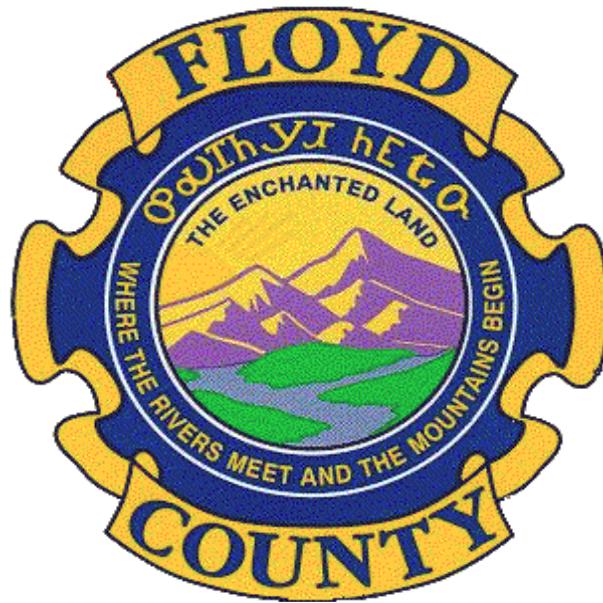




Floyd County, Georgia

***Unaudited Financial Statements
For the Year Ended
December 31, 2023***



***Unaudited Financial Statements
For the Month Ended
December 31, 2023***

***Prepared by:
Finance Department***

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

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Floyd County, Georgia For the Year Ended December 31, 2023

General Fund Revenues Budget vs Actual	
	\$ 66,878,420 Budget
	<u>\$ 65,732,248 Actual</u>
	\$ (1,146,172) 98%

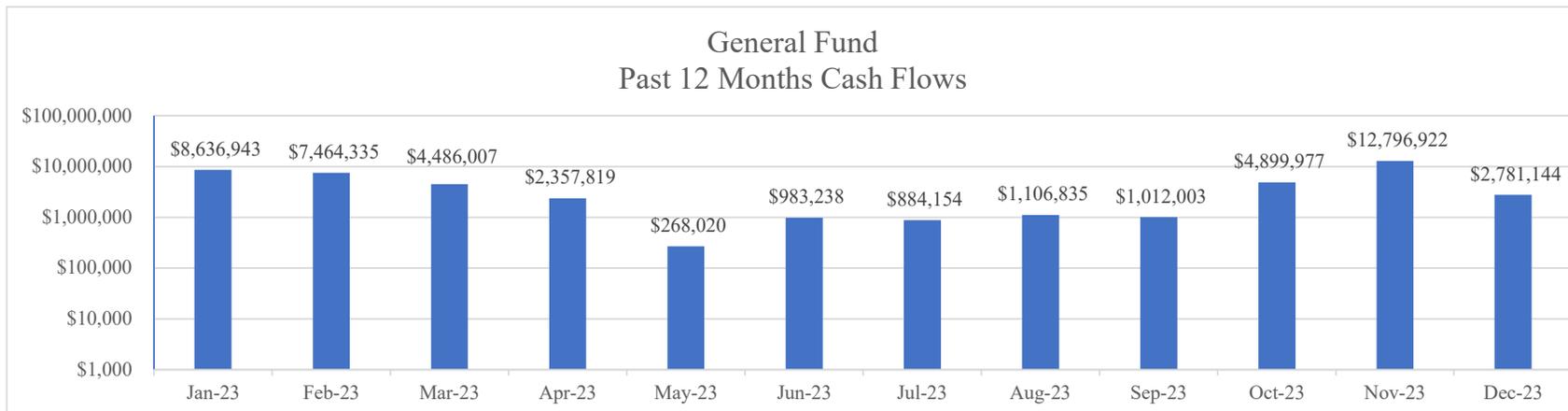
General Fund Expenditures Budget vs Actual	
	\$ 72,107,694 Budget
	<u>\$ 70,176,453 Actual</u>
	\$ 1,931,241 97%

Net Change in General Fund Balance Budget vs Actual	
	\$ (5,229,274) Budget
	<u>\$ (4,444,205) Actual</u>
	\$ 785,069 85%

Cash & Investments vs Fund Balance = Liquidity & Availability of Fund Balance	
	\$ 2,781,144 Cash
	<u>\$ 21,861,986 Fund Balance</u>
	13%

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

Boarding Inmates Revenue Budget vs Actual	
	\$ 550,000 Budget
	<u>\$ 839,120 Actual</u>
	\$ 289,120 153%



Floyd County, Georgia For the Year Ended December 31, 2023



2017 SPLOST Fund Sales Taxes Budget vs Actual	
	\$ 22,243,390 Budget
	<u>\$ 21,051,843 Actual</u>
	\$ (1,191,547) 95%
2013 SPLOST Fund Sales Taxes Budget vs Actual	
	\$ - Budget
	<u>\$ - Actual</u>
	\$ -

2017 SPLOST Fund Expenditures Budget vs Actual	
	\$ 25,248,464 Budget
	<u>\$ 8,161,551 Actual</u>
	\$ 17,086,913 32%
2013 SPLOST Fund Expenditures Budget vs Actual	
	\$ 5,313,715 Budget
	<u>\$ 201,533 Actual</u>
	\$ 5,112,182 4%



Water / Sewer Revenues & Expenses All Revenues and All Expenses	
	\$ 8,556,791 Revenues
	<u>\$ 9,474,128 Expenses</u>
	\$ (917,337)

Water / Sewer Operating Cash Flows Beg. Of Year vs Current Balance	
	\$ 11,929,038 Beginning
	<u>\$ 8,702,441 Current</u>
	\$ (3,226,597)



Airport Revenues & Expenses All Revenues and All Expenses	
	\$ 1,287,752 Revenues
	<u>\$ 2,130,110 Expenses</u>
	\$ (842,358)

Airport Operating Cash Flows Beg. Of Year vs Current Balance	
	\$ 429,038 Beginning
	<u>\$ 213,556 Current</u>
	\$ (215,481)



Recycling Revenues & Expenses All Revenues and All Expenses	
	\$ 667,355 Revenues
	<u>\$ 754,063 Expenses</u>
	\$ (86,708)

Recycling Operating Cash Flows Beg. Of Year vs Current Balance	
	\$ 3,589 Beginning
	<u>\$ 362 Current</u>
	\$ (3,227)

Floyd County Review of December 2023

General Fund

- Revenues
 - Taxes are \$723,550 less than last year.
 - Property Taxes – Current Year are 1.2% lower than last year.
 - Prior Years' Tax is \$196,850 more than last year.
 - Intangible Taxes decreased 33.5% since last year. This indicates that the dollar amount of loans acquired decreased compared to last year. Not all loans are subject to Intangible Tax. Government loans, loans obtained through a credit union or loans with a life of less than 3 years are not subject to Intangible Tax.
 - The Real Estate Transfer Tax has decreased from last year by 24.5% or \$54,250. This indicates a slowing housing market.
 - Penalties & Interest revenue is \$46,700 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 \$402,250 or 3.5%.
 - 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 \$679,700.
 - The decrease is offset by a \$144,320 increase in our August distribution due to a coding error discovered by the Department of Revenue affecting September 2022 through August 2023. This is a one-time adjustment to correct the error. Without this adjustment our Sales Tax would have decreased \$478,136 or 4.1% and the revenue lost due to the renegotiation would have been \$742,605.
 - Motor Vehicle Taxes are \$52,650 less than 2022, which is a 15.5% decrease. This is expected as the number of vehicles on the ad valorem digest decreases.
 - Motor Vehicle TAVT is \$197,150 more than last year, increasing by 5.5%. This varies with the sales of cars and usually increases at the first of the year and right before the new-year models are released.
 - Cable TV Easements are down 13.8% from 2022. One possible explanation is that more and more people are cancelling their cable services and are opting for internet streaming. Comcast is down 13.8% and Direct TV is down 14.1%.
 - When comparing Sales Tax, Motor Vehicle Taxes, and TAVT as a whole for each year, we are \$257,750 behind 2022. This is a 1.7% decrease.
 - Intergovernmental Revenue is \$1,843,700 more than last year.
 - State-Offender Rehab revenue is \$52,550 higher than 2022. The average number of inmates has increased 9.4%.
 - Revenue for the Homeowner's Tax Relief Grant of \$2,478,150 was received in December. This one-time Property Tax Relief Grant was enacted to refund property taxes back to homestead owners.
 - American Rescue Plan Act (ARPA) funding of \$363,850 was received in 2022 for public safety and law enforcement.

Floyd County Review of December 2023

General Fund (cont'd)

- Revenues (cont'd)
 - Charges for Services is \$245,200 less than 2022.
 - Sheriff Fees & Services is \$8,250 less than in 2022.
 - Sheriff Boarding Inmates is \$9,000 more than 2022.
 - Chattooga County Boarding Inmate revenue is up \$13,000 from 2022.
 - Funds received from the Social Security Administration have increased 48.4% from 2022.
 - Revenues from US Marshals is down 40.9% from 2022. July 2023 is the first payment received from US Marshals in 2023. Federal court cases are being held in Atlanta rather than Rome this year. For that reason, inmates are being held at facilities more closely located.
 - We began boarding inmates for Dade County in December of last year. For 2023, we collected \$4,250.
 - Payments from ICE increased by \$2,350 since December 2022.
 - Inmate Contracts in total decreased \$220,600.
 - The rate for inmate detail contracts increased starting in 2022 to cover the cost of the service.
 - The contract with Northwest Georgia Housing Authority ended during 2022.
 - The contract with Dalton/Whitfield County ended at the end of October last year.
 - The contract with Bartow County was reduced by half at the end of October 2022.
 - The contract with the Rome Braves was budgeted for 2023, but not executed after the ownership change.
 - Tax Commissioner-TAVT Administrative Fee is 3.7% more than the amount for 2022.
 - The average monthly amount collected in 2022 was \$14,150 and in 2023 was \$14,650.
 - Tax Commissioner Street Light collections have increased \$32,500, or 6.8%, since this same time last year.
 - Tax Collection Commissions have climbed \$72,950 or 6.2%.
 - For motor vehicles, a TAVT administrative fee is received rather than a commission. The commissions collected through payments made to the Tax Commissioner increased from \$1,073,900 in 2022 to \$1,183,150 in 2023.
 - Commissions are also received from the Clerk of Superior Court. These commissions fell from \$110,600 in 2022 to \$74,250 in 2023. This is a result of the slowing real estate market and the fact that Recording Fees are down 24.8%.
 - Clerk of Court Charges for Services decreased by \$116,500 when compared to 2022. This is a 17.5% decrease.
 - Recording Fees have decreased 24.8% since 2022, a \$117,050 decrease. This is revenue from recording deeds and liens.

Floyd County Review of December 2023

General Fund (cont'd)

- Revenues (cont'd)
 - Advance Deposits are up \$6,650 from last year. Advance deposits are the County's portion of the filing fee for a new case.
 - Other Fees have increased \$5,450 from 2022. Examples of this revenue include UCC filings and bond forfeitures. The portion relating to bond forfeitures has increased \$4,500.
 - All other charges increased a total of \$13,500 compared to 2022.
 - Probate Court Charges for Services decreased \$1,300 from 2022, falling 0.9%.
 - Estate revenues increased 1.2% or \$1,300. 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 9.1%. Miscellaneous revenue is made up of firearm permits. The state passed legislation on March 13, 2022, that rescinded the need for a concealed weapon carry permit. Probate officials report that some people are still getting them to cross state lines and to speed up the process when purchasing a firearm.
 - Magistrate Court Fees have increased \$350 or 0.4% from 2022.
 - There has been an increase of 1% in the number of cases since last year. For the cases that generate fees, there has been a 5.5% jump.
 - Clerk of Court-Jail Surcharge is down 7.9% as compared to last year.
 - There is a 3.0% increase in Clerk of Court Criminal Division Fines.
 - Icon, the software used by the Clerk, distributes the payments of fines in a particular hierarchy. This explains why the surcharge is down even though the fines have increased.
 - City of Rome-Jail Surcharge fell 1.2% from 2022, a \$750 decrease.
 - City of Cave Spring-Jail Surcharge is down 62% from 2022. The number of cases is only half of what it was in 2022.
 - Court Reporting Services has shown an increase of 59.6% over last year. This is a \$9,450 increase.
- Fines & Forfeitures are down \$1,400.
 - Clerk of Court – Criminal Division Fines are up \$13,400, a 3% increase as compared to 2022.
 - Juvenile Court Supplemental Services fines have decreased 24% since this time last year, a total of \$2,550.
 - Probate Court Fines are down \$3,900 or 0.8%.
 - Parking Fines have decreased 7.1%, but only \$650.
 - Drug Abuse & Treatment Fines as a whole has decreased 16.9% or \$14,550 since 2022.

Floyd County Review of December 2023

General Fund (cont'd)

- Revenues (cont'd)
 - Miscellaneous Revenue is up 40.5%.
 - Miscellaneous Other increased \$73,550.
 - In February, Canon gave us the money to buy out our existing Ricoh contract.
 - In May, a claims adjustment was received from ACCG.
 - Telephone Commissions are down 16.8%. The commission received from Inmate Solutions is 18.6% less than last year. We receive a prepaid commission of \$885,000 annually. We fell short of that amount last year by \$82,650. This amount was deducted from the prepaid amount for 2023.
- Expenditures
 - Board of Commissioners is 1.4% more than the annual budget.
 - Travel & Training is 19.8% higher than the annual budget.
 - Data Processing is 12.1% above the annual budget. There were some additional charges for Municode support.
 - County Manager is 2.4% more than the annual budget.
 - Tuition reimbursement is 13% higher than the annual budget. This will be corrected with the final budget revision.
 - Data Processing is \$8,700 more than the annual budget. This was for the software purchased to aid in fulfilling open records requests.
 - Human Resources is 2.2% greater than the annual budget.
 - Salaries & Wages are 7.5% more than the annual budget. A total of \$35,550 was paid for employees through a temp service.
 - Voluntary Insurance is 5.7% higher than the annual budget. This will be corrected with the final budget revision.
 - No budget was entered for the County's contribution to the HSA health insurance. When the budget was adopted, no employees in this department had this coverage. This will be corrected with a final budget revision.
 - Legal Fees is 7.9% above the annual budget. A budget transfer was carried out but still did not cover the overage.
 - Board of Registrars exceeds the annual budget by 11.7%.
 - Salaries & Wages are 1.8% greater than the annual budget. Three of the five positions were vacant at the time the budget was set. Two of those positions paid more than was budgeted.
 - Salaries & Wages – Poll Workers is 34.4% more than the annual budget. More personnel were needed for audits and there were more early voting locations than in 2022.
 - Voluntary Insurance is 67.1% above the annual budget. This will be corrected with the final budget revision.
 - No budget was entered for the County's contribution to the HSA health insurance. When the budget was adopted, no employees in this department had this coverage. This will be corrected with a final budget revision.
 - Travel & Training is 1.1% more than the annual budget but only by \$195.
 - Equipment Lease is 29.7% more than the annual budget. The monthly charge for their copier is higher than last year.

Floyd County Review of December 2023

General Fund (cont'd)

- Expenditures (cont'd)
 - Election Costs is 30.8% higher than the annual budget. New “Vote Here” flags were needed for early voting locations. Some of the locations would not permit posters to be hung so specific sign holders were needed. More ballots had to be printed to be in compliance with certain laws regarding the number of paper ballots required to be on site. There are also specific requirements regarding the storage of ballots and other election data. To meet these requirements, specific boxes and envelopes were needed.
 - No budget was entered for Utilities. Through an agreement with the Health Department, we pay a portion of the utility bill each month based on square footage. This will be corrected with the final budget revision.
 - Postage is \$27,150 over the annual budget. New precinct cards had to be mailed due to the changes made to the districts.
 - All Other is over the annual budget due to a legal settlement.
 - General Services is 23% greater than the annual budget.
 - The estimate for the retiree health insurance is included in the total.
 - Inmate Medical is 8.2% over the annual budget.
 - Our contract did not switch to Genesys until March of 2022.
 - The contract price for Genesys is 5.4% higher than last year.
 - We began paying extra for specialty medications in May of last year.
 - All other vendors are 5.4% below 2022. We did pay an influx of invoices from prior years that we never received.
 - We budgeted \$400,000 less in 2023 than we did in 2022.
 - **Total Budgeted Expenditures are 3.1% below the annual budget.**
- Fund Balance
 - For 2023, the General Fund has decreased its fund balance by \$4,444,205 compared to a decrease of \$2,790,111 for 2022, a variance of \$1,654,094.

Fire Fund

- Revenues
 - Taxes are \$520,300 more than this time last year.
 - Property Tax - Current Year is \$66,600 more than 2022.
 - Property Tax - Prior Years is \$69,300 more than 2022.
 - Motor Vehicle Tax is \$4,450 less than 2022. See explanation under General Fund.
 - Mobile Home Tax is \$1,150 less than 2022.
 - Recording Intangible Tax is \$15,400 less than 2022.
 - Timber Tax is \$500 less than 2022.
 - Motor Vehicle TAVT collections are \$34,500 more than last year. See explanation under General Fund.
 - Insurance Premium Tax is \$372,650 more than 2022.
 - Penalties and Interest Property Tax is \$2,700 more than 2022.
 - Real Estate Tax is \$4,000 less than 2022. This indicates a slowing housing market.

Floyd County Review of December 2023

Fire Fund (cont'd)

- Revenues (cont'd)
 - We received the Homeowner Tax Relief Grant of \$333,100 in December. This one-time Property Tax Relief Grant was enacted to refund property taxes back to homestead owners.
 - Interest Earned is \$167,400 more than 2022. We are receiving a better interest rate in 2023.
- Expenditures
 - Total expenditures increased by \$1,514,950 due to pay increases for firefighters at the City of Rome and City of Cave Spring.

E911 Fund

- Revenues
 - Total Revenues are under the annual budget by 3% and are \$115,000 less than last year.
 - Charges for Services are \$89,850 less than last year.
 - Prepaid fees are \$49,900 less than last year.
 - Landline fees are \$107,100 less than last year.
 - Wireless fees are \$67,150 more than last year.
 - In 2022, we received an ARPA Law Enforcement and Public Safety Grant from the State of Georgia for \$24,750 that we did not receive in 2023.
- Expenditures
 - Total Expenditures are at 94.2% of the annual budget but \$238,900 more than 2022.
 - Salaries and Benefits are \$187,750 more than last year but 6.6% under the annual budget. During renovations, E-911 did not hire new employees, but budgeted for five additional people they were able to hire in August 2023.
 - Other Operating Costs are \$242,500 less than last year and are .4% under the annual budget.
 - Telephone is 17% above the annual budget and is \$40,050 more than 2022. This is due to telephone and data line upgrades at the E-911 Center.

800 MHz Communication Fund

- Revenues
 - Charges for Services are up \$800 from 2022.
 - Tower Lease is \$1,050 more than last year due to IWispr renting space at the Shannon Tower location. Instead of paying annually, they are paying quarterly payments of \$750.
 - Interest Earned is up \$1,500 from 2022.
 - Total Revenues are \$3,600 more than 2022.

Floyd County Review of December 2023

800 MHz Communication Fund (cont'd)

- Expenditures
 - Total Expenditures are 100% of the annual budget but \$30,150 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, as well as American Tower in the amount of \$110 a month.

Emergency Management Fund

- Revenues
 - We received \$26,066 for the GEMA Grant in December. This amount is consistent with 2022.
- Expenditures
 - Total Expenditures are 96% of the annual budget but are \$58,950 more than 2022.
 - Salaries and Benefits are \$90,900 more than 2022. The contributing factors are increased salary, health, and pension costs. The Assistant Emergency Management Director was added to this fund. This is a new position created with the retirement of the Communications employee.
 - Gas & Oil is 34% over the annual budget due to the addition of an Assistant Director.
 - Cell Phone App is twice the annual budget due to being billed for both 2022 and current year coverage in 2023. This will be corrected with a final budget revision.

Solid Waste Fund

- Revenues
 - Taxes increased \$61,200 when compared to 2022.
 - The following decreases contributed to this:
 - Motor Vehicle Taxes decreased \$2,600. See the explanation under General Fund.
 - Clerk of Court Recording Intangibles decreased \$5,600.
 - Clerk of Court Real Estate Tax decreased \$2,150.
 - The above decreases are offset by the following increases:
 - Property Tax – Current Year increased \$26,700.
 - Property Tax-Prior Year increased \$27,550.
 - Mobile Home Taxes increased \$1,550.
 - Motor Vehicle TAVT increased \$14,800. See the explanation under the General Fund.
 - Interest Earned is \$24,200 more than last year because of an increased interest rate.
- Expenditures
 - Total Expenditures are \$24,700 less than 2022 and 11% below budget.
 - Salaries and Benefits is \$27,250 more than 2022.

Floyd County Review of December 2023

Solid Waste Fund (cont'd)

- Expenditures (cont'd)
 - Salaries and Wages have increased \$42,500 compared to 2022.
 - This is largely due to raises in 2022 and the additional COLA paid at the beginning of 2023.
 - FICA is \$3,150 more than 2022.
 - Health Insurance expenditure is \$25,150 less than 2022 due to changes made during open enrollment.
 - Pension expenditure is \$6,550 more than 2022 due to increased salaries.
 - Telephone expense has decreased \$700.
 - Remote Site Operations expense is \$29,250 less than 2022.
 - This is largely due to a decreased hauling bill. In 2022, a total of \$379,750 was paid to Republic. This year we changed vendors to Rhino and have only paid \$356,100. This is a decrease of \$23,650.
 - Tipping Fees are down \$32,700 when compared to 2022.
 - This is largely due to the monthly bill for Public Works decreasing \$32,000 when compared to 2022.
 - These are invoices to pay the City of Rome to dump dirt from road and ditch work in the landfill. Public Works is able to dump dirt at their facility during dry months to help reduce this cost. The dirt that they dump at their facility can then be used for future projects. Costs will fluctuate based on the amount of rainfall and the amount of dirt removed during road and ditch work.

Stadium Maintenance Fund

- Revenues
 - Total Revenues are comprised of Miscellaneous Income. Miscellaneous Income is comprised of the following:
 - The Braves Contribution
 - We have received \$30,000 for 2023 and it is consistent with last year.
 - Stadium Naming Rights
 - We received the payment of \$24,955 in November and it is consistent with last year.
- Expenditures
 - Repairs and Maintenance expenditure is 49.1% of the annual budget and \$68,450 more than 2022.

Floyd County

Review of December 2023

Water Fund

- Revenues
 - Charges for Services is \$52,900 less than the prior year.
 - Consumption reports show a 1.8% increase in residential usage and a 1.7% increase in commercial usage compared to last year.
 - On March 1st, Berry College stopped buying from us after finishing the repairs to their reservoir. On June 1st, they restarted buying from us because they could not meet their own demands, since the reservoir hadn't reached its normal operating level. The time it will take to reach an optimal operating level is unknown.
 - Water Meter Charges have decreased \$116,400 from 2022. This is due to less requests for new water meters.
 - The drop in meter charges outweighs the increase in revenues generated by increased consumption.
 - **Operating Revenues are .7% over the annual budget.**
- Expenses
 - Administration Data Processing is 13.6% over the annual budget and \$23,050 more than last year. We experienced a \$5,800 increase in Tyler Technologies fees. Also, a new annual software for Delta Municipal was received in the amount of \$14,300. This is a new subscription that started in 2023 for water meter registers. We also had an extra Scada invoice in the amount of \$2,925 that was an incorrect invoice and is being refunded. This overage will be corrected with the final budget revision.
 - Administration Postage is 9.5% over the YTD budget and \$150 more than last year. This is due to a rate increase with UPS.
 - **Total Administration Expenses are 1.5% over the YTD budget.**
 - Distribution Data Processing is 4.1% over the annual budget and \$1,050 more than last year due to a price increase for GPS tracking of vehicles.
 - Distribution Utilities is 7% over the annual budget and is \$33,950 more than 2022.
 - Distribution Repairs and Maintenance is 25.7% over the annual budget. This is due to a reallocation of the year end inventory recording.
 - **Total Distribution Expenses are 6.9% below the YTD budget.**
 - Treatment Utilities is 12.1% over the annual budget and is \$10,650 more than 2022.
 - **Total Treatment Plant Expenses are 10.4% below the YTD budget.**
 - **Total Operating Expenses are 5.9% below the YTD budget.**

Airport Fund

- Revenues
 - Charges for Services are 41.9% below the annual budget and are \$550 less than 2022.
 - Fuel Sales are \$339,050 less than last year and are 28.8% below the annual budget.
 - Avgas Revenue is \$8,650 more than 2022 with 5,458 more gallons sold compared to 2022.
 - Self-Serve Revenue is \$49,700 less than 2022 with 7,797 less gallons sold compared to 2022.
 - Jet Fuel Revenue is \$296,350 less than 2022 with 28,355 less gallons sold compared to 2022.

Floyd County Review of December 2023

Airport Fund (cont'd)

- Revenues (cont'd)
 - Rental Fees are \$24,350 more than 2022.
 - Land Leases are up \$5,700; T-Hangar rentals are up \$12,150; Big Hangar rentals are down \$2,350; and Tie Down Rentals are \$550 more than last year.
 - 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.
 - Capital Contributions depicts a \$750,050 decrease from 2022. The Capital Contribution for 2023 was a 2017 SPLOST funded purchase for a replacement on-site vehicle.
 - **Total Operating Revenues are at 80.2% of the annual budget.**
- Expenses
 - Garbage Service is double the annual budget due to waste overage and non-scheduled pick-up fees in addition to regular service fees.
 - Cost of Goods Sold is 34% below the annual budget and is \$252,300 less than 2022. This is due to less fuel being purchased for resale.
 - **Total Operating Expenses are 33.1% below the annual budget.**

Forum Fund

- Revenues
 - Intergovernmental Revenues are \$91,200 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 ownership of the Forum in 2024.
 - Rental Fees are \$230,450 less than 2022. The grant that allowed the courts to pay a rental fee for use of the Forum expired in 2022.
- Expenses
 - Total Operating Expenses are 17.4% below the YTD budget.
- This is the final financial statement for the Forum due to the transfer of ownership to the City of Rome as of January 1, 2024. This was part of the most recent LOST renegotiation.

Recycling Fund

- Revenues
 - Material Sales is at 68.8% of the annual budget for 2023 with this being \$91,250 less than 2022.
 - For more information on corrugated collections and all other Recycling collections over the last 10 years, please refer to the chart in the charts section of the financials.
 - Looking at sales compared to last year, the following changes led to a decrease in sales revenue:
 - Corrugated is down \$5,550 when compared to 2022.
 - Mixed Paper is down \$25,100 when compared to 2022.
 - Plastic is down \$50,200 when compared to 2022.

Floyd County Review of December 2023

Recycling Fund (cont'd)

- Expenses (cont'd)
 - Total Operating Expenses are \$38,600 more than 2022.
 - Salaries and Benefits is \$27,500 more than 2022.
 - Salaries and Wages is \$19,200 more than 2022.
 - This is largely due to raises in 2022 and the additional COLA paid at the beginning of 2023.
 - FICA is \$1,550 more than 2022.
 - Health Insurance expense is up \$7,300 when compared to 2022 due to changes made during open enrollment.
 - Supplies and other expenses decreased \$22,950 when compared to 2022, and we are 32.9% below the annual budget. This decrease is largely due to the following changes:
 - Supplies has decreased \$650.
 - In 2023, we purchased less baling wire than in 2022.
 - Repairs and Maintenance has decreased \$9,650.
 - This large decrease is due to several large repairs being completed in 2022.
 - Promotions and Advertising is down \$5,000.
 - Household Hazardous Waste expense is down \$9,500 due to the timing of events.

