,614	74.8%	41,581
Transfers to General Fund	<u>(56,670)</u>	<u>(28,335)</u>	<u>(28,335)</u>	<u>50.0%</u>	<u>(28,391)</u>
TOTAL NON-OPERATING INCOME (LOSS)	<u>44,950</u>	<u>47,997</u>	<u>(2,395)</u>	<u>106.8%</u>	<u>13,259</u>
CHANGE IN NET POSITION	(177,145)	(123,239)			(93,409)
NET POSITION - BEGINNING OF YEAR	<u>1,409,639</u>	<u>1,409,639</u>			<u>1,347,812</u>
NET POSITION - YEAR TO DATE	<u>\$ 1,232,494</u>	<u>\$ 1,286,400</u>			<u>\$ 1,254,403</u>

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

Percentage of Year
58.3%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Intergovernmental	\$ 323,040	\$ 264,320	\$ (58,721)	81.8%	\$ 73,202
Interest Earned	100	426	326	426.3%	69
Material Sales	200,000	60,797	(139,203)	30.4%	216,827
Transfers In	<u>101,520</u>	<u>107,008</u>	<u>5,488</u>	<u>105.4%</u>	<u>11,819</u>
TOTAL CASH INCREASES	<u>624,660</u>	<u>432,551</u>	<u>(133,389)</u>	<u>69.2%</u>	<u>301,917</u>
CASH DECREASES					
Salaries and Benefits	356,600	204,896	151,704	57.5%	194,320
Supplies and Other Expenses	171,390	93,858	77,532	54.8%	116,457
Equipment	4,000	11,971	(7,971)	299.3%	5,767
Utilities	36,000	15,756	20,244	43.8%	16,820
Transfers	<u>56,670</u>	<u>28,335</u>	<u>28,335</u>	<u>50.0%</u>	<u>28,391</u>
TOTAL CASH DECREASES	<u>624,660</u>	<u>354,816</u>	<u>269,844</u>	<u>56.8%</u>	<u>361,754</u>
NET INCREASE (DECREASE)		77,735			(59,837)
CHANGE IN BALANCE SHEET		(76,541)			62,364
CASH - BEGINNING OF YEAR		<u>3,589</u>			<u>7,477</u>
CASH - YEAR TO DATE		<u>\$ 4,783</u>			<u>\$ 10,004</u>

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

Percentage of Year
58.3%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 9,000	\$ 3,923	\$ (5,077)	43.6%	\$ 5,690
Interest Earned	90	2,187	2,097	2429.9%	43
Donations	40,000	20,063	(19,937)	50.2%	30,711
Miscellaneous	600	165	(435)	27.5%	341
TOTAL REVENUES	<u>49,690</u>	<u>26,337</u>	<u>(23,353)</u>	<u>53.0%</u>	<u>36,784</u>
EXPENDITURES					
Salaries and Benefits	988,030	551,074	436,956	55.8%	496,445
Other Operating Costs	467,680	251,193	216,487	53.7%	253,310
Equipment	9,420	8,420	1,000	89.4%	-
TOTAL EXPENDITURES	<u>1,465,130</u>	<u>810,687</u>	<u>654,443</u>	<u>55.3%</u>	<u>749,755</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,415,440)	(784,350)	(631,090)	55.4%	(712,971)
OTHER FINANCING SOURCES (USES)					
Transfers from General Fund	1,352,945	789,218	563,727	58.3%	641,200
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,352,945</u>	<u>789,218</u>	<u>563,727</u>	<u>58.3%</u>	<u>641,200</u>
NET CHANGE IN FUND BALANCE	(62,495)	4,868			(71,771)
FUND BALANCE - BEGINNING OF YEAR	<u>8</u>	<u>8</u>			<u>3</u>
FUND BALANCE - YEAR TO DATE	<u>\$ (62,487)</u>	<u>\$ 4,876</u>			<u>\$ (71,768)</u>

