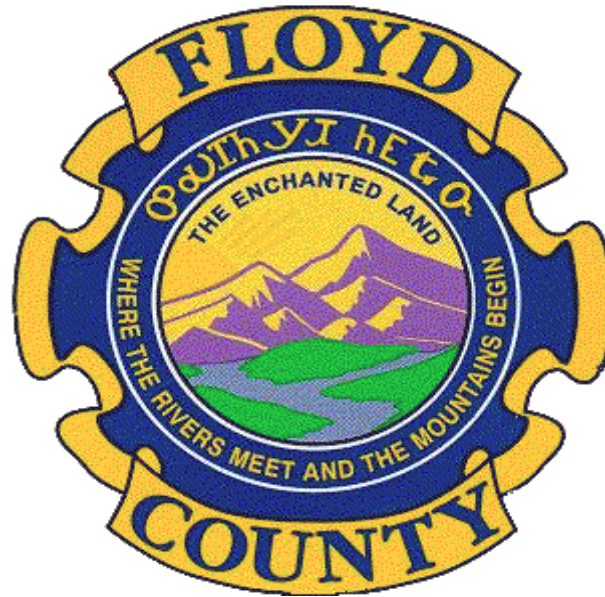


***Floyd County, Georgia***

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

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


*Prepared by:  
Finance Department*


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


**Table of Contents**


	<b><u>Page</u></b>
Operating Information at a Glance	1-2
Review of July 2024 Financials	3-14
July 2024 and July 2023 Revenues and Transfers In	15
July 2024 and July 2023 Expenditures and Transfers Out	16
Probate and Clerk of Court Charges for Services 10 Year Comparison	17
Clerk of Court - Real Estate Tax Fees and Recording Intangible Taxes 10 Year Comparison	18
Magistrate Court Fees and Probate Court Fines 10 Year Comparison	19
Clerk of Court Fines and Boarding Inmate Revenue 10 Year Comparison	20
Tax Commissioner Revenues and LOST 10 Year Comparison	21
Animal Control 10 Year Comparison and E911 10 Year Comparison	22
Health Insurance HRA and Claims 10 Year Comparison	23
Health Insurance Claims/Premiums 10 Year and 2024 Monthly Comparison	24
Monthly Financial Statements	
General Fund	25-26
Fire Fund	27
Hotel/Motel Fund	28
E-911 Fund	29
800 MHz Communication System Fund	30
Emergency Management Fund	31
Law Library Fund	32
Opioid Remediation Fund	33
Solid Waste Fund	34
Stadium Maintenance Fund	35
American Rescue Plan Act	36
1996 SPLOST Fund	37
2003 SPLOST Fund	38
2013 SPLOST Fund	39
2017 SPLOST Fund	40-41
Water Fund	42
Water Fund-Cash Basis	43
Airport Fund	44
Airport Fund- Cash Basis	45
Ag Center	46
Ag Center - Cash Basis	47
Recycling Fund	48
Recycling Fund - Cash Basis	49
Animal Control Fund	50
Recreation Fund	51-52
Health Insurance Fund	53
Capital Projects and Capital Equipment Fund	54-57
Water Capital Projects and Equipment	58
Local Option Sales Tax Report	59
Water Debt Coverage Ratio	60
Non-Capital Equipment	61-65


## Floyd County, Georgia For the Month Ended July 31, 2024


General Fund Revenues Budget vs Actual	
	\$ 74,211,505 Budget
	<u>\$ 22,594,930 Actual</u>
	\$ (51,616,575) 30%

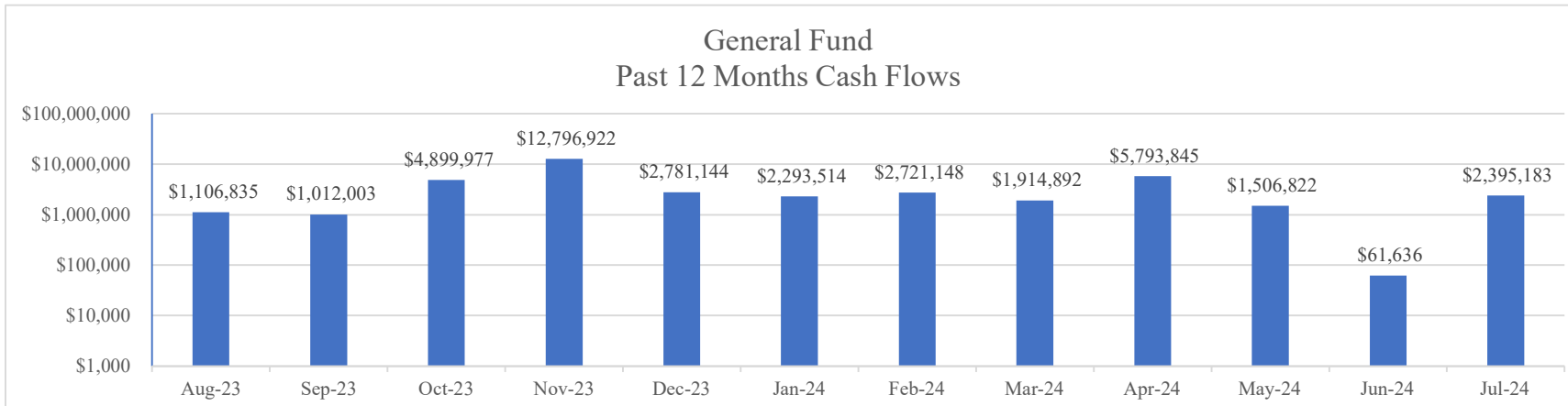
General Fund Expenditures Budget vs Actual	
	\$ 74,807,395 Budget
	<u>\$ 40,556,153 Actual</u>
	\$ 34,251,242 54%

Net Change in General Fund Balance Budget vs Actual	
	\$ (595,890) Budget
	<u>\$ (17,961,224) Actual</u>
	\$ (17,365,334) 3014%

Cash & Investments vs Fund Balance = Liquidity & Availability of Fund Balance	
	\$ 2,395,183 Cash
	<u>\$ 3,899,281 Fund Balance</u>
	61%



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



Boarding Inmates Revenue Budget vs Actual	
	\$ 1,570,000 Budget
	<u>\$ 876,992 Actual</u>
	\$ (693,008) 56%




## Floyd County, Georgia For the Month Ended July 31, 2024




2017 SPLOST Fund Sales Taxes Budget vs Actual	
	\$ 4,590,135 Budget
	\$ 7,091,590 Actual
	\$ 2,501,455 154%
2013 SPLOST Fund Sales Taxes Budget vs Actual	
	\$ - Budget
	\$ - Actual
	\$ -


2017 SPLOST Fund Expenditures Budget vs Actual	
	\$ 23,518,521 Budget
	\$ 9,888,968 Actual
	\$ 13,629,553 42%
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	
	\$ 4,948,387 Revenues
	\$ 4,824,327 Expenses
	\$ 124,060


Water / Sewer Operating Cash Flows Beg. Of Year vs Current Balance	
	\$ 8,702,441 Beginning
	\$ 8,338,957 Current
	\$ (363,484)




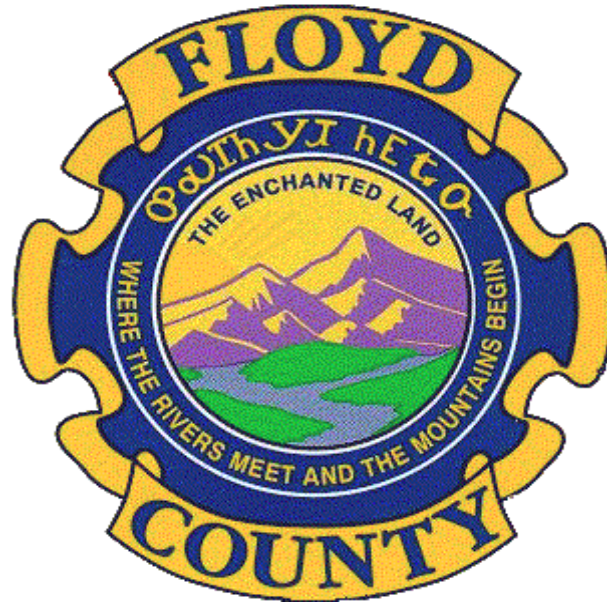
Airport Revenues & Expenses All Revenues and All Expenses	
	\$ 921,058 Revenues
	\$ 1,287,360 Expenses
	\$ (366,302)

Airport Operating Cash Flows Beg. Of Year vs Current Balance	
	\$ 217,265 Beginning
	\$ 178,289 Current
	\$ (38,975)



Recycling Revenues & Expenses All Revenues and All Expenses	
	\$ 368,139 Revenues
	\$ 455,556 Expenses
	\$ (87,417)

Recycling Operating Cash Flows Beg. Of Year vs Current Balance	
	\$ 362 Beginning
	\$ 23,852 Current
	\$ 23,490



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

*Prepared by:  
Finance Department*

## General Fund

- Revenues
  - Taxes are \$349,350 more than last year.
    - Prior Years' Tax is \$113,800 more than last year. This includes 2023 TAD receipts sent to the City of Rome in error because of a coding error in the Tax Commissioner's software that is now corrected.
    - Intangible Taxes increased 4% since last year. This indicates that the dollar amount of loans acquired increased 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.
    - The Real Estate Transfer Tax has decreased from last year by 8.2% or \$8,450. This indicates a slowing housing market possibly due to higher interest rates.
    - Penalties & Interest revenue is \$143,050 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.
      - An indicator of a slowing economy resulting in late payments.
    - There is an increase in Sales Tax collections from 2023 of \$133,350 or 2.1%.
      - 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 \$439,271.
    - Motor Vehicle Taxes are \$15,900 less than 2023, which is an 8.2% 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 even with last year. Higher inventory and an uncertain economy with the presidential election coming up has slowed sales.
    - 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 \$30,500 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 \$276,150 more than last year.
    - State-Offender Rehab revenue is \$117,300 higher than 2023. The average number of inmates has increased 3%. The subsidy per inmate went from \$22 per inmate to \$24 per inmate beginning with the May 2024 receipt.
    - COPS program shows an increase of \$104,200 this month due to a timing issue in the billing. In 2023, the second quarter was not billed until August. This year it took place in July.
  - Charges for Services is \$489,050 more than 2023.
    - Sheriff Fees & Services is \$80,150 more than 2023.
    - Sheriff Boarding Inmates is \$405,250 more than 2023.



