



Floyd County, Georgia

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



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


***Prepared by:
Finance Department***


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


Table of Contents


	<u>Page</u>
Operating Information at a Glance	1-2
Review of June 2023 Financials	3-15
June 2023 and June 2022 Revenues and Transfers In	16
June 2023 and June 2022 Expenditures and Transfers Out	17
Probate and Clerk of Court Charges for Services 10 Year Comparison	18
Clerk of Court - Real Estate Tax Fees and Recording Intangible Taxes 10 Year Comparison	19
Magistrate Court Fees and Probate Court Fines 10 Year Comparison	20
Clerk of Court Fines and Boarding Inmate Revenue 10 Year Comparison	21
Jail Surcharge Revenues 10 Year Comparison	22
Tax Commissioner Revenues and LOST 10 Year Comparison	23
Animal Control 10 Year Comparison and E911 10 Year Comparison	24
Recycling Revenues 10 Year Comparison	25
Health Insurance HRA and Claims 10 Year Comparison	26
Health Insurance Monthly Claims 10 Year Comparison	27
Health Insurance Claims/Premiums 10 Year and 2023 Monthly Comparison	28
Monthly Financial Statements	
Summary of Operations	29-30
General Fund	31-32
Fire Fund	33
Hotel/Motel Fund	34
E-911 Fund	35
800 MHz Communication System Fund	36
Emergency Management Fund	37
Law Library Fund	38
Solid Waste Fund	39
Stadium Maintenance Fund	40
American Rescue Plan Act	41
1996 SPLOST Fund	42
2003 SPLOST Fund	43
2013 SPLOST Fund	44
2017 SPLOST Fund	45-46
Water Fund	47
Water Fund-Cash Basis	48
Airport Fund	49
Airport Fund- Cash Basis	50
Forum Fund	51
Forum Fund - Cash Basis	52
Ag Center	53
Ag Center - Cash Basis	54
Recycling Fund	55
Recycling Fund - Cash Basis	56
Animal Control Fund	57
Recreation Fund	58-59
Health Insurance Fund	60
Capital Projects and Capital Equipment Fund	61-64
Water Capital Projects and Equipment	65
Recreation Capital Projects	66
Local Option Sales Tax Report	67
Water Debt Coverage Ratio	68
Non-Capital Equipment	69-73


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


General Fund Revenues Budget vs Actual	
	\$ 66,806,685 Budget
	<u>\$ 16,410,474 Actual 22%</u>
	\$ (50,396,211)

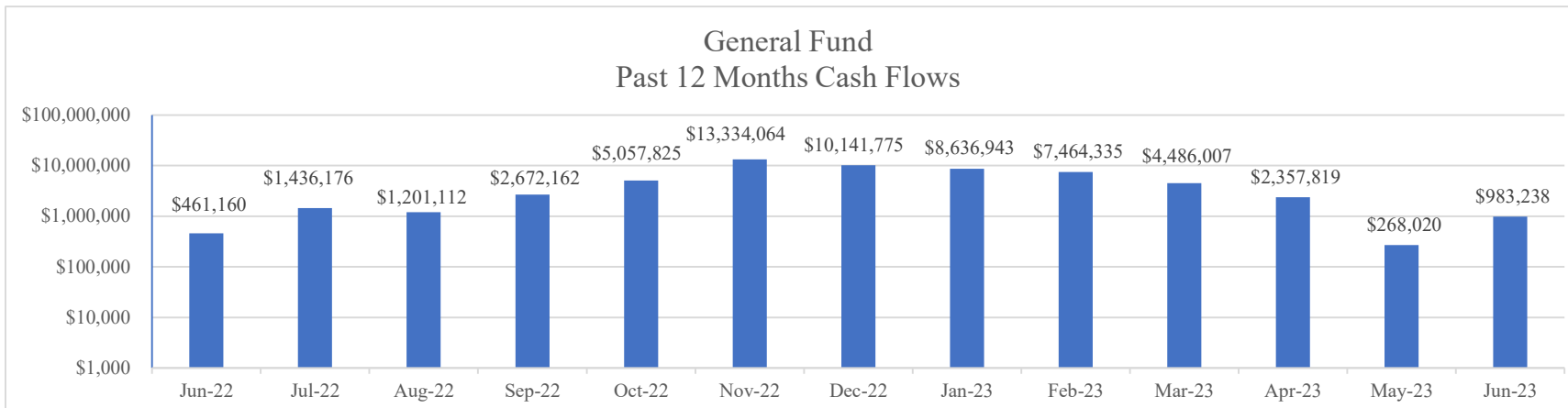
General Fund Expenditures Budget vs Actual	
	\$ 71,168,265 Budget
	<u>\$ 32,298,840 Actual 45%</u>
	\$ 38,869,425

Net Change in General Fund Balance Budget vs Actual	
	\$ (4,361,580) Budget
	<u>\$ (15,888,366) Actual</u>
	\$ (11,526,786) 364%

Cash & Investments vs Fund Balance = Liquidity & Availability of Fund Balance	
	\$ 983,238 Cash
	<u>\$ 10,417,826 Fund Balance</u>
	9%



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>\$ 468,700 Actual 85%</u>
	\$ (81,300)




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




2017 SPLOST Fund Sales Taxes Budget vs Actual	
	\$ 22,243,390 Budget
	\$ 10,392,644 Actual 47%
	\$ (11,850,746)
2013 SPLOST Fund Sales Taxes Budget vs Actual	
	\$ - Budget
	\$ - Actual
	\$ -

2017 SPLOST Fund Expenditures Budget vs Actual	
	\$ 22,850,160 Budget
	\$ 6,769,105 Actual 30%
	\$ 16,081,055
2013 SPLOST Fund Expenditures Budget vs Actual	
	\$ 5,313,715 Budget
	\$ 96,723 Actual 2%
	\$ 5,216,992




Water / Sewer Revenues & Expenses All Revenues and All Expenses	
	\$ 4,076,120 Revenues
	\$ 4,598,180 Expenses
	\$ (522,060)


Water / Sewer Operating Cash Flows Beg. Of Year vs Current Balance	
	\$ 11,929,038 Beginning
	\$ 8,556,730 Current
	\$ (3,372,308)




Airport Revenues & Expenses All Revenues and All Expenses	
	\$ 630,153 Revenues
	\$ 989,637 Expenses
	\$ (359,484)

Airport Operating Cash Flows Beg. Of Year vs Current Balance	
	\$ 429,038 Beginning
	\$ 365,798 Current
	\$ (63,239)



Recycling Revenues & Expenses All Revenues and All Expenses	
	\$ 178,924 Revenues
	\$ 378,653 Expenses
	\$ (199,729)

Recycling Operating Cash Flows Beg. Of Year vs Current Balance	
	\$ 3,589 Beginning
	\$ 7,006 Current
	\$ 3,417

Floyd County Review of June 2023

General Fund

- Revenues
 - Taxes are \$338,750 more than last year.
 - Prior Years' Tax is \$504,200 more than last year.
 - Intangible Taxes decreased 38.8% 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 14.2% or \$14,700. This indicates a slowing housing market.
 - Penalties & Interest revenue is \$20,050 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 \$143,800 or 2.5%.
 - 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 \$368,468.
 - Motor Vehicle Taxes are \$16,000 less than 2022, which is an 8.9% decrease. This is expected as the number of vehicles on the ad valorem digest decreases.
 - Mobile Home Taxes are \$3,300 less than last year, a 4.4% decrease.
 - Motor Vehicle TAVT is \$146,450 more than last year increasing by 8.3%. 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 10.1% from 2022. The second quarter payments from Direct TV and Comcast have not been received.
 - When comparing Sales Tax, Motor Vehicle Taxes, and TAVT as a whole for each year, we are \$13,350 behind 2022. This is a 0.2% decrease.
 - Licenses & Permits is \$8,400 more than last year.
 - Licenses & Permits for banks is \$10,850 more than last year.
 - The payment from Regions Bank was received in July last year.
 - Intergovernmental Revenue is \$369,800 less than last year.
 - COPS Program revenues are \$20,200 higher than last year. The number of officers increased from 6 in 2022 to 8 in 2023.
 - State-Offender Rehab revenue is \$44,450 lower than 2022. The average number of inmates has decreased 2.7%.
 - American Rescue Plan Act (ARPA) funding of \$363,850 was received in 2022 for public safety and law enforcement.
 - Charges for Services is \$67,350 less than 2022.
 - Sheriff Boarding Inmates is \$180,400 more than 2022.
 - Chattooga County Boarding Inmate revenue is up \$143,850 from 2022.
 - Funds received from the Social Security Administration have increased 9.2% from 2022.

Floyd County Review of June 2023

General Fund (cont'd)

- Revenues (cont'd)
 - No payments from US Marshals have been received 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 \$1,550 since June 2022.
 - Inmate Contracts in total have decreased \$121,900.
 - 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 3.6% more than the amount for 2022.
 - The average monthly amount collected in 2022 was \$13,950 and in 2023 was \$14,450.
 - Tax Commissioner-Commissions have dropped \$58,400 or 31.1%.
 - Clerk of Court Charges for Services decreased by \$12,350 when compared to 2022. This is a 3.7% decrease.
 - Recording Fees have decreased 10.6% since 2022, a \$24,450 decrease. This is revenue from recording deeds and liens.
 - Advance Deposits are up \$3,250 from last year. Advance deposits are the County's portion of the filing fee for a new case.
 - Other Fees have increased \$3,200 from 2022. Examples of this revenue include UCC filings and bond forfeitures. The portion relating to bond forfeitures has increased \$5,000.
 - All other charges increased a total of \$3,750 compared to 2022.
 - Probate Court Charges for Services decreased \$6,450 from 2022, falling 8.3%.
 - Estate revenues decreased 1.6% or \$900. This revenue is derived from the number of wills probated. The fee schedule is not dependent on the size of the estate, but different petitions do have different fees. For example, guardianships have a fee of \$450 as opposed to other petitions that are around \$180.
 - Miscellaneous revenues show a decrease of 33.4%. 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.

Floyd County Review of June 2023

General Fund (cont'd)

- Revenues (cont'd)
 - Magistrate Court Fees have increased \$2,500 or 5.6% from 2022.
 - There has been an increase of 1.4% in the number of cases from last year. For the cases that generate fees, there has been a .09% jump.
 - Clerk of Court-Jail Surcharge is down 7.9% as compared to last year.
 - There is a 3.6% decrease in Clerk of Court Criminal Division Fines.
 - City of Rome-Jail Surcharge fell 7.4% from 2022, a \$2,350 decrease.
 - Fines & Forfeitures are down \$23,250.
 - Clerk of Court – Criminal Division Fines are down \$9,000, a 3.6% drop as compared to 2022.
 - Juvenile Court Supplemental Services fines have increased 1.4% since this time last year, but only by a total of \$100.
 - Probate Court Fines are down \$9,400 or 3.8%.
 - Parking Fines have increased 23.4%.
 - Drug Abuse & Treatment Fines as a whole has decreased 1.2% or \$500 since 2022.
 - Miscellaneous Revenue is down 6.7%.
 - Miscellaneous Other is increased \$77,800. 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 3.9% higher than the YTD budget.
 - Salaries and Wages are 2.5% over the YTD budget.
 - Workers' Compensation was not budgeted for 2023.
 - Personnel Members meeting fees is 7% more than the YTD budget.
 - Fewer meetings have been held in 2023, but there was an increase in the pay for each board member.
 - Supplies is at 55.7% of the annual budget.
 - Dues & Subscriptions is at 95% of the annual budget.
 - DocuSign was paid in February.
 - Travel & Training is at 56% of the annual budget.
 - Equipment Lease is \$1,500 higher than the annual budget.
 - The contract with Ricoh was bought out in order change to Canon.
 - Legal Fees is 3.2% above the YTD budget.
 - Data Processing is at 4.9% above the annual budget.
 - The maintenance contract for Kronos was paid.
 - Telephone is at 73.9% of the annual budget.
 - The Assistant Director got a cell phone in August of last year.
 - Postage is at 75.6% of the annual budget.
 - Board of Registrars is at 55.3% of the annual budget.
 - Salaries & Wages are 1.8% more than the YTD budget.
 - Voluntary Insurance is at 71.7% of the annual budget.

Floyd County Review of June 2023

General Fund (cont'd)

- Expenditures (cont'd)
 - Supplies is 12.3% higher than the YTD budget.
 - Travel & Training is 43.8% over the annual budget.
 - The GA Association of Voter Registration and Election Officials 2023 conference was held in February.
 - Employees attended training for the new voter registration system in January.
 - Equipment Lease is 3.9% 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 1.3% over the YTD budget.
 - The contracted services paid to Genesys is 9.7% more than last year.
 - The contract price for Genesys is 5.4% higher than last year.
 - All other vendors are 3.7% below 2022. We did pay an influx of invoices from prior years that we never received.
 - Coroner is 5.7% in excess of the YTD budget.
 - Salaries & Wages is 7% greater than the YTD budget.
 - Supplies is at 89.6% of the annual budget. Part of the budget for Supplies was moved to cover training for a new deputy.
 - Uniforms is at 71.5% of the annual budget.
 - Gas & Oil is 4.5% above the YTD budget.
 - Travel & Training is 26.1% above 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 \$3,545 more than the annual budget.
 - The contract with Ricoh was bought out in order to change to Canon.
 - Postage is 6.5% greater than the YTD budget.
 - **Total Budgeted Expenditures are 3.9% below the YTD budget.**
- Fund Balance
 - For 2023, the General Fund has decreased fund balance by \$15,888,366 compared to a decrease of \$13,655,034 for 2022, a variance of \$2,233,332.

Fire Fund

- Revenues
 - Taxes are \$73,050 more than this time last year.
 - Property Tax-Prior Years is \$64,150 more than 2022.
 - Motor Vehicle Tax is \$350 less than 2022. See explanation under General Fund.
 - Mobile Home Tax is \$1,650 less than 2022.
 - Recording Intangible Tax is \$10,200 less than 2022.
 - Timber tax is \$750 less than 2022.

Floyd County Review of June 2023

Fire Fund (cont'd)

- Revenues (cont'd)
 - Motor Vehicle TAVT collections are \$25,650 more than last year. See explanation under General Fund.
 - Penalties & Interest is \$1,450 less than 2022.
 - Real Estate Tax is \$2,350 less than 2022.
 - Interest earned is \$116,900 more than 2022. We are receiving a better interest rate than last year at all our banks.
- Expenditures
 - Total expenditures increased by \$758,200 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 1.5% and are \$57,050 less than last year.
 - Miscellaneous Revenue is \$2,900 less than last year. This is due to less false alarm calls that need to be invoiced after their third call.
 - Charges for Services are \$31,150 less than last year.
 - Prepaid fees are \$31,450 less than last year.
 - Landline fees are \$31,850 less than last year.
 - Wireless fees are \$32,100 more than last year.
 - In 2022, we received an ARPA Law Enforcement and Public Safety Grant from the State of Georgia for \$24,750.
- Expenditures
 - Total Expenditures are at 44.6% of the annual budget but \$139,100 more than last year.
 - Salaries and Benefits are \$109,700 more than last year but 7.7% under the YTD budget.
 - Other Operating Costs are \$24,950 more than last year and 9.4% over the YTD budget.
 - Supplies is at 85.7% of the annual budget and \$1,300 more than last year. This is for supplies needed with the new upgrades going on 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.
 - Equipment Lease is at 39.1% of the annual budget, but is \$2,250 more than 2022. This is due to the buyout of the previous copier contract.
 - Repairs and Maintenance is at 74.1% 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 June 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 52.3% of the annual budget, and is \$15,600 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 \$450 from 2022.
 - Tower Lease is \$500 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 \$1,050 from 2022. We are receiving a better interest rate at our banks.
 - Total Revenues are \$2,050 more than 2022.
 - Total Expenditures are at 44.1% of the annual budget and \$25,350 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 47.1% of the annual budget and are \$7,700 more than 2022.
 - Salaries and Benefits is \$37,850 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 77.6% 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 83.6% of the annual budget due to the buy out of the previous copier lease agreement.
 - Data Processing is 16.4% 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 June 2023

Solid Waste Fund

- Revenues
 - Taxes increased \$31,000 when compared to 2022.
 - The following increases contributed to this:
 - Property Tax-Prior Year increased \$25,500.
 - Mobile Home Taxes increased \$1,350.
 - Motor Vehicle TAVT increased \$11,000. See the explanation under the General Fund.
 - The above increases are offset by the following decreases:
 - Motor Vehicle Taxes decreased \$950. See the explanation under General Fund.
 - Recording Intangibles decreased \$3,500.
 - Penalties and Interest decreased \$550.
 - Clerk of Court Real Estate Tax decreased \$1,500.
 - Interest Earned is \$17,900 more than last year because of an increased interest rate.
- Expenditures
 - Total Expenditures are \$15,850 less than 2022 and 5.7% below the year to date budget.
 - Salaries and Benefits is \$27,750 more than 2022.
 - Salaries and Wages have increased \$34,800 compared to 2022.
 - This is largely due to raises in 2022 and the additional COLA paid at the beginning of 2023.
 - FICA is \$2,650 more than 2022.
 - Health Insurance expenditure is \$12,600 less than 2022.
 - Utilities expenses is \$1,400 less than 2022.
 - Telephone expense has decreased \$250.
 - Remote Site Operations expense is \$19,250 less than 2022.
 - This is largely due to a decreased hauling bill. In 2022, a total of \$198,700 had been paid at this point in the year to Republic. This year we changed vendors to Rhino and have only paid \$177,300. This is a decrease of \$21,400.
 - Tipping Fees are down \$23,200 when compared to 2022.
 - This is largely due to the monthly bill for Public Works decreasing \$22,350 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
- Expenditures
 - Repairs and Maintenance expenditure is at 23.9% of the YTD budget and is \$41,250 more than 2022.

Floyd County Review of June 2023

Water Fund

- Revenues
 - Charges for Services is \$37,600 less than the prior year. Consumption reports show a 0.9% increase in residential usage and a 1% decrease in commercial usage compared to last year. Commercial usage decreased starting in April when Berry College finished their repairs and went back on their private water line.
 - 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 receive \$13,530 from Georgia Power for easements.
 - **Operating Revenues are at 47.2% of the annual budget.**
- Expenses
 - Administration Dues and Subscriptions is 41.3% over the YTD budget and \$400 more than last year.
 - Administration Lease Purchase is 195.7% over the YTD budget and \$4,150 more than last year due to a contract buyout on the Ricoh copy machines. This will be corrected with the final budget revision.
 - Administration Data Processing is 27% over the YTD budget and \$1,100 more than last year due to an increase in fees from Tyler Technologies.
 - Administration Postage is 18.2% over the YTD budget and \$100 more than last year. This account will be monitored and a budget transfer requested if needed.
 - **Total Administration Expenses are at 53.3% of the annual budget.**
 - Distribution Dues and Subscriptions is 35.9% 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 43.1% over the YTD budget, and \$600 more than last year due to annual purchases.
 - Distribution Travel and Training is 9.1% over the YTD budget and \$250 more than last year.
 - Distribution Professional Fees is 18% over the YTD budget and \$17,600 more than last year due to timing of utility locating service invoices.
 - **Total Distribution Expenses are at 43.9% of the annual budget.**
 - Treatment Plant Office Supplies is 17.3% over the YTD budget and \$1,400 more than last year.
 - Treatment Plant Uniforms is 31.9% over the YTD budget due to annual purchases.
 - Treatment Plant Travel and Training is 6.1% over the YTD budget and \$1,500 more than last year.
 - **Total Treatment Plant Expenses are at 44.1% of the annual budget.**
 - **Total Operating Expenses are at 45.4% of the annual budget.**

Airport Fund

- Revenues
 - Charges for Services are 20% below the YTD budget and are \$400 less than last year.
 - Fuel Sales are \$177,900 less than last year and are 14.3% below the YTD budget. The cost of fuel has people spending less on unnecessary travel.
 - Avgas Revenue is \$8,850 more than 2022.

Floyd County Review of June 2023

Airport Fund (cont'd)

- Revenues (cont'd)
 - Self-Serve Revenue is \$52,750 less than 2022.
 - Jet Fuel Revenue is \$134,100 less than 2022.
 - Rental Fees are \$14,750 more than 2022.
 - Land Leases are up \$3,450; T-Hangar rentals are up \$10,800; Big Hangar rentals are down \$1,700; and Tie Down Rentals are \$150 more than last year.
 - Miscellaneous Revenue is 4.6% below the YTD budget and is \$1,700 less than 2022.
 - Late Fees are up \$750 from 2022.
 - Miscellaneous Revenue is down \$1,850 from 2022.
 - Callout revenue is down \$200.
 - Ramp fees are down \$1,450.
 - GPU fees are down \$100.
 - 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 39.1% of the annual budget.**
- Expenses
 - Dues & Subscriptions is at 84.4% 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 at 92.2% of the annual budget due to waste overage and non-scheduled pick-up fees in addition to regular service fees.
 - Cost of Good Sold is 17.3% below the annual budget and is \$207,750 less than 2022. This is due to less fuel being purchased for resale.
 - **Total Operating Expenses are 17.2% below the year to date budget.**

Forum Fund

- The Forum continues to be closed to hosting events due to the need to safely conduct court cases.
- Revenues
 - Intergovernmental Revenues are \$28,350 less than 2022. The estimated Hotel/Motel tax payments from the City of Rome stopped after the January 2023 payment as part of the intergovernmental agreement for the City to obtain the Forum in 2024.
 - Rental Fees are \$97,400 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 39.2% of the annual budget.

Recycling Fund

- Revenues
 - Material Sales is at 17.4% of the annual budget for 2023 with this being \$87,300 less than 2022.

Floyd County Review of June 2023

Recycling Fund (cont'd)

- Revenues (cont'd)
 - 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 \$37,250 when compared to 2022.
 - Mixed Paper is down \$17,400 when compared to 2022.
 - Plastic is down \$30,600 when compared to 2022.
- Expenses
 - Total Operating Expenses are \$40,350 less than 2022.
 - Salaries and Benefits is \$18,550 more than 2022.
 - Salaries and Wages is \$14,000 more than 2022.
 - FICA is \$1,200 more than 2022.
 - Health Insurance expense is up \$3,650 when compared to 2022.
 - Supplies and other expenses decreased \$3,750 when compared to 2022, and we are 11.7% below the YTD budget. This decrease is largely due to the following changes:
 - Supplies have decreased \$2,900.
 - Repairs and Maintenance has decreased \$1,850.
 - Promotions and Advertising is down \$2,850.
 - These decreases are slightly offset by an increase on \$2,600 in Household Hazardous Waste expense.
 - Utilities have decreased \$900 when compared to 2022, and are 12.3% below the YTD budget.