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

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

Percentage of Year
58.3%

	2023			2022	
	<u>BUDGET</u>	<u>YTD</u>	<u>VARIANCE</u>	<u>% of BUDGET</u>	<u>YTD</u>
REVENUES					
Administrative Operations	\$ 10,500	\$ 8,833	\$ (1,667)	84.1%	\$ 9,083
Miscellaneous Revenues	4,575	16,593	12,018	362.7%	586
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	41,700	34,740	(6,961)	83.3%	31,229
Other Programs	144,600	123,927	(20,673)	85.7%	74,781
Gymnastics	372,950	260,359	(112,591)	69.8%	230,841
Special Populations Services	42,050	19,748	(22,302)	47.0%	26,356
Concessions	182,000	180,727	(1,273)	99.3%	130,205
Coosa River Trading Post	196,850	113,197	(83,653)	57.5%	152,321
Etowah Park Golf Practice	7,300	4,200	(3,100)	57.5%	4,201
Youth Athletics	274,200	151,119	(123,081)	55.1%	160,887
Adult Athletics	19,290	4,400	(14,890)	22.8%	6,260
Scoreboards	8,000	2,375	(5,625)	29.7%	3,795
Recreation Centers	80,850	69,619	(11,231)	86.1%	65,847
Parks & Recreation Services	109,250	42,798	(66,452)	39.2%	63,876
Hall of Fame	17,500	8,257	(9,243)	47.2%	9,422
Senior Promotions	11,500	1,175	(10,325)	10.2%	3,077
TOTAL REVENUES	<u>1,553,115</u>	<u>1,042,065</u>	<u>(511,050)</u>	<u>67.1%</u>	<u>972,768</u>

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

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

Percentage of Year
58.3%

	2023			2022	
	<u>BUDGET</u>	<u>YTD</u>	<u>VARIANCE</u>	<u>% of BUDGET</u>	<u>YTD</u>
EXPENDITURES					
Administrative Operations	\$ 1,414,675	\$ 646,031	\$ (768,644)	45.7%	\$ 708,784
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	70,170	50,773	(19,397)	72.4%	34,273
Other Programs	84,250	79,742	(4,508)	94.6%	27,283
Gymnastics	307,790	187,047	(120,743)	60.8%	180,195
Special Populations Services	41,425	18,475	(22,950)	44.6%	16,752
Concessions	182,800	163,815	(18,985)	89.6%	96,582
Coosa River Trading Post	143,250	75,122	(68,128)	52.4%	79,778
Sports Division Administration	146,360	73,284	(73,076)	50.1%	69,217
Youth Athletics	193,670	148,548	(45,122)	76.7%	131,695
Adult Athletics	21,415	6,385	(15,030)	29.8%	5,390
Scoreboards	2,000	37	(1,963)	1.9%	1,029
Recreation Centers	189,755	114,262	(75,494)	60.2%	110,006
Recreation Services Administration	247,160	130,054	(117,106)	52.6%	120,318
Parks & Recreation Services	1,237,610	721,815	(515,795)	58.3%	640,922
Buildings	70,000	41,164	(28,836)	58.8%	42,085
Shop	142,810	94,842	(47,968)	66.4%	80,303
Hall of Fame	16,600	12,309	(4,291)	74.2%	11,304
Senior Promotions	11,500	-	(11,500)	0.0%	-
TOTAL EXPENDITURES	4,553,240	2,563,706	(1,989,534)	56.3%	2,355,916
OTHER FINANCING SOURCES (USES)					
Transfers In	3,003,765	1,083,833	(1,919,932)	36.1%	1,084,067
Transfers Out	-	(15,991)	(15,991)	N/A	-
TOTAL OTHER FINANCING SOURCES (USES)	3,003,765	1,067,843	(1,935,923)	36.1%	1,084,067
NET CHANGE IN FUND BALANCE	3,640	(453,799)			(299,081)
FUND BALANCE - BEGINNING OF YEAR	42,382	42,382			285,887
FUND BALANCE - YEAR TO DATE	\$ 46,022	\$ (411,417)			\$ (13,150)

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

Percentage of Year
58.3%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Contributions					
Employer	\$ 8,287,270	\$ 4,868,061	\$ (3,419,209)	58.7%	\$ 5,240,255
Employees	1,855,320	1,094,462	(760,858)	59.0%	1,086,481
Retirees	90,000	46,915	(43,085)	52.1%	53,032
Premiums Paid By Others	70,000	38,745	(31,255)	55.4%	37,304
Interest Earned	4,000	56,184	52,184	1404.6%	1,798
Miscellaneous	30,000	2,694	(27,306)	9.0%	324
TOTAL REVENUES	<u>10,336,590</u>	<u>6,107,061</u>	<u>(4,229,529)</u>	<u>59.1%</u>	<u>6,419,194</u>
EXPENDITURES					
Salary and Benefits	11,670	-	11,670	0.0%	-
Other Costs	30,055	12,823	17,232	42.7%	17,430
Professional Fees	138,920	78,367	60,553	56.4%	79,211
Claims	7,220,000	3,934,315	3,285,685	54.5%	4,142,483
Premium Payments	1,215,210	691,870	523,340	56.9%	606,194
HRA Payments	110,000	58,842	51,158	53.5%	61,476
HSA Payments	62,050	46,537	15,513	75.0%	36,146
Wellness Clinic	147,010	231,957	(84,947)	157.8%	86,117
Administrative Fees	233,190	133,228	99,962	57.1%	138,628
TOTAL EXPENDITURES	<u>9,168,105</u>	<u>5,187,939</u>	<u>3,980,166</u>	<u>56.6%</u>	<u>5,167,685</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,168,485	919,122	249,363	78.7%	1,251,509
OTHER FINANCING SOURCES (USES)					
Transfer In	-	47	(47)	N/A	-
Transfer Out	-	-	-	N/A	(435,000)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>47</u>	<u>(47)</u>	<u>N/A</u>	<u>(435,000)</u>
NET CHANGE IN FUND BALANCE	1,168,485	919,169			816,509
FUND BALANCE - BEGINNING OF YEAR	<u>2,185,973</u>	<u>2,185,973</u>			<u>791,581</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 3,354,458</u>	<u>\$ 3,105,142</u>			<u>\$ 1,608,090</u>

