



***Floyd County, Georgia***

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





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For the Month Ended  
November 30, 2023***

***Prepared by:  
Finance Department***



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

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## Floyd County, Georgia For the Month Ended November 30, 2023

General Fund Revenues Budget vs Actual	
	\$ 66,878,420 Budget
	<u>\$ 58,650,287</u> Actual 88%
	\$ (8,228,133)

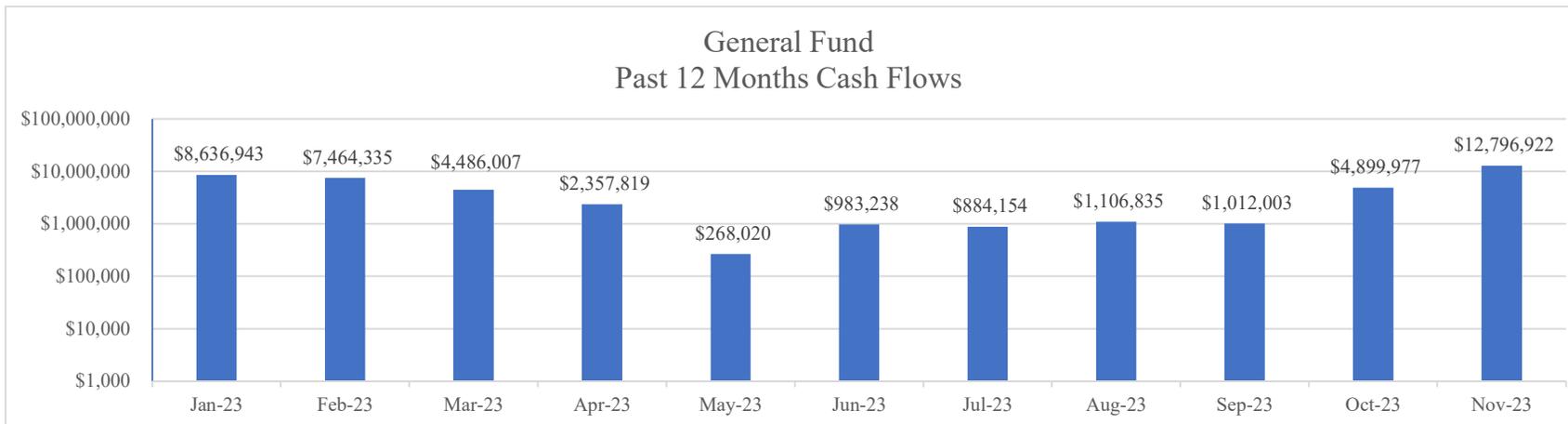
General Fund Expenditures Budget vs Actual	
	\$ 71,690,775 Budget
	<u>\$ 62,004,758</u> Actual 86%
	\$ 9,686,017

Net Change in General Fund Balance Budget vs Actual	
	\$ (4,812,355) Budget
	<u>\$ (3,354,472)</u> Actual
	\$ 1,457,883 70%

Cash & Investments vs Fund Balance = Liquidity & Availability of Fund Balance	
	\$ 12,796,922 Cash
	<u>\$ 22,951,720</u> Fund Balance
	56%

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

Boarding Inmates Revenue Budget vs Actual	
	\$ 550,000 Budget
	<u>\$ 876,291</u> Actual 159%
	\$ 326,291



## Floyd County, Georgia For the Month Ended November 30, 2023



2017 SPLOST Fund Sales Taxes Budget vs Actual	
	\$ 22,243,390 Budget
	<u>\$ 19,316,848 Actual 79%</u>
	\$ (2,926,542)
2013 SPLOST Fund Sales Taxes Budget vs Actual	
	\$ - Budget
	<u>\$ - Actual</u>
	\$ -

2017 SPLOST Fund Expenditures Budget vs Actual	
	\$ 24,534,010 Budget
	<u>\$ 8,865,404 Actual 35%</u>
	\$ 15,668,606
2013 SPLOST Fund Expenditures Budget vs Actual	
	\$ 5,313,715 Budget
	<u>\$ 140,946 Actual 3%</u>
	\$ 5,172,769



Water / Sewer Revenues & Expenses All Revenues and All Expenses	
	\$ 7,848,306 Revenues
	<u>\$ 8,483,902 Expenses</u>
	\$ (635,596)

Water / Sewer Operating Cash Flows Beg. Of Year vs Current Balance	
	\$ 11,929,038 Beginning
	<u>\$ 8,809,147 Current</u>
	\$ (3,119,891)



Airport Revenues & Expenses All Revenues and All Expenses	
	\$ 1,155,928 Revenues
	<u>\$ 1,926,327 Expenses</u>
	\$ (770,399)

Airport Operating Cash Flows Beg. Of Year vs Current Balance	
	\$ 429,038 Beginning
	<u>\$ 236,203 Current</u>
	\$ (192,834)



Recycling Revenues & Expenses All Revenues and All Expenses	
	\$ 476,223 Revenues
	<u>\$ 678,101 Expenses</u>
	\$ (201,878)

Recycling Operating Cash Flows Beg. Of Year vs Current Balance	
	\$ 3,589 Beginning
	<u>\$ 53,054 Current</u>
	\$ 49,465

# Floyd County Review of November 2023

## General Fund

- Revenues
  - Taxes are \$2,019,050 more than last year.
    - Prior Years' Tax is \$200,950 more than last year.
    - Intangible Taxes decreased 35.8% since last year. This indicates that the dollar amount of loans acquired decreased compared to last year. Not all loans are subject to Intangible Tax. Government loans, loans obtained through a credit union or loans with a life of less than 3 years are not subject to Intangible Tax.
    - The Real Estate Transfer Tax has decreased from last year by 15.6% or \$31,600. This indicates a slowing housing market.
    - Penalties & Interest revenue is \$36,250 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 \$269,000 or 2.5%.
      - With the renegotiation of LOST, the County now receives 53% of distributions rather than 56.5%. Had our percentage remained the same, we would have collected an additional \$618,600.
      - 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 \$413,329 or 3.9% and the revenue lost due to the renegotiation would have been \$681,400.
    - Motor Vehicle Taxes are \$33,250 less than 2022, which is an 11.1% decrease. This is expected as the number of vehicles on the ad valorem digest decreases.
    - Motor Vehicle TAVT is \$167,550 more than last year, increasing by 5.1%. 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 11.9% 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 12% and Direct TV is down 15%.
    - When comparing Sales Tax, Motor Vehicle Taxes, and TAVT as a whole for each year, we are \$134,700 behind 2022. This is a 1% decrease.
  - Licenses & Permits is \$3,100 less than last year.
    - Licenses & Permits for alcohol is 4.9% or \$4,000 less than last year.
  - Intergovernmental Revenue is \$381,050 less than last year.
    - State-Offender Rehab revenue is \$18,950 lower than 2022. The average number of inmates has decreased 0.4%.
    - American Rescue Plan Act (ARPA) funding of \$363,850 was received in 2022 for public safety and law enforcement.
  - Charges for Services is \$10,700 more than 2022.
    - Sheriff Fees & Services is \$5,700 less than in 2022.

## Floyd County Review of November 2023

### General Fund (cont'd)

- Revenues (cont'd)
  - Sheriff Boarding Inmates is \$170,300 more than 2022.
    - Chattooga County Boarding Inmate revenue is up \$102,050 from 2022.
    - Funds received from the Social Security Administration have increased 40.3% from 2022.
    - Revenues from US Marshals is down 57% from 2022. July 2023 is the first payment received from US Marshals in 2023. Federal court cases are being held in Atlanta rather than Rome this year. For that reason, inmates are being held at facilities more closely located.
    - We began boarding inmates for Dade County in December of last year. For 2023, we have collected \$7,400.
    - Payments from ICE have increased by \$2,550 since November 2022.
  - Inmate Contracts in total have 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.
  - Tax Commissioner-TAVT Administrative Fee is 2.9% more than the amount for 2022.
    - The average monthly amount collected in 2022 was \$14,350 and in 2023 was \$14,750.
  - Tax Commissioner Street Light collections have increased \$28,300, or 6.1%, since this same time last year.
  - Tax Collection Commissions have climbed \$108,950 or 10.3%.
    - For motor vehicles, a TAVT administrative fee is received rather than a commission. Commissions are also received from the Clerk of Superior Court.
  - Clerk of Court Charges for Services decreased by \$64,500 when compared to 2022. This is an 11.3% decrease.
    - Recording Fees have decreased 15.3% since 2022, a \$60,200 decrease. This is revenue from recording deeds and liens.
    - Advance Deposits are up \$6,250 from last year. Advance deposits are the County's portion of the filing fee for a new case.
    - Other Fees have increased \$2,100 from 2022. Examples of this revenue include UCC filings and bond forfeitures. The portion relating to bond forfeitures has increased \$4,550.
    - All other charges increased a total of \$14,600 compared to 2022.

# Floyd County Review of November 2023

## General Fund (cont'd)

- Revenues (cont'd)
    - Probate Court Charges for Services decreased \$2,250 from 2022, falling 1.7%.
      - Estate revenues decreased 2.5% or \$2,450. 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 17.6%. Miscellaneous revenue is made up of firearm permits. The state passed legislation on March 13, 2022, that rescinded the need for a concealed weapon carry permit. Probate officials report that some people are still getting them to cross state lines and to speed up the process when purchasing a firearm.
    - Magistrate Court Fees have increased \$1,800 or 2.2% from 2022.
      - There has been an increase of 1.3% in the number of cases since last year. For the cases that generate fees, there has been a 7% jump.
    - Clerk of Court-Jail Surcharge is down 8.3% as compared to last year.
      - There is a 4.6% decrease in Clerk of Court Criminal Division Fines.
    - City of Rome-Jail Surcharge fell 4.4% from 2022, a \$2,550 decrease.
    - Court Reporting Services has shown an increase of 60.9% over last year. This is an \$8,450 increase.
  - Fines & Forfeitures are down \$49,000.
    - Clerk of Court – Criminal Division Fines are down \$20,500, a 4.6% drop as compared to 2022.
    - Juvenile Court Supplemental Services fines have decreased 4.8% since this time last year, a total of \$450.
    - Probate Court Fines are down \$24,850 or 5.2%.
    - Parking Fines have increased 8%.
    - Drug Abuse & Treatment Fines as a whole has decreased 12.4% or \$9,350 since 2022.
  - Miscellaneous Revenue is down 22.3%.
    - Miscellaneous Other increased \$74,200.
      - 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 2.4% more than the YTD budget.
    - Dues & Subscriptions is 10.8% above the annual budget. A budget transfer has been requested.

## Floyd County Review of November 2023

### General Fund (cont'd)

- Expenditures (cont'd)
  - Travel & Training is 19.8% higher than the annual budget. A budget transfer has been requested.
  - Data Processing is 12.1% above the annual budget. There were some additional charges for Municode support. A budget transfer has been requested.
- County Manager is 1% more than the YTD budget.
  - Tuition reimbursement is 13% higher than the annual budget. This will be corrected with the final budget revision.
- Human Resources is 2.2% greater than the YTD budget.
  - Salaries & Wages are 2.8% more than the YTD budget.
  - 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.
  - Data Processing is 3.5% above the annual budget. A budget transfer has been requested.
  - All Other is \$3,750 greater than the annual budget. Expenditures for a safety grant are in this line item. We have not yet received the grant reimbursement.
- Board of Registrars exceeds the annual budget by 4.3%.
  - Salaries & Wages – Poll Workers is 25% more than the annual budget.
  - 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.
  - Equipment Lease is 25.6% more than the annual budget. A budget transfer has been requested.
  - Election Costs is 8.9% higher than the annual budget.
  - 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.
  - Postage is \$26,300 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.
- Mental Health Court is 3.3% above the YTD budget.
  - Grant Expenses are 18% more than the annual budget.
    - The fourth quarter expenditures have not been submitted for reimbursement.
  - No budget was entered for Data Processing.
    - Expenses for the Verizon Mi-Fi are recorded here.
- Inmate Medical is 6.9% over the YTD budget.
  - The contracted services paid to Genesys is 7.7% more than last year.
    - The contract price for Genesys is 5.4% higher than last year.
    - We began paying extra for specialty medications in May of last year.
  - All other vendors are 25.9% above 2022. We did pay an influx of invoices from prior years that we never received.

# Floyd County Review of November 2023

## General Fund (cont'd)

- Expenditures (cont'd)
  - Pension Expense is over the annual budget in several departments. A board action was passed to correct the budget that will be posted in December.
  - **Total Budgeted Expenditures are 3.6% below the YTD budget.**
- Fund Balance
  - For 2023, the General Fund has decreased its fund balance by \$3,354,472 compared to a decrease of \$2,746,405 for 2022, a variance of \$608,067.

## Fire Fund

- Revenues
  - Taxes are \$883,150 more than this time last year.
    - Property Tax - Current Year is \$434,850 more than 2022.
    - Property Tax - Prior Years is \$70,400 more than 2022.
    - Motor Vehicle Tax is \$2,200 less than 2022. See explanation under General Fund.
    - Mobile Home Tax is \$1,150 less than 2022.
    - Recording Intangible Tax is \$15,750 less than 2022.
    - Timber Tax is \$1,100 less than 2022.
    - Motor Vehicle TAVT collections are \$29,300 more than last year. See explanation under General Fund.
    - Railroad Equipment Tax is \$100 more than 2022.
    - Insurance Premium Tax is \$372,650 more than 2022.
    - Real Estate Tax is \$4,500 less than 2022.
  - Interest Earned is \$152,050 more than 2022. We are receiving a better interest rate than last year from all of our banks.
- Expenditures
  - Total expenditures increased by \$1,388,900 due to pay increases for firefighters at the City of Rome and City of Cave Spring.

## E911 Fund

- Revenues
  - Total Revenues are under the YTD budget by 2.7% but are \$39,300 more than last year.
    - Miscellaneous Revenue is \$4,350 less than last year. This is due to fewer invoices for third false alarm calls.
    - Charges for Services are \$65,900 more than last year.
      - Prepaid fees are \$56,450 less than last year.
      - Landline fees are \$40,400 less than last year.
      - Wireless fees are \$162,750 more than last year.
    - In 2022, we received an ARPA Law Enforcement and Public Safety Grant from the State of Georgia for \$24,750.

## **Floyd County Review of November 2023**

### **E911 Fund (cont'd)**

- Expenditures
  - Total Expenditures are at 84.9% of the annual budget and \$211,300 more than last year.
    - Salaries and Benefits are \$155,150 more than last year but 8% under the YTD budget.
    - Other Operating Costs are \$51,750 more than last year but are 0.4% under the YTD budget.
      - Supplies are 92.4% of the annual budget but \$2,050 less than last year. This is for supplies needed with the new upgrades at the E-911 center. This line item will be monitored and a budget transfer requested if needed.
      - Equipment is at 98.8% of the annual budget. This is to purchase new desk chairs that were not originally budgeted in 2023, but due to a shipping delay we were not able to receive them in 2022. We were not told of the delay until after the budget had been approved for 2023.
      - Repairs and Maintenance is at 83.3% of the annual budget and \$6,400 less than 2022. Our yearly Zuercher Software maintenance fee has increased compared to 2022 by \$3,350. In addition, our yearly CAD subscription fee has increased \$425.
      - Telephone is 12.3% above the annual budget and is \$42,150 more than 2022. This is due to the upgrades being done at the E-911 Center where some of the telephone and data lines had to be moved in addition to new lines of service being added.
      - Equipment Lease is 1.2% above the annual budget due to change in copier lessors. A budget transfer has been requested.

### **800 MHz Communication Fund**

- Revenues
  - Charges for Services are up \$1,000 from 2022.
  - Tower Lease is \$950 more than 2022. Iwispr started renting space on the Shannon Tower and is making \$750 quarterly payments instead of an annual payment.
  - Interest Earned is up \$1,400 from 2022. We are receiving a better interest rate at our banks.
  - Total Revenues are \$3,350 more than 2022.
- Expenditures
  - Total Expenditures are at 92.1% of the annual budget and \$65,750 less than 2022.
    - Total Expenditures are down due to the retirement of the employee that was in Communications. However, we have seen an increase in our monthly billing from Williams Communications in the amount of \$1,375 a month and American Tower in the amount of \$110 a month.

# Floyd County Review of November 2023

## Emergency Management Fund

- Revenues
  - We have not received any grant revenue at this time. We expect to receive the GEMA grant in December.
- Expenditures
  - Total Expenditures are at 79.8% of the annual budget but are \$43,150 more than 2022.
    - Salaries and Benefits are \$77,750 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 16.4% over the annual budget. A budget transfer has been requested.
    - Travel and Training is 99.9% of the annual budget due to more trainings for the director and Assistant Director of EMA.
    - Equipment Lease is at 98.9% of the annual budget due to more copies being made. This line item will be monitored and a budget transfer requested if needed.
    - Data Processing is 24% over the annual budget due to the renewal of weather tracking software. We also corrected a MiFi previously being charged to an incorrect account. A budget transfer has been requested.
    - Cell Phone App is twice the annual budget due to being billed for 2022 and current year coverage in 2023. This will be fixed with a final budget revision.

## Solid Waste Fund

- Revenues
  - Taxes increased \$205,050 when compared to 2022.
    - The following decreases contributed to this:
      - Motor Vehicle Taxes decreased \$1,700. See the explanation under General Fund.
      - Recording Intangibles decreased \$5,700.
      - Clerk of Court Real Estate Tax decreased \$2,350.
    - The above decreases are offset by the following increases:
      - Property Tax – Current Year increased \$172,900.
      - Property Tax-Prior Year increased \$28,000.
      - Mobile Home Taxes increased \$1,550.
      - Motor Vehicle TAVT increased \$12,550. See the explanation under the General Fund.
  - Interest Earned is \$22,150 more than last year because of an increased interest rate.
- Expenditures
  - Total Expenditures are \$18,550 less than 2022 and 10.4% below the YTD budget.
    - Salaries and Benefits is \$26,200 more than 2022.
      - Salaries and Wages have increased \$36,400 compared to 2022.

## **Floyd County Review of November 2023**

### **Solid Waste Fund (cont'd)**

- Expenditures (cont'd)
  - This is largely due to raises in 2022 and the additional COLA paid at the beginning of 2023.
    - FICA is \$2,750 more than 2022.
    - Health Insurance expenditure is \$23,050 less than 2022.
    - Pension expenditure is \$6,550 more than 2022.
  - Telephone expense has decreased \$650.
  - Remote Site Operations expense is \$26,300 less than 2022.
    - This is largely due to a decreased hauling bill. In 2022, a total of \$346,000 had been paid at this point in the year to Republic. This year we changed vendors to Rhino and have only paid \$324,800. This is a decrease of \$21,200.
  - Tipping Fees are down \$28,800 when compared to 2022.
    - This is largely due to the monthly bill for Public Works decreasing \$26,850 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, which we receive later in the calendar year. Miscellaneous Income is comprised of the following:
    - The Braves Contribution
      - We have received this payment for 2023 and it is consistent with last year.
    - Stadium Naming Rights
      - We received the payment of \$24,955 in November.
- Expenditures
  - Repairs and Maintenance expenditure is 13.5% over the annual budget and is \$189,650 more than 2022.

### **Water Fund**

- Revenues
  - Charges for Services is \$51,250 less than the prior year.
    - Consumption reports show a 1.3% increase in residential usage and a .5% increase in commercial usage compared to last year.

## Floyd County Review of November 2023

### Water Fund (cont'd)

- 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 \$124,400 from 2022.
    - The drop in meter charges outweighs the increase in revenues generated by increased consumption.
  - **Operating Revenues are at 92.4% of the annual budget.**
- Expenses
  - Administration Dues and Subscriptions is 29.3% over the annual budget and \$850 more than last year.
  - Administration Lease Purchase is 3.9% over the YTD budget and \$4,500 more than last year.
    - \$4,240 is due to a contract buyout on the Ricoh copy machines.
    - \$260 is due to a price increase from Ricoh to Cannon.
  - Administration Repairs & Maintenance is 6% over the YTD budget and \$3,450 more than last year due to storm damage that caused the building to flood.
  - Administration Data Processing is 2.7% over the annual budget and \$7,500 more than last year. We experienced a \$4,700 increase in Tyler Technologies fees. In addition, the 3<sup>rd</sup> quarter Scada invoice of \$1,770 was not received until December in 2022, but was received in September in 2023. This overage will be corrected with the final budget revision.
  - Administration Postage is 6.6% over the YTD budget and \$100 more than last year.
  - **Total Administration Expenses are 3.2% below the YTD budget.**
  - Distribution Dues and Subscriptions is over the annual budget, but only by \$35. Expenses are \$5,050 more than last year due to an annual subscription for the base rover purchased last year.
  - Distribution Uniforms is 7.1% over the YTD budget, and \$200 more than last year due to annual purchases.
  - Distribution Travel and Training is 6.5% over the YTD budget and \$600 more than last year.
  - Distribution Repairs-Vehicles is 7.5% over the annual budget and \$20,900 more than 2022. This is due to some unexpected repairs to 2 different trucks. One was due to damage by an accident with a deer. The other is due to tree damage to their dump truck at the work camp. A budget transfer has been requested.
  - Distribution Data Processing is 4.1% over the annual budget and \$800 more than last year due to a price increase for GPS tracking of vehicles.
  - **Total Distribution Expenses are 8.8% below the YTD budget.**
  - Treatment Plant Chemicals & Conditioner is 7.2% over the YTD budget and \$20,250 more than last year. This is due to both a price increase and a quantity increase. Due to the weather, more chemicals and conditioners have been needed to treat the water.
  - **Total Treatment Plant Expenses are 9.7% below the YTD budget.**
  - **Total Operating Expenses are 8% below the YTD budget.**

## Floyd County Review of November 2023

### Airport Fund

- Revenues
  - Charges for Services are 35.1% below the YTD budget and are \$550 less than 2022.
  - Fuel Sales are \$339,150 less than last year and are 26.2% below the YTD budget. The cost of fuel has people spending less on unnecessary travel.
    - Avgas Revenue is \$4,400 more than 2022 with 2,298 more gallons sold compared to 2022.
    - Self-Serve Revenue is \$51,800 less than 2022 with 9,213 less gallons sold compared to 2022.
    - Jet Fuel Revenue is \$290,650 less than 2022 with 38,405 less gallons sold compared to 2022.
  - Rental Fees are \$22,300 more than 2022.
    - Land Leases are up \$5,500; T-Hangar rentals are up \$13,900; Big Hangar rentals are down \$1,200; and Tie Down Rentals are \$456 more than last year.
  - Miscellaneous Revenue is 3.4% below the YTD budget but is \$700 more than 2022.
    - Late Fees are up \$300 from 2022.
    - Miscellaneous Revenues are up \$600 from 2022.
      - Callout revenue is up \$600.
      - Ramp fees are up \$200.
      - Overnight Hanger fees are down \$800.
  - An ARPA Grant reimbursement for \$59,000 was received in 2022 that has not been received in 2023. This reimbursement was from the state to cover expenses that were incurred during the year that were not related to any upcoming or ongoing projects to help keep local airports operating.
  - **Total Operating Revenues are at 71.9% of the annual budget.**
- Expenses
  - Dues & Subscriptions is 8.6% over the annual budget. This is due to more renewal subscriptions. A budget transfer has been requested.
  - Uniforms is at 95.8% of annual budget due to yearly uniform purchases. This line item will be monitored and a budget transfer will be requested if needed.
  - Garbage Service is 72.1% over the annual budget due to waste overage and non-scheduled pick-up fees in addition to regular service fees. A budget transfer has been requested.
  - Cost of Goods Sold is 29.9% below the annual budget and is \$241,300 less than 2022. This is due to less fuel being purchased for resale.
  - **Total Operating Expenses are 30.1% below the year to date budget.**

### Forum Fund

- Revenues
  - Intergovernmental Revenues are \$56,650 less than 2022. The estimated Hotel/Motel tax payments from the City of Rome stopped after the January 2023 payment as part of the intergovernmental agreement for the City to obtain the Forum in 2024.
  - Rental Fees are \$227,950 less than 2022. The grant that allowed the courts to pay a rental fee for use of the Forum has expired.
- Expenses
  - Total Operating Expenses are 16.2% below the YTD budget.

## **Floyd County Review of November 2023**

### **Recycling Fund**

- Revenues
  - Material Sales is at 32.5% of the annual budget for 2023 with this being \$111,000 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 \$45,600 when compared to 2022.
      - Mixed Paper is down \$28,600 when compared to 2022.
      - Plastic is down \$27,250 when compared to 2022.
- Expenses
  - Total Operating Expenses are \$26,700 more than 2022.
    - Salaries and Benefits is \$22,700 more than 2022.
      - Salaries and Wages is \$15,250 more than 2022.
      - FICA is \$1,250 more than 2022.
      - Health Insurance expense is up \$6,700 when compared to 2022.
    - Supplies and other expenses decreased \$35,100 when compared to 2022, and we are 29.2% below the YTD budget. This decrease is largely due to the following changes:
      - Supplies have decreased \$650.
        - In 2023, we purchased less baling wire than in 2022.
      - Repairs and Maintenance has decreased \$10,950.
        - 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 \$10,100 due to the timing of events.

### **Animal Control Fund**

- Revenues
  - Total Revenues are \$25,700 less than 2022.
    - Charges for Services is down \$1,650 compared to 2022.
    - Donations are down \$27,050 from 2022 due to decreased donations.
    - Miscellaneous Revenue is consistent with 2022.
- Expenditures
  - Total Expenditures are \$11,700 more than 2022 but are 1.6% below the YTD budget.
    - Salaries and Benefits are \$2,250 less than 2022.
    - Workers Compensation is 147.4% above the YTD budget but \$37,700 less than last year.
    - Credit card processing fees are at 86.6% of the annual budget.
    - Uniforms are at 91.4% of the annual budget due to a yearly and new employee uniform purchase.