## General Fund (cont'd)

- Revenues (cont'd)
  - Chattooga County Boarding Inmate revenue is up \$315,800 from 2023. This is due to a reporting change in 2024 because of the timing of payments.
  - Funds received from the Social Security Administration have doubled from 2023, an increase of \$13,300.
  - Revenue from US Marshals is up \$2,300 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 \$9,900.
  - Payments from ICE have increased by 25% compared to June 2023, but only \$650.
  - Inmate Contracts in total have increased \$63,200.
    - The rate for inmate detail contracts increased starting in January to cover the cost of the service.
  - Tax Commissioner-TAVT Administrative Fee is 2.7% more than the amount for 2023.
    - The average monthly amount collected in 2023 was \$14,600 and in 2024 was \$15,000.
  - Tax Commissioner Street Light collections have decreased \$3,900, or 10.3%, since this same time last year.
  - Tax Collection Commissions have climbed \$37,100 or 26.4%.
    - 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% from 2023. Commissions are also received from the Clerk of Superior Court. These commissions have increased 4% from 2023.
  - Clerk of Court Charges for Services decreased by \$65,700 when compared to 2023. This is an 18.4% decrease.
    - Recording Fees have decreased 15.5% since 2023, a \$35,800 decrease. This is revenue from recording deeds and liens.
    - Advance Deposits are up \$2,250 from last year. Advance deposits are the County's portion of the filing fee for a new case.
    - Other Fees have decreased \$14,700 from 2023. Examples of this revenue include UCC filings and bond forfeitures. The portion relating to bond forfeitures has decreased \$13,300.
    - All other charges decreased a total of \$17,500 compared to 2023. The largest variance is in revenue for copies. A large payment was received in 2023 from Tyler Tech for a year's worth of copies. In 2024, they began making quarterly payments. No payments have been received from ICON since December 2023. Clerk of Superior Court staff have made inquiries for an explanation.
  - Probate Court Charges for Services decreased \$9,950 from 2023, falling 12.4%.

## General Fund (cont'd)

### Revenues (cont'd)

- Estate revenues decreased 15.5% 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. Even though the number of filings increased 9.1%, the amount paid decreased 7.1%.
- Miscellaneous revenues are even compared to 2023. 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 3.5% from 2023.
    - There has been a decrease of 1% in the total number of cases since last year.
    - Cases that generate fees have jumped 3.5%. 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 14.3% as compared to last year.
    - There is a 1.2% 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 12.7% from 2023, a \$4,450 decrease. There is a 14.8% decrease in the number of cases.
  - Court Reporting Services has shown a decrease of 57.5% over last year. This is an \$11,150 decrease. In 2023, the number of bills YTD was 71. In 2024, the number is 40. This is a 43.7% decrease.
- Fines & Forfeitures are up \$178,750.
  - Clerk of Court – Criminal Division Fines are down \$3,300, a 1.2% drop as compared to 2023.
  - Juvenile Court Supplemental Services fines have decreased 30.8% since this time last year, a total of \$1,900.
  - Probate Court Fines are up \$177,600 or 63.1%. There is a 30% increase in the number of fines paid. The amount paid to the County increased 84.2%. This could be a result of a timing issue because some of the fees could be from prior periods.
  - Parking Fines have decreased 37.5%.
  - Drug Abuse & Treatment Fines are comparable to 2023.
- Miscellaneous Revenue is down 11.8%.
  - Miscellaneous Other decreased \$127,400.
    - 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.

## General Fund (cont'd)

- Revenues (cont'd)
  - Tax Commissioner-Misc. is down \$28,150. In 2023, interest received was recorded here. In 2024, the interest was reclassified to the correct 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.
- Expenditures
  - Board of Registrars is 72.3% of the annual budget.
    - Salaries & Wages is 7.6% higher than the YTD budget. Overtime budgeted has almost been exhausted for the year.
    - Salaries & Wages – Poll workers is 94.3% more than the annual budget. Per the Elections Supervisor poll clean up and testing are being done. The general election scheduled for November 2024 and the possibility of a runoff in December are still to come.
    - Tuition Reimbursement was not budgeted for 2024. This will be corrected in the mid-year budget revision.
    - Supplies is 18.6% above the YTD budget. This is a timing issue since supplies are not purchased evenly throughout the year.
    - Mileage Reimbursement is 68.6% of the annual budget.
    - Legal Publications is 94.4% of the annual budget. Ads were run for voting machine testing, qualifying fees, and early voting.
    - Data Processing is 20.4% higher than the YTD budget.
    - Utilities is 64.3% of the annual budget. The Health Department is reimbursed for a portion of their Georgia Power bill.
    - Telephone is 85.8% of the annual budget.
  - General Services is 3.3% greater than the YTD budget.
    - Dues & Subscriptions was not budgeted in 2024. A Prime Business Account subscription was added this year.
    - Equipment Lease exceeded the annual budget by \$60,550. This is for the County's copier lease. To simplify GASB 87 reporting the copier lease was moved from each individual department.
    - Record Retention Expense is \$7,550 above the annual budget. A budget transfer has been requested.
    - General Audit Expense is 2.4% over the annual budget due to the cost of the single audit for FY 2023. This will be corrected with a budget transfer.
  - Clerk of Superior Court is 3.2% above the YTD budget.
    - Tuition Reimbursement was not budgeted for 2024. This will be corrected with mid-year budget revisions.
    - 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 \$70,000 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 99.7% of the annual budget.

## General Fund (cont'd)

- Expenditures (cont'd)
  - Data Processing is 8.8% higher than the YTD budget.
- Board of Equalization is 8.5% over the YTD budget.
  - Salaries & Wages and FICA are 71.7% and 73.3% 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.
  - 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 21% above the annual budget.
  - Grant Funds have only been received for the first quarter of 2024.
  - 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.
  - Contract Labor not covered by the original grant was not budgeted. A secondary grant was received to cover this, but we only received the 1<sup>st</sup> quarter payment.
- Adult Felony Drug Court is 2.9% greater than the YTD budget.
  - Grant funds for the 2<sup>nd</sup> quarter of 2024 have not been received.
  - Supplies not covered by the grant have not been budgeted.
  - Contract Labor not covered by the original grant was not budgeted. A secondary grant was received to cover this, but we only received the 1<sup>st</sup> quarter payment.
- Public Safety/Community Violence is 72.2% of the annual budget.
  - This is a grant to streamline officer's efforts in the investigation of violent crime. It provides personnel with equipment needed to access criminal records in the field. Only grant funds for the 1<sup>st</sup> quarter have been received in 2024.
- Interagency-Executive Finance Administration is 5% higher than the YTD budget.
  - Dues to the Northwest Georgia Regional Commission is \$800 above the annual budget. Dues each year are based on population which increased since 2023.
- **Total Budgeted Expenditures are 3.1% below the YTD budget.**
- Fund Balance
  - For 2024, the General Fund has decreased its fund balance by \$17,961,224 compared to a decrease of \$18,851,842 for 2023, a positive variance of \$890,619.

## Fire Fund

- Revenues
  - Taxes are \$23,650 more than this timeframe last year.
    - Property Taxes – Prior Years are \$19,300 more than 2023.
    - Mobile Home Taxes are \$2,350 more than 2023.
  - Penalties are \$1,500 more than 2023.

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

- Revenues (cont'd)
  - Clerk of Court – Real Estate Transfer Tax is \$1,350 more than 2023.
- Motor Vehicle Taxes and Title Ad Valorem Taxes (TAVT) are a combined \$2,400 less than 2023.
- Interest Earned is \$1,050 more than 2023 due to a higher interest rate than this time last year.
- Expenditures
  - Total expenditures increased by \$376,150 due to pay increases for firefighters at the City of Rome and City of Cave Spring.

### **E911 Fund**

- Revenues
  - Total Revenues are 6% below the YTD budget but \$141,550 more than last year.
    - Miscellaneous Revenue is \$1,650 more than last year.
    - Charges for Services are \$139,850 more than last year.
      - Prepaid fees are \$7,300 more than last year.
      - Landline fees are \$7,450 less than last year due to an adjustment made in 2024 to correct revenue.
      - Wireless fees are \$140,000 more than last year due to a timing issue.
        - Only 6 payments were received for landline and wireless fees through July 2023 while 7 payments were received through July 2024.
- Expenditures
  - Total Expenditures are 4.8% below the YTD budget but \$73,150 more than last year.
    - Salaries and Benefits are \$16,900 more than last year but 8.2% under the YTD budget.
    - Other Operating Costs are 16% above the YTD budget and \$56,250 more than last year.
      - Repairs and Maintenance is 90.8% of the annual budget and \$23,100 more than last year.
        - The \$83K annual payment for Tritech Software, used for E-911's daily operations, includes a \$4,000 increase from 2023.
        - The \$16K maintenance contract for Sound Communications, E-911's phone and radio recording system, is new for 2024.
        - Due to the center upgrade, we received one year free on the AT&T contract, so there is no charge for this in 2024.
      - Telephone is 18.2% above the YTD budget and is \$23,700 more than 2023 due to previous year billings that were paid in 2024 and an increase in monthly charges.

### **800 MHz Communication Fund**

- Revenues

### **800 MHz Communication Fund (cont'd)**

- Expenditures
  - Total Expenditures are 9.2% under the YTD budget and \$4,550 less than 2023.
  - 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.
    - In June, we received GEMA funds of \$5,700 from the State of Georgia listed as additional funds for 2022 and 2023.
- Expenditures
  - Total Expenditures are 6.4% below the YTD budget but \$12,700 more than 2023.
    - Salaries and Benefits are \$20,050 more than 2023 due to an Assistant Director position transitioning to EMA from the 800 MHz Communication fund.
    - Code Red Weather Warning System is 98.9% of the annual budget due to being a one-time payment for a year of service. This expense is shared with the City of Rome.

### **Solid Waste Fund**

- Revenues
  - Taxes increased \$7,500 when compared to 2023.
    - Property Taxes Prior Year is \$7,650 more.
    - Motor Vehicle Tax is \$900 less.
    - Mobile Home Tax is \$1,050 less.
    - Penalties and Interest Property tax is \$700 more.
    - Clerk of Court Real Estate Transfer Tax is \$1,100 more.
  - Interest Earned is \$2,550 more than last year because of an increased interest rate.
- Expenditures
  - Total Expenditures are \$30,500 less than 2023 and 11.2% below the YTD budget.
    - Repairs & Maintenance is 1.5% above the annual budget and \$13,850 more than this time last year. This is largely due to repairs to dumpsters at remote sites. A budget transfer has been requested.
    - Remote Site Operations expense is \$20,100 less than 2023.
  - Tipping Fees are down \$19,750 when compared to 2023.
    - This is largely due to the monthly bill for Public Works decreasing \$13,950 when compared to 2023.
      - This is paid to the City of Rome to dump dirt in the landfill. Public Works is able to dump dirt at their facility during dry months to help reduce this cost.

