



Floyd County, Georgia

***Financial Statements
For the Month Ending
May 31, 2024***

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***Financial Statements
For the Month Ending
May 31, 2024***


***Prepared by:
Finance Department***


FLOYD COUNTY, GEORGIA
Unaudited Financial Statements
For the Month Ending May 31, 2024


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Floyd County, Georgia For the Month Ended May 31, 2024


General Fund Revenues Budget vs Actual	
	\$ 74,211,505 Budget
	\$ 17,056,093 Actual
	\$ (57,155,412) 23%

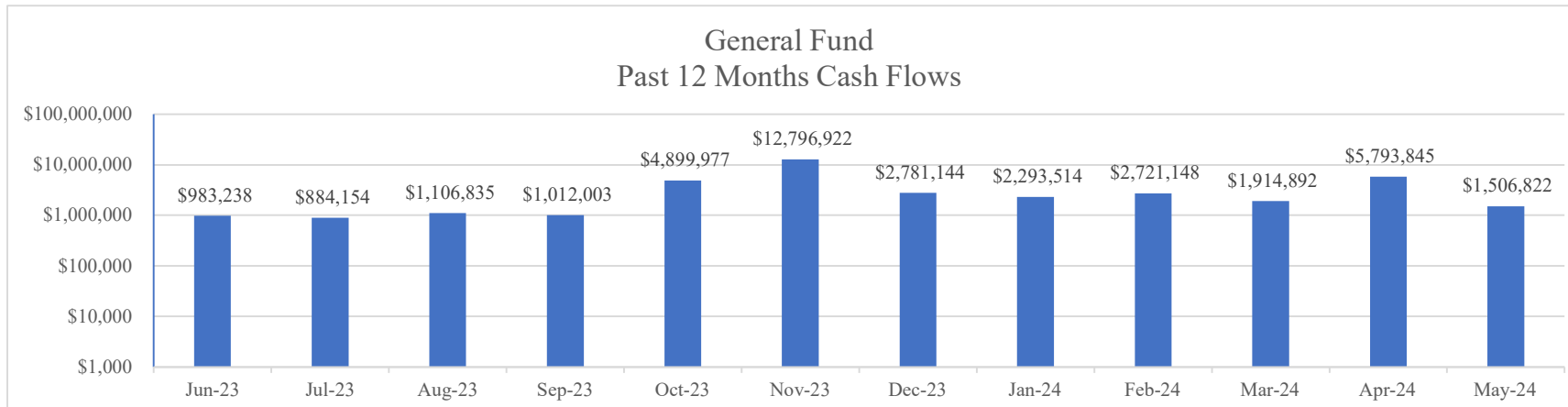
General Fund Expenditures Budget vs Actual	
	\$ 74,707,460 Budget
	\$ 29,665,771 Actual
	\$ 45,041,689 40%

Net Change in General Fund Balance Budget vs Actual	
	\$ (495,955) Budget
	\$ (12,609,679) Actual
	\$ (12,113,724) 2543%

Cash & Investments vs Fund Balance = Liquidity & Availability of Fund Balance	
	\$ 1,506,822 Cash
	\$ 9,250,826 Fund Balance
	16%



Public Safety Expenditures vs Other As Compared to Actual Expenditures	
	50% Public Safety
	50% Other
	100% Total



Boarding Inmates Revenue Budget vs Actual	
	\$ 1,570,000 Budget
	\$ 360,671 Actual
	\$ (1,209,329) 23%




Floyd County, Georgia For the Month Ended May 31, 2024




2017 SPLOST Fund Sales Taxes Budget vs Actual			
	\$ 4,590,135	Budget	
	\$ 7,087,141	Actual	
	\$ 2,497,006		154%
2013 SPLOST Fund Sales Taxes Budget vs Actual			
	\$ -	Budget	
	\$ -	Actual	
	\$ -		

2017 SPLOST Fund Expenditures Budget vs Actual			
	\$ 23,279,660	Budget	
	\$ 5,593,537	Actual	
	\$ 17,686,123		24%
2013 SPLOST Fund Expenditures Budget vs Actual			
	\$ 5,139,990	Budget	
	\$ 4,992,079	Actual	
	\$ 147,911		97%




Water / Sewer Revenues & Expenses All Revenues and All Expenses			
	\$ 3,471,927	Revenues	
	\$ 3,538,442	Expenses	
	\$ (66,515)		


Water / Sewer Operating Cash Flows Beg. Of Year vs Current Balance			
	\$ 8,702,441	Beginning	
	\$ 8,532,739	Current	
	\$ (169,702)		




Airport Revenues & Expenses All Revenues and All Expenses			
	\$ 671,334	Revenues	
	\$ 978,279	Expenses	
	\$ (306,945)		

Airport Operating Cash Flows Beg. Of Year vs Current Balance			
	\$ 217,265	Beginning	
	\$ 159,157	Current	
	\$ (58,107)		



Recycling Revenues & Expenses All Revenues and All Expenses			
	\$ 239,712	Revenues	
	\$ 340,336	Expenses	
	\$ (100,624)		

Recycling Operating Cash Flows Beg. Of Year vs Current Balance			
	\$ 362	Beginning	
	\$ 19,286	Current	
	\$ 18,924		



***Financial Narrative
For the Month Ending
May 31, 2024***

***Prepared by:
Finance Department***

Floyd County Review of May 2024

General Fund

- Revenues
 - Taxes are \$71,850 more than last year.
 - Prior Years' Tax is \$52,300 less than last year.
 - Intangible Taxes decreased 21.7% since last year. This indicates that the dollar amount of loans acquired decreased compared to last year. Not all loans are subject to Intangible Tax. Government loans, loans obtained through a credit union or loans with a life of less than 3 years are not subject to Intangible Tax. Refinancing loans also impacts this. Fewer people are refinancing loans because interest rates are currently higher.
 - The Real Estate Transfer Tax has increased from last year by 19.2% or \$14,000. This indicates an increase in the housing market.
 - Penalties & Interest revenue is \$102,850 more than 2023. 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 an increase in Sales Tax collections from 2023 of \$33,950 or 0.7%.
 - With the renegotiation of LOST in 2022, the County now receives 53% of distributions rather than 56.5%. Had our percentage remained the same, we would have collected an additional \$312,012.
 - Motor Vehicle Taxes are \$11,400 less than 2023, which is an 8% decrease. When older cars are sold, the buyer can choose to continue to pay ad valorem taxes rather than the TAVT.
 - Motor Vehicle TAVT is \$33,000 more than last year, increasing by 2.1%. 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 4.5% from 2023. One possible explanation is that more and more people are cancelling their cable services and are opting for internet streaming. Comcast is down 3.8% and Direct TV is down 13.4%.
 - Licenses & Permits is \$30,000 less than last year.
 - Licenses & Permits-Banks is \$25,400 lower than this same time last year. This is a business license tax due March 1, 2024. Greater Community Bank was bought out and is now a credit union which excludes them from payment of this type of license.
 - Intergovernmental Revenue is \$157,900 more than last year.
 - State-Offender Rehab revenue is \$121,850 higher than 2023. The average number of inmates has increased 39.6%. The subsidy per inmate went from \$22 per inmate to \$24 per inmate beginning with the May 2024 receipt.
 - Charges for Services is \$88,850 less than 2023.
 - Sheriff Fees & Services is \$21,100 more than 2023.
 - Sheriff Boarding Inmates is \$105,400 less than 2023.
 - Chattooga County Boarding Inmate revenue is down \$179,400 from 2023. An invoice has been issued through the Sheriff's office each month, but we have only received payment for inmates housed through February of this year.
 - Funds received from the Social Security Administration have increased 95.8% from 2023, an increase of \$9,100.

Floyd County Review of May 2024

General Fund (cont'd)

- Revenues (cont'd)
 - Revenue from US Marshals is up \$3,450 from 2023. July 2023 is the first payment received from US Marshals in 2023. Federal court cases were being held in Atlanta rather than Rome last year. For that reason, inmates were being held at facilities more closely located.
 - In November of last year, we began housing inmates for Haralson County. So far in 2024, we have collected \$3,700.
 - Payments from ICE have increased by 63.5% compared to May 2023, but only \$850.
 - Inmate Contracts in total have increased \$45,150.
 - The rate for inmate detail contracts increased starting in January to cover the cost of the service.
 - Tax Commissioner-TAVT Administrative Fee is 6.7% more than the amount for 2023.
 - The average monthly amount collected in 2023 was \$14,200 and in 2024 was \$15,150.
 - Tax Commissioner Street Light collections have decreased \$3,250, or 9.5%, since this same time last year.
 - Tax Collection Commissions have climbed \$31,500 or 26.5%.
 - For motor vehicles, a TAVT administrative fee is received rather than a commission. Commissions are received on other taxes collected by the Tax Commissioner. These commissions have increased 26.4% from 2023. Commissions are also received from the Clerk of Superior Court. These commissions have decreased 1.7% from 2023.
 - Clerk of Court Charges for Services decreased by \$62,650 when compared to 2023. This is a 22.2% decrease.
 - Recording Fees have decreased 19.5% since 2023, a \$34,850 decrease. This is revenue from recording deeds and liens.
 - Advance Deposits are down \$1,400 from last year. Advance deposits are the County's portion of the filing fee for a new case.
 - Other Fees have decreased \$14,250 from 2023. Examples of this revenue include UCC filings and bond forfeitures. The portion relating to bond forfeitures has decreased \$13,650.
 - All other charges decreased a total of \$15,000 compared to 2023. The largest variance is in revenue for copies. Inquiries have been made to the Clerk of Superior Court for an explanation.
 - Probate Court Charges for Services decreased \$9,750 from 2023, falling 16.6%.
 - Estate revenues decreased 21% or \$10,000. This revenue is derived from the number of wills probated. The fee schedule is not dependent on the size of the estate, but different petitions do have different fees. For example, guardianships have a fee of \$450 as opposed to other petitions that are around \$180.

Floyd County Review of May 2024

General Fund (cont'd)

- Revenues (cont'd)
 - Miscellaneous revenues show an increase of \$600 or 7.7%. 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 decreased \$1,900 or 4.8% from 2023.
 - There has been a decrease of 0.5% in the total number of cases since last year.
 - Cases that generate fees have jumped 5.9%. Some reasons that could explain an increase in cases, but a decrease in revenue are cases that are filed with an indigent status, or a court order waiving the fees.
 - Clerk of Court-Jail Surcharge is up 10.8% as compared to last year.
 - There is a 2.4% decrease in Clerk of Court Criminal Division Fines. Icon, the software used by the Clerk, distributes the payments of fines in a particular hierarchy. This explains why the surcharge is up even though the fines have decreased.
 - City of Rome-Jail Surcharge fell 12% from 2023, a \$3,000 decrease.
 - Court Reporting Services has shown a decrease of 29.4% over last year. This is a \$3,600 decrease. In 2023, the number of bills YTD were 49. In 2024, the number is 31. This is a 36.7% decrease.
- Fines & Forfeitures are up \$113,850.
 - Clerk of Court – Criminal Division Fines are down \$4,850, a 2.4% drop as compared to 2023.
 - Juvenile Court Supplemental Services fines have decreased 41% since this time last year, a total of \$2,000.
 - Probate Court Fines are up \$122,750 or 63.5%. There is a 29.4% increase in the number of fines paid. The amount paid to the County increased 86%. This could be a result of a timing issue because some of the fees could be from prior periods.
 - Parking Fines have decreased 38.9%.
 - Drug Abuse & Treatment Fines as a whole has decreased 13.5% or \$5,100 since 2023.
- Miscellaneous Revenue is down 11.2%.
 - Miscellaneous Other decreased \$128,350. In February 2023, Canon gave us the money to buy out our prior Ricoh contract.
 - In May 2023, a claims adjustment was received from ACCG. Tax Commissioner-Misc. is down \$28,250. In 2023, interest received was recorded here. In 2024, the interest was reclassified to another account.
 - Telephone Commissions are up 0.5%. The commission received from Inmate Solutions is \$4,000 more than last year. We receive a prepaid commission of \$885,000 annually. We fell short of that amount last year by \$39,425. This amount was deducted from the prepaid amount for 2023.

Floyd County Review of May 2024

General Fund (cont'd)

- Expenditures
 - Board of Commissioners is 4.2% more than the YTD budget.
 - Dues & Subscriptions is \$20 above the annual budget. ACCG annual dues were paid. A budget transfer has been requested.
 - Data Processing is 3.5% over the annual budget. Granicus support was paid in January.
 - Board of Registrars is 52.8% of the annual budget.
 - Salaries & Wages is 8.2% higher than the YTD budget. Overtime budgeted has almost been exhausted for the year.
 - Salaries & Wages – Poll workers is 64.4% more than the annual budget. There are still 2 elections scheduled for 2024 with the possibility of 3 should there be a General Election runoff in December.
 - Supplies is 2.3% above the YTD budget. This is a timing issue since supplies are not purchased evenly throughout the year.
 - Uniforms is 55% of the annual budget. Shirts were purchased for poll workers so they could easily be identified.
 - Mileage Reimbursement is 54.9% of the annual budget.
 - Legal Publications is 92.5% of the annual budget. Ads were run for voting machine testing, qualifying fees and early voting.
 - Data Processing is 20.6% higher than the YTD budget.
 - Clerk of Superior Court is 5.8% above the YTD budget.
 - Dues & Subscriptions is 2.2% over the YTD budget.
 - Travel & Training is 46.8% of the annual budget. Charges for mandated training were paid.
 - Juror's Expense has been fully exhausted for 2024. These are the funds made available to pay jurors when they have jury duty. Jurors are now paid using cards rather than paper checks. Even though the Clerk has requested all funds available, there is still \$88,000 remaining in the bank account.
 - Legal Publications is 87.8% of the annual budget. Grand Jury term presentments were published in the paper.
 - Legal Fees is 84.1% of the annual budget.
 - Board of Equalization is 16.3% over the YTD budget.
 - Salaries & Wages and FICA are 60.7% and 62% of the annual budget respectively. The Board is paid on a per diem basis and more appeals went to the Board than last year.
 - Advertising is 90% of the annual budget.
 - Travel & Training is 42.2% of the annual budget.
 - Postage is 86.2% of the annual budget.
 - All Other is \$850 over the annual budget. A hearing officer was needed for 2 days of appeals.
 - Mental Health Court is 8% above the YTD budget.
 - Travel & Training not covered by the grant was not budgeted.
 - The grant provides for 8 team members to attend the annual conference. A ninth member attended.

Floyd County Review of May 2024

General Fund (cont'd)

- Expenditures (cont'd)
 - Contract Labor not covered by the grant was not budgeted.
 - One surveillance officer is being paid outside of the grant.
 - HIDTA is 21.2% higher than the YTD budget.
 - Data Processing is twice the annual budget. Software was renewed that aids investigators with digital investigations.
 - Informants expense is at 99.9% of the annual budget.
 - Office Rental is \$1,200 over the annual budget.
 - Public Safety/Community Violence is 70.8% of the annual budget.
 - This is a new position covered by a grant. No grant funds have been received in 2024.
 - Interagency Health is 50% of the annual budget.
 - This is paid on a quarterly basis.
 - **Total Budgeted Expenditures are 1.2% below the YTD budget.**
- Fund Balance
 - For 2024, the General Fund has decreased its fund balance by \$12,609,679 compared to a decrease of \$11,964,272 for 2023, a variance of \$645,407.

Fire Fund

- Revenues
 - Taxes are \$15,300 more than this time last year.
 - Property Taxes – Prior Years are \$7,250 more than 2023.
 - Mobile Home Taxes are \$2,050 more than 2023.
 - Motor Vehicle Taxes are \$5,800 more than 2023.
 - Interest Earned is \$4,300 more than 2023 due to a higher interest rate than this time last year.
- Expenditures
 - Total expenditures increased by \$269,250 due to pay increases for firefighters at the City of Rome and City of Cave Spring.

E911 Fund

- Revenues
 - Total Revenues are 4.5% below the YTD budget but \$389,700 more than last year.
 - Miscellaneous Revenue is \$200 less than last year due to fewer invoices for third false alarm calls.
 - Charges for Services are \$389,400 more than last year.
 - Prepaid fees are \$3,750 more than last year.
 - Landline fees are \$65,700 more than last year due to a timing issue.
 - Wireless fees are \$320,000 more than last year due to a timing issue.
 - Only 2 payments were received for landline and wireless fees through May 2023 while 5 payments were received through May 2024.
- Expenditures
 - Total Expenditures are 1.5% below the YTD budget but \$124,250 more than last year.

Floyd County Review of May 2024

E911 Fund (cnt'd)

- Revenues
 - - Salaries and Benefits are \$73,500 more than last year but 5.3% under the YTD budget.
 - Other Operating Costs are 20.1% above the YTD budget and \$51,500 more than last year.
 - Repairs and Maintenance is 70.4% of the annual budget and \$1,200 more than last year.
 - Due to the center upgrade, we received one year free on the AT&T contract, so there is no charge for this in 2024.
 - The \$16K maintenance contract for Sound Communications, E-911's phone and radio recording system, is new for 2024.
 - Telephone is 36% above the YTD budget and is \$42,450 more than 2023 due to previous year billings that were paid in 2024.

800 MHz Communication Fund

- Revenues
 - Total Revenues are comparable to 2023 and currently 0.5% above the YTD budget.
- Expenditures
 - Total Expenditures are 20.2% under the YTD budget and \$100,800 less than 2023 due to a timing issue.
 - Expenditures no longer reflect Salaries and Benefits as employees are not reported in this fund. Instead, expenditures consist only of items required to continue service for the communication towers such as insurance, utilities, and repairs and maintenance.

Emergency Management Fund

- Revenues
 - Most of the revenue for EMA is grant revenue. We will not receive these funds until the last quarter of the year.
- Expenditures
 - Total Expenditures are 37.2% of the YTD budget and \$17,800 more than 2023.
 - Salaries and Benefits are \$24,450 more than 2023 due to an Assistant Director position transitioning to EMA from the 800 MHz Communication fund.
 - Data Processing is at 53.7% of the annual budget due to an annual payment to Earth Networks, software used for real-time weather monitoring, paid at the beginning of the year.
 - Code Red Weather Warning System is 98.9% of the annual budget due to it being a one-time payment for a year of service. This expense is shared with the City of Rome.

Floyd County Review of May 2024

Solid Waste Fund

- Revenues
 - Taxes increased \$4,350 when compared to 2023.
 - Property Taxes Prior Year is \$2,900 more.
 - Motor Vehicle Tax is \$700 less.
 - Mobile Home Tax is \$1,200 less.
 - Motor Vehicle TAVT is \$2,500 more.
 - Clerk of Court Real Estate Transfer Tax is \$750 more.
 - Interest Earned is \$2,450 more than last year because of an increased interest rate.
- Expenditures
 - Total Expenditures are \$10,250 less than 2023 and 7.2% below the YTD budget.
 - Repairs & Maintenance is 41.6% above the YTD budget and \$11,300 more than this time last year. This is largely due to repairs to dumpsters at remote sites.
 - Remote Site Operations expense is \$16,500 less than 2023.
 - This is largely due to the monthly hauling bill decreasing \$18,050 when compared to 2023.
 - Tipping Fees are down \$14,800 when compared to 2023.
 - This is largely due to the monthly bill for Public Works decreasing \$11,350 when compared to 2023.
 - 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 and Interest Earned.
 - Interest Earned is 18% above the YTD budget and \$1,450 more than 2023.
 - We're earning a higher interest rate than 2023 and have a higher cash balance earning interest in 2024.
 - Miscellaneous Income is comprised of the following, which we receive later in the calendar year:
 - The Braves Contribution with an estimated \$30,000 expected.
 - Stadium Naming Rights with an estimated \$24,950 expected.
- Expenditures
 - Repairs and Maintenance expenditure is 24.8% below the YTD budget and \$4,100 less than 2023.

Floyd County Review of May 2024

Water Fund

- Revenues
 - Charges for Services is \$140,700 more than the prior year, but 3.9% below the YTD budget.
 - Consumption reports show a 1.2% increase in residential usage and a 9.8% increase in commercial usage compared to last year.
 - Commercial usage is up due to consumers using more water like Ball Corporation and Berry College. The meter at Berry College was not working properly and needed to be replaced during COVID. However, with the supply chain issues we were not able to replace the meter until March 2023. During that time a flat rate for water usage was charged until the meter could be replaced. Now that the meter has been replaced it is showing more usage than the flat rate agreed upon.
 - Water Meter Charges have increased \$24,550 from 2023. This is due to a new EPA ordinance with water meters that has affected 15,000 water meters for the County. This project started in May and is expected to be done by September.
 - Penalties and cut offs are down \$13,900 from 2023. This is due to no late fees or cut offs being charged to customers for the month of March due to a postal service mail issue.
 - **Operating Revenues are 4.1% below the YTD budget.**
- Expenses
 - Administration Dues and Subscriptions is 9.4% over the YTD budget but \$1,300 less than last year. Coosa-Alabama River Improvement Association dues have not been paid for 2024, but were paid this time last year. The remainder is due to timing of invoices.
 - Administration Data Processing is 9.3% over the YTD budget and \$14,600 more than last year. This is due to quarterly invoices coming due. We experienced a \$2,450 increase in Tyler Technologies fees. We also received an additional Tyler Technologies invoice of \$7,658 that was received later in 2023.
 - Equipment is 12.2% over the YTD budget due to annual purchases being made.
 - Legal fees is 31.2% over the YTD budget due to increased research for water projects to make sure we are up to code on projects.
 - **Total Administration Expenses are .1% above the YTD budget.**
 - Distribution Supplies is 22.9% over the YTD budget and \$1,750 more than last year. This is for more supply purchases along with 4 under body tool boxes that were not purchased last year.
 - Distribution Uniforms is 22.8% over the YTD budget, but is \$2,500 less than last year due to annual purchases. This is due to timing and less purchases of uniforms at this same time last year.
 - Distribution Equipment is 15.4% over the YTD budget and \$8,950 more than last year due to annual purchases.
 - Distribution Data Processing is 15.4% over the YTD budget but \$550 less than last year due to a price increase for GPS tracking of vehicles.
 - **Total Distribution Expenses are 1.9% below the YTD budget.**

Floyd County Review of May 2024

Water Fund (cont'd)

- Expenses (cont'd)
 - Treatment Plant Chemicals & Conditioner is 7.3% under the YTD budget and \$8,450 less than last year. Due to better weather, less chemicals and conditioners are needed to treat the water.
 - Treatment Travel and Training is 5.8% over the YTD budget but \$550 less than last year.
 - **Total Treatment Plant Expenses are 5.9% below the YTD budget.**
 - **Total Operating Expenses are 2.1% below the YTD budget.**

Airport Fund

- Revenues
 - Fuel Sales are \$125,750 more than last year and are 12.5% above the YTD budget.
 - Avgas Revenue is \$1,450 more than 2023.
 - Self-Serve Revenue is up \$10,550 due to increased gallons sold.
 - Jet Fuel Revenue is \$113,800 more than 2023 due to increased gallons sold. Kinetic Maintenance is a new tenant and primarily uses jet fuel.
 - Rental Fees are \$7,850 more than 2023 due to an increase of new tenants.
 - Land Leases are up \$6,750.
 - Big Hangars are up \$850.
 - Miscellaneous Revenue is 40% above the YTD budget and is \$9,750 more than 2023.
 - Late Fees are down \$1,050 from 2023.
 - Ramp revenue increased \$9,700 compared to 2023.
 - **Total Operating Revenues are at 52.5% of the annual budget.**
- Expenses
 - Advertising is at 66% of the annual budget due to the annual payment for CivicPlus to maintain the website. This is paid at the beginning of the year.
 - Dues & Subscriptions is 16.9% above the YTD budget due to receiving the annual 1200 Aero subscription. This is a new subscription for 2024 to be used for tracking inbound airplanes.
 - Equipment is 49.8% above the YTD budget. This line will be monitored and a budget transfer requested if necessary.
 - Cost of Goods Sold is 2.8% below the YTD budget but is \$58,150 more than 2023.
 - **Total Operating Expenses are 7.5% below the year to date budget.**

Recycling Fund

- Revenues
 - Intergovernmental Revenue is \$22,300 more than this time last year. This includes transfers from the City of Rome and the Solid Waste Commission to cover operational deficit.
 - Material Sales is at 31.7% of the annual budget for 2024 with this being \$40,950 more than 2023. This is largely due to an increase in corrugated materials.
- Expenses
 - Total Operating Expenses are \$41,750 more than 2023.