## Floyd County Review of November 2023

### Animal Control Fund (cont'd)

- Expenditures (cont'd)
  - Transporting Animals is 18% above the annual budget. This is due to additional rescue shelters acquiring more animals to be adopted out. We have 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. A budget transfer has been requested.
  - Equipment is at 99.9% of the annual budget. This is due to the purchase of tasers/cameras for the officers. This line will be monitored, and a budget transfer requested if needed.
  - Equipment Lease is 89.2% of the annual budget due to more copies being made.
  - Repairs and Maintenance is 98.8% of the annual budget. This is due to normal maintenance to the vehicles and not a major repair. There was also an invoice for 2022 from Williams Communications that was not received in time to pay out of 2022.
  - Legal Fees is 40.5% above the annual budget. This is for 6 different animal cruelty cases and some open records requests. A budget transfer has been requested.

### Rome-Floyd Parks and Recreation Authority

- Total Revenues are \$159,050 more than 2022.
- Total Expenditures are \$175,400 more than 2022.
- Administrative Operations has a net expense of \$1,147,350.
  - Salaries and Benefits are 80.8% of the annual budget and is \$65,900 more than last year.
    - Workers Compensation is \$86,550 less than 2022.
    - Health Insurance is \$46,100 less than 2022.
  - Promotions/Advertising is at 84.6% of the annual budget and is \$1,700 more than 2022. We receive \$8,000 in advertising revenue to help offset these costs.
  - **Total Expenditures are at 81.8% of the annual budget and are \$102,250 less than 2022.**
- Other Programs has a net revenue of \$54,650. This is \$46,650 more than 2022.
  - Special Events revenue is up \$52,300 due to Atrium being a sponsor of events this year.
  - Sponsorships are \$13,250 more than 2022. This is due to two additional sponsorships we did not have in 2022 from GA Power and Shaw Industries.
  - Road Race revenue is up \$7,450 due to the Leprechaun-a-Thon held in March. There were 850 race participants in 2023 compared to 606 in 2022. Also, this year we had an Atrium sponsored Paper Doll Parade & Breast Cancer Awareness 5K on September 30<sup>th</sup>. There were 422 participants for this race.
  - Total Expenditures are up \$29,800 compared to 2022.
    - Special Events expense is up \$21,200 from 2022. This is due to invoices paid in full for the 4<sup>th</sup> of July Fireworks and the deposit of the New Year's Eve Fireworks.

## Floyd County Review of November 2023

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

- Road Race expense is up \$5,500 compared to 2022. This is due to no fall road race being held in 2022.
- Gymnastics has net revenues of \$103,800 for 2023.
  - Revenues are \$17,550 more compared to 2022.
  - Expenditures are \$5,550 more than 2022.
    - Salaries and Benefits are \$13,650 more than 2022.
    - Supplies are up \$1,100 from 2022.
    - Travel and Training is \$7,750 less than 2022 due to fewer people attending trainings this year.
    - Equipment purchases are \$900 more than 2022. This is due to aging equipment being replaced.
    - Repairs & Maintenance is down \$1,000 from 2022. Less repairs are needed due to new equipment being purchased.
- Concessions has a net revenue of \$21,600 which is \$10,950 more than 2022.
  - Total Revenues are \$71,500 more than 2022.
    - Alto Park has \$26,050 more revenue than 2022 due to more sales and games at this facility.
    - Gilbreath Center has \$2,450 more revenue than last year.
    - Riverview Park has \$24,750 more revenue than 2022 due to more sales and games at this facility.
    - Parky's Polar Treats has \$2,550 more revenue than last year.
    - Sponsorships are up \$16,000. This is a timing issue due to the product rebate we receive yearly from Coca-Cola for 2022 that was not received in time to enter for 2022.
  - Total Expenses are \$60,600 more than 2022.
    - Salaries & Benefits are \$27,700 more than 2022 due to more sales and games being played.
    - Concession resale is \$35,600 more than 2022 due to more sales and games being played.
- Coosa River Trading Post has a net revenue of \$62,593. This is \$35,300 less than 2022.
  - Total Revenues are \$34,800 less than 2022.
    - Camping Rentals are down \$32,800. This is due to less long-term rentals this year compared to 2022.
    - Beverages are \$300 higher than 2022.
    - Parking/Launch Fees are \$900 more than 2022.
    - Fish/Camp Supplies are \$1,300 less than 2022.
    - Licenses are \$1,250 less than 2022.
  - Total Expenditures are \$450 more than 2022.
    - Salaries and Benefits are \$600 more.
    - Supplies are \$1,200 less than 2022.
    - Bait is \$550 less than 2022.
    - Licenses are \$1,300 less than last year.
    - Fish/Camp Supplies are \$2,600 less than 2022.
    - Telephone is up \$300 compared to 2022.

## Floyd County Review of November 2023

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

- Youth Basketball has a net revenue of \$1,300. This is up \$10,800 from 2022.
  - Total Revenues are \$11,400 more than 2022.
  - Total Expenditures are up \$600 more than 2022.
  
- Youth Baseball has a net revenue of \$16,200. This is down \$27,550 from 2022.
  - Total Revenues are \$2,450 less than 2022.
    - Prep League fees are up \$1,100. Participation has increased by 1 team in 2022 to 14 teams in 2023.
    - Individual Fees are down by \$9,250.
      - Spring Rec. League Baseball had 553 participants in 2023 and 590 participants in 2022. A decrease of 37 when compared to 2022.
      - Spring Select League Baseball had 45 participants this year. A decrease of 107 when compared to 2022.
      - Spring Rec. League T-Ball had 150 participants. An increase of 17 participants when compared to 2022.
      - Fall Rec. League Baseball had 325 participants. This is a decrease of 47 from 2022.
      - Fall Rec. League T-Ball had 95 participants. This is an increase of 23 from 2022.
  - Total Expenditures are up \$25,100 due to increased part-time workers and the purchase of pitching mound screens. Also, we had more teams qualify for the district and state tournaments.
  
- Youth Softball has a net revenue of \$2,400. This is a decrease of \$1,650 from 2022.
  - Total Revenues are up \$3,750 when compared to 2022. There were 102 participants for the Spring 2023 season. There were 78 participants for the Fall 2023 Season.
  - Total Expenditures are up \$5,400 compared to 2022.
  
- Youth Football and Cheerleading has a net revenue of \$30,500. This is an increase of \$19,050. New this year was a Flag Football and Cheerleading program for 5 & 6 year olds.
  - Football participation is at 234 for 2023. Compared to 2022 this is a decrease of 2 participants.
  - Flag Football participation is at 39 for 2023.
  - Cheerleading participation is at 147 for 2023. Compared to 2022 this is an increase of 3 participants.
  - Flag Football Cheerleading participation is at 53 for 2023.
  
- Total Scholarship used year to date is \$8,128 for Sports and Camps. The Sport voucher redemptions for all sports and camps made to date are \$6,900.
  
- Parks and Recreation Services has a net expenditure of \$1,067,050. This is \$147,150 more than 2022.
  - Total Revenues are down \$36,850 from 2022. This is due to less pavilion rentals and no longer maintaining the Town Green fountain.
  - Salaries and Benefits are \$94,150 more than 2022 due to open positions being filled.
  - Equipment is \$23,800 more than 2022 due to more equipment being purchased earlier in the year rather than the end of the year.
  - Repairs & Maintenance is \$6,900 less than last year.

## **Floyd County Review of November 2023**

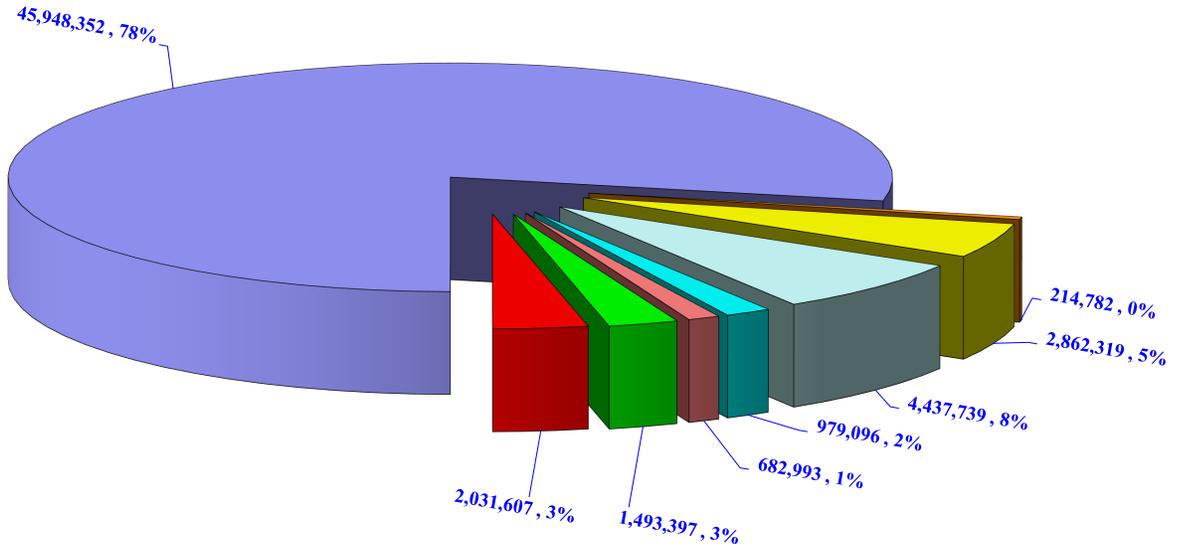
### **Rome-Floyd Parks and Recreation Authority (cont'd)**

- Hall of Fame has net expense of \$1,385.00.
  - Revenues are at 89% of the annual budget.
  - Expenditures are up \$5,650 from 2022. The Hall of Fame Golf Tournament was held on October 6, 2023.

### **Health Insurance Fund**

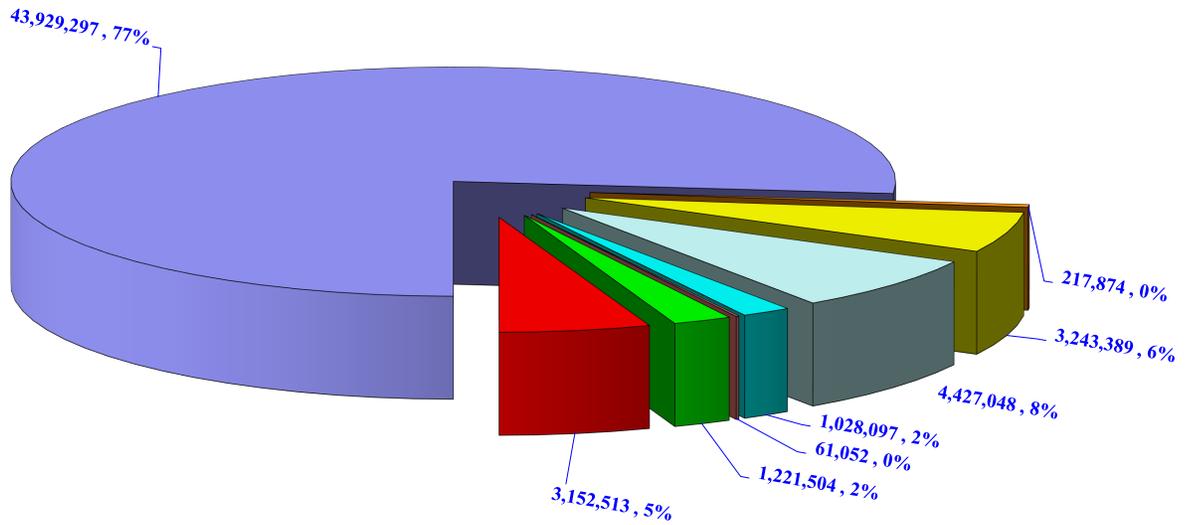
- Revenues
  - Total Revenues are 1.4% above the YTD budget but are \$469,250 less than last year.
- Expenditures
  - Claims are 2.5% below the YTD budget and \$315,500 less than last year. We currently have 26 participants with claims over \$50,000, and the total amount of claims for these 26 participants is \$3,755,890. These account for 58.3% of total claims.
  - Wellness Clinic costs are 185.6% over the annual budget and \$280,050 more than last year.
    - Clinic Fees are 51% over the annual budget and \$57,650 more than last year due to the switch from Redmond Medical Center to Atrium Health.
    - Clinic Services are 465% over the annual budget and \$222,400 more than last year due to an increase in pharmacy use.

### November 2023 Revenues and Transfers In



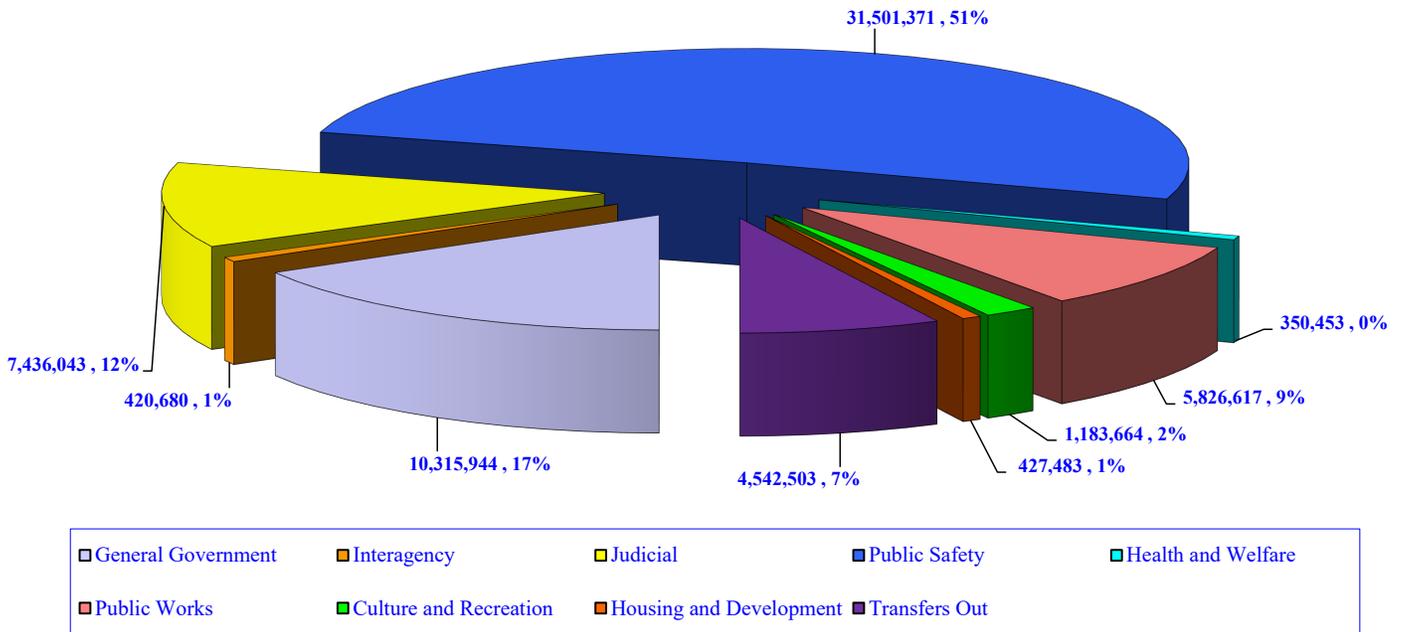
■ Taxes	■ Licenses and Permits	■ Intergovernmental	■ Charges for Services
■ Fines and Forfeitures	■ Interest Earned	■ Miscellaneous	■ Transfers In

### November 2022 Revenues and Transfers In

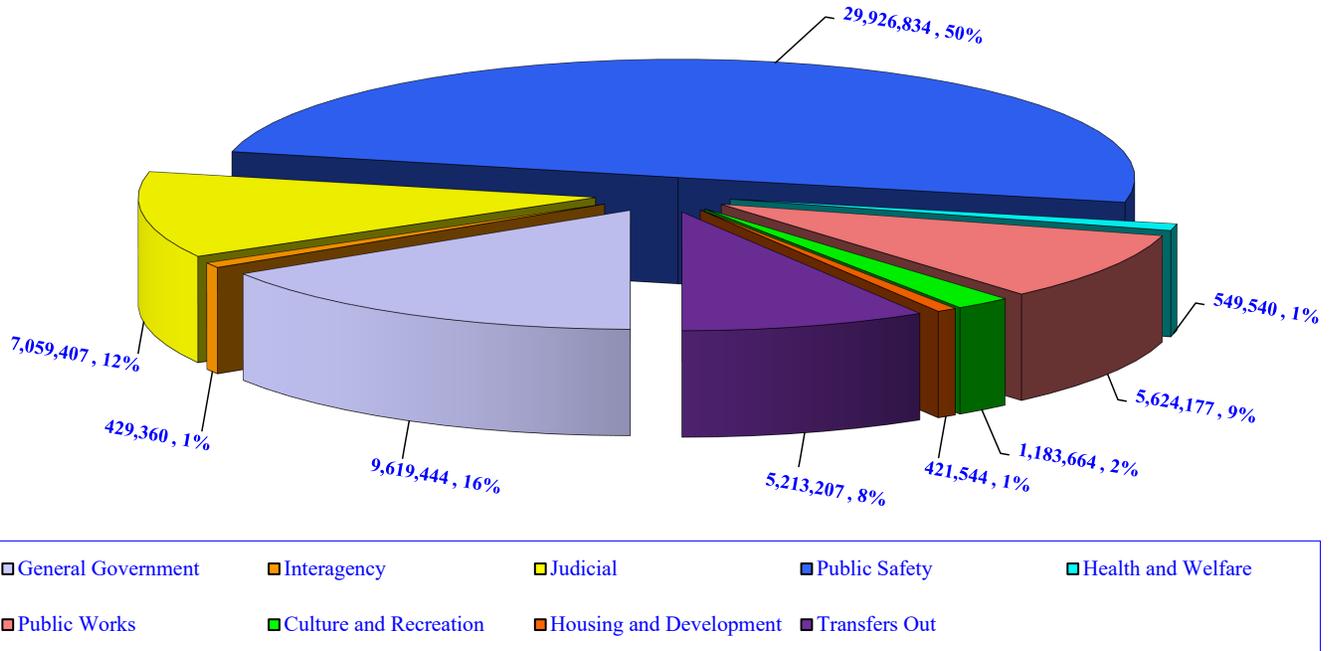


■ Taxes	■ Licenses and Permits	■ Intergovernmental	■ Charges for Services
■ Fines and Forfeitures	■ Interest Earned	■ Miscellaneous	■ Transfers In

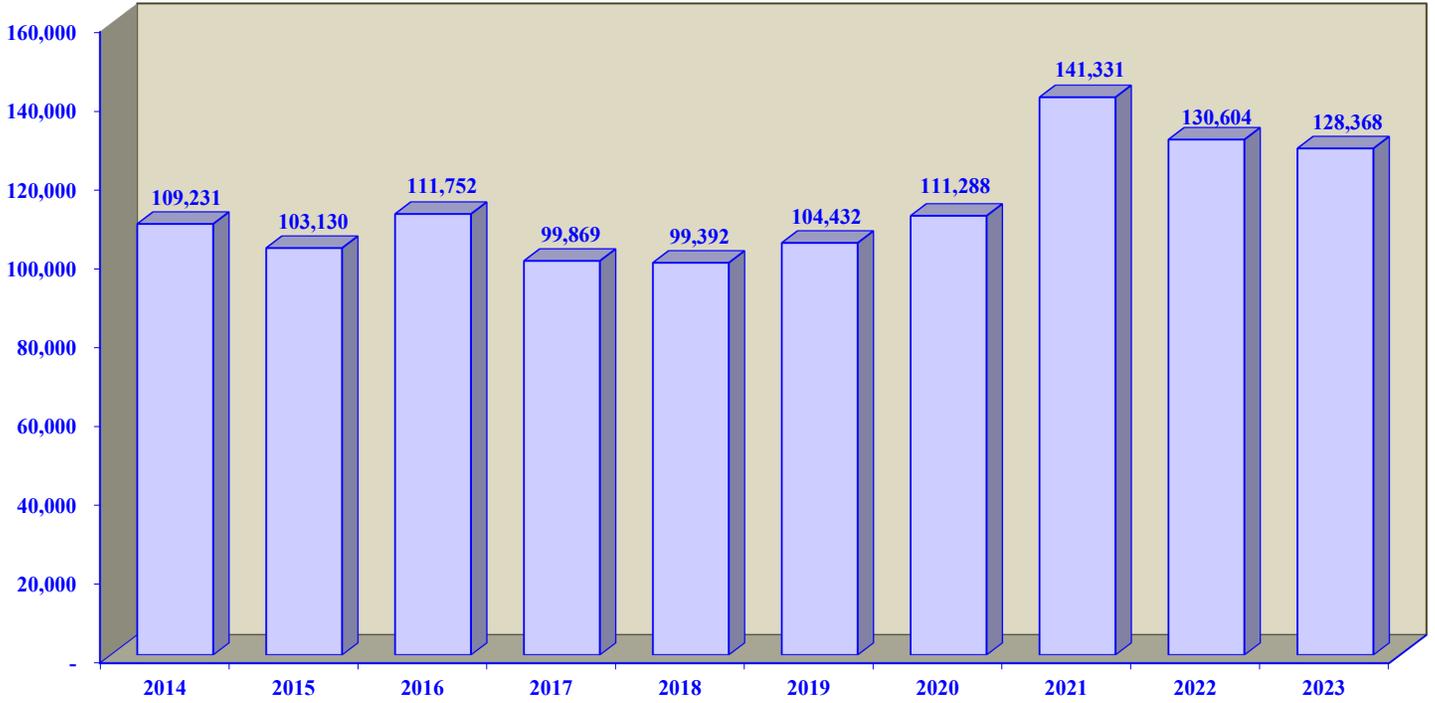
### November 2023 Expenditures and Transfers Out



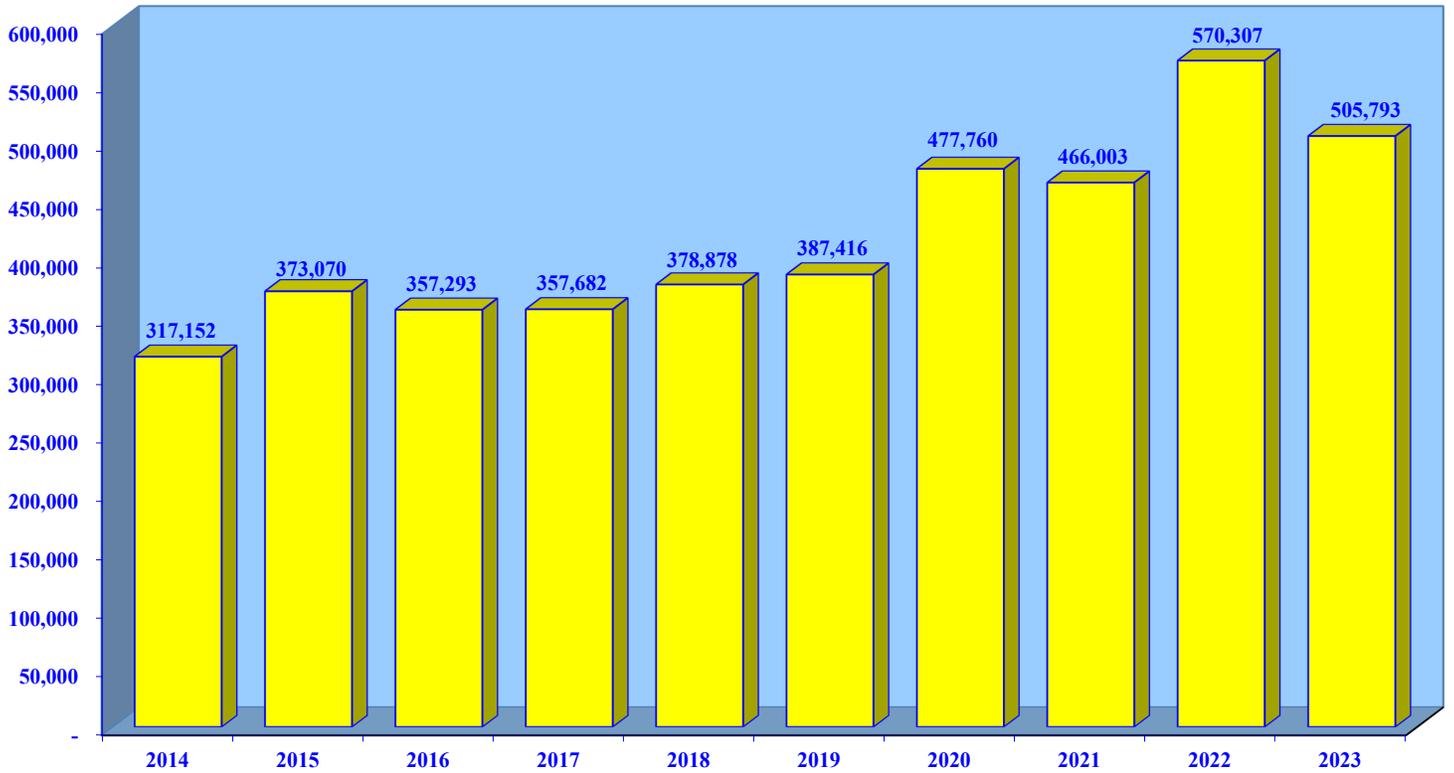
### November 2022 Expenditures and Transfers Out