## Stadium Maintenance Fund

- Revenues
  - Total Revenues are comprised of Miscellaneous Income and Interest Earned.
    - Interest Earned is 26.6% above the YTD budget and \$1,900 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 received in July:
      - The Braves Contribution of \$30,000.
      - Stadium Naming Rights of \$24,955.
- Expenditures
  - Repairs and Maintenance expenditure is 26.8% below the YTD budget and \$6,500 less than 2023.

## Water Fund

- Revenues
  - Charges for Services is \$122,100 more than the prior year, but 4.2% below the YTD budget.
    - Consumption reports show a .7% increase in residential usage and a 6% increase in commercial usage compared to last year.
      - Commercial usage is up due to more large consumers using more water like Ball Corporation. Berry College was on our water system but has now come off as of the end of April.
    - Water Meter Charges have increased \$37,700 from 2023. This is due to in stock meters and replacement meters being installed. The meter replacement program has been put on hold for now due to meter line inspection needing to be finished by September. However, if the meter is in stock and has stopped working, they are being replaced, which does include some large meters.
    - Penalties and cut offs are down \$9,950 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.
- Expenses
  - Administration Repairs & Maintenance is at 94.6% of the YTD budget due to an annual maintenance contract for National Payment Solutions.
  - Administration Data Processing is 14.5% over the YTD budget and \$15,550 more than last year. This is due to timing of invoices. We experienced a \$3,450 increase in Tyler Technologies fees. We also received an additional Tyler Technologies invoice of \$7,658 that was received later in 2023.
  - Legal fees is 6.3% over the annual budget due to increased research for water projects to make sure we are up to code on projects. A budget transfer has been requested.
  - **Total Administration Expenses are .6% above the YTD budget.**

## Water Fund (cont'd)

- Expenses (cont'd)
  - Distribution Supplies is 6.3% over the YTD budget and \$1,500 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 32.7% over the YTD budget, but is \$1,000 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 Professional Fees is 6.1% over the YTD budget and \$42,800 more than 2023. This is due to work being done for the Bidy Well project.
  - Distribution Data Processing is 27.1% over the YTD budget but \$650 less than last year. There is a price increase for GPS tracking of vehicles. However, in 2023, we had to replace one tracker and install two new trackers that has not been done in 2024.
  - **Total Distribution Expenses are 5.6% below the YTD budget.**
  - Treatment Plant Chemicals & Conditioner is 7.4% under the YTD budget but \$14,550 more than last year. Due to increased water usage, more chemicals are needed.
  - **Total Treatment Plant Expenses are 2.9% below the YTD budget.**
  - **Total Operating Expenses are 4.3% below the YTD budget.**

## Airport Fund

- Revenues
  - Fuel Sales are \$160,250 more than last year and are 15.7% above the YTD budget.
    - Avgas Revenue is \$1,750 less than 2023.
    - Self-Serve Revenue is up \$10,400 due to increased gallons sold.
    - Jet Fuel Revenue is \$151,650 more than 2023 due to increased gallons sold. Kinetic Maintenance is a new long-term tenant that primarily uses jet fuel. Due to the high volume of sales, beginning September 2024, Kinetic will receive tiered discounts based on volume sold in the previous month.
  - Rental Fees are \$13,750 more than 2023 due to an increase of new tenants.
    - Land Leases are up \$10,050.
    - T-Hangars are up \$2,150.
    - Big Hangars are up \$1,400.
  - Miscellaneous Revenue is 38.8% above the YTD budget and is \$10,400 more than 2023.
    - Late Fees are down \$1,350 from 2023 as none have been charged to tenants in 2024. Historically when charged, tenants do not pay the additional 10% late fee applied due to delayed rental payments and these are written off.
    - Ramp revenue increased \$8,150 compared to 2023.
  - **Total Operating Revenues are at 72.1% of the annual budget.**



## Airport Fund

- Expenses
  - Advertising is 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 8.4% 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.
  - Travel and Training is 85% of the annual budget. This line will be monitored and a budget transfer requested if needed.
  - Cost of Goods Sold is 9.6% below the YTD budget but \$39,850 more than 2023.
  - **Total Operating Expenses are 12.9% below the year-to-date budget.**

## Recycling Fund

- Revenues
  - Intergovernmental Revenue is \$8,300 less 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 53.5% of the annual budget for 2024 with this being \$70,950 more than 2023. This is largely due to an increase in corrugated materials.
- Expenses
  - Total Operating Expenses are \$16,500 more than 2023.
    - Supplies and other expenses increased \$20,250 when compared to 2023, but we are 4.1% below the YTD budget. This increase is largely due to the following changes:
      - Repairs and Maintenance has increased \$18,200.
        - 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 \$29,000 more than 2023 and 39.3% above the YTD budget.
    - Charges for Services is \$11,250 more than 2023 due to increased animal adoptions and an influx of revenue for the new low-cost Spay and Neuter Clinic that is open to the public.
    - Donations are \$15,050 more than 2023 due to various fundraising initiatives and community donations.
- Expenditures
  - Total Expenditures are \$10,500 more than 2023 but 5.4% below the YTD budget.
    - Salaries and Benefits are \$40,100 more than 2023 but 5% under the YTD budget due to a worker's compensation decrease and an increase in Salaries and Health Insurance.
    - Other Operating Costs have decreased \$29,600 compared to 2023 and are currently 5.1% 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 \$254,350 more than 2023.
- Total Expenditures are \$107,200 more than 2023.
- Admin. Operations has a net expense of \$510,910.
  - Salaries and Benefits are 44.9% of the annual budget and \$88,750 less than last year due primarily to a \$31,500 decrease in Worker's Comp and a \$43,250 decrease in Health Insurance costs.
  - Operating Expenses are 78.7% of the annual budget due to the annual payment for CivicRec software.
- Swimming Pool has a net expense of \$8,050 compared to the \$16,050 net expense in 2023.
  - Total Revenues are \$3,900 more than 2023 due to Rentals.
  - Total Expenditures are \$4,050 less than 2023 due largely to a decrease in pool chemicals and supplies purchased.
- Other Programs has a net revenue of \$10,250.
  - Total Revenue is down \$38,200 from 2023 due to a change in the timing of revenue recognition for Special Events sponsorship payments. The revenue is recognized in 2024 as the events occur.
  - Total Expenditures have decreased by \$4,300 compared to 2023 as not all special events expenses for the year have been incurred.
- Gymnastics has net revenues of \$88,600 for 2024.
  - Revenues are \$15,100 more than 2023 due to a \$25,600 increase in Team Fees revenue and a \$15,500 decrease in Instructional Fees. There is also a new offering for schools to participate in Gym Fieldtrips that has increased revenue by \$8,150.
    - Camp revenue is \$8,700 less than 2023 due to fewer registrations.
  - Expenditures are \$200 less than 2023.
- Concessions has a net revenue of \$47,800 compared to \$16,900 in 2023.
  - Total Revenues are \$92,000 more than 2023 due to an increase in sales at Alto Park and Riverview. A total of 48 tournaments were hosted in 2024 versus 32 in 2023. There are 482 participating teams in 2024 versus only 345 in 2023.
  - Total Expenses are \$61,050 more than 2023 due to the increased need for concession items to sell.
- Coosa River Trading Post has a net revenue of \$45,650.
  - Total Revenues are \$12,250 more than 2023 due largely to an increase in Camping Rentals and Fish/Camp Resale Supplies.
  - Total Expenditures are \$4,700 more than 2023 due to an increase in resale supplies for Fish/Camp and Utilities.
- Camp Goodtimes received \$1,350 in revenue and \$555 in donations.
  - The camp hosted 30 children this summer. All field trips and meals were supported by community sponsorships and included several Special Education teachers that volunteer annually, allowing most of the revenue to remain with the program.
- Lego Nerf and Kids vs. Wild camps hosted an additional 60 children this summer.
- Parks and Recreation Services has a net expenditure of \$689,000 which is comparable to 2023.
  - Total Revenues are up \$10,100 from 2023 due to an increase in Field Rentals.

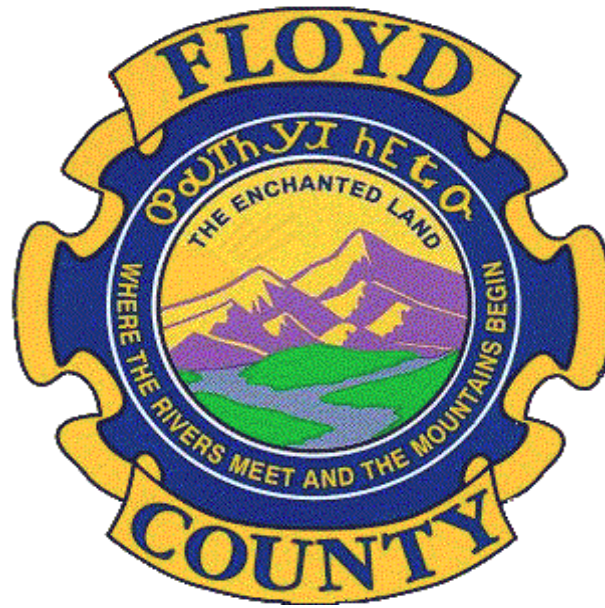
### **Rome-Floyd Parks and Recreation Authority (cont'd)**

- Hall of Fame has net expense of \$4,800.
  - Revenues are at 67.1% of the annual budget due to ticket sales and table sponsorships for the Hall of Fame banquet.
  - Expenditures are \$2,050 more than 2023 and 70.9% of the annual budget.
  - The annual Hall of Fame Golf Tournament will be held September 27<sup>th</sup>.
- Senior Promotions Council has a net expense of \$1,400.
  - 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 76.8% of the annual budget and \$6,900 more than last year due to there being no Senior Inforum event held in 2023.

### **Health Insurance Fund**

- Revenues
  - Total Revenues are \$312,650 more than last year mainly due to the transfer of funds from the General Fund.
- Expenditures
  - Claims are \$695,400 more than last year and 7.8% more than the YTD budget. We currently have 24 participants with claims over \$50,000, and the total amount of claims for these 24 participants is \$2,446,070. These account for 52.8% of total claims.
  - Wellness Clinic costs are 24% over the YTD budget and \$267,150 more than last year.
    - Clinic Fees are 8.7% under the YTD budget but \$21,800 more than last year due to the switch from Redmond Medical Center to Atrium Health. This does not include the July invoice as it has not been received at this time.
    - Clinic Services are 99.8% of the annual budget and \$302,300 more than last year due to an increase in pharmacy use.