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

	<u>Budget</u>	<u>2023 YTD</u>
Appropriation of Jail Surcharge Funds	\$ 263,500	\$ 112,668
Appropriation of Fund Balance	658,145	416,601
Revenues:		
Interest Earned	-	60,772
Transfer from General Fund	613,180	353,211
Transfer from Debt Service	191,740	-
Transfer from 2017 SPLOST - Airport Infrastructure	264,850	-
Transfer from Airport	514,660	-
Total Revenues and Appropriations of Fund Balances	\$ 2,506,075	\$ 943,252
Expenditures:		
Sheriff/Jail		
Locking controls	\$ 88,605	\$ 88,605
1 - Core Switch	JS 22,000	13,965
Upfitting on 4 vehicles purchased in 2022	JS 7,490	7,490
1 - Vulcan VG40-NAT Manual Tilt Braising Pan/Skillet	JS 28,510	24,699
2 - Vulcan Natural Gas Double Deck Full Size Gas Convection Oven	JS 30,000	21,818
1 - Vulcan 48s-8BN Endurance Natural Gas 8 Burner 48" Range	JS 16,000	12,529
1 - Tankless Water Heater	JS 18,000	13,107
1 - Sniper Rifle	JS 10,000	6,080
	<u>220,605</u>	<u>188,293</u>
Board of Registrars		
Elections Move	-	8,269
	-	8,269
County Police		
JAG 2023 Revenue	(14,545)	-
JAG 2023 Expense	14,545	14,534
	-	14,534
0080-15-2021 GEMA/HS Revenue	-	-
0080-15-2021 GEMA/HS	-	6,575
	-	6,575
0048-37-2002 GEMA/HS Revenue	(3,000)	-
0048-37-2002 GEMA/HS	3,000	1,652
	-	1,652
00048-56-2022 GEMA/HS Revenue	(50,000)	-
00048-56-2022 GEMA/HS	50,000	47,518
	-	47,518
Prison		
1 - Replacement of Kitchen Heating and Refrigeration Unit	JS 28,000	11,157
2 - Daiken HVAC Unit , replace as many as possible with these funds	JS 28,000	26,312
1 - Replacement of batwing mowing deck	JS 17,000	15,788
Replacement of Kitchen Ice Machine / Hot Boxes	JS 28,000	-
Replacement of Administrative Office Carpet	20,000	-
Replacement of Administrative Office Furniture	50,000	-
Replacement of the onsite repeater for all handheld radio communications	JS 13,500	-
Outside weapons locker	JS 17,000	-
Replace commercial dryer, 2022 carryover	FB 14,000	-
Replace 1 HVAC unit, 2022 carryover	FB 17,240	-
	<u>232,740</u>	<u>53,257</u>