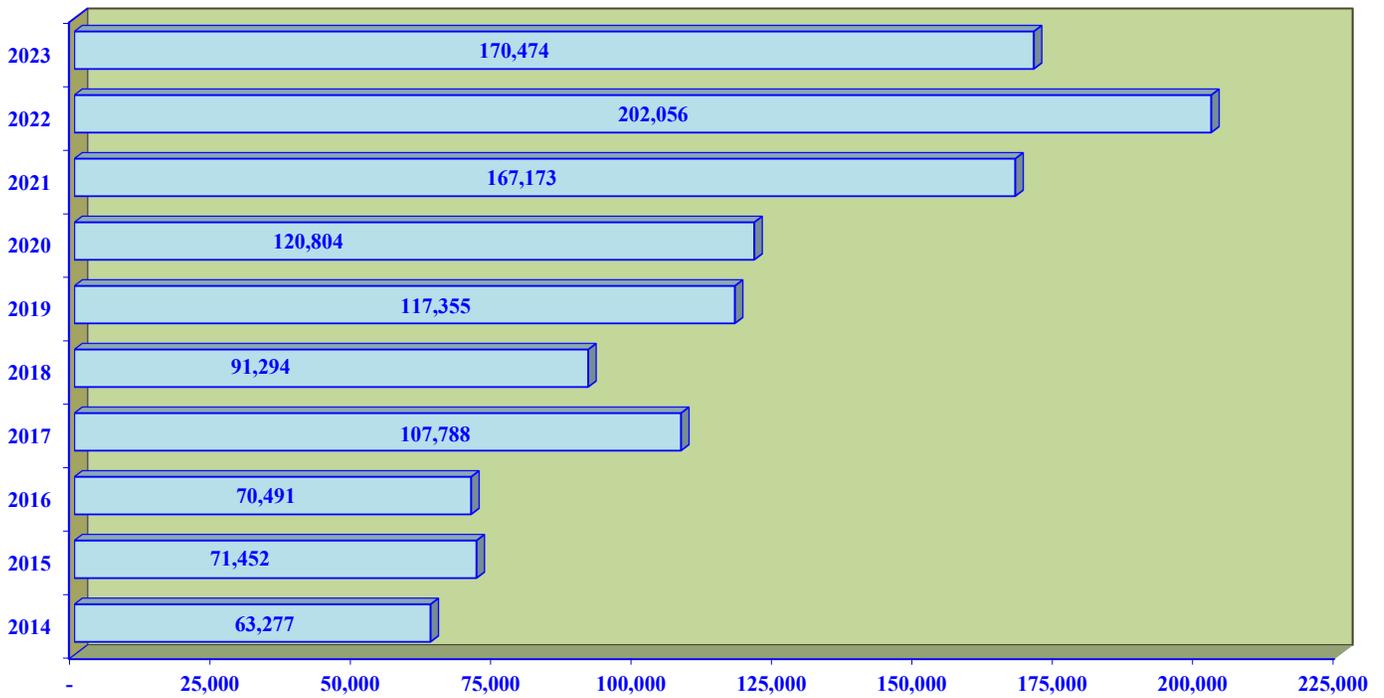
**Probate Court Charges for Services  
November YTD  
2014-2023**



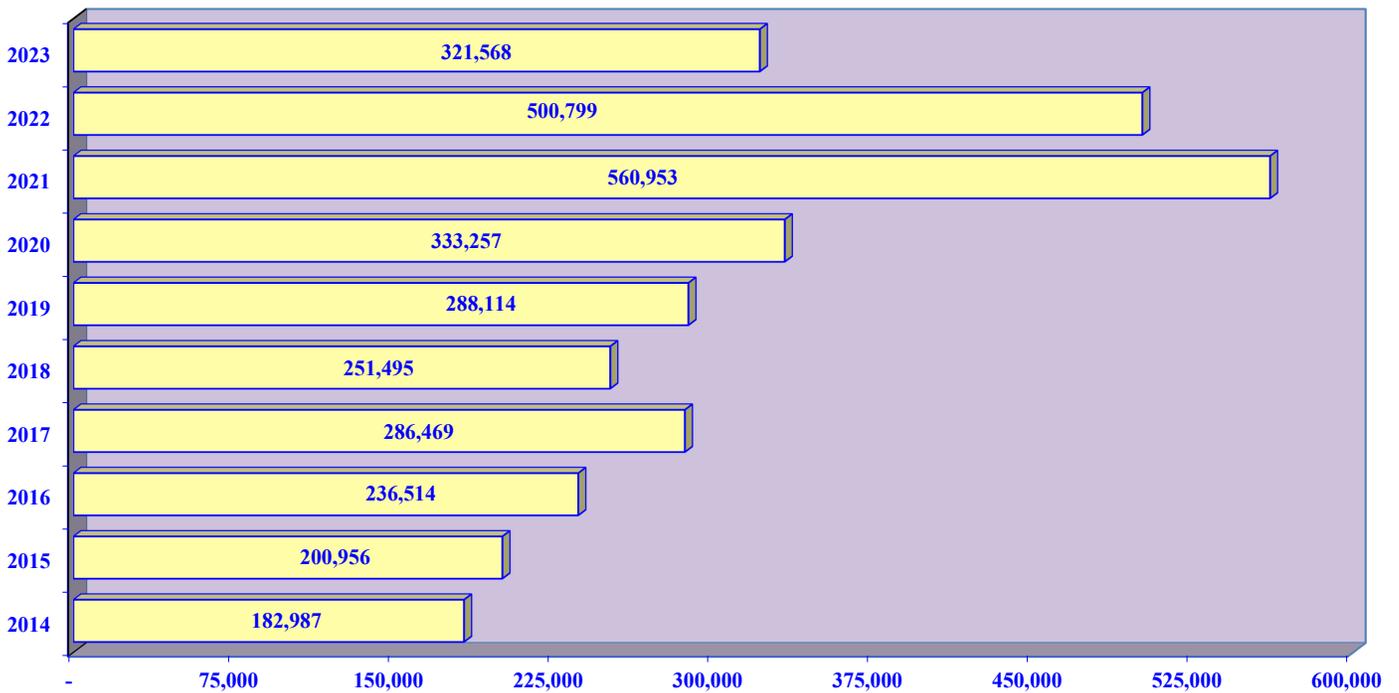
**Clerk of Court Charges for Services  
November YTD  
2014-2023**



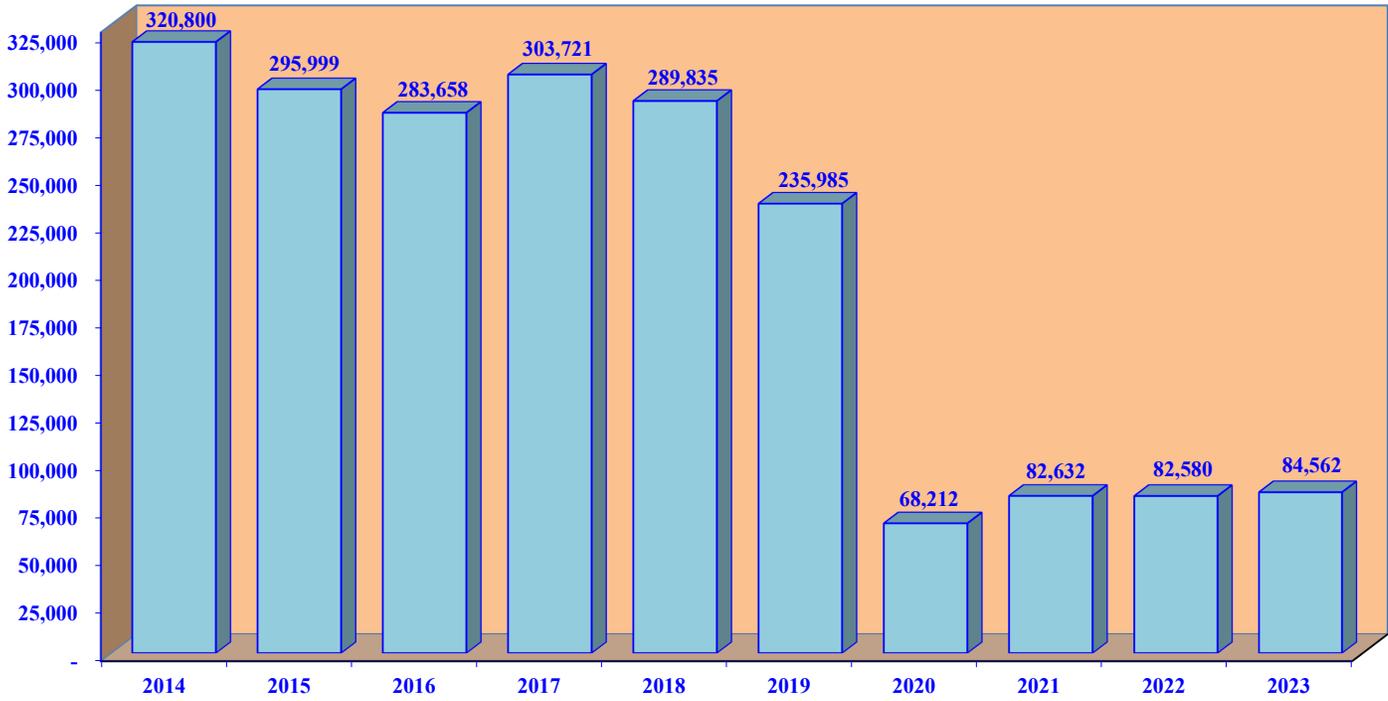
**Clerk of Court  
Real Estate Tax Fees  
November YTD  
2014-2023**



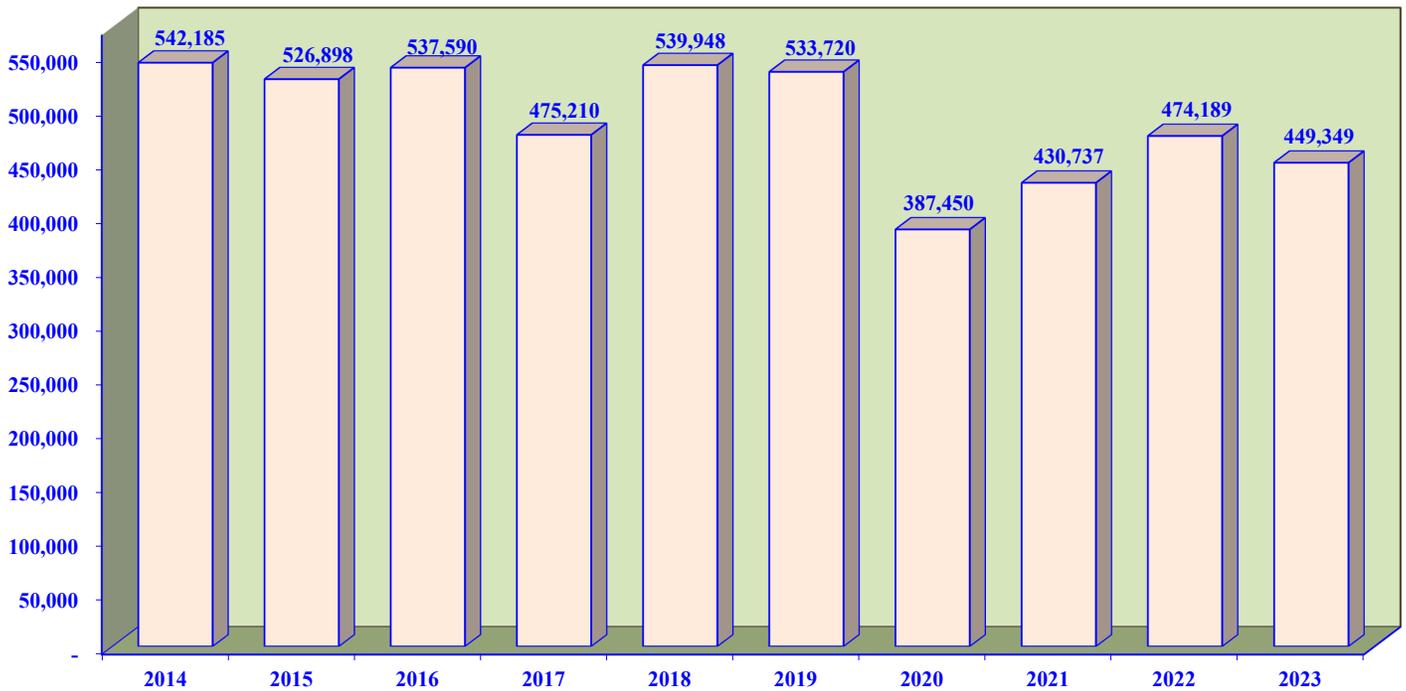
**Clerk of Court  
Recording Intangible Taxes  
November YTD  
2014-2023**



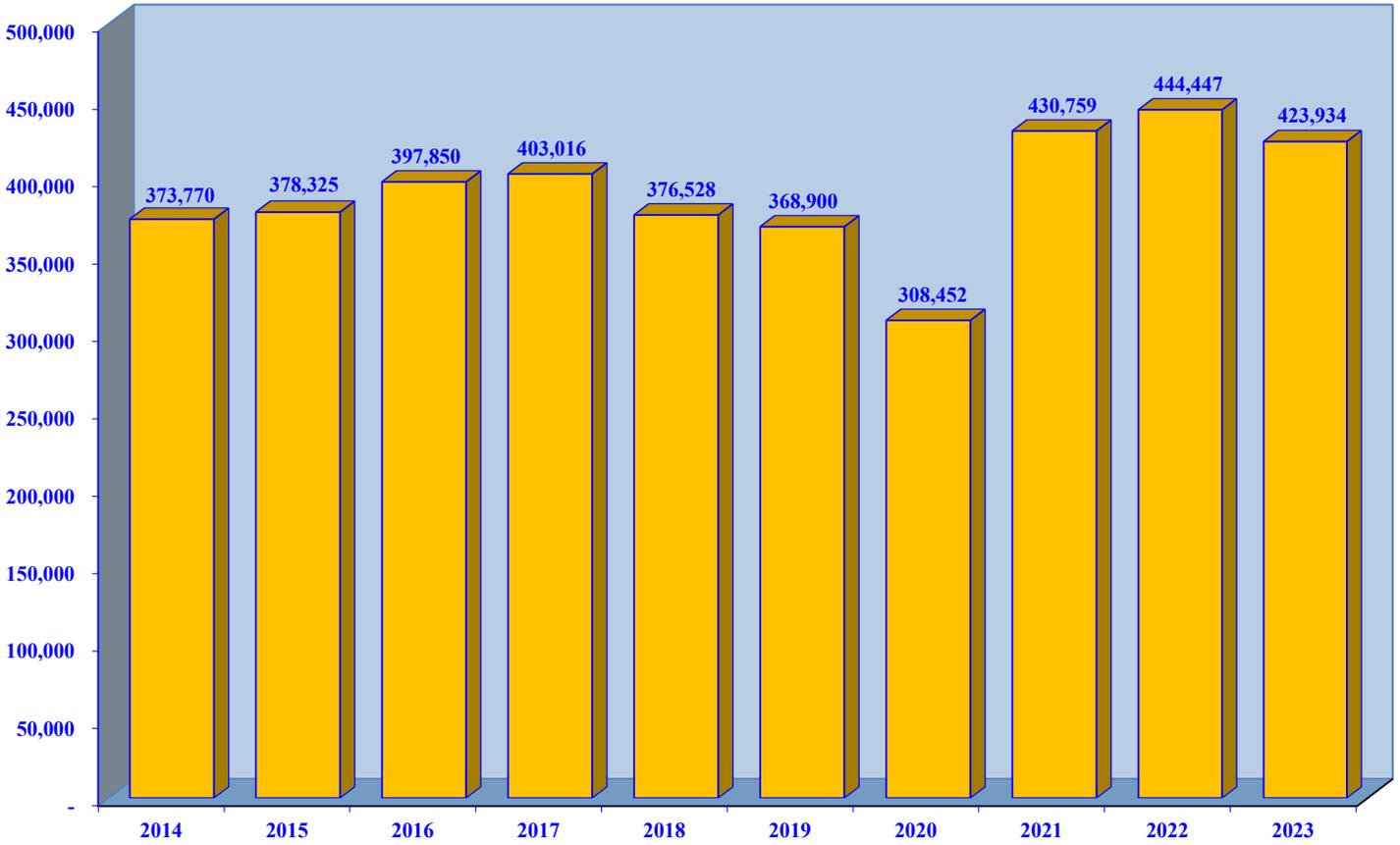
**Magistrate Court Fees  
November YTD  
2014-2023**



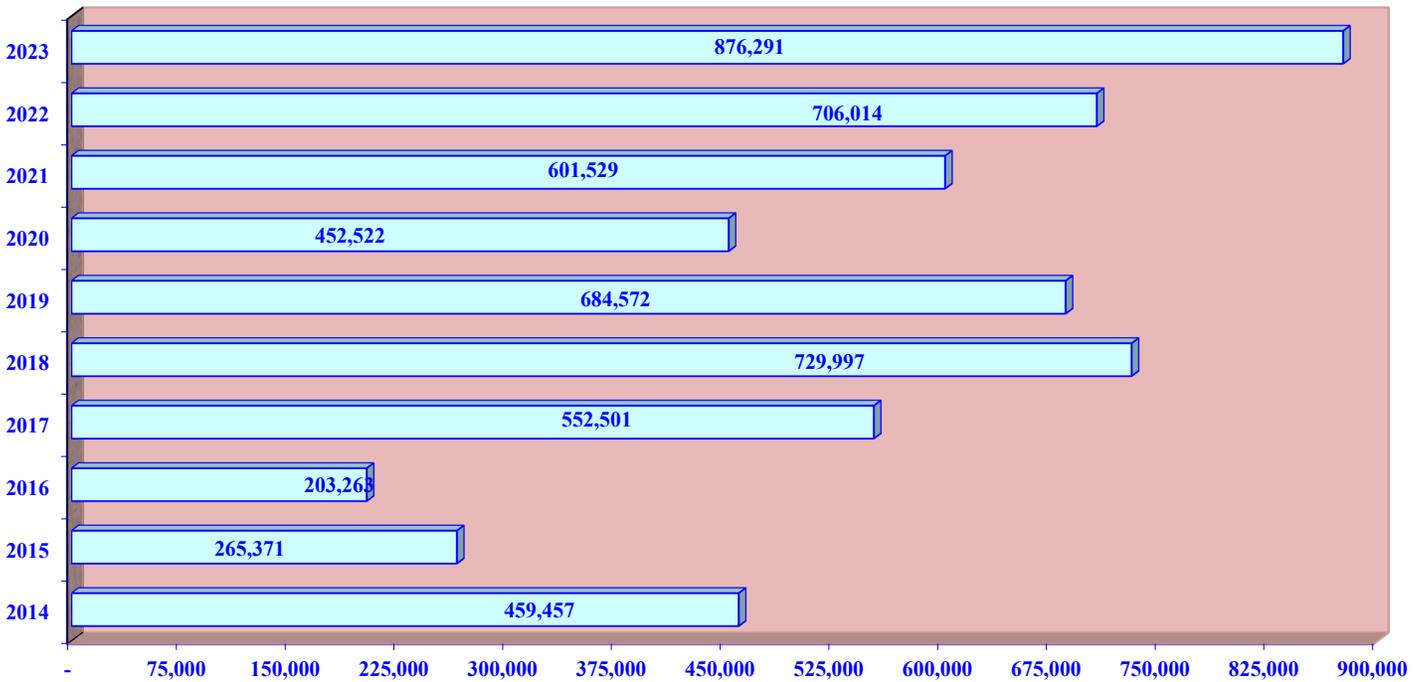
**Probate Court Fines  
November YTD  
2014 - 2023**



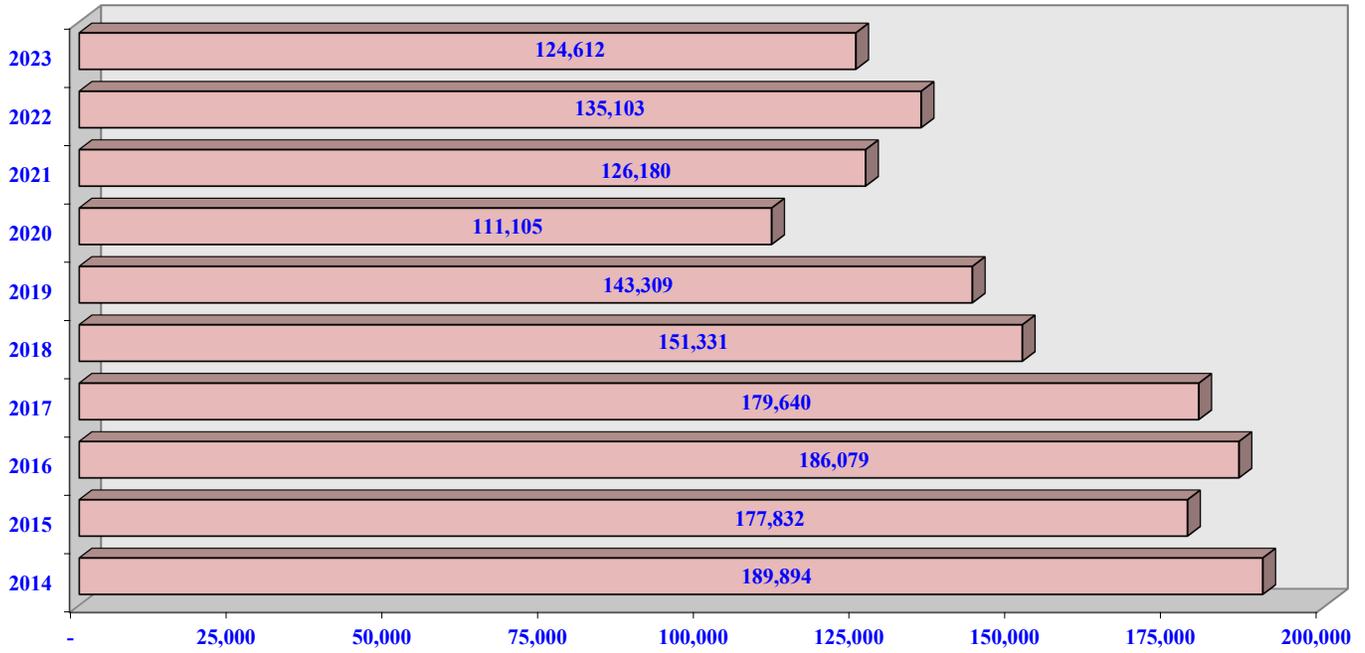
**Clerk of Court Fines  
November YTD  
2014-2023**



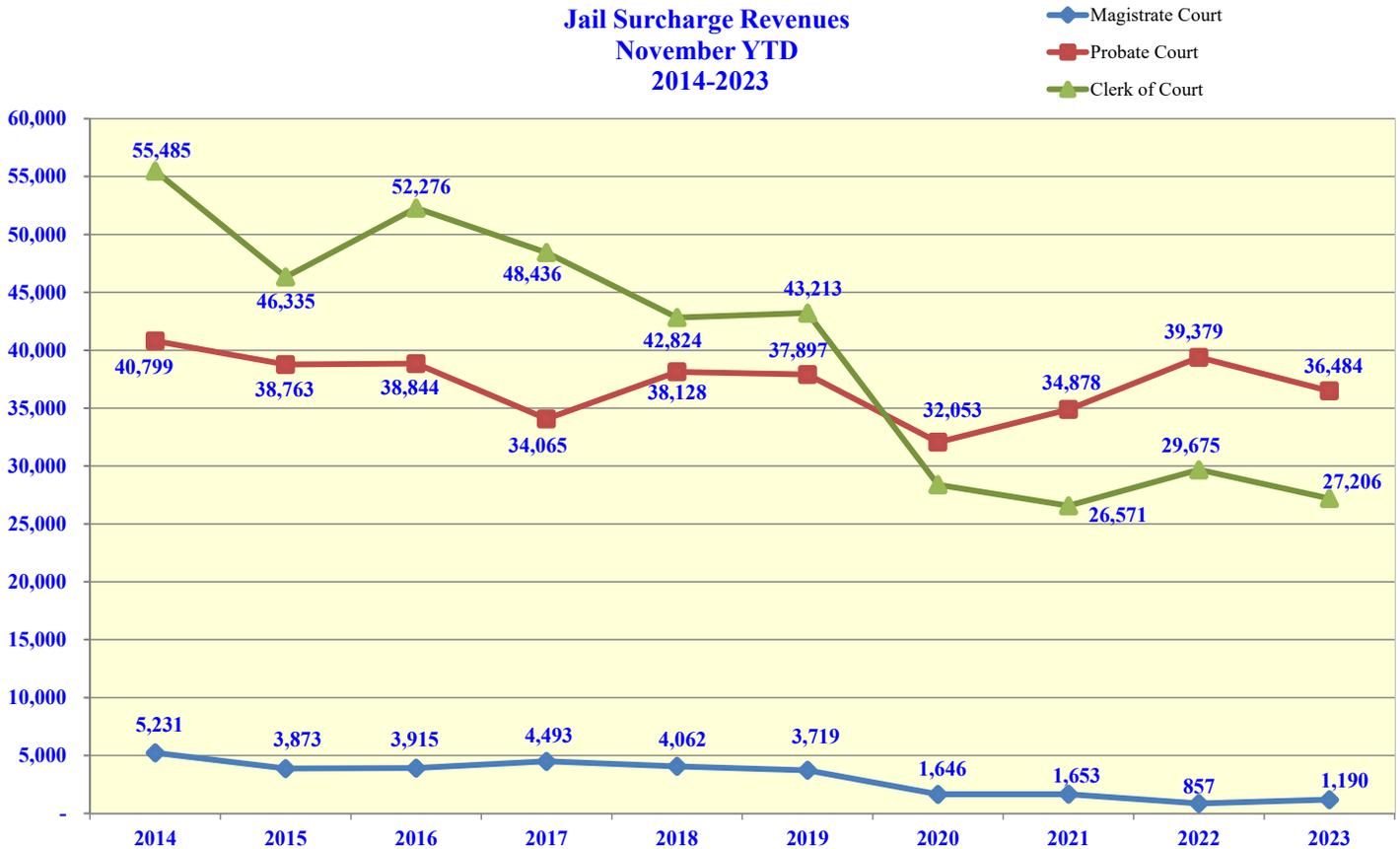
**Boarding Inmate Revenues  
November YTD  
2014-2023**