Floyd County Review of May 2024

Recycling Fund (cont'd)

- Expenses (cont'd)
 - Supplies and other expenses increased \$28,850 when compared to 2023, and we are 4.5% above the YTD budget. This increase is largely due to the following changes:
 - Supplies has increased \$9,400.
 - This is largely due to the purchase of baling wire in February 2024. Baling wire is typically purchased once a year, although the timing of this purchase varies from year to year. In 2023, wire was purchased in June.
 - Repairs and Maintenance has increased \$18,900.
 - This is largely due to repairs on two skid steers totaling \$8,900 and an emergency sewage backup cleaning of \$8,700.

Animal Control Fund

- Revenues
 - Total Revenues are \$18,150 more than 2023 and 13.5% above the YTD budget.
 - Charges for Services is \$5,950 more than 2023 due to increased animal adoptions.
 - Donations are \$10,450 more than 2023 due to various fundraising initiatives and community donations.
- Expenditures
 - Total Expenditures are \$15,800 more than 2023 but 3% below the YTD budget.
 - Salaries and Benefits are \$52,200 more than 2023 but 1.1% under the YTD budget due to a worker's compensation payment as well as an increase in Health Insurance.
 - Other Operating Costs have decreased \$27,950 compared to 2023 and are currently 7.1% below the YTD budget due to the utilization of community donations to fund the transportation of animals to rescues.

Rome-Floyd Parks and Recreation Authority

- Total Revenues are \$93,950 more than 2023.
- Total Expenditures are \$104,050 more than 2023.
- Admin. Operations has a net expense of \$414,200.
 - Salaries and Benefits are 32.4% of the annual budget and \$58,150 less than last year due primarily to a \$31,500 decrease in Worker's Comp and a \$30,900 decrease in Health Insurance costs.
 - Operating Expenses are 74.7% of the annual budget due to the annual payment for CivicRec software.
- Swimming Pool has a net revenue of \$9,700 compared to \$600 in 2023.
 - Total Revenues are \$6,350 more than 2023 due to Admission and Rentals.
 - Total Expenditures are \$2,750 less than 2023.
- Other Programs has a net revenue of \$14,450.

Floyd County Review of May 2024

- Total Revenue is down \$81,150 from 2023 due to a timing issue in Special Events sponsorship payments.

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

- Total Expenditures have decreased by \$26,250 compared to 2023 as not all special events expenses for the year have been incurred.
- Gymnastics has net revenues of \$95,700 for 2024.
 - Revenues are \$25,400 more than 2023 due to a \$16,850 increase in Instructional Fee revenue. There is also a new offering for schools to participate in Gym Fieldtrips that has increased revenue by \$8,150.
 - Expenditures are \$12,100 less than 2023 due to a decrease in need for Supplies and Equipment, as well as a decrease of \$10,800 in Salaries and Benefits due to open positions.
- Concessions has a net revenue of \$65,350 compared to \$20,650 in 2023.
 - Total Revenues are \$72,050 more than 2023 due to an increase in sales at Alto Park and Riverview.
 - Total Expenses are \$27,350 more than 2023 due to the increased need for concession items to sell.
- Coosa River Trading Post has a net revenue of \$29,350 compared to \$26,000 in 2023.
 - Total Revenues are \$12,200 more than 2023 due largely to an increase in Camping Rentals and Fish/Camp Resale Supplies.
 - Total Expenditures are \$8,850 more than 2023 due to an increase in resale supplies for Fish/Camp and Utilities.
- Parks and Recreation Services has a net expenditure of \$514,550. This is \$42,650 more than 2023 largely due to an increase in Salaries and Benefits of \$44,600. We have also seen an increase in Utilities.
 - Total Revenues are up \$9,250 from 2023 due to an increase in Field and Shelter Rentals.
- Hall of Fame has net revenue of \$150.
 - Revenues are at 55.1% of the annual budget due to ticket sales and table sponsorships for the Hall of Fame banquet.
 - Expenditures are \$2,500 less than 2023 and 38.1% of the annual budget.
- Senior Promotions Council has a net revenue \$4,600.
 - Revenues are at 64.7% of the annual budget due to ticket sales, booth sales, and a Directory Sponsorship for the Senior Inforum event held in May.
 - Expenditures are 9.9% of the annual budget but \$900 more than last year due to there being no Senior Inforum event held in 2023.

Health Insurance Fund

- Revenues
 - Total Revenues are 7.8% above the YTD budget and are \$230,750 more than last year due to increased county and employee contributions.
- Expenditures
 - Claims are \$295,550 more than last year and 2.8% more than the YTD budget. We currently have 13 participants with claims over \$50,000, and the total amount of claims for these 13 participants is \$1,262,750. These account for 40.6% of total claims.

Floyd County Review of May 2024

Health Insurance Fund (cont'd)

- Expenditures (cont'd)
 - Wellness Clinic costs are 11.4% over the YTD budget and \$194,250 more than last year.
 - Clinic Fees are 8.8% under the YTD budget but \$3,350 more than last year due to the switch from Redmond Medical Center to Atrium Health. This does not include the May invoice as it has not been received at this time.
 - Clinic Services are 63.8% of the annual budget and \$194,250 more than last year due to an increase in pharmacy use.

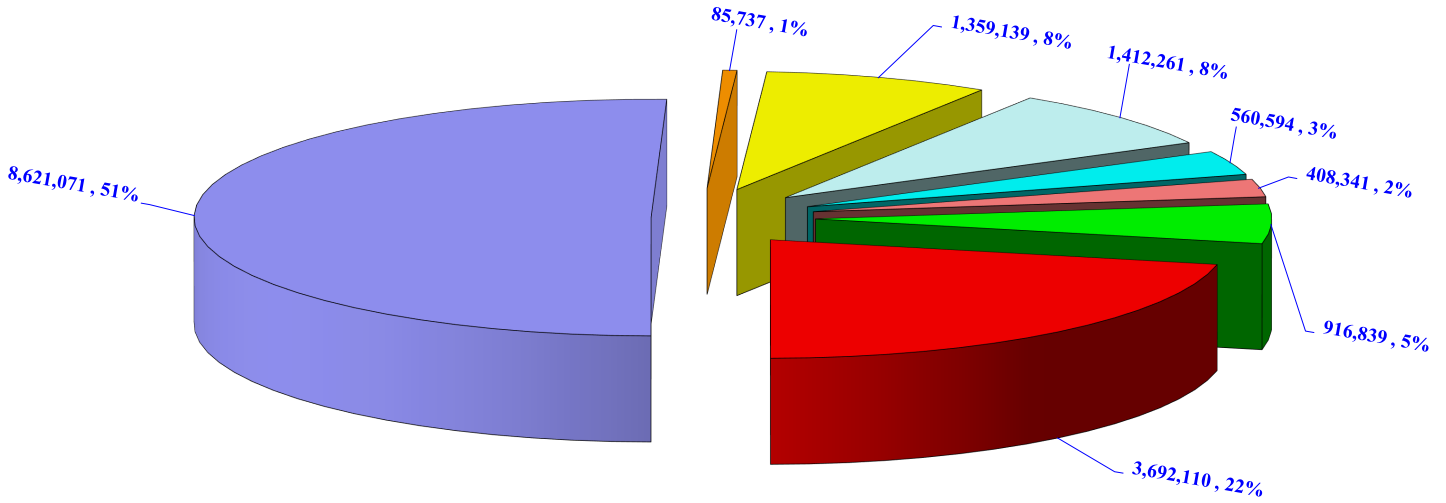
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*Charts
For the Month Ending
May 31, 2024*

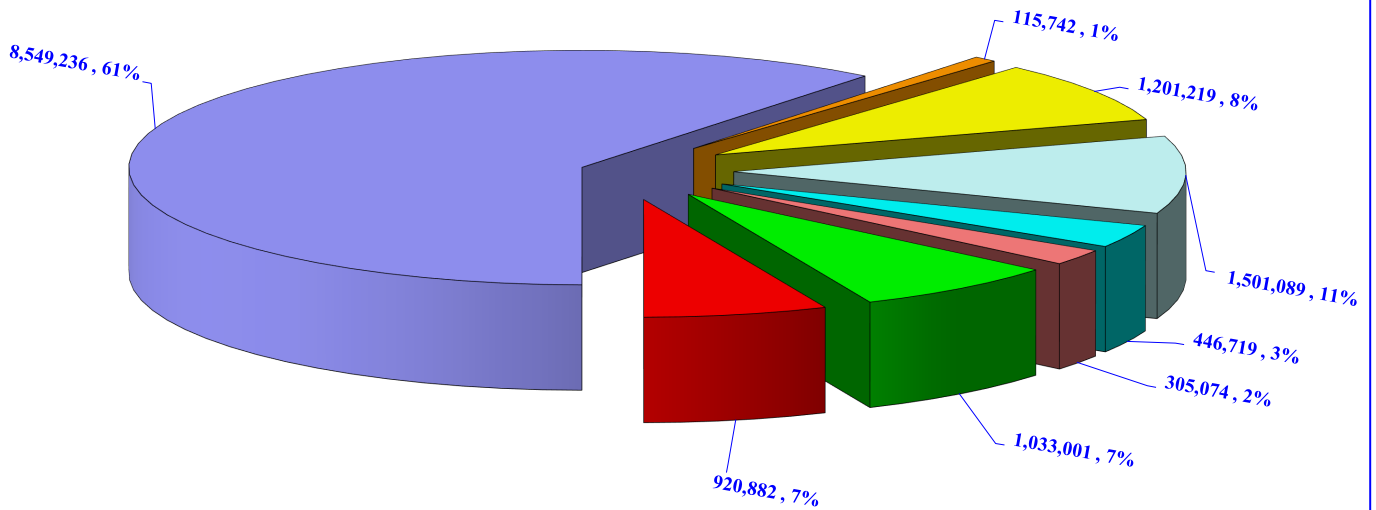
*Prepared by:
Finance Department*

May 2024 Revenues and Transfers In



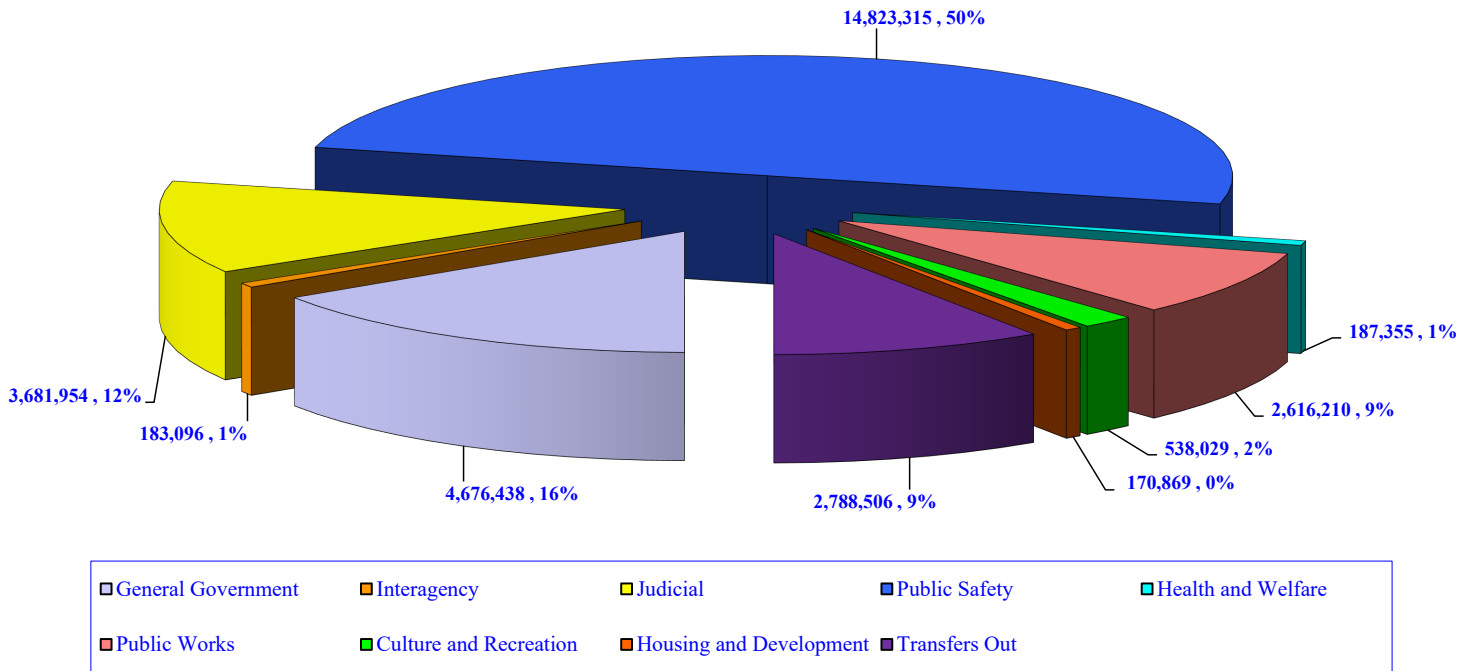
■ Taxes	■ Licenses and Permits	■ Intergovernmental	■ Charges for Services
■ Fines and Forfeitures	■ Interest Earned	■ Miscellaneous	■ Transfers In

May 2023 Revenues and Transfers In

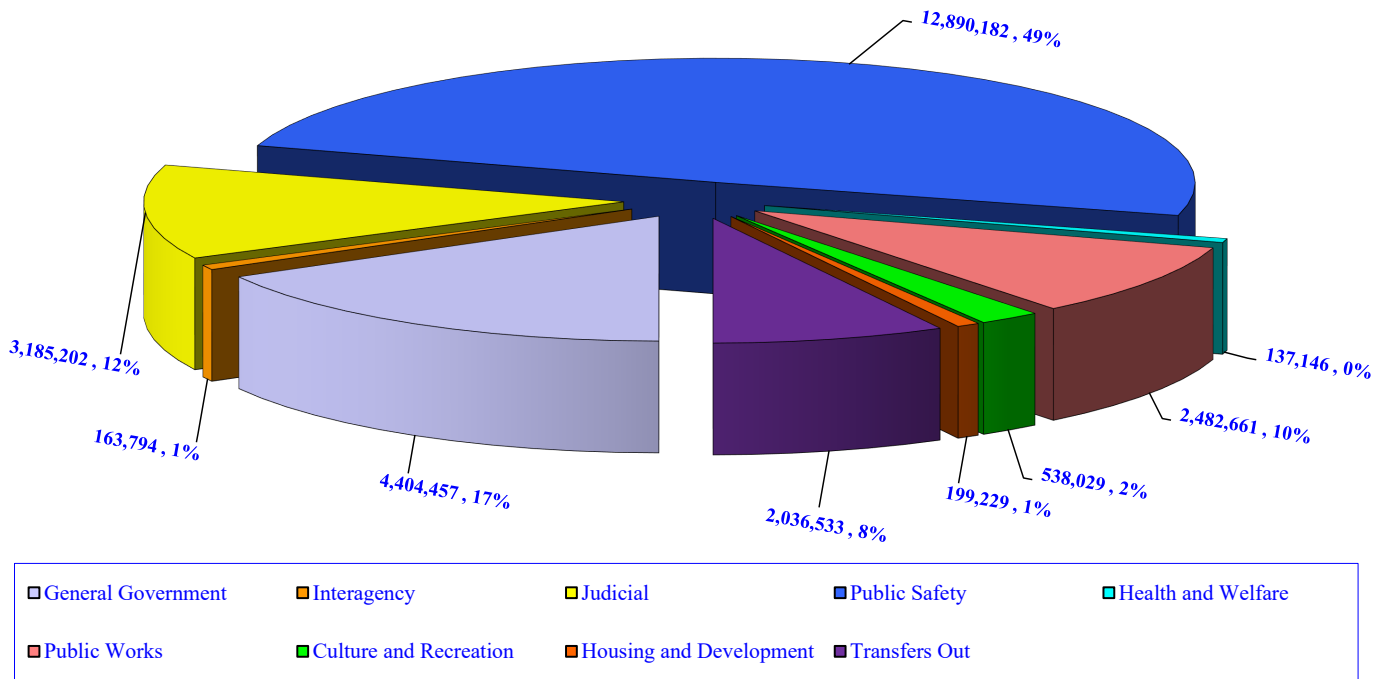


■ Taxes	■ Licenses and Permits	■ Intergovernmental	■ Charges for Services
■ Fines and Forfeitures	■ Interest Earned	■ Miscellaneous	■ Transfers In