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

		<u>Budget</u>	<u>2023 YTD</u>
Clerk of Superior Court			
Deed Room Shelving	FB	\$ 28,000	\$ 9,840
		28,000	9,840
Facilities Management			
Airport aviation school power supply at workstation tables	FB	24,825	24,824
Judicial Building Renovate Courtroom D and incorporate ADA changes		35,000	-
E911 generator	FB	40,000	-
Airport kitchen & common area renovation		30,000	-
Admin building attic insulation	FB	35,000	-
Add card readers to doors	FB	10,000	5,764
Replace worn out flooring	FB/GF	44,475	44,473
Pressure wash building exterior	FB	20,000	3,513
Repaint areas in County buildings	FB	15,000	-
Replace roof on Administration building loading dock	FB	39,830	39,828
Library Amphitheater Improvements		35,000	-
Future MR/R grant for Library		25,000	-
Paint inside GNTC avionics building		30,000	-
		384,130	118,402
GMA Leasepool		(60,000)	-
LED lighting at GNTC avionics building		60,000	51,315
		-	51,315
GMA Leasepool		(167,385)	-
LED lighting at Health Dept, 2022 carryover		167,385	167,383
		-	167,383
Space Needs Project			
Glenwood		9,760	30,633
Law Enforcement Center		19,520	19,520
Judicial Building		19,520	19,520
		48,800	69,673
Public Roads			
Paving			
2023 LMIG Revenue		(1,242,055)	(1,242,052)
2023 LMIG Off System Safety		(200,000)	(180,000)
2023 LMIG Paving		1,242,055	451,256
2021 LMIG Paving	FB	71,880	-
2023 LMIG Off System Safety		200,000	-
Excess LMIG Road Improvements	FB	205,935	26,876
		277,815	(943,920)
Chubb Road - GDOT#S015457		(262,900)	-
Chubb Road - Excess LMIG Road Improvements		50,000	36,029
	FB	(212,900)	36,029
Prep and paving		75,000	40,197
Drainage		10,000	5,832
Tax Commissioner			
Upgrade to VCS web version		38,100	38,896
		38,100	38,896

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

		<u>Budget</u>	<u>2023 YTD</u>
County Clerk			
New Website (Year 3 of 4 Year Contract)		\$ 10,000	\$ 10,000
		10,000	10,000
Information Technology			
Computer Lease		160,000	23,518
		160,000	23,518
Communication			
Microwave Tx/RX replacement, 2 towers/4 paths, 2022 carryover	FB	219,335	218,915
		219,335	218,915
Solid Waste			
Remote site improvements	FB	100,000	19,121
		100,000	19,121
Redmond Trail			
Project Costs		-	688
		-	688
Airport			
Mitigate On-Airport Obstructions - Rwy 7 & 25 Approaches			
State Revenue		(333,750)	-
Design		65,000	-
Construction		445,000	-
		176,250	-
Mitigate On-Airport Obstructions - Rwy 1 & 19 Approaches			
Federal Revenue - Construction		(293,250)	-
State Revenue - Construction		(91,500)	-
Design Revenue		(58,500)	-
Design		65,000	-
Construction		405,000	-
		26,750	-
Acquire Easements & Mitigate Obstructions (EA & Design) - Rwy 7 Approach (Group 1)	AP	138,000	-
Rehabilitate Rwy 1 & 19 Edge Lighting, Signage, PAPIs and REILs			
Federal - Construction Revenue (90%)		(679,500)	-
State - Construction Revenue (5%)		(37,750)	-
Design Revenue		(65,700)	-
Design		73,000	-
Construction		755,000	-
		45,050	-
Mitigate Obstructions (EA & Design) - Rwy 1 Approach (Group 1)			
Design Revenue (90%)		(114,540)	-
Design		131,340	-
		16,800	-
Expand West T-Hangar Area Sitework (Design)	AP	115,070	-
Taxiway B rehabilitation & overlay (East of 1/10)			
Design	AP	84,590	-
		84,590	-

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

	<u>Budget</u>	<u>2023 YTD</u>
Airport (cont'd)		
Terminal Building Improvements		
Federal Revenue (90%)	\$ -	\$ -
Design	147,000	11,877
	AP 147,000	11,877
T-Hanger Electrical Upgrades	128,840	128,840
Building 700 upgrades - Tiger Flight Museum	AP 30,000	-
Recycling Center		
Scrap Tire - Revenue	(7,840)	-
Scrap Tire	7,840	-
	-	-
Animal Control		
Repair & replace outside fencing, 2022 carryover	FB 10,000	11,893
	10,000	11,893
Current Year Lease Purchase Payments	DS 191,740	-
Transfer to Rome/Floyd Parks and Recreation Capital	33,800	44,631
Total Net (Revenues) Expenditures	\$ 2,735,515	\$ 383,230