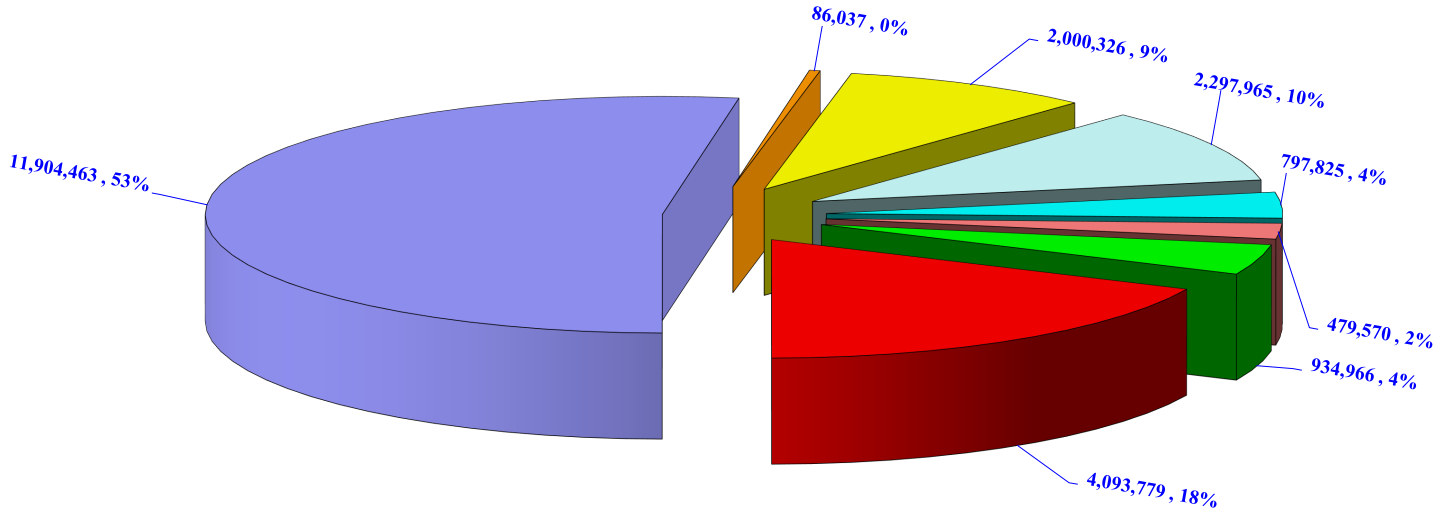
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***Charts  
For the Month Ending  
July 31, 2024***

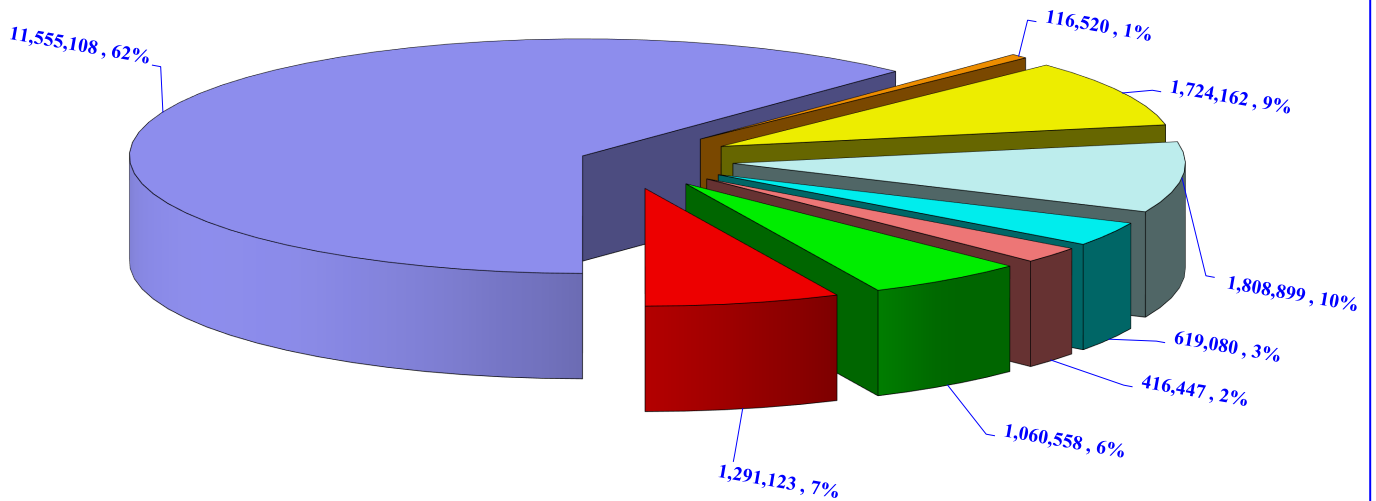
***Prepared by:  
Finance Department***

### July 2024 Revenues and Transfers In



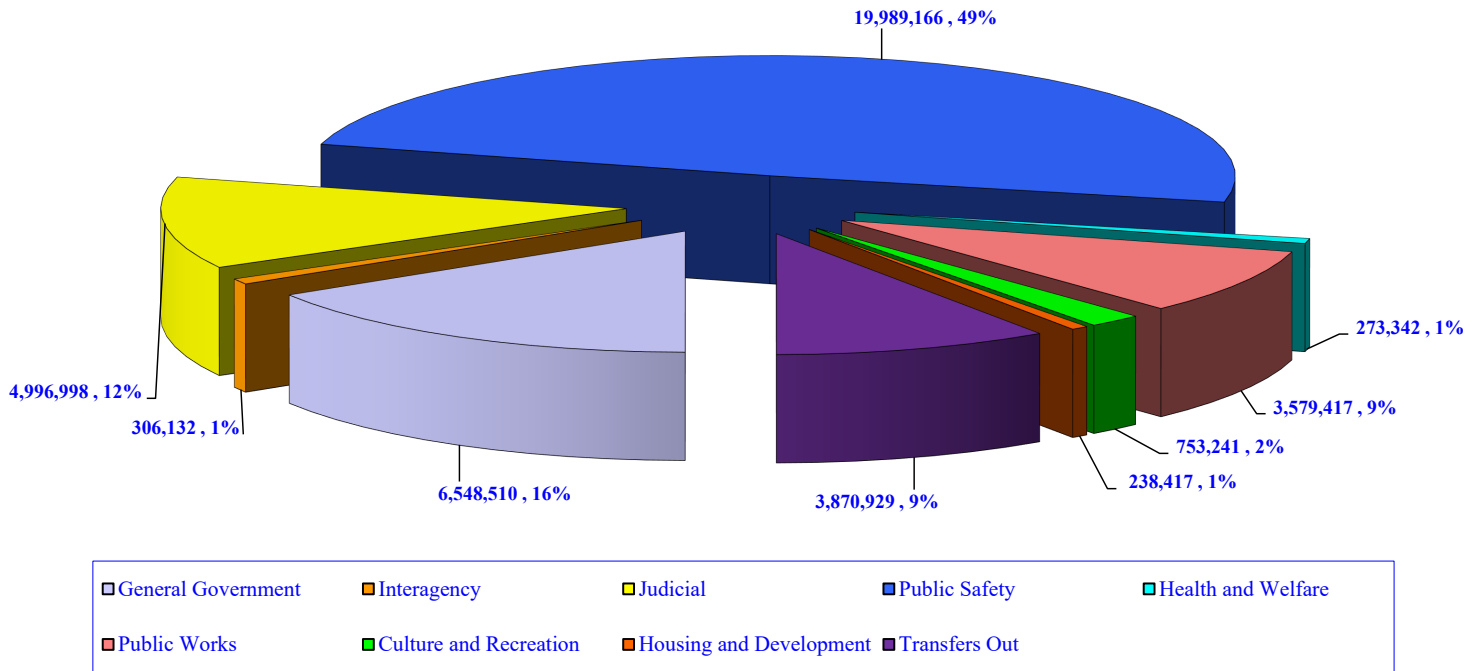
■ Taxes	■ Licenses and Permits	■ Intergovernmental	■ Charges for Services
■ Fines and Forfeitures	■ Interest Earned	■ Miscellaneous	■ Transfers In

### July 2023 Revenues and Transfers In

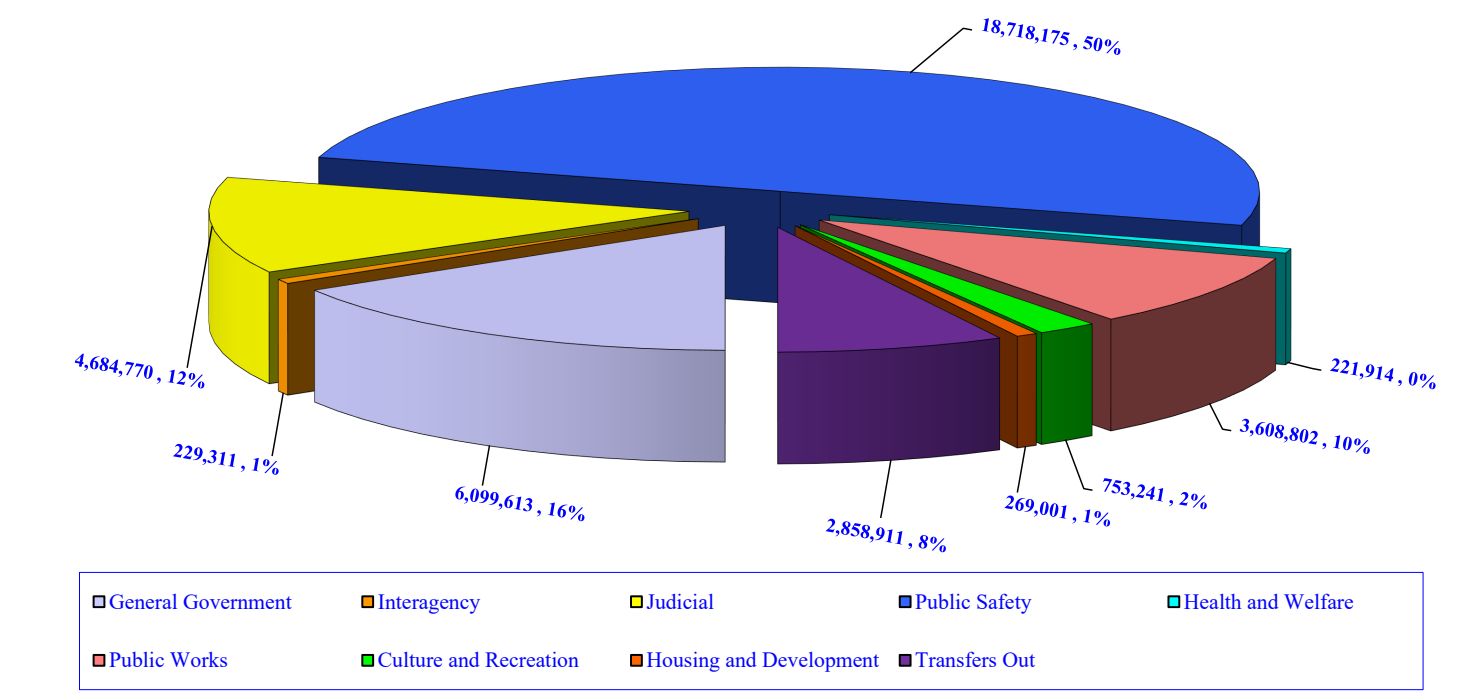


■ Taxes	■ Licenses and Permits	■ Intergovernmental	■ Charges for Services
■ Fines and Forfeitures	■ Interest Earned	■ Miscellaneous	■ Transfers In