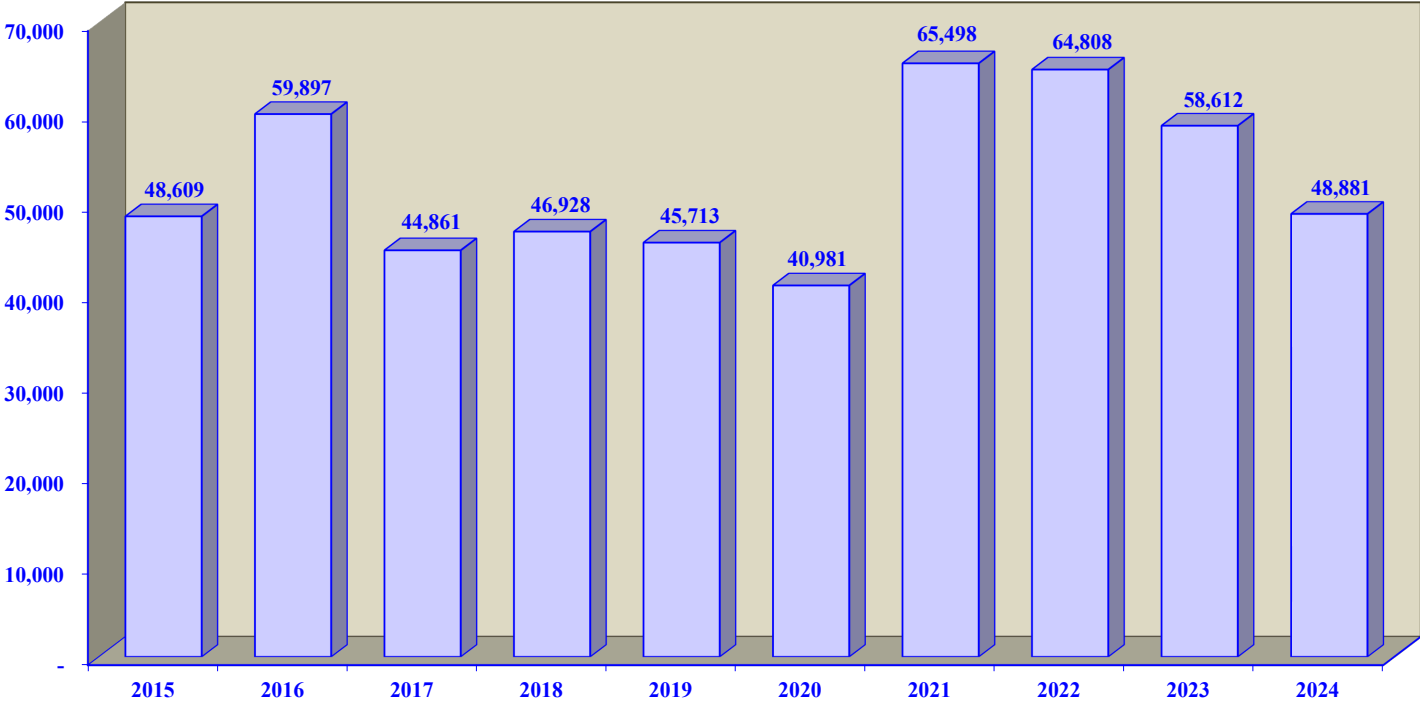
May 2024 Expenditures and Transfers Out



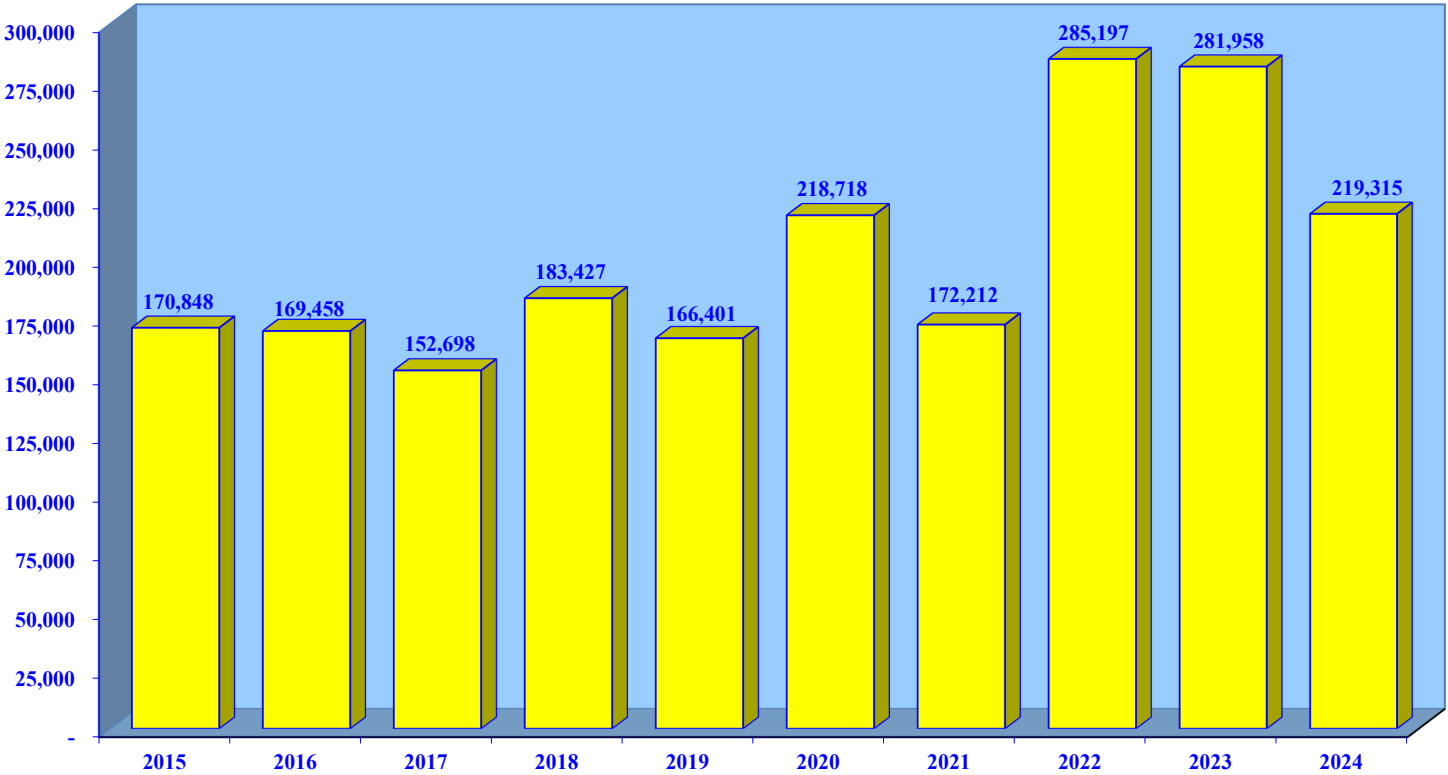
May 2023 Expenditures and Transfers Out



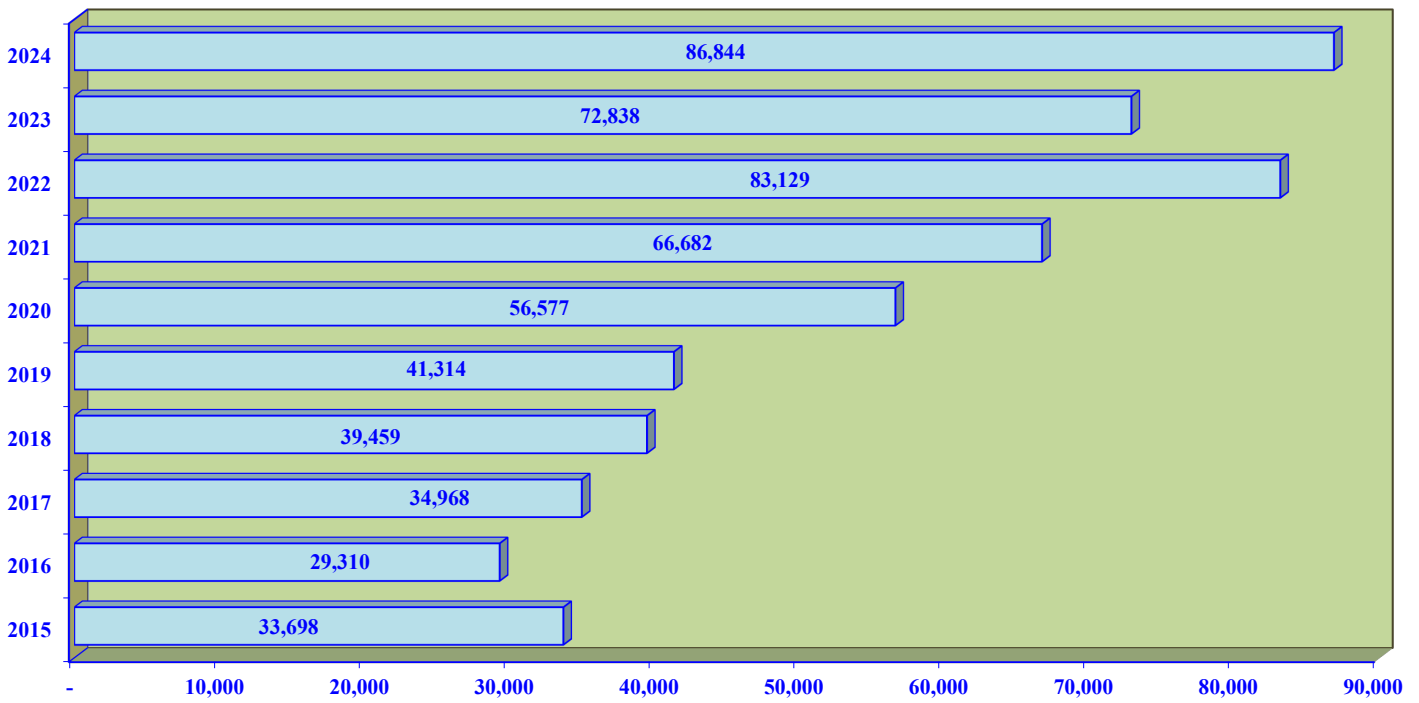
**Probate Court Charges for Services
May YTD
2015-2024**



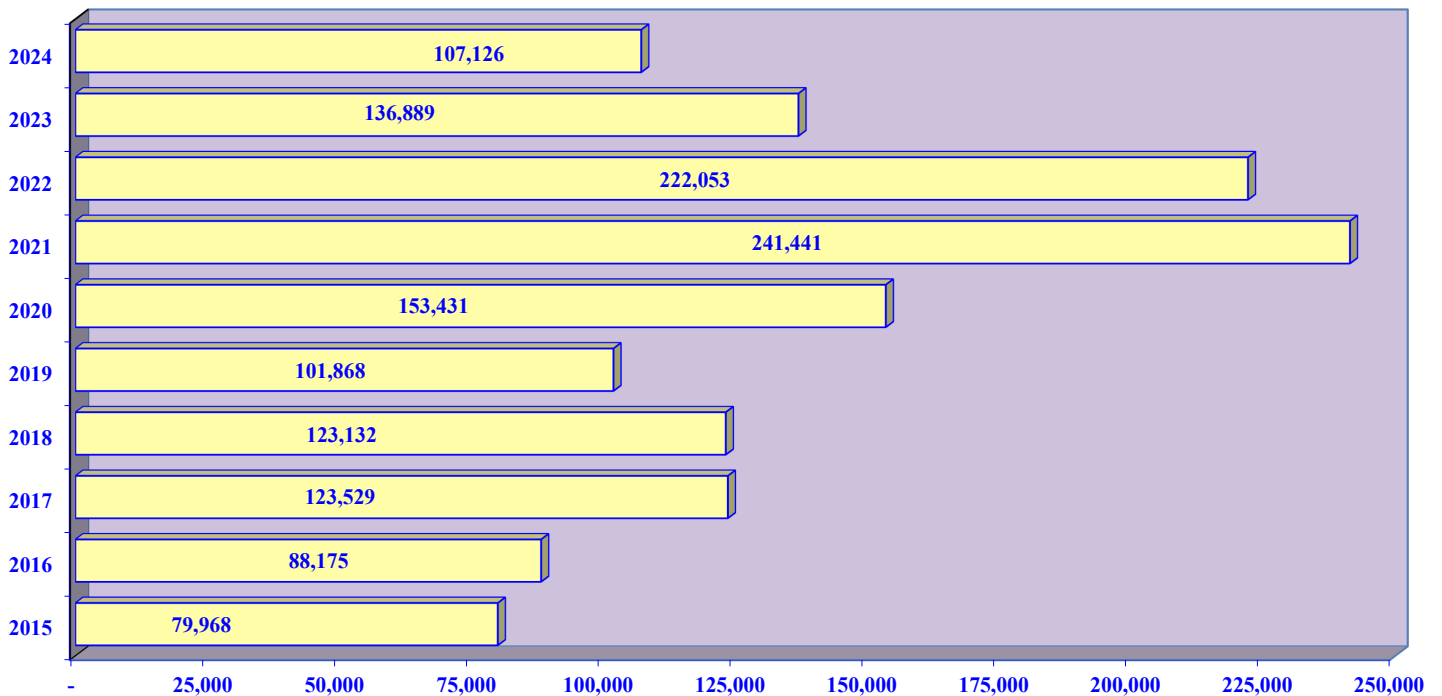
**Clerk of Court Charges for Services
May YTD
2015-2024**



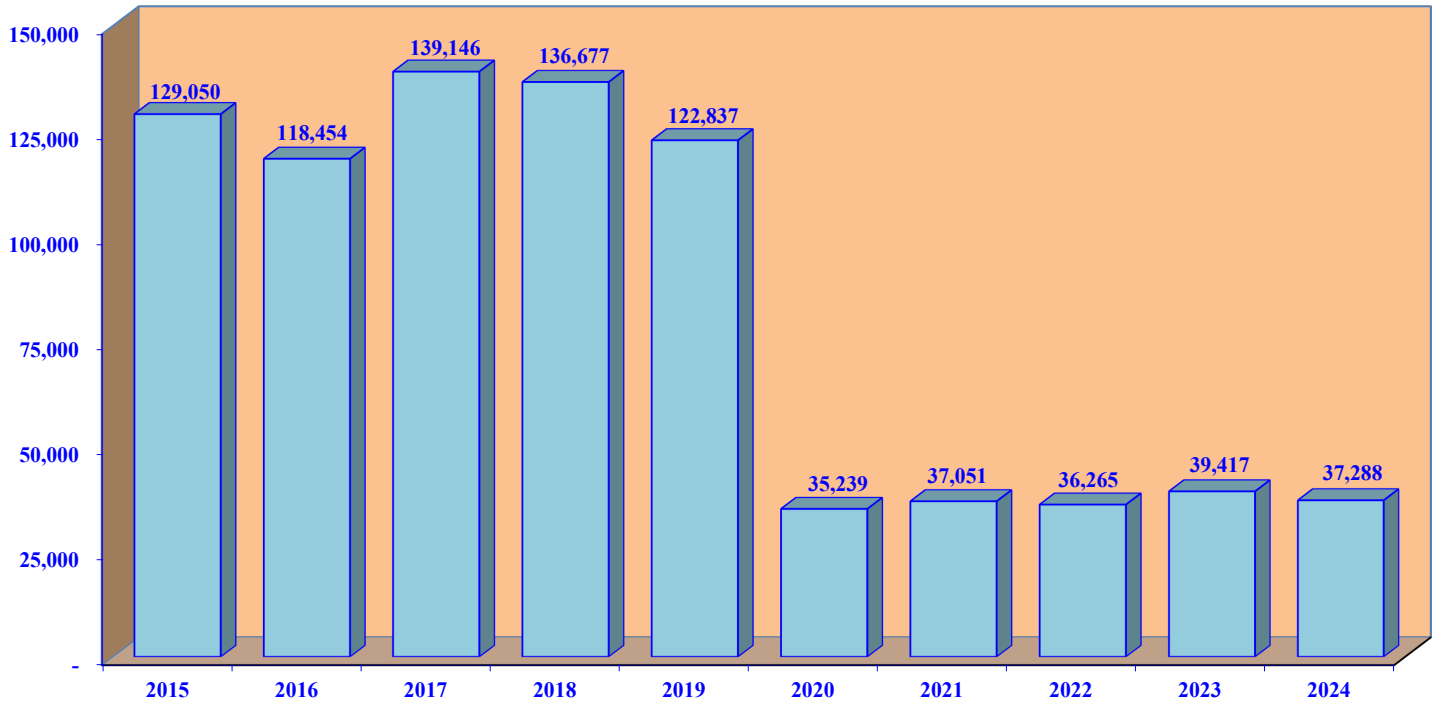
**Clerk of Court
Real Estate Tax Fees
May YTD
2015-2024**



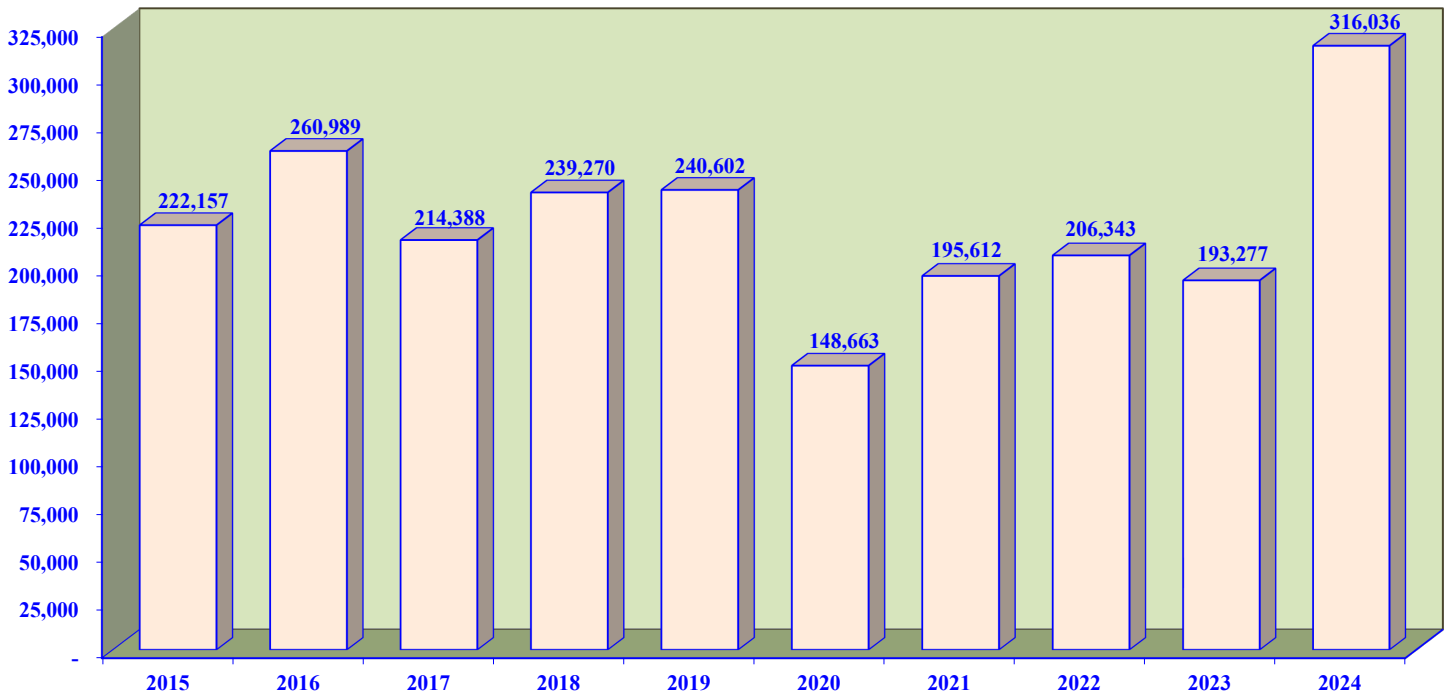
**Clerk of Court
Recording Intangible Taxes
May YTD
2015-2024**



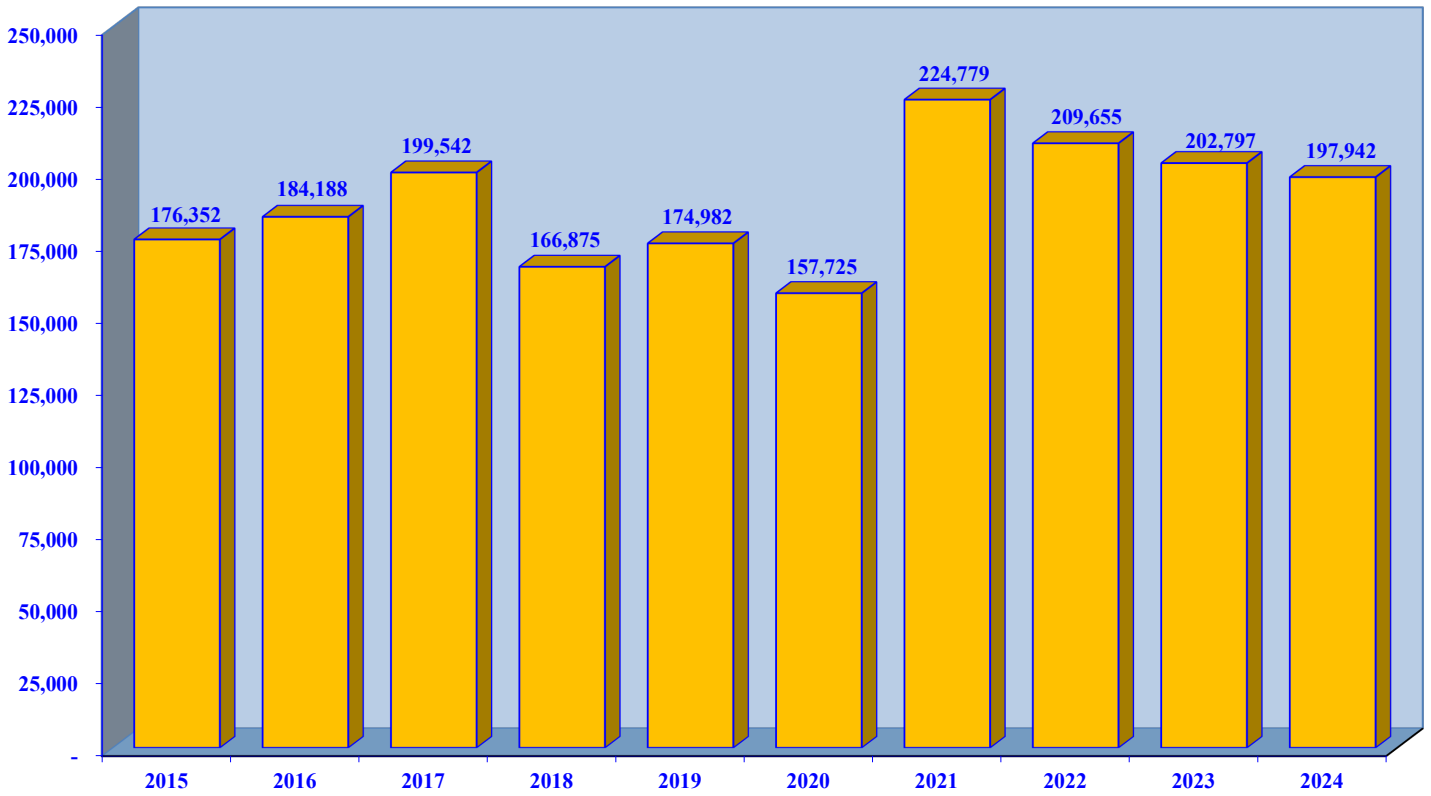
**Magistrate Court Fees
May YTD
2015-2024**



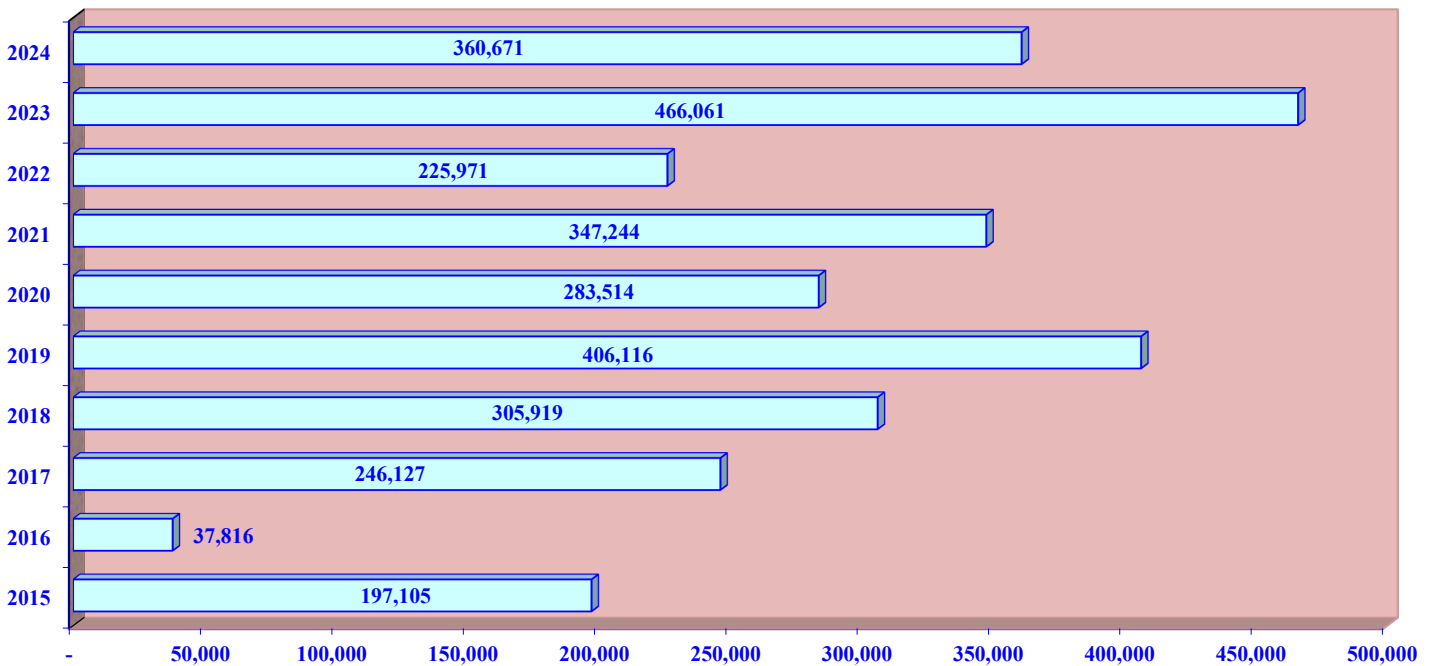
**Probate Court Fines
May YTD
2015-2024**