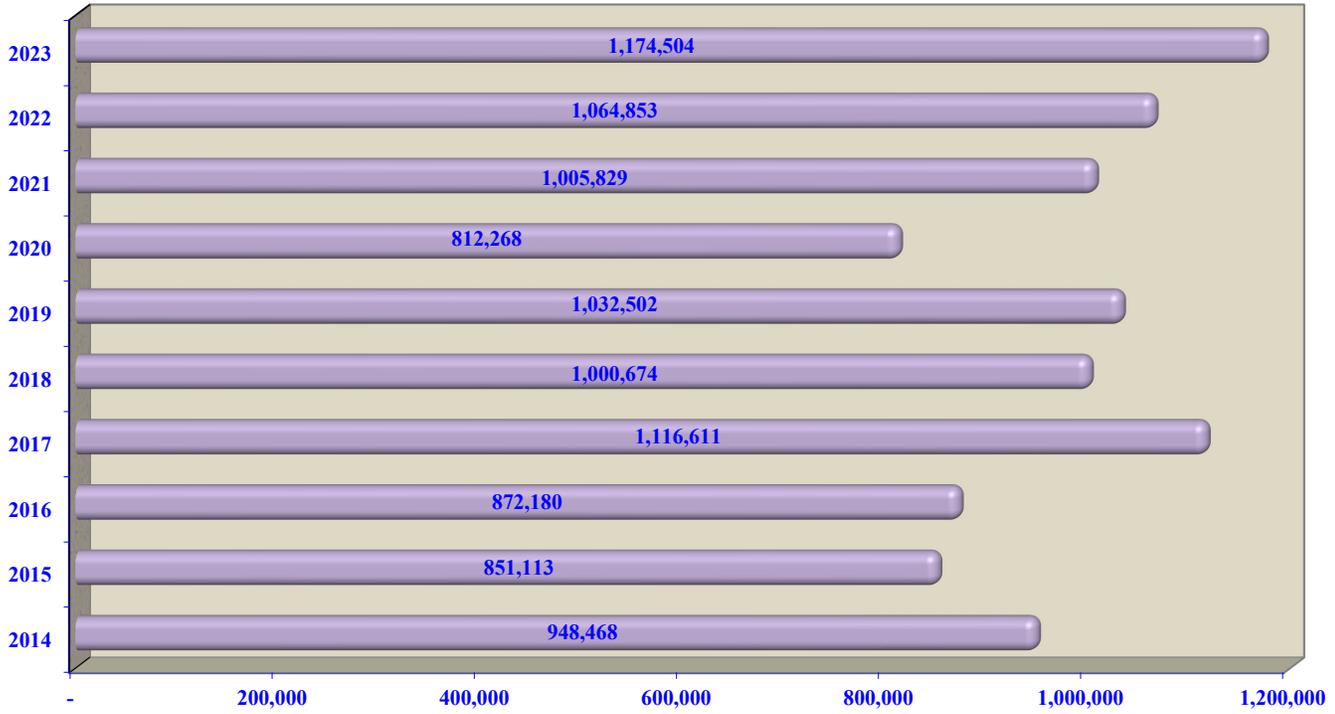
**Jail Surcharge Revenues**  
 (Clerk of Court, Magistrate Court, Probate Court, Juvenile Court, City of Rome & the City of Cave Spring)  
 November YTD  
 2014-2023



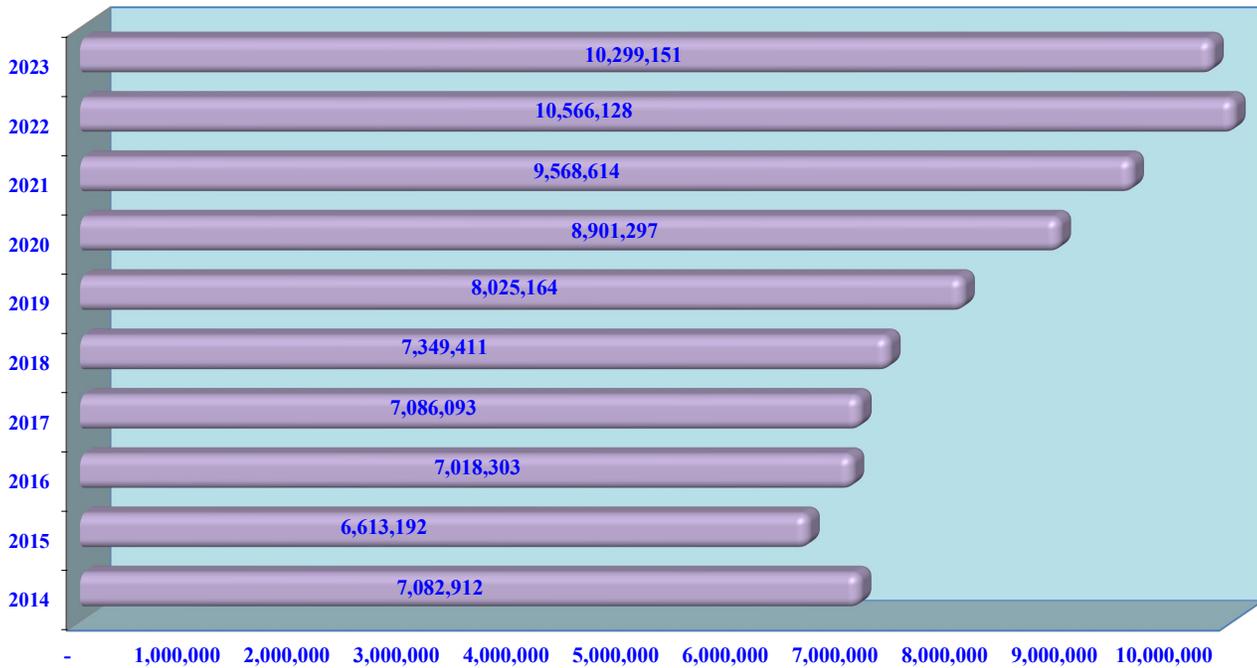
**Jail Surcharge Revenues**  
 November YTD  
 2014-2023



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

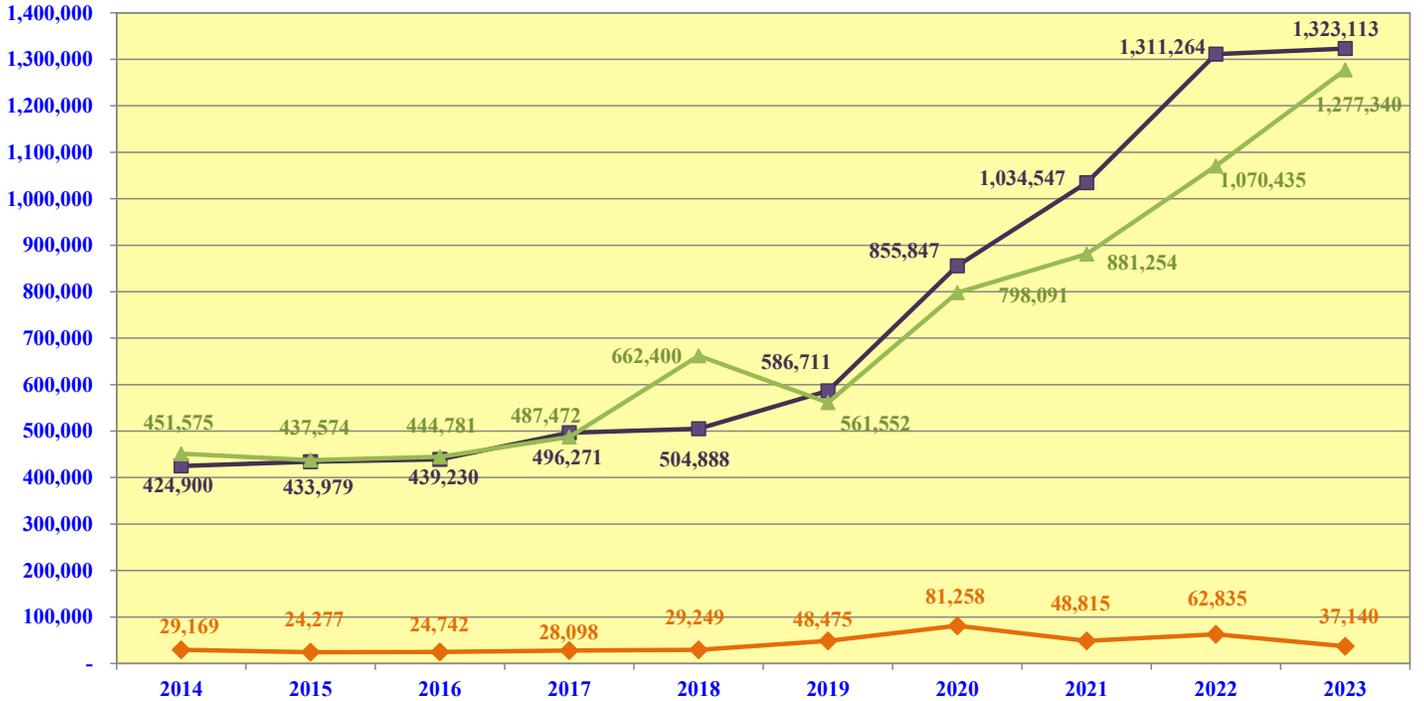


**Local Option Sales Tax  
November YTD  
2014-2023**



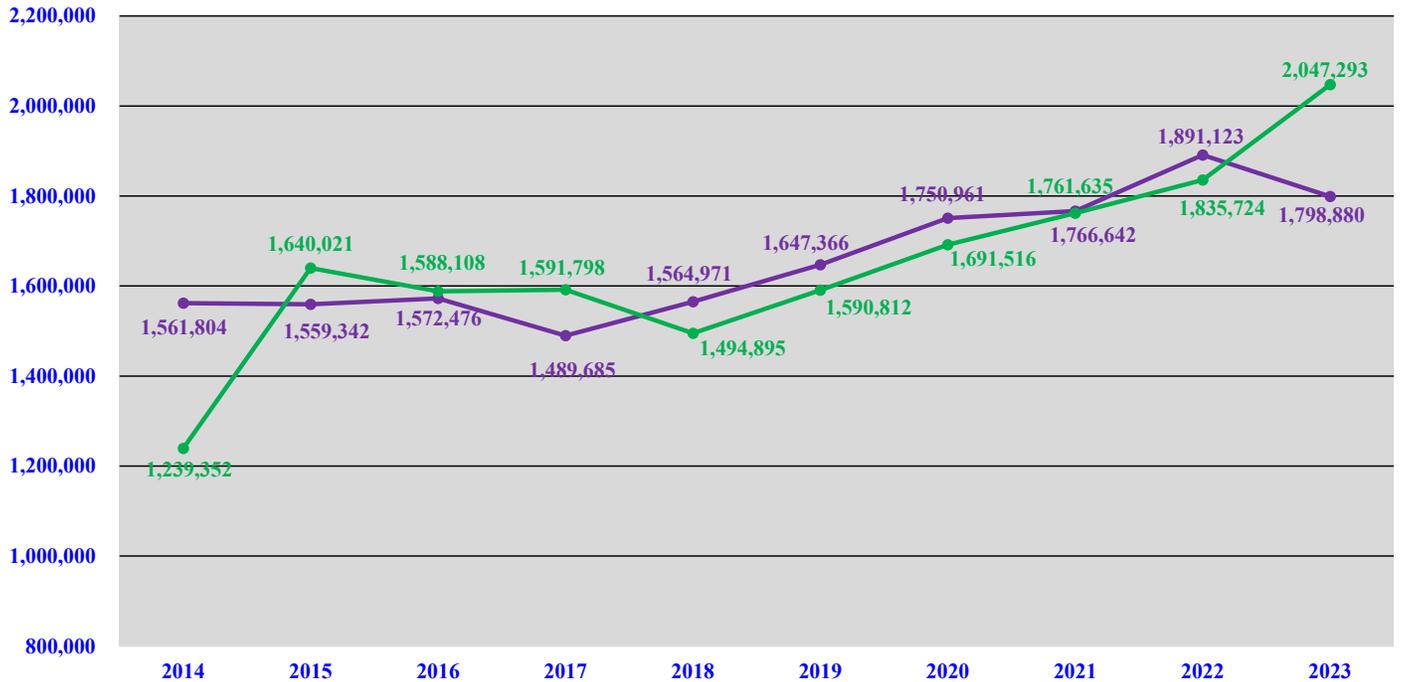
**Animal Control Revenues and Expenditures  
October YTD  
2014-2023**

- ◆ Revenues
- Expenditures
- ▲ Revenues & Transfers In

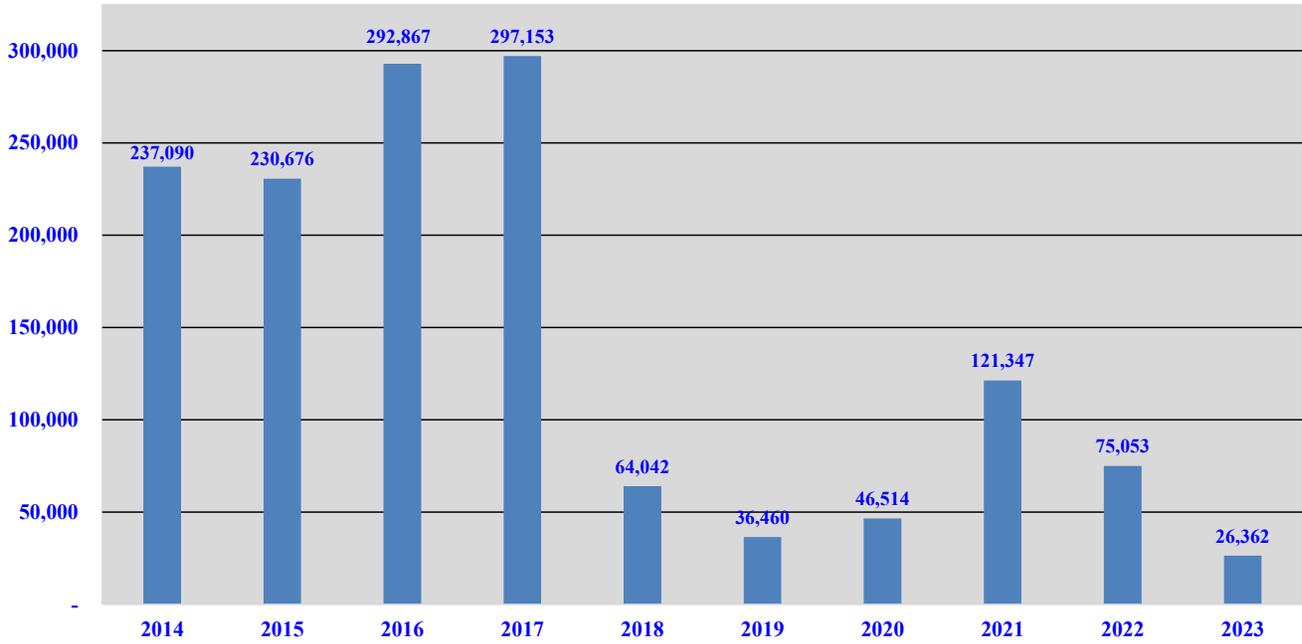


**E911 Revenues and Expenditures  
October YTD  
2014-2023**

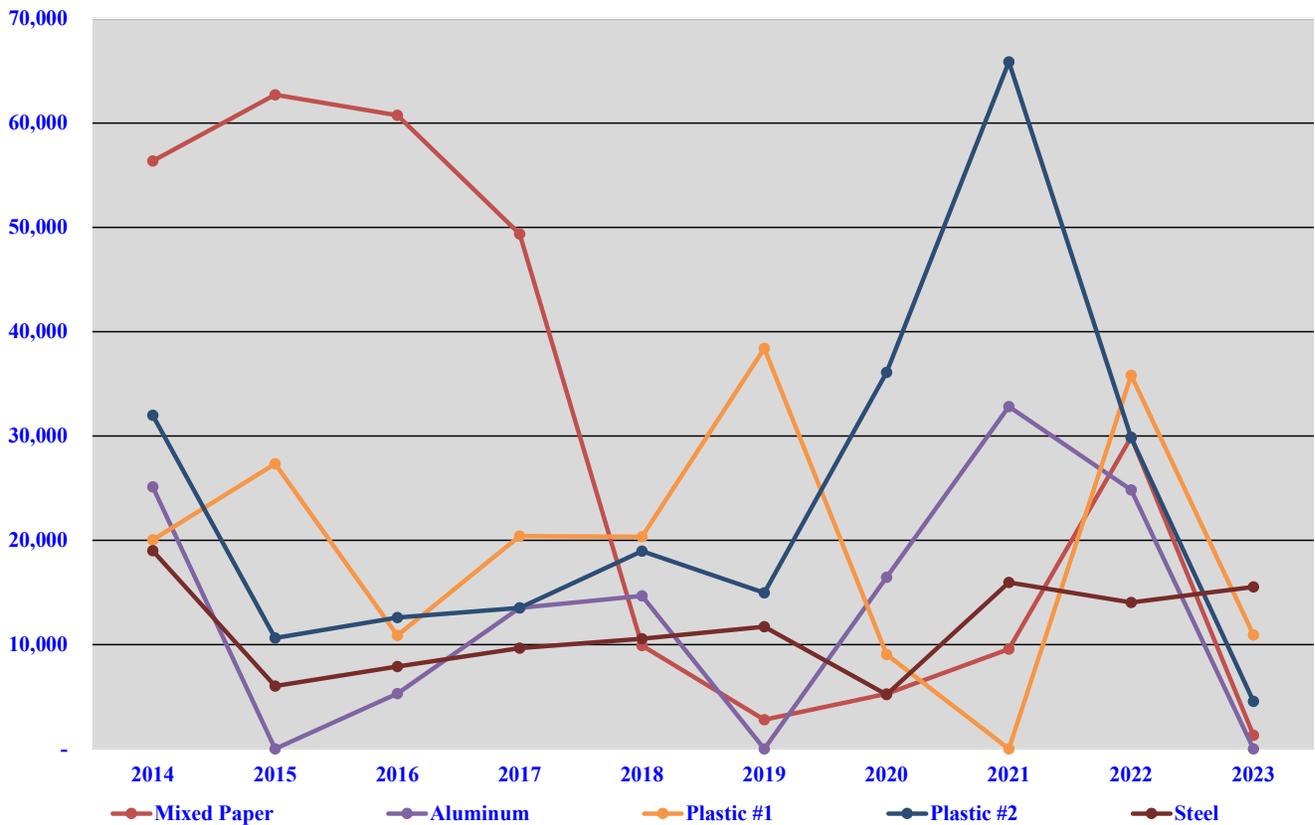
- Revenues
- Expenditures & Transfers Out



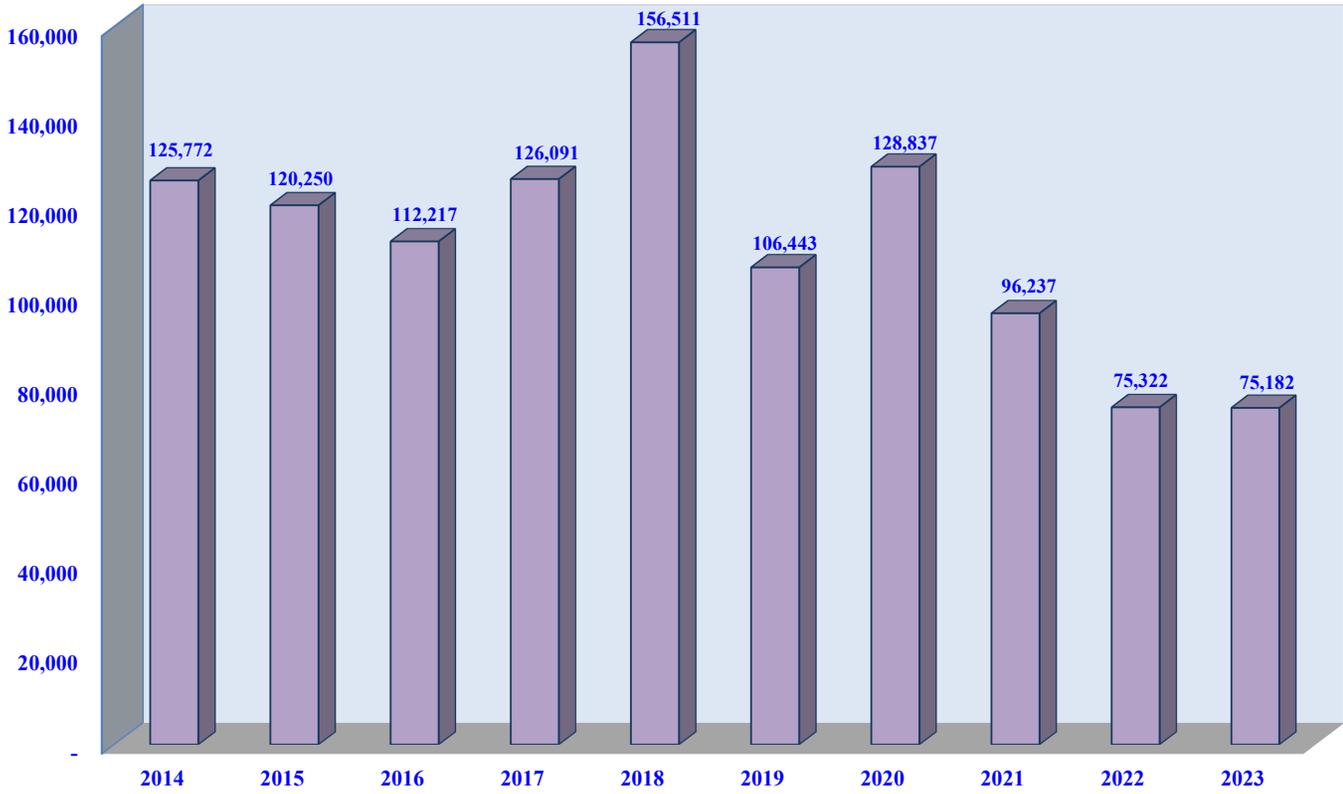
**Corrugated Material Sales  
November YTD  
2014-2023**



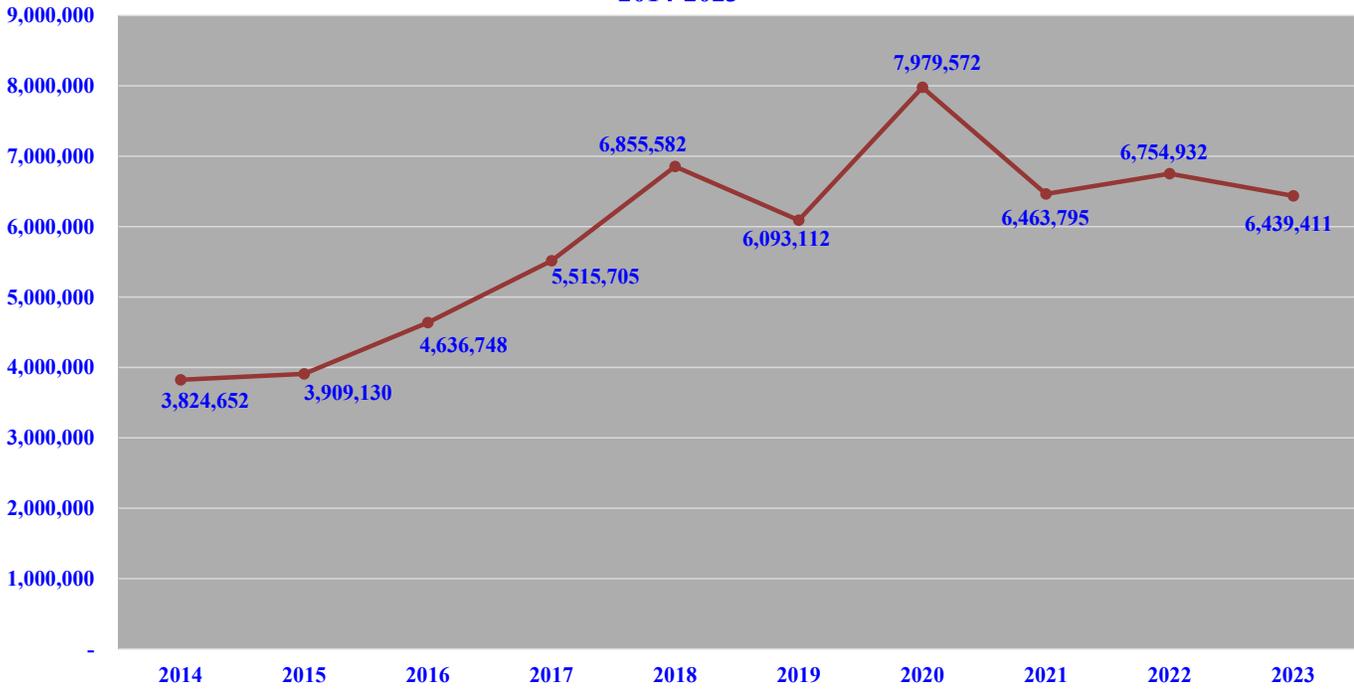
**Recycling Material Sales  
November YTD  
2014-2023**