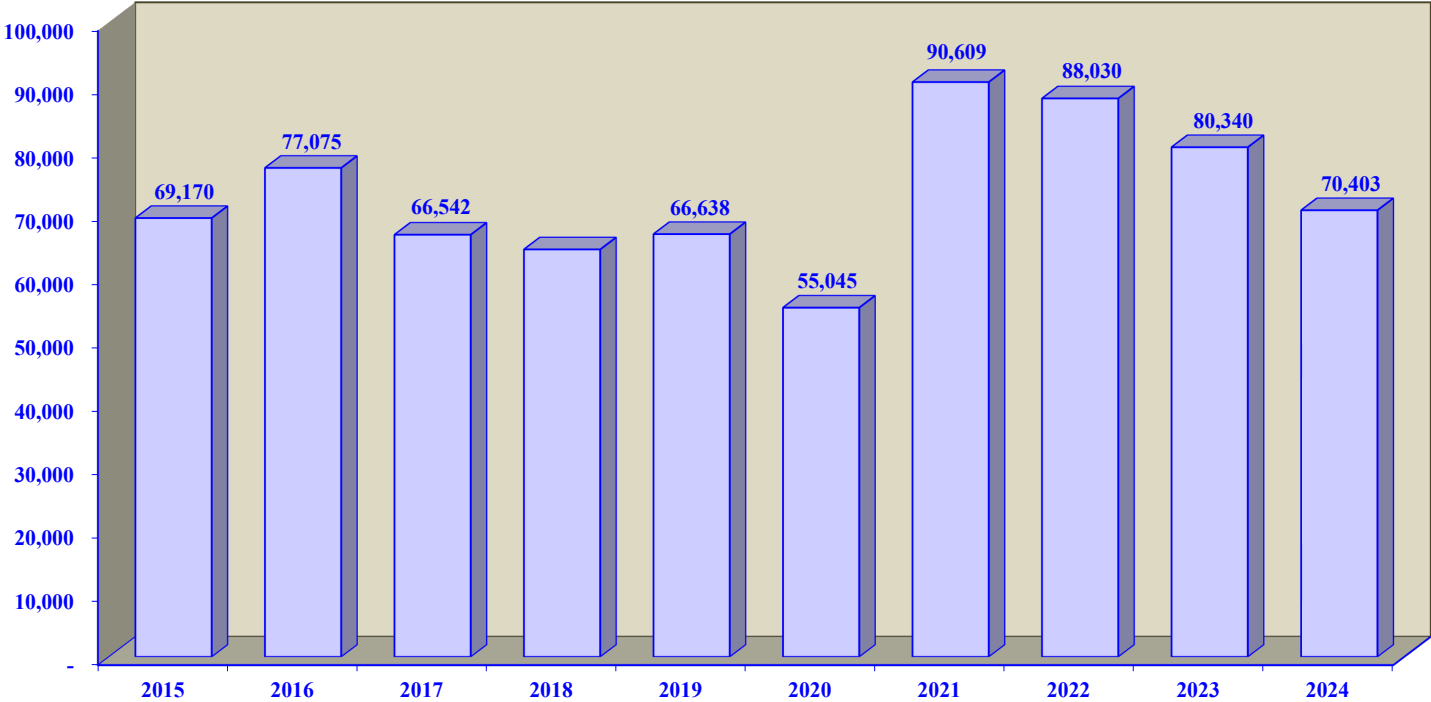
### July 2024 Expenditures and Transfers Out



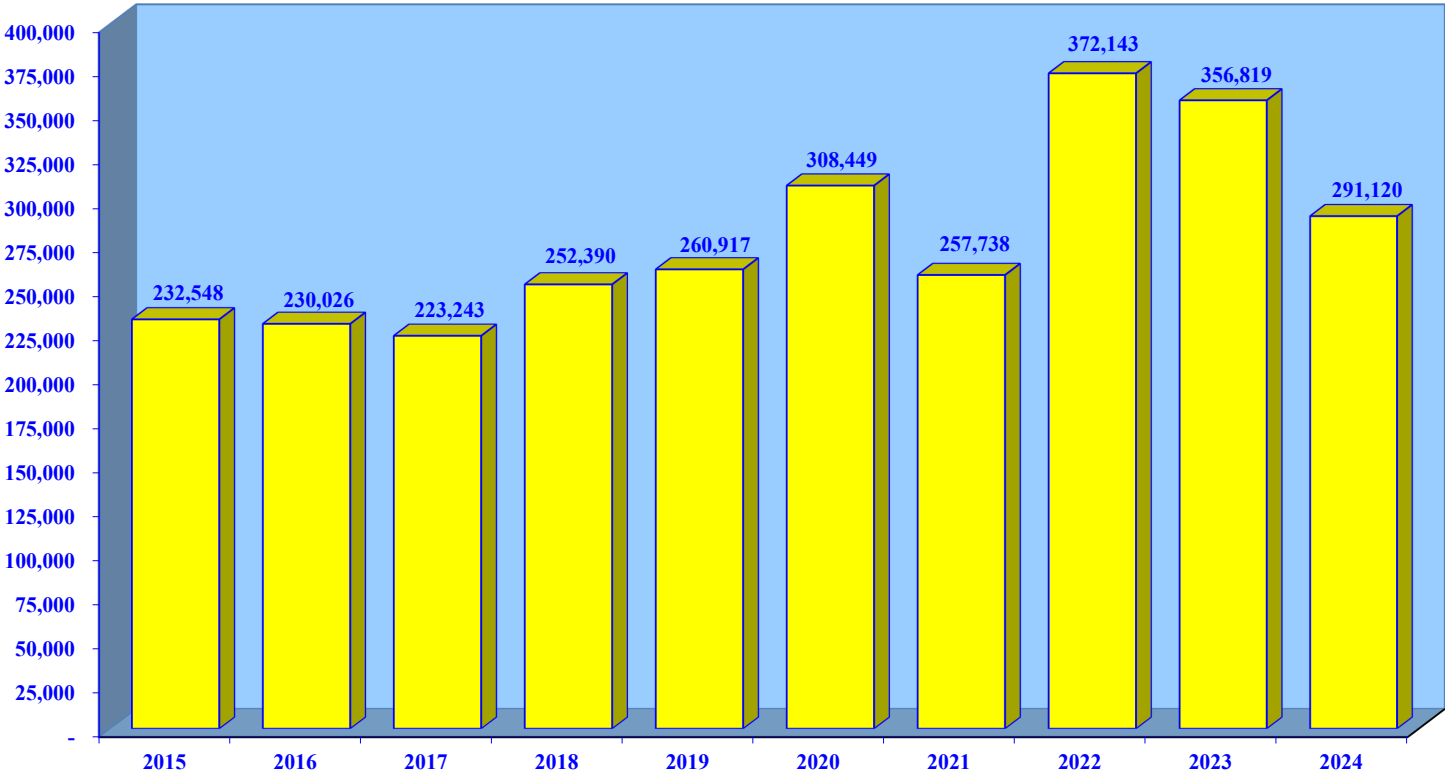
### July 2023 Expenditures and Transfers Out