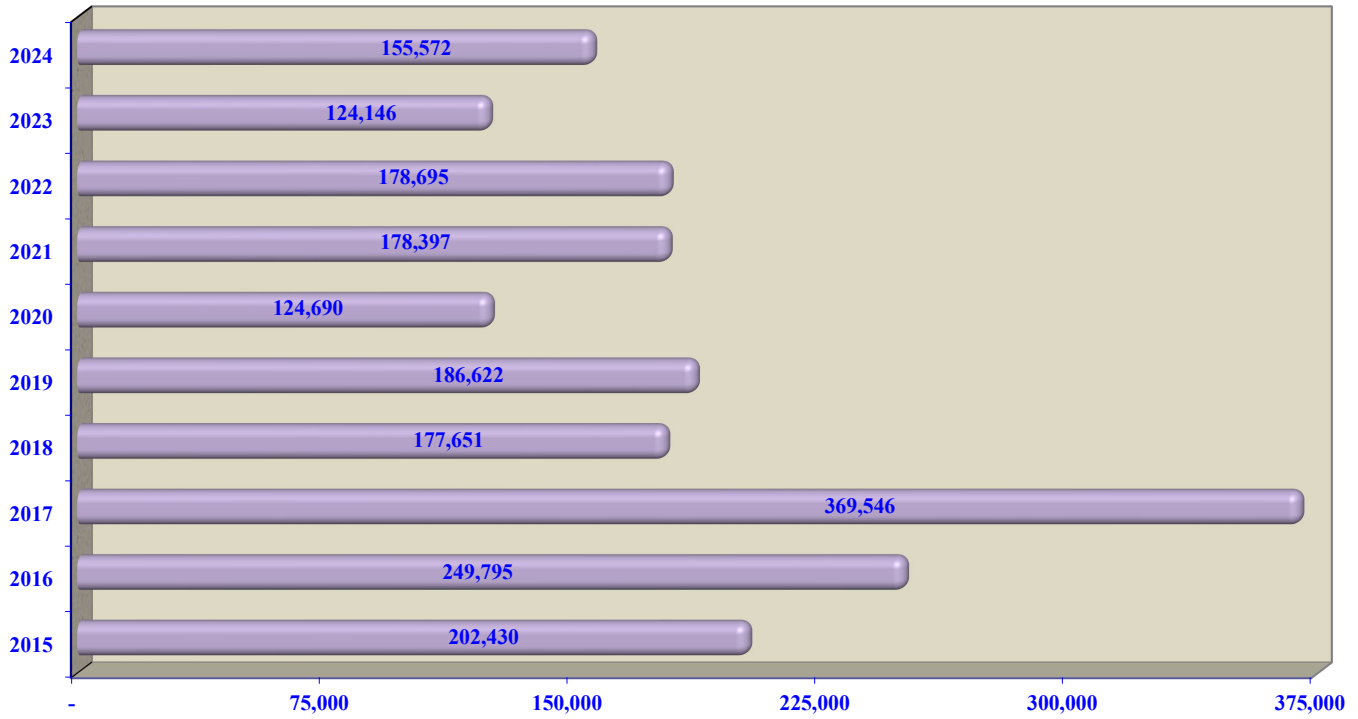
**Clerk of Court Fines
May YTD
2015-2024**



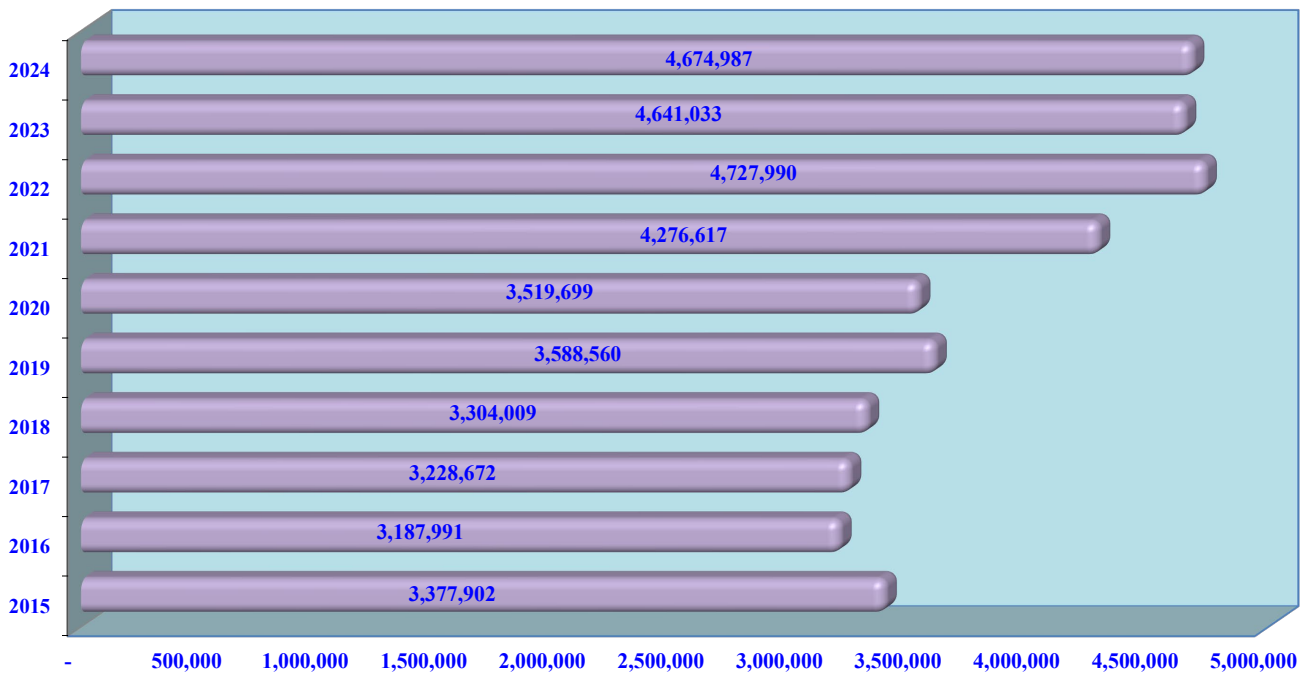
**Boarding Inmate Revenues
May YTD
2015-2024**



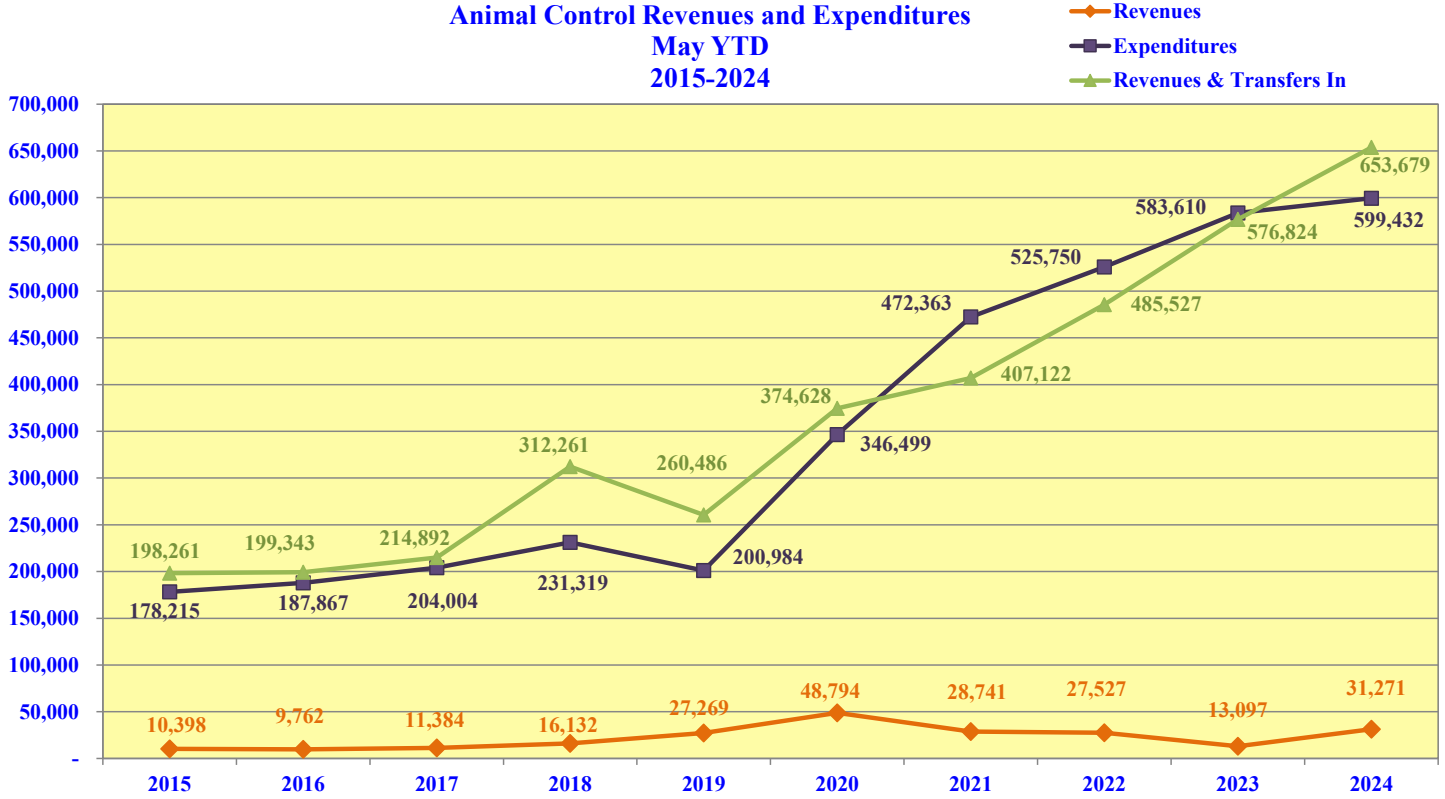
**Tax Commissioner Revenues
May YTD
2015-2024**



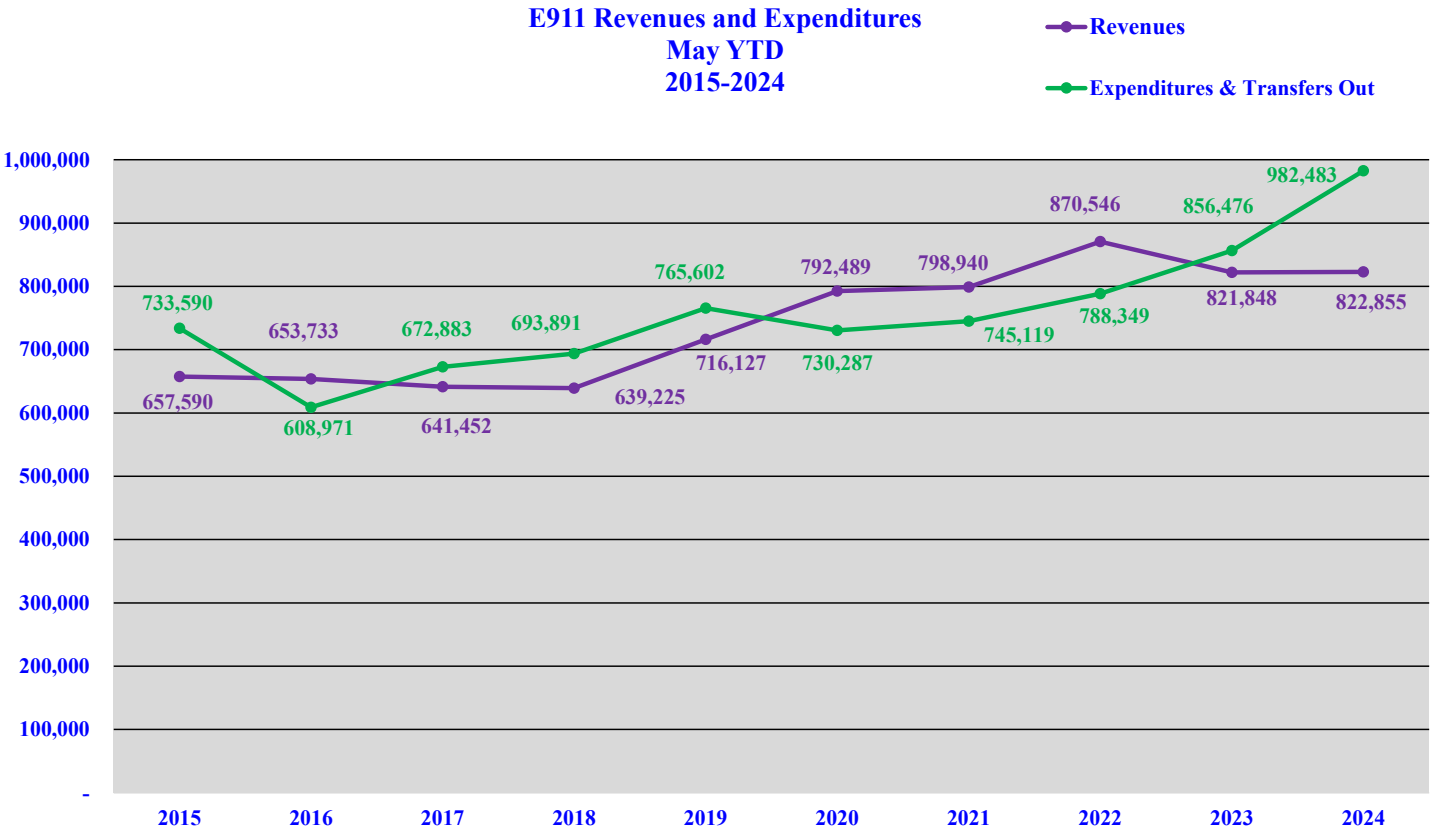
**Local Option Sales Tax
May YTD
2015-2024**



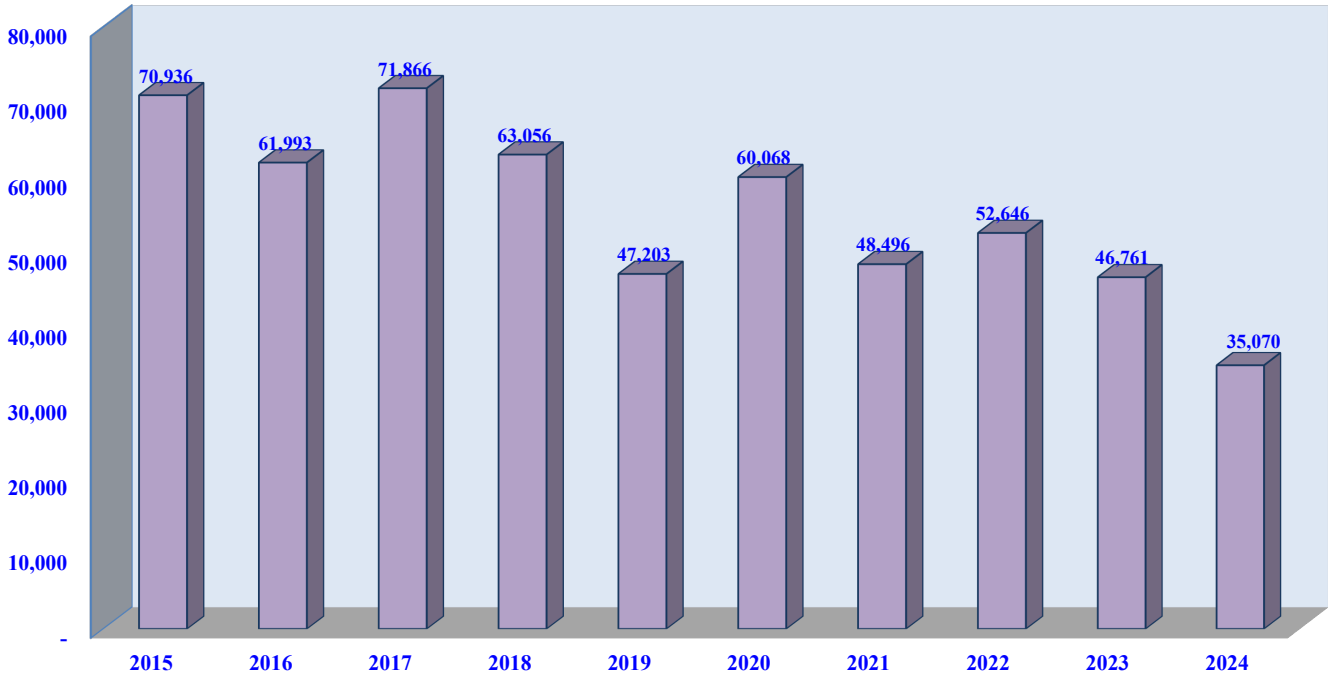
**Animal Control Revenues and Expenditures
May YTD
2015-2024**



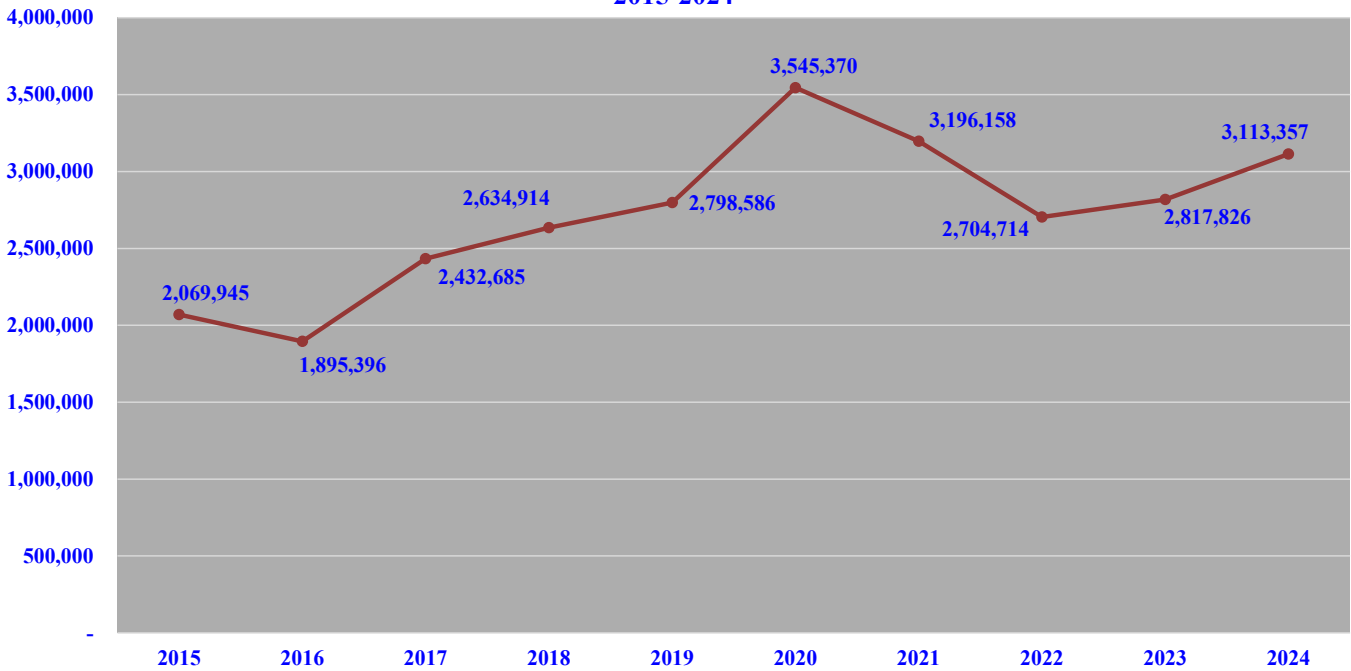
**E911 Revenues and Expenditures
May YTD
2015-2024**