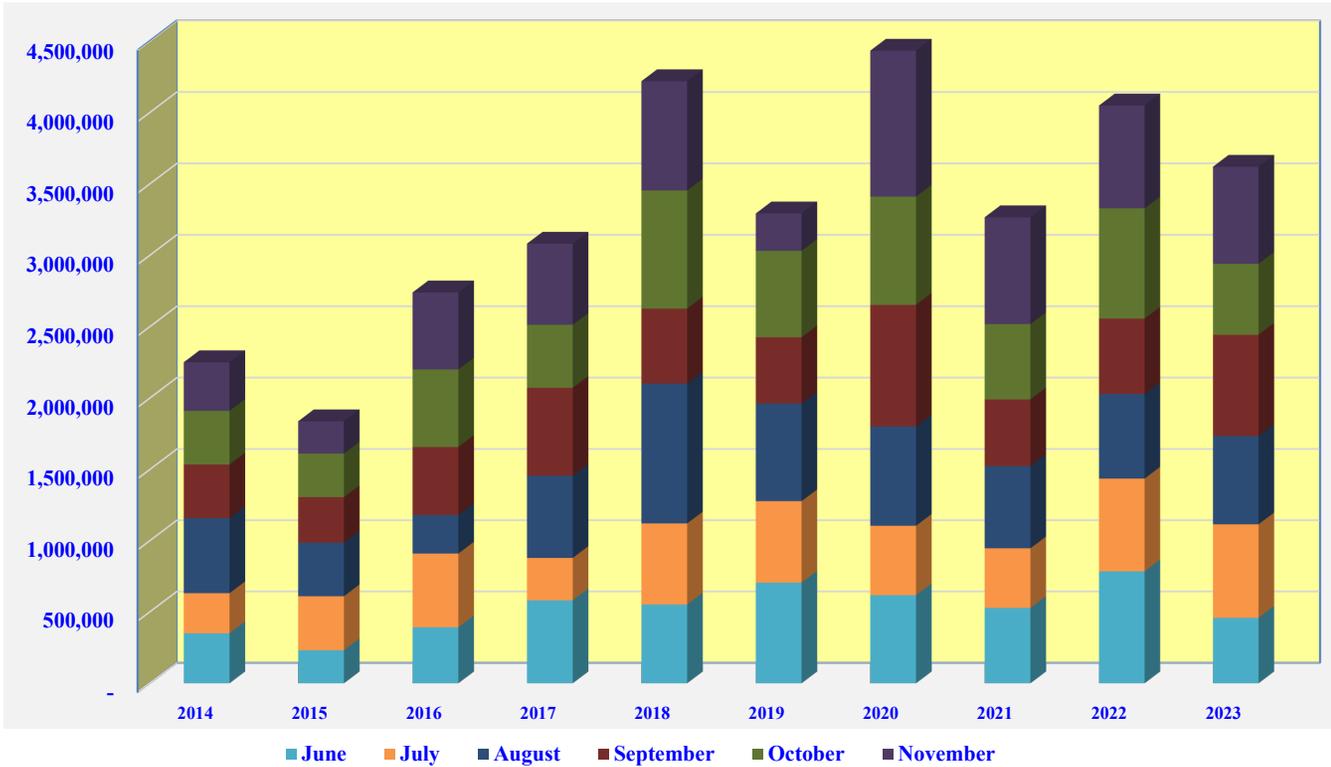
**Health Insurance  
HRA YTD  
2014-2023**



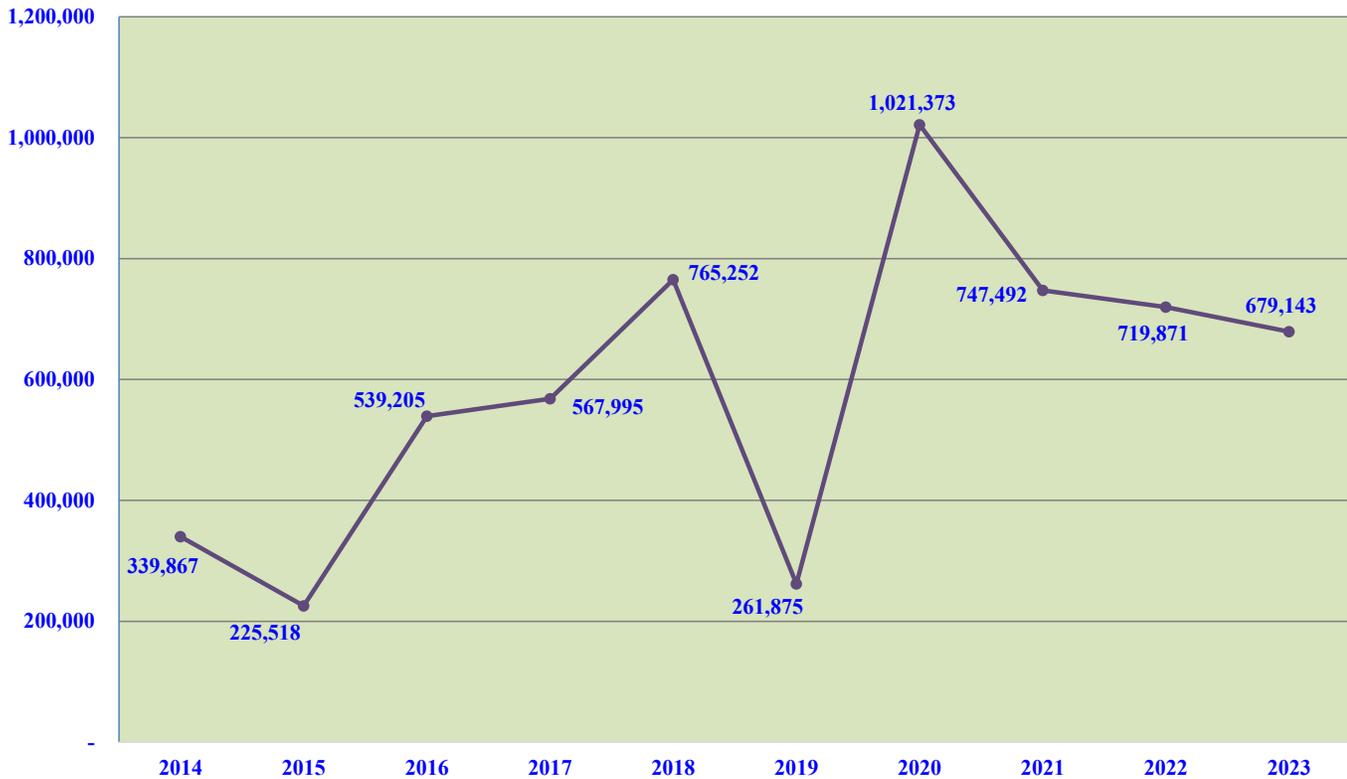
**Health Insurance  
Claims YTD  
2014-2023**



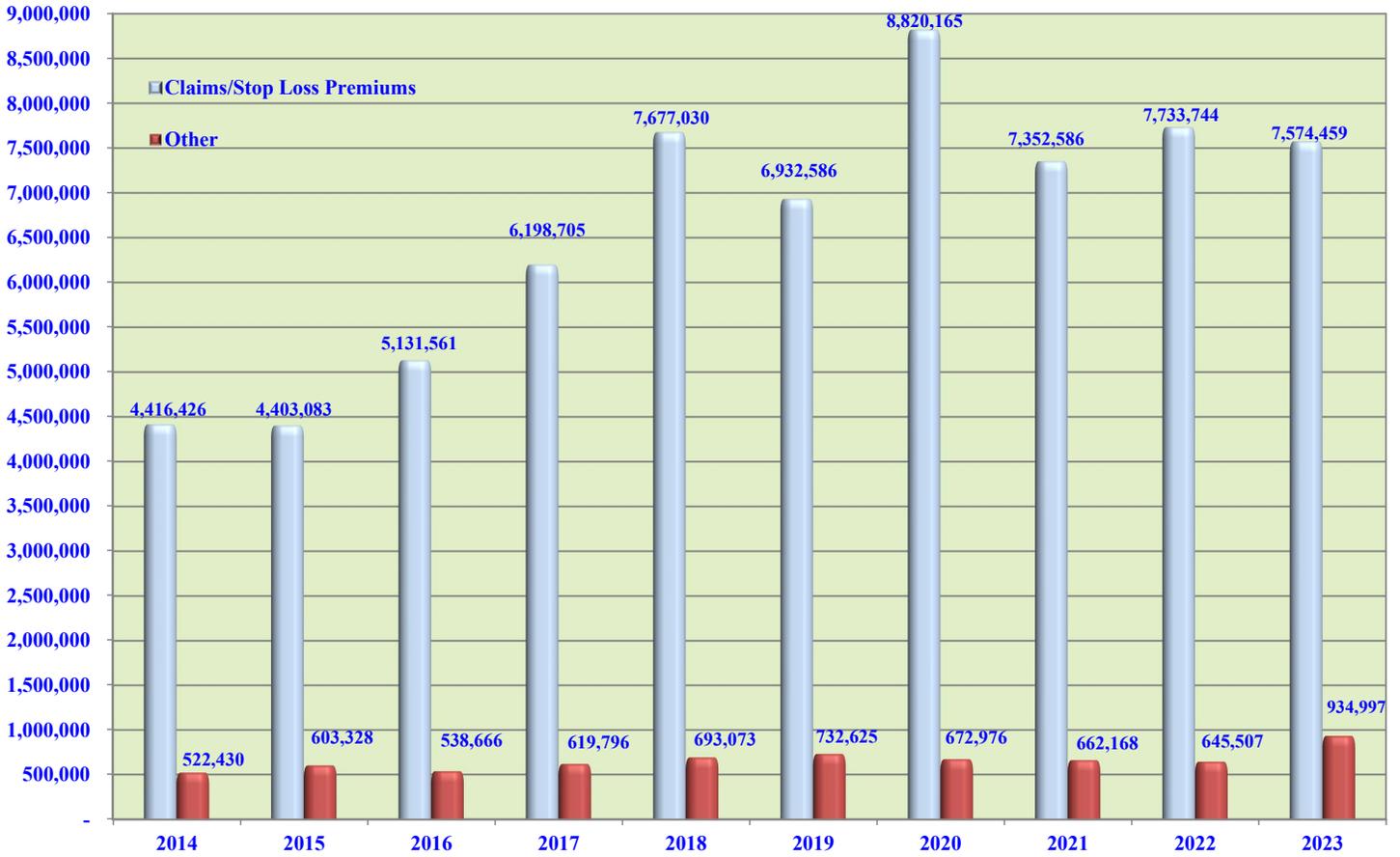
**Health Insurance  
Claims by Month - June - November  
2014-2023**



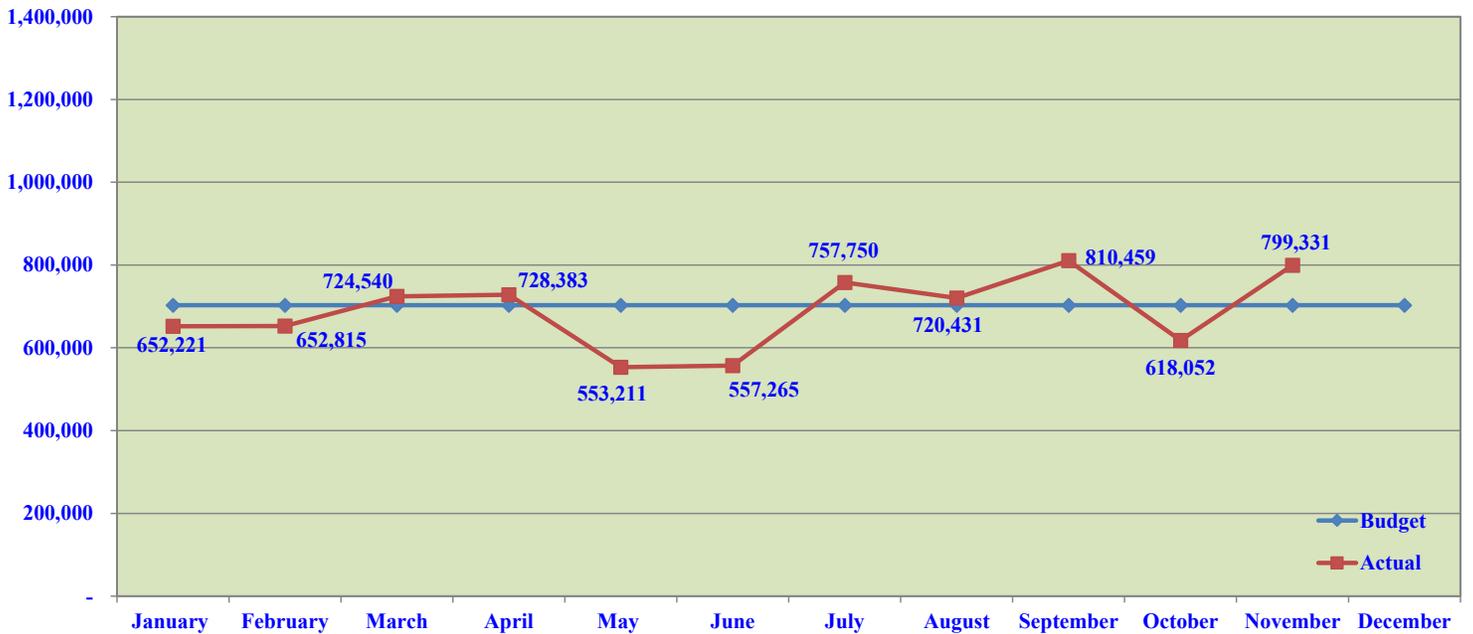
**Health Insurance  
Claims - Current Month  
2014-2023**



**Health Insurance  
November YTD  
2014-2023**



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







*November Financial Statements*

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

	General Fund	Fire Fund	E 911 Fund	800 MHz Communication Fund	Emergency Management Fund	Solid Waste Fund	Stadium Maintenance Fund
<b>REVENUES:</b>							
Taxes	\$ 45,948,352	\$ 8,955,591	\$ -	\$ -	\$ -	\$ 1,634,133	\$ -
Licenses and Permits	214,782	-	-	-	-	-	-
Intergovernmental	2,862,319	-	-	-	-	-	-
Charges for Services	4,437,739	-	1,790,714	352,712	-	-	-
Transportation Charges	-	-	-	-	-	-	-
Fines and Forfeitures	979,096	-	-	-	-	-	-
CARES Act	-	-	-	-	-	-	-
FEMA -Disaster Recovery	-	-	-	-	-	-	-
Interest Earned	682,993	168,833	2,925	1,542	999	23,320	8,751
Grant Revenues	-	-	-	-	-	-	-
State of GA-LEPC Grant	-	-	-	-	-	-	-
Sale of Goods	-	-	-	-	-	-	-
Rental Fees	-	-	-	38,917	-	-	-
Contributions/Donations	-	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-	-
Miscellaneous	1,493,397	-	5,241	-	-	-	54,955
Appropriation of Jail Surcharge Funds	-	-	-	-	-	-	-
Appropriation of Fund Balance	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<u>56,618,680</u>	<u>9,124,424</u>	<u>1,798,880</u>	<u>393,172</u>	<u>999</u>	<u>1,657,452</u>	<u>63,707</u>
<b>EXPENDITURES:</b>							
General Government	10,315,944	-	-	-	-	-	-
Judicial	7,436,043	-	-	-	-	-	-
Public Safety	31,501,371	8,860,626	-	-	-	-	-
Public Works	5,826,617	-	-	-	-	-	-
Health and Welfare	350,453	-	-	-	-	-	-
Culture and Recreation	1,183,664	-	-	-	-	-	-
Housing and Development	427,483	-	-	-	-	-	-
Interagency	420,680	-	-	-	-	-	-
Salaries and Benefits	-	-	1,750,228	-	210,383	397,519	-
Other Operating Costs	-	-	292,613	570,983	62,364	43,031	212,923
Utilities	-	-	-	-	-	18,505	-
Equipment	-	-	4,452	-	-	-	-
800 MHz Radio Maint/Tower Costs	-	-	-	28,272	-	-	-
Fees for Services	-	-	-	-	-	346,556	-
Claims	-	-	-	-	-	-	-
Excess Insurance	-	-	-	-	-	-	-
Reserves-County	-	-	-	-	-	-	-
Premium Payments	-	-	-	-	-	-	-
HRA Payments	-	-	-	-	-	-	-
Grant/Project Costs	-	-	-	-	-	-	-
Air Show Expenses	-	-	-	-	-	-	-
Remote Site Operations	-	-	-	-	-	327,584	-
Depreciation	-	-	-	-	-	-	-
Amortization - Right To Use Asset	-	-	-	-	-	-	-
Cost of Goods Sold	-	-	-	-	-	-	-
All Other	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>57,462,255</u>	<u>8,860,626</u>	<u>2,047,293</u>	<u>599,254</u>	<u>272,747</u>	<u>1,133,194</u>	<u>212,923</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(843,575)</u>	<u>263,798</u>	<u>(248,413)</u>	<u>(206,083)</u>	<u>(271,748)</u>	<u>524,258</u>	<u>(149,217)</u>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers In	2,031,607	183,333	-	(11,743)	233,956	-	91,667
Transfers Out	(4,542,503)	(114,583)	-	-	-	(476,294)	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(2,510,897)</u>	<u>68,750</u>	<u>-</u>	<u>(11,743)</u>	<u>233,956</u>	<u>(476,294)</u>	<u>91,667</u>
<b>INCOME BEFORE CAPITAL CONTRIBUTIONS</b>							
Water Capital	-	-	-	-	-	-	-
<b>NET CHANGE IN FUND BALANCES</b>	<u>(3,354,472)</u>	<u>332,548</u>	<u>(248,413)</u>	<u>(217,825)</u>	<u>(37,792)</u>	<u>47,964</u>	<u>(57,550)</u>
<b>FUND BALANCES (DEFICIENCIES) BEGINNING OF YEAR</b>							
	<u>26,306,191</u>	<u>8,181,098</u>	<u>410,075</u>	<u>4</u>	<u>6</u>	<u>1,155,171</u>	<u>238,116</u>
<b>FUND BALANCES (DEFICIENCIES) YEAR TO DATE</b>							
	<u>\$ 22,951,720</u>	<u>\$ 8,513,646</u>	<u>\$ 161,662</u>	<u>\$ (217,822)</u>	<u>\$ (37,786)</u>	<u>\$ 1,203,135</u>	<u>\$ 180,566</u>

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

<b>Water Fund</b>	<b>Airport Fund</b>	<b>Forum Fund</b>	<b>Recycling Fund</b>	<b>Animal Control Fund</b>	<b>Health Insurance Fund</b>	<b>Capital Projects Fund</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	5,667	300,839	-	-	-
7,290,678	1,132	692	-	8,123	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
319,890	-	11,475	668	3,259	59,578	63,856
-	-	-	-	-	25,221	1,443,825
-	-	-	-	-	-	-
-	831,773	-	65,088	-	-	-
11,544	288,623	3,300	-	-	-	-
-	-	-	-	25,456	9,536,178	-
-	-	-	-	-	-	218,698
111,611	20,915	-	-	303	-	520,858
-	-	-	-	-	-	140,828
-	-	-	-	-	-	-
<u>7,733,723</u>	<u>1,142,443</u>	<u>21,134</u>	<u>366,595</u>	<u>37,140</u>	<u>9,620,977</u>	<u>2,388,065</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,112,326	322,924	63,328	318,190	893,557	-	-
2,439,395	216,626	50,873	107,919	421,135	440,529	-
435,925	66,688	169,919	25,059	-	-	-
73,131	1,057	-	11,971	8,420	-	-
-	-	-	-	-	-	-
-	-	-	-	-	340,608	-
-	-	-	-	-	6,439,411	-
-	-	-	-	-	-	-
-	-	-	-	-	1,135,048	-
-	-	-	-	-	154,330	-
-	-	-	-	-	-	1,211,354
-	-	-	-	-	-	-
1,573,667	578,148	300,094	125,683	-	-	-
-	-	-	42,054	-	-	-
-	615,124	-	-	-	-	-
-	-	-	-	-	-	1,635,541
117,187	-	-	-	-	-	-
<u>6,751,631</u>	<u>1,800,567</u>	<u>584,214</u>	<u>630,876</u>	<u>1,323,113</u>	<u>8,509,926</u>	<u>2,846,895</u>
<u>982,092</u>	<u>(658,124)</u>	<u>(563,080)</u>	<u>(264,281)</u>	<u>(1,285,972)</u>	<u>1,111,051</u>	<u>458,830</u>
114,583	13,485	404,947	109,628	1,240,200	47	(653,796)
(1,732,271)	(125,760)	-	(47,225)	-	-	(44,631.17)
<u>(1,617,688)</u>	<u>(112,275)</u>	<u>404,947</u>	<u>62,403</u>	<u>1,240,200</u>	<u>47</u>	<u>(609,165)</u>
<u>(3,047,285)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(3,682,881)	(770,399)	(158,133)	(201,878)	(45,773)	1,111,098	(150,335)
<u>49,918,678</u>	<u>7,721,277</u>	<u>4,146,120</u>	<u>1,409,639</u>	<u>8</u>	<u>2,185,973</u>	<u>3,806,065</u>
<u>\$ 46,235,797</u>	<u>\$ 6,950,878</u>	<u>\$ 3,987,987</u>	<u>\$ 1,207,761</u>	<u>\$ (45,765)</u>	<u>\$ 3,297,071</u>	<u>\$ 3,655,730</u>

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

Percentage of Year  
91.7%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>Appropriation of Jail Surcharge Funds</b>	\$ 263,500	\$ 140,828	\$ (122,672)	53.4%	\$ 122,704
<b>Appropriation of DATE Fund Balance</b>	68,850	19,984	(48,866)	29.0%	104,559
<b>REVENUES:</b>					
Taxes	54,508,085	45,948,352	(8,559,733)	84.3%	43,929,297
Licenses and Permits	210,120	214,782	4,662	102.2%	217,874
Intergovernmental	3,173,500	2,862,319	(311,181)	90.2%	3,243,389
Charges for Services	4,328,045	4,437,739	109,694	102.5%	4,427,048
Fines and Forfeitures	1,090,900	979,096	(111,804)	89.8%	1,028,097
Interest Earned	41,735	682,993	641,258	1636.5%	61,052
Miscellaneous	1,149,435	1,493,397	343,962	129.9%	1,221,504
<b>TOTAL REVENUES</b>	<u>64,501,820</u>	<u>56,618,680</u>	<u>(7,883,140)</u>	<u>87.8%</u>	<u>54,128,261</u>
<b>EXPENDITURES:</b>					
<b>GENERAL GOVERNMENT:</b>					
Board of Commissioners	255,875	240,688	15,187	94.1%	227,210
County Manager	1,314,725	1,218,699	96,026	92.7%	1,106,834
Finance Department	803,090	594,662	208,428	74.0%	490,166
Purchasing Department	353,140	309,614	43,526	87.7%	294,614
Information Technology	1,180,075	962,612	217,463	81.6%	800,327
Human Resources	788,915	740,782	48,133	93.9%	708,546
Tax Commissioner	1,235,280	1,117,815	117,465	90.5%	1,019,498
Tax Appraisers	1,365,340	1,205,577	159,763	88.3%	1,142,755
Tax Assessors	57,720	50,788	6,932	88.0%	45,842
Facilities Management	1,450,955	1,288,564	162,391	88.8%	1,185,754
Engineering	409,360	254,689	154,671	62.2%	288,218
Board of Registrars	703,560	733,610	(30,050)	104.3%	831,780
General Services	1,770,385	1,597,843	172,542	90.3%	1,477,899
<b>TOTAL GENERAL GOVERNMENT</b>	<u>11,688,420</u>	<u>10,315,944</u>	<u>1,372,476</u>	<u>88.3%</u>	<u>9,619,444</u>
<b>JUDICIAL:</b>					
Superior Court	117,690	94,080	23,610	79.9%	176,513
Judge Niedrach - Superior Court	123,920	110,720	13,200	89.3%	105,559
Judge Johnson - Superior Court	120,125	109,609	10,516	91.2%	101,430
Judge Sparks - Superior Court	90,185	79,132	11,053	87.7%	73,534
Judge Wetherington - Superior Court	104,450	87,524	16,926	83.8%	85,837
Superior Court Administrator	111,730	97,003	14,727	86.8%	95,159
Court Reporter - Judge Niedrach	162,235	124,115	38,120	76.5%	92,826
Court Reporter - Judge Johnson	154,700	111,167	43,533	71.9%	77,185
Court Reporter - Judge Sparks	109,730	72,014	37,716	65.6%	99,080
Court Reporter - Judge Wetherington	171,340	162,207	9,133	94.7%	150,284
Clerk of Superior Court	1,594,595	1,312,033	282,562	82.3%	1,269,294
Board of Equalization	24,500	5,881	18,619	24.0%	17,974
District Attorney	1,769,280	1,574,964	194,316	89.0%	1,456,109
Victim Witness Program	172,970	191,787	(18,817)	110.9%	143,736
Public Defender	974,415	864,744	109,671	88.7%	802,868
Magistrate Court	679,720	608,579	71,141	89.5%	582,670
Probate Court	809,265	641,329	167,936	79.2%	622,159
Juvenile Court	1,427,105	1,169,170	257,935	81.9%	1,002,632
Mental Health Court	32,165	65,452	(33,287)	203.5%	106,195
Adult Felony Drug Court	33,820	(45,468)	79,288	-134.4%	(1,636)
<b>TOTAL JUDICIAL</b>	<u>8,783,940</u>	<u>7,436,043</u>	<u>1,347,897</u>	<u>84.7%</u>	<u>7,059,407</u>