Animal Control Fund

- Revenues
 - Total Revenues are \$20,250 less than 2022.
 - Interest Earned is \$3,100 more than 2022 due to higher interest rate in 2023.
 - Donations are down \$22,200 from 2022 and \$10,300 for the year due to a reduction in community donations from fundraising events.
- Expenditures
 - Total Expenditures are \$7,400 less than 2022.
 - Workers Compensation is one and a half times the annual budget but \$39,700 less than last year.
 - Credit card processing fees ended at 62.7% of the annual budget, which accurately reflects the charges for the year and includes a refund for fraudulent charges detected earlier this year.
 - Transporting Animals is 24.2% above the annual budget due to an increase of rescue shelters acquiring more animals to be adopted out. We changed how we transport the animals. Previously, this was done as one animal per trip. To cut costs, multiple animals are now transported per trip.
 - In-House Medical is 11.6% above the annual budget due to an increased need for medical supplies for spay and neuter clinics. This expense is offset by donations.
 - Legal Fees are 42.8% above the annual budget due to a combination of increased animal cruelty cases and open records requests.

Floyd County Review of December 2023

Rome-Floyd Parks and Recreation Authority

- Total Revenues are \$321,650 more than 2022.
- Total Expenditures are \$203,800 more than 2022.
- Administrative Operations has a net expense of \$1,177,650.
 - Salaries and Benefits are 90.4% of the annual budget and \$117,850 less than last year due a combined decrease in Workers Compensation, Health Insurance and Pension expenses.
 - Workers Compensation is \$86,250 less than 2022.
 - Health Insurance is \$50,250 less than 2022.
 - Pension is \$23,800 less than 2022.
- **Total Expenditures are at 90.9% of the annual budget and are \$100,200 less than 2022.**

- Other Programs has a net revenue of \$140,800. This is \$140,550 more than 2022.
 - Special Events revenue is up \$63,800 due to receiving an Atrium sponsorship for events held in 2023 such as the July 4th and New Year's Eve fireworks and for various other improvement projects for Floyd County.
 - Sponsorships are \$12,950 more than 2022. This is due to two additional sponsorships we did not have in 2022 from GA Power and Shaw Industries.
 - Ice Skating Rink revenue is \$63,100 for 2023. This includes ticket sales and sponsorships from local businesses received in December. Expenses incurred during December total \$6,000, ending the year with a net revenue of \$57,100.
 - Total Expenditures are up \$2,450 compared to 2022.

- Gymnastics has net revenues of \$93,000 for 2023.
 - Revenues are \$38,050 more compared to 2022 due to a 50% increase in registrations for Camps and Gym Rentals.
 - Expenditures are \$550 less than 2022.
 - Salaries and Benefits are \$4,050 more than 2022.
 - Travel and Training is \$4,050 less than 2022 due to fewer people attending trainings this year.

- Concessions has a net revenue of \$20,950 which is \$5,350 less than 2022.
 - Total Revenues are \$69,150 more than 2022.
 - Alto Park has \$26,000 more revenue than 2022 due to more games being held at this facility.
 - Riverview Park has \$24,700 more revenue than 2022 due to events and games being held at this facility.
 - Parky's Polar Treats has \$2,550 more revenue than last year.
 - Sponsorships are up \$8,000. This is a timing issue due to the product rebate we receive yearly from Coca-Cola for 2022 that was not received in time to enter for 2022.
 - Total Expenses are \$74,500 more than 2022 due to the increased number of events held at the end of the year.
 - Salaries & Benefits are \$30,150 more than 2022.
 - Concession resale is \$46,950 more than 2022.

Floyd County Review of December 2023

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

- Coosa River Trading Post has a net revenue of \$70,350. This is \$29,150 less than 2022.
 - Total Revenues are \$31,050 less than 2022.
 - Camping Rentals are down \$28,600 due to less long-term rentals this year.
 - Fish/Camp Supplies are \$1,300 less than 2022.
 - Licenses are \$1,250 less than 2022.
 - Total Expenditures are \$1,950 less than 2022.
 - Supplies are \$1,200 less than 2022.
 - Licenses are \$1,300 less than 2022.
 - Fish/Camp Supplies are \$3,750 less than 2022.
 - Resale and Beverage are up \$3,600 from 2022.
 - Credit Card Processing Fees have increased \$2,000 from 2022 due to a mandatory switch to a new merchant in June of 2023 that resulted in an increase in processing fees.

- Youth Basketball has a net expense of \$14,700. This is up \$1,850 from 2022.
 - Total Revenues are \$7,850 more than 2022 due to the introduction of Gate Fees for the 2023-2024 season.
 - Total Expenditures are up \$9,700 more than 2022 due to the increased number of part-time workers needed for games and an increase in pay for security.

- Youth Volleyball has a net revenue of \$3,600. This is down \$950 from 2022.
 - Total Revenues are \$550 more than 2022 due to an additional team of 14 players signing up.
 - Total Expenditures are up \$1,500 due to the increased number of part-time workers needed for games.

- Scholarships utilized in 2023 totaled \$9,600 for Sports and Camps and assisted 58 children. Sports voucher redemptions for the year totaled \$4,200. This provided necessary equipment for 42 children helping them to participate in a variety of sports.

- Parks and Recreation Services has a net expenditure of \$1,184,100. This is \$164,400 more than 2022.
 - Total Revenues are down \$37,250 from 2022 due a 40% decrease in pavilion rentals and no longer receiving revenue from the Town Green fountain as this is now under the ownership of the City of Rome.
 - Salaries and Benefits are \$106,850 more than 2022 due to open positions being filled.
 - Equipment is \$20,350 more than 2022 but 17% under the annual budget. This amount reflects a purchase of replacement garbage cans for all of the parks.

- Hall of Fame has net expense of \$300.
 - Revenues are 95.2% of the annual budget but \$4,550 more than 2022.
 - Expenditures are up \$5,650 from 2022.

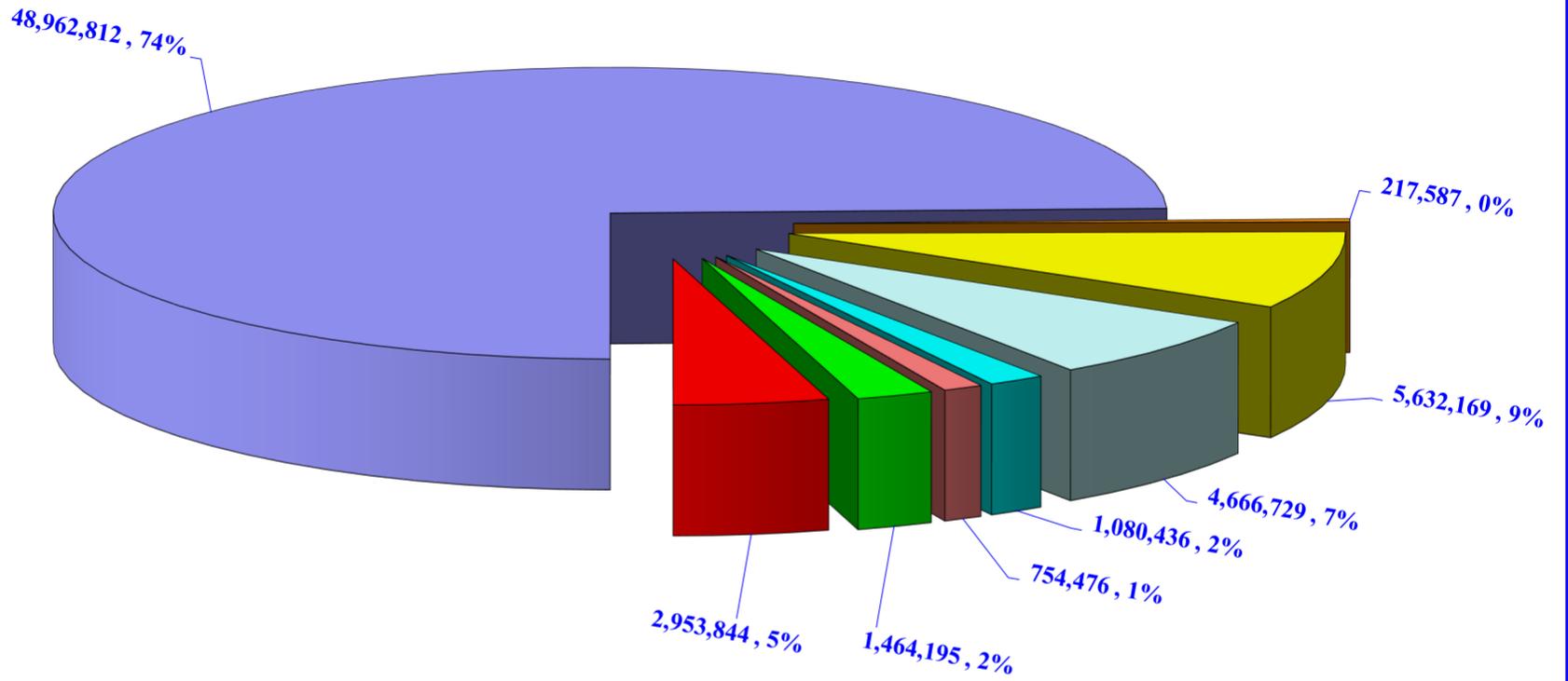
Floyd County Review of December 2023

Health Insurance Fund

- Revenues
 - Total Revenues are .3% below the annual budget and are \$571,200 less than last year.
- Expenditures
 - Claims are 7.6% below the annual budget and \$312,900 less than last year. We currently have 28 participants with claims over \$50,000, and the total amount of claims for these 28 participants is \$3,879,230. These account for 58.2% of total claims.
 - Wellness Clinic costs are almost 3 times the annual budget and \$393,600 more than last year.
 - Clinic Fees are 51% over the annual budget and \$83,150 more than last year due to the switch from Redmond Medical Center to Atrium Health.
 - Clinic Services are almost 5 times the annual budget and \$310,400 more than last year due to an increase in pharmacy use.

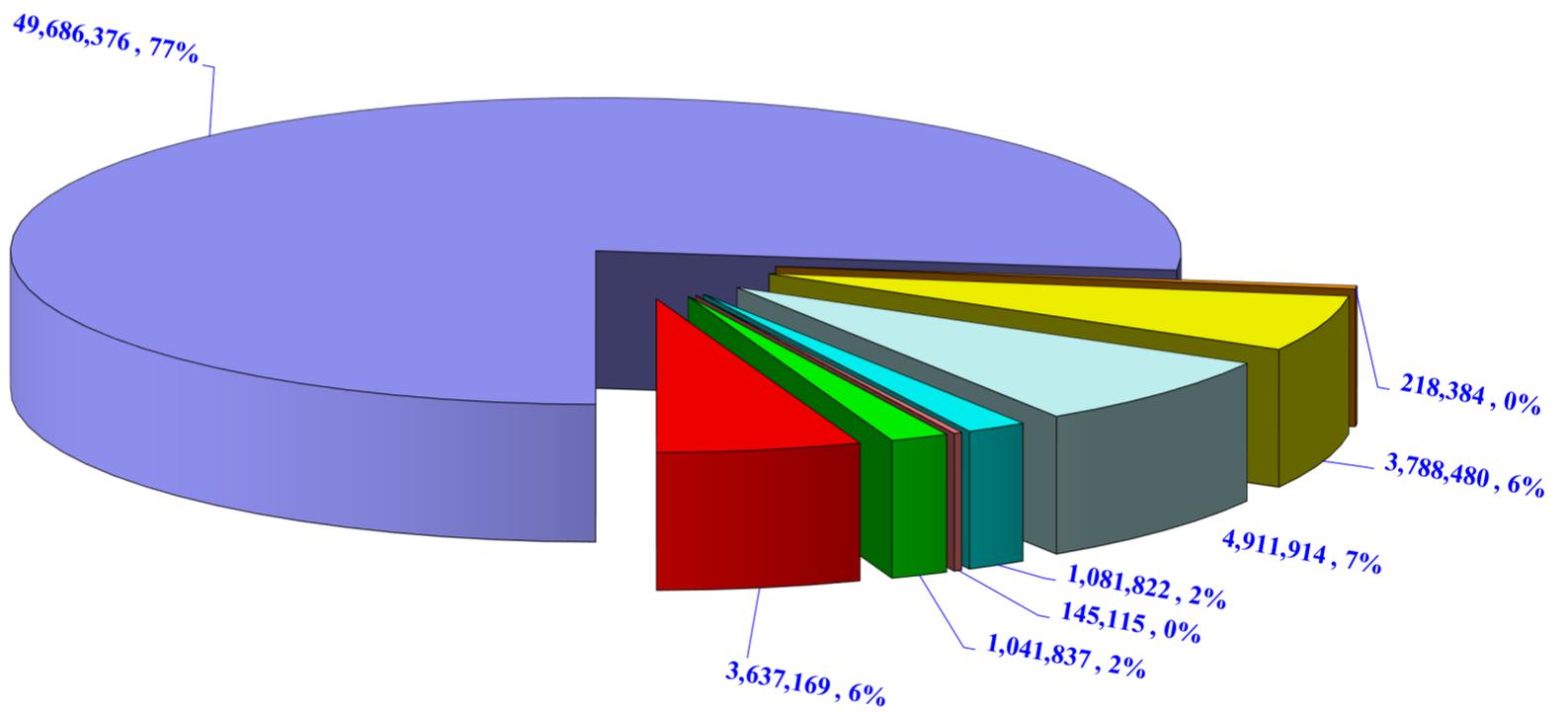
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December 2023 Revenues and Transfers In



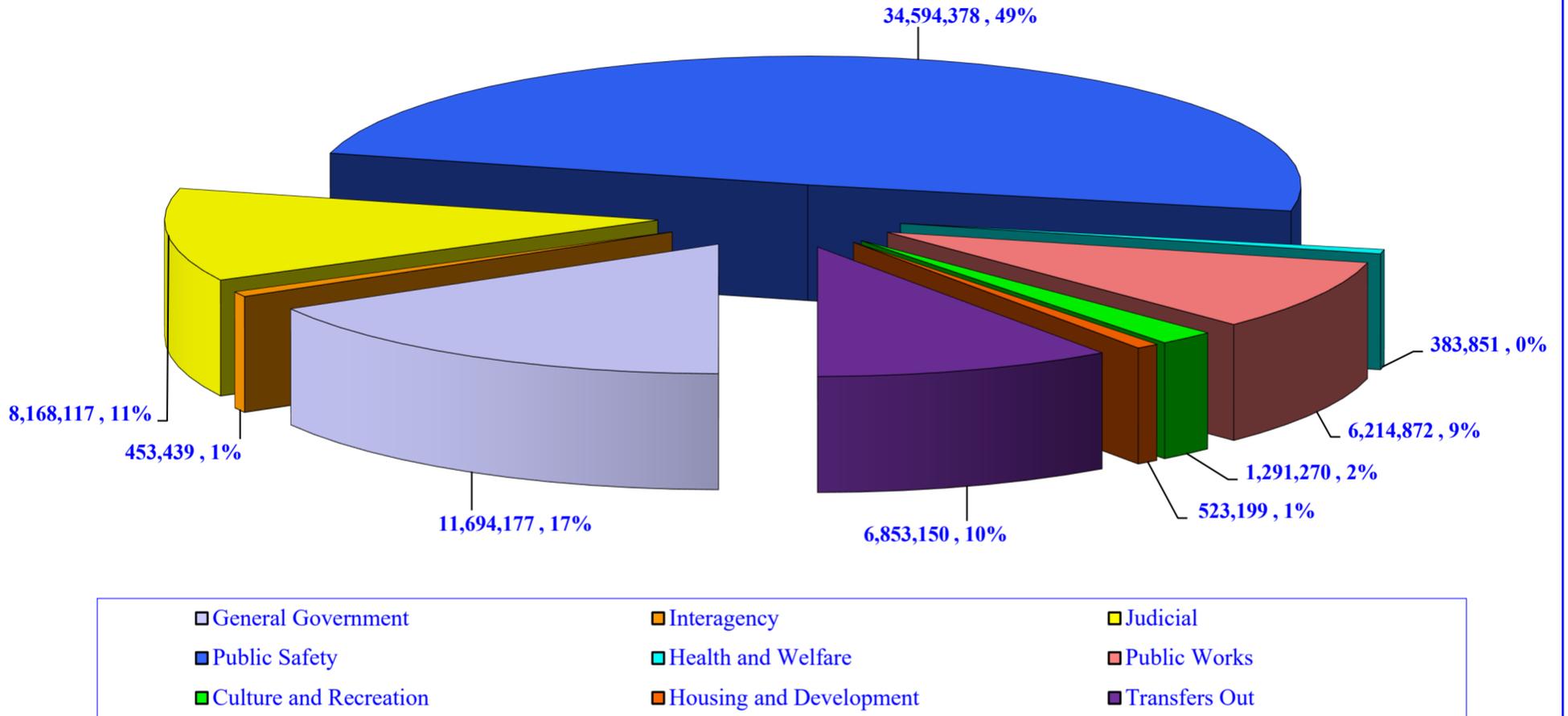
■ Taxes	■ Licenses and Permits	■ Intergovernmental	■ Charges for Services
■ Fines and Forfeitures	■ Interest Earned	■ Miscellaneous	■ Transfers In

December 2022 Revenues and Transfers In

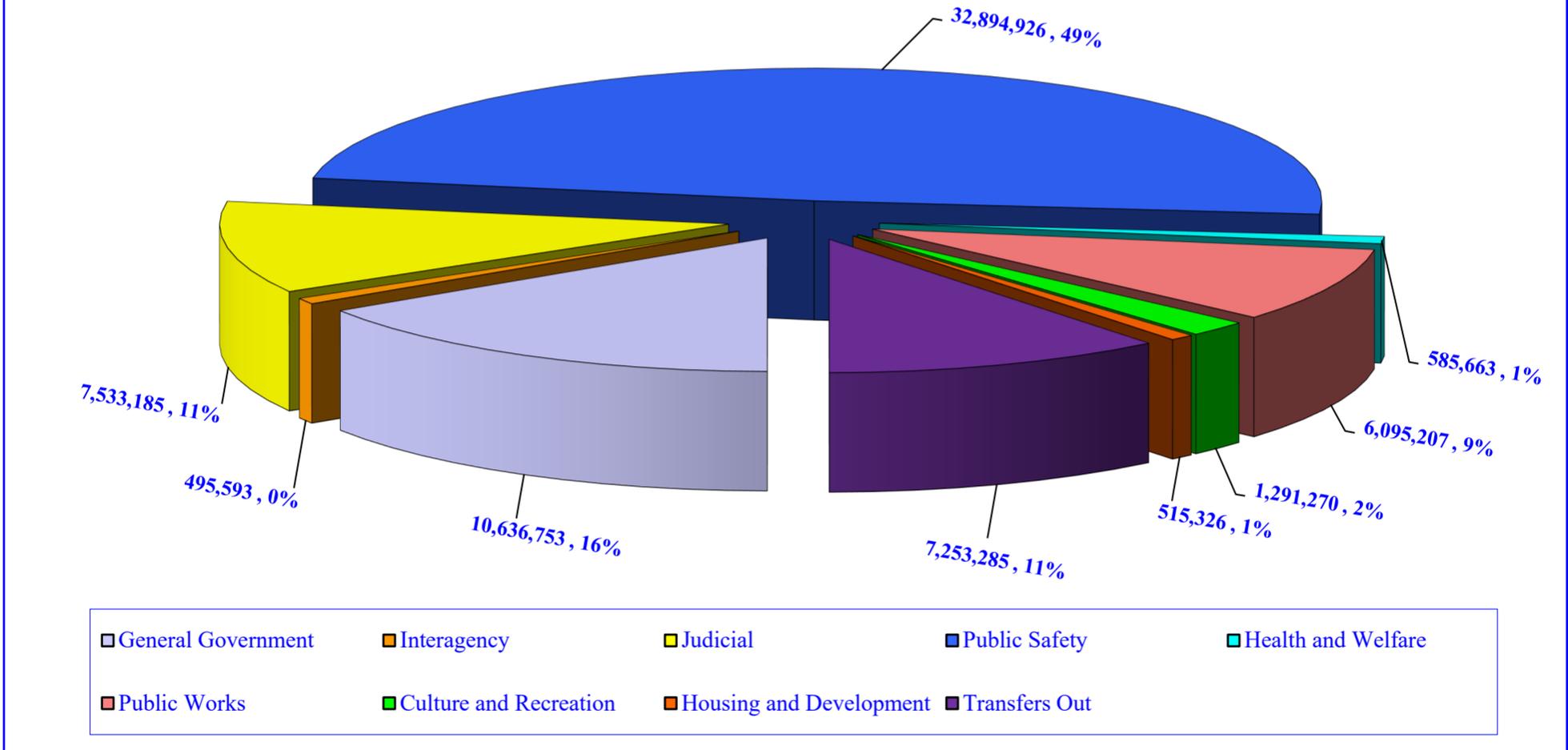


■ Taxes	■ Licenses and Permits	■ Intergovernmental	■ Charges for Services
■ Fines and Forfeitures	■ Interest Earned	■ Miscellaneous	■ Transfers In

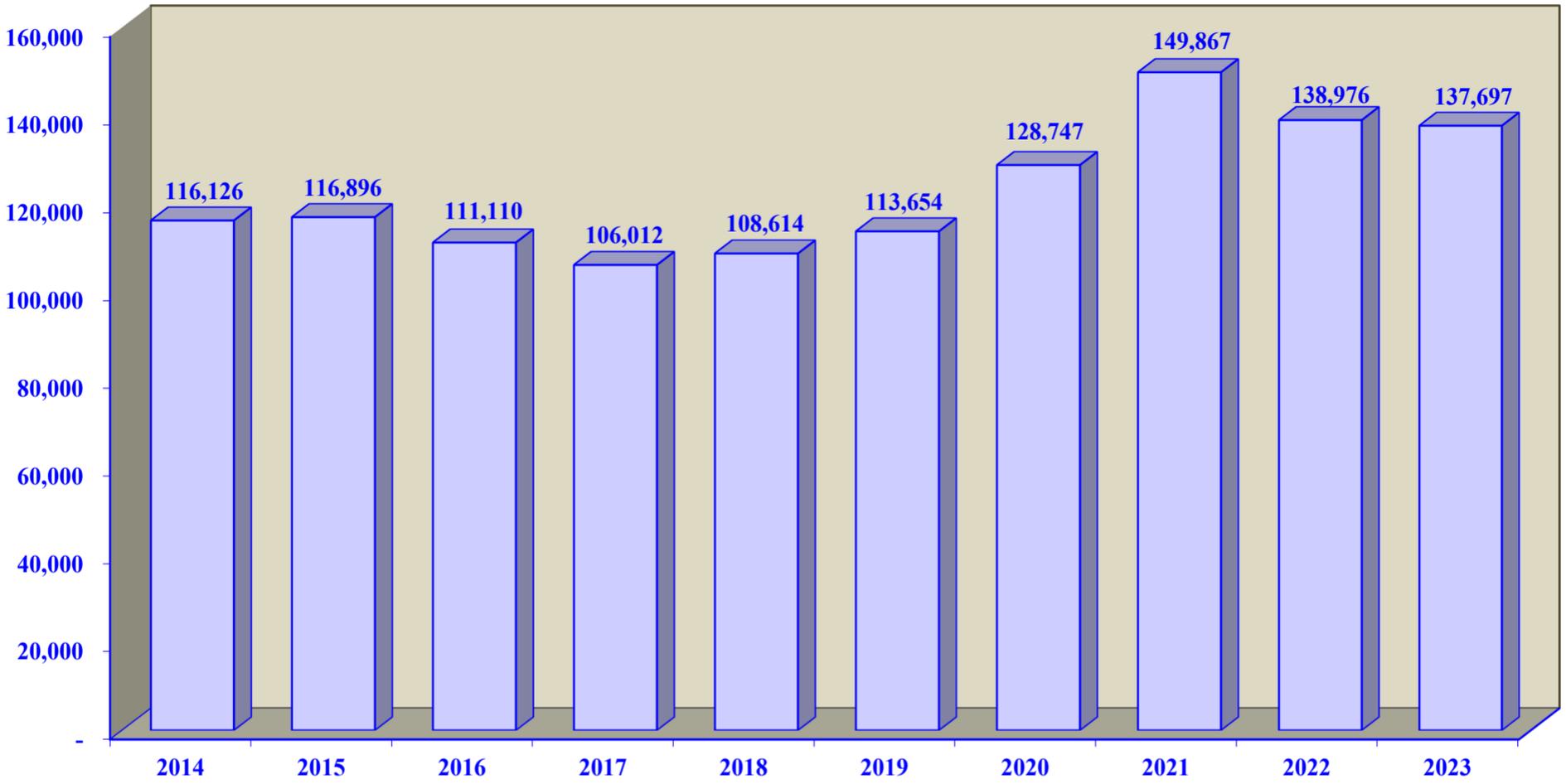
December 2023 Expenditures and Transfers Out



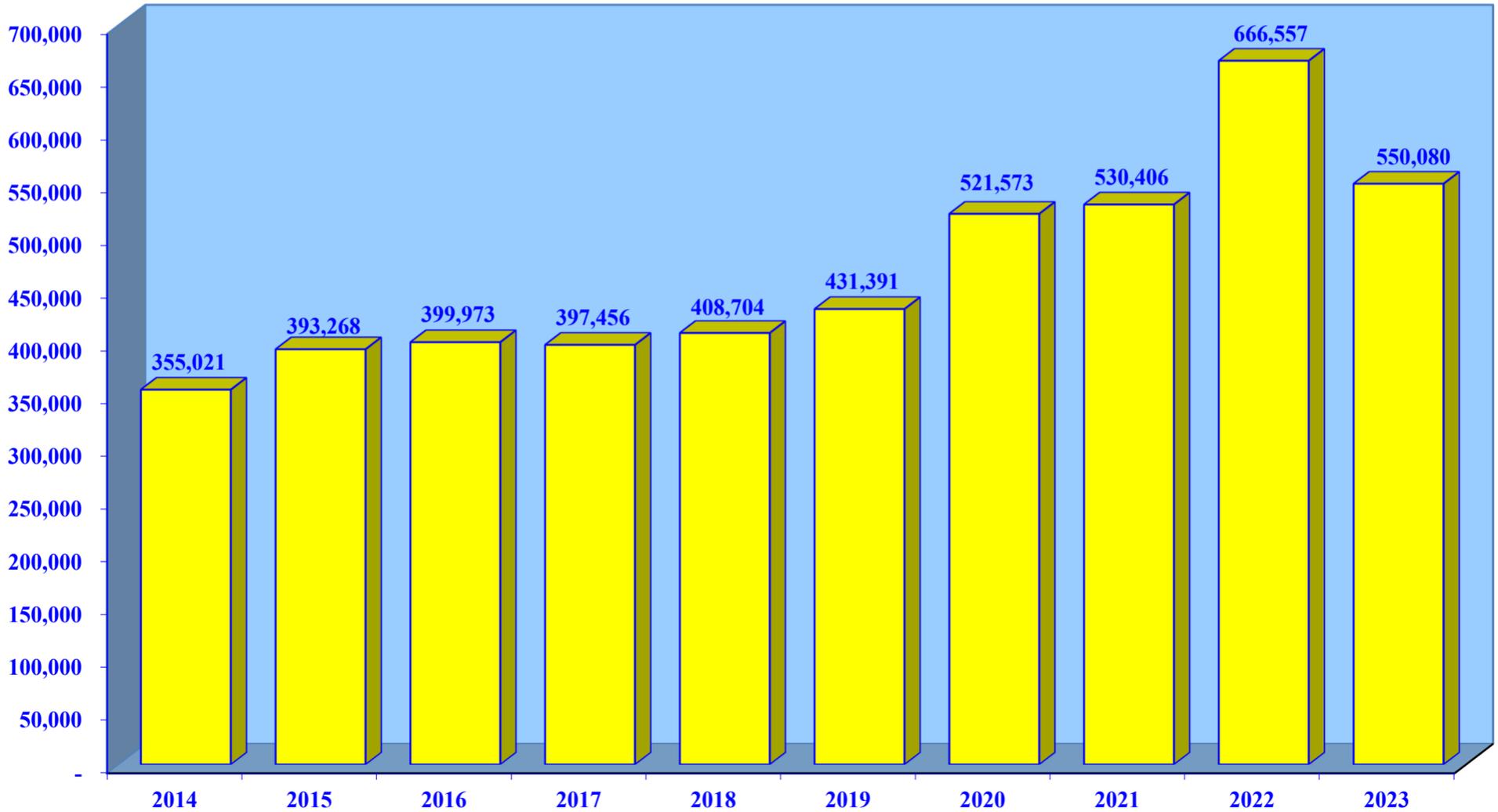
December 2022 Expenditures and Transfers Out