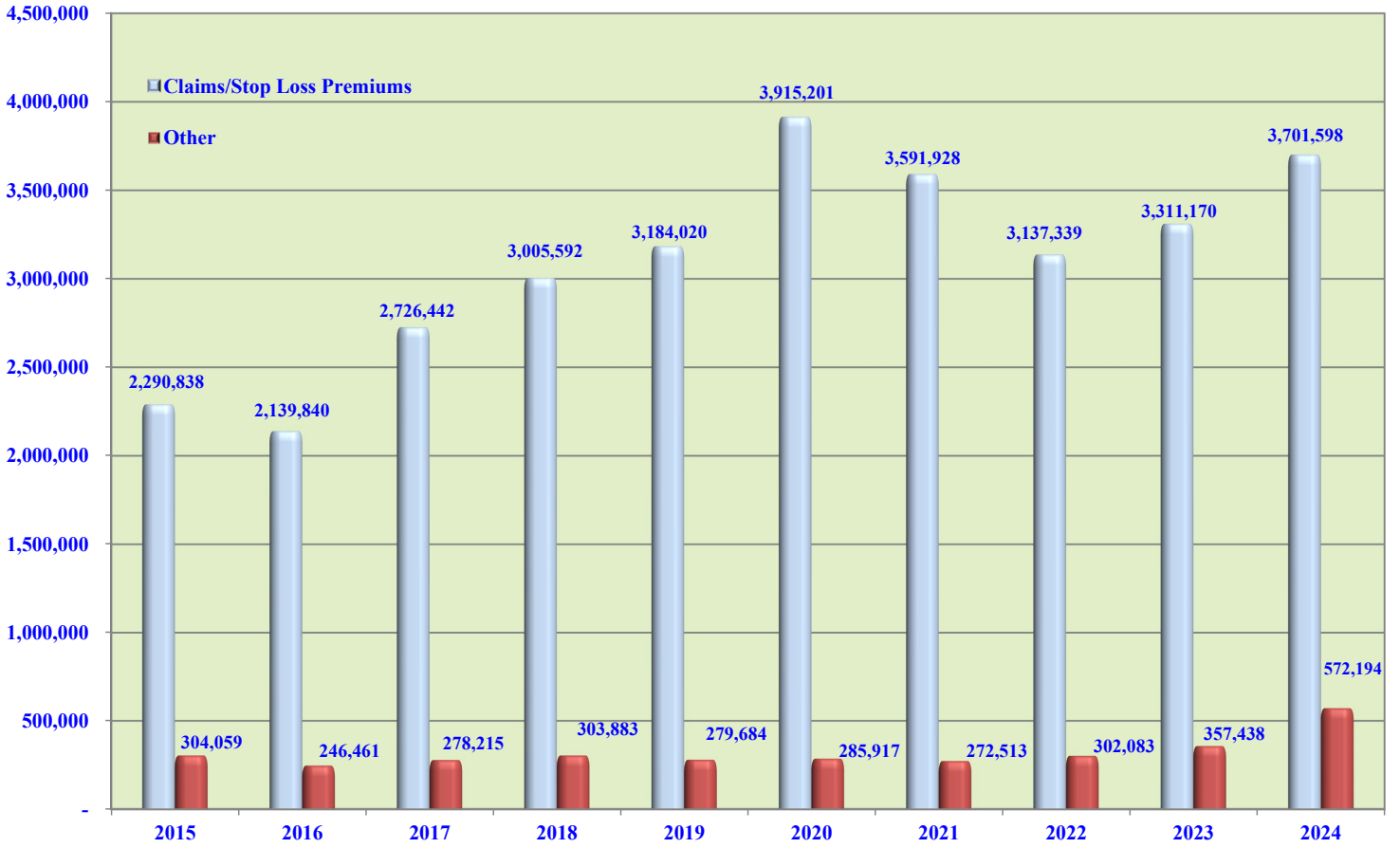
**Health Insurance
HRA
May YTD
2015-2024**



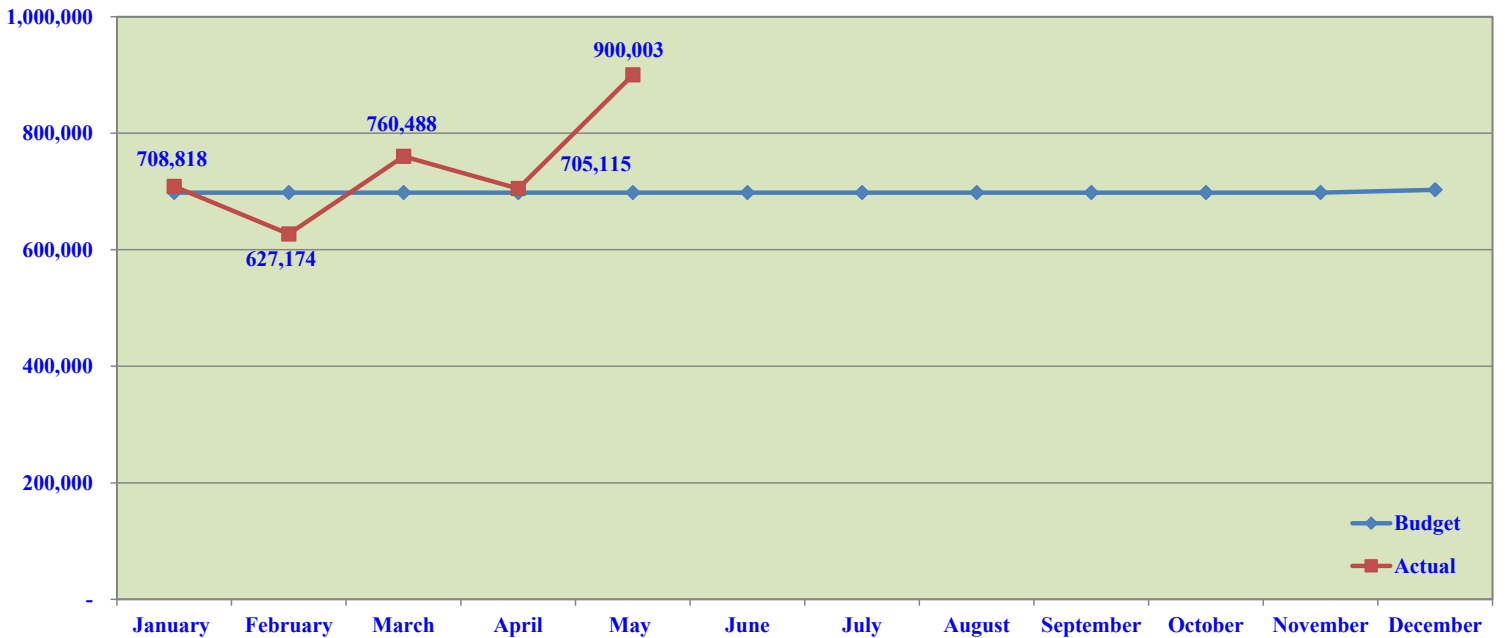
**Health Insurance
Claims
May YTD
2015-2024**



Health Insurance May YTD



Health Insurance Claims/Stop Loss Premiums 2024



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***Financial Statements
For the Month Ending
May 31, 2024***

***Prepared by:
Finance Department***

FLOYD COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended May 31, 2024
(with comparative actual amounts for 2023)

Percentage of Year
41.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
Appropriation of Jail Surcharge Funds	\$ 50,520	\$ 41,746	\$ (8,774)	82.6%	\$ 99,098
Appropriation of DATE Fund Balance	89,975	102,400	12,425	113.8%	73,990
REVENUES:					
Taxes	58,712,215	8,621,071	(50,091,144)	14.7%	8,549,236
Licenses and Permits	210,120	85,737	(124,383)	40.8%	115,742
Intergovernmental	2,924,200	1,359,139	(1,565,061)	46.5%	1,201,219
Charges for Services	5,246,625	1,412,261	(3,834,364)	26.9%	1,501,089
Fines and Forfeitures	1,086,050	560,594	(525,456)	51.6%	446,719
Interest Earned	595,575	408,341	(187,234)	68.6%	305,074
Miscellaneous	901,850	916,839	14,989	101.7%	1,033,001
TOTAL REVENUES	<u>69,676,635</u>	<u>13,363,983</u>	<u>(56,312,652)</u>	<u>19.2%</u>	<u>13,152,080</u>
EXPENDITURES:					
GENERAL GOVERNMENT:					
Board of Commissioners	265,640	121,953	143,687	45.9%	109,584
County Manager	1,326,080	527,641	798,439	39.8%	489,711
Finance Department	730,720	305,469	425,251	41.8%	269,419
Purchasing Department	365,675	153,132	212,543	41.9%	133,633
Information Technology	1,108,895	378,644	730,251	34.1%	399,978
Human Resources	894,880	349,829	545,051	39.1%	336,311
Tax Commissioner	1,182,240	479,601	702,639	40.6%	485,472
Tax Appraisers	1,368,960	573,084	795,876	41.9%	501,490
Tax Assessors	63,570	23,502	40,068	37.0%	22,501
Facilities Management	1,466,280	537,746	928,534	36.7%	547,583
Engineering	349,065	96,450	252,615	27.6%	95,618
Board of Registrars	858,135	453,013	405,122	52.8%	347,053
General Services	1,774,080	676,374	1,097,706	38.1%	666,105
TOTAL GENERAL GOVERNMENT	<u>11,754,220</u>	<u>4,676,438</u>	<u>7,077,782</u>	<u>39.8%</u>	<u>4,404,457</u>
JUDICIAL:					
Superior Court	782,425	303,523	478,902	38.8%	271,378
Judge Niedrach - Superior Court	130,580	51,326	79,254	39.3%	45,541
Judge Johnson - Superior Court	136,010	46,184	89,826	34.0%	42,602
Judge Sparks - Superior Court	106,790	39,974	66,816	37.4%	33,715
Judge King - Superior Court	110,440	45,980	64,460	41.6%	39,825
Clerk of Superior Court	1,638,255	777,752	860,503	47.5%	563,294
Board of Equalization	29,225	16,945	12,280	58.0%	-
District Attorney	1,781,470	706,821	1,074,649	39.7%	618,629
Victim Witness Program	222,545	99,381	123,164	44.7%	130,207
Public Defender	1,033,370	414,046	619,324	40.1%	394,091
Magistrate Court	662,115	264,381	397,734	39.9%	238,665
Probate Court	768,460	298,789	469,671	38.9%	256,610
Juvenile Court	1,293,500	514,452	779,048	39.8%	476,655
Mental Health Court	46,965	54,865	(7,900)	116.8%	47,768
Adult Felony Drug Court	43,010	47,534	(4,524)	110.5%	26,222
TOTAL JUDICIAL	<u>8,785,160</u>	<u>3,681,954</u>	<u>5,103,206</u>	<u>41.9%</u>	<u>3,185,202</u>

FLOYD COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended May 31, 2024
(with comparative actual amounts for 2023)

Percentage of Year
41.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
PUBLIC SAFETY:					
County Police	\$ 8,098,250	\$ 3,039,139	\$ 5,059,111	37.5%	\$ 2,585,750
FCPD HEAT	-	31,885	(31,885)	N/A	27,953
HIDTA	20,000	89,915	(69,915)	449.6%	79,605
Public Safety/Comm Violence	-	523,250	(523,250)	N/A	-
Sheriff - County Jail	15,758,505	6,145,958	9,612,547	39.0%	5,606,804
Medical Department-Prisoners	4,283,700	1,648,710	2,634,990	38.5%	1,648,138
County Prison	8,321,845	3,220,941	5,100,904	38.7%	2,825,926
Coroner	310,910	123,516	187,394	39.7%	116,007
Interagency	18,500	-	18,500	0.0%	-
TOTAL PUBLIC SAFETY	<u>36,811,710</u>	<u>14,823,315</u>	<u>21,988,395</u>	<u>40.3%</u>	<u>12,890,182</u>
PUBLIC WORKS:					
Public Roads	6,311,820	2,616,210	3,695,610	41.4%	2,482,661
TOTAL PUBLIC WORKS	<u>6,311,820</u>	<u>2,616,210</u>	<u>3,695,610</u>	<u>41.4%</u>	<u>2,482,661</u>
HEALTH AND WELFARE					
Health	203,205	101,603	101,603	50.0%	45,000
Welfare	232,660	82,188	150,473	35.3%	88,088
Transportation for Seniors	11,330	3,565	7,765	31.5%	4,058
TOTAL HEALTH AND WELFARE	<u>447,195</u>	<u>187,355</u>	<u>259,840</u>	<u>41.9%</u>	<u>137,146</u>
CULTURE AND RECREATION					
Library	1,291,270	538,029	753,241	41.7%	538,029
TOTAL CULTURE AND RECREATION	<u>1,291,270</u>	<u>538,029</u>	<u>753,241</u>	<u>41.7%</u>	<u>538,029</u>
HOUSING AND DEVELOPMENT					
Cooperative Extension	179,310	62,139	117,171	34.7%	90,500
Economic Development	265,950	108,729	157,221	40.9%	108,729
TOTAL HOUSING AND DEVELOPMENT	<u>445,260</u>	<u>170,869</u>	<u>274,391</u>	<u>38.4%</u>	<u>199,229</u>
INTERAGENCY					
NW GA Regional Commission	60,000	-	60,000	0.0%	-
GIS	50,000	27,500	22,500	55.0%	-
Planning Commission	248,430	103,513	144,918	41.7%	111,710
Environmental Office	125,000	52,083	72,917	41.7%	52,083
TOTAL INTERAGENCY	<u>483,430</u>	<u>183,096</u>	<u>300,334</u>	<u>37.9%</u>	<u>163,794</u>
TOTAL BUDGETED EXPENDITURES	<u>66,330,065</u>	<u>26,877,265</u>	<u>39,452,800</u>	<u>40.5%</u>	<u>24,000,701</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	4,534,870	3,692,110	(842,760)	81.4%	920,882
Transfers Out	(8,377,395)	(2,788,506)	(5,588,889)	33.3%	(2,036,533)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(3,842,525)</u>	<u>903,604</u>	<u>(6,431,649)</u>	<u>-23.5%</u>	<u>(1,115,651)</u>
TOTAL EXPENDITURES	<u>70,172,590</u>	<u>25,973,662</u>	<u>45,884,449</u>	<u>37.0%</u>	<u>25,116,352</u>
NET CHANGE IN FUND BALANCE	(495,955)	(12,609,679)			(11,964,272)
FUND BALANCE - BEGINNING OF YEAR	<u>21,860,504</u>	<u>21,860,504</u>			<u>26,306,191</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 21,364,549</u>	<u>\$ 9,250,826</u>			<u>\$ 14,341,919</u>

FLOYD COUNTY, GEORGIA
FIRE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended May 31, 2024
(with comparative actual amounts for 2023)

Percentage of Year
41.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Taxes	\$ 9,897,260	\$ 468,920	\$ (9,428,340)	4.7%	\$ 453,597
Interest Earned	<u>180,000</u>	<u>109,180</u>	<u>(70,820)</u>	60.7%	<u>104,904</u>
TOTAL REVENUES	<u>10,077,260</u>	<u>578,099</u>	<u>(9,499,161)</u>	5.7%	<u>558,502</u>
EXPENDITURES					
Public Safety	<u>10,296,780</u>	<u>4,294,841</u>	<u>6,001,939</u>	41.7%	<u>4,025,606</u>
TOTAL EXPENDITURES	<u>10,296,780</u>	<u>4,294,841</u>	<u>6,001,939</u>	41.7%	<u>4,025,606</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(219,520)	(3,716,742)	(15,501,100)	1693%	(3,467,105)
OTHER FINANCING SOURCES (USES)					
Transfer In	200,000	83,333	116,667	41.7%	83,333
Transfer Out	<u>(125,000)</u>	<u>(52,083)</u>	<u>(72,917)</u>	41.7%	<u>(52,083)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>75,000</u>	<u>31,250</u>	<u>43,750</u>	41.7%	<u>31,250</u>
NET CHANGE IN FUND BALANCE	(144,520)	(3,685,492)			(3,435,855)
FUND BALANCE - BEGINNING OF YEAR	<u>8,316,216</u>	<u>8,316,216</u>			<u>8,181,098</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 8,171,696</u>	<u>\$ 4,630,725</u>			<u>\$ 4,745,243</u>

FLOYD COUNTY, GEORGIA
HOTEL/MOTEL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended May 31, 2024
(with comparative actual amounts for 2023)

Percentage of Year
41.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Taxes	\$ 170,000	\$ 67,316	\$ (102,684)	39.6%	\$ 71,295
Interest Earned	<u>5,000</u>	<u>1,765</u>	<u>(3,235)</u>	<u>35.3%</u>	<u>2,780</u>
TOTAL REVENUES	<u>175,000</u>	<u>69,081</u>	<u>(105,919)</u>	<u>39.5%</u>	<u>74,075</u>
EXPENDITURES					
Economic Development	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>0.0%</u>	<u>-</u>
TOTAL EXPENDITURES	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>0.0%</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	170,000	69,081	(100,919)	40.6%	74,075
OTHER FINANCING SOURCES (USES)					
Transfer Out	<u>(170,000)</u>	<u>-</u>	<u>170,000</u>	<u>0.0%</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(170,000)</u>	<u>-</u>	<u>170,000</u>	<u>0.0%</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	69,081			74,075
FUND BALANCE - BEGINNING OF YEAR	<u>-</u>	<u>-</u>			<u>-</u>
FUND BALANCE -YEAR TO DATE	<u>\$ -</u>	<u>\$ 69,081</u>			<u>\$ 74,075</u>

FLOYD COUNTY, GEORGIA

E 911 FUND

STATEMENT OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCE

For the Month Ended May 31, 2024

(with comparative actual amounts for 2023)

Percentage of Year

41.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
City of Rome	\$ 2,000	\$ -	\$ (2,000)	N/A	\$ -
Miscellaneous	5,000	1,185	(3,815)	23.7%	710
Alarm Registration Fee	1,700	540	(1,160)	31.8%	735
Charges for Services	2,200,680	819,789	(1,380,891)	37.3%	430,379
Interest Earned	3,000	1,341	(1,659)	44.7%	1,353
TOTAL REVENUES	<u>2,212,380</u>	<u>822,855</u>	<u>(1,389,525)</u>	<u>37.2%</u>	<u>433,177</u>
EXPENDITURES					
Salaries and Benefits	2,086,830	760,109	1,326,721	36.4%	686,617
Other Operating Costs	356,695	220,428	136,267	61.8%	168,911
Equipment	1,950	1,946	4	99.8%	2,700
TOTAL EXPENDITURES	<u>2,445,475</u>	<u>982,483</u>	<u>1,462,992</u>	<u>40.2%</u>	<u>858,228</u>
OTHER FINANCING SOURCES (USES)					
Transfer In	233,095	-	233,095	N/A	-
NET CHANGE IN FUND BALANCE	-	(159,628)			(425,051)
FUND BALANCE - BEGINNING OF YEAR	<u>116,935</u>	<u>116,935</u>			<u>410,075</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 116,935</u>	<u>\$ (42,693)</u>			<u>\$ (14,976)</u>

FLOYD COUNTY, GEORGIA
800 MHz COMMUNICATION SYSTEM FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended May 31, 2024
(with comparative actual amounts for 2023)

Percentage of Year
41.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 383,625	\$ 159,368	\$ (224,257)	41.5%	\$ 160,223
Tower Lease	37,375	18,136	(19,239)	48.5%	17,687
City of Rome	1,000	-	(1,000)	0.0%	-
Interest Earned	<u>50</u>	<u>579</u>	<u>529</u>	<u>1157.2%</u>	<u>984</u>
TOTAL REVENUES	<u>422,050</u>	<u>178,082</u>	<u>(243,968)</u>	<u>42.2%</u>	<u>178,894</u>
EXPENDITURES					
Other Operating Costs	642,450	150,172	492,278	23.4%	250,967
800 MHz Radio Tower Costs	<u>55,000</u>	<u>-</u>	<u>55,000</u>	<u>0.0%</u>	<u>-</u>
TOTAL EXPENDITURES	<u>697,450</u>	<u>150,172</u>	<u>547,278</u>	<u>21.5%</u>	<u>250,967</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(275,400)	27,910	303,310	-10.1%	(72,073)
OTHER FINANCING SOURCES (USES)					
Transfer In	288,400	-	288,400	0.0%	-
Transfer Out	<u>(13,000)</u>	<u>(5,416)</u>	<u>(7,584)</u>	<u>41.7%</u>	<u>(5,338)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>275,400</u>	<u>(5,416)</u>	<u>280,816</u>	<u>-2.0%</u>	<u>(5,338)</u>
NET CHANGE IN FUND BALANCE	-	22,494			(77,411)
FUND BALANCE - BEGINNING OF YEAR	<u>17,547</u>	<u>17,547</u>			<u>4</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 17,547</u>	<u>\$ 40,041</u>			<u>\$ (77,407)</u>

FLOYD COUNTY, GEORGIA
EMERGENCY MANAGEMENT FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended May 31, 2024
(with comparative actual amounts for 2023)

Percentage of Year
41.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
GEMA - Emergency Management	\$ 28,895	\$ -	\$ (28,895)	0.0%	\$ -
City of Rome	10,000	-	(10,000)	0.0%	-
Interest Earned	<u>30</u>	<u>689</u>	<u>659</u>	<u>2297.9%</u>	<u>272</u>
TOTAL REVENUES	<u>38,925</u>	<u>689</u>	<u>(38,236)</u>	<u>1.8%</u>	<u>272</u>
EXPENDITURES					
Salaries and Benefits	251,025	98,326	152,699	39.2%	73,887
Other Operating Costs	<u>89,925</u>	<u>28,544</u>	<u>61,381</u>	<u>31.7%</u>	<u>35,189</u>
TOTAL EXPENDITURES	<u>340,950</u>	<u>126,870</u>	<u>214,080</u>	<u>37.2%</u>	<u>109,076</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(302,025)	(126,181)	175,844	41.8%	(108,804)
OTHER FINANCING SOURCES (USES)					
Transfers In	<u>302,025</u>	<u>125,844</u>	<u>(176,181)</u>	<u>41.7%</u>	<u>106,344</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>302,025</u>	<u>125,844</u>	<u>(176,181)</u>	<u>41.7%</u>	<u>106,344</u>
NET CHANGE IN FUND BALANCE	-	(337)			(2,460)
FUND BALANCE - BEGINNING OF YEAR	<u>8,926</u>	<u>8,926</u>			<u>6</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 8,926</u>	<u>\$ 8,589</u>			<u>\$ (2,454)</u>

FLOYD COUNTY, GEORGIA
LAW LIBRARY FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended May 31, 2024
(with comparative actual amounts for 2023)

Percentage of Year
41.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 33,000	\$ 15,381	\$ (17,619)	46.6%	\$ 13,112
Interest Earned	<u>6,000</u>	<u>2,742</u>	<u>(3,258)</u>	<u>45.7%</u>	<u>2,315</u>
TOTAL REVENUES	<u>39,000</u>	<u>18,124</u>	<u>(20,876)</u>	<u>46.5%</u>	<u>15,428</u>
EXPENDITURES					
Judicial	31,700	9,751	21,949	30.8%	12,510
Equipment	<u>9,000</u>	<u>57,630</u>	<u>(48,630)</u>	<u>640.3%</u>	<u>-</u>
TOTAL EXPENDITURES	<u>40,700</u>	<u>67,381</u>	<u>(26,681)</u>	<u>165.6%</u>	<u>12,510</u>
NET CHANGE IN FUND BALANCE	(1,700)	(49,257)			2,918
FUND BALANCE - BEGINNING OF YEAR	<u>138,086</u>	<u>138,086</u>			<u>134,849</u>
FUND BALANCE -YEAR TO DATE	<u>\$ 136,386</u>	<u>\$ 88,829</u>			<u>\$ 137,767</u>