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

	<u>Budget</u>	<u>2023 YTD</u>
Revenues:		
R & E Funds	\$ 8,039,260	\$ 2,232,533
Operating Funds	435,005	330,532
Total Revenues	\$ 8,474,265	\$ 2,563,066
Expenses:		
Water Tank Maintenance	\$ 350,000	\$ 153,103
Water Main Replacement	500,000	138,953
Water Pumps and Pump Houses	200,000	60,867
Large Meter Testing	50,000	38,500
Water Improvements-Highway 53 Water Line Upgrade	1,000,000	394,109
Water Extensions-Big Texas Valley Road	1,100,000	-
Biddy Well - Test Well	2,500,000	477,280
Chemical Conversion/Engineering	1,000,000	-
UWS Future Projects Contract	839,260	677,977
Water Meter Change Out Program	500,000	291,745
	8,039,260	2,232,533
2023 Equipment		
Fulton Well software and hardware conversion	99,005	12,378
Mini Excavator and trailers (2)	20,000	16,990
E60 bobcat mini excavator with trailer	106,000	88,542
F600 or equivalent service truck	100,000	90,394
F600 or equivalent dump truck	100,000	75,950
Replace Bobcat T770 Track Loader	-	35,980
Replace Bobcat T770 skid steer	10,000	10,299
	435,005	330,532
Total Expenses	\$ 8,474,265	\$ 2,563,066

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

	<u>Budget</u>	<u>2023 YTD</u>
Revenues		
Interest Income	\$ -	\$ 953
Capital Improvements-County	33,800	44,631
Transfer from Scholarship Fund	100,000	15,991
Total Revenues	\$ 133,800	\$ 61,575
Expenditures		
Capital Improvements-County		
Software switch from ActiveNet to CivicRec	\$ 32,000	\$ 35,153
Security Gate & card reader for Lock & Dam	30,000	-
Gravel for camp sites at Lock & Dam	40,800	4,638
6.4l diesel engine for truck 214	20,000	-
Mobile pressure washer	11,000	10,000
Comprehensive Plan	-	10,831
Total Expenditures	\$ 133,800	\$ 60,622



Other Information

**FLOYD COUNTY, GEORGIA
SALES TAX COLLECTIONS**

Cash Basis

LOCAL OPTION SALES TAX												
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	\$ Increase (Decrease)	% Increase (Decrease)
January	756,468.30	795,164.34	750,014.85	816,424.37	771,367.64	811,412.61	697,002.47	937,913.89	1,094,295.63	1,111,221.46	16,925.83	1.80%
February	607,923.45	631,379.35	572,744.80	573,349.30	612,129.62	660,383.95	695,286.40	781,840.61	846,638.45	815,849.89	(30,788.56)	-3.94%
March	623,700.97	615,506.78	607,970.66	574,649.61	590,493.95	667,744.68	696,359.81	761,176.31	879,983.09	816,952.01	(63,031.08)	-8.28%
April	642,717.50	660,645.79	633,221.32	642,000.38	760,985.43	701,035.86	713,760.28	895,621.37	953,816.94	978,548.95	24,732.01	2.76%
May	614,580.75	675,205.63	624,039.41	622,248.30	569,032.84	747,982.83	717,289.65	900,064.90	953,255.62	918,460.57	(34,795.05)	-3.87%
June	625,465.93	658,344.46	635,221.62	669,962.41	676,212.44	777,777.77	806,474.63	876,837.27	993,429.97	936,409.62	(57,020.35)	-6.50%
July	643,544.67	-	647,018.35	654,203.44	685,500.16	715,690.06	772,592.57	899,909.12	1,000,240.28	899,980.14	(100,260.14)	-11.14%
August	658,596.47	607,731.76	638,639.65	637,537.88	669,188.44	743,957.89	749,731.01	891,025.48	941,696.27	-	-	-
September	639,179.99	676,193.66	654,781.96	653,522.92	667,971.11	736,815.13	1,452,819.94	874,148.57	962,048.54	-	-	-
October	661,061.55	657,669.28	652,147.01	642,753.04	647,844.00	748,643.55	769,791.14	868,364.73	987,976.98	-	-	-
November	609,672.40	635,351.37	600,917.37	599,441.11	698,685.85	713,719.73	830,189.33	881,711.81	952,746.51	-	-	-
December	681,330.12	633,300.05	614,596.18	645,431.00	683,087.72	727,129.82	792,743.53	932,432.97	987,893.53	-	-	-
March Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A
April Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A
May Pro Rata	1,934.93	-	-	-	-	-	-	-	-	-	-	N/A
June Pro Rata	-	973.00	1,586.38	1,079.57	2,686.77	3,619.11	645.47	1,273.70	2,027.46	2,218.68	191.22	15.01%
September Pro Rata	-	-	-	-	-	-	-	-	-	-	-	-
October Pro Rata	-	-	-	-	-	-	-	-	-	-	-	-
Nov/Dec Pro Rata	1,760.88	2,929.06	1,281.10	1,015.86	4,429.82	2,369.44	1,289.54	724.25	3,090.22	-	-	-
Totals	7,767,937.91	7,250,394.53	7,634,180.66	7,733,619.19	8,039,615.79	8,758,282.43	9,695,975.77	10,503,044.98	11,559,139.49	6,479,641.32	(244,046.12)	-3.63%
Original Budget	7,600,000	7,700,000	8,000,000	7,700,000	7,800,000	7,892,500	8,925,000	8,743,870	10,400,000	11,642,950		
Revised Budget	7,600,000	6,850,000	7,760,000	7,700,000	7,800,000	8,600,000	8,640,000	8,743,870	10,400,000	11,642,950		
Amt > Revised	167,937.91	400,394.53	(125,819.34)	33,619.19	239,615.79	158,282.43	1,055,975.77	1,759,174.98	1,159,139.49	(5,163,308.68)		
Annual Comparisons									6,723,687.44	6,479,641.32	(244,046.12)	-3.63%