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

Percentage of Year  
91.7%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>PUBLIC SAFETY:</b>					
County Police	\$ 8,435,080	\$ 6,812,116	\$ 1,622,964	80.8%	\$ 6,863,332
FCPD HEAT	-	13,236	(13,236)	N/A	16,016
HIDTA	4,000	112,736	(108,736)	2818.4%	29,539
Sheriff - County Jail	14,998,330	13,530,660	1,467,670	90.2%	12,417,048
Medical Department-Prisoners	3,854,165	3,798,709	55,456	98.6%	3,801,481
County Prison	8,108,925	6,973,377	1,135,548	86.0%	6,528,858
Coroner	269,850	242,079	27,771	89.7%	252,103
Interagency	18,500	18,458	42	99.8%	18,458
<b>TOTAL PUBLIC SAFETY</b>	<u>35,688,850</u>	<u>31,501,371</u>	<u>4,187,479</u>	<u>88.3%</u>	<u>29,926,834</u>
<b>PUBLIC WORKS:</b>					
Public Roads	6,357,650	5,826,617	531,033	91.6%	5,624,177
<b>TOTAL PUBLIC WORKS</b>	<u>6,357,650</u>	<u>5,826,617</u>	<u>531,033</u>	<u>91.6%</u>	<u>5,624,177</u>
<b>HEALTH AND WELFARE</b>					
Health	146,605	146,601	4	100.0%	353,202
Welfare	232,660	193,943	38,718	83.4%	187,193
Transportation for Seniors	11,330	9,910	1,421	87.5%	9,145
<b>TOTAL HEALTH AND WELFARE</b>	<u>390,595</u>	<u>350,453</u>	<u>40,142</u>	<u>89.7%</u>	<u>549,540</u>
<b>CULTURE AND RECREATION</b>					
Library	1,291,270	1,183,664	107,606	91.7%	1,183,664
<b>TOTAL CULTURE AND RECREATION</b>	<u>1,291,270</u>	<u>1,183,664</u>	<u>107,606</u>	<u>91.7%</u>	<u>1,183,664</u>
<b>HOUSING AND DEVELOPMENT</b>					
Cooperative Extension	228,550	188,279	40,271	82.4%	182,340
Economic Development	265,950	239,204	26,746	89.9%	239,204
<b>TOTAL HOUSING AND DEVELOPMENT</b>	<u>494,500</u>	<u>427,483</u>	<u>67,017</u>	<u>86.4%</u>	<u>421,544</u>
<b>INTERAGENCY</b>					
NW GA Regional Commission	60,000	60,334	(334)	100.6%	59,833
GIS	50,000	-	50,000	0.0%	3,227
Planning Commission	268,105	245,763	22,342	91.7%	251,717
Environmental Office	125,000	114,583	10,417	91.7%	114,583
<b>TOTAL INTERAGENCY</b>	<u>503,105</u>	<u>420,680</u>	<u>82,425</u>	<u>83.6%</u>	<u>429,360</u>
<b>TOTAL BUDGETED EXPENDITURES</b>	<u>65,198,330</u>	<u>57,462,255</u>	<u>7,736,075</u>	<u>88.1%</u>	<u>54,813,971</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	2,376,600	2,031,607	(344,993)	85.5%	3,152,513
Transfers Out	(6,492,445)	(4,542,503)	(1,949,942)	70.0%	(5,213,207)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(4,115,845)</u>	<u>(2,510,897)</u>	<u>(2,294,935)</u>	<u>61.0%</u>	<u>(2,060,694)</u>
<b>TOTAL EXPENDITURES</b>	<u>69,314,175</u>	<u>59,973,151</u>	<u>10,031,011</u>	<u>86.5%</u>	<u>56,874,666</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>(4,812,355)</u>	<u>(3,354,472)</u>			<u>(2,746,405)</u>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>26,306,191</u>	<u>26,306,191</u>			<u>29,096,302</u>
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ 21,493,836</u>	<u>\$ 22,951,720</u>			<u>\$ 26,349,897</u>

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

Percentage of Year  
91.7%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Taxes	\$ 9,181,590	\$ 8,955,591	\$ (225,999)	97.5%	\$ 8,072,434
Interest Earned	<u>7,250</u>	<u>168,833</u>	<u>161,583</u>	<u>2328.7%</u>	<u>16,784</u>
<b>TOTAL REVENUES</b>	<u>9,188,840</u>	<u>9,124,424</u>	<u>(64,416)</u>	<u>99.3%</u>	<u>8,089,217</u>
<b>EXPENDITURES</b>					
Public Safety	<u>9,650,725</u>	<u>8,860,626</u>	<u>790,099</u>	<u>91.8%</u>	<u>7,471,723</u>
<b>TOTAL EXPENDITURES</b>	<u>9,650,725</u>	<u>8,860,626</u>	<u>790,099</u>	<u>91.8%</u>	<u>7,471,723</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(461,885)	263,798	(854,516)	-57%	617,495
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer In	200,000	183,333	16,667	91.7%	183,333
Transfer Out	<u>(125,000)</u>	<u>(114,583)</u>	<u>(10,417)</u>	<u>91.7%</u>	<u>(114,583)</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>75,000</u>	<u>68,750</u>	<u>6,250</u>	<u>91.7%</u>	<u>68,750</u>
<b>NET CHANGE IN FUND BALANCE</b>	(386,885)	332,548			686,245
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>8,181,098</u>	<u>8,181,098</u>			<u>7,556,928</u>
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ 7,794,213</u>	<u>\$ 8,513,646</u>			<u>\$ 8,243,173</u>

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

Percentage of Year  
91.7%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Taxes	\$ 160,000	\$ 166,451	\$ 6,451	104.0%	\$ 165,498
Interest Earned	150	5,252	5,102	3501.2%	452
<b>TOTAL REVENUES</b>	<u>160,150</u>	<u>171,703</u>	<u>11,553</u>	<u>107.2%</u>	<u>165,950</u>
<b>EXPENDITURES</b>					
Economic Development	5,000	1,875	3,125	37.5%	3,750
<b>TOTAL EXPENDITURES</b>	<u>5,000</u>	<u>1,875</u>	<u>3,125</u>	<u>37.5%</u>	<u>3,750</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	155,150	169,828	14,678	109.5%	162,200
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer Out	(155,150)	-	155,150	0.0%	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(155,150)</u>	<u>-</u>	<u>155,150</u>	<u>0.0%</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	169,828			162,200
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>-</u>	<u>-</u>			<u>-</u>
<b>FUND BALANCE -YEAR TO DATE</b>	<u>\$ -</u>	<u>\$ 169,828</u>			<u>\$ 162,200</u>

**FLOYD COUNTY, GEORGIA**  
*E 911 FUND*  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Month Ended November 30, 2023*  
*(with comparative actual amounts for 2022)*

Percentage of Year  
91.7%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
American Rescue Plan	\$ -	\$ -	\$ -	N/A	\$ 24,760
Miscellaneous	7,500	5,241	(2,259)	69.9%	9,571
Alarm Registration Fee	1,700	1,665	(35)	97.9%	1,524
Charges for Services	2,010,000	1,789,049	(220,951)	89.0%	1,723,157
Interest Earned	<u>210</u>	<u>2,925</u>	<u>2,715</u>	<u>1392.9%</u>	<u>591</u>
<b>TOTAL REVENUES</b>	<u>2,021,410</u>	<u>1,798,880</u>	<u>(222,530)</u>	<u>89.0%</u>	<u>1,759,602</u>
<b>EXPENDITURES</b>					
Salaries and Benefits	2,090,710	1,750,228	340,482	83.7%	1,595,084
Other Operating Costs	317,570	292,613	24,957	92.1%	240,886
Equipment	<u>4,505</u>	<u>4,452</u>	<u>53</u>	<u>98.8%</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>2,412,785</u>	<u>2,047,293</u>	<u>365,492</u>	<u>84.9%</u>	<u>1,835,970</u>
<b>NET CHANGE IN FUND BALANCE</b>	(391,375)	(248,413)			(76,368)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>410,075</u>	<u>410,075</u>			<u>-</u> <u>366,643</u>
<b>FUND BALANCE -YEAR TO DATE</b>	<u>\$ 18,700</u>	<u>\$ 161,662</u>			<u>\$ 290,275</u>

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

Percentage of Year  
91.7%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Charges for Services	\$ 383,625	\$ 352,712	\$ (30,913)	91.9%	\$ 351,717
Tower Lease	37,375	38,917	1,542	104.1%	37,953
City of Rome	1,000	-	(1,000)	0.0%	-
Interest Earned	<u>50</u>	<u>1,542</u>	<u>1,492</u>	<u>3084.9%</u>	<u>133</u>
<b>TOTAL REVENUES</b>	<u>422,050</u>	<u>393,172</u>	<u>(28,878)</u>	<u>93.2%</u>	<u>389,803</u>
<b>EXPENDITURES</b>					
Salaries and Benefits	-	-	-	#DIV/0!	96,132
Other Operating Costs	630,530	570,983	59,547	90.6%	540,582
Equipment	-	-	-	N/A	-
800 MHz Radio Tower Costs	<u>20,000</u>	<u>28,272</u>	<u>(8,272)</u>	<u>141.4%</u>	<u>28,272</u>
<b>TOTAL EXPENDITURES</b>	<u>650,530</u>	<u>599,254</u>	<u>51,276</u>	<u>92.1%</u>	<u>664,986</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(228,480)	(206,083)	22,397	90.2%	(275,182)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer In	286,805	-	286,805	0.0%	-
Transfer Out	<u>(12,810)</u>	<u>(11,743)</u>	<u>(1,068)</u>	<u>91.7%</u>	<u>(11,568)</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>273,995</u>	<u>(11,743)</u>	<u>285,738</u>	<u>-4.3%</u>	<u>(11,568)</u>
<b>NET CHANGE IN FUND BALANCE</b>	45,515	(217,825)			(286,751)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>4</u>	<u>4</u>			<u>4,424</u>
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ 45,519</u>	<u>\$ (217,822)</u>			<u>\$ (282,327)</u>

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

Percentage of Year  
91.7%

	<b>2023</b>			<b>2022</b>	
	<b>BUDGET</b>	<b>YTD</b>	<b>VARIANCE</b>	<b>% of BUDGET</b>	<b>YTD</b>
<b>REVENUES</b>					
GEMA - Emergency Management	\$ 28,895	\$ -	\$ (28,895)	0.0%	\$ -
City of Rome	10,000	-	(10,000)	0.0%	25,000
Interest Earned	<u>30</u>	<u>999</u>	<u>969</u>	<u>3329.8%</u>	<u>42</u>
<b>TOTAL REVENUES</b>	<u>38,925</u>	<u>999</u>	<u>(37,926)</u>	<u>2.6%</u>	<u>25,042</u>
<b>EXPENDITURES</b>					
Salaries and Benefits	255,310	210,383	44,927	82.4%	132,643
Other Operating Costs	<u>86,570</u>	<u>62,364</u>	<u>24,206</u>	<u>72.0%</u>	<u>96,930</u>
<b>TOTAL EXPENDITURES</b>	<u>341,880</u>	<u>272,747</u>	<u>69,133</u>	<u>79.8%</u>	<u>229,573</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(302,955)	(271,748)	31,207	89.7%	(204,532)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	<u>255,225</u>	<u>233,956</u>	<u>(21,269)</u>	<u>91.7%</u>	<u>108,840</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>255,225</u>	<u>233,956</u>	<u>(21,269)</u>	<u>91.7%</u>	<u>108,840</u>
<b>NET CHANGE IN FUND BALANCE</b>	(47,730)	(37,792)			(95,691)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>6</u>	<u>6</u>			<u>36,601</u>
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ (47,724)</u>	<u>\$ (37,786)</u>			<u>\$ (59,090)</u>

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

Percentage of Year  
91.7%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Charges for Services	\$ 30,000	\$ 29,290	\$ (710)	97.6%	\$ 31,343
Interest Earned	<u>300</u>	<u>5,759</u>	<u>5,459</u>	<u>1919.8%</u>	<u>525</u>
<b>TOTAL REVENUES</b>	<u>30,300</u>	<u>35,049</u>	<u>4,749</u>	<u>115.7%</u>	<u>31,867</u>
<b>EXPENDITURES</b>					
Judicial	30,080	27,871	2,209	92.7%	37,217
Equipment	<u>9,000</u>	<u>6,495</u>	<u>2,505</u>	<u>72.2%</u>	<u>1,446</u>
<b>TOTAL EXPENDITURES</b>	<u>39,080</u>	<u>34,366</u>	<u>4,714</u>	<u>87.9%</u>	<u>38,663</u>
<b>NET CHANGE IN FUND BALANCE</b>	(8,780)	683			(6,796)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>134,849</u>	<u>134,849</u>			<u>140,466</u>
<b>FUND BALANCE -YEAR TO DATE</b>	<u>\$ 126,069</u>	<u>\$ 135,532</u>			<u>\$ 133,670</u>

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

Percentage of Year  
91.7%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Taxes	\$ 1,816,640	\$ 1,634,133	\$ 1,384,280	90.0%	\$ 1,429,070
Interest Earned	<u>1,200</u>	<u>23,320</u>	<u>22,120</u>	<u>1943.3%</u>	<u>1,179</u>
<b>TOTAL REVENUES</b>	<u>1,817,840</u>	<u>1,657,452</u>	<u>1,406,399</u>	<u>91.2%</u>	<u>1,430,248</u>
<b>EXPENDITURES</b>					
Salaries and Benefits	504,850	397,519	107,331	78.7%	371,320
Other Operating Costs	53,920	43,031	10,889	79.8%	33,202
Utilities	21,495	18,505	2,990	86.1%	18,473
Remote Site Operations	394,000	327,584	66,416	83.1%	353,890
Tipping Fees	<u>420,000</u>	<u>346,556</u>	<u>73,444</u>	<u>82.5%</u>	<u>374,855</u>
<b>TOTAL EXPENDITURES</b>	<u>1,394,265</u>	<u>1,133,194</u>	<u>261,071</u>	<u>81.3%</u>	<u>1,151,740</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers Out	<u>(501,520)</u>	<u>(476,294)</u>	<u>25,226</u>	<u>95.0%</u>	<u>(437,794)</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(501,520)</u>	<u>(476,294)</u>	<u>25,226</u>	<u>95.0%</u>	<u>(437,794)</u>
<b>NET CHANGE IN FUND BALANCE</b>	(77,945)	47,964			(159,286)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>1,155,171</u>	<u>1,155,171</u>			<u>1,292,560</u>
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ 1,077,226</u>	<u>\$ 1,203,135</u>			<u>\$ 1,133,275</u>

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

Percentage of Year  
91.7%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Interest Earned	\$ 340	\$ 8,751	\$ 8,411	2573.9%	\$ 722
Miscellaneous	<u>30,000</u>	<u>54,955</u>	<u>24,955</u>	<u>183.2%</u>	<u>30,000</u>
<b>TOTAL REVENUES</b>	<u>30,340</u>	<u>63,707</u>	<u>33,367</u>	<u>210.0%</u>	<u>30,722</u>
<b>EXPENDITURES</b>					
Maintenance	<u>187,555</u>	<u>212,923</u>	<u>(25,368)</u>	<u>113.5%</u>	<u>23,250</u>
<b>TOTAL EXPENDITURES</b>	<u>187,555</u>	<u>212,923</u>	<u>(25,368)</u>	<u>113.5%</u>	<u>23,250</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(157,215)	(149,217)	58,735	94.9%	7,472
<b>OTHER FINANCING SOURCES</b>					
Transfers in	<u>100,000</u>	<u>91,667</u>	<u>8,333</u>	<u>91.7%</u>	<u>91,667</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>100,000</u>	<u>91,667</u>	<u>8,333</u>	<u>91.7%</u>	<u>91,667</u>
<b>NET CHANGE IN FUND BALANCES</b>	(57,215)	(57,550)			99,139
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>238,116</u>	<u>238,116</u>			<u>105,517</u>
<b>FUND BALANCE -YEAR TO DATE</b>	<u>\$ 180,901</u>	<u>\$ 180,566</u>			<u>\$ 204,656</u>

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

Percentage of Year  
91.7%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Intergovernmental	\$ 6,259,850	\$ 588,591	\$ (5,671,259)	9.4%	\$ 9,130,968
Interest Earned	<u>30,000</u>	<u>306,170</u>	<u>276,170</u>	<u>1020.6%</u>	<u>29,909</u>
<b>TOTAL REVENUES</b>	<u>6,289,850</u>	<u>894,761</u>	<u>(5,395,089)</u>	<u>14.2%</u>	<u>9,160,877</u>
<b>EXPENDITURES</b>					
Premium Pay	-	-	-	N/A	1,177,872
Blacks Bluff Culvert Project	46,480	304,429	(257,949)	655.0%	516,730
Biddy Phase II	489,850	-	489,850	0.0%	-
Biddy Phase III	2,500,000	-	2,500,000	0.0%	-
Hwy 411 Sewer	1,000,000	-	1,000,000	0.0%	-
Admin. HVAC	1,000,000	793,576	206,424	79.4%	-
Cave Spring	355,400	355,400	-	100.0%	-
Land Bank Authority	1,000,000	-	1,000,000	0.0%	-
Professional Fees	<u>50,000</u>	<u>-</u>	<u>50,000</u>	<u>0.0%</u>	<u>788</u>
<b>TOTAL EXPENDITURES</b>	<u>6,441,730</u>	<u>1,453,406</u>	<u>4,988,324</u>	<u>22.6%</u>	<u>1,695,389</u>
<b>NET CHANGE IN FUND BALANCE</b>	(151,880)	(558,644)			7,465,488
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>5,820</u>	<u>5,820</u>			<u>5,820</u>
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ (146,060)</u>	<u>\$ (552,824)</u>			<u>\$ 7,471,308</u>

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

	<b>Original Budget</b>	<b>Cumulative Revised Budget</b>	<b>Cumulative Totals To Date</b>	<b>2023 Budget</b>	<b>2023 YTD</b>
<b>Revenues</b>					
SPLOST Taxes	\$ 33,058,378	\$ 36,640,660	\$ 36,640,663	\$ -	\$ -
Interest Earned	494,000	2,444,310	2,435,801	2,600	33,147
Miscellaneous	-	73,900	73,900	-	-
<b>Total Revenues</b>	<b><u>33,552,378</u></b>	<b><u>39,158,870</u></b>	<b><u>39,150,364</u></b>	<b><u>2,600</u></b>	<b><u>33,147</u></b>
<b>Expenditures</b>					
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	-	-
<b>Total Expenditures</b>	<b><u>33,552,378</u></b>	<b><u>37,026,140</u></b>	<b><u>36,212,206</u></b>	<b><u>810,715</u></b>	<b><u>-</u></b>
<b>Other Financing Sources (Uses)</b>					
Bond Proceeds	-	19,897,270	19,897,267	-	-
Debt Service Payments	-	(22,030,000)	(22,028,276)	-	-
<b>Total Other Financing Sources (Uses)</b>	<b><u>-</u></b>	<b><u>(2,132,730)</u></b>	<b><u>(2,131,009)</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Excess (Deficiency) of Revenues over Expenditures and Other Financing Sources (Uses)</b>					
	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 807,148</u></b>	<b><u>\$ (808,115)</u></b>	<b><u>\$ 33,147</u></b>

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

	<b>Original Budget</b>	<b>Cumulative Revised Budget</b>	<b>Cumulative Totals To Date</b>	<b>2023 Budget</b>	<b>2023 YTD</b>
<b>Revenues</b>					
Special Purpose Sales Tax	\$ 26,900,000	\$ 30,651,000	\$ 30,651,359	\$ -	\$ -
Interest Earned	150,000	1,093,615	1,128,741	4,000	16,162
<b>Total Revenues</b>	<b>27,050,000</b>	<b>31,744,615</b>	<b>31,780,100</b>	<b>4,000</b>	<b>16,162</b>
<b>Expenditures</b>					
<b>Sewer Projects:</b>					
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	-	-
<b>Transportation Projects:</b>					
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	-	-
<b>Recreation Projects:</b>					
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	-	-
<b>Building Projects:</b>					
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	-	-
<b>General and Administrative</b>	27,194	19,115	14,656	-	-
<b>Total Expenditures</b>	<b>26,427,194</b>	<b>28,507,480</b>	<b>28,042,365</b>	<b>487,170</b>	<b>-</b>
<b>Other Financing Sources (Uses)</b>					
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)	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(724,764)</b>	<b>(3,237,135)</b>	<b>(3,236,344)</b>	<b>-</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues over</b>					
<b>Expenditures and Other Financing Sources (Uses)</b>	<b>\$ (101,958)</b>	<b>\$ -</b>	<b>\$ 501,391</b>	<b>\$ (483,170)</b>	<b>\$ 16,162</b>

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

	<b>Original Budget</b>	<b>Cumulative Revised Budget</b>	<b>Cumulative Totals To Date</b>	<b>2023 Budget</b>	<b>2023 YTD</b>
<b>Revenues:</b>					
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	-	-	966,563	25,000	195,999
Miscellaneous Revenue	-	565,830	565,814	-	-
<b>Total Revenues</b>	<b><u>64,978,000</u></b>	<b><u>68,813,125</u></b>	<b><u>69,779,669</u></b>	<b><u>25,000</u></b>	<b><u>195,999</u></b>
<b>Expenditures:</b>					
<b>Floyd County</b>					
Airport Runway Extension	5,761,000	5,931,000	3,590,922	4,430,215	134,764
Animal Control Facility	5,700,000	5,722,370	5,722,366	-	-
County Case Management Software	500,000	500,000	269,935	230,065	-
Recycling Center	1,379,000	1,712,865	1,712,863	-	-
County Public Safety Range/Special Ops	900,000	917,930	917,926	-	-
County Building Improvements	1,700,000	1,819,640	1,778,889	40,000	-
Jail Improvements	1,900,000	1,904,500	1,904,492	-	-
Jail Medical/Mental Health Facility Expansion	2,200,000	2,200,000	2,200,000	-	-
Forum Upgrades	1,400,000	1,621,550	1,557,102	70,155	5,708
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
<b>Total Expenditures</b>	<b><u>64,978,000</u></b>	<b><u>67,988,735</u></b>	<b><u>62,506,033</u></b>	<b><u>5,313,715</u></b>	<b><u>140,946</u></b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b><u>\$ -</u></b>	<b><u>\$ 824,390</u></b>	<b><u>\$ 7,273,636</u></b>	<b><u>\$ (5,288,715)</u></b>	<b><u>\$ 55,053</u></b>

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

	<b>Original Projects Budget</b>	<b>Cumulative Revised Budget</b>	<b>Cumulative Totals To Date</b>	<b>2023 Budget</b>	<b>2023 YTD</b>
<b>Revenues:</b>					
Tax Collections					
Floyd County	\$ 41,384,318	\$ 45,531,705	\$ 64,547,337	\$ 21,823,390	\$ 19,316,848
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	-	-	1,563,796	125,000	1,255,349
Miscellaneous Revenue	-	-	48,589	-	25,553
<b>Total Revenues</b>	<b>63,881,680</b>	<b>69,329,070</b>	<b>89,557,943</b>	<b>22,368,390</b>	<b>20,597,750</b>
<b>Expenditures:</b>					
<b>Floyd County</b>					
Ag Center	8,000,000	8,000,000	2,163,014	4,000,000	935,828
E911 Update/Upgrade/Renovation					
Consoles & Furniture	170,000	158,475	158,470	-	-
Renovations/Update	25,000	478,605	508,576	310,235	310,573
CAD Computer Upgrade	25,000	25,000	-	-	-
Security Enhancements	25,000	25,000	-	-	-
Backup Audio Recorder	12,000	77,870	77,870	38,935	38,935
Center Relocation	-	-	-	-	-
Prison Security Upgrade					
Upgrade Camera System	200,000	200,000	287,087	200,000	287,087
Replace Outer Security Doors	120,000	143,025	143,022	-	-
Construct Gym Security	700,000	1,225,000	5,171	1,219,830	-
Install Jail Management System Software	225,000	225,000	120,469	159,765	72,383
Replace Water Heater	70,000	70,000	34,473	-	-
Install Dorm Shower Exhaust Fans	200,000	200,000	-	-	-
Upgrade Control Panel	200,000	200,000	-	-	-
Complete Roof Replacement	400,000	400,000	222,234	-	-
LED Lighting	400,000	400,000	49,450	348,285	200
Install Body Scanner	190,000	190,000	-	-	-
Historic Courthouse Reno./Judicial Imp.	5,000,000	5,000,000	233,108	2,505,000	174,135
Paving, Infrastructure, and Bridges					
Paving	3,000,000	3,000,000	2,296,019	1,212,480	1,346,661
Bridges	1,000,000	1,000,000	75,000	100,000	75,000
Lindale	300,000	300,000	39,979	100,000	29,827
Riverside	200,000	200,000	132,818	101,350	61,813
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	8,976,319	6,616,605	5,065,290
Public Works Facilities Buildings	2,450,000	2,450,000			
Administration Building	-	-	18,200	100,000	3,000
Main Shop	-	-	-	-	-
Warehouse	-	-	-	-	-
Sign Shop	-	-	-	-	-
Landscape Shop	-	-	-	-	-
Facilities	-	-	-	-	-
Bridges	-	-	-	-	-