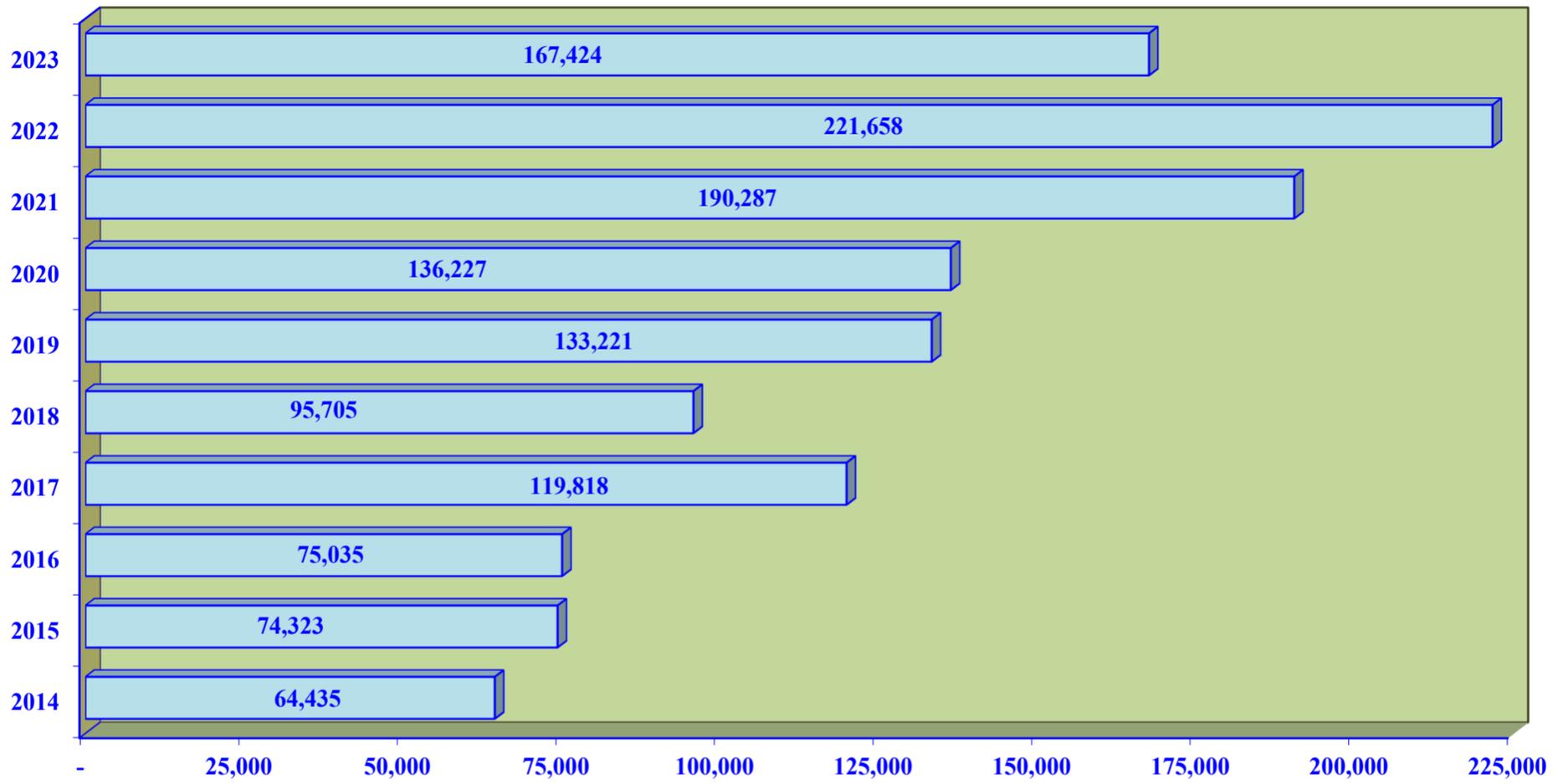
**Probate Court Charges for Services
2014-2023**



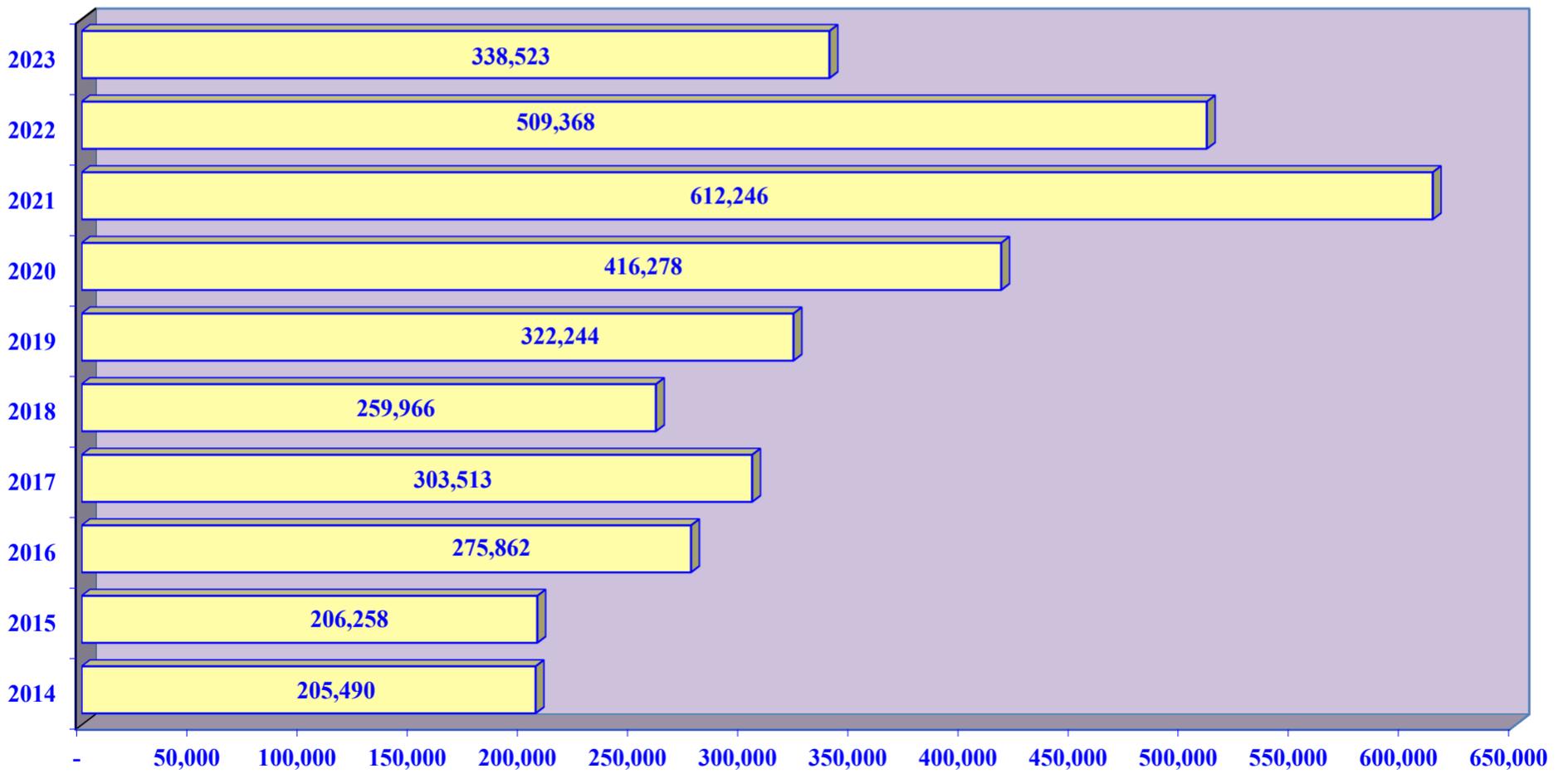
**Clerk of Court Charges for Services
2014-2023**



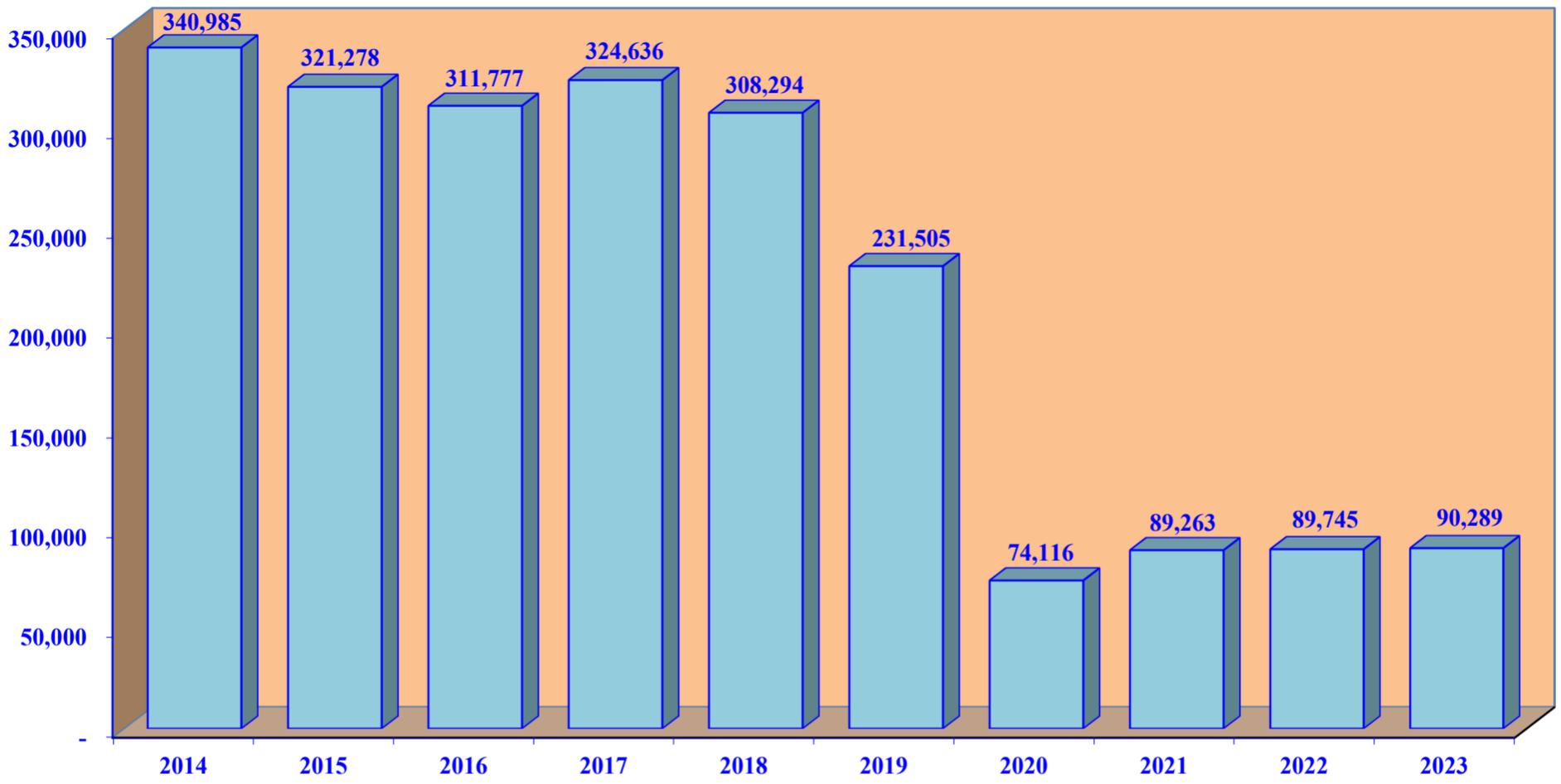
**Clerk of Court
Real Estate Tax Fees
2014-2023**



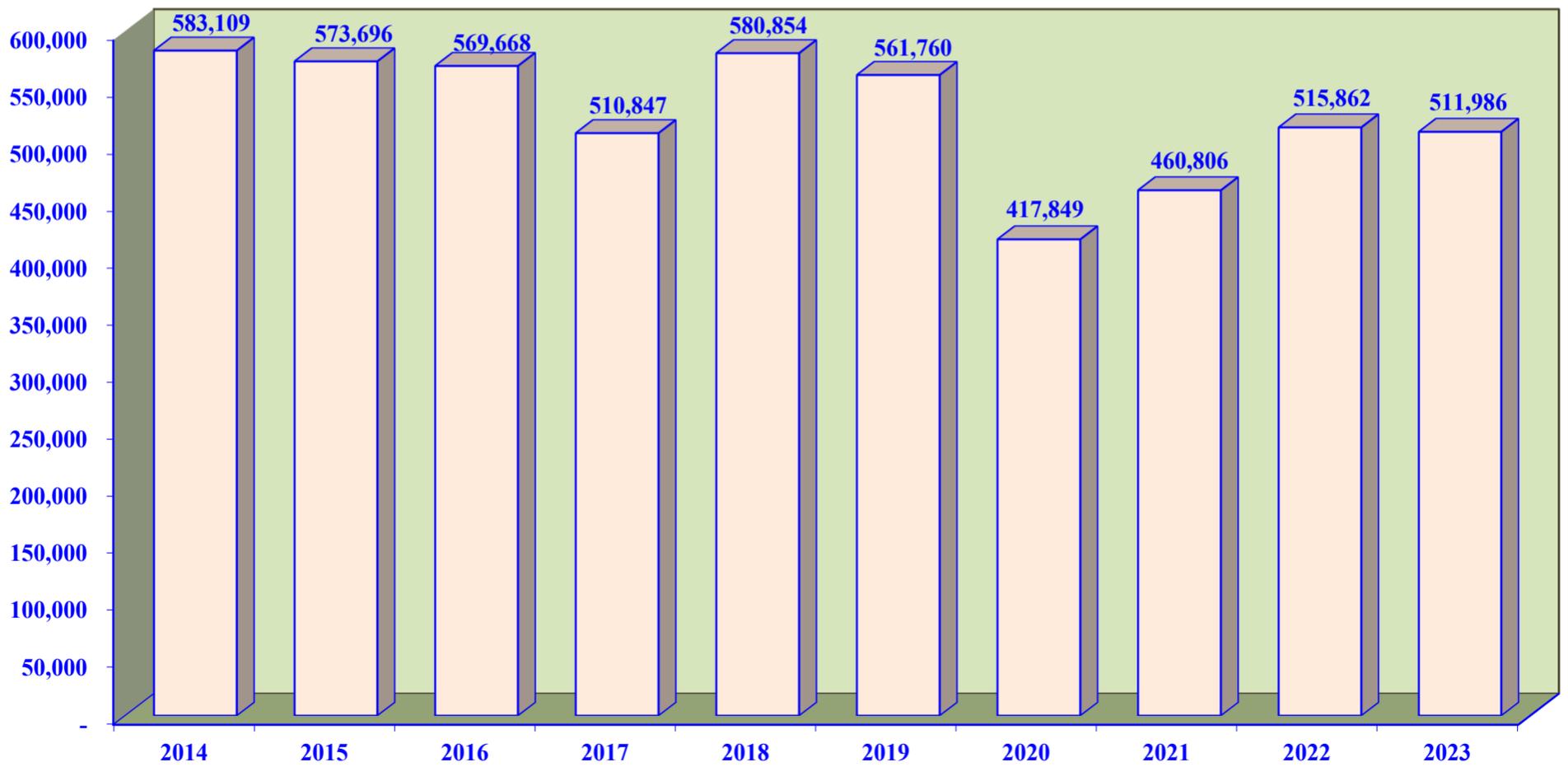
**Clerk of Court
Recording Intangible Taxes
2014-2023**