SPECIAL PURPOSE LOCAL OPTION SALES TAX												
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	\$ Increase (Decrease)	% Increase (Decrease)
January	-	1,405,561.03	1,329,303.17	1,474,317.70	1,365,091.10	1,436,258.38	1,231,195.23	1,659,579.17	1,936,210.94	2,010,427.80	74,216.86	3.83%
February	-	1,115,891.89	1,013,229.61	1,014,142.87	1,084,104.78	1,168,271.30	1,211,828.74	1,383,440.75	1,497,898.49	1,532,761.35	34,862.86	2.33%
March	-	1,087,647.33	1,074,888.37	1,017,224.22	1,044,434.07	1,180,247.66	1,231,771.69	1,346,784.21	1,556,742.13	1,543,335.16	(13,406.97)	-0.86%
April	-	1,168,395.26	1,120,609.67	1,134,168.18	1,346,433.60	1,240,029.83	1,258,718.41	1,584,782.96	1,686,796.75	1,845,456.97	158,660.22	9.41%
May	940,543.54	1,193,227.96	1,106,288.66	1,100,541.37	1,005,478.92	1,323,376.46	1,269,418.18	1,592,375.88	1,686,403.27	1,685,680.86	(722.41)	-0.04%
June	1,103,675.65	1,164,479.90	1,124,229.98	1,184,993.04	1,196,841.69	1,375,911.97	1,425,975.47	1,551,292.70	1,757,445.38	1,745,514.75	(11,930.63)	-0.68%
July	1,128,779.28	-	1,148,725.74	1,156,961.13	1,215,840.27	1,263,037.03	1,367,003.63	1,592,245.20	1,769,609.54	1,681,069.84	(88,539.70)	-5.00%
August	1,163,876.44	1,102,089.25	1,130,527.72	1,128,048.53	1,183,754.55	1,322,420.03	1,357,781.45	1,576,329.71	1,666,165.13	-	-	-
September	1,126,060.99	1,190,887.83	1,159,709.87	1,156,576.40	1,181,651.06	1,301,533.09	2,571,002.07	1,546,444.94	1,672,909.18	-	-	-
October	1,167,325.49	1,163,061.71	1,154,082.27	1,137,149.31	1,146,165.88	1,322,763.31	1,361,917.50	1,536,146.24	1,762,645.00	-	-	-
November	1,073,778.15	1,126,161.46	1,062,236.97	1,060,694.60	1,235,592.36	1,261,751.67	1,468,913.09	1,558,125.38	1,684,489.72	-	-	-
December	1,205,601.85	1,132,971.63	1,086,039.53	1,135,350.00	1,208,193.07	1,284,102.05	1,402,814.68	1,649,731.07	1,730,244.92	-	-	-
March Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A
April Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A
May Pro Rata	1,590.25	-	-	-	-	-	-	-	-	-	-	N/A
June Pro Rata	-	1,781.88	2,827.87	1,914.40	4,689.95	6,399.29	1,142.06	2,264.86	3,584.40	3,914.57	330.17	9.21%
July Jet Fuel Tax Grant	-	-	-	-	3,452.00	-	-	-	-	-	-	N/A
September Pro Rata	-	-	-	-	-	-	-	-	-	-	-	-
October Pro Rata	-	-	-	-	-	-	-	-	-	-	-	-
Nov/Dec Pro Rata	668.86	5,185.64	2,291.46	1,802.43	7,833.66	4,192.69	2,276.07	1,282.20	5,465.50	-	-	-
Totals	8,911,900.50	12,857,342.77	13,514,990.89	13,703,884.18	14,229,556.96	15,490,294.76	17,161,758.27	18,580,825.27	20,416,610.35	12,048,161.30	153,470.40	1.29%
Annual Comparisons									11,894,690.90	12,048,161.30	153,470.40	1.29%