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

	Original Projects Budget	Cumulative Revised Budget	Cumulative Totals To Date	2023 Budget	2023 YTD
Airport Corporate Hangar Construction	\$ 899,210	\$ 899,210	\$ 89,301	\$ 1,131,000	\$ 85,541
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 Improvements	-	-	-	2,100,000	-
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	198,144	95,000	124,604
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
<b>Total Floyd County Expenditures</b>	<b>41,384,318</b>	<b>45,531,705</b>	<b>26,666,589</b>	<b>24,534,010</b>	<b>8,865,404</b>
<b>Net Floyd County</b>	<b>-</b>	<b>-</b>	<b>39,444,544</b>	<b>(2,585,620)</b>	<b>11,706,794</b>
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	-	-
<b>Total Expenditures</b>	<b>63,881,680</b>	<b>69,329,070</b>	<b>50,463,951</b>	<b>24,954,010</b>	<b>8,865,404</b>
<b>Other Financing Sources (Uses)</b>					
Transfer to Capital Projects Fund	-	-	(30,025)	(264,850)	(30,025)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>(30,025)</b>	<b>(264,850)</b>	<b>(30,025)</b>
<b>Excess (Deficiency) of Revenues over</b>					
<b>Expenditures and Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 39,063,967</b>	<b>\$ (2,850,470)</b>	<b>\$ 11,702,322</b>

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

Percentage of Year  
91.7%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>OPERATING REVENUES</b>					
Charges for Services	\$ 7,901,000	\$ 7,290,678	\$ (610,322)	92.3%	\$ 7,341,936
Rental Fees	12,600	11,544	(1,056)	91.6%	11,544
Miscellaneous	53,530	62,415	8,885	116.6%	65,346
<b>TOTAL OPERATING REVENUES</b>	<u>7,967,130</u>	<u>7,364,637</u>	<u>(602,493)</u>	<u>92.4%</u>	<u>7,418,826</u>
<b>OPERATING EXPENSES</b>					
<b>Water Administration</b>					
Salaries and Benefits	795,330	703,340	91,990	88.4%	682,713
Supplies and Other Expenses	405,910	359,261	46,649	88.5%	339,097
Equipment	40,550	36,133	4,417	89.1%	1,350
Depreciation	25,210	23,108	2,102	91.7%	23,108
	<u>1,267,000</u>	<u>1,121,842</u>	<u>145,158</u>	<u>88.5%</u>	<u>1,046,268</u>
<b>Water Distribution</b>					
Salaries and Benefits	1,158,530	1,022,826	135,704	88.3%	830,779
Supplies and Other Expenses	745,335	573,451	171,884	76.9%	643,241
Equipment	30,425	20,715	9,710	68.1%	33,336
Purchased Water	1,300,000	1,102,504	197,496	84.8%	994,913
Water Meters	489,155	192,108	297,047	39.3%	334,340
Utilities	370,000	363,603	6,397	98.3%	335,206
Depreciation	1,658,360	1,491,615	166,745	89.9%	1,454,654
	<u>5,751,805</u>	<u>4,766,822</u>	<u>984,983</u>	<u>82.9%</u>	<u>4,626,469</u>
<b>Water Treatment Plant</b>					
Salaries and Benefits	498,590	386,160	112,430	77.5%	407,769
Supplies and Other Expenses	251,660	212,071	39,589	84.3%	187,292
Equipment	22,900	16,283	6,617	71.1%	31,314
Utilities	72,000	72,322	(322)	100.4%	64,064
Depreciation	64,305	58,944	5,361	91.7%	63,384
	<u>909,455</u>	<u>745,780</u>	<u>163,675</u>	<u>82.0%</u>	<u>753,823</u>
<b>TOTAL OPERATING EXPENSES</b>	<u>7,928,260</u>	<u>6,634,444</u>	<u>1,293,816</u>	<u>83.7%</u>	<u>6,426,560</u>
<b>OPERATING INCOME (LOSS)</b>	<u>38,870</u>	<u>730,193</u>	<u>691,323</u>	<u>1878.6%</u>	<u>992,266</u>
<b>NON-OPERATING INCOME (LOSS)</b>					
Interest and Fiscal Charges	(128,670)	(117,187)	11,483	91.1%	(131,909)
Amortization of Bond Costs	53,700	49,196	(4,504)	91.6%	55,792
Gain on sale of fixed assets	-	-	-	N/A	15,375
Interest Earned	34,000	319,890	285,890	940.9%	32,706
Transfer from Fire Fund	125,000	114,583	(10,417)	91.7%	114,583
Transfer to General Fund	(1,889,750)	(1,732,271)	157,479	91.7%	(2,172,216)
<b>TOTAL NON-OPERATING INCOME (LOSS)</b>	<u>(1,805,720)</u>	<u>(1,365,789)</u>	<u>439,931</u>	<u>75.6%</u>	<u>(2,085,669)</u>
<b>Total Operating and Non-Operating Income (Loss)</b>	<u>(1,766,850)</u>	<u>(635,596)</u>	<u>1,131,254</u>	<u>36.0%</u>	<u>(1,093,403)</u>
Water Capital	(8,510,245)	(3,047,285)	5,462,960	35.8%	(1,495,530)
<b>CHANGE IN NET POSITION</b>	<u>(10,277,095)</u>	<u>(3,682,881)</u>			<u>(2,588,933)</u>
<b>NET POSITION - BEGINNING OF YEAR</b>	<u>49,918,678</u>	<u>49,918,678</u>			<u>51,082,857</u>
<b>NET POSITION - YEAR TO DATE</b>	<u>\$ 39,641,583</u>	<u>\$ 46,235,797</u>			<u>\$ 48,493,924</u>

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

Percentage of Year  
91.7%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>CASH INCREASES</b>					
Charges for Services	\$ 7,901,000	\$ 7,290,678	(610,322)	92.3%	\$ 7,341,936
Rental Fees	12,600	11,544	(1,056)	91.6%	11,544
Miscellaneous	53,530	62,415	8,885	116.6%	65,346
Interest Earned	34,000	319,890	285,890	940.9%	32,706
Transfer from Fire Fund	125,000	114,583	(10,417)	91.7%	114,583
Gain on sale of fixed assets	-	-	-	N/A	15,375
<b>TOTAL CASH INCREASES</b>	<u>8,126,130</u>	<u>7,799,110</u>	<u>(327,020)</u>	<u>96.0%</u>	<u>7,581,490</u>
<b>CASH DECREASES</b>					
<b>Water Administration</b>					
Salaries and Benefits	795,330	703,322	92,008	88.4%	683,167
Supplies and Other Expenses	405,910	309,182	96,728	76.2%	301,380
Equipment	40,550	36,133	4,417	89.1%	1,350
Interest and Fiscal Charges	128,670	125,562	3,108	97.6%	141,367
Transfer to General Fund	1,889,750	1,732,271	157,479	91.7%	2,172,216
	<u>3,260,210</u>	<u>2,906,470</u>	<u>353,740</u>	<u>89.1%</u>	<u>3,299,480</u>
<b>Water Distribution</b>					
Salaries and Benefits	1,158,530	1,022,808	135,722	88.3%	830,728
Supplies and Other Expenses	745,335	590,574	154,761	79.2%	636,482
Equipment	30,425	20,715	9,710	68.1%	54,302
Purchased Water	1,300,000	1,102,425	197,575	84.8%	994,913
Water Meters	489,155	192,108	297,047	39.3%	268,100
Utilities	370,000	363,660	6,340	98.3%	335,145
	<u>4,093,445</u>	<u>3,292,290</u>	<u>801,155</u>	<u>80.4%</u>	<u>3,119,670</u>
<b>Water Treatment Plant</b>					
Salaries and Benefits	498,590	386,160	112,430	77.5%	407,785
Supplies and Other Expenses	251,660	233,694	17,966	92.9%	188,138
Equipment	22,900	16,283	6,617	71.1%	31,314
Utilities	72,000	73,948	(1,948)	102.7%	64,099
	<u>845,150</u>	<u>710,085</u>	<u>135,065</u>	<u>84.0%</u>	<u>691,336</u>
<b>Water Capital</b>	<u>8,510,245</u>	<u>3,047,285</u>	<u>5,462,960</u>	<u>35.8%</u>	<u>1,495,530</u>
<b>TOTAL CASH DECREASES</b>	<u>16,709,050</u>	<u>9,956,130</u>	<u>6,752,920</u>	<u>59.6%</u>	<u>8,606,016</u>
<b>NET INCREASE (DECREASE)</b>	(8,582,920)	(2,157,020)			(1,024,528)
<b>CHANGE IN BALANCE SHEET</b>		(962,871)			(817,136)
<b>CASH - BEGINNING OF YEAR</b>		<u>11,929,038</u>			<u>13,907,771</u>
<b>CASH - YEAR TO DATE</b>		<u>\$ 8,809,147</u>			<u>\$ 12,066,107</u>

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

Percentage of Year  
91.7%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>OPERATING REVENUES</b>					
Charges for Services	\$ 2,000	\$ 1,132	\$ (868)	56.6%	\$ 1,660
Fuel Sales	1,270,500	831,773	(438,727)	65.5%	1,170,909
Rental Fees	294,360	288,623	(5,737)	98.1%	266,313
Miscellaneous	22,000	20,915	(1,085)	95.1%	20,226
ARPA Grant Funds	-	-	-	N/A	59,000
<b>TOTAL OPERATING REVENUES</b>	<u>1,588,860</u>	<u>1,142,443</u>	<u>(446,417)</u>	<u>71.9%</u>	<u>1,518,108</u>
<b>OPERATING EXPENSES</b>					
Salaries and Benefits	365,880	322,924	42,956	88.3%	317,027
Supplies and Other Expenses	315,270	216,626	98,644	68.7%	204,150
Utilities	65,000	66,688	(1,688)	102.6%	55,573
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	578,148	554,922	51.0%	594,638
Cost of Goods Sold	994,600	615,124	379,476	61.8%	856,399
<b>TOTAL OPERATING EXPENSES</b>	<u>2,924,920</u>	<u>1,800,567</u>	<u>1,124,353</u>	<u>61.6%</u>	<u>2,052,399</u>
<b>OPERATING INCOME (LOSS)</b>	<u>(1,336,060)</u>	<u>(658,124)</u>	<u>677,936</u>	<u>49.3%</u>	<u>(534,291)</u>
<b>NON-OPERATING INCOME (LOSS)</b>					
Interest Earned	1,200	13,485	12,285	1123.8%	1,821
Transfers Out	(576,880)	(125,760)	451,120	21.8%	(57,209)
<b>TOTAL NON-OPERATING INCOME (LOSS)</b>	<u>(575,680)</u>	<u>(112,275)</u>	<u>463,405</u>	<u>19.5%</u>	<u>(55,388)</u>
<b>CHANGE IN NET POSITION</b>	<u>(1,911,740)</u>	<u>(770,399)</u>			<u>(589,679)</u>
<b>NET POSITION - BEGINNING OF YEAR</b>	<u>7,721,277</u>	<u>7,721,277</u>			<u>7,598,113</u>
<b>NET POSITION -YEAR TO DATE</b>	<u>\$ 5,809,537</u>	<u>\$ 6,950,878</u>			<u>\$ 7,008,434</u>

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

Percentage of Year  
91.7%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>CASH INCREASES</b>					
Charges for Services	\$ 2,000	\$ 1,132	\$ (868)	56.6%	\$ 1,660
Fuel Sales	1,270,500	836,668	(433,832)	65.9%	1,168,546
Rental Fees	294,360	284,985	(9,375)	96.8%	262,799
Miscellaneous	22,000	21,850	(150)	99.3%	19,853
ARPA Funds Grant	59,000	-	(59,000)	0.0%	59,000
Interest Earned	1,200	13,485	12,285	1123.8%	1,821
<b>TOTAL CASH INCREASES</b>	<u>1,649,060</u>	<u>1,158,120</u>	<u>(490,940)</u>	<u>70.2%</u>	<u>1,513,679</u>
<b>CASH DECREASES</b>					
Salaries and Benefits	365,880	323,095	42,785	88.3%	317,396
Supplies and Other Expenses	315,270	210,118	105,152	66.6%	208,378
Utilities	65,000	67,405	(2,405)	103.7%	55,452
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	125,760	451,120	21.8%	57,209
Cost of Goods Sold	994,600	592,093	402,507	59.5%	853,525
<b>TOTAL CASH DECREASES</b>	<u>2,368,730</u>	<u>1,319,528</u>	<u>1,049,202</u>	<u>55.7%</u>	<u>1,516,572</u>
<b>NET INCREASE (DECREASE)</b>	(719,670)	(161,408)			(2,893)
<b>CHANGE IN BALANCE SHEET</b>		-			-
<b>CASH - BEGINNING OF YEAR</b>		<u>429,038</u>			<u>450,777</u>
<b>CASH - YEAR TO DATE</b>		<u>\$ 236,203</u>			<u>\$ 447,882</u>

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

Percentage of Year  
91.7%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Intergovernmental	\$ -	\$ 5,667	\$ 5,667	N/A	\$ 62,333
Charges for Services	-	692	692	N/A	13,418
Rental Fees	-	3,300	3,300	N/A	231,240
<b>TOTAL OPERATING REVENUES</b>	<u>-</u>	<u>9,659</u>	<u>9,659</u>	<u>N/A</u>	<u>306,991</u>
<b>EXPENSES</b>					
Salaries and Benefits	115,000	63,328	51,672	55.1%	45,497
Supplies and Other Expenses	147,075	50,873	96,202	34.6%	53,909
Depreciation	329,230	300,094	29,136	91.2%	310,274
Utilities	182,300	169,919	12,381	93.2%	162,843
<b>TOTAL OPERATING EXPENSES</b>	<u>773,605</u>	<u>584,214</u>	<u>189,391</u>	<u>75.5%</u>	<u>572,523</u>
<b>OPERATING INCOME (LOSS)</b>	(773,605)	(574,555)	199,050	74.3%	(265,532)
<b>NON-OPERATING INCOME (LOSS)</b>					
Interest Earned	90	11,475	11,385	12750.0%	645
Transfer from General Fund	441,760	404,947	(36,813)	91.7%	252,083
<b>TOTAL NON-OPERATING INCOME (LOSS)</b>	<u>441,850</u>	<u>416,422</u>	<u>(25,428)</u>	<u>94.2%</u>	<u>252,728</u>
<b>CHANGE IN NET POSITION</b>	(331,755)	(158,133)			(12,804)
<b>NET POSITION - BEGINNING OF YEAR</b>	<u>4,146,120</u>	<u>4,146,120</u>			<u>4,141,219</u>
<b>NET POSITION - YEAR TO DATE</b>	<u>\$ 3,814,365</u>	<u>\$ 3,987,987</u>			<u>\$ 4,128,415</u>

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

Percentage of Year  
91.7%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>CASH INCREASES</b>					
Intergovernmental	\$ -	\$ 5,667	\$ 5,667	N/A	\$ 62,333
Charges for Services	-	692	692	N/A	11,708
Rental Fees	-	3,324	3,324	N/A	231,240
Interest Earned	-	11,475	11,475	N/A	645
Transfer from General Fund	-	<u>404,947</u>	<u>404,947</u>	<u>N/A</u>	<u>252,083</u>
<b>TOTAL CASH INCREASES</b>	<u>-</u>	<u>426,105</u>	<u>426,105</u>	<u>N/A</u>	<u>558,009</u>
<b>CASH DECREASES</b>					
Salaries and Benefits	115,000	63,328	51,672	55.1%	41,637
Supplies and Other Expenses	147,075	58,528	88,547	39.8%	63,139
Utilities	<u>182,300</u>	<u>169,919</u>	<u>12,381</u>	<u>93.2%</u>	<u>162,022</u>
<b>TOTAL CASH DECREASES</b>	<u>444,375</u>	<u>291,775</u>	<u>152,600</u>	<u>65.7%</u>	<u>266,798</u>
<b>NET INCREASE (DECREASE)</b>	(444,375)	134,330			291,211
<b>CHANGE IN BALANCE SHEET</b>		26,259			(83,178)
<b>CASH - BEGINNING OF YEAR</b>		<u>331,915</u>			<u>4,513</u>
<b>CASH - YEAR TO DATE</b>		<u>\$ 492,504</u>			<u>\$ 212,546</u>

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

Percentage of Year  
91.7%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Intergovernmental	\$ -	\$ -	\$ -	N/A	\$ -
Charges for Services	-	-	-	N/A	-
Rental Fees	-	-	-	N/A	-
Miscellaneous	-	-	-	N/A	-
<b>TOTAL OPERATING REVENUES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>N/A</u>	<u>-</u>
<b>EXPENSES</b>					
Salaries and Benefits	<u>53,830</u>	<u>42,145</u>	<u>11,685</u>	<u>78.3%</u>	<u>-</u>
<b>TOTAL OPERATING EXPENSES</b>	<u>53,830</u>	<u>42,145</u>	<u>11,685</u>	<u>78.3%</u>	<u>-</u>
<b>OPERATING INCOME (LOSS)</b>	(53,830)	(42,145)	11,685	78.3%	-
<b>NON-OPERATING INCOME (LOSS)</b>					
Transfer from General Fund	<u>-</u>	<u>41,952</u>	<u>41,952</u>	<u>N/A</u>	<u>-</u>
<b>TOTAL NON-OPERATING INCOME (LOSS)</b>	<u>-</u>	<u>41,952</u>	<u>41,952</u>	<u>N/A</u>	<u>-</u>
<b>CHANGE IN NET POSITION</b>	(53,830)	(193)			-
<b>NET POSITION - BEGINNING OF YEAR</b>	<u>1,218,247</u>	<u>1,218,247</u>			<u>-</u>
<b>NET POSITION - YEAR TO DATE</b>	<u>\$ 1,164,417</u>	<u>\$ 1,218,054</u>			<u>\$ -</u>

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

Percentage of Year  
91.7%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>CASH INCREASES</b>					
Intergovernmental	\$ -	\$ -	\$ -	N/A	\$ -
Charges for Services	-	-	-	N/A	-
Rental Fees	-	-	-	N/A	-
Interest Earned	-	-	-	N/A	-
Transfer from General Fund	-	<u>41,952</u>	<u>41,952</u>	<u>N/A</u>	-
<b>TOTAL CASH INCREASES</b>	<u>-</u>	<u>41,952</u>	<u>41,952</u>	<u>N/A</u>	-
<b>CASH DECREASES</b>					
Salaries and Benefits	<u>53,830</u>	<u>41,952</u>	<u>11,878</u>	77.9%	-
<b>TOTAL CASH DECREASES</b>	<u>53,830</u>	<u>41,952</u>	<u>11,878</u>	<u>77.9%</u>	-
<b>NET INCREASE (DECREASE)</b>	(53,830)	-			-
<b>CHANGE IN BALANCE SHEET</b>		-			-
<b>CASH - BEGINNING OF YEAR</b>		<u>-</u>			<u>-</u>
<b>CASH - YEAR TO DATE</b>		<u>\$ -</u>			<u>\$ -</u>

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

Percentage of Year  
91.7%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Intergovernmental					
Solid Waste Commission	\$ 120,000	\$ 81,584	\$ (38,416)	68.0%	\$ 71,127
City of Rome	101,520	109,628	8,108	108.0%	90,451
Landfill	101,520	109,628	8,108	108.0%	71,127
Material Sales	<u>200,000</u>	<u>65,088</u>	<u>(134,912)</u>	<u>32.5%</u>	<u>176,086</u>
<b>TOTAL OPERATING REVENUES</b>	<u>523,040</u>	<u>365,927</u>	<u>(157,113)</u>	<u>70.0%</u>	<u>408,791</u>
<b>EXPENSES</b>					
Salaries and Benefits	356,600	318,190	38,410	89.2%	295,467
Supplies and Other Expenses	172,775	107,919	64,856	62.5%	143,012
Equipment	15,975	11,971	4,004	74.9%	8,464
Depreciation	163,785	125,683	38,102	76.7%	131,949
Amortization - Right To Use Asset	-	42,054	42,054	N/A	-
Utilities	<u>36,000</u>	<u>25,059</u>	<u>10,941</u>	<u>69.6%</u>	<u>25,266</u>
<b>TOTAL OPERATING EXPENSES</b>	<u>745,135</u>	<u>630,876</u>	<u>198,367</u>	<u>84.7%</u>	<u>604,159</u>
<b>OPERATING INCOME (LOSS)</b>	(222,095)	(264,949)	(42,854)	119.3%	(195,368)
<b>NON-OPERATING INCOME (LOSS)</b>					
Interest Earned	100	668	568	668.4%	112
Transfers from Solid Waste	101,520	109,628	(8,108)	108.0%	71,127
Transfers to General Fund	(56,670)	(47,225)	(9,445)	83.3%	(44,614)
Transfers to Capital Projects	<u>-</u>	<u>-</u>	<u>-</u>	<u>N/A</u>	<u>(187,808)</u>
<b>TOTAL NON-OPERATING INCOME (LOSS)</b>	<u>44,950</u>	<u>63,071</u>	<u>(16,984)</u>	<u>140.3%</u>	<u>(161,183)</u>
<b>CHANGE IN NET POSITION</b>	(177,145)	(201,878)			(356,551)
<b>NET POSITION - BEGINNING OF YEAR</b>	<u>1,409,639</u>	<u>1,409,639</u>			<u>1,347,812</u>
<b>NET POSITION - YEAR TO DATE</b>	<u>\$ 1,232,494</u>	<u>\$ 1,207,761</u>			<u>\$ 991,261</u>

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

Percentage of Year  
91.7%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>CASH INCREASES</b>					
Intergovernmental	\$ 323,040	\$ 363,059	\$ 40,019	112.4%	\$ 125,047
Interest Earned	100	668	568	668.4%	112
Material Sales	200,000	89,935	(110,065)	45.0%	254,455
Transfers In	101,520	178,319	76,799	175.6%	71,127
<b>TOTAL CASH INCREASES</b>	<b>624,660</b>	<b>631,981</b>	<b>(32,698)</b>	<b>101.2%</b>	<b>450,741</b>
<b>CASH DECREASES</b>					
Salaries and Benefits	356,600	318,123	38,477	89.2%	296,134
Supplies and Other Expenses	172,775	106,896	65,879	61.9%	148,255
Equipment	15,975	11,971	4,004	74.9%	15,254
Utilities	36,000	25,141	10,859	69.8%	25,266
Transfers	56,670	47,225	9,445	83.3%	67,489
<b>TOTAL CASH DECREASES</b>	<b>638,020</b>	<b>509,356</b>	<b>128,664</b>	<b>79.8%</b>	<b>552,399</b>
<b>NET INCREASE (DECREASE)</b>		122,625			(101,658)
<b>CHANGE IN BALANCE SHEET</b>		(73,160)			113,548
<b>CASH - BEGINNING OF YEAR</b>		3,589			7,477
<b>CASH - YEAR TO DATE</b>		\$ 53,054			\$ 19,367

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

Percentage of Year  
91.7%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Charges for Services	\$ 9,000	\$ 8,123	\$ (877)	90.3%	\$ 9,765
Interest Earned	90	3,259	3,169	3621.5%	269
Donations	40,000	25,456	(14,544)	63.6%	52,512
Miscellaneous	<u>600</u>	<u>303</u>	<u>(297)</u>	<u>50.5%</u>	<u>290</u>
<b>TOTAL REVENUES</b>	<u>49,690</u>	<u>37,140</u>	<u>(12,550)</u>	<u>74.7%</u>	<u>62,835</u>
<b>EXPENDITURES</b>					
Salaries and Benefits	988,030	893,557	94,473	90.4%	895,819
Other Operating Costs	472,410	421,135	51,275	89.1%	415,595
Equipment	<u>8,425</u>	<u>8,420</u>	<u>5</u>	99.9%	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>1,468,865</u>	<u>1,323,113</u>	<u>145,752</u>	<u>90.1%</u>	<u>1,311,414</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(1,419,175)	(1,285,972)	(133,203)	90.6%	(1,248,579)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers from General Fund	<u>1,352,945</u>	<u>1,240,200</u>	<u>112,745</u>	<u>91.7%</u>	<u>1,007,600</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>1,352,945</u>	<u>1,240,200</u>	<u>112,745</u>	<u>91.7%</u>	<u>1,007,600</u>
<b>NET CHANGE IN FUND BALANCE</b>	(66,230)	(45,773)			(240,979)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>8</u>	<u>8</u>			<u>3</u>
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ (66,222)</u>	<u>\$ (45,765)</u>			<u>\$ (240,976)</u>