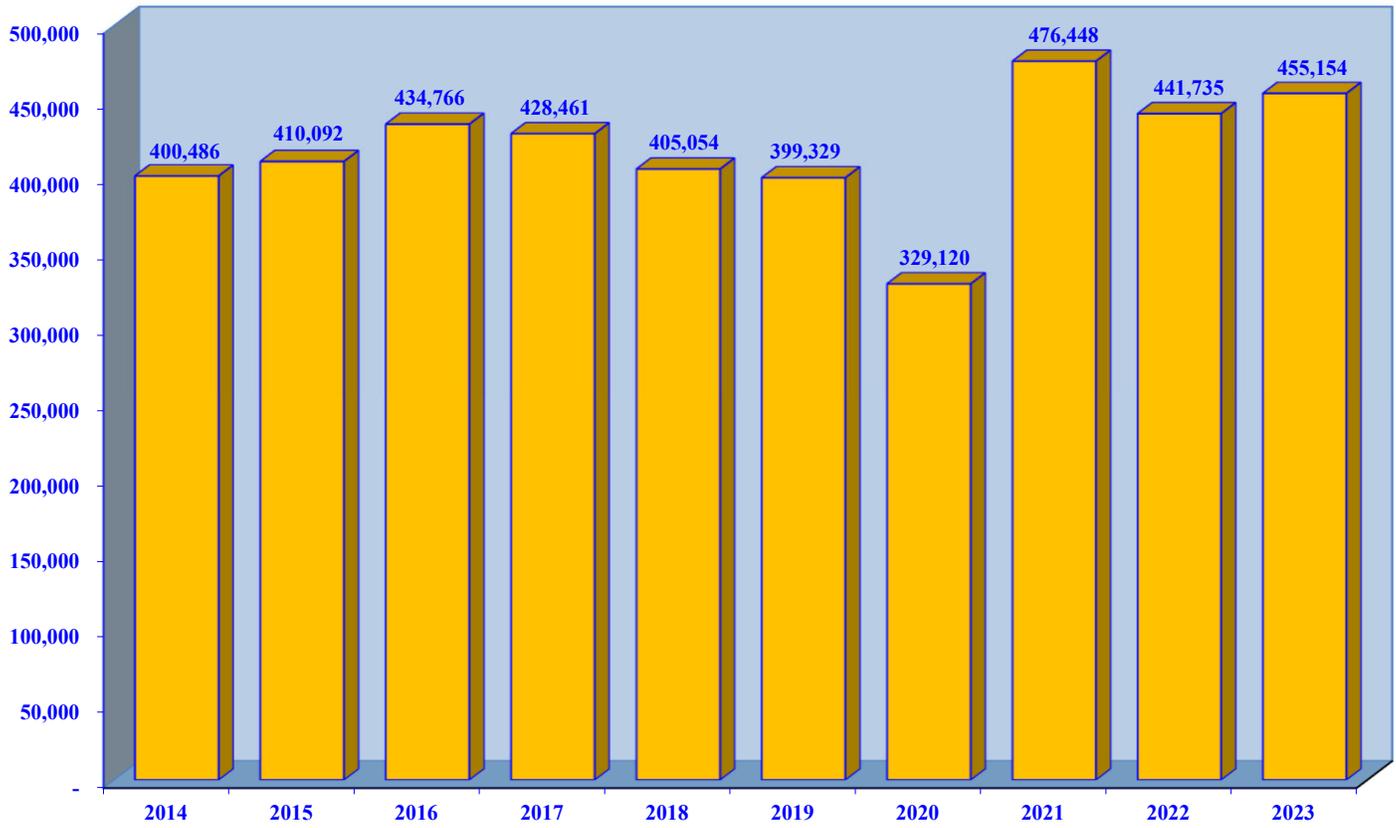
**Magistrate Court Fees
2014-2023**



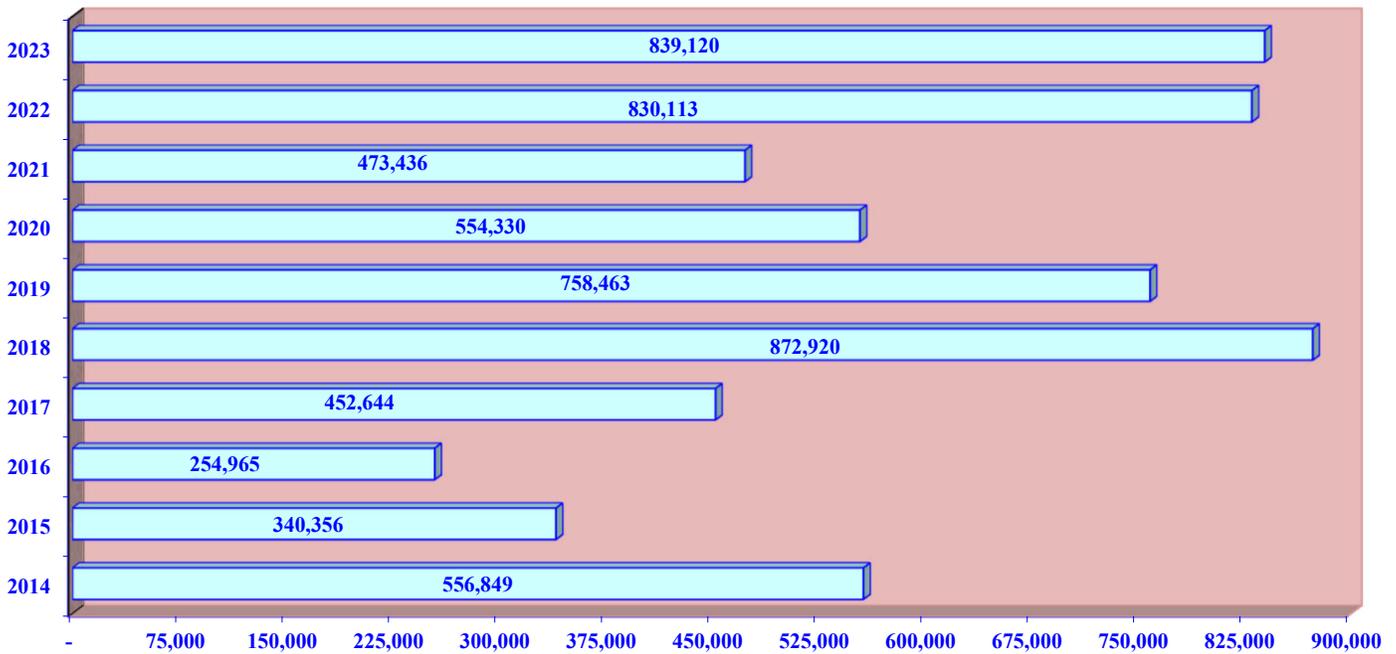
**Probate Court Fines
2014 - 2023**



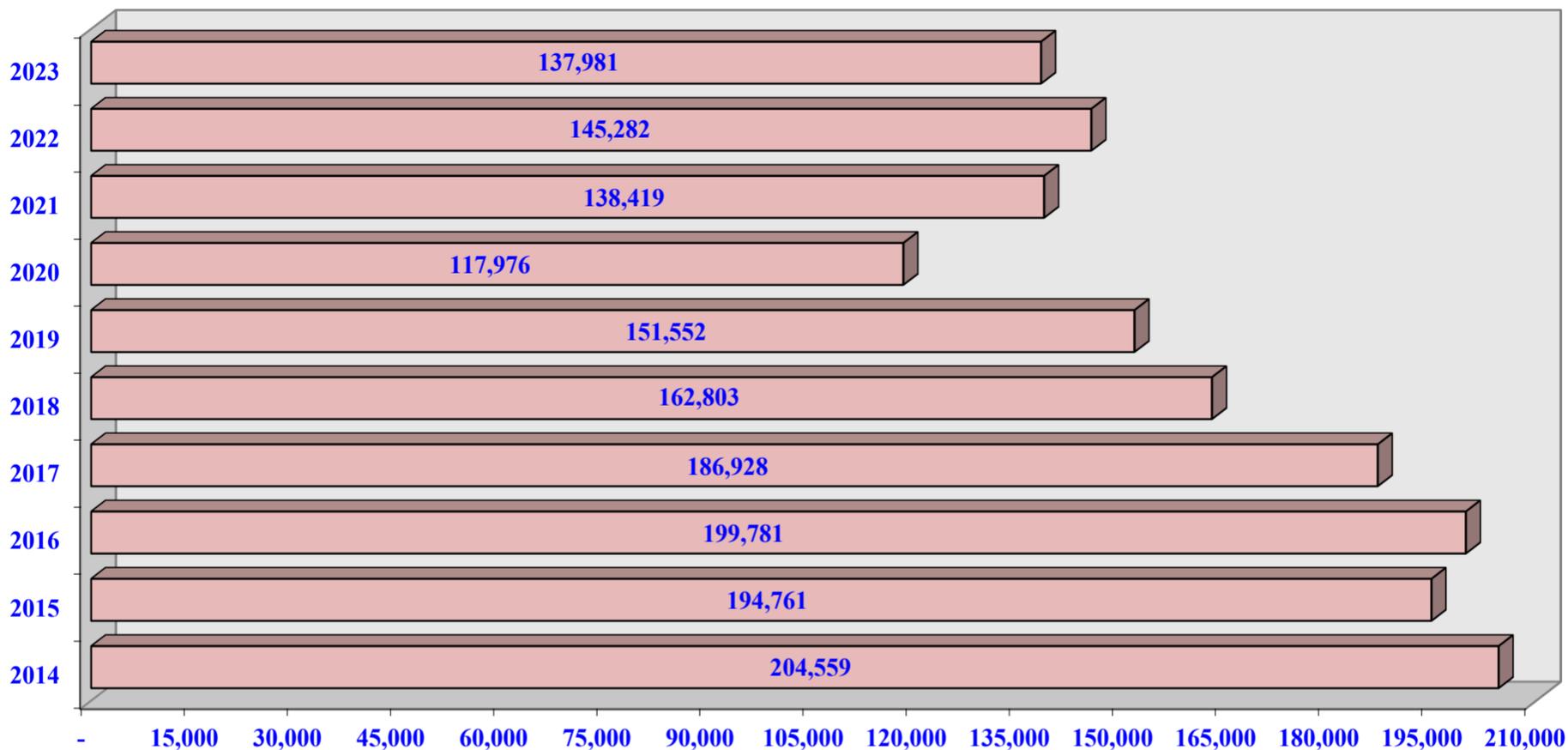
**Clerk of Court Fines
2014-2023**



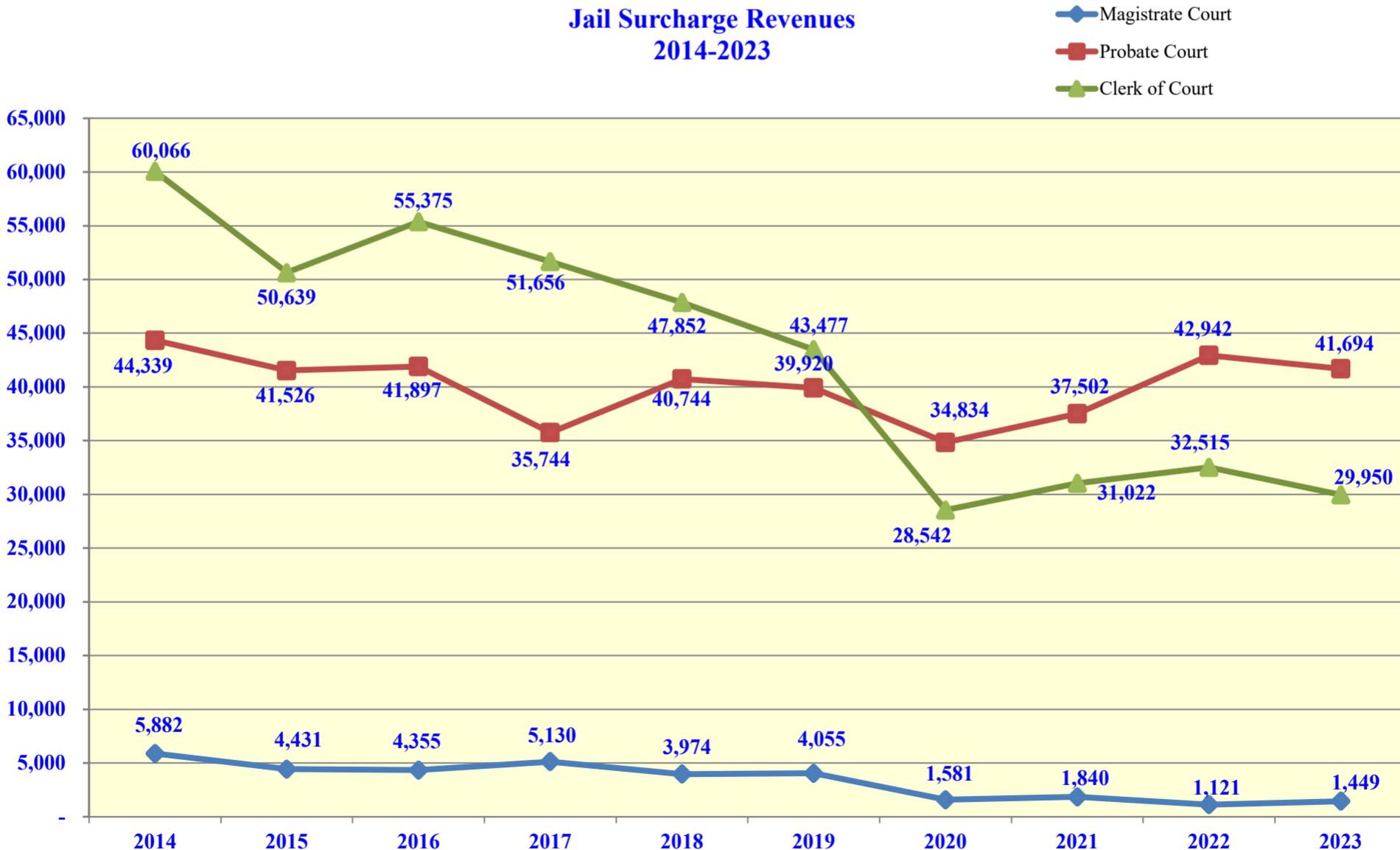
**Boarding Inmate Revenues
2014-2023**



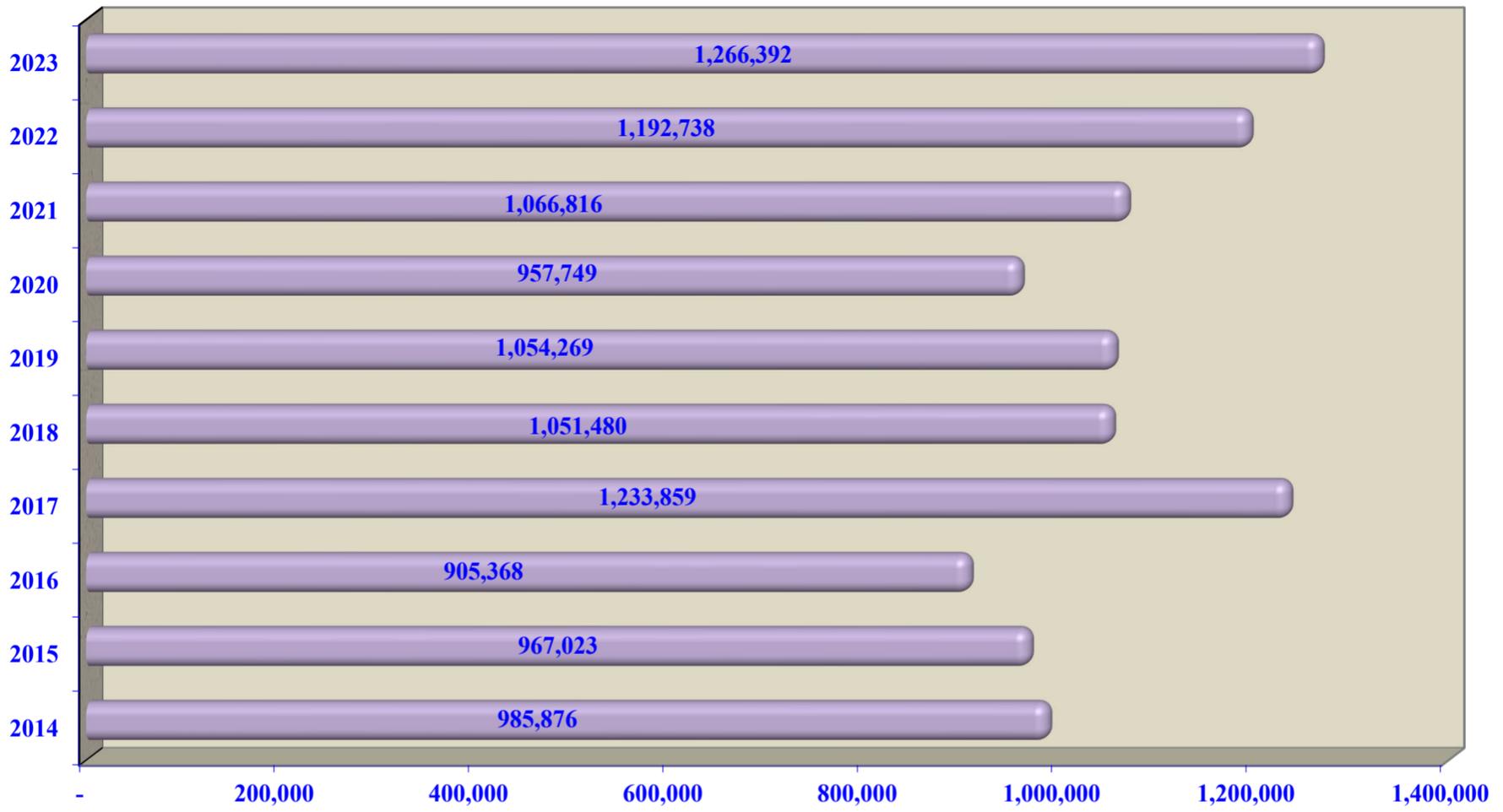
Jail Surcharge Revenues
 (Clerk of Court, Magistrate Court, Probate Court, Juvenile Court, City of Rome & City of Cave Spring)
 2014-2023



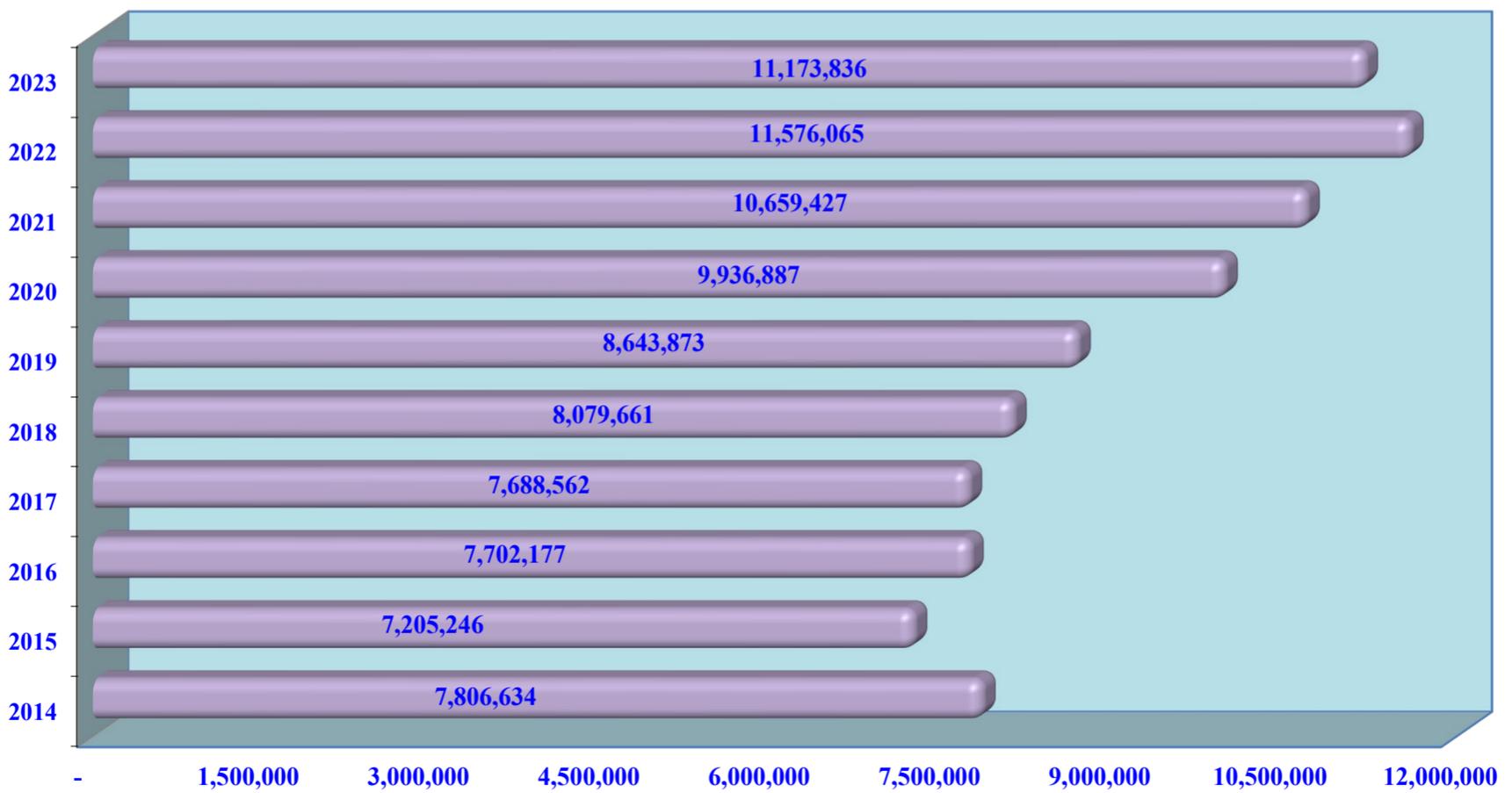
Jail Surcharge Revenues
 2014-2023



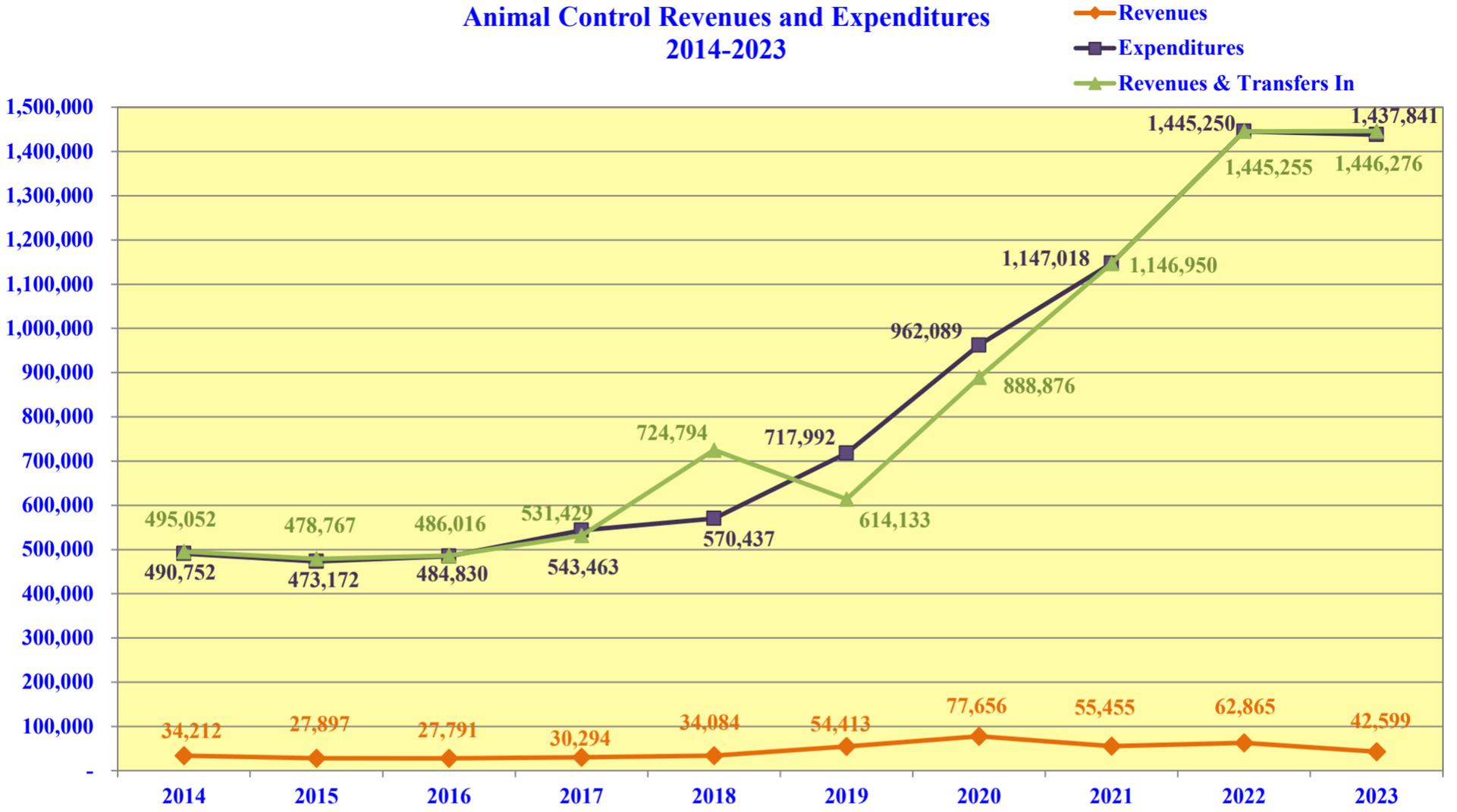
**Tax Commissioner Revenues
2014-2023**



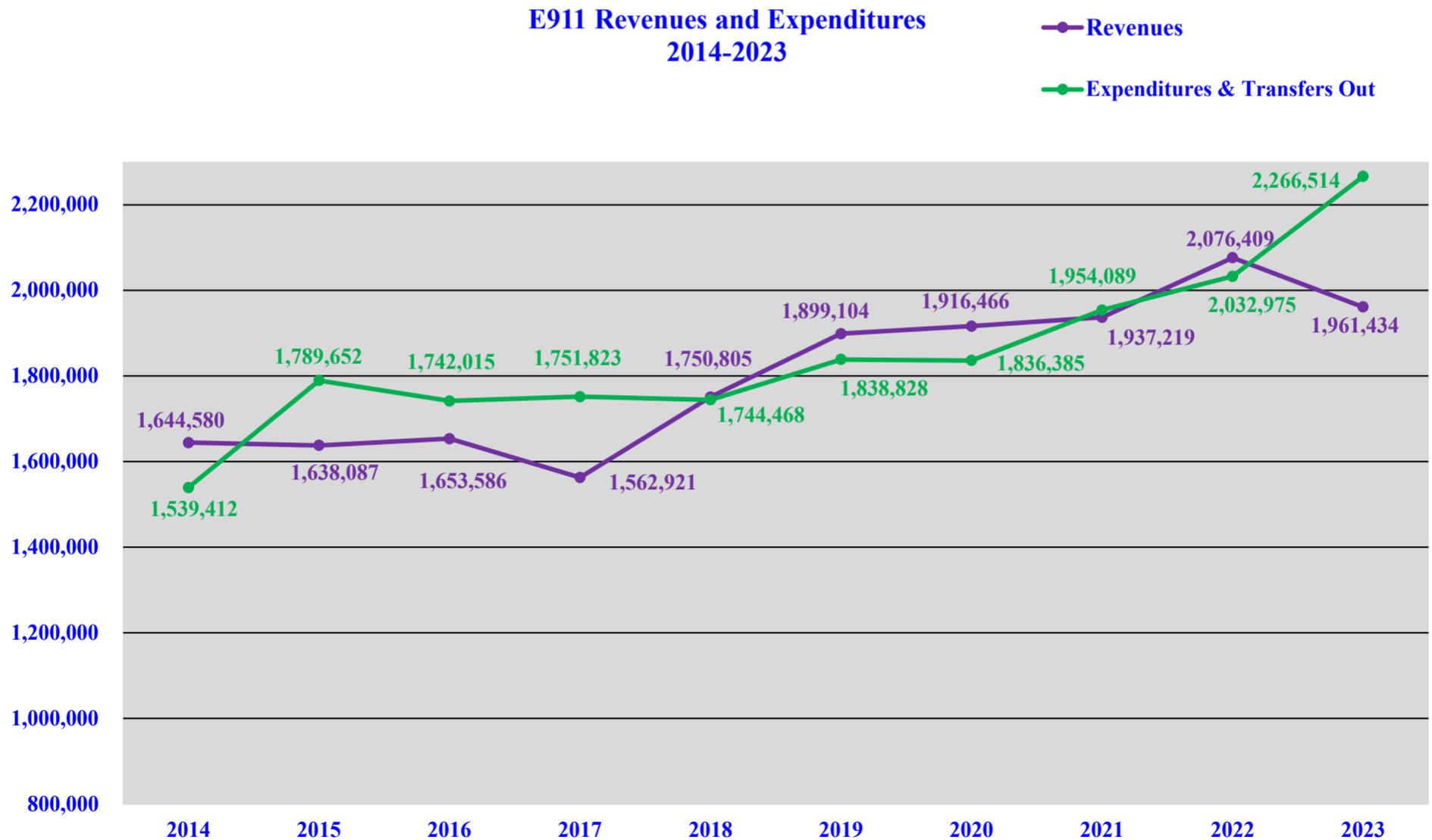
**Local Option Sales Tax
2014-2023**



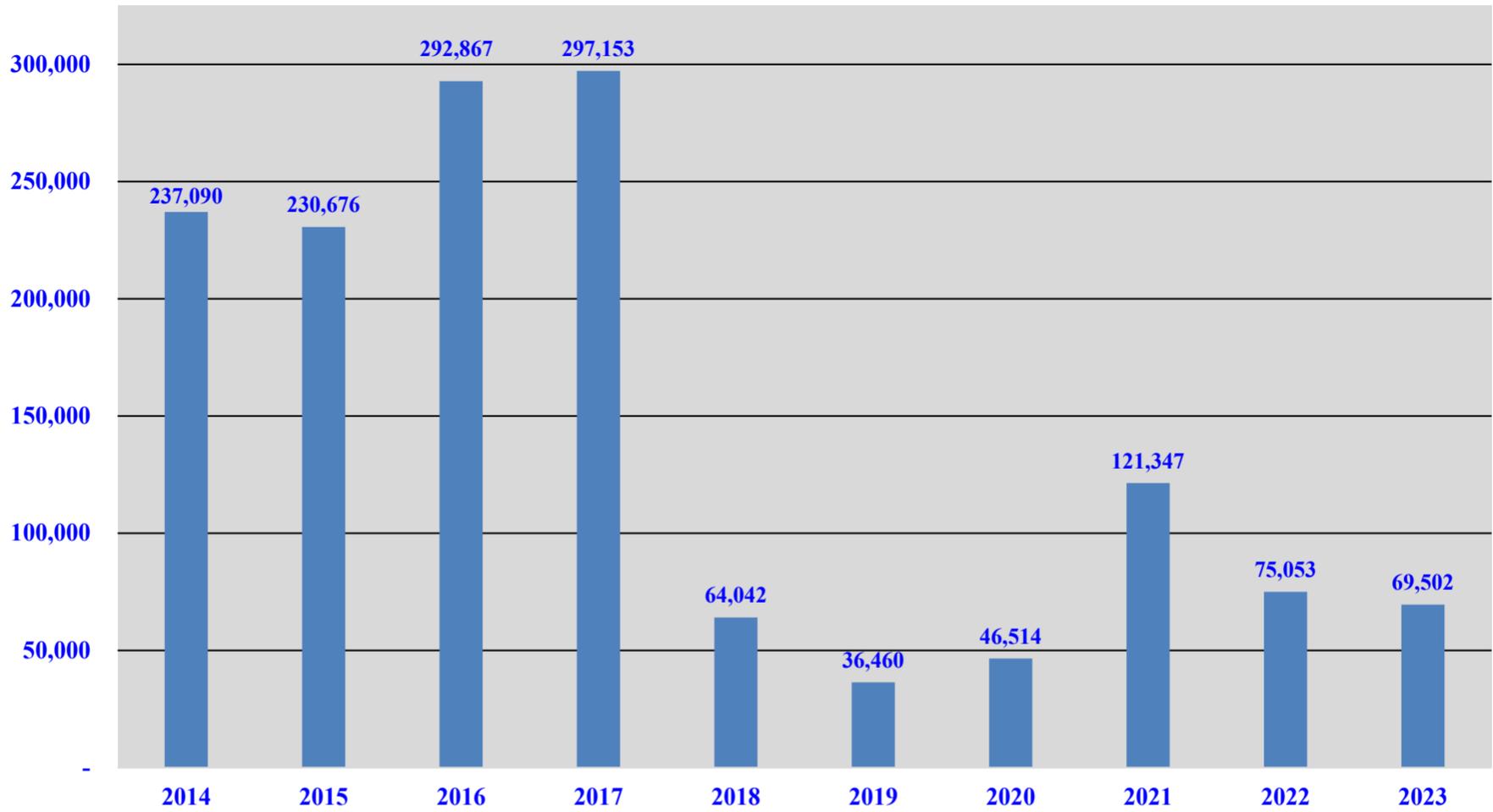
**Animal Control Revenues and Expenditures
2014-2023**



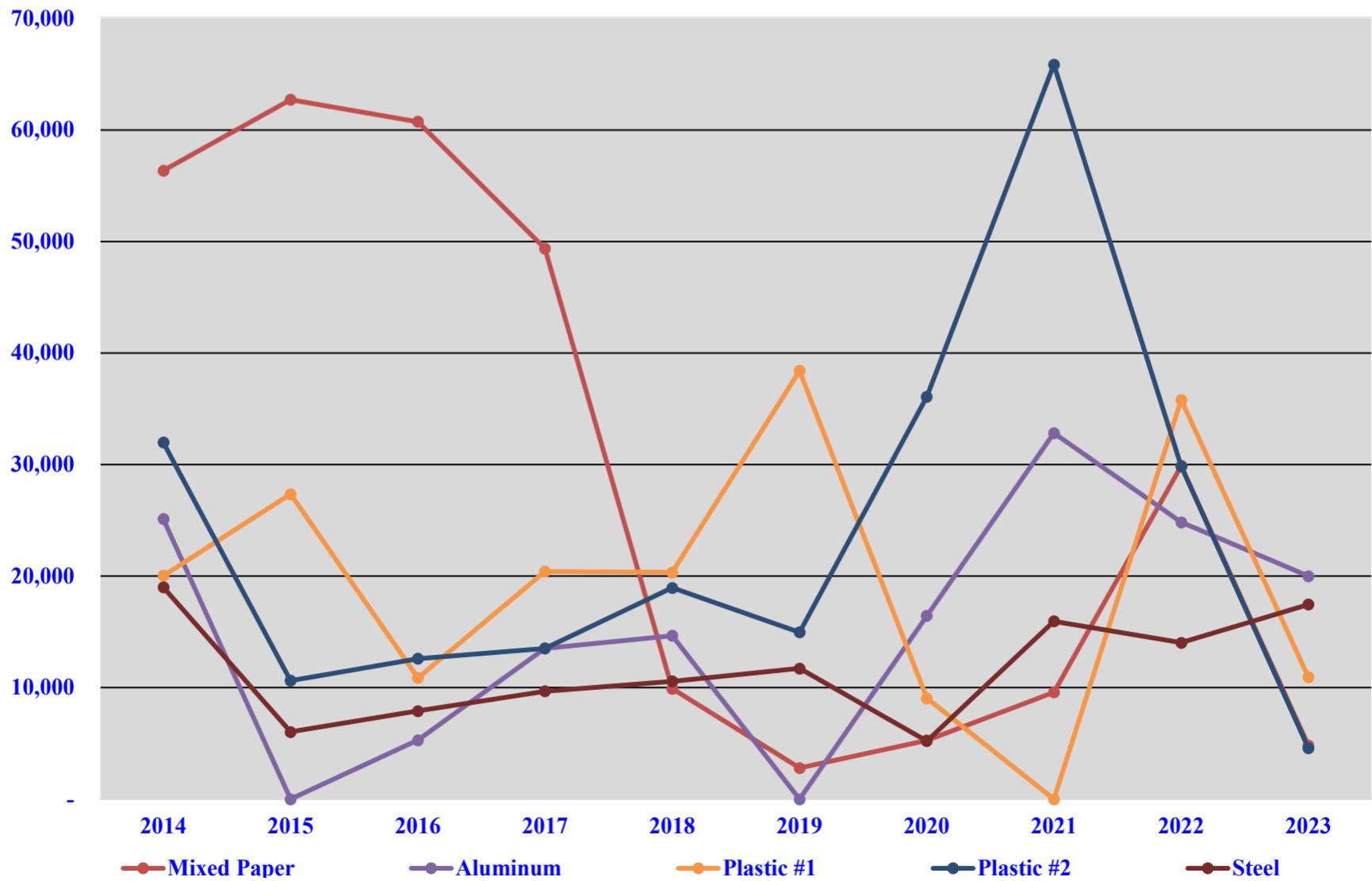
**E911 Revenues and Expenditures
2014-2023**