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

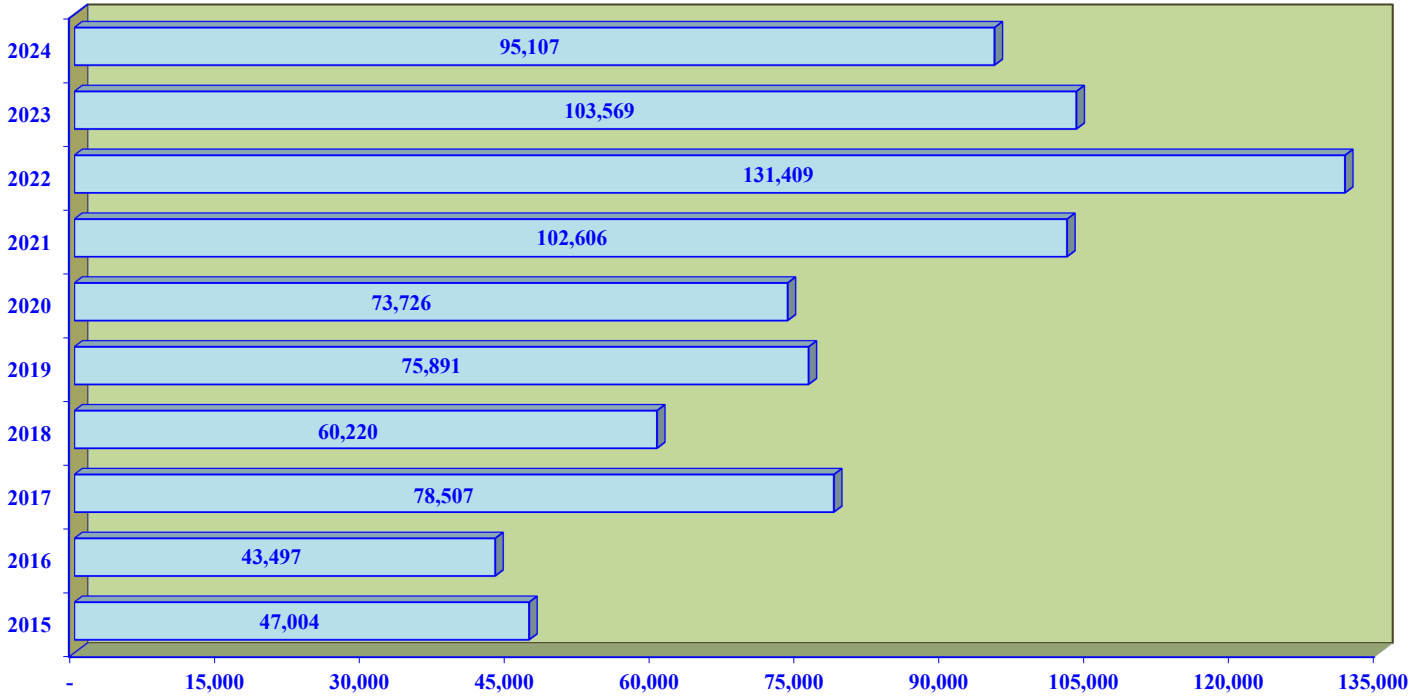


**Clerk of Court Charges for Services  
July YTD  
2015-2024**

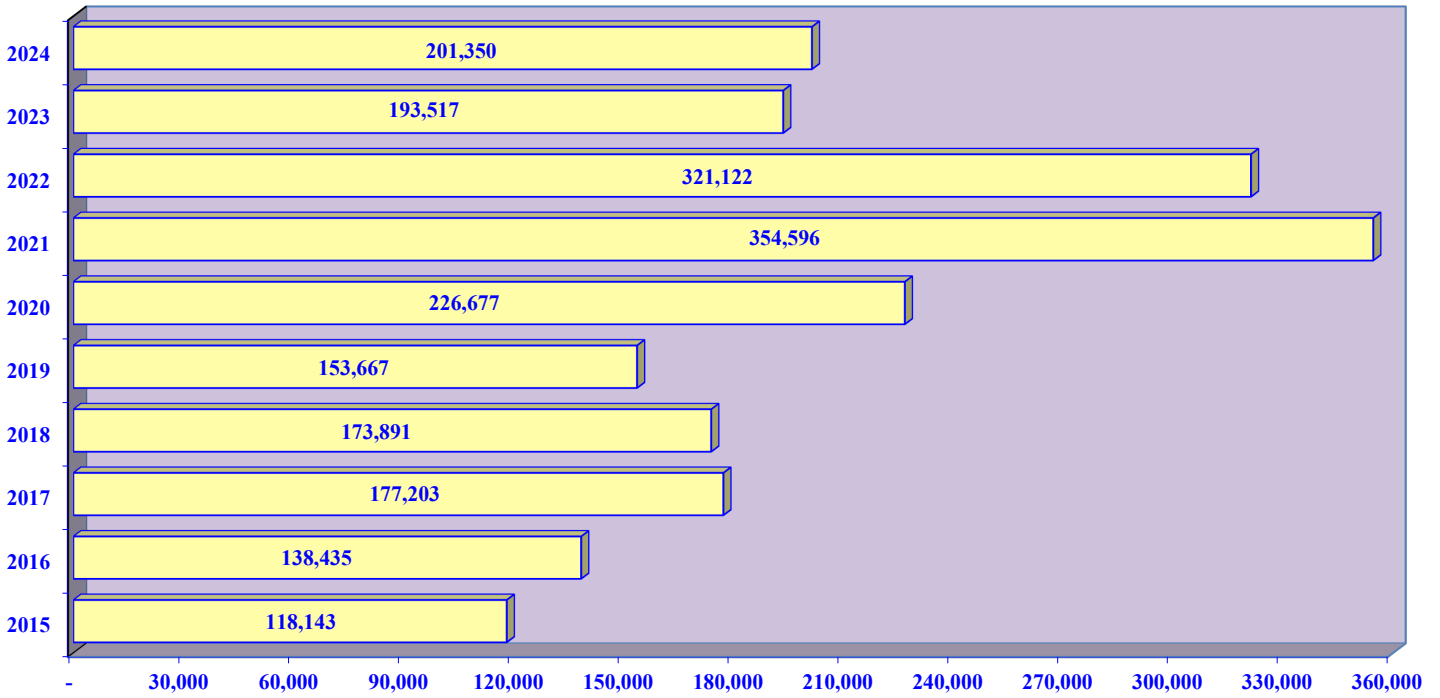




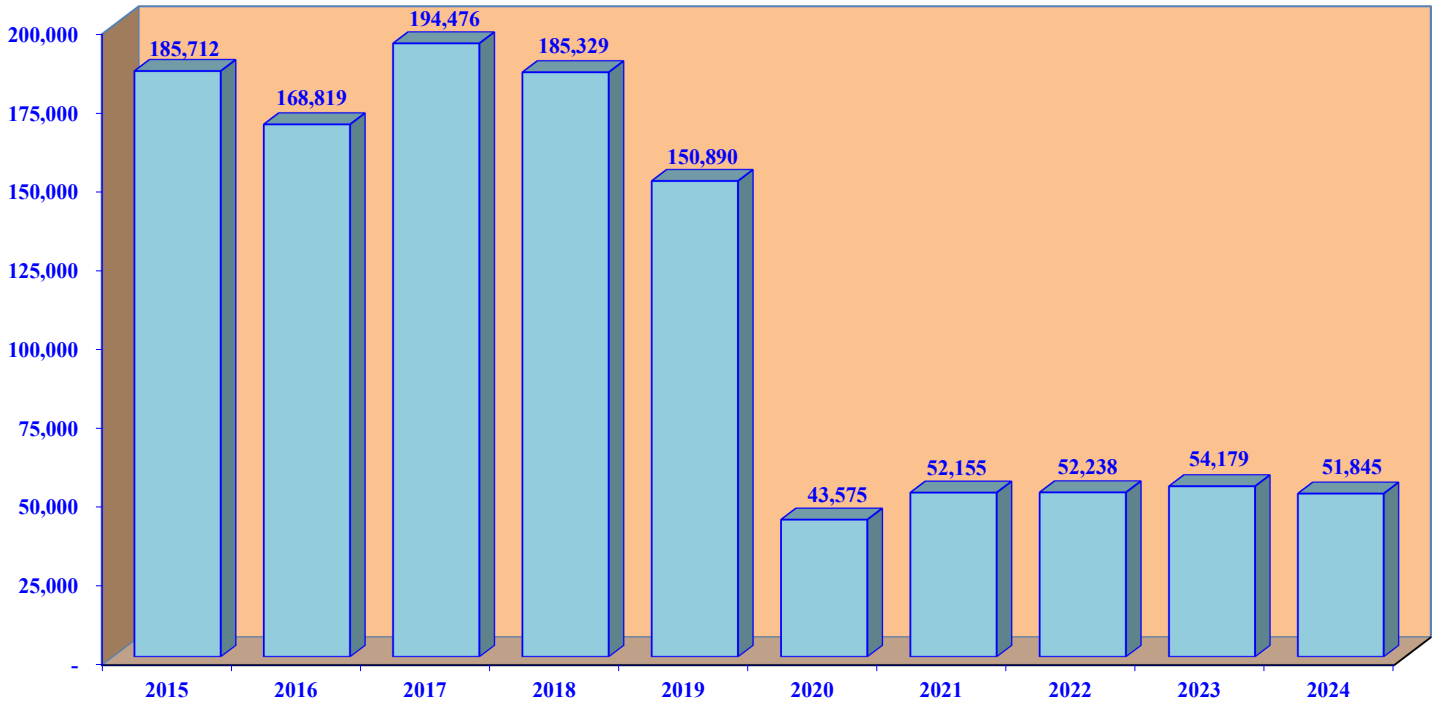
**Clerk of Court  
Real Estate Tax Fees  
July YTD  
2015-2024**



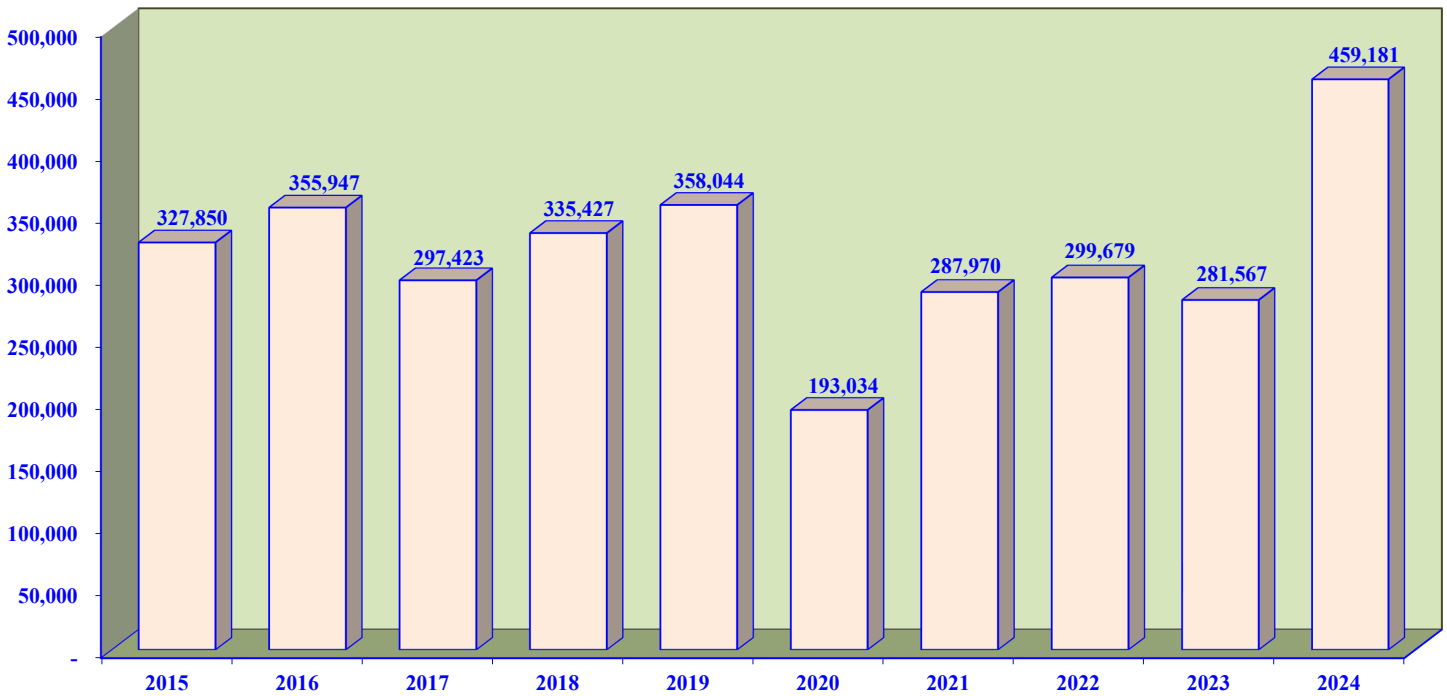
**Clerk of Court  
Recording Intangible Taxes  
July YTD  
2015-2024**