Animal Control Fund

- Revenues
 - Total Revenues are \$8,000 less than 2022.
 - Charges for Services is down \$1,500 compared to 2022.
 - Donations is down \$8,200 from 2022 due to decreased donations.
 - Miscellaneous Revenue is down \$150 from 2022.
- Expenditures
 - Total Expenditures are \$87,050 more than 2022, but are 1.2% below the YTD budget.
 - Salaries and Benefits is \$79,300 more than 2022 due to positions being filled that were open.
 - Workers Compensation is 79.1% above the annual budget and \$29,300 more than last year.
 - Credit card processing fee is at 84.8% of 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. This line will be monitored and a budget transfer requested if needed.
 - Uniforms is at 74.7% of the annual budget due to a yearly uniform purchase.

Floyd County Review of June 2023

Animal Control Fund (cont'd)

- Expenditures (cont'd)
 - Transporting Animals is at 98.2% of 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 72.3% above the annual budget due to the buy out of the previous copier lease agreement.
 - Legal Fees is 26.9% above the annual budget. This is for 6 different animal cruelty cases and some open records requests. A budget transfer has been requested.

Rome-Floyd Parks and Recreation Authority

- Total Revenues are \$86,200 more than 2022.
- Total Expenditures are \$197,750 more than 2022.
- Administrative Operations has a net expense of \$552,680.
 - Salaries and Benefits is 12% under the YTD budget and is \$71,250 less than last year.
 - Workers Compensation is \$86,650 less than 2022.
 - Health Insurance is \$14,400 less than 2022.
 - Total Expenditures are at 39.8% of the annual budget and are \$56,850 less than 2022.
 - Transaction Fees is at 53.5% of the annual budget and \$2,050 more than 2022. Transactions 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 \$1,650 from 2022.
 - ActiveNet fees are up \$300 from 2022.
 - CRTP fees are \$850 more than 2022.
 - Promotions/Advertising is at 64.2% of the annual budget and is \$4,500 more than 2022.
- Swimming Pool has a net expense of \$4,180. This is \$6,900 less than 2022.
 - Total Revenues are \$6,250 more than 2022.
 - Admissions revenue is \$1,150 more than 2022.
 - Facility rentals is \$5,100 more than 2022.
 - Total expenditures are \$13,150 more than 2022 but 8.3% under the YTD budget.
 - Salaries and Benefits is \$13,950 more than 2022. This is due to more lifeguards being hired than last year.
- Other Programs has a net revenue of \$50,250. This is \$9,200 more than 2022.
 - Special Events revenue is up \$55,450 due to Atrium being a sponsor of events this year.

Floyd County Review of June 2023

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

- Sponsorships is down \$13,000 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 \$37,500 compared to 2022.
 - Special Events expense is up \$35,250 from 2022. This is due to deposits for Firework shows for the 4th of July and New Year's Eve being paid upfront.
- Gymnastics has net revenues of \$63,700 for 2023.
 - Revenues are \$32,900 more compared to 2022.
 - Expenditures are \$10,900 more than 2022.
 - Salaries and Benefits are \$12,850 more than 2022.
 - Supplies is up \$250 from 2022.
 - Travel and Training is \$2,150 less than 2022.
 - Equipment purchases are up \$3,450 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 \$30,700. This is \$32,550 less than 2022.
 - Total Revenues are \$36,600 less than 2022.
 - Camping Rentals are down \$37,300. This is due to less long-term rentals this year compared to 2022.
 - Bait is \$800 higher than 2022.
 - Parking/Launch Fees is \$850 more than 2022.
 - Fish/Camp Supplies is \$450 less than 2022.
 - Licenses is \$600 less than 2022.
 - Beverages is \$400 more than 2022.
 - Total Expenditures are \$4,050 less than 2022.
 - Salaries and Benefits are \$450 more.
 - Supplies is \$1,500 less than 2022.
 - Bait is \$650 less than 2022.
 - Fish/Camp supplies is \$1,850 less than 2022.
 - Firefly fees are up \$250 from 2022. This is the new reservation system being used instead of Reserve America.
 - Telephone is up \$100 compared to 2022.
- Youth Baseball has a net revenue of \$15,400. This is down \$17,750 from 2022.
 - Total Revenues are \$1,050 less than 2022.
 - Prep League fees are up \$1,100. Participation has increased by 1 team in 2022 to 14 teams in 2023.
 - Individual Fees are down by \$7,850.
 - 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.

Floyd County Review of June 2023

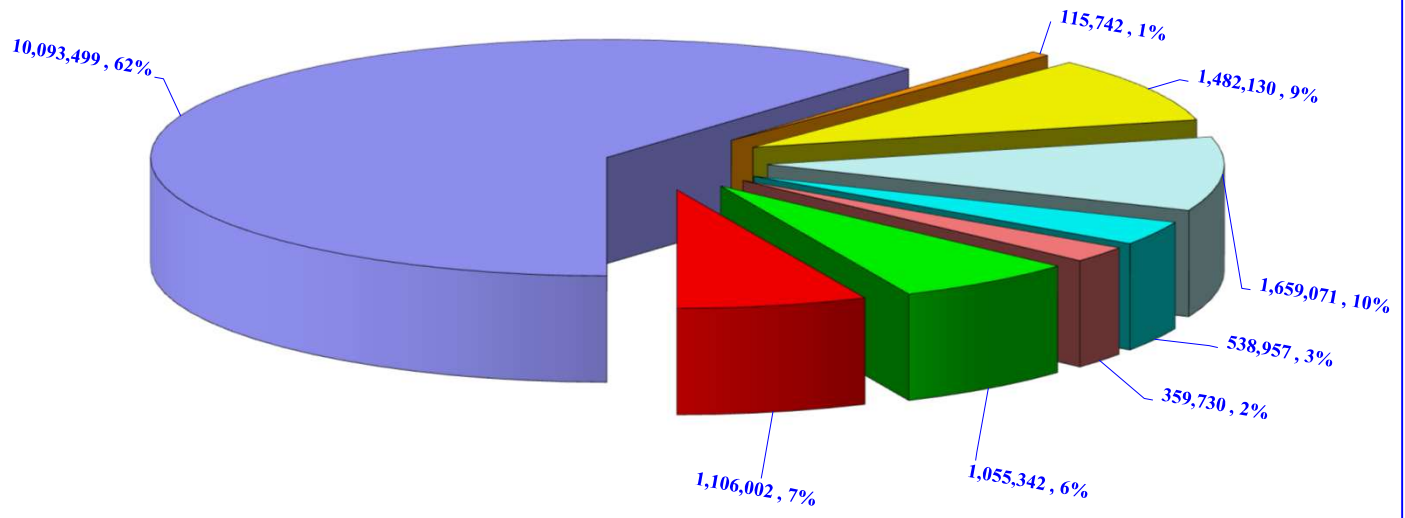
Rome-Floyd Parks and Recreation Authority (cont'd)

- Total Expenditures are up \$16,700 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 \$450, a decrease of \$2,100 from 2022.
 - Total revenues are up \$650 when compared to 2022. There are 102 participants for the Spring 2023 season.
- Total Expenditures are up \$2,750 compared to 2022.
- Parks and Recreation Services has a net expenditure of \$600,400. This is \$122,300 more than 2022.
 - Total Revenues are down \$17,500 from 2022. This is due to less pavilion rentals and no longer maintaining the Town Green fountain.
 - Salaries and Benefits is \$105,450 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 \$25,750 less than last year.
- Hall of Fame has net expense of \$4,000.
 - Revenues are at 44.1% of the annual budget.
 - Expenditures are up \$10,350 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

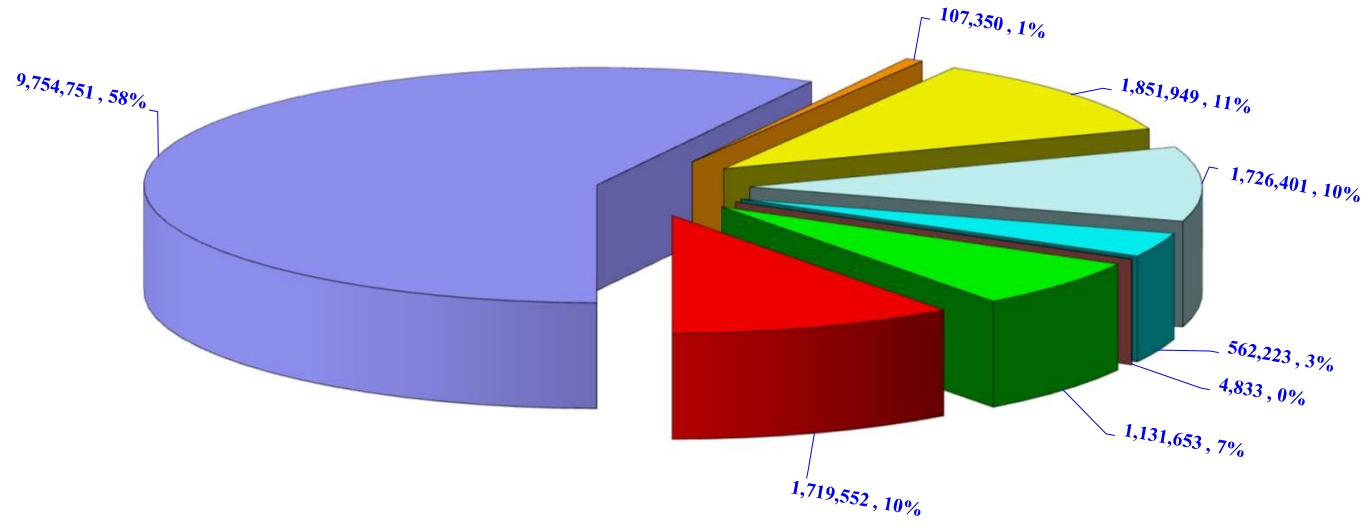
- Revenues
 - Total Revenues are at 50.6% of the annual budget but are \$265,450 less than last year.
- Expenditures
 - Claims is 45.4% of the annual budget and \$213,200 less than last year. We currently have 14 participants with claims over \$50,000, and the total amount of claims for these 14 participants is \$2,185,050. These account for 66.7% of total claims.
 - Wellness Clinic costs are 19.1% over the annual budget and \$113,000 more than last year.
 - Clinic Fees are 33.5% over the YTD budget and \$41,400 more than last year due to the switch from Redmond Medical Center to Atrium Health.
 - Clinic Services are 92.8% over the annual budget and \$71,600 more than last year.

June 2023 Revenues and Transfers In



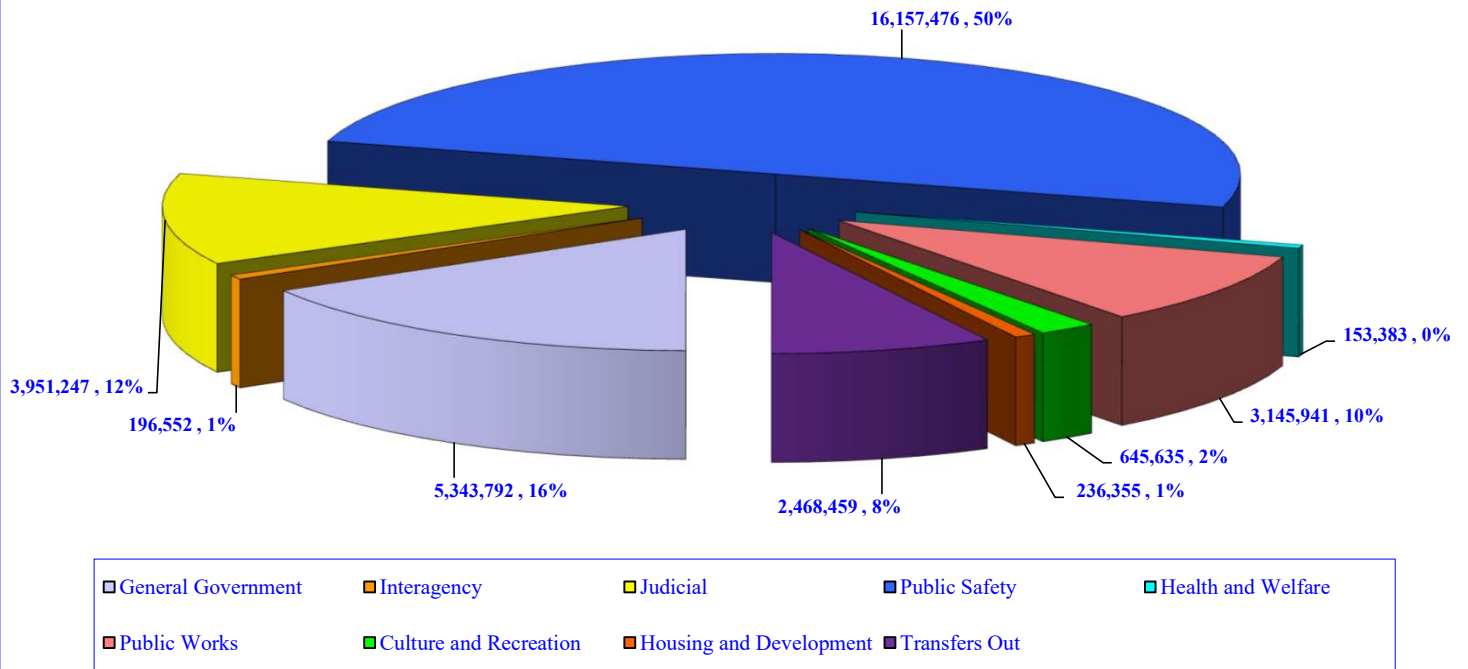
■ Taxes	■ Licenses and Permits	■ Intergovernmental	■ Charges for Services
■ Fines and Forfeitures	■ Interest Earned	■ Miscellaneous	■ Transfers In

June 2022 Revenues and Transfers In

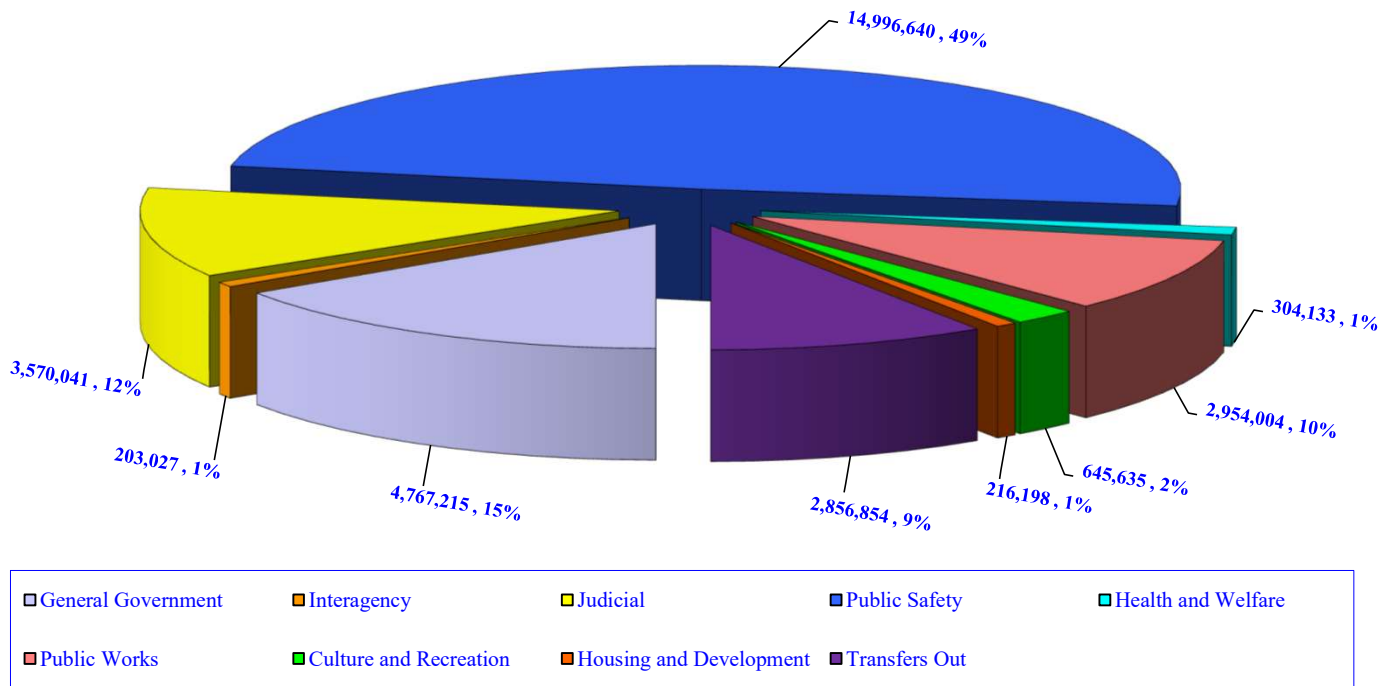


■ Taxes	■ Licenses and Permits	■ Intergovernmental	■ Charges for Services
■ Fines and Forfeitures	■ Interest Earned	■ Miscellaneous	■ Transfers In

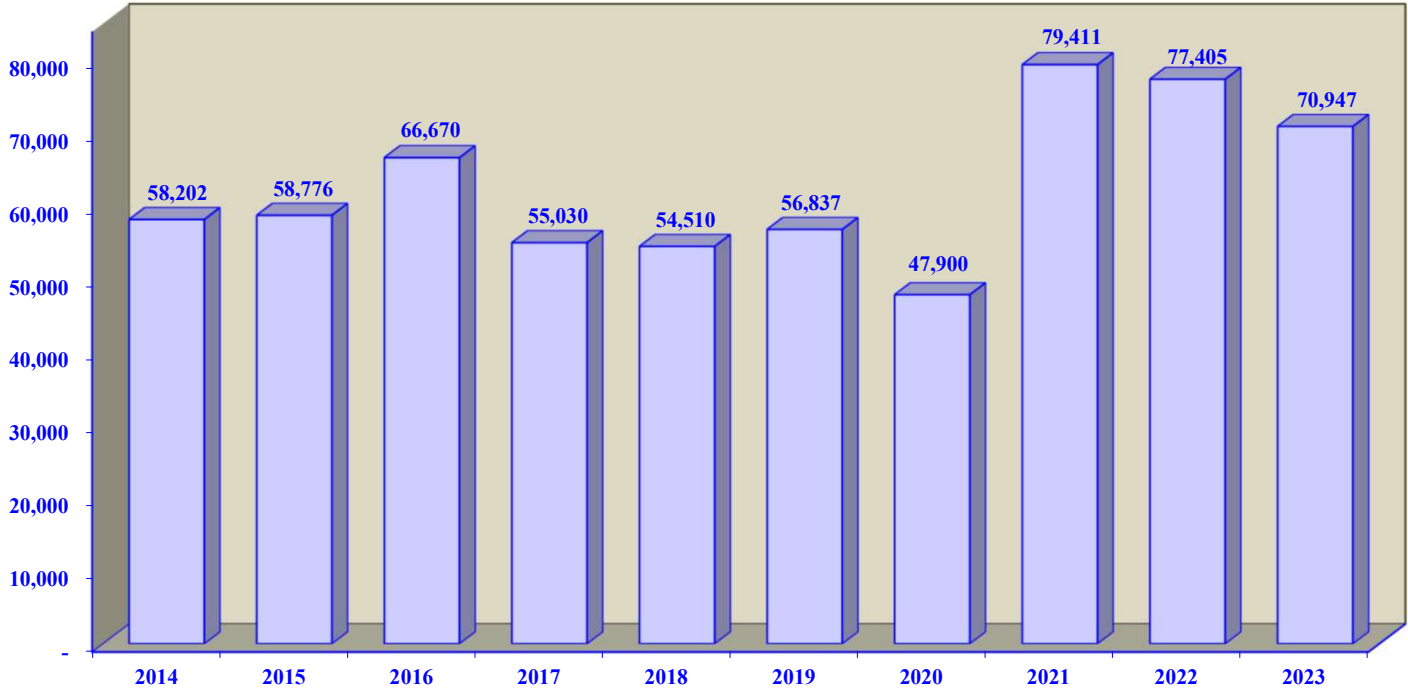
June 2023 Expenditures and Transfers Out



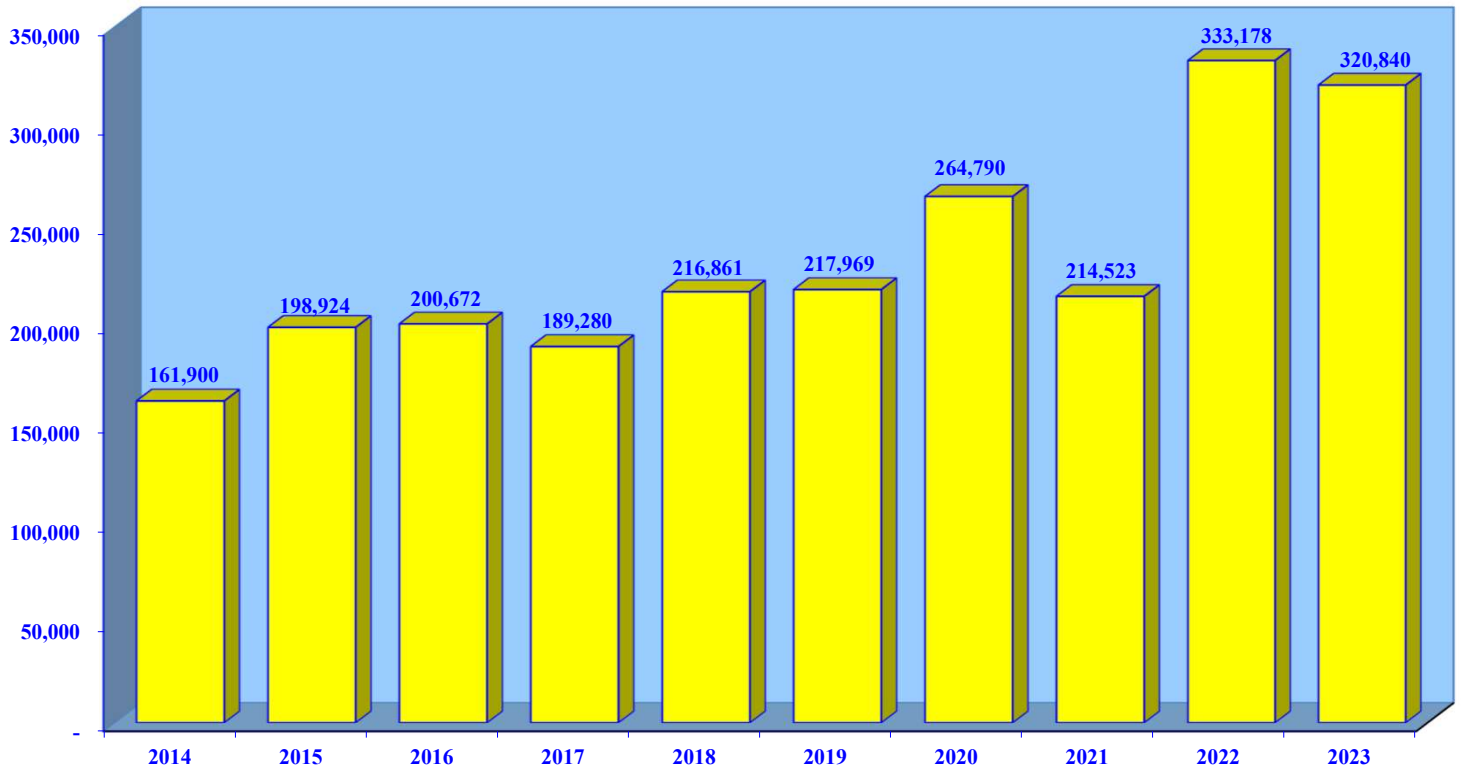
June 2022 Expenditures and Transfers Out