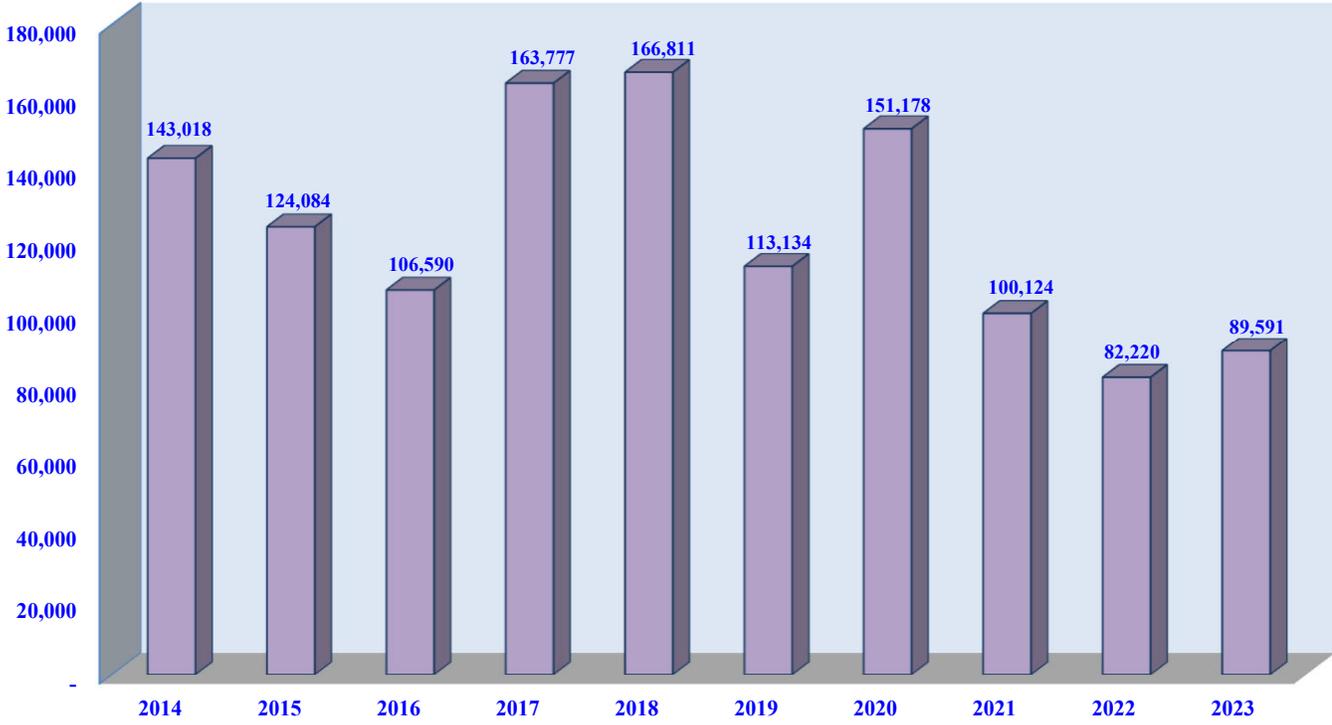
Corrugated Material Sales 2014-2023



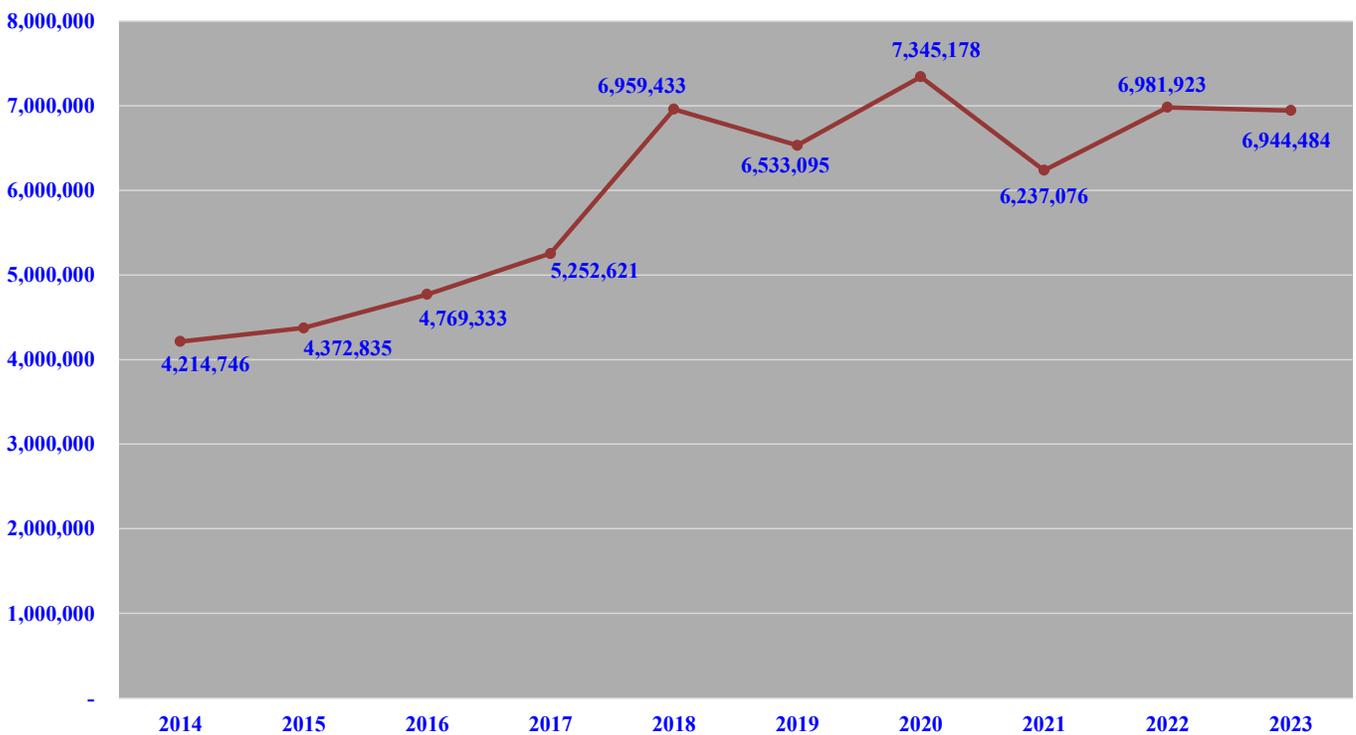
Recycling Material Sales 2014-2023



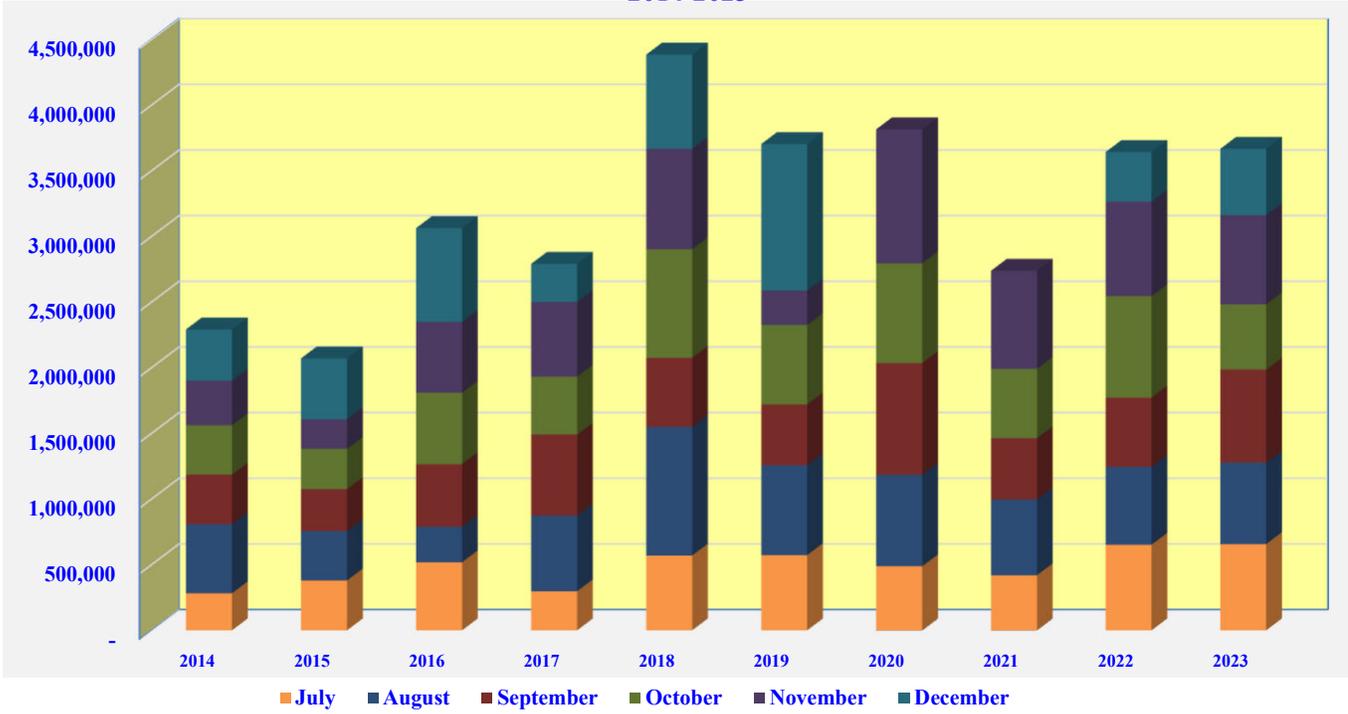
**Health Insurance
HRA
2014-2023**



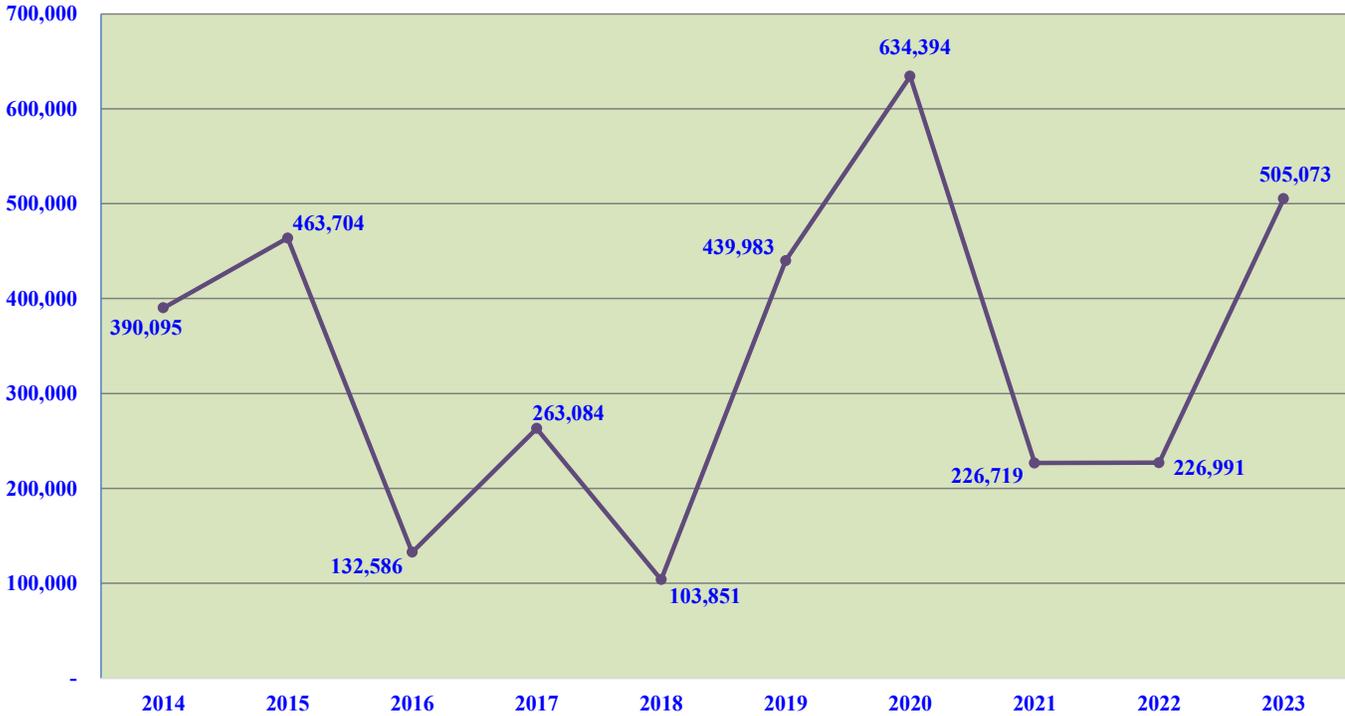
**Health Insurance
Claims
2014-2023**



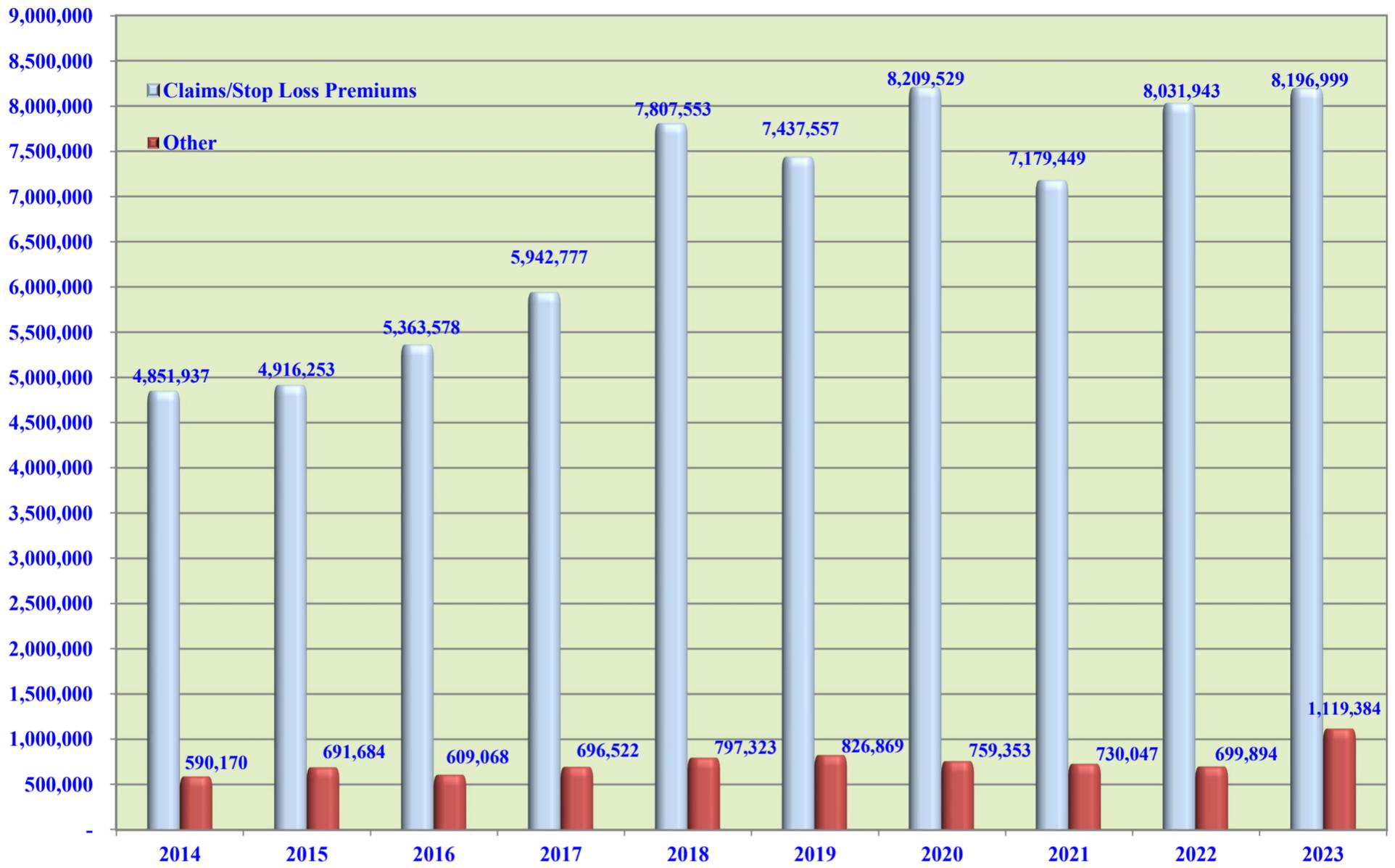
**Health Insurance
Claims by Month - July - December
2014-2023**



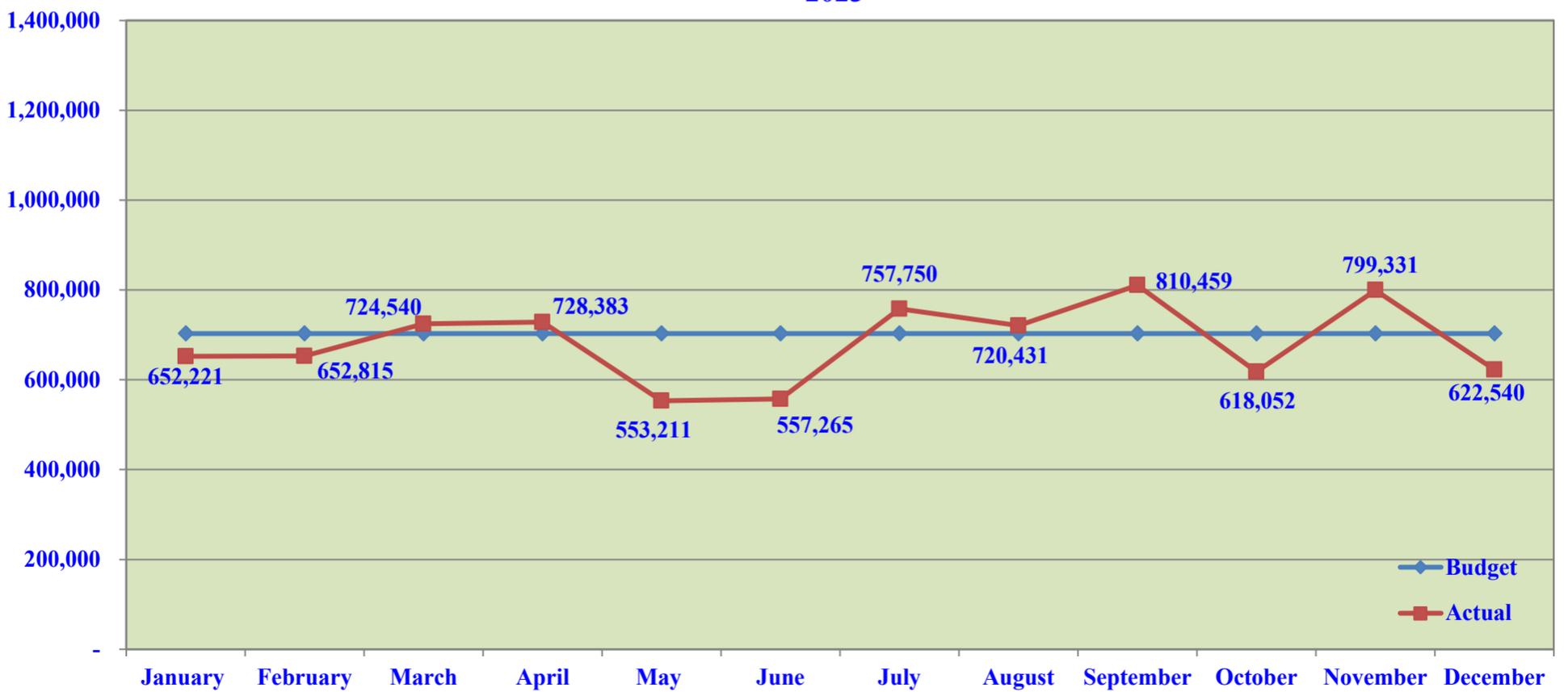
**Health Insurance
Claims - Current Month
2014-2023**



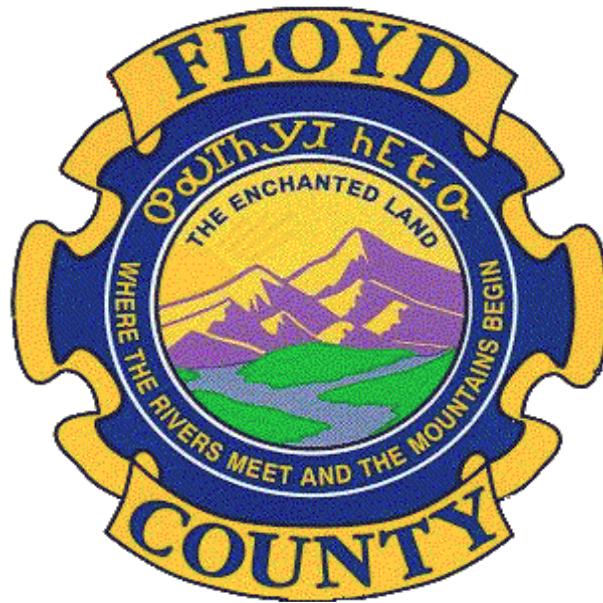
Health Insurance 2014-2023



Health Insurance Claims/Stop Loss Premiums 2023



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December
Unaudited Financial Statements

FLOYD COUNTY, GEORGIA
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Year Ended December 31, 2023

	General Fund	Fire Fund	E 911 Fund	800 MHz Communication Fund	Emergency Management Fund	Solid Waste Fund	Stadium Maintenance Fund
REVENUES:							
Taxes	\$ 48,962,812	\$ 9,192,949	\$ -	\$ -	\$ -	\$ 1,730,329	\$ -
Licenses and Permits	217,587	-	-	-	-	-	-
Intergovernmental	5,632,169	-	2,621	1,223	13,629	131,648	-
Charges for Services	4,666,729	-	1,948,792	384,535	-	-	-
Transportation Charges	-	-	-	-	-	-	-
Fines and Forfeitures	1,080,436	-	-	-	-	-	-
CARES Act	-	-	-	-	-	-	-
FEMA -Disaster Recovery	-	-	-	-	-	-	-
Interest Earned	754,476	195,010	3,180	1,679	1,053	27,122	9,813
Grant Revenues	-	-	-	-	26,066	-	-
State of GA-LEPC Grant	-	-	-	-	-	-	-
Sale of Goods	-	-	-	-	-	-	-
Rental Fees	-	-	-	42,278	-	-	-
Contributions/Donations	-	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-	-
Miscellaneous	1,464,195	-	6,841	-	-	-	54,955
Appropriation of Jail Surcharge Funds	-	-	-	-	-	-	-
Appropriation of Fund Balance	-	-	-	-	-	-	-
TOTAL REVENUES	62,778,404	9,387,959	1,961,434	429,716	40,748	1,889,099	64,768
EXPENDITURES:							
General Government	11,694,177	-	-	-	-	-	-
Judicial	8,168,117	-	-	-	-	-	-
Public Safety	34,594,378	9,666,081	-	-	-	-	-
Public Works	6,214,872	-	-	-	-	-	-
Health and Welfare	383,851	-	-	-	-	-	-
Culture and Recreation	1,291,270	-	-	-	-	-	-
Housing and Development	523,199	-	-	-	-	-	-
Interagency	453,439	-	-	-	-	-	-
Salaries and Benefits	-	-	1,961,423	-	234,904	444,347	-
Other Operating Costs	-	-	306,004	642,622	93,163	45,545	92,134
Utilities	-	-	-	-	-	20,564	-
Equipment	-	-	4,452	-	-	-	-
800 MHz Radio Maint/Tower Costs	-	-	-	7,713	-	-	-
Fees for Services	-	-	-	-	-	375,207	-
Claims	-	-	-	-	-	-	-
Excess Insurance	-	-	-	-	-	-	-
Reserves-County	-	-	-	-	-	-	-
Premium Payments	-	-	-	-	-	-	-
HRA Payments	-	-	-	-	-	-	-
Grant/Project Costs	-	-	-	-	-	-	-
Air Show Expenses	-	-	-	-	-	-	-
Remote Site Operations	-	-	-	-	-	359,251	-
Depreciation	-	-	-	-	-	-	-
Amortization - Right To Use Asset	-	-	-	-	-	-	-
Cost of Goods Sold	-	-	-	-	-	-	-
All Other	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
TOTAL EXPENDITURES	63,323,303	9,666,081	2,271,879	650,335	328,067	1,244,913	92,134
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(544,899)	(278,122)	(310,445)	(220,620)	(287,319)	644,186	(27,366)
OTHER FINANCING SOURCES (USES)							
Gain/Loss on sale of fixed assets	-	-	-	-	-	-	-
Transfers In	2,953,844	200,000	-	(12,810)	290,520	-	100,000
Transfers Out	(6,853,150)	(125,000)	-	268,685	-	(508,612)	-
TOTAL OTHER FINANCING SOURCES (USES)	(3,899,307)	75,000	-	255,875	290,520	(508,612)	100,000
INCOME BEFORE CAPITAL CONTRIBUTIONS							
Capital Contributions	-	-	-	-	-	-	-
Water Capital	-	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(4,444,205)	(203,122)	(310,445)	35,255	3,200	135,574	72,634
FUND BALANCES (DEFICIENCIES) BEGINNING OF YEAR							
	26,306,191	8,181,098	410,075	4	6	1,155,171	238,116
FUND BALANCES (DEFICIENCIES) END OF YEAR							
	\$ 21,861,986	\$ 7,977,976	\$ 99,630	\$ 35,259	\$ 3,206	\$ 1,290,745	\$ 310,750

FLOYD COUNTY, GEORGIA
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Year Ended December 31, 2023

Water Fund	Airport Fund	Forum Fund	Recycling Fund	Animal Control Fund	Health Insurance Fund	Capital Projects Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	5,667	324,560	-	-	-
7,950,849	1,162	692	-	9,003	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
352,266	-	13,255	743	3,479	72,420	143,213
-	-	-	-	-	34,121	1,754,142
-	-	-	-	-	-	-
-	904,162	-	137,528	-	-	-
12,593	312,993	3,300	-	-	-	-
-	-	-	-	29,696	10,194,191	-
-	-	-	-	-	-	218,698
116,083	22,237	590	-	422	-	346,281
-	-	-	-	-	-	140,828
-	-	-	-	-	-	-
<u>8,431,791</u>	<u>1,240,554</u>	<u>23,504</u>	<u>462,831</u>	<u>42,599</u>	<u>10,300,732</u>	<u>2,603,163</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,890,049	363,525	63,328	359,632	994,009	-	-
3,305,345	232,705	58,793	115,928	435,411	1,191,704	-
476,477	72,935	191,036	27,241	-	-	-
73,131	1,057	-	11,971	8,420	-	-
-	-	-	-	-	-	-
-	-	-	-	-	367,959	-
-	-	-	-	-	6,669,045	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	1,222,215	-
-	-	-	-	-	177,731	-
-	-	-	-	-	-	1,074,550
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,712,544	630,170	325,715	136,743	-	-	-
-	-	-	45,877	-	-	-
-	655,981	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	1,258,327
<u>126,832</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>7,584,378</u>	<u>1,956,373</u>	<u>638,872</u>	<u>697,393</u>	<u>1,437,841</u>	<u>9,628,654</u>	<u>2,332,877</u>
<u>847,413</u>	<u>(715,819)</u>	<u>(615,368)</u>	<u>(234,562)</u>	<u>(1,395,242)</u>	<u>672,078</u>	<u>(270,286)</u>
-	-	(3,457,940)	-	-	-	-
125,000	14,233	441,760	108,612	1,403,677	47	(972,504)
<u>(1,889,750)</u>	<u>(173,737)</u>	<u>(514,574)</u>	<u>(56,670)</u>	<u>-</u>	<u>-</u>	<u>(44,631.17)</u>
<u>(1,764,750)</u>	<u>(159,504)</u>	<u>(3,530,754)</u>	<u>51,942</u>	<u>1,403,677</u>	<u>47</u>	<u>(927,873)</u>
-	32,965	-	95,913	-	-	-
<u>(2,662,039)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(3,579,376)</u>	<u>(842,358)</u>	<u>(4,146,122)</u>	<u>(86,708)</u>	<u>8,435</u>	<u>672,125</u>	<u>(1,198,158)</u>
<u>49,918,678</u>	<u>7,721,277</u>	<u>4,146,121</u>	<u>1,409,637</u>	<u>8</u>	<u>2,185,973</u>	<u>3,806,065</u>
<u>\$ 46,339,302</u>	<u>\$ 6,878,919</u>	<u>\$ -</u>	<u>\$ 1,322,929</u>	<u>\$ 8,443</u>	<u>\$ 2,858,098</u>	<u>\$ 2,607,907</u>

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

	2023			2022	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
Appropriation of Jail Surcharge Funds	\$ 263,500	\$ 140,828	\$ (122,672)	53.4%	\$ 161,098
Appropriation of DATE Fund Balance	68,850	(46,829)	(115,679)	-68.0%	(13,367)
REVENUES:					
Taxes	54,508,085	48,962,812	(5,545,273)	89.8%	49,686,376
Licenses and Permits	210,120	217,587	7,467	103.6%	218,384
Intergovernmental	3,173,500	5,632,169	2,458,669	177.5%	3,788,480
Charges for Services	4,328,045	4,666,729	338,684	107.8%	4,911,914
Fines and Forfeitures	1,090,900	1,080,436	(10,464)	99.0%	1,081,822
Interest Earned	41,735	754,476	712,741	1807.8%	145,115
Miscellaneous	1,149,435	1,464,195	314,760	127.4%	1,041,837
TOTAL REVENUES	<u>64,501,820</u>	<u>62,778,404</u>	<u>(1,723,416)</u>	<u>97.3%</u>	<u>60,873,928</u>
EXPENDITURES:					
GENERAL GOVERNMENT:					
Board of Commissioners	256,405	260,037	(3,632)	101.4%	245,784
County Manager	1,313,594	1,345,090	(31,496)	102.4%	1,247,637
Finance Department	803,430	659,053	144,377	82.0%	538,621
Purchasing Department	355,670	344,200	11,470	96.8%	326,460
Information Technology	1,179,055	1,054,961	124,094	89.5%	865,842
Human Resources	793,765	811,106	(17,341)	102.2%	782,574
Tax Commissioner	1,222,040	1,222,988	(948)	100.1%	1,110,409
Tax Appraisers	1,365,310	1,325,105	40,205	97.1%	1,258,771
Tax Assessors	57,720	57,045	675	98.8%	51,993
Facilities Management	1,474,835	1,390,968	83,867	94.3%	1,277,520
Engineering	410,010	266,772	143,238	65.1%	311,571
Board of Registrars	716,550	800,154	(83,604)	111.7%	978,263
General Services	1,753,915	2,156,697	(402,782)	123.0%	1,641,307
TOTAL GENERAL GOVERNMENT	<u>11,702,299</u>	<u>11,694,177</u>	<u>8,122</u>	<u>99.9%</u>	<u>10,636,753</u>
JUDICIAL:					
Superior Court	117,690	107,129	10,561	91.0%	110,139
Judge Niedrach - Superior Court	124,770	124,040	730	99.4%	117,311
Judge Johnson - Superior Court	120,285	121,078	(793)	100.7%	113,012
Judge Sparks - Superior Court	90,185	90,617	(432)	100.5%	83,105
Judge Wetherington - Superior Court	104,450	99,364	5,086	95.1%	97,440
Superior Court Administrator	111,110	105,990	5,120	95.4%	104,495
Court Reporter - Judge Niedrach	162,235	138,193	24,042	85.2%	107,196
Court Reporter - Judge Johnson	154,930	122,162	32,768	78.8%	87,731
Court Reporter - Judge Sparks	109,730	80,478	29,252	73.3%	109,597
Court Reporter - Judge Wetherington	175,780	177,171	(1,391)	100.8%	166,519
Clerk of Superior Court	1,578,975	1,447,816	131,159	91.7%	1,411,950
Board of Equalization	24,500	13,581	10,919	55.4%	19,280
District Attorney	1,765,510	1,755,260	10,250	99.4%	1,619,105
Victim Witness Program	173,740	179,521	(5,781)	103.3%	76,598
Public Defender	974,415	948,954	25,461	97.4%	884,297
Magistrate Court	659,950	673,783	(13,833)	102.1%	641,857
Probate Court	801,365	717,704	83,661	89.6%	682,871
Juvenile Court	1,419,385	1,312,104	107,281	92.4%	1,114,051
Mental Health Court	17,945	43,981	(26,036)	245.1%	51,126
Adult Felony Drug Court	33,820	(90,810)	124,630	-268.5%	(64,493)
TOTAL JUDICIAL	<u>8,720,770</u>	<u>8,168,117</u>	<u>552,653</u>	<u>93.7%</u>	<u>7,533,185</u>