FLOYD COUNTY, GEORGIA
OPIOID REMEDIATION FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended May 31, 2024
(with comparative actual amounts for 2023)

Percentage of Year
41.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Fines & Forfeitures	\$ 163,265	\$ 271,807	\$ 108,542	166.5%	\$ -
Interest Earned	-	7,841	7,841	N/A	-
TOTAL REVENUES	<u>163,265</u>	<u>279,648</u>	<u>116,383</u>	<u>171.3%</u>	<u>-</u>
EXPENDITURES					
Schedule A Expenditures	120,965	-	120,965	0.0%	-
Schedule B Expenditures	67,375	-	67,375	0.0%	-
Schedule D Expenditures	42,300	-	42,300	0.0%	-
TOTAL EXPENDITURES	<u>230,640</u>	<u>-</u>	<u>230,640</u>	<u>0.0%</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(67,375)	279,648			-
FUND BALANCE - BEGINNING OF YEAR	<u>364,100</u>	<u>364,100</u>			<u>-</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 296,725</u>	<u>\$ 643,748</u>			<u>\$ -</u>

FLOYD COUNTY, GEORGIA
SOLID WASTE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended May 31, 2024
(with comparative actual amounts for 2023)

Percentage of Year
41.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Taxes	\$ 1,933,300	\$ 195,238	\$ 1,384,280	10.1%	\$ 190,891
Interest Earned	<u>26,000</u>	<u>18,379</u>	<u>(7,621)</u>	<u>70.7%</u>	<u>15,946</u>
TOTAL REVENUES	<u>1,959,300</u>	<u>213,616</u>	<u>1,376,658</u>	<u>10.9%</u>	<u>206,837</u>
EXPENDITURES					
Salaries and Benefits	566,730	170,840	395,890	30.1%	164,651
Other Operating Costs	54,770	27,629	27,141	50.4%	15,697
Utilities	21,495	10,666	10,829	49.6%	7,706
Remote Site Operations	394,000	144,075	249,926	36.6%	160,599
Tipping Fees	<u>420,000</u>	<u>150,054</u>	<u>269,946</u>	<u>35.7%</u>	<u>164,871</u>
TOTAL EXPENDITURES	<u>1,456,995</u>	<u>503,264</u>	<u>953,731</u>	<u>34.5%</u>	<u>513,523</u>
OTHER FINANCING SOURCES (USES)					
Transfers Out	<u>(537,800)</u>	<u>(234,964)</u>	<u>302,836</u>	<u>43.7%</u>	<u>(204,984)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(537,800)</u>	<u>(234,964)</u>	<u>302,836</u>	<u>43.7%</u>	<u>(204,984)</u>
NET CHANGE IN FUND BALANCE	(35,495)	(524,612)			(511,670)
FUND BALANCE - BEGINNING OF YEAR	<u>1,293,267</u>	<u>1,293,267</u>			<u>1,155,171</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 1,257,772</u>	<u>\$ 768,655</u>			<u>\$ 643,501</u>

FLOYD COUNTY, GEORGIA
STADIUM MAINTENANCE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended May 31, 2024
(with comparative actual amounts for 2023)

Percentage of Year
41.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Interest Earned	\$ 10,000	\$ 5,967	\$ (4,033)	59.7%	\$ 4,532
Miscellaneous	<u>54,950</u>	<u>-</u>	<u>(54,950)</u>	<u>0.0%</u>	<u>-</u>
TOTAL REVENUES	<u>64,950</u>	<u>5,967</u>	<u>(58,983)</u>	<u>9.2%</u>	<u>4,532</u>
EXPENDITURES					
Maintenance	<u>150,000</u>	<u>25,323</u>	<u>124,677</u>	<u>16.9%</u>	<u>29,438</u>
TOTAL EXPENDITURES	<u>150,000</u>	<u>25,323</u>	<u>124,677</u>	<u>16.9%</u>	<u>29,438</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(85,050)	(19,356)	(183,660)	22.8%	(24,906)
OTHER FINANCING SOURCES					
Transfers in	<u>100,000</u>	<u>41,667</u>	<u>58,333</u>	<u>41.7%</u>	<u>41,667</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>100,000</u>	<u>41,667</u>	<u>58,333</u>	<u>41.7%</u>	<u>41,667</u>
NET CHANGE IN FUND BALANCES	14,950	22,310			16,761
FUND BALANCE - BEGINNING OF YEAR	<u>310,751</u>	<u>310,751</u>			<u>238,116</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 325,701</u>	<u>\$ 333,061</u>			<u>\$ 254,877</u>

FLOYD COUNTY, GEORGIA
AMERICAN RESCUE PLAN ACT FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended May 31, 2024
(with comparative actual amounts for 2023)

Percentage of Year
41.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Intergovernmental	\$ 4,675,965	\$ 322,828	\$ (4,353,137)	6.9%	\$ 209,758
Interest Earned	<u>175,000</u>	<u>131,963</u>	<u>(43,037)</u>	<u>75.4%</u>	<u>126,388</u>
TOTAL REVENUES	<u>4,850,965</u>	<u>454,790</u>	<u>(4,396,175)</u>	<u>9.4%</u>	<u>336,146</u>
EXPENDITURES					
Blacks Bluff Culvert Project	-	-	-	N/A	281,475
Treatment Plant Chemical Conversion	1,200,000	-	1,200,000	0.0%	-
Admin. HVAC	775,965	735,608	40,357	94.8%	778,964
Big Texas Valley Water Project	<u>2,700,000</u>	<u>-</u>	<u>2,700,000</u>	<u>0.0%</u>	<u>-</u>
TOTAL EXPENDITURES	<u>4,675,965</u>	<u>735,608</u>	<u>3,940,357</u>	<u>15.7%</u>	<u>1,060,440</u>
OTHER FINANCING SOURCES (USES)					
Transfers Out	<u>(683,690)</u>	<u>(408,286)</u>	<u>275,404</u>	<u>59.7%</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(683,690)</u>	<u>(408,286)</u>	<u>275,404</u>	<u>59.7%</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(508,690)	(689,103)			(724,294)
FUND BALANCE - BEGINNING OF YEAR	<u>408,286</u>	<u>408,286</u>			<u>5,820</u>
FUND BALANCE - YEAR TO DATE	<u>\$ (100,404)</u>	<u>\$ (280,817)</u>			<u>\$ (718,474)</u>

FLOYD COUNTY, GEORGIA
1996 SPLOST BUDGET vs. ACTUAL SUMMARY
For the Month Ended May 31, 2024

	<u>Original Budget</u>	<u>Cumulative Revised Budget</u>	<u>Cumulative Totals To Date</u>	<u>2024 Budget</u>	<u>2024 YTD</u>
Revenues					
SPLOST Taxes	\$ 33,058,378	\$ 36,640,660	\$ 36,640,663	\$ -	\$ -
Interest Earned	494,000	2,480,710	2,455,007	32,000	15,953
Miscellaneous	-	73,900	73,900	-	-
Total Revenues	<u>33,552,378</u>	<u>39,195,270</u>	<u>39,169,570</u>	<u>32,000</u>	<u>15,953</u>
Expenditures					
Jail Expansion	20,298,378	20,439,500	20,439,437	-	-
Fire Stations	2,000,000	3,340,290	2,536,268	832,000	-
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	137,080	90,840	-	-
Total Expenditures	<u>33,552,378</u>	<u>37,062,540</u>	<u>36,212,206</u>	<u>832,000</u>	<u>-</u>
Other Financing Sources (Uses)					
Bond Proceeds	-	19,897,270	19,897,267	-	-
Debt Service Payments	-	(22,030,000)	(22,028,276)	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(2,132,730)</u>	<u>(2,131,009)</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues over					
Expenditures and Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 826,355</u>	<u>\$ (800,000)</u>	<u>\$ 15,953</u>

FLOYD COUNTY, GEORGIA
2003 SPLOST BUDGET vs. ACTUAL SUMMARY
For the Month Ended May 31, 2024

	<u>Original Budget</u>	<u>Cumulative Revised Budget</u>	<u>Cumulative Totals To Date</u>	<u>2024 Budget</u>	<u>2024 YTD</u>
Revenues					
Special Purpose Sales Tax	\$ 26,900,000	\$ 30,651,000	\$ 30,651,359	\$ -	\$ -
Interest Earned	150,000	1,130,600	1,139,761	15,000	9,163
Total Revenues	<u>27,050,000</u>	<u>31,781,600</u>	<u>31,791,120</u>	<u>15,000</u>	<u>9,163</u>
Expenditures					
Sewer Projects:					
Blacks Bluff Road Treatment Plant	8,170,000	8,160,000	8,160,000	-	-
Old Dalton Road Sewer	3,000,000	3,000,000	3,000,000	-	-
Cave Spring Sewer Plant	900,000	900,000	900,000	-	-
Transportation Projects:					
Burnett Ferry Road Right-of-Way	300,000	80,000	79,839	-	-
Old Dalton Road Right-of-Way	350,000	768,495	748,500	-	-
Chulio Road Right-of-Way	300,000	1,429,805	954,209	487,170	-
Resurfacing Projects	190,000	680,000	679,099	-	-
Recreation Projects:					
North Floyd Park	1,150,000	1,400,000	1,399,919	-	-
Midway Park	250,000	404,000	403,944	-	-
Shannon Park	80,000	83,000	82,879	-	-
Crane Street Park	110,000	94,380	94,376	-	-
Parks Hoke Park	70,000	59,000	58,948	-	-
Cave Spring Park	30,000	31,370	31,369	-	-
Building Projects:					
New Health Department Facility	9,500,000	8,765,000	8,764,365	-	-
4th Ave Courthouse/New Courthouse Renovation	2,000,000	2,670,300	2,670,261	-	-
General and Administrative	27,194	19,115	14,656	-	-
Total Expenditures	<u>26,427,194</u>	<u>28,544,465</u>	<u>28,042,365</u>	<u>487,170</u>	<u>-</u>
Other Financing Sources (Uses)					
Bond Proceeds	9,500,000	9,628,000	9,628,789	-	-
Bond Costs	(101,958)	(101,960)	(101,958)	-	-
Transfer to General Fund	-	(2,000,000)	(2,000,000)	-	-
Transfer to Capital Projects Fund	-	(193,000)	(193,000)	-	-
Transfer to Debt Service Fund	(10,122,806)	(10,570,175)	(10,570,175)	-	-
Total Other Financing Sources (Uses)	<u>(724,764)</u>	<u>(3,237,135)</u>	<u>(3,236,344)</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues over					
Expenditures and Other Financing Sources (Uses)	<u>\$ (101,958)</u>	<u>\$ -</u>	<u>\$ 512,411</u>	<u>\$ (472,170)</u>	<u>\$ 9,163</u>

FLOYD COUNTY, GEORGIA
2013 SPLOST BUDGET vs. ACTUAL SUMMARY
For the Month Ended May 31, 2024

	<u>Original Budget</u>	<u>Cumulative Revised Budget</u>	<u>Cumulative Totals To Date</u>	<u>2024 Budget</u>	<u>2024 YTD</u>
Revenues:					
Tax Collections					
Floyd County	\$ 38,770,000	\$ 40,746,250	\$ 40,746,251	\$ -	\$ -
City of Rome	23,617,000	24,810,045	24,810,041	-	-
City of Cave Spring	2,591,000	2,691,000	2,691,000	-	-
Interest Earned	-	984,250	1,074,987	175,000	90,740
Miscellaneous Revenue	-	565,830	565,814	-	-
Total Revenues	<u>64,978,000</u>	<u>69,797,375</u>	<u>69,888,092</u>	<u>175,000</u>	<u>90,740</u>
Expenditures:					
Floyd County					
Airport Runway Extension	5,761,000	8,365,355	8,591,710	4,957,925	4,992,079
Animal Control Facility	5,700,000	5,722,370	5,722,366	-	-
County Case Management Software	500,000	500,000	321,775	182,065	-
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	1,778,890	1,778,889	-	-
Jail Improvements	1,900,000	1,904,500	1,904,492	-	-
Jail Medical/Mental Health Facility Expansion	2,200,000	2,200,000	2,205,746	-	-
Forum Upgrades	1,400,000	1,557,140	1,551,394	-	-
Everett Springs Water Line Extension	5,800,000	5,793,525	5,793,524	-	-
Barron Road and Calhoun Road Improvements	130,000	141,780	141,775	-	-
County Infrastructure Improvements	1,400,000	1,536,370	1,536,366	-	-
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	511,355	511,355	-	-
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	-	10,500	10,463	-	-
Total Expenditures	<u>64,978,000</u>	<u>69,797,375</u>	<u>67,558,699</u>	<u>5,139,990</u>	<u>4,992,079</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,329,393</u>	<u>\$ (4,964,990)</u>	<u>\$ (4,901,339)</u>

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FLOYD COUNTY, GEORGIA
2017 SPLOST BUDGET vs ACTUAL SUMMARY
For the Month Ended May 31, 2024

	<u>Original Projects Budget</u>	<u>Cumulative Revised Budget</u>	<u>Cumulative Totals To Date</u>	<u>2024 Budget</u>	<u>2024 YTD</u>
Revenues:					
Tax Collections					
Floyd County	\$ 41,384,318	\$ 65,883,190	\$ 73,369,474	\$ 4,590,135	\$ 7,087,141
City of Rome	21,216,362	22,516,365	22,117,221	-	-
City of Cave Spring	1,281,000	1,281,000	1,281,000	-	-
Interest Earned	-	-	2,521,330	342,300	812,748
Miscellaneous Revenue	-	-	48,589	-	-
Total Revenues	<u>63,881,680</u>	<u>89,680,555</u>	<u>99,337,614</u>	<u>4,932,435</u>	<u>7,899,889</u>
Expenditures:					
Floyd County					
Ag Center	8,000,000	8,000,000	2,566,139	2,662,000	403,125
E911 Update/Upgrade/Renovation					
Consoles & Furniture	170,000	158,475	158,470	-	-
Renovations/Update	25,000	508,295	508,293	-	-
CAD Computer Upgrade	25,000	-	-	-	-
Security Enhancements	25,000	-	-	-	-
Backup Audio Recorder	12,000	77,870	77,870	-	-
Center Relocation	-	-	-	-	-
Prison Security Upgrade					
Upgrade Camera System	200,000	249,170	249,167	79,430	79,430
Replace Outer Security Doors	120,000	143,025	143,022	-	-
Construct Gym Security	700,000	1,225,000	241,241	1,219,830	236,070
Install Jail Management System Software	225,000	114,770	114,769	-	-
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	222,235	222,234	-	-
LED Lighting	400,000	49,450	49,450	-	-
Install Body Scanner	190,000	190,000	-	-	-
Historic Courthouse Reno./Judicial Imp.	5,000,000	5,000,000	233,108	2,500,000	-
Paving, Infrastructure, and Bridges					
Paving	3,000,000	3,000,000	3,142,483	647,165	835,675
Bridges	1,000,000	1,000,000	75,000	100,000	-
Lindale	300,000	300,000	36,031	100,000	-
Riverside	200,000	200,000	155,732	14,485	-
Infrastructure	-	-	437,680	790,000	437,680
Infrastructure	-	3,113,890	2,290,671	2,037,545	2,110,960
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	147,594	-	143,026
Capital Equipment/Vehicle Fund	3,400,000	9,972,205	8,919,234	1,579,375	593,235
Public Works Facilities Buildings	2,450,000	2,450,000			
Administration Building	-	-	18,200	100,000	-
Main Shop	-	-	-	-	-
Warehouse	-	-	-	-	-
Sign Shop	-	-	-	-	-
Landscape Shop	-	-	-	-	-
Facilities	-	-	-	-	-
Bridges	-	-	-	-	-

FLOYD COUNTY, GEORGIA
2017 SPLOST BUDGET vs ACTUAL SUMMARY
For the Month Ended May 31, 2024

	Original Projects Budget	Cumulative Revised Budget	Cumulative Totals To Date	2024 Budget	2024 YTD
Airport Corporate Hangar Construction	\$ 899,210	\$ 2,306,300	\$ 95,797	\$ 2,231,000	\$ 20,501
Floyd County Baseball Stadium Imp.					
Professional Fees	150,000	146,070	146,066	-	-
Terrace	1,200,000	1,541,195	1,541,192	-	-
Section 207 & 209, Gate 6 & 9	147,000	14,405	14,401	-	-
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	-	6,100,000	797,930	6,100,000	713,430
Public Safety Technology Upgrades					
Mobile Vision Upgrade	87,000	55,635	55,631	-	-
Body Cameras	64,000	66,045	66,043	-	-
Mobile Technology Terminals	141,300	14,135	14,131	-	-
Digital In-Car Camera Upgrades	102,600	226,965	226,962	-	-
Forensic Equipment	20,270	20,270	20,027	8,830	8,586
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	118,425	118,423	-	-
Shannon Tennis Courts	150,000	86,765	86,761	-	-
Bonded Rubber	65,000	198,320	198,315	-	-
Midway Bonded Rubber	39,600	-	-	-	-
Recreation	-	128,065	1,410	-	-
Recreation	-	-	111,653	-	-
Shannon Dog Park	-	-	11,820	15,000	11,820
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	-	590,000	-
Special Operations Equipment					
SWAT Unit Upgrade	101,200	183,655	183,653	-	-
Bomb Unit Upgrade	147,000	63,975	63,975	-	-
Blueway's	518,138	518,140	-	-	-
Administrative Fees	100,000	100,000	12,447	5,000	-
Total Floyd County Expenditures	<u>41,384,318</u>	<u>61,147,090</u>	<u>31,586,896</u>	<u>23,279,660</u>	<u>5,593,537</u>
Net Floyd County	<u>-</u>	<u>4,736,100</u>	<u>44,303,908</u>	<u>(18,347,225)</u>	<u>2,306,352</u>
Intergovernmental City of Rome	21,216,362	22,516,365	22,516,362	-	-
Intergovernmental City of Cave Spring	1,281,000	1,281,000	1,281,000	-	-
Total Expenditures	<u>63,881,680</u>	<u>84,944,455</u>	<u>55,384,258</u>	<u>23,279,660</u>	<u>5,593,537</u>
Other Financing Sources (Uses)					
Transfer to Capital Projects Fund	-	(41,515)	(41,511)	(26,750)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(41,515)</u>	<u>(41,511)</u>	<u>(26,750)</u>	<u>-</u>
Excess (Deficiency) of Revenues over					
Expenditures and Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ 4,694,585</u>	<u>\$ 43,911,845</u>	<u>\$ (18,373,975)</u>	<u>\$ 2,306,352</u>

FLOYD COUNTY, GEORGIA
WATER FUND
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN NET POSITION
For the Month Ended May 31, 2024
(with comparative actual amounts for 2023)

Percentage of Year
41.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
OPERATING REVENUES					
Charges for Services	\$ 8,483,000	\$ 3,209,264	\$ (5,273,736)	37.8%	\$ 3,068,548
Rental Fees	12,600	5,247	(7,353)	41.6%	5,247
Miscellaneous	63,530	-	(63,530)	0.0%	13,531
TOTAL OPERATING REVENUES	8,559,130	3,214,511	(5,344,619)	37.6%	3,087,326
OPERATING EXPENSES					
Water Administration					
Salaries and Benefits	812,160	341,462	470,698	42.0%	305,577
Supplies and Other Expenses	440,805	182,204	258,601	41.3%	181,285
Equipment	27,800	11,971	15,829	43.1%	34,000
Depreciation	24,625	10,503	14,122	42.7%	10,503
	1,305,390	546,140	759,250	41.8%	531,365
Water Distribution					
Salaries and Benefits	1,206,590	458,655	747,935	38.0%	444,138
Supplies and Other Expenses	829,630	298,772	530,858	36.0%	244,380
Equipment	46,630	25,093	21,537	53.8%	16,149
Purchased Water	1,680,000	811,031	868,969	48.3%	258,798
Water Meters	350,000	-	350,000	0.0%	77,543
Utilities	410,000	182,950	227,050	44.6%	142,474
Depreciation	1,671,110	685,873	985,237	41.0%	675,973
	6,193,960	2,462,374	3,731,586	39.8%	1,859,455
Water Treatment Plant					
Salaries and Benefits	418,030	176,548	241,482	42.2%	170,477
Supplies and Other Expenses	318,260	87,006	231,254	27.3%	95,558
Equipment	45,770	1,125	44,645	2.5%	6,183
Utilities	82,000	40,820	41,180	49.8%	26,728
Depreciation	64,305	26,793	37,512	41.7%	26,793
	928,365	332,292	596,073	35.8%	325,739
TOTAL OPERATING EXPENSES	8,427,715	3,340,806	5,086,909	39.6%	2,716,559
OPERATING INCOME (LOSS)	131,415	(126,295)	(257,710)	-96.1%	370,767
NON-OPERATING INCOME (LOSS)					
Interest and Fiscal Charges	(113,435)	(47,782)	65,653	42.1%	(54,120)
Amortization of Bond Costs	53,700	19,613	(34,087)	36.5%	22,362
Gain on sale of fixed assets	-	12,771	12,771	N/A	-
Interest Earned	340,000	172,949	(167,051)	50.9%	188,687
Transfer from Fire Fund	125,000	52,083	(72,917)	41.7%	52,083
Transfer to General Fund	(359,650)	(149,854)	209,796	41.7%	(787,396)
TOTAL NON-OPERATING INCOME (LOSS)	45,615	59,780	14,165	131.1%	(578,384)
Total Operating and Non-Operating Income (Loss)	177,030	(66,515)	(243,545)	-37.6%	(207,617)
Water Capital	(2,983,000)	(763,278)	2,219,722	25.6%	(2,336,782)
CHANGE IN NET POSITION	(2,805,970)	(829,793)			(2,544,399)
NET POSITION - BEGINNING OF YEAR	49,055,670	49,055,670			49,918,678
NET POSITION - YEAR TO DATE	\$ 46,249,700	\$ 48,225,877			\$ 47,374,279