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

	ACTUALS	
	2023	2022
Operating Revenues:		
Developers Contributions	\$ -	\$ -
Misc-Other	11,361	12,925
Water Charges	4,209,221	4,238,711
Water Meter Charges	138,400	275,520
Penalties & Cut Offs	110,965	102,752
Fire Service Charges	72,917	72,917
Surcharge Revenue	313	313
Convenience Fee	-	3
Less: Fire Service Charges	(72,917)	(72,917)
Charges for Services	4,470,260	4,630,224
 Miscellaneous	 13,531	 20,405
 Rental Fees	 7,346	 8,395
 Total Operating Revenues	 4,491,137	 4,659,024
Operating Expenses:		
Administration	758,310	710,925
Less: Depreciation	(14,705)	(14,705)
Net Administration	743,605	696,220
 Distribution	 2,855,968	 2,623,843
Less: Depreciation	(948,477)	(923,887)
Net Distribution	1,907,491	1,699,956
 Treatment Plant	 472,549	 484,164
Less: Depreciation	(37,510)	(40,741)
Net Treatment Plant	435,039	443,423
 Total Operating Expenses	 3,086,135	 2,839,599
 Net Available for Debt Service	 1,405,002	 1,819,425
 Bonds Debt Service (58.3% of Annual Debt Payment)	 180,542	 199,208
 Bonds Debt Service Coverage Ratio (1.10 Requirement)	 7.78	 9.13
 Total Debt Service (58.3% of Annual Debt Payment)	 330,564	 349,230
 Total Debt Service Coverage Ratio	 4.25	 5.21

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended July 31, 2023

	<u>Budget</u>	<u>YTD</u>
Juvenile Court		
2 - Laptops	\$ 2,110	\$ 2,109
Sound System Mixer	<u>1,840</u>	<u>929</u>
	3,950	3,038
Probate Court		
3 - Printers	<u>2,325</u>	<u>-</u>
	2,325	-
Clerk of Superior Court		
Shredder for Office of Receiver	<u>-</u>	<u>1,444</u>
	-	1,444
District Attorney		
6 - Printers	1,800	-
4 - Filing cabinets	<u>2,400</u>	<u>-</u>
	4,200	-
Sheriff		
2 - Network switches for additional data connections	9,000	8,935
2 - Non-rechargeable RACC belts	4,000	-
1 - Stun transport vest	2,600	-
5 - Gasmasks	4,000	-
2 - 55 inch TV monitor	2,000	-
1 - 32 inch T monitor	600	-
Ammunition for qualification, practice & carry	45,000	38,674
Body cameras	6,000	-
Restraint chair	5,000	4,093
ID band laminator	600	-
2 - Floor Buffer low speed	3,695	1,046
2 - Floor Buffer high speed	1,900	1,213
10 - Toilets & Lavatories	26,550	26,550
Laptop	700	695
Laundry Carts	2,300	2,300
2 - Laundry Totes	1,745	1,743
Handheld radios (2022 purchase)	-	53,809
Cell Block Door Replacement	101,535	-
VR Controller, Headset, Taser & Glock Kits	-	594
2 - Drones	26,280	26,278
Electric Pallet Jack	3,000	2,919
Cameras	11,900	11,892
Pepperball	2,490	-
Ballistic Helmets	<u>31,180</u>	<u>30,708</u>
	292,075	211,449
Coroner		
3 - High lift bariatric cots	4,950	4,397
Truck lights	3,150	3,137
10 - Morgue body pans	<u>5,000</u>	<u>3,000</u>
	13,100	10,533
Human Resources		
Badge Printer	3,045	3,042
Telephones	<u>2,005</u>	<u>998</u>
	5,050	4,040
Board of Commissioners		
Community Room Speaker System	2,280	2,276
3 - iPads	<u>3,120</u>	<u>1,992</u>
	5,400	4,268