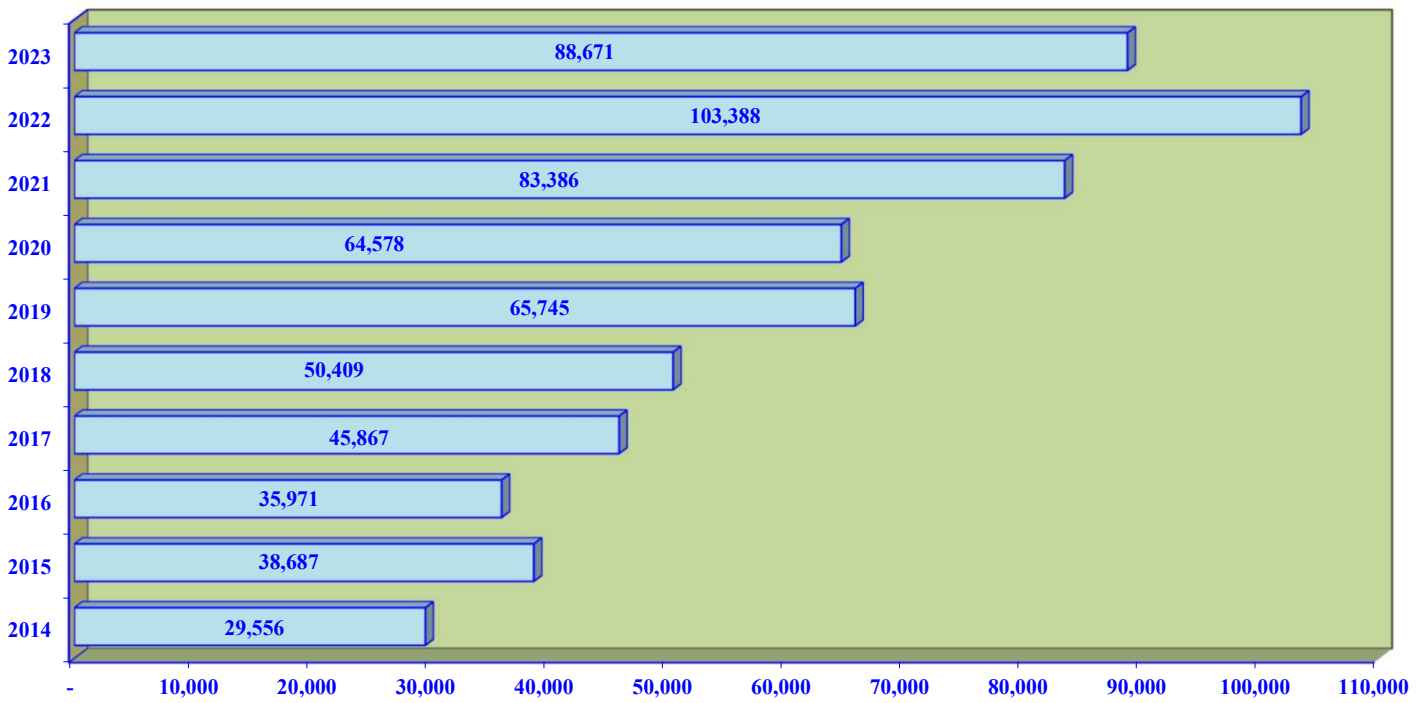
**Probate Court Charges for Services
June YTD
2014-2023**



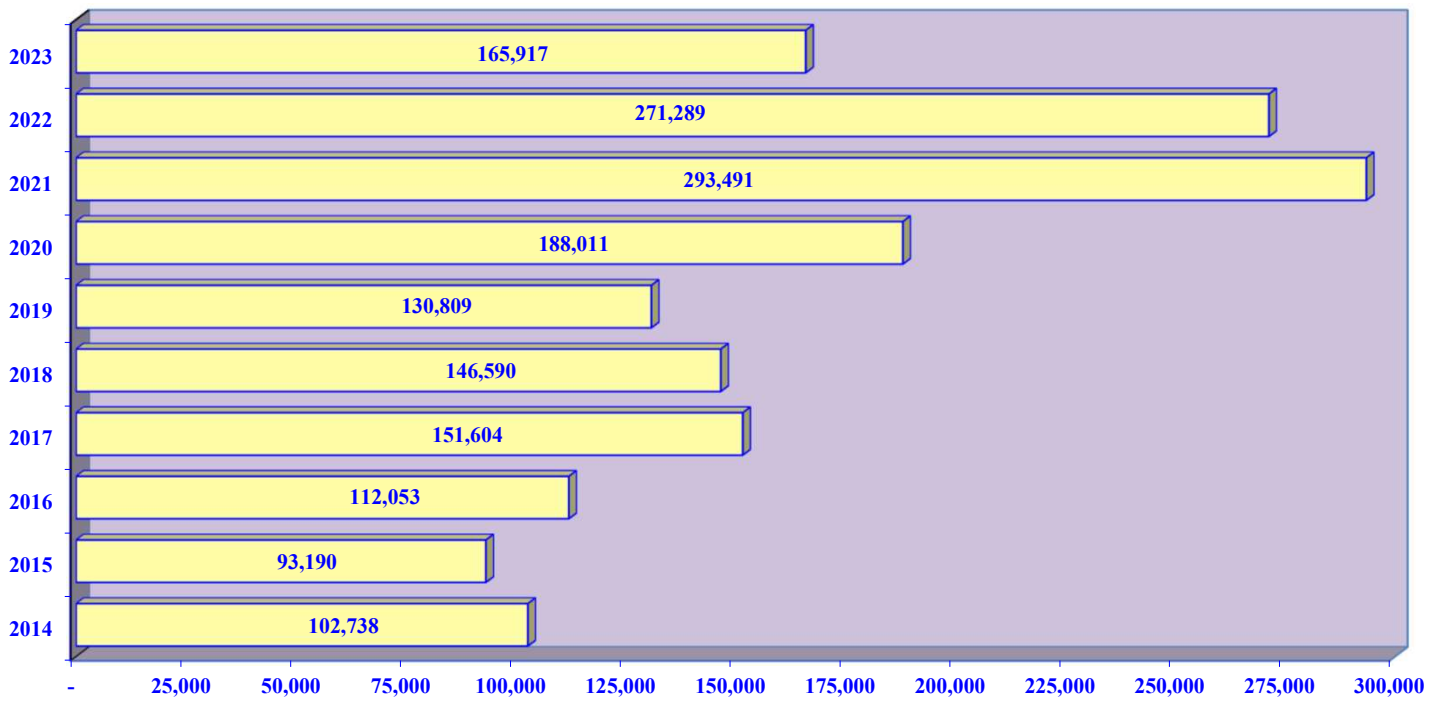
**Clerk of Court Charges for Services
June YTD
2014-2023**



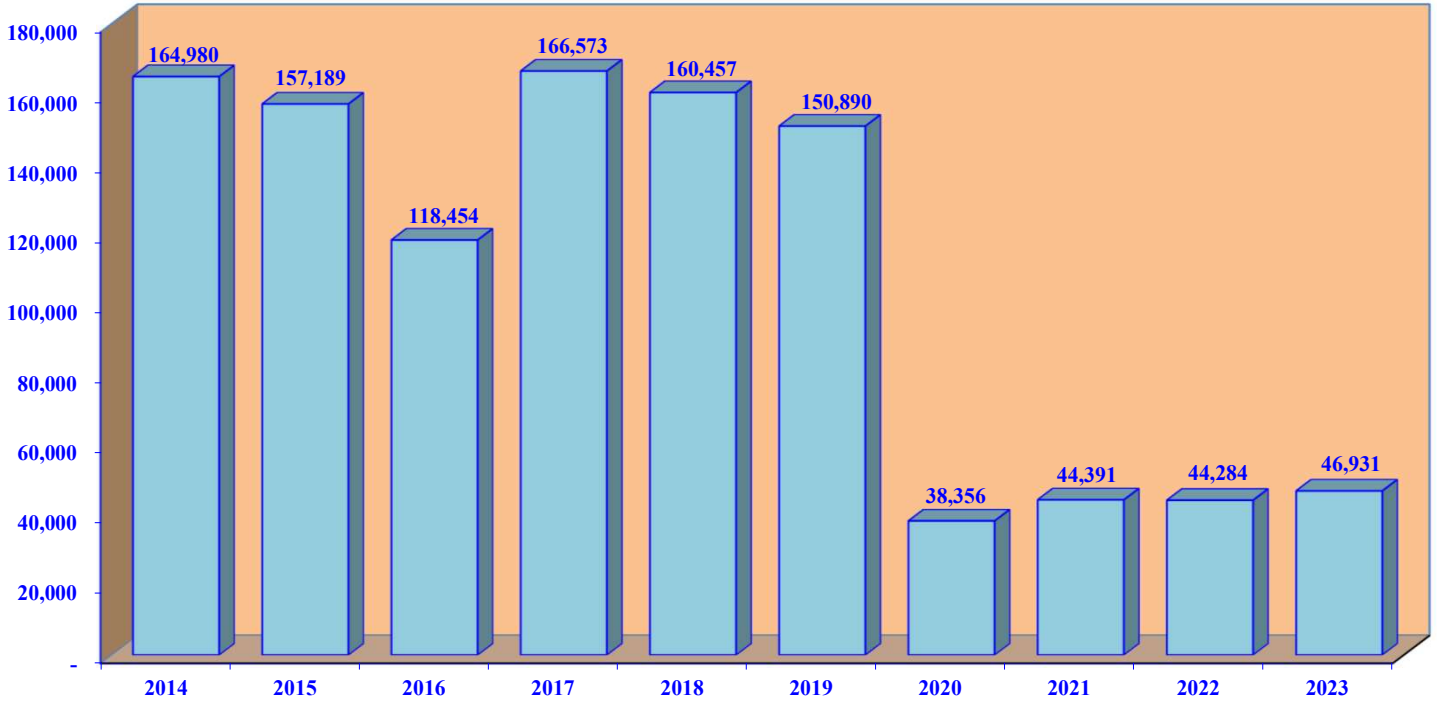
**Clerk of Court
Real Estate Tax Fees
June YTD
2014-2023**



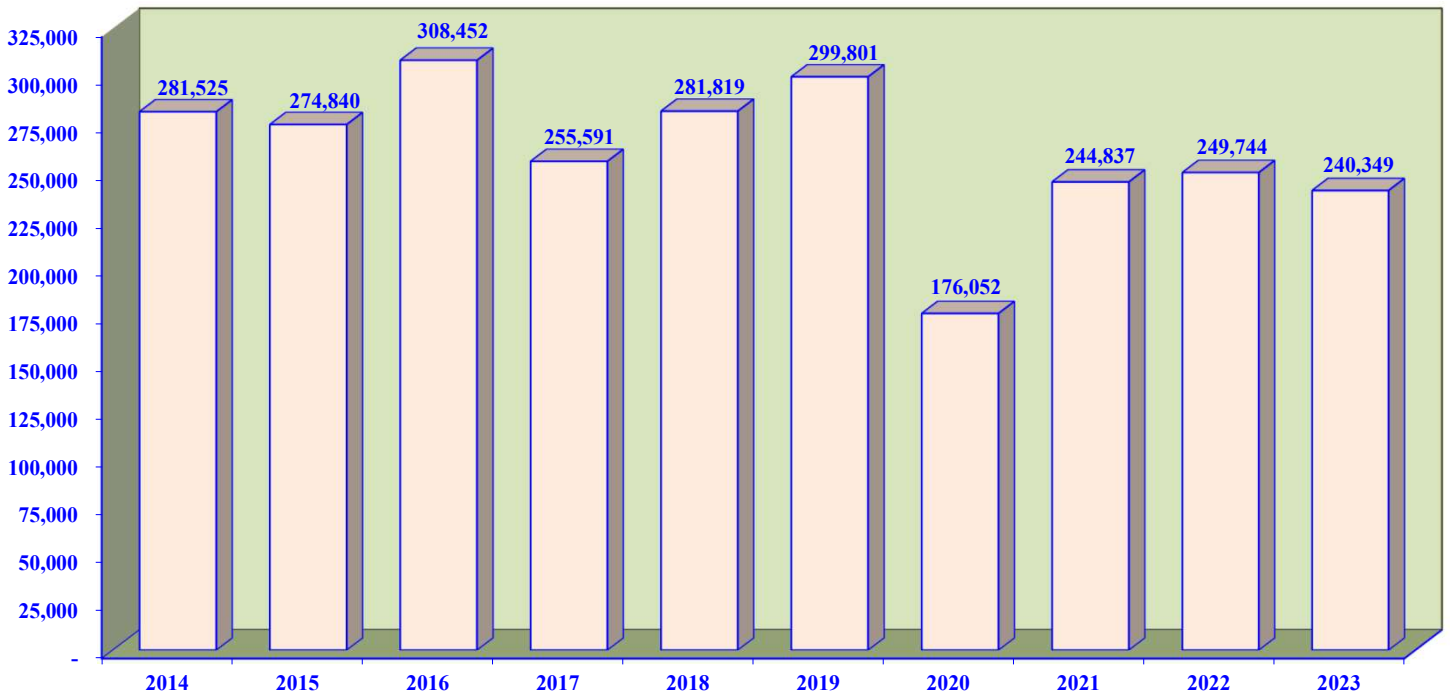
**Clerk of Court
Recording Intangible Taxes
June YTD
2014-2023**



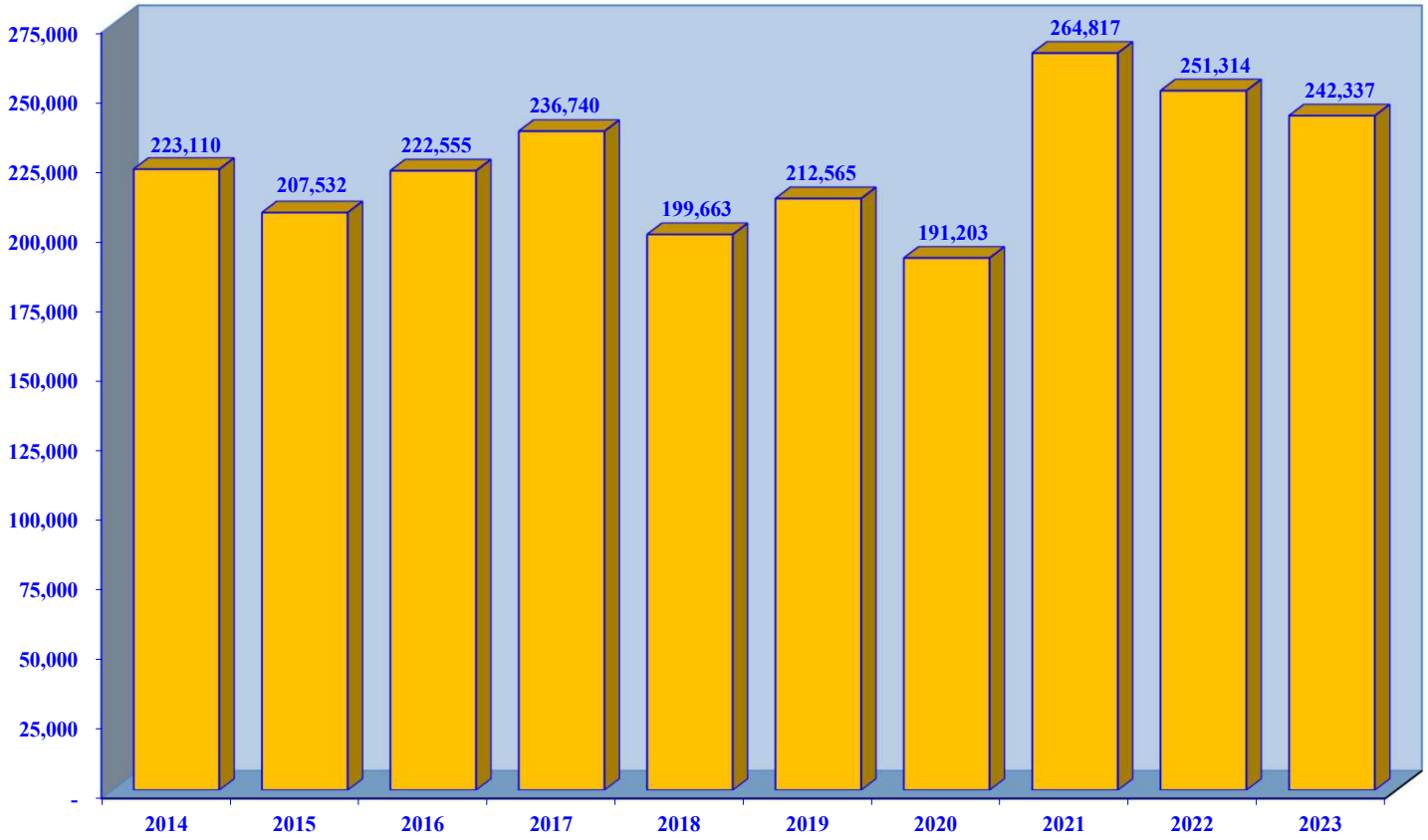
**Magistrate Court Fees
June YTD
2014-2023**



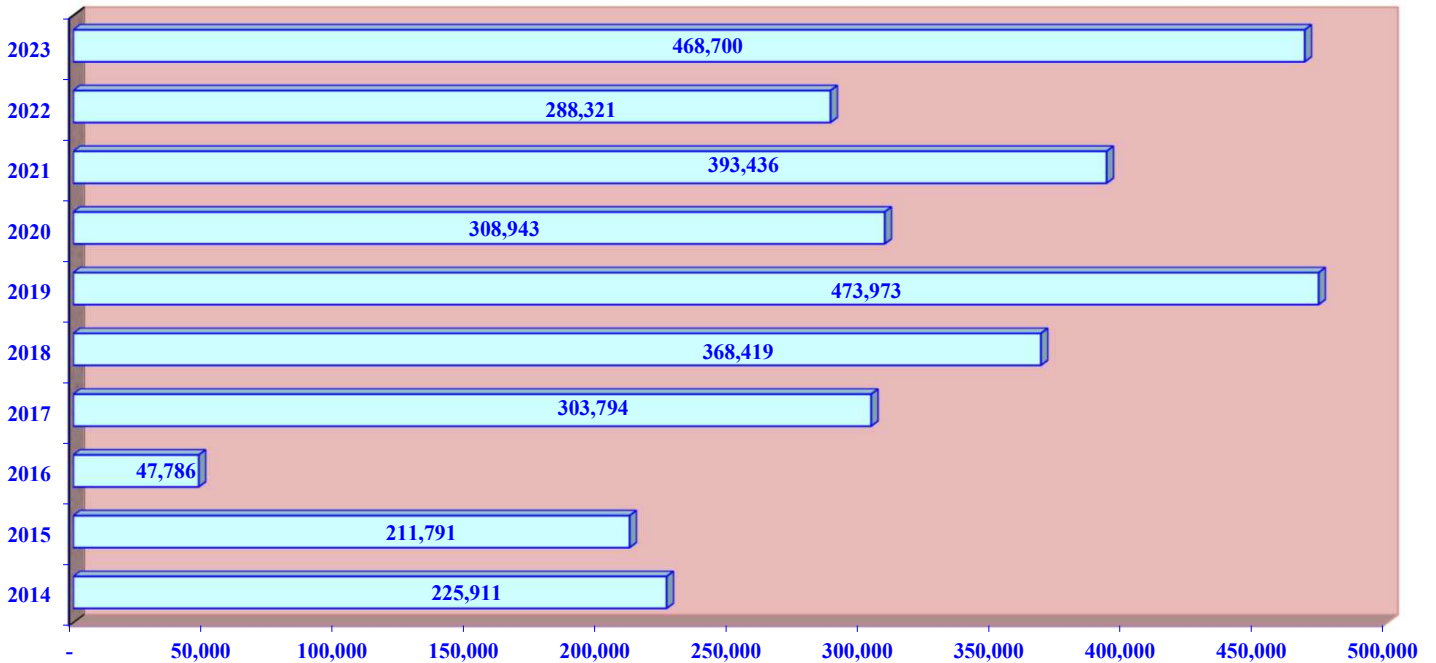
**Probate Court Fines
June YTD
2014-2023**