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

	2023			2022	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
PUBLIC SAFETY:					
County Police	\$ 8,511,520	\$ 7,434,953	\$ 1,076,567	87.4%	\$ 7,442,606
FCPD HEAT	-	2,064	(2,064)	N/A	6,082
HIDTA	500	-	500	0.0%	-
Sheriff - County Jail	15,045,530	14,945,983	99,547	99.3%	13,694,209
Medical Department-Prisoners	3,854,165	4,169,193	(315,028)	108.2%	4,256,089
County Prison	8,132,015	7,758,879	373,136	95.4%	7,203,918
Coroner	269,850	264,847	5,003	98.1%	273,564
Interagency	18,500	18,458	42	99.8%	18,458
TOTAL PUBLIC SAFETY	<u>35,832,080</u>	<u>34,594,378</u>	<u>1,237,702</u>	<u>96.5%</u>	<u>32,894,926</u>
PUBLIC WORKS:					
Public Roads	6,386,670	6,214,872	171,798	97.3%	6,095,207
TOTAL PUBLIC WORKS	<u>6,386,670</u>	<u>6,214,872</u>	<u>171,798</u>	<u>97.3%</u>	<u>6,095,207</u>
HEALTH AND WELFARE					
Health	146,605	146,601	4	100.0%	353,202
Welfare	232,660	226,600	6,060	97.4%	222,660
Transportation for Seniors	11,330	10,650	680	94.0%	9,801
TOTAL HEALTH AND WELFARE	<u>390,595</u>	<u>383,851</u>	<u>6,744</u>	<u>98.3%</u>	<u>585,663</u>
CULTURE AND RECREATION					
Library	1,291,270	1,291,270	-	100.0%	1,291,270
TOTAL CULTURE AND RECREATION	<u>1,291,270</u>	<u>1,291,270</u>	<u>-</u>	<u>100.0%</u>	<u>1,291,270</u>
HOUSING AND DEVELOPMENT					
Cooperative Extension	229,150	207,000	22,150	90.3%	203,765
Economic Development	265,950	316,199	(50,249)	118.9%	311,562
TOTAL HOUSING AND DEVELOPMENT	<u>495,100</u>	<u>523,199</u>	<u>(28,099)</u>	<u>105.7%</u>	<u>515,326</u>
INTERAGENCY					
NW GA Regional Commission	60,000	60,334	(334)	100.6%	59,833
GIS	50,000	-	50,000	0.0%	36,160
Planning Commission	268,105	268,105	-	100.0%	274,600
Environmental Office	125,000	125,000	-	100.0%	125,000
TOTAL INTERAGENCY	<u>503,105</u>	<u>453,439</u>	<u>49,666</u>	<u>90.1%</u>	<u>495,593</u>
TOTAL BUDGETED EXPENDITURES	<u>65,321,889</u>	<u>63,323,303</u>	<u>1,998,586</u>	<u>96.9%</u>	<u>60,047,923</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	2,376,600	2,953,844	577,244	124.3%	3,637,169
Transfers Out	(6,785,805)	(6,853,150)	67,345	101.0%	(7,253,285)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(4,409,205)</u>	<u>(3,899,307)</u>	<u>644,589</u>	<u>88.4%</u>	<u>(3,616,116)</u>
TOTAL EXPENDITURES	<u>69,731,094</u>	<u>67,222,610</u>	<u>1,353,997</u>	<u>96.4%</u>	<u>63,664,039</u>
NET CHANGE IN FUND BALANCE	<u>(5,229,274)</u>	<u>(4,444,205)</u>			<u>(2,790,111)</u>
FUND BALANCE - BEGINNING OF YEAR	<u>26,306,191</u>	<u>26,306,191</u>			<u>29,096,302</u>
FUND BALANCE - END OF YEAR	<u>\$ 21,076,917</u>	<u>\$ 21,861,986</u>			<u>\$ 26,306,191</u>

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

	2023			2022	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
REVENUES					
Taxes	\$ 9,181,590	\$ 9,192,949	\$ 11,359	100.1%	\$ 8,672,660
Homeowner Tax Relief Grant 2023	-	331,076	331,076	N/A	-
Interest Earned	7,250	195,010	187,760	2689.8%	27,620
TOTAL REVENUES	<u>9,188,840</u>	<u>9,719,036</u>	<u>530,196</u>	<u>105.8%</u>	<u>8,700,280</u>
EXPENDITURES					
Public Safety	9,650,725	9,666,081	(15,356)	100.2%	8,151,110
TOTAL EXPENDITURES	<u>9,650,725</u>	<u>9,666,081</u>	<u>(15,356)</u>	<u>100.2%</u>	<u>8,151,110</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(461,885)	52,954	545,552	-11%	549,170
OTHER FINANCING SOURCES (USES)					
Transfer In	200,000	200,000	-	100.0%	200,000
Transfer Out	(125,000)	(125,000)	-	100.0%	(125,000)
TOTAL OTHER FINANCING SOURCES (USES)	<u>75,000</u>	<u>75,000</u>	<u>-</u>	<u>100.0%</u>	<u>75,000</u>
NET CHANGE IN FUND BALANCE	(386,885)	127,954			624,170
FUND BALANCE - BEGINNING OF YEAR	<u>8,181,098</u>	<u>8,181,098</u>			<u>7,556,928</u>
FUND BALANCE - END OF YEAR	<u>\$ 7,794,213</u>	<u>\$ 8,309,052</u>			<u>\$ 8,181,098</u>

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

	2023			2022	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
REVENUES					
Taxes	\$ 160,000	\$ 190,497	\$ 30,497	119.1%	\$ 181,223
Interest Earned	<u>150</u>	<u>5,843</u>	<u>5,693</u>	3895.5%	<u>673</u>
TOTAL REVENUES	<u>160,150</u>	<u>196,341</u>	<u>36,191</u>	<u>122.6%</u>	<u>181,896</u>
EXPENDITURES					
Economic Development	<u>5,000</u>	<u>3,542</u>	<u>1,458</u>	<u>70.8%</u>	<u>5,625</u>
TOTAL EXPENDITURES	<u>5,000</u>	<u>3,542</u>	<u>1,458</u>	<u>70.8%</u>	<u>5,625</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	155,150	192,799	37,649	124.3%	176,271
OTHER FINANCING SOURCES (USES)					
Transfer Out	<u>(155,150)</u>	<u>(192,799)</u>	<u>(37,649)</u>	<u>124.3%</u>	<u>(176,271)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(155,150)</u>	<u>(192,799)</u>	<u>(37,649)</u>	<u>124.3%</u>	<u>(176,271)</u>
NET CHANGE IN FUND BALANCE	-	-			-
FUND BALANCE - BEGINNING OF YEAR	<u>-</u>	<u>-</u>			<u>-</u>
FUND BALANCE - END OF YEAR	<u>\$ -</u>	<u>\$ -</u>			<u>-</u>

FLOYD COUNTY, GEORGIA
E 911 FUND
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Year Ended December 31, 2023
(with comparative actual amounts for 2022)

	2023			2022	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
REVENUES					
American Rescue Plan	\$ -	\$ -	\$ -	N/A	\$ 24,760
City of Rome	2,000	2,621	621	1	2,316
Miscellaneous	7,500	6,841	(659)	91.2%	9,764
Alarm Registration Fee	1,700	1,685	(15)	99.1%	1,735
Charges for Services	2,010,000	1,947,107	(62,893)	96.9%	2,036,977
Interest Earned	<u>210</u>	<u>3,180</u>	<u>2,970</u>	<u>1514.3%</u>	<u>858</u>
TOTAL REVENUES	<u>2,021,410</u>	<u>1,961,434</u>	<u>(59,976)</u>	<u>97.0%</u>	<u>2,076,409</u>
EXPENDITURES					
Salaries and Benefits	2,100,960	1,961,423	139,537	93.4%	1,773,678
Other Operating Costs	307,320	306,004	1,316	99.6%	259,297
Equipment	<u>4,505</u>	<u>4,452</u>	<u>53</u>	<u>98.8%</u>	<u>-</u>
TOTAL EXPENDITURES	<u>2,412,785</u>	<u>2,271,879</u>	<u>140,906</u>	<u>94.2%</u>	<u>2,032,975</u>
NET CHANGE IN FUND BALANCE	(391,375)	(310,445)			43,434
FUND BALANCE - BEGINNING OF YEAR	<u>410,075</u>	<u>410,075</u>			<u>366,641</u>
FUND BALANCE - END OF YEAR	<u>\$ 18,700</u>	<u>\$ 99,630</u>			<u>\$ 410,075</u>

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

	2023			2022	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
REVENUES					
Charges for Services	\$ 383,625	\$ 384,535	\$ 910	100.2%	\$ 383,722
Tower Lease	37,375	42,278	4,903	113.1%	41,153
City of Rome	1,000	1,223	223	122.3%	1,081
Interest Earned	50	1,679	1,629	3358.6%	161
TOTAL REVENUES	<u>422,050</u>	<u>429,716</u>	<u>7,666</u>	<u>101.8%</u>	<u>426,117</u>
EXPENDITURES					
Salaries and Benefits	-	-	-	N/A	117,317
Other Operating Costs	630,530	642,622	(12,092)	101.9%	591,456
Equipment	-	-	-	N/A	-
800 MHz Radio Tower Costs	20,000	7,713	12,287	38.6%	-
TOTAL EXPENDITURES	<u>650,530</u>	<u>650,335</u>	<u>195</u>	<u>100.0%</u>	<u>708,773</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(228,480)	(220,620)	7,860	96.6%	(282,656)
OTHER FINANCING SOURCES (USES)					
Transfer In	286,805	268,685	18,120	93.7%	290,855
Transfer Out	(12,810)	(12,810)	-	100.0%	(12,620)
TOTAL OTHER FINANCING SOURCES (USES)	<u>273,995</u>	<u>255,875</u>	<u>18,120</u>	<u>93.4%</u>	<u>278,235</u>
NET CHANGE IN FUND BALANCE	45,515	35,255			(4,420)
FUND BALANCE - BEGINNING OF YEAR	<u>4</u>	<u>4</u>			<u>4,424</u>
FUND BALANCE - END OF YEAR	<u>\$ 45,519</u>	<u>\$ 35,259</u>			<u>\$ 4</u>

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

	2023			2022	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
REVENUES					
GEMA - Emergency Management	\$ 28,895	\$ 26,066	\$ (2,829)	90.2%	\$ 26,006
City of Rome	10,000	13,629	3,629	136.3%	37,041
Interest Earned	<u>30</u>	<u>1,053</u>	<u>1,023</u>	<u>3511.5%</u>	<u>46</u>
TOTAL REVENUES	<u>38,925</u>	<u>40,748</u>	<u>1,823</u>	<u>104.7%</u>	<u>63,094</u>
EXPENDITURES					
Salaries and Benefits	214,040	234,904	(20,864)	109.7%	144,020
Other Operating Costs	<u>115,295</u>	<u>93,163</u>	<u>22,132</u>	<u>80.8%</u>	<u>125,095</u>
TOTAL EXPENDITURES	<u>329,335</u>	<u>328,067</u>	<u>1,268</u>	<u>99.6%</u>	<u>269,115</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(290,410)	(287,319)	3,091	98.9%	(206,022)
OTHER FINANCING SOURCES (USES)					
Transfers In	<u>255,225</u>	<u>290,520</u>	<u>35,295</u>	<u>113.8%</u>	<u>169,425</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>255,225</u>	<u>290,520</u>	<u>35,295</u>	<u>113.8%</u>	<u>169,425</u>
NET CHANGE IN FUND BALANCE	(35,185)	3,200			(36,597)
FUND BALANCE - BEGINNING OF YEAR	<u>6</u>	<u>6</u>			<u>36,603</u>
FUND BALANCE - END OF YEAR	<u>\$ (35,179)</u>	<u>\$ 3,206</u>			<u>\$ 6</u>

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

	2023			2022	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
REVENUES					
Charges for Services	\$ 30,000	\$ 32,690	\$ 2,690	109.0%	\$ 33,707
Interest Earned	<u>300</u>	<u>6,320</u>	<u>6,020</u>	<u>2106.7%</u>	<u>1,146</u>
TOTAL REVENUES	<u>30,300</u>	<u>39,010</u>	<u>8,710</u>	<u>128.7%</u>	<u>34,853</u>
EXPENDITURES					
Judicial	30,080	30,912	(832)	102.8%	39,023
Equipment	<u>9,000</u>	<u>6,495</u>	<u>2,505</u>	<u>72.2%</u>	<u>1,446</u>
TOTAL EXPENDITURES	<u>39,080</u>	<u>37,407</u>	<u>1,673</u>	<u>95.7%</u>	<u>40,469</u>
NET CHANGE IN FUND BALANCE	(8,780)	1,603			(5,616)
FUND BALANCE - BEGINNING OF YEAR	<u>134,849</u>	<u>134,849</u>			<u>140,466</u>
FUND BALANCE - END OF YEAR	<u>\$ 126,069</u>	<u>\$ 136,452</u>			<u>\$ 134,849</u>

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

	2023			2022	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
REVENUES					
Taxes	\$ 1,816,640	\$ 1,730,329	\$ 1,384,280	95.2%	\$ 1,669,110
Intergovernmental	-	131,648	1,384,280	N/A	-
Interest Earned	1,200	27,122	25,922	2260.1%	2,945
TOTAL REVENUES	<u>1,817,840</u>	<u>1,889,099</u>	<u>2,794,481</u>	<u>103.9%</u>	<u>1,672,055</u>
EXPENDITURES					
Salaries and Benefits	509,405	444,347	65,058	87.2%	417,103
Other Operating Costs	54,295	45,545	8,750	83.9%	35,770
Utilities	21,495	20,564	931	95.7%	20,350
Remote Site Operations	394,000	359,251	34,749	91.2%	388,506
Tipping Fees	420,000	375,207	44,793	89.3%	407,898
TOTAL EXPENDITURES	<u>1,399,195</u>	<u>1,244,913</u>	<u>154,282</u>	<u>89.0%</u>	<u>1,269,626</u>
OTHER FINANCING SOURCES (USES)					
Transfers Out	(501,520)	(508,612)	(7,092)	101.4%	(539,818)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(501,520)</u>	<u>(508,612)</u>	<u>(7,092)</u>	<u>101.4%</u>	<u>(539,818)</u>
NET CHANGE IN FUND BALANCE	(82,875)	135,574			(137,389)
FUND BALANCE - BEGINNING OF YEAR	<u>1,155,171</u>	<u>1,155,171</u>			<u>1,292,560</u>
FUND BALANCE - END OF YEAR	<u>\$ 1,072,296</u>	<u>\$ 1,290,745</u>			<u>\$ 1,155,171</u>

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

	2023			2022	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
REVENUES					
Interest Earned	\$ 340	\$ 9,813	\$ 9,473	2886.1%	\$ 1,309
Miscellaneous	<u>30,000</u>	<u>54,955</u>	<u>24,955</u>	<u>183.2%</u>	<u>54,955</u>
TOTAL REVENUES	<u>30,340</u>	<u>64,768</u>	<u>34,428</u>	<u>213.5%</u>	<u>56,264</u>
EXPENDITURES					
Maintenance	<u>187,555</u>	<u>92,134</u>	<u>95,421</u>	<u>49.1%</u>	<u>23,665</u>
TOTAL EXPENDITURES	<u>187,555</u>	<u>92,134</u>	<u>95,421</u>	<u>49.1%</u>	<u>23,665</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(157,215)	(27,366)	(60,993)	17.4%	32,599
OTHER FINANCING SOURCES					
Transfers in	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>100.0%</u>	<u>100,000</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>100.0%</u>	<u>100,000</u>
NET CHANGE IN FUND BALANCES	(57,215)	72,634			132,599
FUND BALANCE - BEGINNING OF YEAR	<u>238,116</u>	<u>238,116</u>			<u>105,517</u>
FUND BALANCE - END OF YEAR	<u>\$ 180,901</u>	<u>\$ 310,750</u>			<u>\$ 238,116</u>

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

	2023			2022	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
REVENUES					
Intergovernmental	\$ 6,259,850	\$ 677,441	\$ (5,582,409)	10.8%	\$ 1,766,039
Interest Earned	<u>30,000</u>	<u>335,247</u>	<u>305,247</u>	<u>1117.5%</u>	<u>67,219</u>
TOTAL REVENUES	<u>6,289,850</u>	<u>1,012,689</u>	<u>(5,277,161)</u>	<u>16.1%</u>	<u>1,833,258</u>
EXPENDITURES					
Premium Pay	-	-	-	N/A	1,573,794
Blacks Bluff Culvert Project	46,480	304,429	(257,949)	655.0%	258,677
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	17,612	982,388	1.8%	-
Cave Spring	355,400	355,400	-	100.0%	-
Land Bank Authority	1,000,000	-	1,000,000	0.0%	-
Professional Fees	<u>50,000</u>	<u>-</u>	<u>50,000</u>	<u>0.0%</u>	<u>788</u>
TOTAL EXPENDITURES	<u>6,441,730</u>	<u>677,441</u>	<u>5,764,289</u>	<u>10.5%</u>	<u>1,833,258</u>
NET CHANGE IN FUND BALANCE	(151,880)	335,247			-
FUND BALANCE - BEGINNING OF YEAR	<u>5,820</u>	<u>5,820</u>			<u>5,820</u>
FUND BALANCE - END OF YEAR	<u>\$ (146,060)</u>	<u>\$ 341,067</u>			<u>\$ 5,820</u>

FLOYD COUNTY, GEORGIA
UNAUDITED 1996 SPLOST BUDGET vs. ACTUAL SUMMARY
For the Year Ended December 31, 2023

	<u>Original Budget</u>	<u>Cumulative Revised Budget</u>	<u>Cumulative Totals To Date</u>	<u>2023 Budget</u>	<u>2023 Actual</u>
Revenues					
SPLOST Taxes	\$ 33,058,378	\$ 36,640,660	\$ 36,640,663	\$ -	\$ -
Interest Earned	494,000	2,444,310	2,439,055	2,600	36,401
Miscellaneous	-	73,900	73,900	-	-
Total Revenues	<u>33,552,378</u>	<u>39,158,870</u>	<u>39,153,618</u>	<u>2,600</u>	<u>36,401</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>\$ 810,402</u>	<u>\$ (808,115)</u>	<u>\$ 36,401</u>

FLOYD COUNTY, GEORGIA
UNAUDITED 2003 SPLOST BUDGET vs. ACTUAL SUMMARY
For the Year Ended December 31, 2023

	<u>Original Budget</u>	<u>Cumulative Revised Budget</u>	<u>Cumulative Totals To Date</u>	<u>2023 Budget</u>	<u>2023 Actual</u>
Revenues					
Special Purpose Sales Tax	\$ 26,900,000	\$ 30,651,000	\$ 30,651,359	\$ -	\$ -
Interest Earned	150,000	1,093,615	1,130,599	4,000	18,020
Total Revenues	<u>27,050,000</u>	<u>31,744,615</u>	<u>31,781,957</u>	<u>4,000</u>	<u>18,020</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>\$ 503,248</u>	<u>\$ (483,170)</u>	<u>\$ 18,020</u>

FLOYD COUNTY, GEORGIA
UNAUDITED 2013 SPLOST BUDGET vs. ACTUAL SUMMARY
For the Year Ended December 31, 2023

	<u>Original Budget</u>	<u>Cumulative Revised Budget</u>	<u>Cumulative Totals To Date</u>	<u>2023 Budget</u>	<u>2023 Actual</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	-	-	984,246	25,000	213,682
Miscellaneous Revenue	-	565,830	565,814	-	-
Total Revenues	<u>64,978,000</u>	<u>68,813,125</u>	<u>69,797,352</u>	<u>25,000</u>	<u>213,682</u>
Expenditures:					
Floyd County					
Airport Runway Extension	5,761,000	5,931,000	3,599,631	4,430,215	143,473
Animal Control Facility	5,700,000	5,722,370	5,722,366	-	-
County Case Management Software	500,000	500,000	321,775	230,065	51,840
Recycling Center	1,379,000	1,712,865	1,712,863	-	-
County Public Safety Range/Special Ops	900,000	917,930	917,926	-	-
County Building Improvements	1,700,000	1,819,640	1,778,889	40,000	-
Jail Improvements	1,900,000	1,904,500	1,904,492	-	-
Jail Medical/Mental Health Facility Expansion	2,200,000	2,200,000	2,200,000	-	-
Forum Upgrades	1,400,000	1,621,550	1,557,140	70,155	5,746
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>62,566,620</u>	<u>5,313,715</u>	<u>201,533</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ 824,390</u>	<u>\$ 7,230,732</u>	<u>\$ (5,288,715)</u>	<u>\$ 12,149</u>

FLOYD COUNTY, GEORGIA
UNAUDITED 2017 SPLOST BUDGET vs ACTUAL SUMMARY
For the Year Ended December 31, 2023

	Original Projects Budget	Cumulative Revised Budget	Cumulative Totals To Date	2023 Budget	2023 Actual
Revenues:					
Tax Collections					
Floyd County	\$ 41,384,318	\$ 45,531,705	\$ 66,282,333	\$ 21,823,390	\$ 21,051,843
City of Rome	21,216,362	22,516,365	22,117,221	420,000	-
City of Cave Spring	1,281,000	1,281,000	1,281,000	-	-
Interest Earned	-	-	1,708,582	125,000	1,400,136
Miscellaneous Revenue	-	-	48,589	-	25,553
Total Revenues	63,881,680	69,329,070	91,437,724	22,368,390	22,477,531
Expenditures:					
Floyd County					
Ag Center	8,000,000	8,000,000	2,163,014	4,000,000	935,828
E911 Update/Upgrade/Renovation					
Consoles & Furniture	170,000	158,475	158,470	-	-
Renovations/Update	25,000	478,605	508,293	310,235	310,291
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	169,737	287,090	169,737
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	114,769	159,765	66,683
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	261,195	200
Install Body Scanner	190,000	190,000	-	-	-
Historic Courthouse Reno./Judicial Imp.	5,000,000	5,000,000	233,108	2,505,000	174,135
Paving, Infrastructure, and Bridges					
Paving	3,000,000	3,000,000	2,306,808	1,212,480	1,357,450
Bridges	1,000,000	1,000,000	75,000	100,000	75,000
Lindale	300,000	300,000	36,031	100,000	25,879
Riverside	200,000	200,000	155,732	101,350	84,726
Infrastructure	-	196,620	179,711	479,250	28,428
Texas Valley Infrastructure Expansion	2,500,000	2,500,000	-	2,500,000	-
Jail Medical Phase II/Infrastructure Imp.					
Jail Medical	3,900,000	5,604,425	5,604,423	-	-
Emergency Generator and Backup	300,000	300,000	-	-	-
Infrastructure	1,000,000	1,000,000	4,568	-	-
Capital Equipment/Vehicle Fund	3,400,000	4,098,250	8,253,866	6,616,605	4,342,837
Public Works Facilities Buildings	2,450,000	2,450,000			
Administration Building	-	-	18,200	100,000	3,000
Main Shop	-	-	-	-	-
Warehouse	-	-	-	-	-
Sign Shop	-	-	-	-	-
Landscape Shop	-	-	-	-	-
Facilities	-	-	-	-	-
Bridges	-	-	-	-	-

FLOYD COUNTY, GEORGIA
UNAUDITED 2017 SPLOST BUDGET vs ACTUAL SUMMARY
For the Year Ended December 31, 2023

	Original Projects Budget	Cumulative Revised Budget	Cumulative Totals To Date	2023 Budget	2023 Actual
Airport Corporate Hangar Construction	\$ 899,210	\$ 899,210	\$ 75,296	\$ 1,131,000	\$ 71,536
Floyd County Baseball Stadium Imp.					
Professional Fees	150,000	150,000	146,066	-	-
Terrace	1,200,000	1,541,195	1,541,192	494,295	-
Section 207 & 209, Gate 6 & 9	147,000	147,000	14,401	5,705	5,704
Team Store/ Home Plate Entry	401,000	401,000	400,876	-	-
Safety Upgrades	82,000	38,865	38,864	-	-
Clubhouse Addition	20,000	6,945	6,945	-	-
Stadium Improvments	-	-	84,500	2,100,000	84,500
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	198,315	124,604	124,776
Midway Bonded Rubber	39,600	-	-	-	-
Recreation	-	1,410	1,410	-	-
Recreation	-	-	111,653	110,000	111,653
Real Estate and Infrastructure for Eco. Dev.	1,555,000	1,555,000	1,130,194	-	-
Silver Creek Trail Extension to Lindale	590,000	590,000	-	500,000	-
Special Operations Equipment					
SWAT Unit Upgrade	101,200	183,655	183,653	-	-
Bomb Unit Upgrade	147,000	64,545	63,975	63,975	63,975
Blueways	518,138	518,140	-	-	-
Administrative Fees	100,000	100,000	12,447	5,000	7,466
Total Floyd County Expenditures	41,384,318	45,531,705	25,921,226	24,563,614	8,120,040
Net Floyd County	-	-	42,069,689	(2,615,224)	14,331,939
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	63,881,680	69,329,070	49,718,588	24,983,614	8,120,040
Other Financing Sources (Uses)					
Transfer to Capital Projects Fund	-	-	(41,511)	(264,850)	(41,511)
Total Other Financing Sources (Uses)	-	-	(41,511)	(264,850)	(41,511)
Excess (Deficiency) of Revenues over Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ 41,677,626	\$ (2,880,074)	\$ 14,315,981