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended July 31, 2023

	<u>Budget</u>	<u>YTD</u>
Board of Registrars		
Monitor	\$ 2,000	\$ -
Office Desk	980	980
	<u>2,980</u>	<u>980</u>
Police		
Laptop	-	1,631
Canon EOS Rebel DSLR Camera Bundle	-	665
	<u>-</u>	<u>2,296</u>
Facilities Management		
2 - Computers for HVAC program monitoring at Judicial Bldg. & LEC	4,600	-
iPad	2,300	-
Window replacement in County Manager's office	8,276	8,275
Furniture Dolly	1,000	996
New roof over storage area of PWC warehouse	6,679	-
Flagpole at Historic Courthouse	6,000	-
Matterport 3D camera	8,045	8,044
	<u>36,900</u>	<u>17,315</u>
Public Works		
Topside Creeper	590	569
3/4" Drive impact wrench	900	465
2 - Battery chargers	1,200	672
Trailer Ramps	2,105	2,024
Freon recovery/recharging Machine	6,395	6,289
Fluid evacuator	529	-
Filter crusher	3,500	3,375
Tire changing machine	8,500	7,487
Diagnostic tool software update	1,600	-
Diagnostic tool	6,512	6,512
25 Ton air/hydraulic jack	1,200	739
VibraPlate	2,423	2,423
Chempure JD-043-4 root cutter attachment	1,248	1,120
2 - Stihl BR 700 backpack blower	870	869
Stihl MS 362 chainsaw	865	861
2 - Self propelled walk behind mowers	1,600	1,078
2 - Harris portable radios	4,117	4,117
2 - Midland two-way radios (6 pack)	1,246	1,246
	<u>45,400</u>	<u>39,846</u>
Prison		
Body cameras	7,000	6,999
2 - Floor buffers	3,000	2,690
Refrigerator	2,000	-
Pepperball equipment	3,500	3,315
Bobcat tracks	5,000	4,400
Walk behind mower	8,000	7,048
Security chair replacements	5,000	4,680
	<u>33,500</u>	<u>29,132</u>
Tax Appraisers		
1 - Laptop	2,000	1,055
	<u>2,000</u>	<u>1,055</u>
Cooperative Extension		
2 - Laptops with docking stations (cost share with UGA)	2,500	2,500
	<u>2,500</u>	<u>2,500</u>
Superior Court		
Courtroom furniture - counsel table, pews, and other seating	7,000	-
	<u>7,000</u>	<u>-</u>

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended July 31, 2023

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

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended July 31, 2023

	<u>Budget</u>	<u>YTD</u>
Distribution		
Fluke 789 process meter	\$ 1,650	\$ -
Fluke 1630 ground resistance tester	2,875	-
Hydraulic cart	900	860
Portable flow meter	6,000	-
Replace network system at maintenance shop	6,835	6,831
Ductile iron demo saw	8,165	6,091
60 gallon air compressor	1,500	1,149
Portable generator	2,500	2,079
	<u>30,425</u>	<u>17,009</u>
Treatment		
3 - 24 gauge steel garage cabinets HD model G3624W-US	5,400	1,125
6 - plastic free standing garage cabinets HD model 221872	2,635	1,194
4 - Emergency shower stations	4,000	-
Scaletron Model 1235 Chlorine scales	3,865	3,864
Web cam with speaker at water treatment plant	1,000	868
Network switch upgrade	6,000	-
	<u>22,900</u>	<u>7,051</u>
Airport		
Communication radio and antenna to mount in new airport manager's vehicle	1,100	1,057
	<u>1,100</u>	<u>1,057</u>
Recycling		
Skid steer tires	4,000	-
Camera security system	11,975	11,971
	<u>15,975</u>	<u>11,971</u>
Animal Control		
Trailer Generator	3,420	3,418
New officer body camera and set-up, taser, and body armor	6,000	5,002
	<u>9,420</u>	<u>8,420</u>
Recreation		
Administration		
Camera for marketing & promotion	750	749
Laptop	905	869
	<u>1,655</u>	<u>1,618</u>
Gymnastics		
4 bar rails-2 sets of bars	4,040	3,453
Replacement rail for pit bar	1,005	871
Stratum Vault Board	1,250	1,250
Pit Blocks	3,135	2,639
Tumble track	935	169
Octagonal Tumbler	640	640
Panel Mats	360	360
Trapezoids	1,545	1,516
	<u>12,910</u>	<u>10,897</u>
Coosa River Trading Post		
Deep Freezer	600	599
	<u>600</u>	<u>599</u>
Youth Baseball		
10-L-Screens	6,000	5,145
5-temporary fences	7,730	-
Pitching machine	1,745	-
	<u>15,475</u>	<u>5,145</u>

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended July 31, 2023

	<u>Budget</u>	<u>YTD</u>
Park & Recreation Services		
Log splitter	\$ 2,300	\$ 2,300
3 pt attach fertilizer spreader	980	900
Bobcat tires (set of 4)	3,715	3,431
2-Pressure washer	3,200	3,198
2-Spray in bed liner	1,400	-
Garbage cans	<u>27,000</u>	<u>24,612</u>
	38,595	34,441
Rec-Shop		
Plasma cutter	1,200	900
Smooth bucket & forks for bobcat	<u>4,500</u>	<u>-</u>
	5,700	900
Total:	<u>\$ 835,320</u>	<u>\$ 475,909</u>