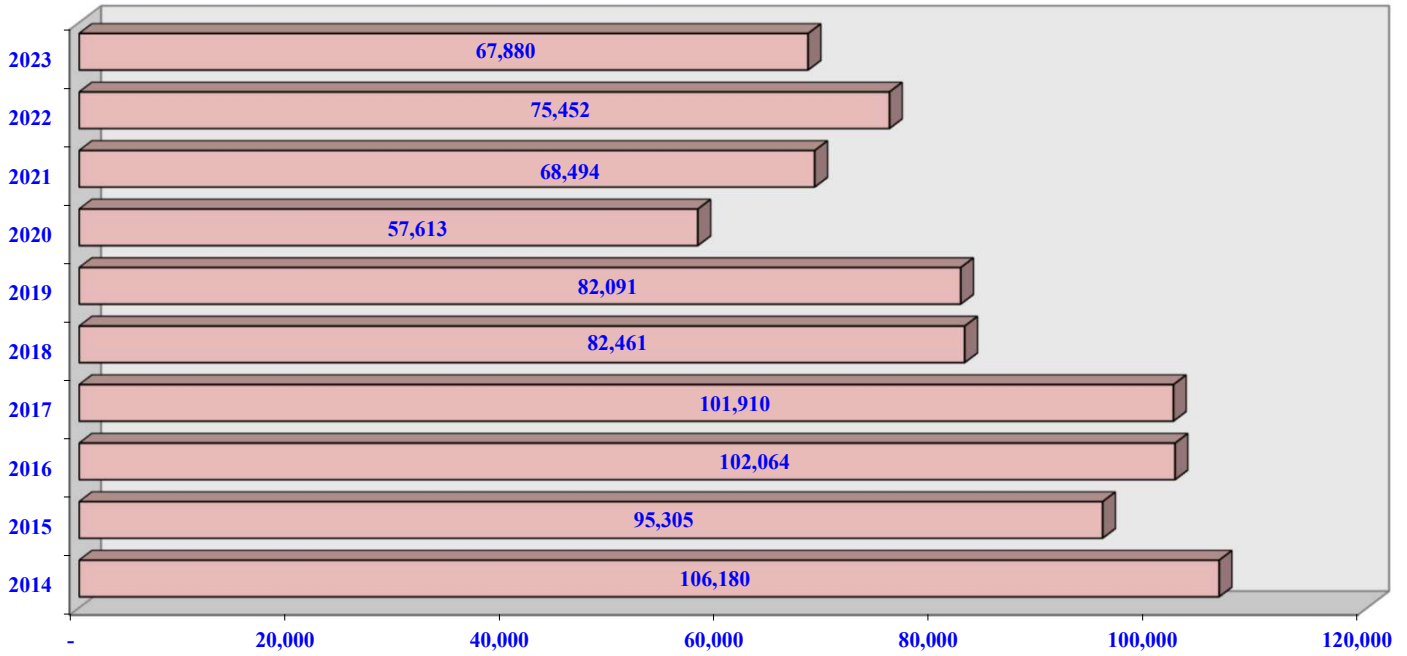
**Clerk of Court Fines
June YTD
2014-2023**



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

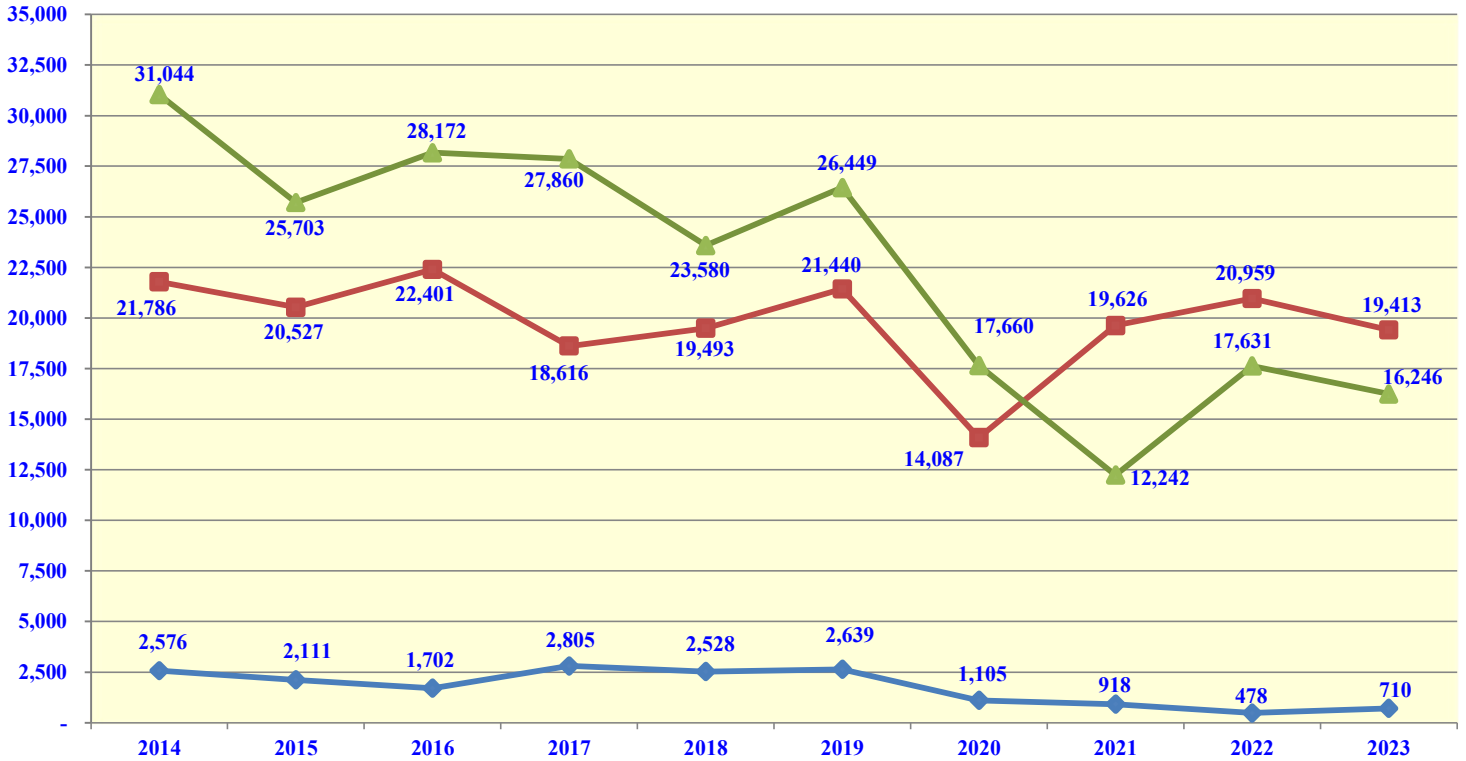


Jail Surcharge Revenues
 (Clerk of Court, Magistrate Court, Probate Court, Juvenile Court, City of Rome & City of Cave Spring)
 June YTD
 2014-2023

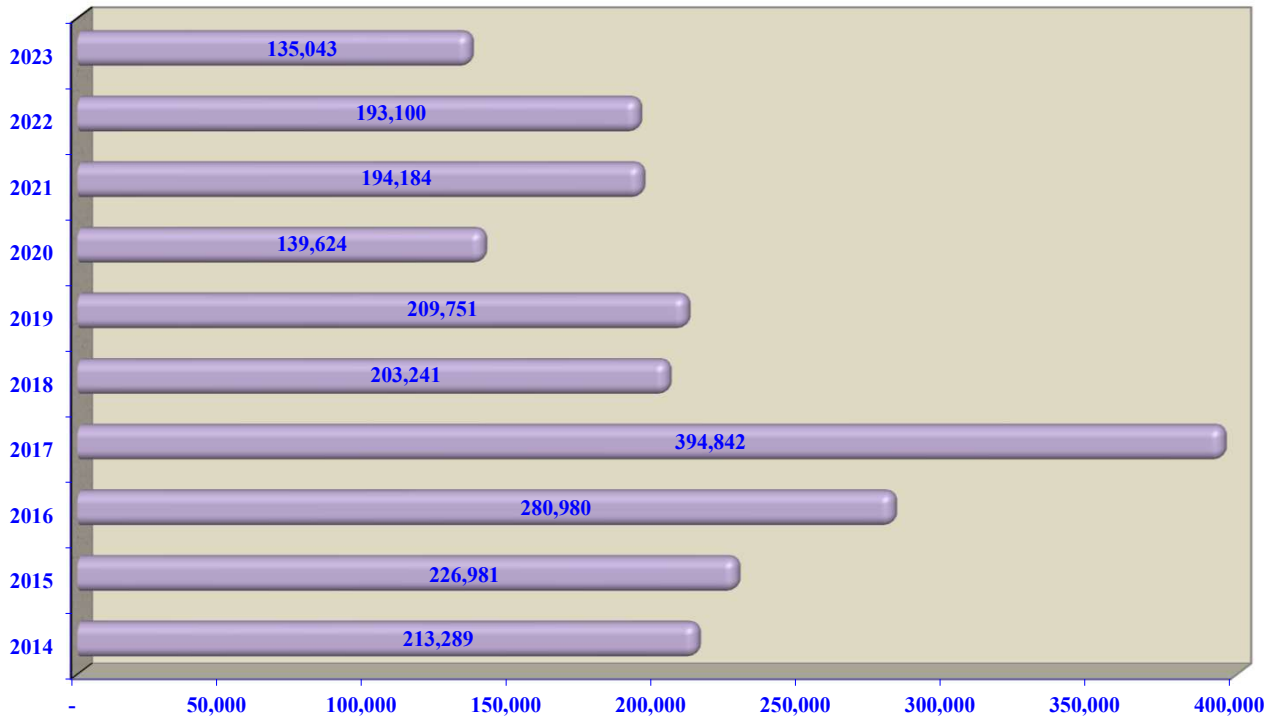


Jail Surcharge Revenues
 June YTD
 2014-2023

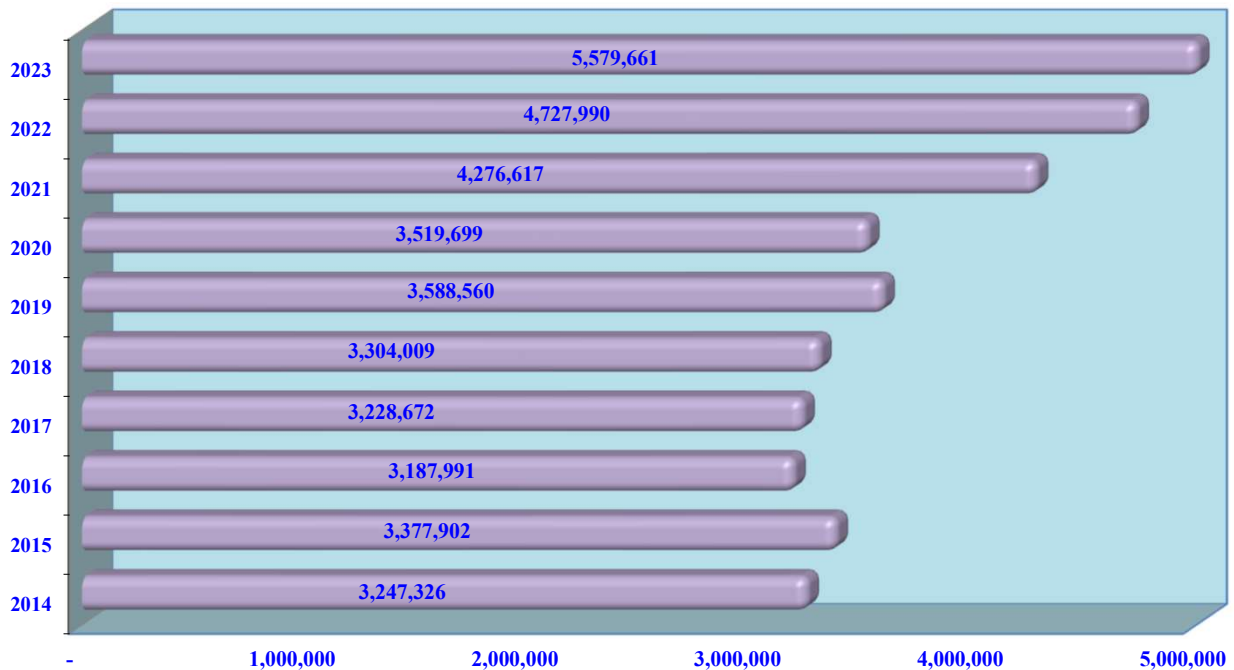
- ◆ Magistrate Court
- Probate Court
- ▲ Clerk of Court



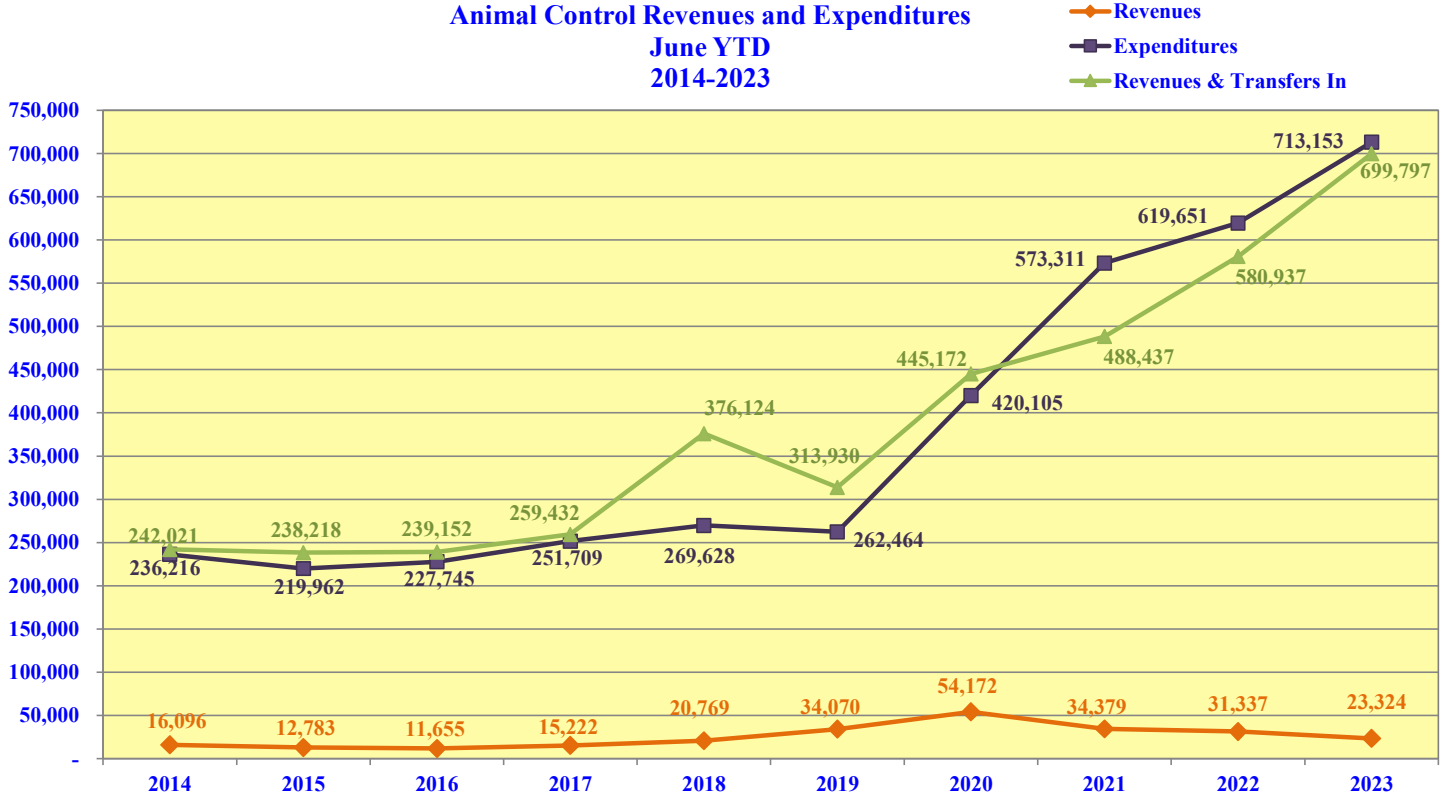
**Tax Commissioner Revenues
June YTD
2014-2023**



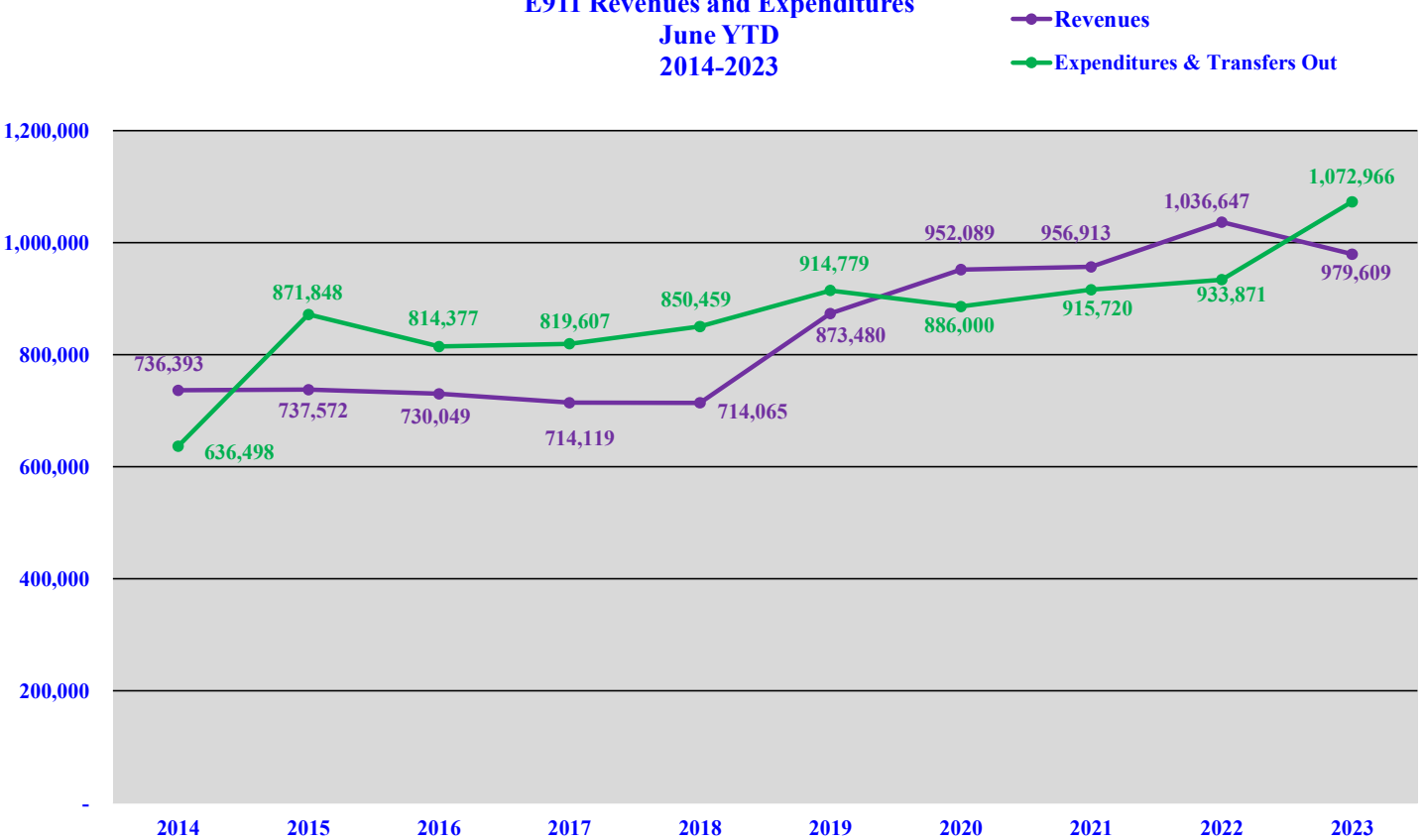
**Local Option Sales Tax
June YTD
2014-2023**



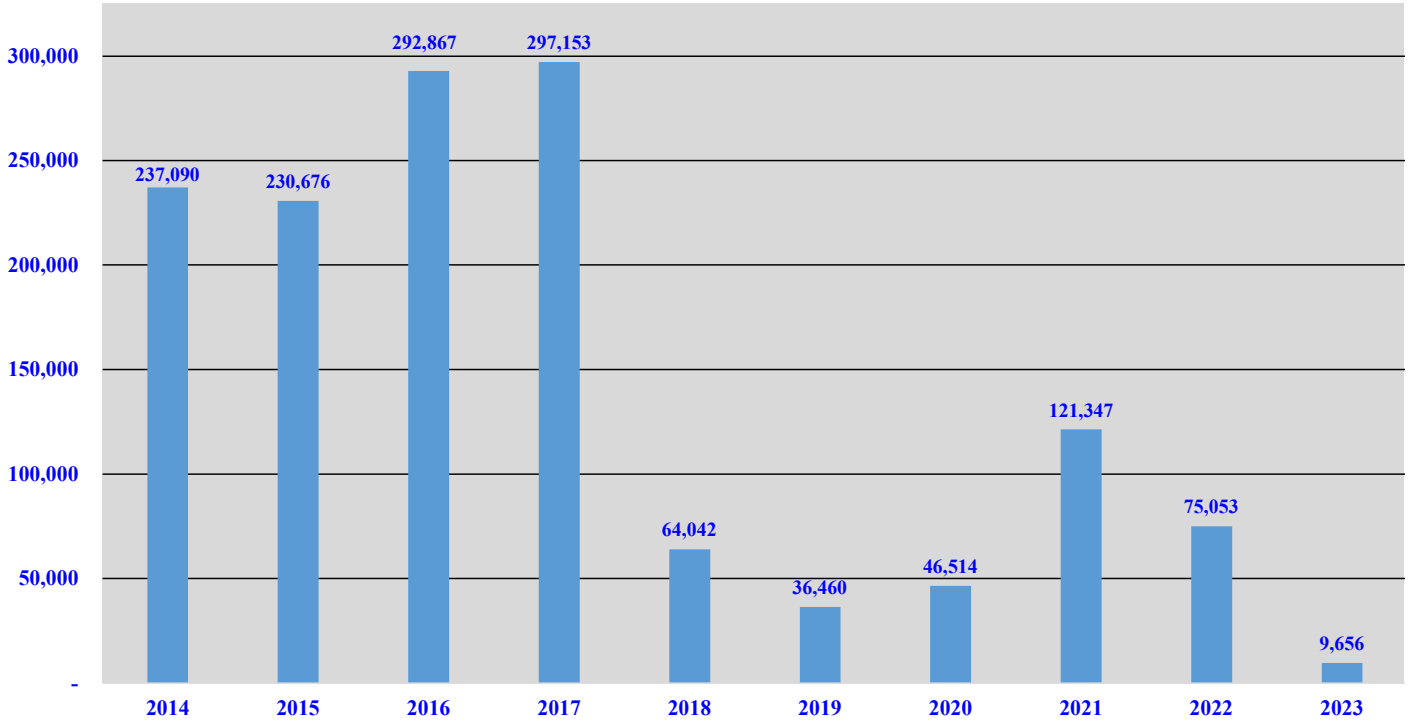
**Animal Control Revenues and Expenditures
June YTD
2014-2023**