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

	2023			% of	
	BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL
OPERATING REVENUES					
Charges for Services	\$ 7,901,000	\$ 7,950,849	\$ 49,849	100.6%	\$ 8,003,737
Rental Fees	12,600	12,593	(7)	99.9%	13,642
Miscellaneous	53,530	62,415	8,885	116.6%	88,991
TOTAL OPERATING REVENUES	<u>7,967,130</u>	<u>8,025,857</u>	<u>58,727</u>	<u>100.7%</u>	<u>8,106,370</u>
OPERATING EXPENSES					
Water Administration					
Salaries and Benefits	795,330	811,843	(16,513)	102.1%	781,205
Supplies and Other Expenses	405,910	413,250	(7,340)	101.8%	402,540
Equipment	40,550	36,133	4,417	89.1%	1,350
Depreciation	25,210	25,208	2	100.0%	25,208
	<u>1,267,000</u>	<u>1,286,434</u>	<u>(19,434)</u>	<u>101.5%</u>	<u>1,210,303</u>
Water Distribution					
Salaries and Benefits	1,158,530	638,334	520,196	55.1%	969,057
Supplies and Other Expenses	756,085	1,334,658	(578,573)	176.5%	592,289
Equipment	30,425	20,715	9,710	68.1%	33,336
Purchased Water	1,300,000	1,130,964	169,036	87.0%	997,079
Water Meters	478,405	212,954	265,451	44.5%	265,411
Utilities	370,000	395,787	(25,787)	107.0%	361,830
Depreciation	1,658,360	1,623,034	35,326	97.9%	1,595,064
	<u>5,751,805</u>	<u>5,356,446</u>	<u>395,359</u>	<u>93.1%</u>	<u>4,814,066</u>
Water Treatment Plant					
Salaries and Benefits	498,590	439,872	58,718	88.2%	468,038
Supplies and Other Expenses	251,660	213,519	38,141	84.8%	201,193
Equipment	22,900	16,283	6,617	71.1%	31,314
Utilities	72,000	80,690	(8,690)	112.1%	70,038
Depreciation	64,305	64,302	3	100.0%	69,045
	<u>909,455</u>	<u>814,666</u>	<u>94,789</u>	<u>89.6%</u>	<u>839,628</u>
TOTAL OPERATING EXPENSES	<u>7,928,260</u>	<u>7,457,546</u>	<u>470,714</u>	<u>94.1%</u>	<u>6,863,997</u>
OPERATING INCOME (LOSS)	38,870	568,311	529,441	1462.1%	1,242,373
NON-OPERATING INCOME (LOSS)					
Interest and Fiscal Charges	(128,670)	(126,832)	1,838	98.6%	(142,820)
Bond Proceeds	-	-	-	N/A	-
Amortization of Bond Costs	53,700	53,668	(32)	99.9%	60,864
Gain on sale of fixed assets	-	-	-	N/A	-
Interest Earned	34,000	352,266	318,266	1036.1%	60,858
Transfer from Fire Fund	125,000	125,000	-	100.0%	125,000
Transfer to General Fund	(1,889,750)	(1,889,750)	-	100.0%	(2,381,480)
TOTAL NON-OPERATING INCOME (LOSS)	<u>(1,805,720)</u>	<u>(1,485,648)</u>	<u>320,072</u>	<u>82.3%</u>	<u>(2,277,578)</u>
Total Operating and Non-Operating Income (Loss)	<u>(1,766,850)</u>	<u>(917,337)</u>	<u>849,513</u>	<u>51.9%</u>	<u>(1,035,205)</u>
Water Capital	(8,510,245)	(2,662,039)	5,848,206	31.3%	(128,975)
CHANGE IN NET POSITION	(10,277,095)	(3,579,376)			(1,164,180)
NET POSITION - BEGINNING OF YEAR	<u>49,918,678</u>	<u>49,918,678</u>			<u>51,082,857</u>
NET POSITION - END OF YEAR	<u>\$ 39,641,583</u>	<u>\$ 46,339,302</u>			<u>\$ 49,918,678</u>

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

	2023			2022	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
CASH INCREASES					
Charges for Services	\$ 7,901,000	\$ 7,950,849	49,849	100.6%	\$ 8,003,737
Rental Fees	12,600	12,593	(7)	99.9%	13,642
Miscellaneous	53,530	62,415	8,885	116.6%	88,991
Interest Earned	34,000	352,266	318,266	1036.1%	60,858
Transfer from Fire Fund	<u>125,000</u>	<u>125,000</u>	<u>-</u>	<u>100.0%</u>	<u>125,000</u>
TOTAL CASH INCREASES	<u>8,126,130</u>	<u>8,503,123</u>	<u>376,993</u>	<u>104.6%</u>	<u>8,292,228</u>
CASH DECREASES					
Water Administration					
Salaries and Benefits	795,330	811,837	(16,507)	102.1%	780,759
Supplies and Other Expenses	405,910	405,097	813	99.8%	405,888
Equipment	40,550	36,133	4,417	89.1%	1,350
Interest and Fiscal Charges	128,670	126,832	1,838	98.6%	142,820
Transfer to General Fund	<u>1,889,750</u>	<u>1,889,750</u>	<u>-</u>	<u>100.0%</u>	<u>2,381,480</u>
	<u>3,260,210</u>	<u>3,269,649</u>	<u>(9,439)</u>	<u>100.3%</u>	<u>3,712,297</u>
Water Distribution					
Salaries and Benefits	1,158,530	638,312	520,218	55.1%	969,107
Supplies and Other Expenses	756,085	1,306,573	(550,488)	172.8%	584,042
Equipment	30,425	20,715	9,710	68.1%	11,196
Purchased Water	1,300,000	1,130,884	169,116	87.0%	997,159
Water Meters	478,405	203,054	275,351	42.4%	265,411
Utilities	<u>370,000</u>	<u>395,787</u>	<u>(25,787)</u>	<u>107.0%</u>	<u>361,830</u>
	<u>4,093,445</u>	<u>3,695,325</u>	<u>398,120</u>	<u>90.3%</u>	<u>3,188,745</u>
Water Treatment Plant					
Salaries and Benefits	498,590	439,859	58,731	88.2%	468,022
Supplies and Other Expenses	251,660	213,153	38,507	84.7%	198,375
Equipment	22,900	16,283	6,617	71.1%	31,314
Utilities	<u>72,000</u>	<u>78,296</u>	<u>(6,296)</u>	<u>108.7%</u>	<u>70,665</u>
	<u>845,150</u>	<u>747,591</u>	<u>97,559</u>	<u>88.5%</u>	<u>768,376</u>
Water Capital	<u>8,510,245</u>	<u>2,662,039</u>	<u>5,848,206</u>	<u>31.3%</u>	<u>128,975</u>
TOTAL CASH DECREASES	<u>16,709,050</u>	<u>10,374,604</u>	<u>6,334,446</u>	<u>62.1%</u>	<u>7,798,393</u>
NET INCREASE (DECREASE)	(8,582,920)	(1,871,482)			493,835
CHANGE IN BALANCE SHEET		(1,355,115)			(2,472,568)
CASH - BEGINNING OF YEAR		<u>11,929,038</u>			<u>13,907,771</u>
CASH - END OF YEAR		<u>\$ 8,702,441</u>			<u>\$ 11,929,038</u>

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

	2023			2022	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
OPERATING REVENUES					
Charges for Services	\$ 2,000	\$ 1,162	\$ (838)	58.1%	\$ 1,689
Fuel Sales	1,270,500	904,162	(366,338)	71.2%	1,243,212
Rental Fees	294,360	312,993	18,633	106.3%	288,663
Miscellaneous	22,000	22,237	237	101.1%	22,908
ARPA Grant Funds	-	-	-	N/A	59,000
TOTAL OPERATING REVENUES	1,588,860	1,240,554	(348,306)	78.1%	1,615,472
OPERATING EXPENSES					
Salaries and Benefits	365,880	363,525	2,355	99.4%	366,109
Supplies and Other Expenses	315,270	232,705	82,565	73.8%	215,863
Utilities	65,000	72,935	(7,935)	112.2%	60,547
Equipment	1,100	1,057	43	96.1%	4,940
Air Show Expenses	50,000	-	50,000	0.0%	19,672
Depreciation	1,133,070	630,170	502,900	55.6%	647,277
Cost of Goods Sold	994,600	655,981	338,619	66.0%	908,261
TOTAL OPERATING EXPENSES	2,924,920	1,956,373	968,547	66.9%	2,222,669
OPERATING INCOME (LOSS)	(1,336,060)	(715,819)	620,241	53.6%	(607,197)
NON-OPERATING INCOME (LOSS)					
Interest Earned	1,200	14,233	13,033	1186.1%	9,027
Transfers Out	(576,880)	(173,737)	403,143	30.1%	(61,680)
TOTAL NON-OPERATING INCOME (LOSS)	(575,680)	(159,504)	416,176	27.7%	(52,653)
INCOME BEFORE CAPITAL CONTRIBUTIONS	(1,911,740)	(875,323)	1,036,417	45.8%	(659,850)
Capital Contributions	-	32,965	32,965	N/A	783,014
CHANGE IN NET POSITION	(1,911,740)	(842,358)			123,164
NET POSITION - BEGINNING OF YEAR	7,721,277	7,721,277			7,598,113
NET POSITION - END OF YEAR	\$ 5,809,537	\$ 6,878,919			\$ 7,721,277

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

	2023			2022	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
CASH INCREASES					
Charges for Services	\$ 2,000	\$ 1,162	\$ (838)	58.1%	\$ 1,689
Fuel Sales	1,270,500	912,600	(357,900)	71.8%	1,238,504
Rental Fees	294,360	313,176	18,816	106.4%	287,224
Miscellaneous	22,000	22,237	237	101.1%	22,324
ARPA Funds Grant	59,000	-	(59,000)	0.0%	59,000
Interest Earned	1,200	14,233	13,033	1186.1%	9,027
TOTAL CASH INCREASES	<u>1,649,060</u>	<u>1,263,408</u>	<u>(385,652)</u>	<u>76.6%</u>	<u>1,617,768</u>
CASH DECREASES					
Salaries and Benefits	365,880	361,930	3,950	98.9%	355,698
Supplies and Other Expenses	315,270	236,153	79,117	74.9%	222,585
Utilities	65,000	72,935	(7,935)	112.2%	60,547
Equipment	1,100	1,057	43	96.1%	4,940
Air Show Expenses	50,000	-	50,000	0.0%	19,672
Transfers Out	576,880	173,737	403,143	30.1%	61,680
Cost of Goods Sold	994,600	675,871	318,729	68.0%	914,385
TOTAL CASH DECREASES	<u>2,368,730</u>	<u>1,521,683</u>	<u>847,047</u>	<u>64.2%</u>	<u>1,639,507</u>
NET INCREASE (DECREASE)	(719,670)	(258,275)			(21,739)
CHANGE IN BALANCE SHEET		-			-
CASH - BEGINNING OF YEAR		<u>429,038</u>			<u>450,777</u>
CASH - END OF YEAR		<u>\$ 213,556</u>			<u>\$ 429,038</u>

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

	2023			2022	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
REVENUES					
Intergovernmental	\$ -	\$ 5,667	\$ 5,667	N/A	\$ 96,873
Charges for Services	-	692	692	N/A	14,207
Rental Fees	-	3,300	3,300	N/A	233,740
Miscellaneous	-	590	590	N/A	-
TOTAL OPERATING REVENUES	-	10,249	10,249	N/A	344,820
EXPENSES					
Salaries and Benefits	115,000	63,328	51,672	55.1%	45,574
Supplies and Other Expenses	147,075	58,793	88,282	40.0%	56,669
Depreciation	329,230	325,715	3,515	98.9%	337,656
Utilities	182,300	191,036	(8,736)	104.8%	176,023
TOTAL OPERATING EXPENSES	773,605	638,872	134,733	82.6%	615,922
OPERATING INCOME (LOSS)	(773,605)	(628,623)	144,982	81.3%	(271,102)
NON-OPERATING INCOME (LOSS)					
Interest Earned	90	13,255	13,165	14727.8%	1,003
Gain/Loss on Fixed Assets	-	(3,457,940)	(3,457,940)	N/A	-
Transfer from General Fund	441,760	441,760	-	100.0%	275,000
Transfer to General Fund	-	(514,574)	(514,574)	N/A	-
TOTAL NON-OPERATING INCOME (LOSS)	441,850	(3,517,499)	(3,959,349)	-796.1%	276,003
CHANGE IN NET POSITION	(331,755)	(4,146,121)			4,901
NET POSITION - BEGINNING OF YEAR	4,146,121	4,146,121			4,141,219
NET POSITION - END OF YEAR	\$ 3,814,366	\$ -			\$ 4,146,121

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

	2023			2022	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
CASH INCREASES					
Intergovernmental	\$ -	\$ 5,667	\$ 5,667	N/A	\$ 96,873
Charges for Services	-	692	692	N/A	14,207
Rental Fees	-	(5,752)	(5,752)	N/A	257,002
Miscellaneous	-	590	590	N/A	-
Interest Earned	-	13,255	13,255	N/A	1,003
Transfer from General Fund	-	441,760	441,760	N/A	275,000
TOTAL CASH INCREASES	-	456,212	456,212	N/A	644,085
CASH DECREASES					
Salaries and Benefits	115,000	66,125	48,875	57.5%	43,742
Supplies and Other Expenses	147,075	46,979	100,096	31.9%	65,051
Utilities	182,300	187,139	(4,839)	102.7%	175,427
Transfer to General Fund	-	514,574	(514,574)	N/A	-
TOTAL CASH DECREASES	444,375	814,817	(370,442)	183.4%	284,220
NET INCREASE (DECREASE)	(444,375)	(358,605)			359,865
CHANGE IN BALANCE SHEET		540,229			(32,463)
CASH - BEGINNING OF YEAR		331,915			4,513
CASH - END OF YEAR		\$ 513,539			\$ 331,915

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

	2023			2022	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
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>55,905</u>	<u>(2,075)</u>	<u>103.9%</u>	<u>-</u>
TOTAL OPERATING EXPENSES	<u>53,830</u>	<u>55,905</u>	<u>(2,075)</u>	<u>103.9%</u>	<u>-</u>
OPERATING INCOME (LOSS)	(53,830)	(55,905)	(2,075)	103.9%	-
NON-OPERATING INCOME (LOSS)					
Transfer from General Fund	<u>-</u>	<u>51,315</u>	<u>51,315</u>	<u>N/A</u>	<u>-</u>
TOTAL NON-OPERATING INCOME (LOSS)	<u>-</u>	<u>51,315</u>	<u>51,315</u>	<u>N/A</u>	<u>-</u>
INCOME BEFORE CAPITAL CONTRIBUTIONS	-	51,315	51,315	N/A	-
Capital Contributions	<u>-</u>	<u>909,519</u>	<u>909,519</u>	<u>N/A</u>	<u>1,218,247</u>
CHANGE IN NET POSITION	(53,830)	904,929			1,218,247
NET POSITION - BEGINNING OF YEAR	<u>1,218,247</u>	<u>1,218,247</u>			<u>-</u>
NET POSITION - END OF YEAR	<u>\$ 1,164,417</u>	<u>\$ 2,123,176</u>			<u>\$ 1,218,247</u>

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

	2023			2022	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
CASH INCREASES					
Intergovernmental	\$ -	\$ -	\$ -	N/A	\$ -
Charges for Services	-	-	-	N/A	-
Rental Fees	-	-	-	N/A	-
Interest Earned	-	-	-	N/A	-
Transfer from General Fund	-	51,315	51,315	N/A	-
TOTAL CASH INCREASES	-	51,315	51,315	N/A	-
CASH DECREASES					
Salaries and Benefits	53,830	51,315	2,515	95.3%	-
TOTAL CASH DECREASES	53,830	51,315	2,515	95.3%	-
NET INCREASE (DECREASE)	(53,830)	-	-		-
CHANGE IN BALANCE SHEET					-
CASH - BEGINNING OF YEAR		-			-
CASH - END OF YEAR		\$ -			\$ -

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

	2023			2022	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
REVENUES					
Intergovernmental					
Solid Waste Commission	\$ 120,000	\$ 107,336	\$ (12,664)	89.4%	\$ 139,818
City of Rome	101,520	108,612	7,092	107.0%	111,577
Landfill	101,520	108,612	7,092	107.0%	139,818
Material Sales	<u>200,000</u>	<u>137,528</u>	<u>(62,472)</u>	<u>68.8%</u>	<u>228,761</u>
TOTAL OPERATING REVENUES	<u>523,040</u>	<u>462,088</u>	<u>(60,953)</u>	<u>88.3%</u>	<u>619,974</u>
EXPENSES					
Salaries and Benefits	356,600	359,632	(3,032)	100.9%	332,124
Supplies and Other Expenses	172,775	115,928	56,847	67.1%	138,893
Equipment	15,975	11,971	4,004	74.9%	8,464
Depreciation	163,785	136,743	27,042	83.5%	107,040
Amortization - Right To Use Asset	-	45,877	45,877	N/A	45,013
Utilities	<u>36,000</u>	<u>27,241</u>	<u>8,759</u>	<u>75.7%</u>	<u>27,254</u>
TOTAL OPERATING EXPENSES	<u>745,135</u>	<u>697,393</u>	<u>139,496</u>	<u>93.6%</u>	<u>658,788</u>
OPERATING INCOME (LOSS)	(222,095)	(235,306)	(13,211)	105.9%	(38,813)
NON-OPERATING INCOME (LOSS)					
Interest Earned	100	743	643	743.1%	192
Transfers from Solid Waste	101,520	108,612	(7,092)	107.0%	139,818
Transfers to General Fund	<u>(56,670)</u>	<u>(56,670)</u>	<u>-</u>	<u>100.0%</u>	<u>(55,220)</u>
TOTAL NON-OPERATING INCOME (LOSS)	<u>44,950</u>	<u>52,685</u>	<u>(6,449)</u>	<u>117.2%</u>	<u>84,790</u>
Capital Contributions	<u>-</u>	<u>95,913</u>	<u>(95,913)</u>	<u>N/A</u>	<u>-</u>
CHANGE IN NET POSITION	(177,145)	(86,708)			45,977
NET POSITION - BEGINNING OF YEAR	<u>1,409,637</u>	<u>1,409,637</u>			<u>1,363,660</u>
NET POSITION - END OF YEAR	<u>\$ 1,232,492</u>	<u>\$ 1,322,929</u>			<u>\$ 1,409,637</u>

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

	2023			2022	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
CASH INCREASES					
Intergovernmental	\$ 323,040	\$ 363,059	\$ 40,019	112.4%	\$ 211,121
Interest Earned	100	743	643	743.1%	192
Material Sales	200,000	90,740	(109,260)	45.4%	282,283
Transfers In	<u>101,520</u>	<u>178,319</u>	<u>76,799</u>	<u>175.6%</u>	<u>116,943</u>
TOTAL CASH INCREASES	<u>624,660</u>	<u>632,861</u>	<u>(31,819)</u>	<u>101.3%</u>	<u>610,538</u>
CASH DECREASES					
Salaries and Benefits	356,600	356,469	131	100.0%	325,675
Supplies and Other Expenses	172,775	117,483	55,292	68.0%	139,933
Equipment	15,975	11,971	4,004	74.9%	8,464
Utilities	36,000	27,241	8,759	75.7%	27,254
Transfers	<u>56,670</u>	<u>56,670</u>	<u>-</u>	<u>100.0%</u>	<u>123,911</u>
TOTAL CASH DECREASES	<u>638,020</u>	<u>569,834</u>	<u>68,186</u>	<u>89.3%</u>	<u>625,237</u>
NET INCREASE (DECREASE)		63,027			(14,698)
CHANGE IN BALANCE SHEET		(66,254)			10,811
CASH - BEGINNING OF YEAR		<u>3,589</u>			<u>7,477</u>
CASH - END OF YEAR		<u>\$ 362</u>			<u>\$ 3,589</u>

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

	2023			2022	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
REVENUES					
Charges for Services	\$ 9,000	\$ 9,003	\$ 3	100.0%	\$ 9,856
Interest Earned	90	3,479	3,389	3865.5%	385
Donations	40,000	29,696	(10,304)	74.2%	51,910
Miscellaneous	600	422	(178)	70.3%	714
TOTAL REVENUES	49,690	42,599	(7,091)	85.7%	62,865
EXPENDITURES					
Salaries and Benefits	968,980	994,009	(25,029)	102.6%	991,842
Other Operating Costs	472,410	435,411	36,999	92.2%	453,409
Equipment	8,425	8,420	5	99.9%	-
TOTAL EXPENDITURES	1,449,815	1,437,841	11,974	99.2%	1,445,250
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,400,125)	(1,395,242)	(4,883)	99.7%	(1,382,385)
OTHER FINANCING SOURCES (USES)					
Transfers from General Fund	1,352,945	1,403,677	(50,732)	103.7%	1,382,390
TOTAL OTHER FINANCING SOURCES (USES)	1,352,945	1,403,677	(50,732)	103.7%	1,382,390
NET CHANGE IN FUND BALANCE	(47,180)	8,435			5
FUND BALANCE - BEGINNING OF YEAR	8	8			3
FUND BALANCE - END OF YEAR	\$ (47,172)	\$ 8,443			\$ 8

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ROME-FLOYD PARKS AND RECREATION AUTHORITY
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
For the Year Ended December 31, 2023
(with comparative actual amounts for 2022)

	2023			2022	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
REVENUES					
Administrative Operations	\$ 10,500	\$ 79,000	\$ 68,500	752.4%	\$ 12,000
Miscellaneous Revenues	4,575	26,194	21,619	572.5%	5,088
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	41,700	37,680	(4,021)	90.4%	32,969
Other Programs	144,600	224,875	80,275	155.5%	81,875
Gymnastics	372,950	365,455	(7,495)	98.0%	327,408
Special Populations Services	42,050	31,388	(10,662)	74.6%	40,947
Concessions	265,000	274,885	9,885	103.7%	205,742
Coosa River Trading Post	196,850	192,351	(4,499)	97.7%	223,424
Etowah Park Golf Practice	7,300	7,200	(100)	98.6%	7,201
Youth Athletics	294,200	290,387	(3,813)	98.7%	256,839
Adult Athletics	19,290	9,600	(9,690)	49.8%	9,860
Scoreboards	8,000	7,500	(500)	93.8%	9,420
Parks & Recreation Centers	80,850	105,402	24,552	130.4%	85,643
Recreation Services	109,250	73,075	(36,175)	66.9%	110,347
Hall of Fame	17,500	16,665	(835)	95.2%	12,130
Senior Promotions	11,500	1,175	(10,325)	10.2%	-
TOTAL REVENUES	<u>1,656,115</u>	<u>1,742,831</u>	<u>86,716</u>	<u>105.2%</u>	<u>1,420,892</u>

ROME-FLOYD PARKS AND RECREATION AUTHORITY
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
For the Year Ended December 31, 2023
(with comparative actual amounts for 2022)

	2023			% of	2022
	BUDGET	ACTUAL	VARIANCE		BUDGET
EXPENDITURES					
Administrative Operations	\$ 1,382,580	\$ 1,256,616	\$ (125,964)	90.9%	\$ 1,356,828
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	70,170	63,759	(6,411)	90.9%	50,391
Other Programs	84,250	84,099	(152)	99.8%	81,661
Gymnastics	307,790	272,467	(35,323)	88.5%	272,997
Special Populations Services	41,425	31,087	(10,338)	75.0%	32,457
Concessions	306,800	253,962	(52,838)	82.8%	179,466
Coosa River Trading Post	143,250	121,993	(21,257)	85.2%	123,940
Sports Division Administration	146,360	137,328	(9,032)	93.8%	128,734
Youth Athletics	205,770	255,096	49,326	124.0%	209,405
Adult Athletics	21,415	12,120	(9,295)	56.6%	11,696
Scoreboards	2,000	37	(1,963)	1.9%	1,029
Recreation Centers	189,755	205,937	16,182	108.5%	191,520
Recreation Services Administration	247,160	234,925	(12,235)	95.0%	231,463
Parks & Recreation Services	1,237,610	1,257,177	19,567	101.6%	1,130,057
Buildings	70,000	69,693	(307)	99.6%	75,103
Shop	142,810	153,719	10,909	107.6%	135,141
Hall of Fame	16,600	16,969	369	102.2%	11,304
Senior Promotions	11,500	-	(11,500)	0.0%	-
TOTAL EXPENDITURES	4,657,245	4,426,984	(230,261)	95.1%	4,223,194
OTHER FINANCING SOURCES (USES)					
Transfers In	3,003,765	2,816,055	(187,710)	93.8%	2,558,797
Transfers Out	-	(47,915)	(47,915)	N/A	-
TOTAL OTHER FINANCING SOURCES (USES)	3,003,765	2,768,141	(235,624)	93.8%	2,558,797
NET CHANGE IN FUND BALANCE	2,635	83,988			(243,506)
FUND BALANCE - BEGINNING OF YEAR	42,382	42,382			285,887
FUND BALANCE - END OF YEAR	\$ 45,017	\$ 126,370			\$ 42,382

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

	2023			2022	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
REVENUES					
Contributions					
Employer	\$ 8,287,270	\$ 8,195,386	\$ (91,884)	98.9%	\$ 8,883,194
Employees	1,855,320	1,924,436	69,116	103.7%	1,869,615
Retirees	90,000	-	(90,000)	0.0%	-
Premiums Paid By Others	70,000	74,369	4,369	106.2%	75,037
Interest Earned	4,000	72,420	68,420	1810.5%	16,128
Miscellaneous	30,000	34,121	4,121	113.7%	27,969
TOTAL REVENUES	<u>10,336,590</u>	<u>10,300,732</u>	<u>(35,858)</u>	<u>99.7%</u>	<u>10,871,943</u>
EXPENDITURES					
Other Costs	30,055	646,305	(616,250)	2150.4%	33,024
Professional Fees	138,920	140,802	(1,882)	101.4%	138,840
Claims	7,220,000	6,669,045	550,955	92.4%	6,981,923
Premium Payments	1,215,210	1,222,215	(7,005)	100.6%	1,050,019
HRA Payments	110,000	89,591	20,409	81.4%	82,220
HSA Payments	62,050	88,140	(26,090)	142.0%	66,370
Wellness Clinic	147,010	545,399	(398,389)	371.0%	151,816
Administrative Fees	233,190	227,157	6,033	97.4%	227,624
TOTAL EXPENDITURES	<u>9,156,435</u>	<u>9,628,654</u>	<u>(472,219)</u>	<u>105.2%</u>	<u>8,731,836</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,180,155	672,078	508,077	56.9%	2,140,107
OTHER FINANCING SOURCES (USES)					
Transfer In	-	47	(47)	N/A	-
Transfer Out	-	-	-	N/A	(745,715)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>47</u>	<u>(47)</u>	<u>N/A</u>	<u>(745,715)</u>
NET CHANGE IN FUND BALANCE	1,180,155	672,125			1,394,392
FUND BALANCE - BEGINNING OF YEAR	<u>2,185,973</u>	<u>2,185,973</u>			<u>791,581</u>
FUND BALANCE - END OF YEAR	<u>\$ 3,366,128</u>	<u>\$ 2,858,098</u>			<u>\$ 2,185,973</u>

FLOYD COUNTY, GEORGIA
UNAUDITED Capital Projects and Equipment Expenditures
For the Year Ended December 31, 2023