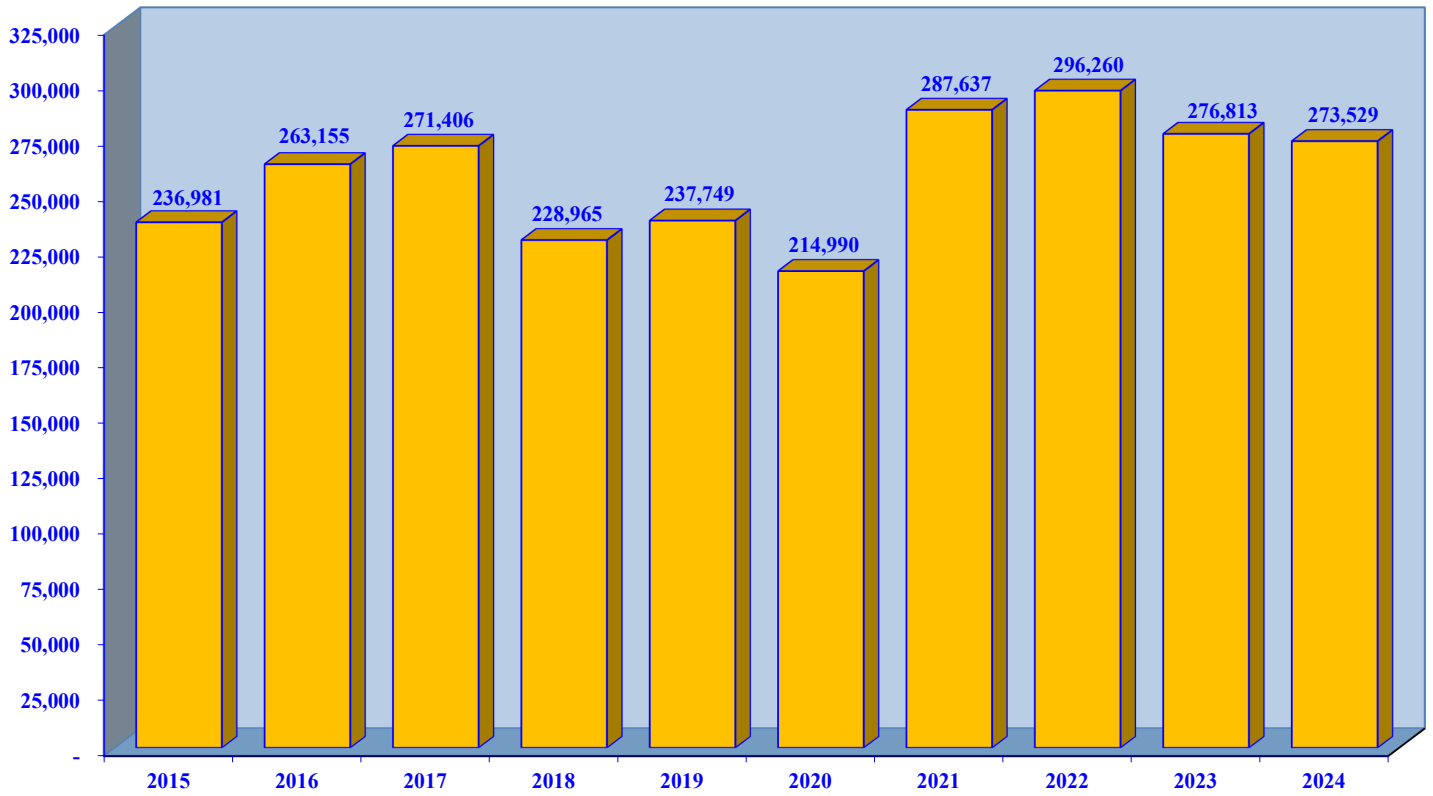
**Magistrate Court Fees  
July YTD  
2015-2024**



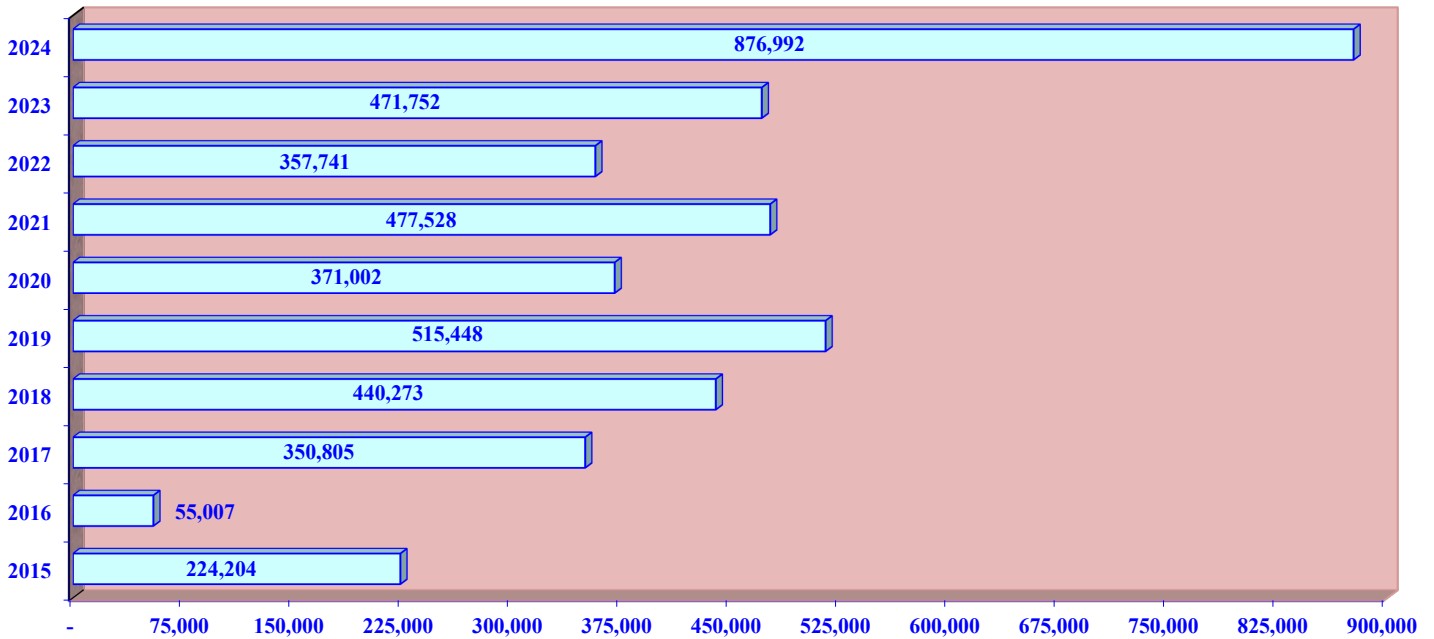
**Probate Court Fines  
July YTD  
2015-2024**



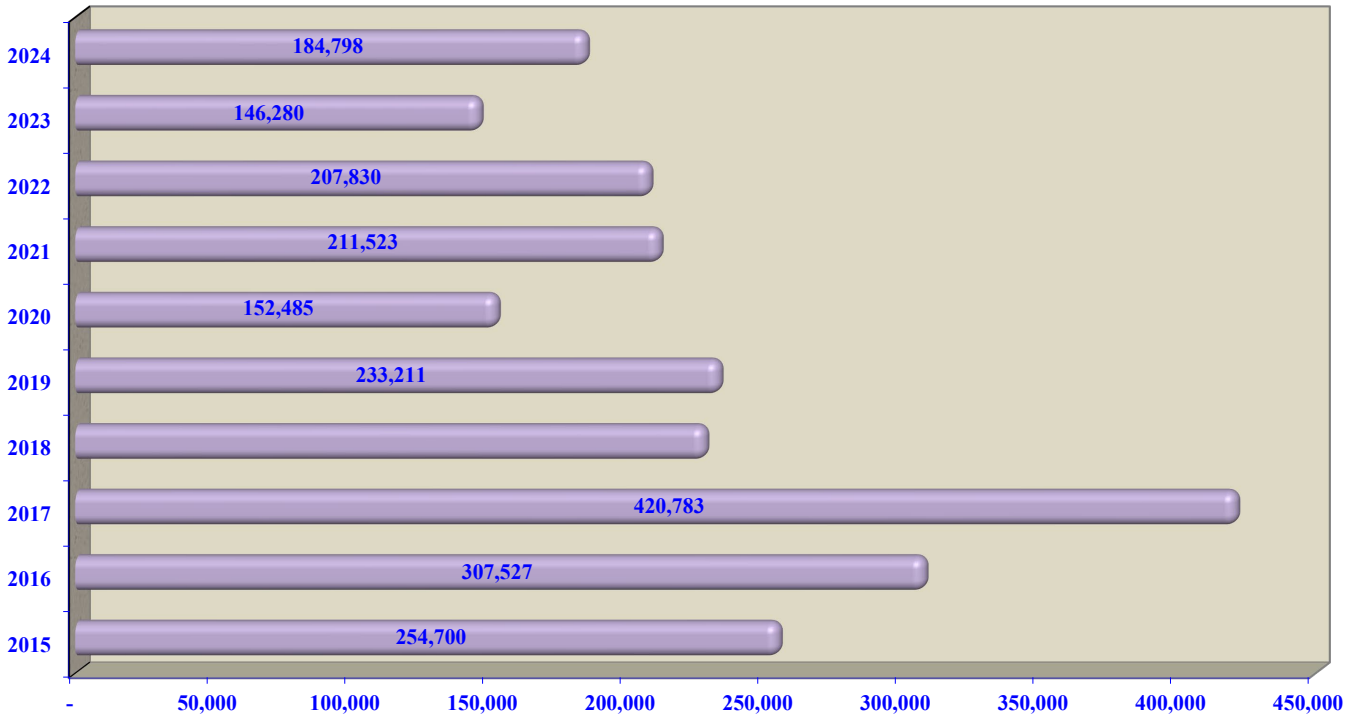
**Clerk of Court Fines  
July YTD  
2015-2024**