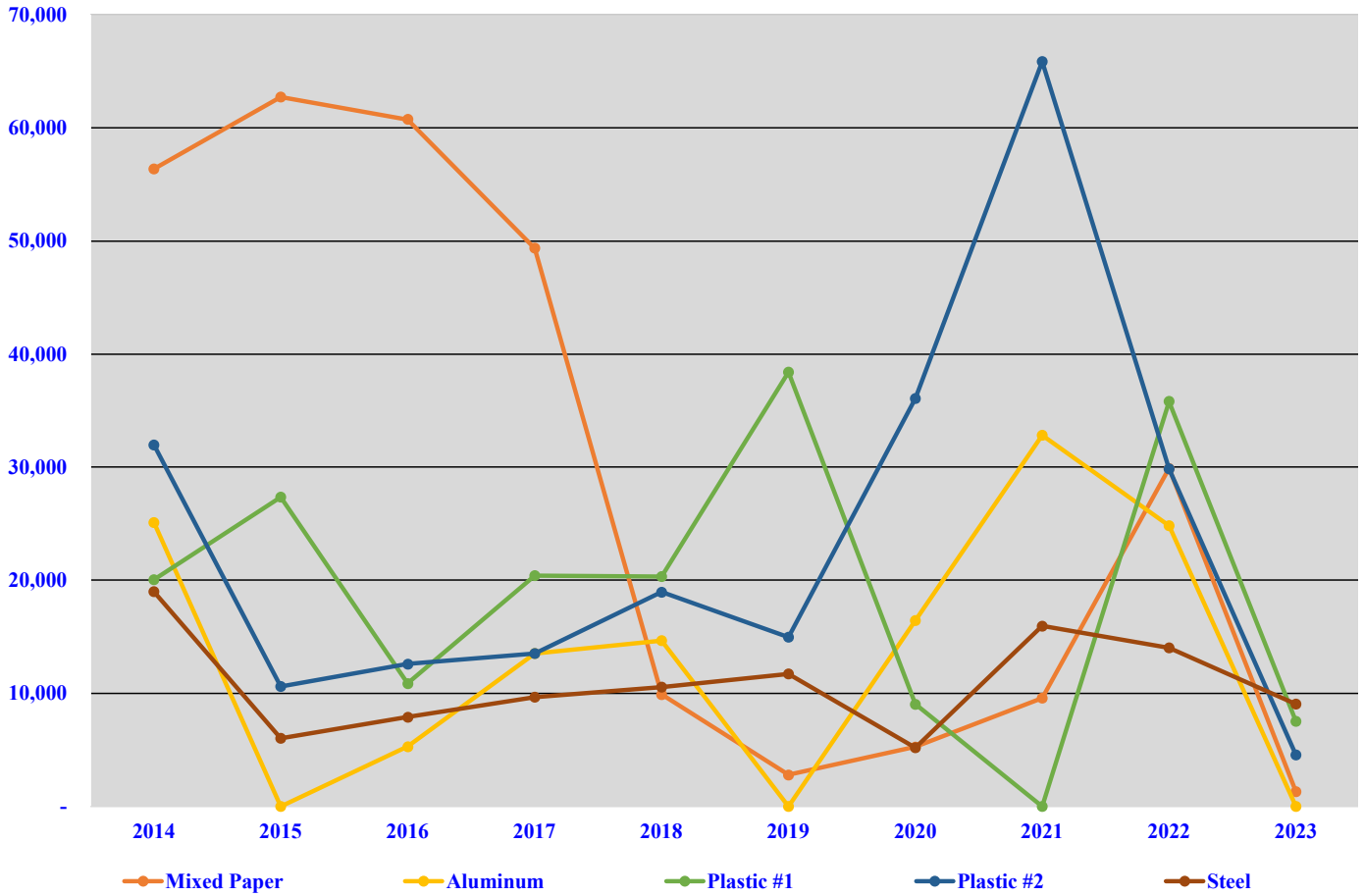
**E911 Revenues and Expenditures
June YTD
2014-2023**



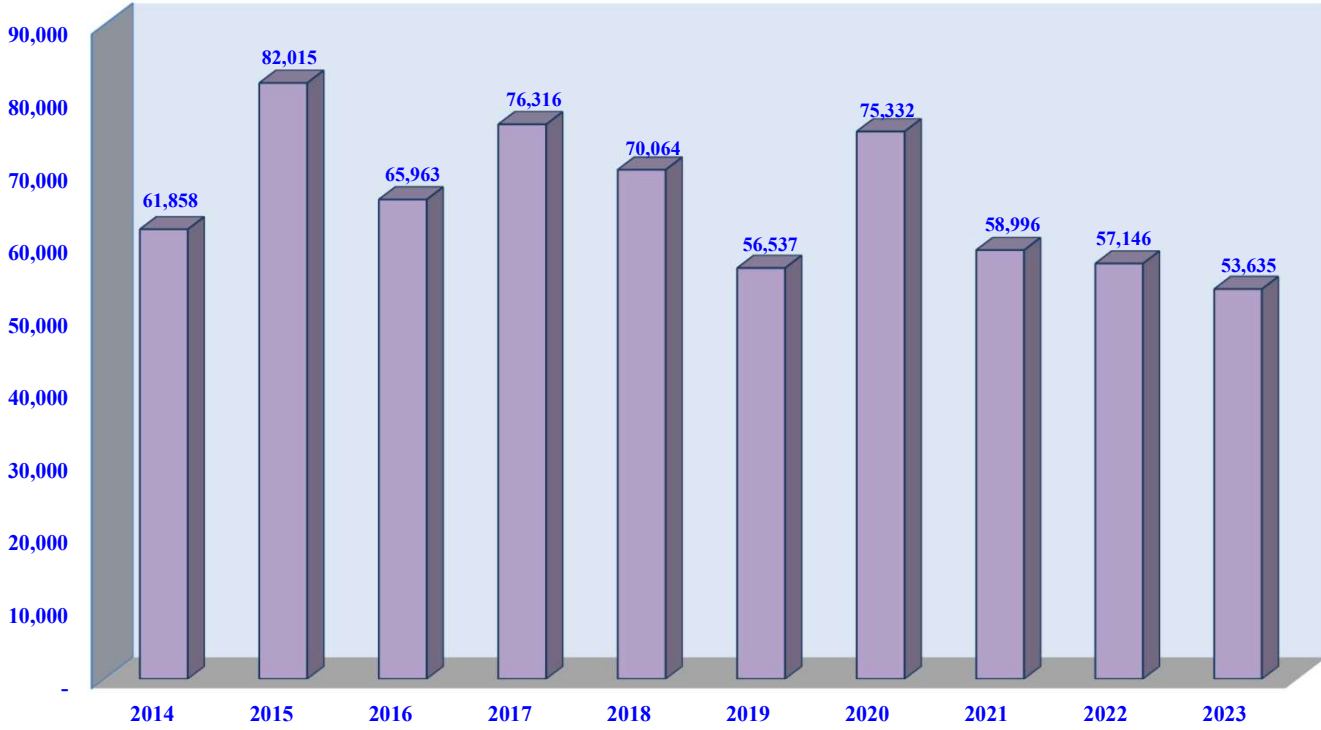
**Corrugated Material Sales
June YTD
2014-2023**



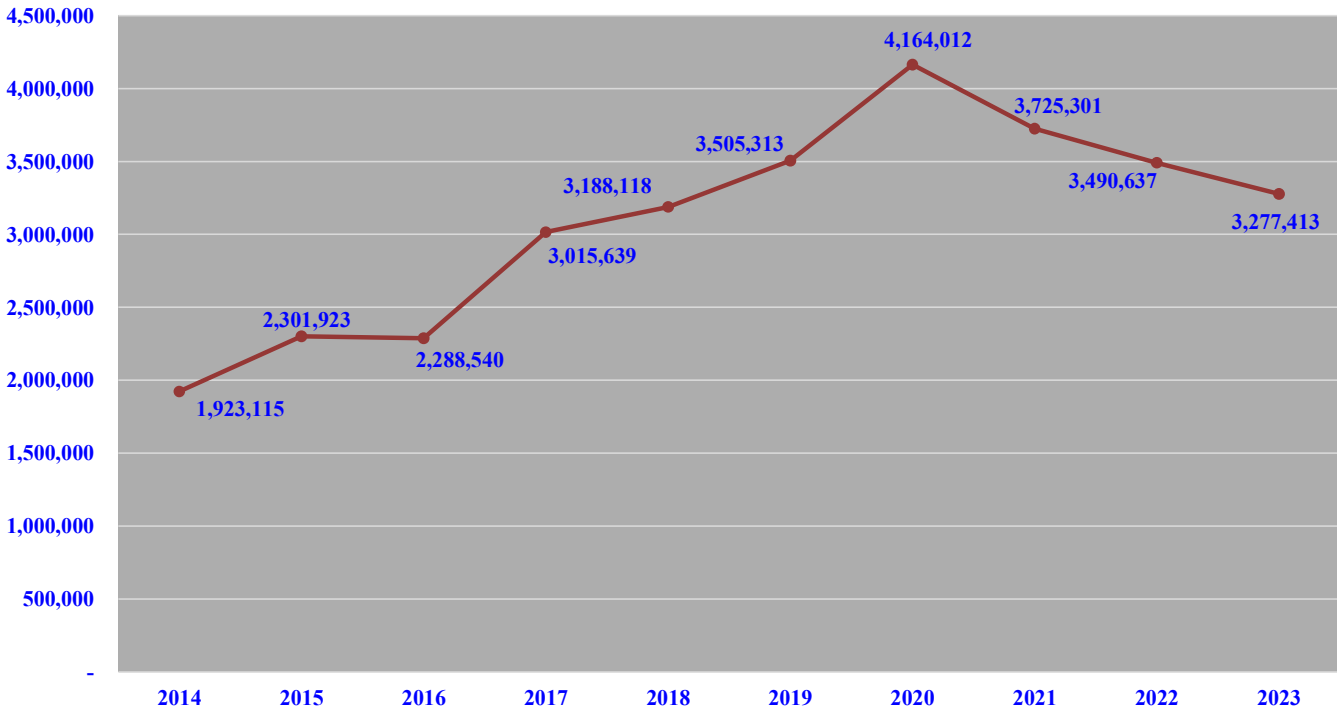
**Recycling Material Sales
June YTD
2014-2023**



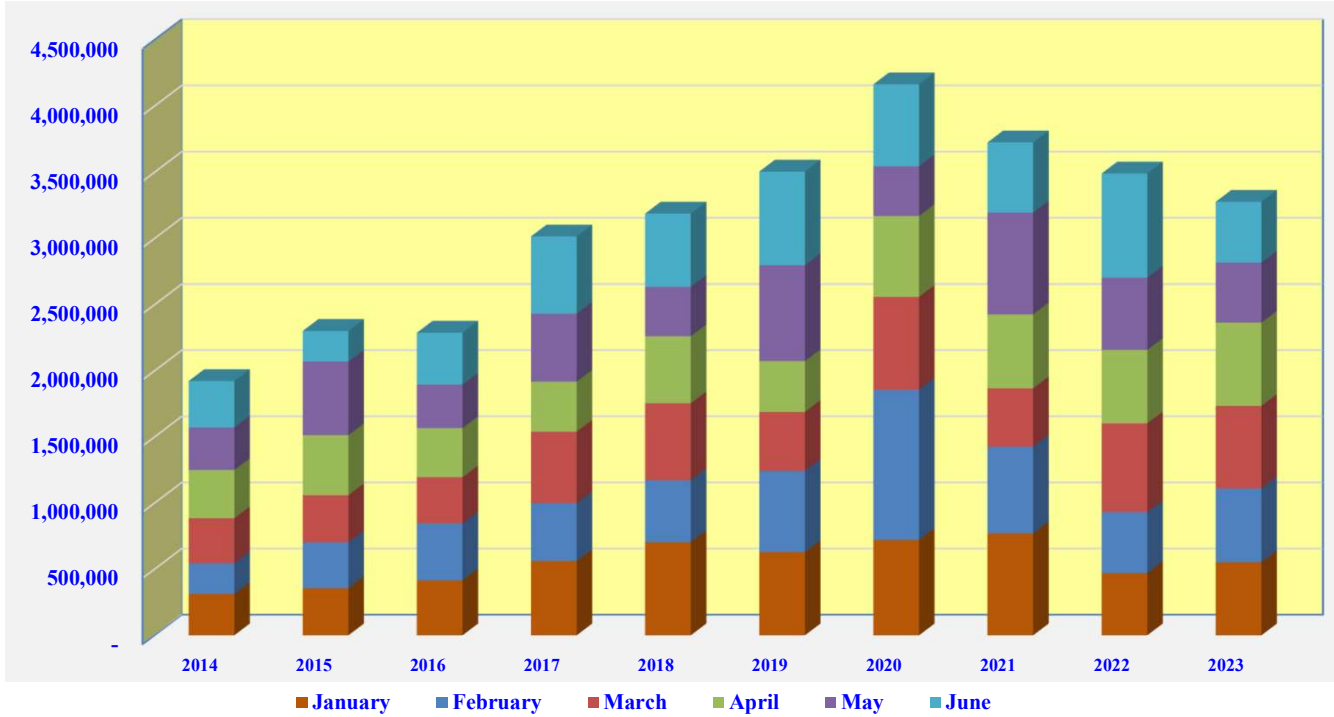
**Health Insurance
HRA YTD
2014-2023**



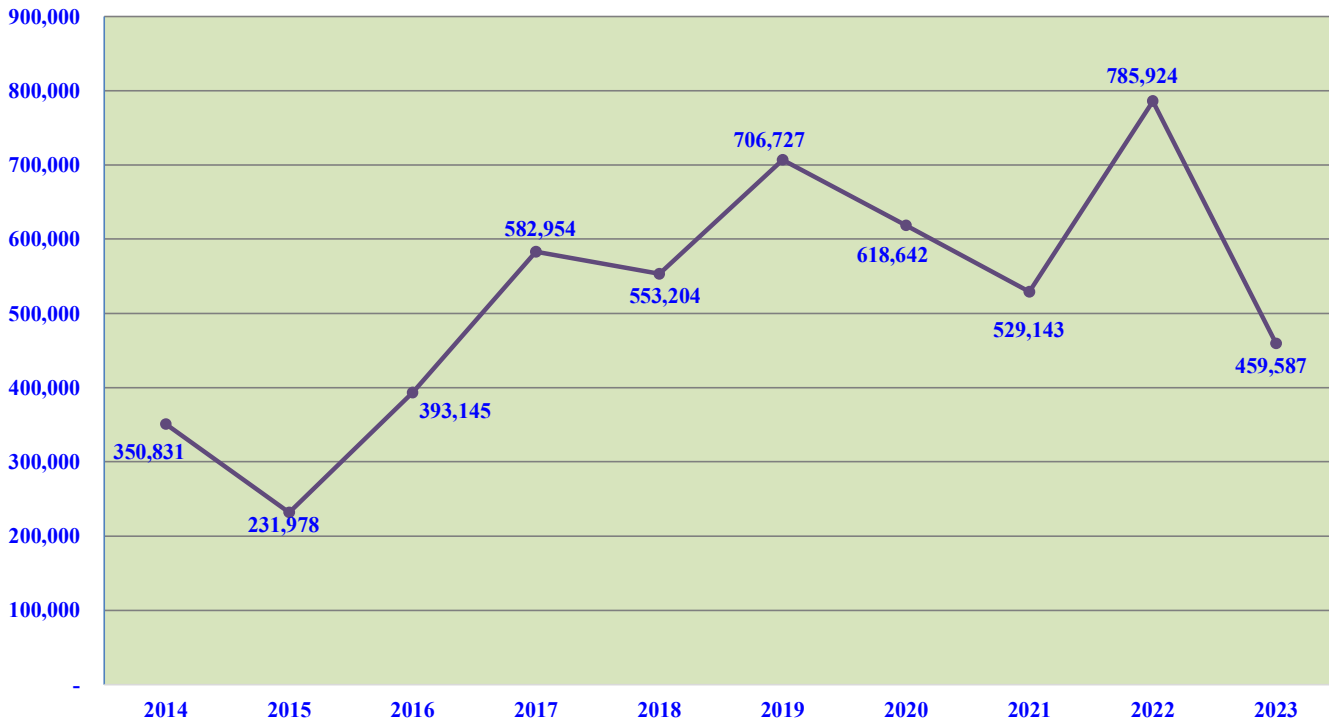
**Health Insurance
Claims YTD
2014-2023**



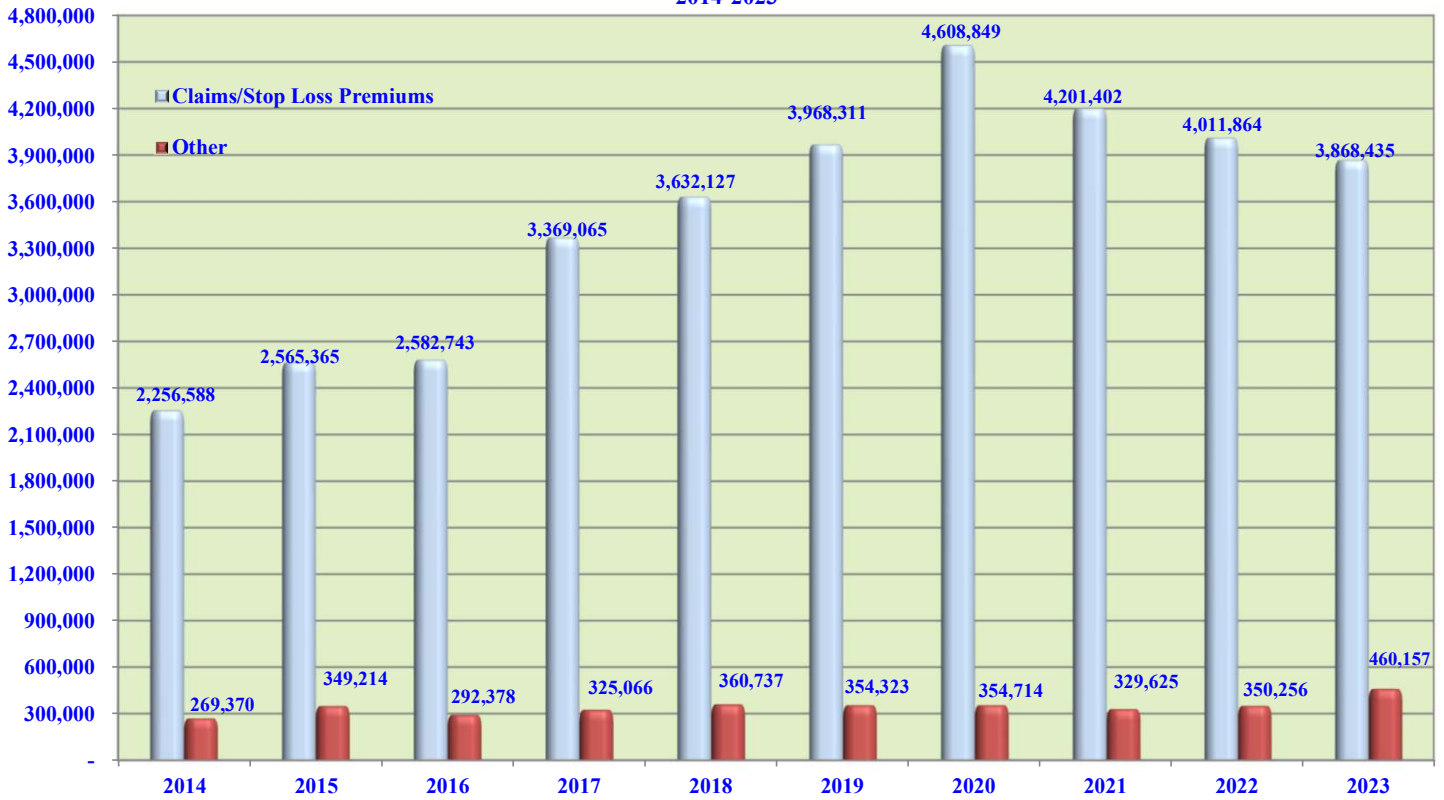
**Health Insurance
Claims by Month - January - June
2014-2023**



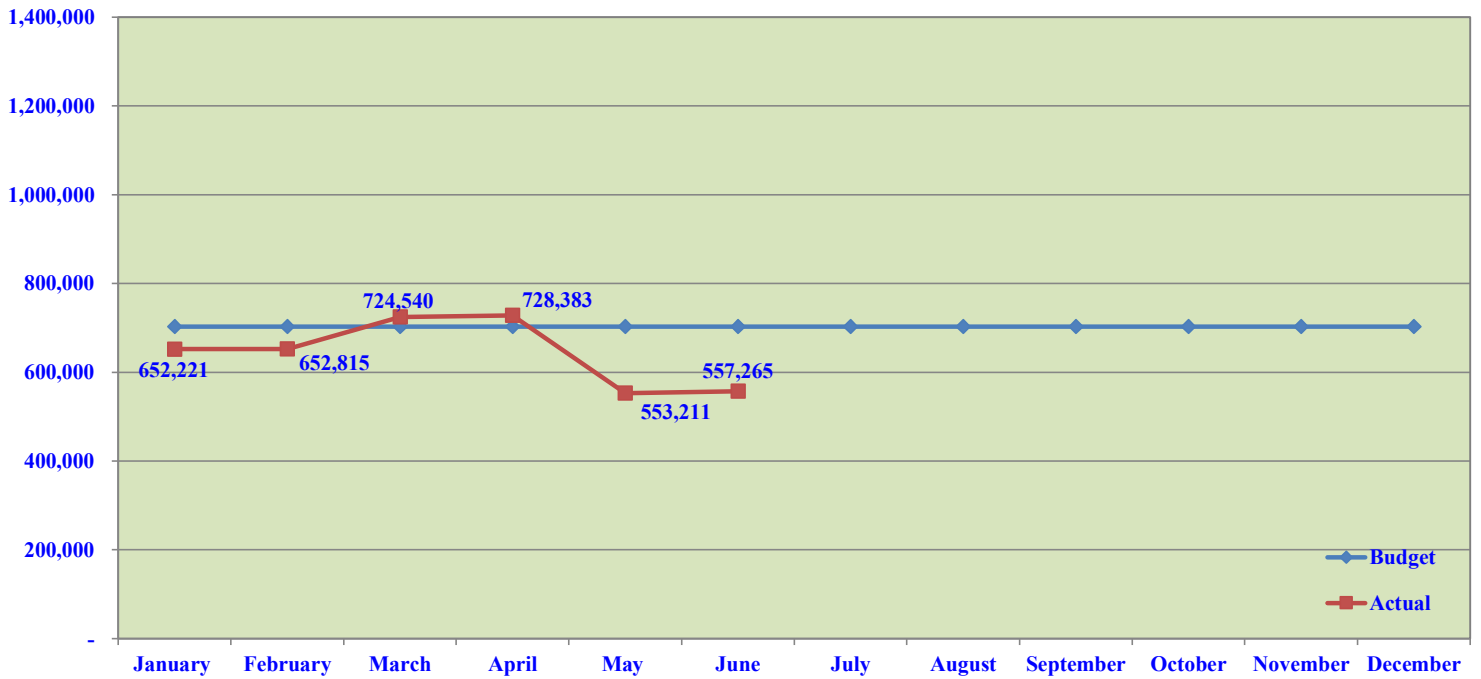
**Health Insurance
Claims - Current Month
2014-2023**