FLOYD COUNTY, GEORGIA
WATER FUND - CASH BASIS
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN CASH BALANCE
For the Month Ended May 31, 2024
(with comparative actual amounts for 2023)

Percentage of Year
41.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Charges for Services	\$ 8,483,000	\$ 3,209,264	(5,273,736)	37.8%	\$ 3,068,548
Rental Fees	12,600	5,247	(7,353)	41.6%	5,247
Miscellaneous	63,530	-	(63,530)	0.0%	13,531
Interest Earned	340,000	172,949	(167,051)	50.9%	188,687
Transfer from Fire Fund	125,000	52,083	(72,917)	41.7%	52,083
Gain on sale of fixed assets	-	12,771	12,771	N/A	-
TOTAL CASH INCREASES	<u>9,024,130</u>	<u>3,452,314</u>	<u>(5,571,816)</u>	<u>38.3%</u>	<u>3,328,096</u>
CASH DECREASES					
Water Administration					
Salaries and Benefits	812,160	341,509	470,651	42.0%	305,579
Supplies and Other Expenses	440,805	221,657	219,148	50.3%	183,393
Equipment	27,800	11,971	15,829	43.1%	34,000
Interest and Fiscal Charges	113,435	54,323	59,112	47.9%	61,578
Transfer to General Fund	359,650	149,854	209,796	41.7%	787,396
	<u>1,753,850</u>	<u>779,314</u>	<u>974,536</u>	<u>44.4%</u>	<u>1,371,946</u>
Water Distribution					
Salaries and Benefits	1,206,590	458,664	747,926	38.0%	444,138
Supplies and Other Expenses	829,630	319,420	510,210	38.5%	231,717
Equipment	46,630	25,093	21,537	53.8%	14,144
Purchased Water	1,680,000	809,989	870,011	48.2%	258,575
Water Meters	350,000	9,900	340,100	2.8%	65,965
Utilities	410,000	182,890	227,110	44.6%	141,100
	<u>4,522,850</u>	<u>1,805,956</u>	<u>2,716,894</u>	<u>39.9%</u>	<u>1,155,639</u>
Water Treatment Plant					
Salaries and Benefits	418,030	176,489	241,541	42.2%	170,476
Supplies and Other Expenses	318,260	77,268	240,992	24.3%	85,485
Equipment	45,770	1,125	44,645	2.5%	6,183
Utilities	82,000	41,060	40,940	50.1%	27,603
	<u>864,060</u>	<u>295,942</u>	<u>568,118</u>	<u>34.3%</u>	<u>289,747</u>
Water Capital	<u>2,983,000</u>	<u>763,278</u>	<u>2,219,722</u>	<u>25.6%</u>	<u>2,336,782</u>
TOTAL CASH DECREASES	<u>10,123,760</u>	<u>3,644,490</u>	<u>6,479,270</u>	<u>36.0%</u>	<u>5,154,114</u>
NET INCREASE (DECREASE)	(1,099,630)	(192,175)			(1,826,018)
CHANGE IN BALANCE SHEET		22,473			(1,039,363)
CASH - BEGINNING OF YEAR		<u>8,702,441</u>			<u>11,929,038</u>
CASH - YEAR TO DATE		<u>\$ 8,532,739</u>			<u>\$ 9,063,657</u>

FLOYD COUNTY, GEORGIA
AIRPORT FUND
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN NET POSITION
For the Month Ended May 31, 2024
(with comparative actual amounts for 2023)

Percentage of Year
41.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
OPERATING REVENUES					
Charges for Services	\$ 1,500	\$ 344	\$ (1,156)	22.9%	\$ 570
Fuel Sales	940,500	509,352	(431,148)	54.2%	383,580
Rental Fees	306,500	139,526	(166,974)	45.5%	131,699
Miscellaneous	<u>22,500</u>	<u>18,375</u>	<u>(4,125)</u>	<u>81.7%</u>	<u>8,637</u>
TOTAL OPERATING REVENUES	<u>1,271,000</u>	<u>667,597</u>	<u>(603,403)</u>	<u>52.5%</u>	<u>524,486</u>
OPERATING EXPENSES					
Salaries and Benefits	367,880	152,507	215,373	41.5%	140,827
Supplies and Other Expenses	314,515	86,645	227,870	27.5%	93,353
Utilities	65,000	30,359	34,641	46.7%	26,823
Equipment	2,000	1,830	170	91.5%	1,057
Air Show Expenses	30,000	-	30,000	0.0%	-
Depreciation	983,160	286,725	696,435	29.2%	264,847
Cost of Goods Sold	<u>861,500</u>	<u>335,121</u>	<u>526,379</u>	<u>38.9%</u>	<u>276,980</u>
TOTAL OPERATING EXPENSES	<u>2,624,055</u>	<u>893,187</u>	<u>1,730,868</u>	<u>34.0%</u>	<u>803,887</u>
OPERATING INCOME (LOSS)	(1,353,055)	(225,590)	1,127,465	16.7%	(279,401)
NON-OPERATING INCOME (LOSS)					
Interest Earned	15,000	3,737	(11,263)	24.9%	7,344
Transfers Out	<u>(399,010)</u>	<u>(85,092)</u>	<u>313,918</u>	<u>21.3%</u>	<u>(25,925)</u>
TOTAL NON-OPERATING INCOME (LOSS)	<u>(384,010)</u>	<u>(81,355)</u>	<u>302,655</u>	<u>21.2%</u>	<u>(18,581)</u>
CHANGE IN NET POSITION	(1,737,065)	(306,945)			(297,982)
NET POSITION - BEGINNING OF YEAR	<u>7,485,410</u>	<u>7,485,410</u>			<u>7,721,277</u>
NET POSITION - YEAR TO DATE	<u>\$ 5,748,345</u>	<u>\$ 7,178,465</u>			<u>\$ 7,423,295</u>

FLOYD COUNTY, GEORGIA
AIRPORT FUND - CASH BASIS
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN CASH BALANCE
For the Month Ended May 31, 2024
(with comparative actual amounts for 2023)

Percentage of Year
41.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Charges for Services	\$ 1,500	\$ 344	\$ (1,156)	22.9%	\$ 570
Fuel Sales	940,500	509,352	(431,148)	54.2%	381,909
Rental Fees	306,500	132,050	(174,450)	43.1%	130,767
Miscellaneous	22,500	18,375	(4,125)	81.7%	8,637
Interest Earned	15,000	3,737	(11,263)	24.9%	7,344
TOTAL CASH INCREASES	1,286,000	663,858	(622,142)	51.6%	529,227
CASH DECREASES					
Salaries and Benefits	367,880	152,316	215,564	41.4%	140,984
Supplies and Other Expenses	314,515	85,807	228,708	27.3%	85,228
Utilities	65,000	32,060	32,940	49.3%	9,118
Equipment	2,000	1,830	170	91.5%	1,057
Air Show Expenses	30,000	-	30,000	0.0%	-
Transfers Out	399,010	85,092	313,918	21.3%	25,925
Cost of Goods Sold	861,500	335,121	526,379	38.9%	277,907
TOTAL CASH DECREASES	2,039,905	692,226	1,347,679	33.9%	540,219
NET INCREASE (DECREASE)	(753,905)	(28,368)			(10,992)
CHANGE IN BALANCE SHEET		-			-
CASH - BEGINNING OF YEAR		217,265			429,038
CASH - YEAR TO DATE		\$ 159,157			\$ 418,045

FLOYD COUNTY, GEORGIA
AGRICULTURE CENTER FUND
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN NET POSITION
For the Month Ended May 31, 2024
(with comparative actual amounts for 2023)

Percentage of Year
41.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Intergovernmental	\$ -	\$ -	\$ -	N/A	\$ -
Charges for Services	-	-	-	N/A	-
Rental Fees	-	-	-	N/A	-
Miscellaneous	-	31,252	31,252	N/A	-
TOTAL OPERATING REVENUES	-	31,252	31,252	N/A	-
EXPENSES					
Salaries and Benefits	95,840	36,103	59,737	37.7%	1,553
Supplies and Other Expenses	20,440	999	19,441	4.9%	-
Equipment	1,500	-	1,500	N/A	-
TOTAL OPERATING EXPENSES	117,780	37,102	80,678	31.5%	1,553
OPERATING INCOME (LOSS)	(117,780)	(5,850)	111,930	5.0%	(1,553)
NON-OPERATING INCOME (LOSS)					
Interest Earned	-	12	12	N/A	-
Transfer from General Fund	117,780	35,911	(81,869)	30.5%	1,553
TOTAL NON-OPERATING INCOME (LOSS)	117,780	35,923	(81,857)	30.5%	1,553
CHANGE IN NET POSITION	-	30,073			-
NET POSITION - BEGINNING OF YEAR	2,123,176	2,123,176			1,218,247
NET POSITION - YEAR TO DATE	\$ 2,123,176	\$ 2,153,249			\$ 1,218,247

FLOYD COUNTY, GEORGIA
AGRICULTURE CENTER FUND - CASH BASIS
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN CASH BALANCE
For the Month Ended May 31, 2024
(with comparative actual amounts for 2023)

Percentage of Year
41.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Intergovernmental	\$ -	\$ -	\$ -	N/A	\$ -
Charges for Services	-	-	-	N/A	-
Rental Fees	-	-	-	N/A	-
Miscellaneous	-	31,252	31,252	N/A	-
Interest Earned	-	12	12	N/A	-
Transfer from General Fund	-	35,911	35,911	N/A	1,553
TOTAL CASH INCREASES	<u>-</u>	<u>67,175</u>	<u>67,175</u>	<u>N/A</u>	<u>1,553</u>
CASH DECREASES					
Salaries and Benefits	95,840	36,103	59,737	37.7%	1,553
Supplies and Other Expenses	20,440	999	19,441	4.9%	-
Equipment	1,500	-	1,500	N/A	-
TOTAL CASH DECREASES	<u>117,780</u>	<u>37,102</u>	<u>80,678</u>	<u>31.5%</u>	<u>1,553</u>
NET INCREASE (DECREASE)	(117,780)	30,073			-
CHANGE IN BALANCE SHEET		-			-
CASH - BEGINNING OF YEAR		-			-
CASH - YEAR TO DATE		<u>\$ 30,073</u>			<u>\$ -</u>

FLOYD COUNTY, GEORGIA
RECYCLING FUND
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN NET POSITION
For the Month Ended May 31, 2024
(with comparative actual amounts for 2023)

Percentage of Year
41.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Intergovernmental					
Solid Waste Commission	\$ 120,000	\$ 32,043	\$ (87,957)	26.7%	\$ 28,758
City of Rome	115,800	47,816	(67,984)	41.3%	38,317
Landfill	115,800	47,816	(67,984)	41.3%	38,317
Material Sales	<u>200,000</u>	<u>63,481</u>	<u>(136,519)</u>	<u>31.7%</u>	<u>22,547</u>
TOTAL OPERATING REVENUES	<u>551,600</u>	<u>191,156</u>	<u>(360,444)</u>	<u>34.7%</u>	<u>127,939</u>
EXPENSES					
Salaries and Benefits	352,620	151,247	201,373	42.9%	140,375
Supplies and Other Expenses	175,885	81,339	94,546	46.2%	52,486
Equipment	15,400	-	15,400	0.0%	-
Depreciation	132,720	55,301	77,419	41.7%	55,695
Amortization - Right To Use Asset	45,880	19,658	(26,222)	42.8%	19,116
Utilities	<u>36,000</u>	<u>12,962</u>	<u>23,038</u>	<u>36.0%</u>	<u>11,108</u>
TOTAL OPERATING EXPENSES	<u>758,505</u>	<u>320,507</u>	<u>385,555</u>	<u>42.3%</u>	<u>278,779</u>
OPERATING INCOME (LOSS)	(206,905)	(129,352)	77,553	62.5%	(150,840)
NON-OPERATING INCOME (LOSS)					
Interest Earned	100	741	641	740.5%	324
Transfers from Solid Waste	115,800	47,816	67,984	41.3%	38,317
Transfers to General Fund	(47,590)	(19,829)	(27,761)	41.7%	(18,890)
Transfers to Capital Projects	<u>(40,000)</u>	<u>-</u>	<u>(40,000)</u>	<u>0.0%</u>	<u>-</u>
TOTAL NON-OPERATING INCOME (LOSS)	<u>28,310</u>	<u>28,728</u>	<u>864</u>	<u>101.5%</u>	<u>19,751</u>
CHANGE IN NET POSITION	(178,595)	(100,624)			(131,089)
NET POSITION - BEGINNING OF YEAR	<u>1,324,283</u>	<u>1,324,283</u>			<u>1,409,637</u>
NET POSITION - YEAR TO DATE	<u>\$ 1,145,688</u>	<u>\$ 1,223,659</u>			<u>\$ 1,278,548</u>

FLOYD COUNTY, GEORGIA
RECYCLING FUND - CASH BASIS
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN CASH BALANCE
For the Month Ended May 31, 2024
(with comparative actual amounts for 2023)

Percentage of Year
41.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Intergovernmental	\$ 351,600	\$ 94,675	\$ (256,925)	26.9%	\$ 159,197
Interest Earned	100	741	641	740.5%	324
Material Sales	200,000	120,376	(79,624)	60.2%	47,393
Transfers In	<u>115,800</u>	<u>47,816</u>	<u>(67,984)</u>	<u>41.3%</u>	<u>38,317</u>
TOTAL CASH INCREASES	<u>667,500</u>	<u>263,608</u>	<u>(146,967)</u>	<u>39.5%</u>	<u>245,232</u>
CASH DECREASES					
Salaries and Benefits	352,620	151,247	201,373	42.9%	140,375
Supplies and Other Expenses	175,885	81,827	94,058	46.5%	42,323
Equipment	15,400	-	15,400	0.0%	-
Utilities	36,000	14,137	21,863	39.3%	10,813
Transfers	<u>47,590</u>	<u>20,845</u>	<u>26,745</u>	<u>43.8%</u>	<u>(49,801)</u>
TOTAL CASH DECREASES	<u>627,495</u>	<u>268,056</u>	<u>359,439</u>	<u>42.7%</u>	<u>143,711</u>
NET INCREASE (DECREASE)		(4,448)			101,521
CHANGE IN BALANCE SHEET		23,371			(78,670)
CASH - BEGINNING OF YEAR		<u>362</u>			<u>3,589</u>
CASH - YEAR TO DATE		<u>\$ 19,286</u>			<u>\$ 26,440</u>

FLOYD COUNTY, GEORGIA
ANIMAL CONTROL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended May 31, 2024
(with comparative actual amounts for 2023)

Percentage of Year
41.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 16,000	\$ 8,448	\$ (7,552)	52.8%	\$ 2,508
Interest Earned	90	1,821	1,731	2023.0%	1,709
Donations	40,000	19,188	(20,812)	48.0%	8,760
Miscellaneous	600	1,814	1,214	302.3%	120
TOTAL REVENUES	<u>56,690</u>	<u>31,271</u>	<u>(25,419)</u>	<u>55.2%</u>	<u>13,097</u>
EXPENDITURES					
Salaries and Benefits	1,106,030	448,572	657,458	40.6%	396,372
Other Operating Costs	436,015	150,860	285,155	34.6%	178,818
Equipment	8,425	-	8,425	0.0%	8,420
TOTAL EXPENDITURES	<u>1,550,470</u>	<u>599,432</u>	<u>951,038</u>	<u>38.7%</u>	<u>583,610</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,493,780)	(568,162)	(925,618)	38.0%	(570,514)
OTHER FINANCING SOURCES (USES)					
Transfers from General Fund	1,493,780	622,408	871,372	41.7%	563,727
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,493,780</u>	<u>622,408</u>	<u>871,372</u>	<u>41.7%</u>	<u>563,727</u>
NET CHANGE IN FUND BALANCE	-	54,247			(6,787)
FUND BALANCE - BEGINNING OF YEAR	<u>12,295</u>	<u>12,295</u>			<u>8</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 12,295</u>	<u>\$ 66,542</u>			<u>\$ (6,779)</u>

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

For the Month Ended May 31, 2024
(with comparative actual amounts for 2023)

Percentage of Year
41.7%

	2024			2023	
	<u>BUDGET</u>	<u>YTD</u>	<u>VARIANCE</u>	<u>% of BUDGET</u>	<u>YTD</u>
REVENUES					
Administrative Operations	\$ 11,500	\$ 10,958	\$ (542)	95.3%	\$ 8,166
Miscellaneous Revenues	11,850	13,822	1,972	116.6%	10,231
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	38,700	15,008	(23,692)	38.8%	8,680
Other Programs	180,975	43,459	(137,516)	24.0%	124,613
Gymnastics	385,300	226,480	(158,820)	58.8%	201,102
Special Populations Services	38,050	18,110	(19,940)	47.6%	17,124
Concessions	267,615	212,770	(54,845)	79.5%	140,713
Coosa River Trading Post	181,750	89,551	(92,199)	49.3%	77,355
Etowah Park Golf Practice	7,300	3,050	(4,250)	41.8%	3,000
Youth Athletics	286,500	181,697	(104,803)	63.4%	141,285
Adult Athletics	9,800	10,800	1,000	110.2%	4,000
Scoreboards	7,000	583	(6,417)	8.3%	2,125
Parks & Recreation Centers	83,750	28,459	(55,291)	34.0%	37,798
Recreation Services	84,250	37,801	(46,449)	44.9%	28,545
Hall of Fame	14,250	8,978	(5,272)	63.0%	7,173
Senior Promotions	8,500	5,500	(3,000)	64.7%	1,175
TOTAL REVENUES	<u>1,647,090</u>	<u>907,026</u>	<u>(740,064)</u>	<u>55.1%</u>	<u>813,085</u>

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

For the Month Ended May 31, 2024
(with comparative actual amounts for 2023)

Percentage of Year
41.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
EXPENDITURES					
Administrative Operations	\$ 1,188,725	\$ 425,128	\$ (763,597)	35.8%	\$ 462,709
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	69,510	5,306	(64,204)	7.6%	8,075
Other Programs	96,000	29,015	(66,985)	30.2%	55,285
Gymnastics	300,610	130,790	(169,820)	43.5%	142,868
Special Populations Services	40,425	12,802	(27,623)	31.7%	12,822
Concessions	269,000	147,415	(121,585)	54.8%	120,053
Coosa River Trading Post	144,750	60,214	(84,536)	41.6%	51,344
Sports Division Administration	149,150	58,654	(90,497)	39.3%	52,719
Youth Athletics	205,150	152,543	(52,607)	74.4%	139,432
Adult Athletics	15,625	1,227	(14,398)	7.9%	1,101
Scoreboards	2,000	-	(2,000)	0.0%	-
Recreation Centers	186,495	80,906	(105,589)	43.4%	72,180
Recreation Services Administration	247,640	120,807	(126,833)	48.8%	84,234
Parks & Recreation Services	1,255,970	552,329	(703,641)	44.0%	500,424
Buildings	91,315	70,941	(20,374)	77.7%	29,484
Shop	147,310	44,340	(102,970)	30.1%	60,034
Hall of Fame	20,250	7,716	(12,534)	38.1%	10,220
Senior Promotions	9,000	6,909	(2,091)	76.8%	-
TOTAL EXPENDITURES	4,468,925	1,907,041	(2,561,884)	42.7%	1,802,983
OTHER FINANCING SOURCES (USES)					
Transfers In	2,815,335	1,173,056	(1,642,279)	41.7%	774,167
Transfers Out	-	-	-	N/A	15,262
TOTAL OTHER FINANCING SOURCES (USES)	2,815,335	1,173,056	(1,642,279)	41.7%	789,428
NET CHANGE IN FUND BALANCE	(6,500)	173,041			(200,471)
FUND BALANCE - BEGINNING OF YEAR	135,113	135,113			42,382
FUND BALANCE - YEAR TO DATE	\$ 128,613	\$ 308,154			\$ (158,045)

FLOYD COUNTY, GEORGIA
HEALTH INSURANCE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended May 31, 2024
(with comparative actual amounts for 2023)

Percentage of Year
41.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Contributions					
Employer	\$ 7,112,460	\$ 3,662,061	\$ (3,450,399)	51.5%	\$ 3,476,701
Employees	1,972,390	840,385	(1,132,005)	42.6%	778,599
Retirees	76,250	33,366	(42,884)	43.8%	33,574
Premiums Paid By Others	74,775	18,123	(56,652)	24.2%	19,917
Interest Earned	4,000	36,513	32,513	912.8%	48,203
Miscellaneous	30,000	-	(30,000)	0.0%	2,694
TOTAL REVENUES	<u>9,269,875</u>	<u>4,590,448</u>	<u>(4,679,427)</u>	<u>49.5%</u>	<u>4,359,688</u>
EXPENDITURES					
Other Costs	30,055	9,333	20,722	31.1%	8,317
Professional Fees	138,450	60,664	77,786	43.8%	47,172
Claims	7,000,000	3,113,357	3,886,643	44.5%	2,817,826
Premium Payments	1,376,485	588,241	788,244	42.7%	493,344
HRA Payments	86,850	35,070	51,780	40.4%	46,761
HSA Payments	84,240	44,321	39,919	52.6%	32,635
Wellness Clinic	606,310	321,811	284,499	53.1%	127,552
Administrative Fees	235,815	100,996	134,819	42.8%	95,000
TOTAL EXPENDITURES	<u>9,558,205</u>	<u>4,273,793</u>	<u>5,284,412</u>	<u>44.7%</u>	<u>3,668,607</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(288,330)	316,655	(604,985)	-109.8%	691,081
OTHER FINANCING SOURCES (USES)					
Transfer In	-	-	-	N/A	47
Transfer Out	(3,000,000)	(3,000,000)	-	100.0%	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(3,000,000)</u>	<u>(3,000,000)</u>	<u>-</u>	<u>100.0%</u>	<u>47</u>
NET CHANGE IN FUND BALANCE	(3,288,330)	(2,683,345)			691,128
FUND BALANCE - BEGINNING OF YEAR	<u>3,950,623</u>	<u>3,950,623</u>			<u>2,185,973</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 662,293</u>	<u>\$ 1,267,278</u>			<u>\$ 2,877,101</u>