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

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

Percentage of Year  
91.7%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Administrative Operations	\$ 10,500	\$ 10,708	\$ 208	102.0%	\$ 11,417
Miscellaneous Revenues	4,575	24,611	20,036	537.9%	3,082
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	41,700	37,680	(4,021)	90.4%	32,969
Other Programs	144,600	145,602	1,002	100.7%	69,112
Gymnastics	372,950	357,831	(15,119)	95.9%	340,259
Special Populations Services	42,050	30,012	(12,038)	71.4%	38,350
Concessions	265,000	261,044	(3,956)	98.5%	189,536
Coosa River Trading Post	196,850	182,136	(14,714)	92.5%	216,944
Etowah Park Golf Practice	7,300	7,200	(100)	98.6%	6,601
Youth Athletics	294,200	278,042	(16,158)	94.5%	240,918
Adult Athletics	19,290	9,600	(9,690)	49.8%	9,860
Scoreboards	8,000	7,375	(625)	92.2%	9,295
Parks & Recreation Centers	80,850	101,019	20,169	124.9%	93,793
Recreation Services	109,250	72,200	(37,050)	66.1%	109,053
Hall of Fame	17,500	15,582	(1,918)	89.0%	11,588
Senior Promotions	11,500	1,175	(10,325)	10.2%	-
<b>TOTAL REVENUES</b>	<u>1,656,115</u>	<u>1,541,815</u>	<u>(114,300)</u>	<u>93.1%</u>	<u>1,382,778</u>

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

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

Percentage of Year  
91.7%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>EXPENDITURES</b>					
Administrative Operations	\$ 1,415,650	\$ 1,158,063	\$ (257,587)	81.8%	\$ 1,260,301
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	70,170	58,757	(11,413)	83.7%	46,329
Other Programs	84,250	90,936	6,686	107.9%	61,121
Gymnastics	307,790	254,022	(53,768)	82.5%	248,486
Special Populations Services	41,425	29,152	(12,273)	70.4%	29,824
Concessions	306,800	239,438	(67,362)	78.0%	178,858
Coosa River Trading Post	143,250	119,543	(23,707)	83.5%	119,070
Sports Division Administration	146,360	119,514	(26,846)	81.7%	112,793
Youth Athletics	205,770	221,537	15,767	107.7%	185,914
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	182,210	(7,545)	96.0%	177,390
Recreation Services Administration	247,160	207,188	(39,972)	83.8%	204,032
Parks & Recreation Services	1,237,610	1,139,233	(98,377)	92.1%	1,028,958
Buildings	70,000	62,077	(7,923)	88.7%	69,775
Shop	142,810	141,152	(1,658)	98.8%	129,661
Hall of Fame	16,600	16,969	369	102.2%	11,304
Senior Promotions	11,500	-	(11,500)	0.0%	-
<b>TOTAL EXPENDITURES</b>	<b>4,690,315</b>	<b>4,051,947</b>	<b>(638,368)</b>	<b>86.4%</b>	<b>3,876,544</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	3,003,765	1,703,167	(1,300,598)	56.7%	1,703,533
Transfers Out	-	(47,915)	(47,915)	N/A	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>3,003,765</b>	<b>1,655,252</b>	<b>(1,348,513)</b>	<b>56.7%</b>	<b>1,703,533</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(30,435)</b>	<b>(854,880)</b>			<b>(790,233)</b>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>42,382</b>	<b>42,382</b>			<b>285,887</b>
<b>FUND BALANCE - YEAR TO DATE</b>	<b>\$ 11,947</b>	<b>\$ (812,498)</b>			<b>\$ (504,302)</b>

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

Percentage of Year  
91.7%

	2023			2022	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Contributions					
Employer	\$ 8,287,270	\$ 7,654,094	\$ (633,176)	92.4%	\$ 8,237,240
Employees	1,855,320	1,755,925	(99,395)	94.6%	1,711,151
Retirees	90,000	69,913	(20,087)	77.7%	79,965
Premiums Paid By Others	70,000	56,246	(13,754)	80.4%	53,821
Interest Earned	4,000	59,578	55,578	1489.5%	7,751
Miscellaneous	30,000	25,221	(4,779)	84.1%	324
<b>TOTAL REVENUES</b>	<u>10,336,590</u>	<u>9,620,977</u>	<u>(715,613)</u>	<u>93.1%</u>	<u>10,090,252</u>
<b>EXPENDITURES</b>					
Salary and Benefits	11,670	-	11,670	0.0%	-
Other Costs	30,055	20,738	9,317	69.0%	30,469
Professional Fees	138,920	127,110	11,810	91.5%	125,491
Claims	7,220,000	6,439,411	780,589	89.2%	6,754,932
Premium Payments	1,215,210	1,135,048	80,162	93.4%	978,811
HRA Payments	110,000	75,182	34,818	68.3%	75,322
HSA Payments	62,050	79,148	(17,098)	127.6%	59,288
Wellness Clinic	147,010	419,791	(272,781)	285.6%	139,739
Administrative Fees	233,190	213,498	19,692	91.6%	215,198
<b>TOTAL EXPENDITURES</b>	<u>9,168,105</u>	<u>8,509,926</u>	<u>658,179</u>	<u>92.8%</u>	<u>8,379,250</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	1,168,485	1,111,051	57,434	95.1%	1,711,002
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer In	-	47	(47)	N/A	-
Transfer Out	-	-	-	N/A	(683,572)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>47</u>	<u>(47)</u>	<u>N/A</u>	<u>(683,572)</u>
<b>NET CHANGE IN FUND BALANCE</b>	1,168,485	1,111,098			1,027,430
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>2,185,973</u>	<u>2,185,973</u>			<u>791,581</u>
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ 3,354,458</u>	<u>\$ 3,297,071</u>			<u>\$ 1,819,011</u>

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

	<u>Budget</u>	<u>2023 YTD</u>
<b>Revenues:</b>		
R & E Funds	\$ 8,039,260	\$ 2,704,668
Operating Funds	470,985	342,616
<b>Total Revenues</b>	<b>\$ 8,510,245</b>	<b>\$ 3,047,285</b>
<b>Expenses:</b>		
Water Tank Maintenance	\$ 350,000	\$ 153,103
Water Main Replacement	500,000	138,953
Water Pumps and Pump Houses	200,000	81,921
Large Meter Testing	50,000	38,500
Water Improvements-Highway 53 Water Line Upgrade	1,000,000	488,331
Water Extensions-Big Texas Valley Road	1,100,000	90,000
Biddy Well - Test Well	2,500,000	700,626
Chemical Conversion/Engineering	1,000,000	42,328
UWS Future Projects Contract	839,260	677,977
Water Meter Change Out Program	500,000	292,930
	8,039,260	2,704,668
<b>2023 Equipment</b>		
Fulton Well software and hardware conversion	99,005	24,462
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	342,616
<b>Total Expenses</b>	<b>\$ 8,510,245</b>	<b>\$ 3,047,285</b>

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

	<u>Budget</u>	<u>2023 YTD</u>
<b>Appropriation of Jail Surcharge Funds</b>	\$ 263,500	\$ 140,828
<b>Appropriation of Fund Balance</b>	658,145	520,858
<b>Revenues:</b>		
Interest Earned	-	63,856
Transfer from General Fund	629,680	555,046
Transfer from Debt Service	191,740	-
Transfer from 2017 SPLOST - Airport Infrastructure	264,850	30,025
Transfer from Airport	514,660	68,725
<b>Total Revenues and Appropriations of Fund Balances</b>	<u>\$ 2,522,575</u>	<u>\$ 1,379,338</u>
<b>Expenditures:</b>		
<b>Sheriff/Jail</b>		
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
	<u>231,105</u>	<u>198,793</u>
<b>Board of Registrars</b>		
Elections Move	-	8,269
	-	8,269
<b>County Police</b>		
JAG 2023 Revenue	(14,545)	-
JAG 2023 Expense	14,545	14,534
	-	14,534
0080-15-2021 GEMA/HS Revenue	-	(330)
0080-15-2021 GEMA/HS	-	6,575
	-	6,245
0048-37-2002 GEMA/HS Revenue	(3,000)	-
0048-37-2002 GEMA/HS	3,000	1,652
	-	1,652
00048-56-2022 GEMA/HS Revenue	(50,000)	(7,767)
00048-56-2022 GEMA/HS	50,000	47,518
	-	39,751
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	-
	-	-
<b>Prison</b>		
1 - Replacement of Kitchen Heating and Refrigeration Unit JS	28,000	11,157
2 - Daiken HVAC Unit , replace as many as possible with these funds JS	28,000	26,198
1 - Replacement of batwing mowing deck JS	17,000	15,788
Replacement of Kitchen Ice Machine / Hot Boxes JS	28,000	-
Replacement of Administrative Office Carpet	20,000	10,755
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 JS	17,000	9,795
Replace commercial dryer, 2022 carryover FB	14,000	11,802
Replace 1 HVAC unit, 2022 carryover FB	17,240	-
	<u>232,740</u>	<u>120,442</u>

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

		<u>Budget</u>	<u>2023 YTD</u>
<b>Clerk of Superior Court</b>			
Deed Room Shelving	<b>FB</b>	\$ 28,000	\$ 27,552
		28,000	27,552
<b>Facilities Management</b>			
Airport aviation school power supply at workstation tables	<b>FB</b>	24,825	24,824
Judicial Building Renovate Courtroom D and incorporate ADA changes		35,000	-
E911 generator	<b>FB</b>	40,000	-
Airport kitchen & common area renovation		30,000	-
Admin building attic insulation	<b>FB</b>	35,000	-
Add card readers to doors	<b>FB</b>	10,000	5,764
Replace worn out flooring	<b>FB/GF</b>	50,475	49,181
Pressure wash building exterior	<b>FB</b>	20,000	3,513
Repaint areas in County buildings	<b>FB</b>	15,000	-
Replace roof on Administration building loading dock	<b>FB</b>	39,830	39,828
Library Amphitheater Improvements		35,000	-
Future MR/R grant for Library		25,000	-
Paint inside GNTC avionics building		30,000	-
		<u>390,130</u>	<u>123,110</u>
GMA Leasepool		(60,000)	(51,315)
LED lighting at GNTC avionics building		<u>60,000</u>	<u>51,315</u>
		-	-
GMA Leasepool		(167,385)	(167,383)
LED lighting at Health Dept, 2022 carryover		<u>167,385</u>	<u>167,383</u>
		-	-
Space Needs Project			
Glenwood		9,760	68,033
Law Enforcement Center		19,520	19,520
LEC Parking Deck		36,800	36,800
Judicial Building		<u>19,520</u>	<u>19,520</u>
		85,600	143,873
<b>Public Roads</b>			
Paving			
2023 LMIG Revenue		(1,242,055)	(1,242,052)
2023 LMIG Off System Safety		(200,000)	(180,000)
2023 LMIG Paving		1,242,055	<b>750,072</b>
2021 LMIG Paving	<b>FB</b>	71,880	-
2023 LMIG Off System Safety		200,000	234,000
Excess LMIG Road Improvements	<b>FB</b>	<u>205,935</u>	<u>23,830</u>
		277,815	(414,150)
Chubb Road - GDOT#S015457		(262,900)	-
Chubb Road - Excess LMIG Road Improvements		<u>50,000</u>	<u>67,950</u>
	<b>FB</b>	(212,900)	67,950
Blacks Bluff Culvert		-	1,960
Prep and paving		75,000	74,679
Drainage		10,000	10,219

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

		<u>Budget</u>	<u>2023 YTD</u>
<b>Tax Commissioner</b>			
Upgrade to VCS web version		\$ 38,100	\$ 33,896
		38,100	33,896
<b>County Clerk</b>			
New Website (Year 3 of 4 Year Contract)		10,000	10,000
		10,000	10,000
<b>Information Technology</b>			
Computer Lease		160,000	137,463
		160,000	137,463
<b>Communication</b>			
Microwave Tx/RX replacement, 2 towers/4 paths, 2022 carryover	<b>FB</b>	219,335	218,915
		219,335	218,915
<b>Solid Waste</b>			
Remote site improvements	<b>FB</b>	100,000	60,280
		100,000	60,280
<b>Redmond Trail</b>			
Project Costs		-	688
		-	688
<b>Airport</b>			
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)	<b>AP</b>	138,000	-
Rehabilitate Rwy 1 & 19 Edge Lighting, Signage, PAPIs and REILs			
Federal - Construction Revenue (90%)		(689,400)	-
State - Construction Revenue (5%)		(37,750)	-
Design Revenue		(65,700)	-
Design		84,000	-
Construction		755,000	31,125
		46,150	31,125
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)	<b>AP</b>	115,070	21,380

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

		<u>Budget</u>	<u>2023 YTD</u>
<b>Airport (cont'd)</b>			
Taxiway B rehabilitation & overlay (East of 1/10)			
Design	AP	\$ 84,590	\$ 84,589
		84,590	84,589
Terminal Building Improvements			
Federal Revenue (90%)			
Design		-	-
	AP	147,000	24,745
		147,000	24,745
T-Hanger Electrical Upgrades			
		128,840	128,840
Building 700 upgrades - Tiger Flight Museum			
	AP	30,000	-
<b>Recycling Center</b>			
Scrap Tire - Revenue			
		(7,840)	(5,617)
Scrap Tire		7,840	9,353
		-	3,736
<b>Animal Control</b>			
Repair & replace outside fencing, 2022 carryover			
	FB	10,000	11,893
		10,000	11,893
<b>Current Year Lease Purchase Payments</b>			
	DS	191,740	-
<b>Transfer to Rome/Floyd Parks and Recreation Capital</b>			
		33,800	44,631
<b>Total Net (Revenues) Expenditures</b>		<u>\$ 2,789,915</u>	<u>\$ 1,229,003</u>

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

	<u>Budget</u>	<u>2023 YTD</u>
<b>Revenues</b>		
Interest Income	\$ -	\$ 1,669
Capital Improvements-County	33,800	44,631
Transfer from Scholarship Fund	100,000	47,915
<b>Total Revenues</b>	<b><u>\$ 133,800</u></b>	<b><u>\$ 94,215</u></b>
<b>Expenditures</b>		
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
<b>Total Expenditures</b>	<b><u>\$ 133,800</u></b>	<b><u>\$ 92,546</u></b>



## ***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			
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			
<b>Totals</b>	<b>7,767,937.91</b>	<b>7,250,394.53</b>	<b>7,634,180.66</b>	<b>7,733,619.19</b>	<b>8,039,615.79</b>	<b>8,758,282.43</b>	<b>9,695,975.77</b>	<b>10,503,044.98</b>	<b>11,559,139.49</b>	<b>10,299,151.11</b>	<b>(269,004.63)</b>	

<b>Original Budget</b>	<b>7,600,000</b>	<b>7,700,000</b>	<b>8,000,000</b>	<b>7,700,000</b>	<b>7,800,000</b>	<b>7,892,500</b>	<b>8,925,000</b>	<b>8,743,870</b>	<b>10,400,000</b>	<b>11,642,950</b>		
<b>Revised Budget</b>	<b>7,600,000</b>	<b>6,850,000</b>	<b>7,760,000</b>	<b>7,700,000</b>	<b>7,800,000</b>	<b>8,600,000</b>	<b>8,640,000</b>	<b>8,743,870</b>	<b>10,400,000</b>	<b>11,642,950</b>		
<b>Amt &gt; Revised</b>	<b>167,937.91</b>	<b>400,394.53</b>	<b>(125,819.34)</b>	<b>33,619.19</b>	<b>239,615.79</b>	<b>158,282.43</b>	<b>1,055,975.77</b>	<b>1,759,174.98</b>	<b>1,159,139.49</b>	<b>(1,343,798.89)</b>		

<b>Annual Comparisons</b>									<b>10,568,155.74</b>	<b>10,299,151.11</b>	<b>(269,004.63)</b>	<b>-2.55%</b>
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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			
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			
<b>Totals</b>	<b>8,911,900.50</b>	<b>12,857,342.77</b>	<b>13,514,990.89</b>	<b>13,703,884.18</b>	<b>14,229,556.96</b>	<b>15,490,294.76</b>	<b>17,161,758.27</b>	<b>18,580,825.27</b>	<b>20,416,610.35</b>	<b>19,316,847.83</b>	<b>635,947.90</b>	

<b>Annual Comparisons</b>									<b>18,680,899.93</b>	<b>19,316,847.83</b>	<b>635,947.90</b>	<b>3.40%</b>
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**FLOYD COUNTY, GEORGIA**  
*Water Fund Bonds Debt Service Coverage Ratio*  
*For the Month Ended November 30, 2023*  
*(with comparative calculation for 2022)*

	<b>ACTUALS</b>	
	<b>2023</b>	<b>2022</b>
<b>Operating Revenues:</b>		
Developers Contributions	\$ -	\$ -
Misc-Other	17,750	20,906
Water Charges	6,848,502	6,784,126
Water Meter Charges	240,250	364,670
Penalties & Cut Offs	183,863	171,739
Fire Service Charges	114,583	114,583
Surcharge Revenue	313	492
Convenience Fee	-	3
Less: Fire Service Charges	(114,583)	(114,583)
Charges for Services	<u>7,290,677</u>	<u>7,341,936</u>
Miscellaneous	62,415	65,346
Rental Fees	11,544	11,544
<b>Total Operating Revenues</b>	<b><u>7,364,637</u></b>	<b><u>7,418,826</u></b>
<b>Operating Expenses:</b>		
Administration	1,121,841	1,046,266
Less: Depreciation	(23,108)	(23,108)
Net Administration	<u>1,098,733</u>	<u>1,023,158</u>
Distribution	4,766,822	4,626,469
Less: Depreciation	(1,491,615)	(1,454,654)
Net Distribution	<u>3,275,207</u>	<u>3,171,815</u>
Treatment Plant	745,781	753,825
Less: Depreciation	(58,944)	(63,384)
Net Treatment Plant	<u>686,837</u>	<u>690,441</u>
<b>Total Operating Expenses</b>	<b><u>\$ 5,060,777</u></b>	<b><u>\$ 4,885,414</u></b>
Net Available for Debt Service	\$ 2,303,860	\$ 2,533,412
Bonds Debt Service (83.3% of Annual Debt Payment)	283,625	310,375
<b>Bonds Debt Service Coverage Ratio (1.10 Requirement)</b>	<b>8.12</b>	<b>8.16</b>
Total Debt Service (83.3% of Annual Debt Payment)	519,374	546,124
<b>Total Debt Service Coverage Ratio</b>	<b>4.44</b>	<b>4.64</b>

**FLOYD COUNTY, GEORGIA**

*Non-Capital Equipment*

*For the Month Ended November 30, 2023*

	<b>Budget</b>	<b>YTD</b>
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	<u>2,325</u>	<u>1,800</u>
	2,325	1,800
Clerk of Superior Court		
Shredder for Office of Receiver	<u>1,500</u>	<u>1,444</u>
	1,500	1,444
District Attorney		
6 - Printers	1,800	-
4 - Filing cabinets	<u>2,400</u>	<u>-</u>
	4,200	-
Sheriff		
2 - Network switches for additional data connections	9,000	8,935
2 - Non-rechargeable RACC belts	4,000	-
1 - Stun transport vest	2,600	-
5 - Gasmasks	4,000	-
2 - 55 inch TV monitor	2,000	-
1 - 32 inch TV monitor	600	-
Ammunition for qualification, practice & carry	45,000	38,674
Body cameras	6,000	-
Restraint chair	5,000	4,093
ID band laminator	600	-
2 - Floor Buffer low speed	3,695	1,046
2 - Floor Buffer high speed	1,900	1,213
10 - Toilets & Lavatories	26,550	26,550
Laptop	700	695
Laundry Carts	2,300	2,300
2 - Laundry Totes	1,745	1,743
Handheld radios (2022 purchase)	53,810	53,809
Cell Block Door Replacement	101,535	101,532
VR Controller, Headset, Taser & Glock Kits	-	594
2 - Drones	26,280	26,278
Electric Pallet Jack	3,000	2,919
Cameras	11,900	11,892
Pepperball	2,490	-
Ballistic Helmets	<u>31,180</u>	<u>30,708</u>
	345,885	312,981
Coroner		
3 - High lift bariatric cots	4,950	4,397
Truck lights	6,350	3,137
10 - Morgue body pans	<u>5,000</u>	<u>3,000</u>
	16,300	10,533
Human Resources		
Badge Printer	3,045	3,042
Telephones	<u>2,005</u>	<u>998</u>
	5,050	4,040
Board of Commissioners		
Community Room Speaker System	2,280	2,276
3 - iPads	<u>3,120</u>	<u>1,992</u>
	5,400	4,268

**FLOYD COUNTY, GEORGIA**

*Non-Capital Equipment*

*For the Month Ended November 30, 2023*

	<b>Budget</b>	<b>YTD</b>
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	25,133
Laptop	-	1,631
Canon EOS Rebel DSLR Camera Bundle	-	665
	<u>25,180</u>	<u>27,430</u>
Facilities Management		
2 - Computers for HVAC program monitoring at Judicial Bldg. & LEC	4,795	4,790
iPad	2,300	2,300
Window replacement in County Manager's office	8,276	8,026
Furniture Dolly	1,000	996
New roof over storage area of PWC warehouse	6,484	-
Flagpole at Historic Courthouse	6,000	-
Matterport 3D camera	8,045	8,044
	<u>36,900</u>	<u>24,156</u>
Public Works		
Topside Creeper	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**

*Non-Capital Equipment*

*For the Month Ended November 30, 2023*

	<b>Budget</b>	<b>YTD</b>
Cooperative Extension		
2 - Laptops with docking stations (cost share with UGA)	\$ 2,500	\$ 2,500
	<u>2,500</u>	<u>2,500</u>
Magistrate Court		
Court Reporting Equipment	1,000	1,000
	<u>1,000</u>	<u>1,000</u>
Superior Court		
Courtroom furniture - counsel table, pews, and other seating	7,000	-
	<u>7,000</u>	<u>-</u>
Judge Niedrach Superior Court		
Desktop printer	600	-
	<u>600</u>	<u>-</u>
Judge Johnson Superior Court		
Desktop printer	600	-
	<u>600</u>	<u>-</u>
Judge Sparks Superior Court		
Desktop printer	600	-
	<u>600</u>	<u>-</u>
Judge Wetherington Superior Court		
Desktop printer	600	-
	<u>600</u>	<u>-</u>
Superior Court Administration		
Desktop printer	500	-
	<u>500</u>	<u>-</u>
HIDTA		
Shredder	-	1,899
AED Equipment	-	4,983
	<u>-</u>	<u>6,882</u>
County Manager		
Equipment	10,000	3,810
	<u>10,000</u>	<u>3,810</u>
Finance		
Money Counter	525	525
	<u>525</u>	<u>525</u>
Information Technology		
Emergency equipment purchases	8,000	7,274
	<u>8,000</u>	<u>7,274</u>
E911		
Shredder	2,750	2,700
Fortigate VPN	1,755	1,752
	<u>4,505</u>	<u>4,452</u>
EMA		
iPad	510	510
	<u>510</u>	<u>510</u>
Law Library		
Technology updates & additions, wireless upgrades	9,000	6,495
	<u>9,000</u>	<u>6,495</u>
Inmate Benefit		
Sheriff - Equipment	119,200	-
Prison - Equipment	25,000	-
Work Release - Equipment	5,220	-
	<u>149,420</u>	<u>-</u>
Water Department		
Administration		
3 - Neptune MRX920VR Drive By System	24,000	24,000
2 - Neptune R900V3 Belt Clip Receiver	10,000	10,000
Blinds for billing office	1,600	-
Chair for Troy's office	750	500
Receipt Printer	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>

**FLOYD COUNTY, GEORGIA**

*Non-Capital Equipment*

*For the Month Ended November 30, 2023*

	<b>Budget</b>	<b>YTD</b>
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
Scaletron Model 1235 Chlorine scales	3,865	3,864
Web cam with speaker at water treatment plant	1,000	868
1 - HVAC Unit	6,980	6,500
Network switch upgrade	6,000	-
	<u>22,900</u>	<u>16,283</u>
Airport		
Communication radio and antenna to mount in new airport manager's vehicle	1,100	1,057
	<u>1,100</u>	<u>1,057</u>
Recycling		
Skid steer tires	4,000	-
Camera security system	11,975	11,971
	<u>15,975</u>	<u>11,971</u>
Animal Control		
Trailer Generator	3,420	3,418
New officer body camera and set-up, taser, and body armor	5,005	5,002
	<u>8,425</u>	<u>8,420</u>
Recreation		
Administration		
Camera for marketing & promotion	750	749
Laptop	905	869
	<u>1,655</u>	<u>1,618</u>
Gymnastics		
4 bar rails-2 sets of bars	4,040	3,453
Replacement rail for pit bar	1,005	871
Stratum Vault Board	1,250	1,250
Pit Blocks	3,135	2,639
Tumble track	935	169
Octagonal Tumbler	640	640
Panel Mats	360	360
Trapezoids	1,545	1,516
	<u>12,910</u>	<u>10,897</u>
Coosa River Trading Post		
Deep Freezer	600	599
	<u>600</u>	<u>599</u>
Youth Baseball		
10-L-Screens	6,000	5,145
5-temporary fences	7,730	5,724
Pitching machine	1,745	-
	<u>15,475</u>	<u>10,869</u>

**FLOYD COUNTY, GEORGIA**  
*Non-Capital Equipment*  
*For the Month Ended November 30, 2023*

	<u>Budget</u>	<u>YTD</u>
Park & Recreation Services		
Log splitter	\$ 2,300	\$ 2,300
3 pt attach fertilizer spreader	980	900
Bobcat tires (set of 4)	3,715	3,431
2-Pressure washer	3,200	3,198
2-Spray in bed liner	1,400	1,300
Garbage cans	<u>27,000</u>	<u>24,612</u>
	38,595	35,741
Rec-Shop		
Plasma cutter	1,200	900
Smooth bucket & forks for bobcat	<u>4,500</u>	<u>4,243</u>
	5,700	5,143
Total:	<u>\$ 936,805</u>	<u>\$ 671,302</u>