**Health Insurance
June YTD
2014-2023**



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





June Financial Statements

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

	General Fund	Fire Fund	E 911 Fund	800 MHz Communication Fund	Emergency Management Fund	Solid Waste Fund	Stadium Maintenance Fund
REVENUES:							
Taxes	\$ 10,093,499	\$ 528,823	\$ -	\$ -	\$ -	\$ 222,588	\$ -
Licenses and Permits	115,742	-	-	-	-	-	-
Intergovernmental	1,482,130	-	-	-	-	-	-
Charges for Services	1,659,071	-	977,076	191,898	-	-	-
Transportation Charges	-	-	-	-	-	-	-
Fines and Forfeitures	538,957	-	-	-	-	-	-
CARES Act	-	-	-	-	-	-	-
FEMA -Disaster Recovery	-	-	-	-	-	-	-
Interest Earned	359,730	120,046	1,623	1,065	402	18,448	5,558
Grant Revenues	-	-	-	-	-	-	-
State of GA-LEPC Grant	-	-	-	-	-	-	-
Sale of Goods	-	-	-	-	-	-	-
Rental Fees	-	-	-	20,976	-	-	-
Contributions/Donations	-	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-	-
Miscellaneous	1,055,342	-	910	-	-	-	-
Appropriation of Jail Surcharge Funds	-	-	-	-	-	-	-
Appropriation of Fund Balance	-	-	-	-	-	-	-
TOTAL REVENUES	15,304,472	648,869	979,609	213,938	402	241,035	5,558
EXPENDITURES:							
General Government	5,343,792	-	-	-	-	-	-
Judicial	3,951,247	-	-	-	-	-	-
Public Safety	16,157,476	4,829,602	-	-	-	-	-
Public Works	3,145,941	-	-	-	-	-	-
Health and Welfare	153,383	-	-	-	-	-	-
Culture and Recreation	645,635	-	-	-	-	-	-
Housing and Development	236,355	-	-	-	-	-	-
Interagency	196,552	-	-	-	-	-	-
Salaries and Benefits	-	-	884,984	-	99,304	209,172	-
Other Operating Costs	-	-	183,530	306,685	39,365	18,881	44,762
Utilities	-	-	-	-	-	9,211	-
Equipment	-	-	4,452	-	-	-	-
800 MHz Radio Maint/Tower Costs	-	-	-	-	-	-	-
Fees for Services	-	-	-	-	-	197,961	-
Claims	-	-	-	-	-	-	-
Excess Insurance	-	-	-	-	-	-	-
Reserves-County	-	-	-	-	-	-	-
Premium Payments	-	-	-	-	-	-	-
HRA Payments	-	-	-	-	-	-	-
Grant/Project Costs	-	-	-	-	-	-	-
Air Show Expenses	-	-	-	-	-	-	-
Remote Site Operations	-	-	-	-	-	183,123	-
Depreciation	-	-	-	-	-	-	-
Cost of Goods Sold	-	-	-	-	-	-	-
All Other	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
TOTAL EXPENDITURES	29,830,381	4,829,602	1,072,966	306,685	138,669	618,347	44,762
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(14,525,910)	(4,180,733)	(93,357)	(92,747)	(138,267)	(377,312)	(39,204)
OTHER FINANCING SOURCES (USES)							
Transfers In	1,106,002	100,000	-	(6,405)	127,613	-	50,000
Transfers Out	(2,468,459)	(62,500)	-	-	-	(238,317)	-
TOTAL OTHER FINANCING SOURCES (USES)	(1,362,457)	37,500	-	(6,405)	127,613	(238,317)	50,000
INCOME BEFORE CAPITAL CONTRIBUTIONS							
Water Capital	-	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(15,888,366)	(4,143,233)	(93,357)	(99,152)	(10,654)	(615,629)	10,796
FUND BALANCES (DEFICIENCIES) BEGINNING OF YEAR							
	26,306,192	8,181,098	410,075	4	6	1,155,171	238,116
FUND BALANCES (DEFICIENCIES) YEAR TO DATE							
	\$ 10,417,826	\$ 4,037,865	\$ 316,718	\$ (99,148)	\$ (10,649)	\$ 539,542	\$ 248,912

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

Water Fund	Airport Fund	Forum Fund	Recycling Fund	Animal Control Fund	Health Insurance Fund	Capital Projects Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	5,667	105,392	-	-	-
3,744,457	601	626	-	2,903	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
222,502	-	8,823	391	1,926	54,382	56,321
-	-	-	-	-	2,694	1,242,052
-	-	-	-	-	-	-
-	453,165	-	34,824	-	-	-
6,296	157,553	3,300	-	-	-	-
-	-	-	-	18,363	5,169,318	-
-	-	-	-	-	-	-
40,365	9,990	-	-	132	-	175,935
-	-	-	-	-	-	112,668
-	-	-	-	-	-	-
<u>4,013,620</u>	<u>621,309</u>	<u>18,416</u>	<u>140,607</u>	<u>23,324</u>	<u>5,226,394</u>	<u>1,586,976</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,176,634	179,202	35,067	176,862	484,675	-	-
1,305,800	105,839	15,497	65,657	220,058	184,586	-
203,411	31,655	87,424	13,588	-	-	-
58,350	1,057	-	11,971	8,420	-	-
-	-	-	-	-	-	-
-	-	-	-	-	182,427	-
-	-	-	-	-	3,277,413	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	591,022	-
-	-	-	-	-	93,144	-
-	-	-	-	-	-	525,534
-	-	-	-	-	-	-
-	-	-	-	-	-	-
844,253	315,838	164,108	86,962	-	-	-
-	324,936	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	903,361
64,857	-	-	-	-	-	-
<u>3,653,305</u>	<u>958,527</u>	<u>302,096</u>	<u>355,040</u>	<u>713,153</u>	<u>4,328,592</u>	<u>1,428,895</u>
<u>360,315</u>	<u>(337,218)</u>	<u>(283,680)</u>	<u>(214,434)</u>	<u>(689,829)</u>	<u>897,802</u>	<u>(158,081)</u>
62,500	8,844	220,880	38,317	676,473	47	(302,753)
(944,875)	(31,110)	-	(23,613)	-	-	(44,631.17)
<u>(882,375)</u>	<u>(22,266)</u>	<u>220,880</u>	<u>14,705</u>	<u>676,473</u>	<u>47</u>	<u>(258,121)</u>
<u>(2,464,434)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(2,986,494)</u>	<u>(359,484)</u>	<u>(62,800)</u>	<u>(199,729)</u>	<u>(13,357)</u>	<u>897,849</u>	<u>(416,202)</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>\$ 46,932,184</u>	<u>\$ 7,361,793</u>	<u>\$ 4,083,320</u>	<u>\$ 1,209,910</u>	<u>\$ (13,349)</u>	<u>\$ 3,083,822</u>	<u>\$ 3,389,863</u>

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

Percentage of Year
50%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
Appropriation of Jail Surcharge Funds	\$ 263,500	\$ 212,376	\$ (51,124)	80.6%	\$ 268,754
Appropriation of DATE Fund Balance	68,850	55,374	(13,476)	80.4%	115,778
REVENUES:					
Taxes	54,508,085	10,093,499	(44,414,586)	18.5%	9,754,751
Licenses and Permits	210,120	115,742	(94,378)	55.1%	107,350
Intergovernmental	3,173,500	1,482,130	(1,691,370)	46.7%	1,851,949
Charges for Services	4,328,045	1,659,071	(2,668,974)	38.3%	1,726,401
Fines and Forfeitures	1,090,900	538,957	(551,943)	49.4%	562,223
Interest Earned	41,735	359,730	317,995	861.9%	4,833
Miscellaneous	1,077,700	1,055,342	(22,358)	97.9%	1,131,653
TOTAL REVENUES	<u>64,430,085</u>	<u>15,304,472</u>	<u>(49,125,613)</u>	<u>23.8%</u>	<u>15,139,160</u>
EXPENDITURES:					
GENERAL GOVERNMENT:					
Board of Commissioners	255,875	129,938	125,937	50.8%	141,049
County Manager	1,311,270	612,882	698,388	46.7%	504,475
Finance Department	832,895	325,543	507,352	39.1%	239,338
Purchasing Department	352,250	167,086	185,164	47.4%	144,419
Information Technology	1,147,285	471,139	676,146	41.1%	427,228
Human Resources	771,815	415,891	355,924	53.9%	355,538
Tax Commissioner	1,234,250	600,627	633,623	48.7%	507,667
Tax Appraisers	1,364,415	620,729	743,686	45.5%	545,884
Tax Assessors	57,720	28,691	29,029	49.7%	20,096
Facilities Management	1,449,955	681,787	768,168	47.0%	606,206
Engineering	408,315	120,312	288,003	29.5%	144,639
Board of Registrars	703,285	389,077	314,208	55.3%	440,427
General Services	1,691,090	780,091	910,999	46.1%	690,249
TOTAL GENERAL GOVERNMENT	<u>11,580,420</u>	<u>5,343,792</u>	<u>6,236,628</u>	<u>46.1%</u>	<u>4,767,215</u>
JUDICIAL:					
Superior Court	117,470	52,624	64,846	44.8%	122,190
Judge Niedrach - Superior Court	123,920	58,187	65,733	47.0%	52,432
Judge Johnson - Superior Court	120,125	54,270	65,855	45.2%	48,740
Judge Sparks - Superior Court	90,185	43,356	46,829	48.1%	38,551
Judge Wetherington - Superior Court	104,450	49,213	55,237	47.1%	43,941
Superior Court Administrator	111,730	45,060	66,670	40.3%	41,333
Court Reporter - Judge Niedrach	162,235	69,668	92,567	42.9%	47,596
Court Reporter - Judge Johnson	154,700	59,178	95,522	38.3%	37,326
Court Reporter - Judge Sparks	109,730	41,359	68,371	37.7%	58,015
Court Reporter - Judge Wetherington	171,340	76,483	94,857	44.6%	68,581
Clerk of Superior Court	1,591,880	703,869	888,011	44.2%	655,599
Board of Equalization	24,500	-	24,500	0.0%	971
District Attorney	1,768,825	800,398	968,427	45.3%	676,365
Victim Witness Program	172,970	114,887	58,083	66.4%	70,450
Public Defender	968,960	482,906	486,054	49.8%	435,366
Magistrate Court	678,695	321,547	357,148	47.4%	270,126
Probate Court	807,470	332,444	475,026	41.2%	314,612
Juvenile Court	1,425,570	590,423	835,147	41.4%	472,067
Mental Health Court	32,165	72,457	(40,292)	225.3%	77,267
Adult Felony Drug Court	33,820	(17,083)	50,903	-50.5%	38,512
TOTAL JUDICIAL	<u>8,770,740</u>	<u>3,951,247</u>	<u>4,819,493</u>	<u>45.1%</u>	<u>3,570,041</u>

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

Percentage of Year
50%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
PUBLIC SAFETY:					
County Police	\$ 8,390,515	\$ 3,326,302	\$ 5,064,213	39.6%	\$ 3,350,629
FCPD HEAT	-	31,263	(31,263)	N/A	60,769
HIDTA	-	81,289	(81,289)	N/A	8,858
Sheriff - County Jail	14,727,745	7,030,991	7,696,754	47.7%	6,274,768
Medical Department-Prisoners	3,853,515	1,975,916	1,877,599	51.3%	1,823,745
County Prison	8,061,190	3,563,975	4,497,215	44.2%	3,328,177
Coroner	265,200	147,741	117,459	55.7%	149,695
Interagency	18,500	-	18,500	0.0%	-
TOTAL PUBLIC SAFETY	<u>35,316,665</u>	<u>16,157,476</u>	<u>19,159,189</u>	<u>45.8%</u>	<u>14,996,640</u>
PUBLIC WORKS:					
Public Roads	6,350,695	3,145,941	3,204,754	49.5%	2,954,004
TOTAL PUBLIC WORKS	<u>6,350,695</u>	<u>3,145,941</u>	<u>3,204,754</u>	<u>49.5%</u>	<u>2,954,004</u>
HEALTH AND WELFARE					
Health	146,605	45,000	101,605	30.7%	195,000
Welfare	232,660	103,605	129,055	44.5%	103,605
Transportation for Seniors	11,330	4,778	6,552	42.2%	5,528
TOTAL HEALTH AND WELFARE	<u>390,595</u>	<u>153,383</u>	<u>237,212</u>	<u>39.3%</u>	<u>304,133</u>
CULTURE AND RECREATION					
Library	1,291,270	645,635	645,635	50.0%	645,635
TOTAL CULTURE AND RECREATION	<u>1,291,270</u>	<u>645,635</u>	<u>645,635</u>	<u>50.0%</u>	<u>645,635</u>
HOUSING AND DEVELOPMENT					
Cooperative Extension	222,880	105,880	117,000	47.5%	85,723
Economic Development	265,950	130,475	135,475	49.1%	130,475
TOTAL HOUSING AND DEVELOPMENT	<u>488,830</u>	<u>236,355</u>	<u>252,475</u>	<u>48.4%</u>	<u>216,198</u>
INTERAGENCY					
NW GA Regional Commission	60,000	-	60,000	0.0%	-
GIS	50,000	-	50,000	0.0%	3,227
Planning Commission	268,105	134,052	134,053	50.0%	137,300
Environmental Office	125,000	62,500	62,500	50.0%	62,500
TOTAL INTERAGENCY	<u>503,105</u>	<u>196,552</u>	<u>306,553</u>	<u>39.1%</u>	<u>203,027</u>
TOTAL BUDGETED EXPENDITURES	<u>64,692,320</u>	<u>29,830,381</u>	<u>34,861,939</u>	<u>46.1%</u>	<u>27,656,893</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	2,376,600	1,106,002	(1,270,598)	46.5%	1,719,552
Transfers Out	(6,475,945)	(2,468,459)	(4,007,486)	38.1%	(2,856,854)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(4,099,345)</u>	<u>(1,362,457)</u>	<u>(5,278,084)</u>	<u>33.2%</u>	<u>(1,137,302)</u>
TOTAL EXPENDITURES	<u>68,791,665</u>	<u>31,192,838</u>	<u>40,140,022</u>	<u>45.3%</u>	<u>28,794,195</u>
NET CHANGE IN FUND BALANCE	(4,361,580)	(15,888,366)			(13,655,034)
FUND BALANCE - BEGINNING OF YEAR	<u>26,306,192</u>	<u>26,306,192</u>			<u>29,096,302</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 21,944,612</u>	<u>\$ 10,417,826</u>			<u>\$ 15,441,268</u>

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

Percentage of Year
50%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Taxes	\$ 9,181,590	\$ 528,823	\$ (8,652,767)	5.8%	\$ 455,788
Interest Earned	<u>7,250</u>	<u>120,046</u>	<u>112,796</u>	<u>1655.8%</u>	<u>3,155</u>
TOTAL REVENUES	<u>9,188,840</u>	<u>648,869</u>	<u>(8,539,971)</u>	<u>7.1%</u>	<u>458,942</u>
EXPENDITURES					
Public Safety	<u>9,650,725</u>	<u>4,829,602</u>	<u>4,821,123</u>	<u>50.0%</u>	<u>4,071,426</u>
TOTAL EXPENDITURES	<u>9,650,725</u>	<u>4,829,602</u>	<u>4,821,123</u>	<u>50.0%</u>	<u>4,071,426</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(461,885)	(4,180,733)	(13,361,094)	905%	(3,612,483)
OTHER FINANCING SOURCES (USES)					
Transfer In	200,000	100,000	100,000	50.0%	100,000
Transfer Out	<u>(125,000)</u>	<u>(62,500)</u>	<u>(62,500)</u>	<u>50.0%</u>	<u>(62,500)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>75,000</u>	<u>37,500</u>	<u>37,500</u>	<u>50.0%</u>	<u>37,500</u>
NET CHANGE IN FUND BALANCE	(386,885)	(4,143,233)			(3,574,983)
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>\$ 4,037,865</u>			<u>\$ 3,981,945</u>

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

Percentage of Year
50%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Taxes	\$ 160,000	\$ 85,616	\$ (74,384)	53.5%	\$ 83,199
Interest Earned	<u>150</u>	<u>3,056</u>	<u>2,906</u>	<u>2037.1%</u>	<u>49</u>
TOTAL REVENUES	<u>160,150</u>	<u>88,671</u>	<u>(71,479)</u>	<u>55.4%</u>	<u>83,248</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	88,671	(66,479)	57.2%	83,248
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	-	88,671			83,248
FUND BALANCE - BEGINNING OF YEAR	<u>-</u>	<u>-</u>			<u>-</u>
FUND BALANCE -YEAR TO DATE	<u>\$ -</u>	<u>\$ 88,671</u>			<u>\$ 83,248</u>

FLOYD COUNTY, GEORGIA

E 911 FUND

STATEMENT OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCE

For the Month Ended June 30, 2023

(with comparative actual amounts for 2022)

Percentage of Year

50%

	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	910	(6,590)	12.1%	3,801
Alarm Registration Fee	1,700	990	(710)	58.2%	774
Charges for Services	2,010,000	976,086	(1,033,914)	48.6%	1,007,250
Interest Earned	210	1,623	1,413	<u>772.9%</u>	<u>63</u>
TOTAL REVENUES	<u>2,021,410</u>	<u>979,609</u>	<u>(1,041,801)</u>	<u>48.5%</u>	<u>1,036,647</u>
EXPENDITURES					
Salaries and Benefits	2,090,710	884,984	1,205,726	42.3%	775,306
Other Operating Costs	308,865	183,530	125,335	59.4%	158,565
Equipment	4,505	4,452	53	<u>98.8%</u>	<u>-</u>
TOTAL EXPENDITURES	<u>2,404,080</u>	<u>1,072,966</u>	<u>1,331,114</u>	<u>44.6%</u>	<u>933,871</u>
NET CHANGE IN FUND BALANCE	(382,670)	(93,357)			102,776
FUND BALANCE - BEGINNING OF YEAR	<u>410,075</u>	<u>410,075</u>			<u>366,643</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 27,405</u>	<u>\$ 316,718</u>			<u>\$ 469,419</u>

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

Percentage of Year
50%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 383,625	\$ 191,898	\$ (191,727)	50.0%	\$ 191,435
Tower Lease	37,375	20,976	(16,399)	56.1%	20,454
City of Rome	1,000	-	(1,000)	0.0%	-
Interest Earned	<u>50</u>	<u>1,065</u>	<u>1,015</u>	<u>2130.2%</u>	<u>15</u>
TOTAL REVENUES	<u>422,050</u>	<u>213,938</u>	<u>(208,112)</u>	<u>50.7%</u>	<u>211,904</u>
EXPENDITURES					
Salaries and Benefits	41,270	-	41,270	0.0%	43,547
Other Operating Costs	634,775	306,685	328,090	48.3%	288,494
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>696,045</u>	<u>306,685</u>	<u>389,360</u>	<u>44.1%</u>	<u>332,041</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(273,995)	(92,747)	181,248	33.8%	(120,136)
OTHER FINANCING SOURCES (USES)					
Transfer In	286,805	-	286,805	0.0%	-
Transfer Out	<u>(12,810)</u>	<u>(6,405)</u>	<u>(6,405)</u>	<u>50.0%</u>	<u>(6,310)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>273,995</u>	<u>(6,405)</u>	<u>280,400</u>	<u>-2.3%</u>	<u>(6,310)</u>
NET CHANGE IN FUND BALANCE	-	(99,152)			(126,447)
FUND BALANCE - BEGINNING OF YEAR	<u>4</u>	<u>4</u>			<u>4,424</u>
FUND BALANCE -YEAR TO DATE	<u>\$ 4</u>	<u>\$ (99,148)</u>			<u>\$ (122,023)</u>

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

Percentage of Year
50%

	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%	-
Interest Earned	<u>30</u>	<u>402</u>	<u>372</u>	<u>1341.2%</u>	<u>13</u>
TOTAL REVENUES	<u>38,925</u>	<u>402</u>	<u>(38,523)</u>	<u>1.0%</u>	<u>13</u>
EXPENDITURES					
Salaries and Benefits	214,040	99,304	114,736	46.4%	61,470
Other Operating Costs	<u>80,110</u>	<u>39,365</u>	<u>40,745</u>	<u>49.1%</u>	<u>84,907</u>
TOTAL EXPENDITURES	<u>294,150</u>	<u>138,669</u>	<u>155,481</u>	<u>47.1%</u>	<u>146,377</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(255,225)	(138,267)	116,958	54.2%	(146,364)
OTHER FINANCING SOURCES (USES)					
Transfers In	255,225	127,613	(127,613)	50.0%	59,367
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>N/A</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>255,225</u>	<u>127,613</u>	<u>(127,613)</u>	<u>50.0%</u>	<u>59,367</u>
NET CHANGE IN FUND BALANCE	-	(10,654)			(86,996)
FUND BALANCE - BEGINNING OF YEAR	<u>6</u>	<u>6</u>			<u>36,601</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 6</u>	<u>\$ (10,649)</u>			<u>\$ (50,395)</u>