	<u>Budget</u>	<u>2023 YTD</u>
Appropriation of Jail Surcharge Funds	\$ 263,500	\$ 140,828
Appropriation of Fund Balance	658,145	346,281
Revenues:		
Interest Earned	-	143,213
Transfer from General Fund	629,680	726,940
Transfer from Debt Service	191,740	92,536
Transfer from 2017 SPLOST - Airport Infrastructure	264,850	41,511
Transfer from Airport	514,660	111,517
Total Revenues and Appropriations of Fund Balances	\$ 2,522,575	\$ 1,602,826
Expenditures:		
Sheriff/Jail		
Locking controls	\$ 88,605	\$ 88,605
1 - Core Switch	JS 22,000	13,965
Upfitting on 4 vehicles purchased in 2022	JS 7,490	7,490
1 - Vulcan VG40-NAT Manual Tilt Braising Pan/Skillet	JS 28,510	24,699
2 - Vulcan Natural Gas Double Deck Full Size Gas Convection Oven	JS 30,000	21,818
1 - Vulcan 48s-8BN Endurance Natural Gas 8 Burner 48" Range	JS 16,000	12,529
1 - Tankless Water Heater	JS 18,000	13,107
1 - Sniper Rifle	JS 10,000	6,080
1- Water Heater	10,500	10,500
	231,105	198,793
Board of Registrars		
Elections Move	-	8,269
	-	8,269
County Police		
JAG 2023 Revenue	(14,545)	-
JAG 2023 Expense	14,545	14,534
	-	14,534
0080-15-2021 GEMA/HS Revenue	-	(1,461)
0080-15-2021 GEMA/HS	-	1,461
	-	-
0048-37-2022 GEMA/HS Revenue	(3,000)	(1,652)
0048-37-2022 GEMA/HS Revenue	3,000	1,652
	-	-
00048-56-2022 GEMA/HS Revenue	(50,000)	(48,665)
00048-56-2022 GEMA/HS	50,000	48,665
	-	-
Special Ops Grant #27-20 Revenue	(50,000)	-
Special Ops Grant #27-20	50,000	-
	-	-
Explosive K9 #38-2023 Revenue	(4,500)	-
Explosive K9 #38-2023	4,500	-
	-	-
Prison		
1 - Replacement of Kitchen Heating and Refrigeration Unit	JS 28,000	11,157
2 - Daiken HVAC Unit , replace as many as possible with these funds	JS 28,000	14,195
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	10,800
Replacement of Administrative Office Furniture	50,000	34,947
Replacement of the onsite repeater for all handheld radio communications	JS 13,500	-
Outside weapons locker	17,000	9,795
Replace commercial dryer, 2022 carryover	FB 14,000	11,802
Replace 1 HVAC unit, 2022 carryover	FB 17,240	-
	232,740	108,484

FLOYD COUNTY, GEORGIA
UNAUDITED Capital Projects and Equipment Expenditures
For the Year Ended December 31, 2023

		Budget	2023 YTD
Clerk of Superior Court			
Deed Room Shelving	FB	\$ 28,000	\$ 9,840
		28,000	9,840
Facilities Management			
Airport aviation school power supply at workstation tables	FB	24,825	-
Judicial Building Renovate Courtroom D and incorporate ADA changes		35,000	-
E911 generator	FB	40,000	-
Airport kitchen & common area renovation		30,000	-
Admin building attic insulation	FB	35,000	-
Add card readers to doors	FB	10,000	5,764
Replace worn out flooring	FB/GF	50,475	49,181
Pressure wash building exterior	FB	20,000	3,513
Repaint areas in County buildings	FB	15,000	-
Replace roof on Administration building loading dock	FB	39,830	39,828
Library Amphitheater Improvements		35,000	-
Future MR/R grant for Library		25,000	-
Paint inside GNTC avionics building		30,000	-
		390,130	98,286
GMA Leasepool		(60,000)	(51,315)
LED lighting at GNTC avionics building		60,000	51,315
		-	-
GMA Leasepool		(167,385)	(167,383)
LED lighting at Health Dept, 2022 carryover		167,385	167,383
		-	-
Space Needs Project			
Glenwood		9,760	55,150
Law Enforcement Center		19,520	-
LEC Parking Deck		36,800	12,250
Judicial Building		19,520	-
		85,600	67,400
Public Roads			
Paving			
2023 LMIG Revenue		(1,242,055)	(1,504,952)
2023 LMIG Off System Safety		(200,000)	(180,000)
2023 LMIG Paving		1,242,055	744,960
2021 LMIG Paving	FB	71,880	71,880
2023 LMIG Off System Safety		200,000	-
Excess LMIG Road Improvements	FB	205,935	38,824
		277,815	(829,288)
Chubb Road - GDOT#S015457		(262,900)	-
Chubb Road - Excess LMIG Road Improvements		50,000	67,950
	FB	(212,900)	67,950
Blacks Bluff Culvert		-	1,960
Prep and paving		75,000	74,679
Drainage		10,000	10,000
Tax Commissioner			
Upgrade to VCS web version		38,100	33,896
		38,100	33,896
County Clerk			
New Website (Year 3 of 4 Year Contract)		10,000	10,000
		10,000	10,000
Information Technology			
Computer Lease		160,000	137,463
		160,000	137,463

FLOYD COUNTY, GEORGIA
UNAUDITED Capital Projects and Equipment Expenditures
For the Year Ended December 31, 2023

		<u>Budget</u>	<u>2023 YTD</u>
Communication			
Microwave Tx/RX replacement, 2 towers/4 paths, 2022 carryover	FB	\$ 219,335	\$ -
		219,335	-
Solid Waste			
Remote site improvements	FB	100,000	60,280
		100,000	60,280
Redmond Trail			
Project Costs		-	688
		-	688
Airport			
North Perimeter Fencing - 75/25			
State Revenue		-	(8,060)
		-	(8,060)
Mitigate On-Airport Obstructions - Rwy 7 & 25 Approaches			
State Revenue		(333,750)	-
Design		65,000	-
Construction		445,000	-
		176,250	-
Mitigate On-Airport Obstructions - Rwy 1 & 19 Approaches			
Federal Revenue - Construction		(364,500)	-
State Revenue - Construction		(20,250)	-
Design Revenue		(58,500)	-
Design		65,000	-
Construction		405,000	-
		26,750	-
Acquire Easements & Mitigate Obstructions (EA & Design) - Rwy 7 Approach (Group 1)	AP	138,000	-
Rehabilitate Rwy 1 & 19 Edge Lighting, Signage, PAPIs and REILs			
Federal - Construction Revenue (90%)		(689,400)	-
State - Construction Revenue (5%)		(37,750)	-
Design Revenue		(65,700)	-
Design		84,000	42,611
Construction		755,000	-
		46,150	42,611
Mitigate Obstructions (EA & Design) - Rwy 1 Approach (Group 1)			
Design Revenue (90%)		(114,540)	-
Design		131,340	-
		16,800	-
Expand West T-Hangar Area Sitework (Design)	AP	115,070	21,380
Airport (cont'd)			
Taxiway B rehabilitation & overlay (East of 1/10)			
Design	AP	84,590	57,476
		84,590	57,476
Terminal Building Improvements			
Federal Revenue (90%)		-	-
Design		147,000	32,661
	AP	147,000	32,661
T-Hanger Electrical Upgrades		128,840	128,840
Building 700 upgrades - Tiger Flight Museum	AP	30,000	-
Recycling Center			
Scrap Tire - Revenue		(7,840)	(9,353)
Scrap Tire		7,840	9,353
		-	-

FLOYD COUNTY, GEORGIA
UNAUDITED Capital Projects and Equipment Expenditures
For the Year Ended December 31, 2023

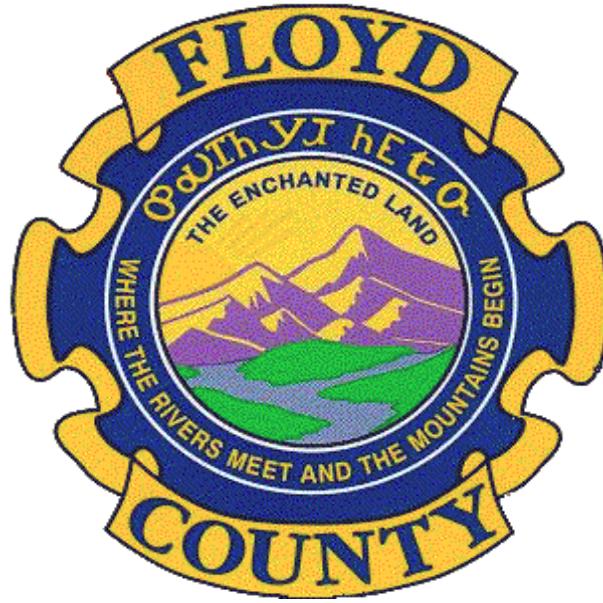
		<u>Budget</u>	<u>2023 YTD</u>
Animal Control			
Repair & replace outside fencing, 2022 carryover	FB	\$ 10,000	\$ 11,893
		10,000	11,893
Current Year Lease Purchase Payments	DS	191,740	-
Transfer to Rome/Floyd Parks and Recreation Capital		33,800	44,631
Total Net (Revenues) Expenditures		<u>\$ 2,789,915</u>	<u>\$ 404,668</u>

FLOYD COUNTY, GEORGIA
UNAUDITED Water Capital Projects and Equipment Expenses
For the Year Ended December 31, 2023

	<u>Budget</u>	<u>2023 Actual</u>
Revenues:		
R & E Funds	\$ 8,039,260	\$ 2,315,409
Operating Funds	470,985	346,630
Total Revenues	\$ 8,510,245	\$ 2,662,039
Expenses:		
Water Tank Maintenance	\$ 350,000	\$ 329,275
Water Main Replacement	500,000	138,953
Water Pumps and Pump Houses	200,000	112,113
Large Meter Testing	50,000	38,500
Water Improvements-Highway 53 Water Line Upgrade	1,000,000	489,347
Water Extensions-Big Texas Valley Road	1,100,000	-
Biddy Well - Test Well	2,500,000	701,226
Chemical Conversion/Engineering	1,000,000	42,328
UWS Future Projects Contract	839,260	80,737
Water Meter Change Out Program	500,000	292,930
Water Extensions	-	90,000
	8,039,260	2,315,409
2023 Equipment		
Fulton Well software and hardware conversion	99,005	28,476
Mini Excavator and trailers (2)	20,000	16,990
E60 bobcat mini excavator with trailer	106,000	88,542
F600 or equivalent service truck	100,000	90,394
F600 or equivalent dump truck	100,000	75,950
Replace Bobcat T770 Track Loader	35,980	35,980
Replace Bobcat T770 skid steer	10,000	10,299
	470,985	346,630
Total Expenses	\$ 8,510,245	\$ 2,662,039

FLOYD COUNTY, GEORGIA
UNAUDITED Recreation Capital Projects and Equipment Expenditures
For the Year Ended December 31, 2023

	<u>Budget</u>	<u>2023 Actual</u>
Revenues		
Interest Income	\$ -	\$ 1,847
Capital Improvements-County	33,800	44,631
Transfer from Scholarship Fund	100,000	47,915
Total Revenues	\$ 133,800	\$ 94,392
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	16,561
F250 (cost share with SPLOST)	20,000	20,000
Mobile pressure washer	11,000	10,000
Comprehensive Plan	-	10,831
Total Expenditures	\$ 133,800	\$ 92,546



Other Information

**FLOYD COUNTY, GEORGIA
SALES TAX COLLECTIONS**

Cash Basis

LOCAL OPTION SALES TAX

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	\$ Increase (Decrease)	% Increase (Decrease)
January	756,468.30	795,164.34	750,014.85	816,424.37	771,367.64	811,412.61	697,002.47	937,913.89	1,094,295.63	1,111,221.46	16,925.83	1.80%
February	607,923.45	631,379.35	572,744.80	573,349.30	612,129.62	660,383.95	695,286.40	781,840.61	846,638.45	815,849.89	(30,788.56)	-3.94%
March	623,700.97	615,506.78	607,970.66	574,649.61	590,493.95	667,744.68	696,359.81	761,176.31	879,983.09	816,952.01	(63,031.08)	-8.28%
April	642,717.50	660,645.79	633,221.32	642,000.38	760,985.43	701,035.86	713,760.28	895,621.37	953,816.94	978,548.95	24,732.01	2.76%
May	614,580.75	675,205.63	624,039.41	622,248.30	569,032.84	747,982.83	717,289.65	900,064.90	953,255.62	918,460.57	(34,795.05)	-3.87%
June	625,465.93	658,344.46	635,221.62	669,962.41	676,212.44	777,777.77	806,474.63	876,837.27	993,429.97	936,409.62	(57,020.35)	-6.50%
July	643,544.67	-	647,018.35	654,203.44	685,500.16	715,690.06	772,592.57	899,909.12	1,000,240.28	899,980.14	(100,260.14)	-11.14%
August	658,596.47	607,731.76	638,639.65	637,537.88	669,188.44	743,957.89	749,731.01	891,025.48	941,696.27	1,050,226.11	108,529.84	12.18%
September	639,179.99	676,193.66	654,781.96	653,522.92	667,971.11	736,815.13	1,452,819.94	874,148.57	962,048.54	920,006.52	(42,042.02)	-4.81%
October	661,061.55	657,669.28	652,147.01	642,753.04	647,844.00	748,643.55	769,791.14	868,364.73	987,976.98	903,115.49	(84,861.49)	-9.77%
November	609,672.40	635,351.37	600,917.37	599,441.11	698,685.85	713,719.73	830,189.33	881,711.81	952,746.51	946,161.67	(6,584.84)	-0.75%
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	922,784.24	(65,109.29)	-6.98%
March Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A
April Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A
May Pro Rata	1,934.93	-	-	-	-	-	-	-	-	-	-	N/A
June Pro Rata	-	973.00	1,586.38	1,079.57	2,686.77	3,619.11	645.47	1,273.70	2,027.46	2,218.68	191.22	15.01%
September Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A
October Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A
Nov/Dec Pro Rata	1,760.88	2,929.06	1,281.10	1,015.86	4,429.82	2,369.44	1,289.54	724.25	3,090.22	1,696.18	(1,394.04)	-192.48%
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	11,223,631.53	(335,507.96)	

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	(419,318.47)		

Annual Comparisons									11,559,139.49	11,223,631.53	(335,507.96)	-2.90%
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SPECIAL PURPOSE LOCAL OPTION SALES TAX

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	\$ Increase (Decrease)	% Increase (Decrease)
January	-	1,405,561.03	1,329,303.17	1,474,317.70	1,365,091.10	1,436,258.38	1,231,195.23	1,659,579.17	1,936,210.94	2,010,427.80	74,216.86	3.83%
February	-	1,115,891.89	1,013,229.61	1,014,142.87	1,084,104.78	1,168,271.30	1,211,828.74	1,383,440.75	1,497,898.49	1,532,761.35	34,862.86	2.33%
March	-	1,087,647.33	1,074,888.37	1,017,224.22	1,044,434.07	1,180,247.66	1,231,771.69	1,346,784.21	1,556,742.13	1,543,335.16	(13,406.97)	-0.86%
April	-	1,168,395.26	1,120,609.67	1,134,168.18	1,346,433.60	1,240,029.83	1,258,718.41	1,584,782.96	1,686,796.75	1,845,456.97	158,660.22	9.41%
May	940,543.54	1,193,227.96	1,106,288.66	1,100,541.37	1,005,478.92	1,323,376.46	1,269,418.18	1,592,375.88	1,686,403.27	1,685,680.86	(722.41)	-0.04%
June	1,103,675.65	1,164,479.90	1,124,229.98	1,184,993.04	1,196,841.69	1,375,911.97	1,425,975.47	1,551,292.70	1,757,445.38	1,745,514.75	(11,930.63)	-0.68%
July	1,128,779.28	-	1,148,725.74	1,156,961.13	1,215,840.27	1,263,037.03	1,367,003.63	1,592,245.20	1,769,609.54	1,681,069.84	(88,539.70)	-5.00%
August	1,163,876.44	1,102,089.25	1,130,527.72	1,128,048.53	1,183,754.55	1,322,420.03	1,357,781.45	1,576,329.71	1,666,165.13	2,045,497.61	379,332.48	22.77%
September	1,126,060.99	1,190,887.83	1,159,709.87	1,156,576.40	1,181,651.06	1,301,533.09	2,571,002.07	1,546,444.94	1,672,909.18	1,737,420.08	64,510.90	3.86%
October	1,167,325.49	1,163,061.71	1,154,082.27	1,137,149.31	1,146,165.88	1,322,763.31	1,361,917.50	1,536,146.24	1,762,645.00	1,703,132.02	(59,512.98)	-3.38%
November	1,073,778.15	1,126,161.46	1,062,236.97	1,060,694.60	1,235,592.36	1,261,751.67	1,468,913.09	1,558,125.38	1,684,489.72	1,782,636.82	98,147.10	5.83%
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	1,740,242.32	9,997.40	0.58%
March Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A
April Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A
May Pro Rata	1,590.25	-	-	-	-	-	-	-	-	-	-	N/A
June Pro Rata	-	1,781.88	2,827.87	1,914.40	4,689.95	6,399.29	1,142.06	2,264.86	3,584.40	3,914.57	330.17	9.21%
July Jet Fuel Tax Grant	-	-	-	-	3,452.00	-	-	-	-	-	-	N/A
September Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A
October Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A
Nov/Dec Pro Rata	668.86	5,185.64	2,291.46	1,802.43	7,833.66	4,192.69	2,276.07	1,282.20	5,465.50	3,253.59	(2,211.91)	-40.47%
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	21,060,343.74	643,733.39	

Annual Comparisons									20,416,610.35	21,060,343.74	643,733.39	3.15%
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FLOYD COUNTY, GEORGIA
UNAUDITED Water Fund Bonds Debt Service Coverage Ratio
For the Year Ended December 31, 2023
(with comparative calculation for 2022)

	ACTUALS	
	2023	2022
Operating Revenues:		
Developers Contributions	\$ -	\$ -
Misc-Other	25,507	24,228
Water Charges	7,466,435	7,412,703
Water Meter Charges	259,850	376,320
Penalties & Cut Offs	198,744	189,946
Fire Service Charges	125,000	125,000
Surcharge Revenue	313	537
Convenience Fee	-	3
Less: Fire Service Charges	(125,000)	(125,000)
Charges for Services	<u>7,950,849</u>	<u>8,003,737</u>
Miscellaneous	62,415	88,991
Rental Fees	12,593	13,642
Total Operating Revenues	<u>8,025,857</u>	<u>8,106,370</u>
Operating Expenses:		
Administration	1,286,434	1,210,303
Less: Depreciation	(25,208)	(25,208)
Net Administration	<u>1,261,226</u>	<u>1,185,095</u>
Distribution	5,356,446	4,814,066
Less: Depreciation	(1,623,034)	(1,595,064)
Net Distribution	<u>3,733,412</u>	<u>3,219,002</u>
Treatment Plant	814,666	839,628
Less: Depreciation	(64,302)	(69,045)
Net Treatment Plant	<u>750,364</u>	<u>770,583</u>
Total Operating Expenses	<u>\$ 5,745,002</u>	<u>\$ 5,174,680</u>
Net Available for Debt Service	\$ 2,280,855	\$ 2,931,690
Bonds Debt Service (83.3% of Annual Debt Payment)	309,333	336,167
Bonds Debt Service Coverage Ratio (1.10 Requirement)	7.37	8.72
Total Debt Service (83.3% of Annual Debt Payment)	566,514	593,347
Total Debt Service Coverage Ratio	4.03	4.94

FLOYD COUNTY, GEORGIA
UNAUDITED Non-Capital Equipment
For the Year Ended December 31, 2023

	<u>Budget</u>	<u>Actual</u>
Juvenile Court		
2 - Laptops	\$ 2,110	\$ 2,109
Sound System Mixer	1,840	929
	<u>3,950</u>	<u>3,038</u>
Probate Court		
3 - Printers	2,325	1,800
	<u>2,325</u>	<u>1,800</u>
Clerk of Superior Court		
Shredder for Office of Receiver	1,500	1,444
	<u>1,500</u>	<u>1,444</u>
District Attorney		
6 - Printers	1,800	-
4 - Filing cabinets	2,400	-
	<u>4,200</u>	<u>-</u>
Sheriff		
2 - Network switches for additional data connections	9,000	8,865
2 - Non-rechargeable RACC belts	4,000	-
1 - Stun transport vest	2,600	-
5 - Gasmasks	4,000	-
2 - 55 inch TV monitor	2,000	-
1 - 32 inch TV monitor	600	-
Ammunition for qualification, practice & carry	45,000	33,080
Body cameras	6,000	-
Restraint chair	5,000	4,093
ID band laminator	600	-
2 - Floor Buffer low speed	3,695	1,046
2 - Floor Buffer high speed	1,900	1,213
10 - Toilets & Lavatories	26,550	26,550
Laptop	700	695
Laundry Carts	2,300	2,300
2 - Laundry Totes	1,745	1,743
Handheld radios (2022 purchase)	53,810	53,809
Cell Block Door Replacement	101,535	99,969
VR Controller, Headset, Taser & Glock Kits	-	1,188
2 - Drones	26,280	26,278
Electric Pallet Jack	3,000	2,919
WiFi System Replacement	16,000	14,050
Cameras	11,900	11,892
Pepperball	2,490	-
Ballistic Helmets	31,180	30,708
	<u>361,885</u>	<u>320,397</u>
Coroner		
3 - High lift bariatric cots	4,950	4,397
Truck lights	6,350	3,137
10 - Morgue body pans	5,000	3,000
	<u>16,300</u>	<u>10,533</u>
Human Resources		
Badge Printer	3,045	3,042
Telephones	2,005	998
	<u>5,050</u>	<u>4,040</u>
Board of Commissioners		
Community Room Speaker System	2,280	2,276
3 - iPads	1,990	1,992
	<u>4,270</u>	<u>4,268</u>

FLOYD COUNTY, GEORGIA
UNAUDITED Non-Capital Equipment
For the Year Ended December 31, 2023

	Budget	Actual
Board of Registrars		
Monitor	\$ 1,450	\$ -
Couch	550	550
Office Desk	980	980
	<u>2,980</u>	<u>1,530</u>
Police		
19 - Vest	25,180	-
Laptop	-	1,631
Canon EOS Rebel DSLR Camera Bundle	-	665
	<u>25,180</u>	<u>2,296</u>
Facilities Management		
2 - Computers for HVAC program monitoring at Judicial Bldg. & LEC	4,795	4,790
iPad	2,300	2,300
Window replacement in County Manager's office	8,276	8,026
Furniture Dolly	1,000	996
New roof over storage area of PWC warehouse	6,484	-
Flagpole at Historic Courthouse	6,000	-
Matterport 3D camera	8,045	8,044
	<u>36,900</u>	<u>24,156</u>
Public Works		
Topside Creeper	569	569
3/4" Drive impact wrench	465	465
2 - Battery chargers	673	672
Trailer Ramps	2,024	2,024
Freon recovery/recharging Machine	6,289	6,289
Fluid evacuator	888	887
Filter crusher	3,375	3,375
Tire changing machine	7,490	7,487
Diagnostic tool software update	1,255	1,247
Diagnostic tool	6,512	6,512
25 Ton air/hydraulic jack	740	739
Vibraplate	2,423	2,423
Chempure JD-043-4 root cutter attachment	1,120	1,120
2 - Stihl BR 700 backpack blower	870	869
Stihl MS 362 chainsaw	865	861
2- Stihl MS 311 Chainsaws	1,030	1,027
2-Stihl HT 135 Pole Saws	1,217	1,217
2 -STHL FS 240 Weed Trimmers	1,154	1,153
2 - Self-propelled walk behind mowers	1,078	1,078
2 - Harris portable radios	4,117	4,117
2 - Midland two-way radios (6 pack)	1,246	1,246
	<u>45,400</u>	<u>45,376</u>
Prison		
4 -HP Envy Business Laptop	5,305	5,360
5 - HP Newest Flagship Laptop	3,075	-
1 - Dell Optiplex Desktop	1,190	1,182
1 - Epson Printer	600	600
2 - Interactive White Board	3,995	-
3 - Apple iPad Pro	2,400	2,517
Body cameras	7,000	6,999
2 - Floor buffers	3,000	2,690
Refrigerator	2,000	1,966
Pepperball equipment	3,500	3,315
Bobcat tracks	5,000	4,400
Walk behind mower	8,000	7,048
Security chair replacements	5,000	4,680
	<u>50,065</u>	<u>40,757</u>
Tax Appraisers		
1 - Laptop	2,000	1,055
	<u>2,000</u>	<u>1,055</u>

FLOYD COUNTY, GEORGIA*UNAUDITED Non-Capital Equipment**For the Year Ended December 31, 2023*

	Budget	Actual
Cooperative Extension		
2 - Laptops with docking stations (cost share with UGA)	\$ 2,500	\$ 2,500
	2,500	2,500
Magistrate Court		
Court Reporting Equipment	1,000	1,000
	1,000	1,000
Superior Court		
Courtroom furniture - counsel table, pews, and other seating	7,000	-
	7,000	-
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 King Superior Court		
Desktop printer	600	-
	600	-
Superior Court Administration		
Desktop printer	500	-
	500	-
HIDTA		
Shredder	-	1,899
AED Equipment	-	4,983
	-	6,882
County Manager		
Equipment	10,000	3,810
	10,000	3,810
Finance		
Money Counter	525	525
	525	525
Information Technology		
Emergency equipment purchases	8,000	7,274
	8,000	7,274
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	6,495
	9,000	6,495
Inmate Benefit		
Sheriff - Equipment	119,200	50,418
Prison - Equipment	25,000	8,742
Work Release - Equipment	5,220	2,818
	149,420	61,979

FLOYD COUNTY, GEORGIA
UNAUDITED Non-Capital Equipment
For the Year Ended December 31, 2023

	<u>Budget</u>	<u>Actual</u>
Water Department		
Administration		
3 - Neptune MRX920VR Drive By System	\$ 24,000	\$ 24,000
2 - Neptune R900V3 Belt Clip Receiver	10,000	10,000
Blinds for billing office	1,600	-
Chair for Troy's office	750	500
Receipt Printer	715	650
Replace counter top in drive-thru	1,500	-
Surface Pro	985	983
Replace audio box for second line in drive-thru	1,000	-
	<u>40,550</u>	<u>36,133</u>
Distribution		
Fluke 789 process meter	1,650	1,306
Fluke 1630 ground resistance tester	2,875	2,400
Hydraulic cart	900	860
Portable flow meter	6,000	-
Replace network system at maintenance shop	6,835	6,831
Ductile iron demo saw	8,165	6,091
60 gallon air compressor	1,500	1,149
Portable generator	2,500	2,079
	<u>30,425</u>	<u>20,715</u>
Treatment		
3 - 24 gauge steel garage cabinets HD model G3624W-US	1,125	1,125
6 - plastic free standing garage cabinets HD model 221872	1,195	1,194
4 - Emergency shower stations	2,735	2,732
Scaleton Model 1235 Chlorine scales	3,865	3,864
Web cam with speaker at water treatment plant	1,000	868
1 - HVAC Unit	6,980	6,500
Network switch upgrade	6,000	-
	<u>22,900</u>	<u>16,283</u>
Airport		
Communication radio and antenna to mount in new airport manager's vehicle	1,100	1,057
	<u>1,100</u>	<u>1,057</u>
Recycling		
Skid steer tires	4,000	-
Camera security system	11,975	11,971
	<u>15,975</u>	<u>11,971</u>
Animal Control		
Trailer Generator	3,420	3,418
New officer body camera and set-up, taser, and body armor	5,005	5,002
	<u>8,425</u>	<u>8,420</u>
Recreation		
Administration		
Camera for marketing & promotion	750	749
Laptop	905	869
	<u>1,655</u>	<u>1,618</u>
Gymnastics		
4 bar rails-2 sets of bars	4,040	3,453
Replacement rail for pit bar	1,005	871
Stratum Vault Board	1,250	1,250
Pit Blocks	3,135	2,639
Tumble track	935	169
Octagonal Tumbler	640	640
Panel Mats	360	360
Trapezoids	1,545	1,516
	<u>12,910</u>	<u>10,897</u>

FLOYD COUNTY, GEORGIA

UNAUDITED Non-Capital Equipment

For the Year Ended December 31, 2023

	<u>Budget</u>	<u>Actual</u>
Coosa River Trading Post		
Deep Freezer	\$ 600	\$ 599
	<u>600</u>	<u>599</u>
Youth Baseball		
10-L-Screens	6,000	5,145
5-temporary fences	7,730	5,724
Pitching machine	1,745	-
	<u>15,475</u>	<u>10,869</u>
Park & Recreation Services		
Log splitter	2,300	2,300
3 pt attach fertilizer spreader	980	900
Bobcat tires (set of 4)	3,715	-
2-Pressure washer	3,200	3,198
2-Spray in bed liner	1,400	1,300
Garbage cans	27,000	24,612
	<u>38,595</u>	<u>32,310</u>
Rec-Shop		
Plasma cutter	1,200	900
Smooth bucket & forks for bobcat	4,500	4,243
	<u>5,700</u>	<u>5,143</u>
Total:	<u>\$ 951,675</u>	<u>\$ 712,133</u>