FLOYD COUNTY, GEORGIA
Capital Projects and Equipment Expenditures
For the Month Ended May 31, 2024

	<u>Budget</u>	<u>2024 YTD</u>
Appropriation of Jail Surcharge Funds	\$ 50,520	\$ 41,746
Appropriation of Fund Balance	1,148,535	259,291
Revenues:		
Interest Earned	70,000	56,320
Transfer from General Fund	2,596,075	705,203
Transfer from Debt Service	91,860	-
Transfer from 2017 SPLOST - Airport Infrastructure	26,750	-
Transfer from Airport	338,070	59,701
Transfer from Solid Waste	22,000	20,481
Transfer from Recycling	40,000	-
Total Revenues and Appropriations of Fund Balances	\$ 4,383,810	\$ 1,142,742
Expenditures:		
Sheriff/Jail		
Locking controls	\$ 88,605	\$ 88,605
Walk in Freezer	JS 18,885	18,885
Biometric System	JS 54,450	54,442
Replacement of Sewage Grinder Unit	JS 23,875	22,861
	185,815	184,793
GA Gang Activity Prosecution	-	50,000
	-	50,000
District Attorney		
GA Gang Activity Prosecution	-	10,000
	-	10,000
County Police		
HIDTA Vehicles	-	78,289
JAG 2024 Revenue	(16,375)	-
JAG 2024 Expense	16,375	15,998
	-	15,998
EOD K-9 Grant Revenue	(1,350)	-
EOD K-9 Grant #37	1,350	-
	-	-
Special Ops Grant #27-20 Revenue	(50,000)	-
Special Ops Grant #27-20	50,000	49,999
	-	49,999
Explosive K9 #38-2023 Revenue	(4,500)	-
Explosive K9 #38-2023	4,500	3,914
	-	3,914
State Revenue LEA Technology Grant	(30,000)	-
LEA Technology Grant	30,310	28,995
	310	28,995
State Revenue Project Safe Neighborhoods	(15,000)	-
Project Safe Neighborhoods	15,000	9,915
	-	9,915

FLOYD COUNTY, GEORGIA
Capital Projects and Equipment Expenditures
For the Month Ended May 31, 2024

		<u>Budget</u>	<u>2024 YTD</u>
Prison			
Replacement of the onsite repeater for all handheld radio communications	JS	\$ 13,500	\$ -
Outside weapons locker	JS	9,795	-
HVAC unit		<u>12,005</u>	<u>12,034</u>
		35,300	12,034
Clerk of Superior Court			
Deed Room Shelving		<u>17,715</u>	<u>17,712</u>
		17,715	17,712
Facilities Management			
E911 generator	FB	40,000	-
Admin building attic insulation	FB	35,000	-
Floor repairs for Clerk of Superior Court Office		2,155	2,152
Paint Clerk of Superior Court Office		6,920	6,920
Pressure wash building exterior	FB	14,345	-
Install new utility pole for new chiller at Admin. Building	FB	40,270	40,270
Paint inside GNTC avionics building	FB	<u>30,000</u>	<u>-</u>
		168,690	49,342
Space Needs Project			
Glenwood		2,499,000	53,087
Law Enforcement Center		<u>49,380</u>	<u>-</u>
		2,548,380	53,087
Public Roads			
EPD Tire Products Grant Revenue		(106,100)	-
EPD Tire Products Grant		<u>106,100</u>	<u>-</u>
		-	-
Paving			
2024 LMIG Revenue		(1,325,015)	(1,325,012)
2024 LMIG Paving		1,325,015	-
State of GA DOT-LRA		(185,500)	-
2023 LMIG Paving	FB	544,865	-
2022 LMIG Paving	FB	71,880	-
LMIG-Off System Safety		-	-
Excess LMIG Road Improvements	FB	152,840	107
LRA-Paving		<u>185,500</u>	<u>-</u>
		769,585	(1,324,905)
Prep and paving		85,000	72,489
Drainage		12,000	-
County Clerk			
New Website (Year 3 of 4 Year Contract)		<u>10,000</u>	<u>10,000</u>
		10,000	10,000
Information Technology			
Computer Lease		<u>160,000</u>	<u>2,424</u>
		160,000	2,424
Communication			
Microwave Tx/RX replacement, 2 towers/4 paths, 2022 carryover	FB	<u>219,335</u>	<u>218,915</u>
		219,335	218,915

FLOYD COUNTY, GEORGIA
Capital Projects and Equipment Expenditures
For the Month Ended May 31, 2024

		<u>Budget</u>	<u>2024 YTD</u>
Solid Waste			
Remote site Building Upgrades	SW	\$ 12,000	\$ 11,648
Resurfacing at Remote Sites	SW	<u>10,000</u>	<u>8,833</u>
		22,000	20,481
Redmond Trail			
Project Costs		<u>-</u>	<u>7,637</u>
		-	7,637
Airport			
Mitigate On-Airport Obstructions - Rwy 7 & 25 Approaches			
State Revenue		(333,750)	-
Design		65,000	7,098
Construction		<u>445,000</u>	<u>-</u>
		176,250	7,098
Mitigate On-Airport Obstructions - Rwy 1 & 19 Approaches			
Federal Revenue - Construction		(293,250)	-
State Revenue - Construction		(91,500)	-
Design Revenue		(58,500)	-
Design		65,000	-
Construction		<u>405,000</u>	<u>-</u>
		26,750	-
Acquire Easements & Mitigate Obsts (EA & Design) - Rwy 7 Approach (Group 1)	AP	138,000	-
Runway 1/19 Lighting Rehabilitation			
Federal Revenue		(679,500)	-
State - Construction Revenue		(37,750)	-
Design		85,000	9,309
Construction		<u>755,000</u>	<u>9,982</u>
		122,750	19,291
Mitigate Obstructions (EA & Design) - Rwy 1 Approach (Group 1)			
Design Revenue (90%)		(151,200)	-
Design		<u>168,000</u>	<u>-</u>
		16,800	-
Taxiway B rehabilitation & overlay (East of 1/10)			
Design	AP	<u>85,000</u>	<u>22,389</u>
		85,000	22,389
Relocate Partial Parallel Taxiway "B" (West)			
Federal Revenue (Design)		(167,400)	-
Federal Revenue (Construction)		(3,262,500)	-
State Revenue (Construction)		(181,250)	-
Design		186,000	-
Construction		<u>3,625,000</u>	<u>-</u>
		199,850	-
Expand West T-Hangar Area Sitework			
State Revenue		(333,750)	-
Design	AP	115,070	37,312
Construction		<u>445,000</u>	<u>-</u>
		226,320	37,312

FLOYD COUNTY, GEORGIA
Capital Projects and Equipment Expenditures
For the Month Ended May 31, 2024

	<u>Budget</u>	<u>2024 YTD</u>
Airport (cont'd)		
Rwy 7 & 25 Lighting		
State - Construction Revenue (75/25)	\$ (633,750)	\$ -
Construction	<u>845,000</u>	<u>-</u>
	211,250	-
Overlay Runway 1/19		
Federal Revenue (Construction)	(3,627,000)	-
Federal Revenue (Design)	(45,000)	-
State Revenue	(201,500)	-
Construction	<u>4,030,000</u>	<u>-</u>
	156,500	-
Airport Fuel Tank Catwalk	75,000	-
Airport Fuel Storage Facility Improvements (Design)	45,000	-
Recycling Center		
State Revenue	(60,000)	-
Industrial Shredder/Grinder	RC <u>100,000</u>	<u>-</u>
	40,000	-
Current Year Lease Purchase Payments	DS 91,860	-
Total Net (Revenues) Expenditures	\$ <u>5,845,460</u>	\$ <u>(342,792)</u>

FLOYD COUNTY, GEORGIA
Water Capital Projects and Equipment Expenses
For the Month Ended May 31, 2024

	<u>Budget</u>	<u>2024 YTD</u>
Revenues:		
R & E Funds	\$ 2,765,000	\$ 673,326
Operating Funds	153,000	89,952
Total Revenues	\$ 2,918,000	\$ 763,278
Expenses:		
Water Tank Maintenance	\$ 350,000	\$ 72,041
Water Main Replacement	250,000	342
Water Pumps and Pump Houses	200,000	33,410
Large Meter Testing	50,000	-
Water Improvements-Highway 53 Water Line Upgrade	500,000	15,112
Biddy Well - Test Well	65,000	15,580
Hwy 100 Waterline Extension	300,000	20,520
Hwy 100 Bridge Crossing for New Water Main	440,000	440,000
Water Meter Change Out Program	300,000	76,320
Burnett Ferry Pump House Upgrade	125,000	-
Morgan Dairy Pump House Upgrade	250,000	-
	<u>2,830,000</u>	<u>673,326</u>
2023 Equipment		
Mini Excavator E42 and trailer (#36)	15,000	
Mini Excavator E42 and trailer (#35)	15,000	1,500
Mini Excavator E60 and trailer (#38)	13,000	-
Pickup truck (#353WD)	45,000	29,715
Pickup Truck (#357WD)	65,000	58,737
	<u>153,000</u>	<u>89,952</u>
Total Expenses	\$ 2,983,000	\$ 763,278

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***Other Information
For the Month Ending
May 31, 2024***

***Prepared by:
Finance Department***

**FLOYD COUNTY, GEORGIA
SALES TAX COLLECTIONS**

Cash Basis												
LOCAL OPTION SALES TAX												
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	\$ Increase (Decrease)	% Increase (Decrease)
January	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	1,061,425.82	(49,795.64)	-4.48%
February	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	859,061.77	43,211.88	5.30%
March	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	907,522.71	90,570.70	9.98%
April	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	898,666.31	(79,882.64)	-8.89%
May	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	948,310.21	29,849.64	3.15%
June	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			
July	-	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		
August	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			
September	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			
October	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			
November	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			
December	633,300.05	614,596.18	645,431.00	683,087.72	727,129.82	792,743.53	932,432.97	987,893.53	922,784.24			
March Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A
April Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A
May Pro Rata	-	-	-	-	-	-	-	-	-	-	-	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			
September Pro Rata	-	-	-	-	-	-	-	-	-			
October Pro Rata	-	-	-	-	-	-	-	-	-			
Nov/Dec Pro Rata	2,929.06	1,281.10	1,015.86	4,429.82	2,369.44	1,289.54	724.25	3,090.22	1,696.18			
Totals	7,250,394.53	7,634,180.66	7,733,619.19	8,039,615.79	8,758,282.43	9,695,975.77	10,503,044.98	11,559,139.49	11,223,631.53	4,674,986.82	33,953.94	
Original Budget	7,700,000	8,000,000	7,700,000	7,800,000	7,892,500	8,925,000	8,743,870	10,400,000	11,642,950	11,642,950		
Revised Budget	6,850,000	7,760,000	7,700,000	7,800,000	8,600,000	8,640,000	8,743,870	10,400,000	11,642,950	11,642,950		
Amnt > Revised	400,394.53	(125,819.34)	33,619.19	239,615.79	158,282.43	1,055,975.77	1,759,174.98	1,159,139.49	(419,318.47)	(6,967,963.18)		
Annual Comparisons									4,641,032.88	4,674,986.82	33,953.94	0.73%

SPECIAL PURPOSE LOCAL OPTION SALES TAX												
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	\$ 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	2,001,927.18	(8,500.62)	-0.42%
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	1,621,252.62	88,491.27	5.77%
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	1,713,055.32	169,720.16	11.00%
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	1,750,906.06	(94,550.91)	-5.12%
May	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	1,788,864.97	103,184.11	6.12%
June	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			
July	-	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			
August	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			
September	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			
October	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			
November	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			
December	1,132,971.63	1,086,039.53	1,135,350.00	1,208,193.07	1,284,102.05	1,402,814.68	1,649,731.07	1,730,244.92	1,740,242.32			
March Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A
April Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A
May Pro Rata	-	-	-	-	-	-	-	-	-	-	-	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			
July Jet Fuel Tax Grant	-	-	-	3,452.00	-	-	-	-	-			
September Pro Rata	-	-	-	-	-	-	-	-	-			
October Pro Rata	-	-	-	-	-	-	-	-	-			
Nov/Dec Pro Rata	5,185.64	2,291.46	1,802.43	7,833.66	4,192.69	2,276.07	1,282.20	5,465.50	3,253.59			
Totals	12,857,342.77	13,514,990.89	13,703,884.18	14,229,556.96	15,490,294.76	17,161,758.27	18,580,825.27	20,416,610.35	21,060,343.74	8,876,006.15	258,344.01	
Annual Comparisons									8,617,662.14	8,876,006.15	258,344.01	3.00%

FLOYD COUNTY, GEORGIA
Water Fund Bonds Debt Service Coverage Ratio
For the Month Ended May 31, 2024
(with comparative calculation for 2023)

	ACTUALS	
	2024	2023
Operating Revenues:		
Developers Contributions	\$ -	\$ -
Misc-Other	9,400	6,891
Water Charges	3,013,620	2,885,834
Water Meter Charges	119,850	95,300
Penalties & Cut Offs	66,394	80,300
Fire Service Charges	52,083	52,083
Surcharge Revenue	-	224
Convenience Fee	-	-
Less: Fire Service Charges	(52,083)	(52,083)
Charges for Services	3,209,264	3,068,548
Miscellaneous	-	13,531
Rental Fees	5,247	5,247
Total Operating Revenues	3,214,511	3,087,326
Operating Expenses:		
Administration	546,140	531,366
Less: Depreciation	(10,503)	(10,503)
Net Administration	535,637	520,863
Distribution	2,462,373	1,859,456
Less: Depreciation	(685,873)	(675,973)
Net Distribution	1,776,500	1,183,482
Treatment Plant	332,292	325,738
Less: Depreciation	(26,793)	(26,793)
Net Treatment Plant	305,499	298,945
Total Operating Expenses	\$ 2,617,636	\$ 2,003,290
Net Available for Debt Service	\$ 596,875	\$ 1,084,036
Bonds Debt Service (83.3% of Annual Debt Payment)	128,542	128,958
Bonds Debt Service Coverage Ratio (1.10 Requirement)	4.64	8.41
Total Debt Service (83.3% of Annual Debt Payment)	235,700	236,117
Total Debt Service Coverage Ratio	2.53	4.59

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended May 31, 2024

	<u>Budget</u>	<u>YTD</u>
Juvenile Court		
Laptop	\$ 3,950	\$ -
	<u>3,950</u>	<u>-</u>
Probate Court		
Judges Chair	800	-
Courtroom Electronic Upgrade	6,000	-
3 - Printers	800	-
	<u>7,600</u>	<u>-</u>
Clerk of Superior Court		
Desk	1,500	-
	<u>1,500</u>	<u>-</u>
Board of Equalization		
Desk	1,500	-
	<u>1,500</u>	<u>-</u>
District Attorney		
6 - Printers	3,000	-
2 - Filing cabinets	1,200	-
	<u>4,200</u>	<u>-</u>
Sheriff		
Courthouse Shredder	2,000	-
15- Radios	33,000	32,456
12- Tasers	40,020	-
2- Tactical Handheld Thermal Monocular	7,000	5,868
2- Stun Belts	4,000	3,850
2- Stun Vests	5,000	4,921
20-Jail Cell Toilets	107,820	15,300
	<u>198,840</u>	<u>62,395</u>
Coroner		
Security Camera System	7,890	9,785
	<u>7,890</u>	<u>9,785</u>
Board of Registrars		
Computer Monitor	1,800	-
Training Room Projector	1,200	-
Computer	1,800	-
Laptop	1,200	-
	<u>6,000</u>	<u>-</u>
Police		
Activities Tent	1,200	1,200
Dodge Charger	5,000	5,000
K-9 Training Aids	215	212
AlcoSensor	6,035	4,546
	<u>12,450</u>	<u>10,958</u>

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended May 31, 2024

	<u>Budget</u>	<u>YTD</u>
Facilities Management		
Electronic HVAC Gauges	\$ 1,000	\$ 576
Electronic Megohmmeter	800	915
Battery Drill Set	1,000	998
Mop Machine	2,000	-
Historic Courthouse Elevator Phone	3,520	3,520
Card reader for Clerks Office	3,025	-
LEC Front Door Cameras	1,950	1,946
Commission Podium	2,000	-
	<u>15,295</u>	<u>7,956</u>
Public Works		
Portable 12/24 volt battery jump starter	1,700	-
Metered fluid dispensers for fuel truck	1,200	-
Overhead 1 ton Electric Hoist	3,000	2,570
Hydraulic Tank Vacuum Tool	750	689
Remote Inspection Camera	700	-
Wheel Balancer	8,000	7,734
Master Standard/ metric Tap and Die Sets	1,200	701
Weather Proof Air Hose Reels	1,400	-
Walk behind lawn mower (48")	6,600	6,600
Grass catcher for walk behind mower	530	-
Pole Saws	1,500	1,217
MS 362 Chainsaw	950	553
Spray head for Herbicide Truck	1,150	1,146
Backpack Blower	600	513
	<u>29,280</u>	<u>21,722</u>
Prison		
Filing Cabinet	5,000	4,630
Taser Equipment	20,000	19,980
Body Cameras	3,000	2,996
Fiber	5,095	5,093
Handheld Radios	7,500	7,052
	<u>40,595</u>	<u>39,751</u>
Tax Appraisers		
1 - Printer	500	-
1 - Laptop	1,000	-
Monitor	500	-
Shredder	1,500	1,097
	<u>3,500</u>	<u>1,097</u>
Cooperative Extension		
2 - Laptops with docking stations (cost share with UGA)	2,500	-
	<u>2,500</u>	<u>-</u>
Tax Commissioner		
3-Desktop printers	-	2,187
	<u>-</u>	<u>2,187</u>
Superior Court		
Admin Equipment	500	-
Courtroom Upgrades	7,000	-
	<u>7,500</u>	<u>-</u>

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended May 31, 2024

	<u>Budget</u>	<u>YTD</u>
Judge Niedrach Superior Court Desktop printer	\$ 600	\$ -
	600	-
Judge Johnson Superior Court Desktop printer	600	-
	600	-
Judge Sparks Superior Court Desktop printer	600	-
	600	-
Judge King Superior Court Desktop printer	600	-
	600	-
County Manager Office Furniture	3,500	-
	3,500	-
Community Violence Grant Equipment	353,770	242,329
	353,770	242,329
Purchasing Flooring	4,440	4,437
	4,440	4,437
Finance Electric Coil Binding Machine	500	-
Electronic Door Card Readers	4,660	4,658
	5,160	4,658
Information Technology Emergency equipment purchases	8,000	950
	8,000	950
E-911 Security Cameras for Front Door	1,950	1,946
	1,950	1,946
EMA Starlink	700	-
	700	-
Law Library Technology updates & additions, wireless upgrades	65,730	57,630
	65,730	57,630
Inmate Benefit Sheriff - Equipment	125,000	15,195
Prison - Equipment	8,000	9,451
Work Release - Equipment	10,000	605
	143,000	25,251

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended May 31, 2024

	<u>Budget</u>	<u>YTD</u>
Water Department		
Administration		
2 - Neptune MRX920VR Drive By System	\$ 19,100	\$ 12,971
2 - Surface Laptops	2,000	2,000
Window Blinds	2,600	-
Drive - Thru Counter Top	2,500	-
2 - Receipt Printer	1,600	-
	<u>27,800</u>	<u>14,971</u>
Distribution		
Skid Steer auger with Bits	10,000	4,100
Stihl Demo Saws	3,200	3,119
Skid Steer Forks	3,200	3,070
Side Tool Boxes for Dump Trucks	2,000	-
12 Volt Trash Pumps	4,200	3,740
Ice Machine	9,000	5,791
Ford Tapping Machine	2,700	2,499
Honda Fuel Track Pump	2,200	1,654
Leak Detector	2,100	904
Bulk Storage Tank Meter	1,130	-
Leak Stethoscope	600	-
Tripod Lift	3,200	-
Pipe Horn	1,600	1,764
CL2 Machine	850	-
Flexible Inspection Camera	650	-
	<u>46,630</u>	<u>26,641</u>
Treatment		
3 - TU 5 Turbidity Meters	22,005	-
Portable C12 meter	850	-
Calibration Vials	630	-
ATI Unit	5,200	-
3 - SC4500 Controller	12,855	-
PH Meter	1,300	-
Automatic Cleaning Module	1,430	-
EMEC Injection Pump	1,500	1,125
	<u>45,770</u>	<u>1,125</u>
Airport		
Ice Machine	2,000	1,830
	<u>2,000</u>	<u>1,830</u>
Agriculture Center		
Equipment	1,500	-
	<u>1,500</u>	<u>-</u>
Recycling		
Belt Replacement	5,400	-
2 sets of Skid steer tires	10,000	-
	<u>15,400</u>	<u>-</u>
Animal Control		
Radios	4,020	3,954
	<u>4,020</u>	<u>3,954</u>

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended May 31, 2024

	<u>Budget</u>	<u>YTD</u>
Recreation		
Administration		
John Deere Movers	\$ 1,655	\$ -
	<u>1,655</u>	<u>-</u>
Gymnastics		
Tumble Track	6,400	5,008
Springs	1,000	-
Pit Blocks	2,000	1,955
Climbing Mats	1,480	1,446
T Trainer	1,900	-
	<u>12,780</u>	<u>8,409</u>
Coosa River Trading Post		
Equipment	600	-
	<u>600</u>	<u>-</u>
Youth Baseball		
Wind Screens	8,000	-
8 - Pitching machines	11,300	10,495
	<u>19,300</u>	<u>10,495</u>
Park & Recreation Services		
Welder	2,400	2,344
Ladders	950	947
Refrigerant Recovery Machine and Tank	1,300	-
Tires	2,345	2,323
2-Pressure washer	3,200	3,014
2-Spray in bed liner	1,400	-
4-Propane kit for Lawnmowers	-	6,163
Garbage cans	27,000	24,783
	<u>38,595</u>	<u>39,573</u>
Rec-Shop		
5 - Backpack Blower	2,500	-
Trimmers	1,500	-
MS362 Chainsaw	800	-
Hedge Trimmer and Edger	900	-
	<u>5,700</u>	<u>-</u>
Total:	<u>\$ 1,153,000</u>	<u>\$ 600,050</u>