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

Percentage of Year
50%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 30,000	\$ 16,396	\$ (13,604)	54.7%	\$ 17,449
Interest Earned	<u>300</u>	<u>2,881</u>	<u>2,581</u>	<u>960.4%</u>	<u>76</u>
TOTAL REVENUES	<u>30,300</u>	<u>19,278</u>	<u>(11,022)</u>	<u>63.6%</u>	<u>17,525</u>
EXPENDITURES					
Judicial	29,965	15,204	14,761	50.7%	21,688
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>15,204</u>	<u>23,761</u>	<u>39.0%</u>	<u>23,134</u>
NET CHANGE IN FUND BALANCE	(8,665)	4,074			(5,609)
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>\$ 138,923</u>			<u>\$ 134,857</u>

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

Percentage of Year
50%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Taxes	\$ 1,816,640	\$ 222,588	\$ 1,384,280	12.3%	\$ 191,565
Interest Earned	1,200	18,448	17,248	1537.3%	523
TOTAL REVENUES	<u>1,817,840</u>	<u>241,035</u>	<u>1,401,528</u>	<u>13.3%</u>	<u>192,088</u>
EXPENDITURES					
Salaries and Benefits	504,850	209,172	295,678	41.4%	181,402
Other Operating Costs	53,920	18,881	35,039	35.0%	18,601
Utilities	21,495	9,211	12,284	42.9%	10,621
Equipment	-	-	-	N/A	-
Remote Site Operations	394,000	183,123	210,877	46.5%	202,396
Tipping Fees	420,000	197,961	222,039	47.1%	221,161
TOTAL EXPENDITURES	<u>1,394,265</u>	<u>618,347</u>	<u>775,918</u>	<u>44.3%</u>	<u>634,182</u>
OTHER FINANCING SOURCES (USES)					
Transfers Out	(501,520)	(238,317)	263,203	47.5%	(234,695)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(501,520)</u>	<u>(238,317)</u>	<u>263,203</u>	<u>47.5%</u>	<u>(234,695)</u>
NET CHANGE IN FUND BALANCE	(77,945)	(615,629)			(676,789)
FUND BALANCE - BEGINNING OF YEAR	<u>1,155,171</u>	<u>1,155,171</u>			<u>1,292,560</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 1,077,226</u>	<u>\$ 539,542</u>			<u>\$ 615,771</u>

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

Percentage of Year
50%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Interest Earned	\$ 340	\$ 5,558	\$ 5,218	1634.8%	\$ 84
Miscellaneous	<u>30,000</u>	<u>-</u>	<u>(30,000)</u>	<u>0.0%</u>	<u>-</u>
TOTAL REVENUES	<u>30,340</u>	<u>5,558</u>	<u>(24,782)</u>	<u>18.3%</u>	<u>84</u>
EXPENDITURES					
Maintenance	<u>187,555</u>	<u>44,762</u>	<u>142,793</u>	<u>23.9%</u>	<u>3,537</u>
TOTAL EXPENDITURES	<u>187,555</u>	<u>44,762</u>	<u>142,793</u>	<u>23.9%</u>	<u>3,537</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(157,215)	(39,204)	(167,575)	24.9%	(3,453)
OTHER FINANCING SOURCES					
Transfers in	<u>100,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50.0%</u>	<u>50,000</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>100,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50.0%</u>	<u>50,000</u>
NET CHANGE IN FUND BALANCES	(57,215)	10,796			46,547
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>\$ 248,912</u>			<u>\$ 152,065</u>

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

Percentage of Year
50%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Intergovernmental	\$ 6,259,850	\$ 236,237	\$ (6,023,613)	3.8%	\$ 9,524,678
Interest Earned	<u>30,000</u>	<u>156,422</u>	<u>126,422</u>	<u>521.4%</u>	<u>7,196</u>
TOTAL REVENUES	<u>6,289,850</u>	<u>392,659</u>	<u>(5,897,191)</u>	<u>6.2%</u>	<u>9,531,875</u>
EXPENDITURES					
Premium Pay	-	-	-	N/A	785,768
Blacks Bluff Culvert Project	46,480	307,954	(261,474)	662.6%	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	250,000	-	250,000	0.0%	-
Land Bank Authority	1,000,000	-	1,000,000	0.0%	-
Professional Fees	<u>50,000</u>	<u>-</u>	<u>50,000</u>	<u>N/A</u>	<u>788</u>
TOTAL EXPENDITURES	<u>6,336,330</u>	<u>1,086,919</u>	<u>5,249,411</u>	<u>17.2%</u>	<u>1,324,155</u>
NET CHANGE IN FUND BALANCE	(46,480)	(694,260)			8,207,719
FUND BALANCE - BEGINNING OF YEAR	<u>5,820</u>	<u>5,820</u>			<u>5,820</u>
FUND BALANCE - YEAR TO DATE	<u>\$ (40,660)</u>	<u>\$ (688,440)</u>			<u>\$ 8,213,539</u>

FLOYD COUNTY, GEORGIA
1996 SPLOST BUDGET vs. ACTUAL SUMMARY
For the Month Ended June 30, 2023

	<u>Original Budget</u>	<u>Cumulative Revised Budget</u>	<u>Cumulative Totals To Date</u>	<u>2023 Budget</u>	<u>2023 YTD</u>
Revenues					
SPLOST Taxes	\$ 33,058,378	\$ 36,640,660	\$ 36,640,663	\$ -	\$ -
Interest Earned	494,000	2,444,310	2,419,432	2,600	16,778
Miscellaneous	-	73,900	73,900	-	-
Total Revenues	<u>33,552,378</u>	<u>39,158,870</u>	<u>39,133,995</u>	<u>2,600</u>	<u>16,778</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>\$ 790,779</u>	<u>\$ (808,115)</u>	<u>\$ 16,778</u>

FLOYD COUNTY, GEORGIA
2003 SPLOST BUDGET vs. ACTUAL SUMMARY
For the Month Ended June 30, 2023

	<u>Original Budget</u>	<u>Cumulative Revised Budget</u>	<u>Cumulative Totals To Date</u>	<u>2023 Budget</u>	<u>2023 YTD</u>
Revenues					
Special Purpose Sales Tax	\$ 26,900,000	\$ 30,651,000	\$ 30,651,359	\$ -	\$ -
Interest Earned	150,000	1,093,615	1,119,514	4,000	6,935
Total Revenues	<u>27,050,000</u>	<u>31,744,615</u>	<u>31,770,873</u>	<u>4,000</u>	<u>6,935</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>\$ 492,164</u>	<u>\$ (483,170)</u>	<u>\$ 6,935</u>

FLOYD COUNTY, GEORGIA
2013 SPLOST BUDGET vs. ACTUAL SUMMARY
For the Month Ended June 30, 2023

	<u>Original Budget</u>	<u>Cumulative Revised Budget</u>	<u>Cumulative Totals To Date</u>	<u>2023 Budget</u>	<u>2023 YTD</u>
Revenues:					
Tax Collections					
Floyd County	\$ 38,770,000	\$ 40,746,250	\$ 40,746,251	\$ -	\$ -
City of Rome	23,617,000	24,810,045	24,810,041	-	-
City of Cave Spring	2,591,000	2,691,000	2,691,000	-	-
Interest Earned	-	-	874,384	25,000	103,820
Miscellaneous Revenue	-	565,830	565,814	-	-
Total Revenues	<u>64,978,000</u>	<u>68,813,125</u>	<u>69,687,490</u>	<u>25,000</u>	<u>103,820</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>\$ 7,225,680</u>	<u>\$ (5,288,715)</u>	<u>\$ 7,097</u>

FLOYD COUNTY, GEORGIA
2017 SPLOST BUDGET vs ACTUAL SUMMARY
For the Month Ended June 30, 2023

	Original Projects Budget	Cumulative Revised Budget	Cumulative Totals To Date	2023 Budget	2023 YTD
Revenues:					
Tax Collections					
Floyd County	\$ 41,384,318	\$ 45,531,705	\$ 55,597,581	\$ 21,823,390	\$ 10,367,091
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	-	-	902,746	125,000	594,299
Miscellaneous Revenue	-	-	48,589	-	25,553
Total Revenues	63,881,680	69,329,070	79,947,136	22,368,390	10,986,943
Expenditures:					
Floyd County					
Ag Center	8,000,000	8,000,000	2,137,056	4,000,000	909,869
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	1,869,779	1,212,480	920,421
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	7,950,102	6,612,755	4,039,073
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 June 30, 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>24,570,291</u>	<u>22,430,160</u>	<u>6,769,105</u>
Net Floyd County	<u>-</u>	<u>-</u>	<u>31,930,036</u>	<u>(481,770)</u>	<u>4,192,285</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>48,367,653</u>	<u>22,850,160</u>	<u>6,769,105</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>\$ 31,579,483</u>	<u>\$ (746,620)</u>	<u>\$ 4,217,838</u>

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

Percentage of Year
50%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
OPERATING REVENUES					
Charges for Services	\$ 7,901,000	\$ 3,744,457	\$ (4,156,543)	47.4%	\$ 3,782,044
Rental Fees	12,600	6,296	(6,304)	50.0%	7,346
Miscellaneous	53,530	13,531	(39,999)	25.3%	20,405
TOTAL OPERATING REVENUES	<u>7,967,130</u>	<u>3,764,284</u>	<u>(4,202,846)</u>	<u>47.2%</u>	<u>3,809,795</u>
OPERATING EXPENSES					
Water Administration					
Salaries and Benefits	795,330	388,530	406,800	48.9%	361,661
Supplies and Other Expenses	402,365	236,761	165,604	58.8%	219,653
Equipment	39,850	35,150	4,700	88.2%	-
Depreciation	25,210	12,604	12,606	50.0%	12,604
	<u>1,262,755</u>	<u>673,045</u>	<u>589,710</u>	<u>53.3%</u>	<u>593,918</u>
Water Distribution					
Salaries and Benefits	1,158,530	570,357	588,173	49.2%	411,579
Supplies and Other Expenses	713,745	327,204	386,541	45.8%	255,539
Equipment	30,425	16,149	14,276	53.1%	25,421
Purchased Water	1,300,000	481,250	818,750	37.0%	518,480
Water Meters	495,155	149,923	345,232	30.3%	74,715
Utilities	370,000	169,565	200,435	45.8%	175,228
Depreciation	1,658,360	799,498	858,862	48.2%	793,073
	<u>5,726,215</u>	<u>2,513,946</u>	<u>3,212,269</u>	<u>43.9%</u>	<u>2,254,035</u>
Water Treatment Plant					
Salaries and Benefits	498,590	217,747	280,843	43.7%	210,345
Supplies and Other Expenses	251,660	110,662	140,998	44.0%	90,007
Equipment	22,900	7,051	15,849	30.8%	22,432
Utilities	72,000	33,846	38,154	47.0%	33,159
Depreciation	64,305	32,151	32,154	50.0%	35,080
	<u>909,455</u>	<u>401,457</u>	<u>507,998</u>	<u>44.1%</u>	<u>391,023</u>
TOTAL OPERATING EXPENSES	<u>7,898,425</u>	<u>3,588,448</u>	<u>4,309,977</u>	<u>45.4%</u>	<u>3,238,976</u>
OPERATING INCOME (LOSS)	68,705	175,836	107,131	255.9%	570,819
NON-OPERATING INCOME (LOSS)					
Interest and Fiscal Charges	(128,670)	(64,857)	63,813	50.4%	(72,924)
Amortization of Bond Costs	53,700	26,834	(26,866)	50.0%	30,432
Gain on sale of fixed assets	-	-	-	N/A	275
Interest Earned	34,000	222,502	188,502	654.4%	9,587
Transfer from Fire Fund	125,000	62,500	(62,500)	50.0%	62,500
Transfer to General Fund	(1,889,750)	(944,875)	944,875	50.0%	(1,184,845)
TOTAL NON-OPERATING INCOME (LOSS)	<u>(1,805,720)</u>	<u>(697,896)</u>	<u>1,107,824</u>	<u>38.6%</u>	<u>(1,154,975)</u>
Total Operating and Non-Operating Income (Loss)	<u>(1,737,015)</u>	<u>(522,060)</u>	<u>1,214,955</u>	<u>30.1%</u>	<u>(584,156)</u>
Water Capital	<u>(8,474,265)</u>	<u>(2,464,434)</u>	<u>6,009,831</u>	<u>29.1%</u>	<u>(835,497)</u>
CHANGE IN NET POSITION	<u>(10,211,280)</u>	<u>(2,986,494)</u>			<u>(1,419,653)</u>
NET POSITION - BEGINNING OF YEAR	<u>49,918,678</u>	<u>49,918,678</u>			<u>51,082,857</u>
NET POSITION - YEAR TO DATE	<u>\$ 39,707,398</u>	<u>\$ 46,932,184</u>			<u>\$ 49,663,204</u>

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

Percentage of Year
50%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Charges for Services	\$ 7,901,000	\$ 3,744,457	(4,156,543)	47.4%	\$ 3,782,044
Rental Fees	12,600	6,296	(6,304)	50.0%	7,346
Miscellaneous	53,530	13,531	(39,999)	25.3%	20,405
Interest Earned	34,000	222,502	188,502	654.4%	9,587
Transfer from Fire Fund	125,000	62,500	(62,500)	50.0%	62,500
Gain on sale of fixed assets	-	-	-	N/A	275
TOTAL CASH INCREASES	<u>8,126,130</u>	<u>4,049,286</u>	<u>(4,076,844)</u>	<u>49.8%</u>	<u>3,882,157</u>
CASH DECREASES					
Water Administration					
Salaries and Benefits	795,330	388,528	406,802	48.9%	361,661
Supplies and Other Expenses	402,365	193,098	209,267	48.0%	184,134
Equipment	39,850	34,650	5,200	87.0%	-
Interest and Fiscal Charges	128,670	64,857	63,813	50.4%	72,924
Transfer to General Fund	1,889,750	944,875	944,875	50.0%	1,184,845
	<u>3,255,965</u>	<u>1,626,008</u>	<u>1,629,957</u>	<u>49.9%</u>	<u>1,803,564</u>
Water Distribution					
Salaries and Benefits	1,158,530	570,458	588,072	49.2%	411,527
Supplies and Other Expenses	713,745	261,016	452,729	36.6%	247,206
Equipment	30,425	16,149	14,276	53.1%	46,917
Purchased Water	1,300,000	477,689	822,311	36.7%	508,696
Water Meters	495,155	148,103	347,052	29.9%	74,365
Utilities	370,000	169,565	200,435	45.8%	174,736
	<u>4,067,855</u>	<u>1,642,980</u>	<u>2,424,875</u>	<u>40.4%</u>	<u>1,463,447</u>
Water Treatment Plant					
Salaries and Benefits	498,590	217,746	280,844	43.7%	210,345
Supplies and Other Expenses	251,660	101,888	149,772	40.5%	83,706
Equipment	22,900	6,183	16,717	27.0%	22,432
Utilities	72,000	32,702	39,298	45.4%	32,075
	<u>845,150</u>	<u>358,519</u>	<u>486,631</u>	<u>42.4%</u>	<u>348,558</u>
Water Capital	<u>8,474,265</u>	<u>3,002,580</u>	<u>5,471,685</u>	<u>35.4%</u>	<u>1,177,312</u>
TOTAL CASH DECREASES	<u>16,643,235</u>	<u>6,630,087</u>	<u>10,013,148</u>	<u>39.8%</u>	<u>4,792,881</u>
NET INCREASE (DECREASE)	(8,517,105)	(2,580,800)			(910,726)
CHANGE IN BALANCE SHEET		(791,508)			(189,988)
CASH - BEGINNING OF YEAR		<u>11,929,038</u>			<u>13,907,771</u>
CASH - YEAR TO DATE		<u>\$ 8,556,730</u>			<u>\$ 12,807,057</u>

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

Percentage of Year
50%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
OPERATING REVENUES					
Charges for Services	\$ 2,000	\$ 601	\$ (1,399)	30.1%	\$ 1,009
Fuel Sales	1,270,500	453,165	(817,335)	35.7%	631,048
Rental Fees	294,360	157,553	(136,807)	53.5%	142,785
Miscellaneous	22,000	9,990	(12,010)	45.4%	11,676
ARPA Grant Funds	-	-	-	N/A	59,000
TOTAL OPERATING REVENUES	<u>1,588,860</u>	<u>621,309</u>	<u>(967,551)</u>	<u>39.1%</u>	<u>845,518</u>
OPERATING EXPENSES					
Salaries and Benefits	365,880	179,202	186,678	49.0%	160,547
Supplies and Other Expenses	317,270	105,839	211,431	33.4%	92,020
Utilities	65,000	31,655	33,345	48.7%	31,396
Equipment	1,100	1,057	43	96.1%	-
Air Show Expenses	50,000	-	50,000	0.0%	-
Depreciation	1,133,070	315,838	817,232	27.9%	324,348
Cost of Goods Sold	992,600	324,936	667,664	32.7%	534,674
TOTAL OPERATING EXPENSES	<u>2,924,920</u>	<u>958,527</u>	<u>1,966,393</u>	<u>32.8%</u>	<u>1,142,985</u>
OPERATING INCOME (LOSS)	(1,336,060)	(337,218)	998,842	25.2%	(297,467)
NON-OPERATING INCOME (LOSS)					
Interest Earned	1,200	8,844	7,644	737.0%	303
Transfers Out	(576,880)	(31,110)	545,770	5.4%	(31,205)
TOTAL NON-OPERATING INCOME (LOSS)	<u>(575,680)</u>	<u>(22,266)</u>	<u>553,414</u>	<u>3.9%</u>	<u>(30,902)</u>
CHANGE IN NET POSITION	(1,911,740)	(359,484)			(328,369)
NET POSITION - BEGINNING OF YEAR	<u>7,721,277</u>	<u>7,721,277</u>			<u>7,598,113</u>
NET POSITION - YEAR TO DATE	<u>\$ 5,809,537</u>	<u>\$ 7,361,793</u>			<u>\$ 7,269,744</u>

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

Percentage of Year
50%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Charges for Services	\$ 2,000	\$ 601	\$ (1,399)	30.1%	\$ 1,009
Fuel Sales	1,270,500	447,298	(823,202)	35.2%	629,021
Rental Fees	294,360	155,755	(138,605)	52.9%	146,800
Miscellaneous	22,000	11,086	(10,914)	50.4%	12,445
ARPA Funds Grant	59,000	-	(59,000)	0.0%	59,000
Interest Earned	1,200	8,844	7,644	737.0%	303
TOTAL CASH INCREASES	1,649,060	623,584	(1,025,476)	37.8%	848,578
CASH DECREASES					
Salaries and Benefits	365,880	180,446	185,434	49.3%	161,928
Supplies and Other Expenses	317,270	103,588	213,682	32.6%	96,308
Utilities	65,000	31,551	33,449	48.5%	31,417
Equipment	1,100	1,057	43	N/A	-
Air Show Expenses	50,000	-	50,000	0.0%	-
Transfers Out	576,880	31,110	545,770	5.4%	31,205
Cost of Goods Sold	992,600	339,072	653,528	34.2%	476,873
TOTAL CASH DECREASES	2,368,730	686,824	1,681,906	29.0%	797,731
NET INCREASE (DECREASE)	(719,670)	(63,240)			50,847
CHANGE IN BALANCE SHEET		-			-
CASH - BEGINNING OF YEAR		429,038			450,777
CASH - YEAR TO DATE		\$ 365,798			\$ 501,624

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

Percentage of Year
50%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Intergovernmental	\$ -	\$ 5,667	\$ 5,667	N/A	\$ 34,000
Charges for Services	-	626	626	N/A	284
Rental Fees	-	3,300	3,300	N/A	100,690
TOTAL OPERATING REVENUES	<u>-</u>	<u>9,593</u>	<u>9,593</u>	<u>N/A</u>	<u>134,974</u>
EXPENSES					
Salaries and Benefits	115,000	35,067	79,933	30.5%	73,744
Supplies and Other Expenses	144,550	15,497	129,053	10.7%	23,353
Depreciation	329,230	164,108	165,122	49.8%	170,633
Utilities	182,300	87,424	94,876	48.0%	88,598
TOTAL OPERATING EXPENSES	<u>771,080</u>	<u>302,096</u>	<u>468,984</u>	<u>39.2%</u>	<u>356,328</u>
OPERATING INCOME (LOSS)	(771,080)	(292,503)	478,577	37.9%	(221,354)
NON-OPERATING INCOME (LOSS)					
Interest Earned	90	8,823	8,733	9803.3%	40
Transfer from General Fund	441,760	220,880	(220,880)	50.0%	137,500
TOTAL NON-OPERATING INCOME (LOSS)	<u>441,850</u>	<u>229,703</u>	<u>(212,147)</u>	<u>52.0%</u>	<u>137,540</u>
CHANGE IN NET POSITION	(329,230)	(62,800)			(83,814)
NET POSITION - BEGINNING OF YEAR	<u>4,146,120</u>	<u>4,146,120</u>			<u>4,141,219</u>
NET POSITION - YEAR TO DATE	<u>\$ 3,816,890</u>	<u>\$ 4,083,320</u>			<u>\$ 4,057,405</u>

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

Percentage of Year
50%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Intergovernmental	\$ -	\$ 34,540	\$ 34,540	N/A	\$ 57,278
Charges for Services	-	654	654	N/A	287
Rental Fees	-	3,300	3,300	N/A	100,690
Interest Earned	-	8,823	8,823	N/A	40
Transfer from General Fund	-	220,880	220,880	N/A	137,500
TOTAL CASH INCREASES	<u>-</u>	<u>268,197</u>	<u>268,197</u>	<u>N/A</u>	<u>295,795</u>
CASH DECREASES					
Salaries and Benefits	115,000	35,053	79,947	30.5%	74,559
Supplies and Other Expenses	144,550	8,736	135,814	6.0%	22,103
Utilities	182,300	70,875	111,425	38.9%	86,604
TOTAL CASH DECREASES	<u>441,850</u>	<u>114,664</u>	<u>327,186</u>	<u>26.0%</u>	<u>183,266</u>
NET INCREASE (DECREASE)	(441,850)	153,533			112,529
CHANGE IN BALANCE SHEET		(3,119)			(3,851)
CASH - BEGINNING OF YEAR		<u>331,915</u>			<u>4,513</u>
CASH - YEAR TO DATE		<u>\$ 482,329</u>			<u>\$ 113,191</u>

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

Percentage of Year
50%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Intergovernmental	\$ -	\$ -	\$ -	N/A	\$ -
Charges for Services	-	-	-	N/A	-
Rental Fees	-	-	-	N/A	-
Miscellaneous	-	-	-	N/A	-
TOTAL OPERATING REVENUES	<u>-</u>	<u>-</u>	<u>-</u>	<u>N/A</u>	<u>-</u>
EXPENSES					
Salaries and Benefits	<u>53,830</u>	<u>10,869</u>	<u>42,961</u>	<u>20.2%</u>	<u>-</u>
TOTAL OPERATING EXPENSES	<u>53,830</u>	<u>10,869</u>	<u>42,961</u>	<u>20.2%</u>	<u>-</u>
OPERATING INCOME (LOSS)	(53,830)	(10,869)	42,961	20.2%	-
NON-OPERATING INCOME (LOSS)					
Transfer from General Fund	<u>-</u>	<u>10,869</u>	<u>10,869</u>	<u>N/A</u>	<u>-</u>
TOTAL NON-OPERATING INCOME (LOSS)	<u>-</u>	<u>10,869</u>	<u>10,869</u>	<u>N/A</u>	<u>-</u>
CHANGE IN NET POSITION	(53,830)	-			-
NET POSITION - BEGINNING OF YEAR	<u>1,218,247</u>	<u>1,218,247</u>			<u>-</u>
NET POSITION - YEAR TO DATE	<u>\$ 1,164,417</u>	<u>\$ 1,218,247</u>			<u>\$ -</u>

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

Percentage of Year
50%

	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	-	10,869	10,869	N/A	-
TOTAL CASH INCREASES	<u>-</u>	<u>10,869</u>	<u>10,869</u>	<u>N/A</u>	<u>-</u>
CASH DECREASES					
Salaries and Benefits	53,830	10,869	42,961	20.2%	-
TOTAL CASH DECREASES	<u>53,830</u>	<u>10,869</u>	<u>42,961</u>	<u>20.2%</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 June 30, 2023
(with comparative actual amounts for 2022)

Percentage of Year
50%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Intergovernmental					
Solid Waste Commission	\$ 120,000	\$ 38,317	\$ (81,683)	31.9%	\$ 25,397
City of Rome	101,520	28,758	(72,762)	28.3%	34,695
Landfill	101,520	38,317	(63,203)	37.7%	34,695
Material Sales	<u>200,000</u>	<u>34,824</u>	<u>(165,176)</u>	<u>17.4%</u>	<u>122,102</u>
TOTAL OPERATING REVENUES	<u>523,040</u>	<u>140,216</u>	<u>(382,824)</u>	<u>26.8%</u>	<u>216,888</u>
EXPENSES					
Salaries and Benefits	356,600	176,862	179,738	49.6%	158,311
Supplies and Other Expenses	171,390	65,657	105,733	38.3%	69,425
Equipment	15,975	11,971	4,004	74.9%	5,767
Depreciation	163,785	86,962	76,823	53.1%	66,703
Utilities	<u>36,000</u>	<u>13,588</u>	<u>22,412</u>	<u>37.7%</u>	<u>14,470</u>
TOTAL OPERATING EXPENSES	<u>743,750</u>	<u>355,040</u>	<u>388,710</u>	<u>47.7%</u>	<u>314,675</u>
OPERATING INCOME (LOSS)	(220,710)	(214,824)	5,886	97.3%	(97,787)
NON-OPERATING INCOME (LOSS)					
Interest Earned	100	391	291	390.7%	65
Transfers from Solid Waste	101,520	38,317	63,203	37.7%	34,695
Transfers to General Fund	<u>(56,670)</u>	<u>(23,613)</u>	<u>(33,058)</u>	<u>41.7%</u>	<u>(24,335)</u>
TOTAL NON-OPERATING INCOME (LOSS)	<u>44,950</u>	<u>15,095</u>	<u>30,436</u>	<u>33.6%</u>	<u>10,425</u>
CHANGE IN NET POSITION	(175,760)	(199,729)			(87,362)
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>\$ 1,233,879</u>	<u>\$ 1,209,910</u>			<u>\$ 1,260,450</u>

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

Percentage of Year
50%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Intergovernmental	\$ 323,040	\$ 263,631	\$ (59,409)	81.6%	\$ 73,202
Interest Earned	100	391	291	390.7%	65
Material Sales	200,000	59,670	(140,330)	29.8%	200,471
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>430,700</u>	<u>(134,551)</u>	<u>68.9%</u>	<u>285,557</u>
CASH DECREASES					
Salaries and Benefits	356,600	177,042	179,558	49.6%	158,620
Supplies and Other Expenses	171,390	76,791	94,599	44.8%	80,573
Equipment	4,000	11,971	(7,971)	299.3%	5,767
Utilities	36,000	13,588	22,412	37.7%	14,470
Transfers	<u>56,670</u>	<u>23,613</u>	<u>33,058</u>	<u>41.7%</u>	<u>24,335</u>
TOTAL CASH DECREASES	<u>624,660</u>	<u>303,004</u>	<u>321,656</u>	<u>48.5%</u>	<u>283,764</u>
NET INCREASE (DECREASE)		127,696			1,793
CHANGE IN BALANCE SHEET		(124,279)			24,162
CASH - BEGINNING OF YEAR		<u>3,589</u>			<u>7,477</u>
CASH - YEAR TO DATE		<u>\$ 7,006</u>			<u>\$ 33,433</u>

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

Percentage of Year
50%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 9,000	\$ 2,903	\$ (6,097)	32.3%	\$ 4,425
Interest Earned	90	1,926	1,836	2140.4%	33
Donations	40,000	18,363	(21,637)	45.9%	26,583
Miscellaneous	600	132	(468)	22.0%	296
TOTAL REVENUES	<u>49,690</u>	<u>23,324</u>	<u>(26,366)</u>	<u>46.9%</u>	<u>31,337</u>
EXPENDITURES					
Salaries and Benefits	988,030	484,675	503,355	49.1%	405,389
Other Operating Costs	465,270	220,058	245,212	47.3%	220,713
Equipment	9,420	8,420	1,000	N/A	-
TOTAL EXPENDITURES	<u>1,462,720</u>	<u>713,153</u>	<u>749,567</u>	<u>48.8%</u>	<u>626,102</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,413,030)	(689,829)	(723,201)	48.8%	(594,766)
OTHER FINANCING SOURCES (USES)					
Transfers from General Fund	1,352,945	676,473	676,472	50.0%	549,600
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,352,945</u>	<u>676,473</u>	<u>676,472</u>	<u>50.0%</u>	<u>549,600</u>
NET CHANGE IN FUND BALANCE	(60,085)	(13,357)			(45,166)
FUND BALANCE - BEGINNING OF YEAR	<u>8</u>	<u>8</u>			<u>-</u>
FUND BALANCE - YEAR TO DATE	<u>\$ (60,077)</u>	<u>\$ (13,349)</u>			<u>\$ (45,166)</u>

THIS PAGE INTENTIONALLY LEFT BLANK

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

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

Percentage of Year
50%

	2023			2022	
	<u>BUDGET</u>	<u>YTD</u>	<u>VARIANCE</u>	<u>% of BUDGET</u>	<u>YTD</u>
REVENUES					
Administrative Operations	\$ 10,500	\$ 8,500	\$ (2,000)	81.0%	\$ 8,500
Miscellaneous Revenues	4,575	14,283	9,708	312.2%	352
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	41,700	25,110	(16,590)	60.2%	18,874
Other Programs	144,600	112,572	(32,028)	77.9%	65,880
Gymnastics	372,950	231,767	(141,183)	62.1%	198,884
Special Populations Services	42,050	18,210	(23,840)	43.3%	24,712
Concessions	182,000	167,862	(14,138)	92.2%	124,244
Coosa River Trading Post	196,850	94,961	(101,889)	48.2%	131,555
Etowah Park Golf Practice	7,300	3,600	(3,700)	49.3%	3,601
Youth Athletics	274,200	149,379	(124,821)	54.5%	160,197
Adult Athletics	19,290	4,000	(15,290)	20.7%	6,260
Scoreboards	8,000	2,250	(5,750)	28.1%	3,670
Recreation Centers	80,850	62,518	(18,332)	77.3%	49,015
Parks & Recreation Services	109,250	35,345	(73,905)	32.4%	52,838
Hall of Fame	17,500	7,715	(9,785)	44.1%	4,440
Senior Promotions	11,500	1,175	(10,325)	10.2%	-
TOTAL REVENUES	<u>1,553,115</u>	<u>939,246</u>	<u>(613,869)</u>	<u>60.5%</u>	<u>853,023</u>

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

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

Percentage of Year
50%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
EXPENDITURES					
Administrative Operations	\$ 1,408,915	\$ 561,179	\$ (847,736)	39.8%	\$ 618,042
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	70,170	29,290	(40,880)	41.7%	16,153
Other Programs	84,250	62,321	(21,929)	74.0%	24,833
Gymnastics	307,790	168,030	(139,760)	54.6%	157,126
Special Populations Services	41,425	15,308	(26,117)	37.0%	14,939
Concessions	182,800	148,257	(34,543)	81.1%	94,818
Coosa River Trading Post	143,250	64,222	(79,028)	44.8%	68,266
Sports Division Administration	146,360	64,731	(81,629)	44.2%	59,569
Youth Athletics	193,670	147,236	(46,434)	76.0%	131,438
Adult Athletics	21,415	2,707	(18,708)	12.6%	5,390
Scoreboards	2,000	-	(2,000)	0.0%	1,029
Recreation Centers	189,755	87,811	(101,944)	46.3%	92,531
Recreation Services Administration	247,160	111,672	(135,488)	45.2%	96,397
Parks & Recreation Services	1,237,610	635,781	(601,829)	51.4%	530,975
Buildings	70,000	36,990	(33,010)	52.8%	39,800
Shop	142,810	70,903	(71,907)	49.6%	67,744
Hall of Fame	16,600	11,720	(4,881)	70.6%	1,359
Senior Promotions	11,500	-	(11,500)	0.0%	-
TOTAL EXPENDITURES	4,547,480	2,218,156	(2,329,324)	48.8%	2,020,411
OTHER FINANCING SOURCES (USES)					
Transfers In	3,003,765	929,000	(2,074,765)	30.9%	929,200
Transfers Out	-	(15,262)	(15,262)	N/A	-
TOTAL OTHER FINANCING SOURCES (USES)	3,003,765	913,738	(2,090,027)	30.9%	929,200
NET CHANGE IN FUND BALANCE	9,400	(365,172)			(238,188)
FUND BALANCE - BEGINNING OF YEAR	42,382	42,382			285,887
FUND BALANCE - YEAR TO DATE	\$ 51,782	\$ (322,790)			\$ 47,743

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

Percentage of Year
50%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Contributions					
Employer	\$ 8,287,270	\$ 4,172,329	\$ (4,114,941)	50.3%	\$ 4,491,415
Employees	1,855,320	936,290	(919,030)	50.5%	930,519
Retirees	90,000	40,079	(49,921)	44.5%	45,620
Premiums Paid By Others	70,000	20,620	(49,380)	29.5%	22,902
Interest Earned	4,000	54,382	50,382	1359.6%	1,063
Miscellaneous	30,000	2,694	(27,306)	9.0%	324
TOTAL REVENUES	<u>10,336,590</u>	<u>5,226,394</u>	<u>(5,110,196)</u>	<u>50.6%</u>	<u>5,491,843</u>
EXPENDITURES					
Salary and Benefits	11,670	-	11,670	0.0%	-
Other Costs	30,055	9,570	20,485	31.8%	15,286
Professional Fees	138,920	68,617	70,303	49.4%	67,631
Claims	7,220,000	3,277,413	3,942,587	45.4%	3,490,637
Premium Payments	1,215,210	591,022	624,188	48.6%	521,227
HRA Payments	110,000	53,635	56,365	48.8%	57,146
HSA Payments	62,050	39,509	22,541	63.7%	30,764
Wellness Clinic	147,010	175,016	(28,006)	119.1%	62,016
Administrative Fees	233,190	113,810	119,380	48.8%	117,412
TOTAL EXPENDITURES	<u>9,168,105</u>	<u>4,328,592</u>	<u>4,839,513</u>	<u>47.2%</u>	<u>4,362,119</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,168,485	897,802	270,683	76.8%	1,129,724
OTHER FINANCING SOURCES (USES)					
Transfer In	-	47	(47)	N/A	-
Transfer Out	-	-	-	N/A	(372,854)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>47</u>	<u>(47)</u>	<u>N/A</u>	<u>(372,854)</u>
NET CHANGE IN FUND BALANCE	1,168,485	897,849			756,870
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>\$ 3,083,822</u>			<u>\$ 1,548,451</u>

THIS PAGE INTENTIONALLY LEFT BLANK

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

	<u>Budget</u>	<u>2023 YTD</u>
Appropriation of Jail Surcharge Funds	\$ 263,500	\$ 112,668
Appropriation of Fund Balance	658,145	175,935
Revenues:		
Interest Earned	-	56,321
Transfer from General Fund	613,180	302,753
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	\$ 647,677
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	<u>14,545</u>	<u>14,534</u>
	-	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	<u>3,000</u>	<u>1,652</u>
	-	1,652
00048-56-2022 GEMA/HS Revenue	(50,000)	-
00048-56-2022 GEMA/HS	<u>50,000</u>	<u>47,518</u>
	-	47,518
Prison		
1 - Replacement of Kitchen Heating and Refrigeration Unit	JS 28,000	11,157
2 - Daikin HVAC Unit , replace as many as possible with these funds	JS 28,000	-
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 <u>17,240</u>	<u>-</u>
	232,740	26,945

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

		<u>Budget</u>	<u>2023 YTD</u>
Clerk of Superior Court			
Deed Room Shelving	FB	\$ 28,000	\$ -
		28,000	-
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)	-
2023 LMIG Paving		1,242,055	386,478
2021 LMIG Paving	FB	71,880	-
2023 LMIG Off System Safety		200,000	-
Excess LMIG Road Improvements	FB	205,935	26,876
		277,815	(828,698)
Chubb Road - GDOT#S015457		(262,900)	-
Chubb Road - Excess LMIG Road Improvements		50,000	30,024
	FB	(212,900)	30,024
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 June 30, 2023

		<u>Budget</u>	<u>2023 YTD</u>
County Clerk			
New Website (Year 3 of 4 Year Contract)		\$ 10,000	\$ 10,000
		10,000	10,000
Information Technology			
Computer Lease		160,000	23,518
		160,000	23,518
Communication			
Microwave Tx/RX replacement, 2 towers/4 paths, 2022 carryover	FB	219,335	-
		219,335	-
Solid Waste			
Remote site improvements	FB	100,000	18,100
		100,000	18,100
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 June 30, 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	7,008
	10,000	7,008
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	\$ 231,475

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

	<u>Budget</u>	<u>2023 YTD</u>
Revenues:		
R & E Funds	\$ 8,039,260	\$ 2,139,779
Operating Funds	435,005	324,656
Total Revenues	\$ 8,474,265	\$ 2,464,434
Expenses:		
Water Tank Maintenance	\$ 350,000	\$ 153,103
Water Main Replacement	500,000	138,953
Water Pumps and Pump Houses	200,000	52,365
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	465,533
Chemical Conversion/Engineering	1,000,000	-
UWS Future Projects Contract	839,260	677,977
Water Meter Change Out Program	500,000	219,240
	8,039,260	2,139,779
2023 Equipment		
Fulton Well software and hardware conversion	99,005	6,501
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	324,656
Total Expenses	\$ 8,474,265	\$ 2,464,434

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

	<u>Budget</u>	<u>2023 YTD</u>
Revenues		
Interest Income	\$ -	\$ 771
Capital Improvements-County	33,800	44,631
Transfer from Scholarship Fund	100,000	15,262
Total Revenues	<u>\$ 133,800</u>	<u>\$ 60,664</u>
Expenditures		
Capital Improvements-County		
Software switch from ActiveNet to CivicRec	\$ 32,000	\$ 35,153
Security Gate & card reader for Lock & Dam	30,000	-
Gravel for camp sites at Lock & Dam	40,800	3,909
6.4l diesel engine for truck 214	20,000	-
Mobile pressure washer	11,000	10,000
Comprehensive Plan	-	10,831
Total Expenditures	<u>\$ 133,800</u>	<u>\$ 59,893</u>



Other Information

**FLOYD COUNTY, GEORGIA
SALES TAX COLLECTIONS**

Cash Basis

LOCAL OPTION SALES TAX												
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	\$ Increase (Decrease)	% Increase (Decrease)
January	756,468.30	795,164.34	750,014.85	816,424.37	771,367.64	811,412.61	697,002.47	937,913.89	1,094,295.63	1,111,221.46	16,925.83	1.80%
February	607,923.45	631,379.35	572,744.80	573,349.30	612,129.62	660,383.95	695,286.40	781,840.61	846,638.45	815,849.89	(30,788.56)	-3.94%
March	623,700.97	615,506.78	607,970.66	574,649.61	590,493.95	667,744.68	696,359.81	761,176.31	879,983.09	816,952.01	(63,031.08)	-8.28%
April	642,717.50	660,645.79	633,221.32	642,000.38	760,985.43	701,035.86	713,760.28	895,621.37	953,816.94	978,548.95	24,732.01	2.76%
May	614,580.75	675,205.63	624,039.41	622,248.30	569,032.84	747,982.83	717,289.65	900,064.90	953,255.62	918,460.57	(34,795.05)	-3.87%
June	625,465.93	658,344.46	635,221.62	669,962.41	676,212.44	777,777.77	806,474.63	876,837.27	993,429.97	936,409.62	(57,020.35)	-6.50%
July	643,544.67	-	647,018.35	654,203.44	685,500.16	715,690.06	772,592.57	899,909.12	1,000,240.28	-	-	-
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	5,579,661.18	(143,785.98)	-2.51%
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	(6,063,288.82)		
Annual Comparisons									5,723,447.16	5,579,661.18	(143,785.98)	-2.51%

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	-	-	-
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	-	-	-	-	-	-	-
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	10,367,091.46	242,010.10	2.39%
Annual Comparisons									10,125,081.36	10,367,091.46	242,010.10	2.39%

FLOYD COUNTY, GEORGIA
Water Fund Bonds Debt Service Coverage Ratio
For the Month Ended June 30, 2023
(with comparative calculation for 2022)

	ACTUALS	
	2023	2022
Operating Revenues:		
Developers Contributions	\$ -	\$ -
Misc-Other	9,231	10,596
Water Charges	3,524,338	3,519,675
Water Meter Charges	117,550	168,125
Penalties & Cut Offs	93,070	83,377
Fire Service Charges	62,500	62,500
Surcharge Revenue	268	268
Convenience Fee	-	3
Less: Fire Service Charges	(62,500)	(62,500)
Charges for Services	3,744,457	3,782,044
Miscellaneous	13,531	20,405
Rental Fees	6,296	7,346
Total Operating Revenues	3,764,284	3,809,795
Operating Expenses:		
Administration	673,045	593,918
Less: Depreciation	(12,604)	(12,604)
Net Administration	660,441	581,314
Distribution	2,513,946	2,254,035
Less: Depreciation	(799,498)	(793,073)
Net Distribution	1,714,448	1,460,962
Treatment Plant	401,457	391,023
Less: Depreciation	(32,151)	(35,080)
Net Treatment Plant	369,306	355,943
Total Operating Expenses	2,744,195	2,398,219
Net Available for Debt Service	1,020,089	1,411,576
Bonds Debt Service (50% of Annual Debt Payment)	154,750	170,750
Bonds Debt Service Coverage Ratio (1.10 Requirement)	6.59	8.27
Total Debt Service (50% of Annual Debt Payment)	283,340	299,340
Total Debt Service Coverage Ratio	3.60	4.72

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended June 30, 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	-
Truck lights	3,150	3,137
10 - Morgue body pans	<u>5,000</u>	<u>3,000</u>
	13,100	6,137
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 June 30, 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	-	1,508
Canon EOS Rebel DSLR Camera Bundle	-	665
	<u>-</u>	<u>2,173</u>
Facilities Management		
2 - Computers for HVAC program monitoring at Judicial Bldg. & LEC	4,600	-
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>34,600</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 June 30, 2023

	<u>Budget</u>	<u>YTD</u>
Judge Niedrach Superior Court		
Desktop printer	\$ 600	\$ -
	600	-
Judge Johnson Superior Court		
Desktop printer	600	-
	600	-
Judge Sparks Superior Court		
Desktop printer	600	-
	600	-
Judge Wetherington Superior Court		
Desktop printer	600	-
	600	-
Superior Court Administration		
Desktop printer	500	-
	500	-
HIDTA		
AED Equipment	-	1,514
	-	1,514
County Manager		
Equipment	10,000	2,107
	10,000	2,107
Information Technology		
Emergency equipment purchases	8,000	-
	8,000	-
E911		
Shredder	2,750	2,700
Fortigate VPN	1,755	1,752
	4,505	4,452
EMA		
iPad	510	510
	510	510
Law Library		
Technology updates & additions, wireless upgrades	9,000	-
	9,000	-
Inmate Benefit		
Sheriff - Equipment	119,200	-
Prison - Equipment	25,000	-
Work Release - Equipment	5,220	-
	149,420	-
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	-
	39,850	35,150

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended June 30, 2023

	<u>Budget</u>	<u>YTD</u>
Distribution		
Fluke 789 process meter	\$ 1,650	\$ -
Fluke 1630 ground resistance tester	2,875	-
Hydraulic cart	900	-
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>16,149</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	-
	<u>1,655</u>	<u>749</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	934
Octagonal Tumbler	640	640
Panel Mats	360	360
Trapezoids	1,545	1,516
	<u>12,910</u>	<u>11,662</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 June 30, 2023

	<u>Budget</u>	<u>YTD</u>
Park & Recreation Services		
Log splitter	\$ 2,300	\$ 2,300
3 pt attach fertilizer spreader	980	900
Bobcat tires (set of 4)	3,715	3,431
2-Pressure washer	3,200	3,198
2-Spray in bed liner	1,400	-
Garbage cans	<u>27,000</u>	<u>24,612</u>
	38,595	34,441
Rec-Shop		
Plasma cutter	1,200	900
Smooth bucket & forks for bobcat	<u>4,500</u>	<u>-</u>
	5,700	900
Total:	<u>\$ 833,020</u>	<u>\$ 465,254</u>