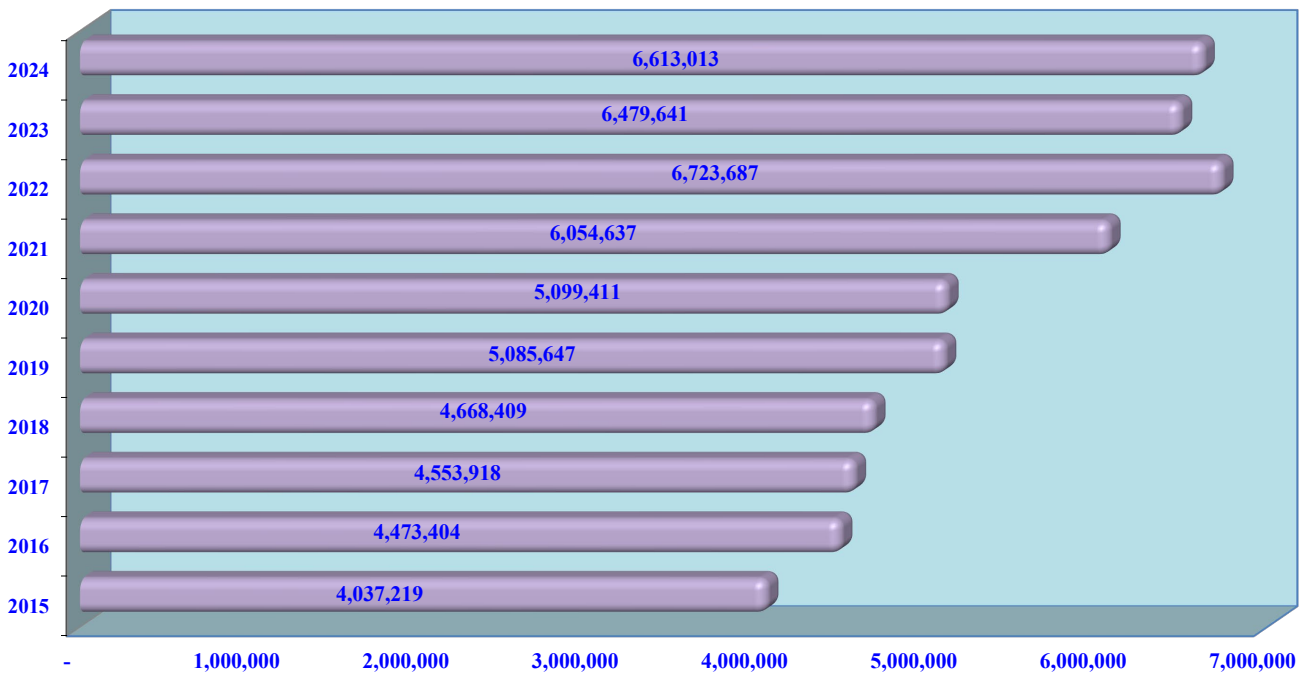
**Boarding Inmate Revenues  
July YTD  
2015-2024**



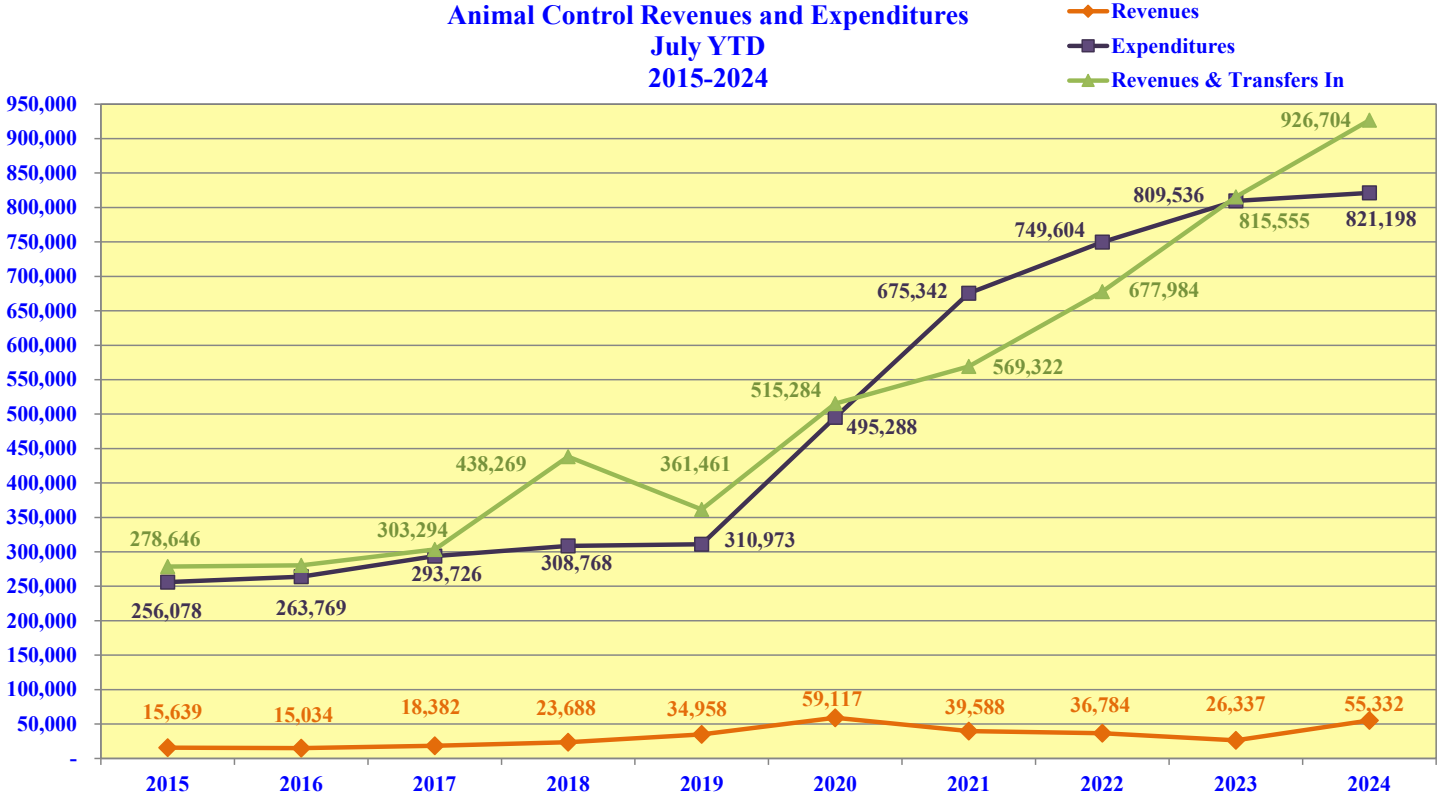
**Tax Commissioner Revenues  
July YTD  
2015-2024**



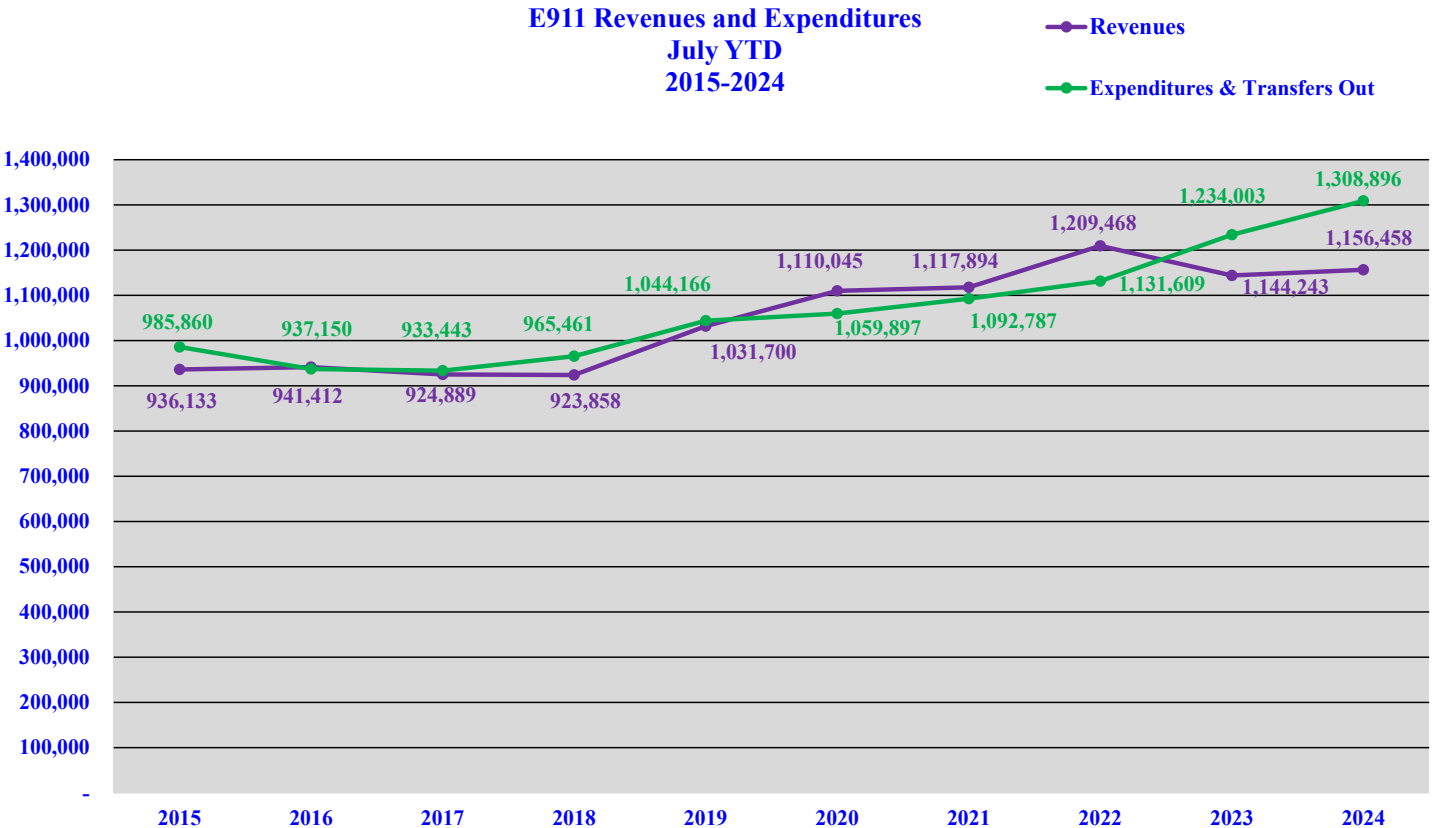
**Local Option Sales Tax  
July YTD  
2015-2024**



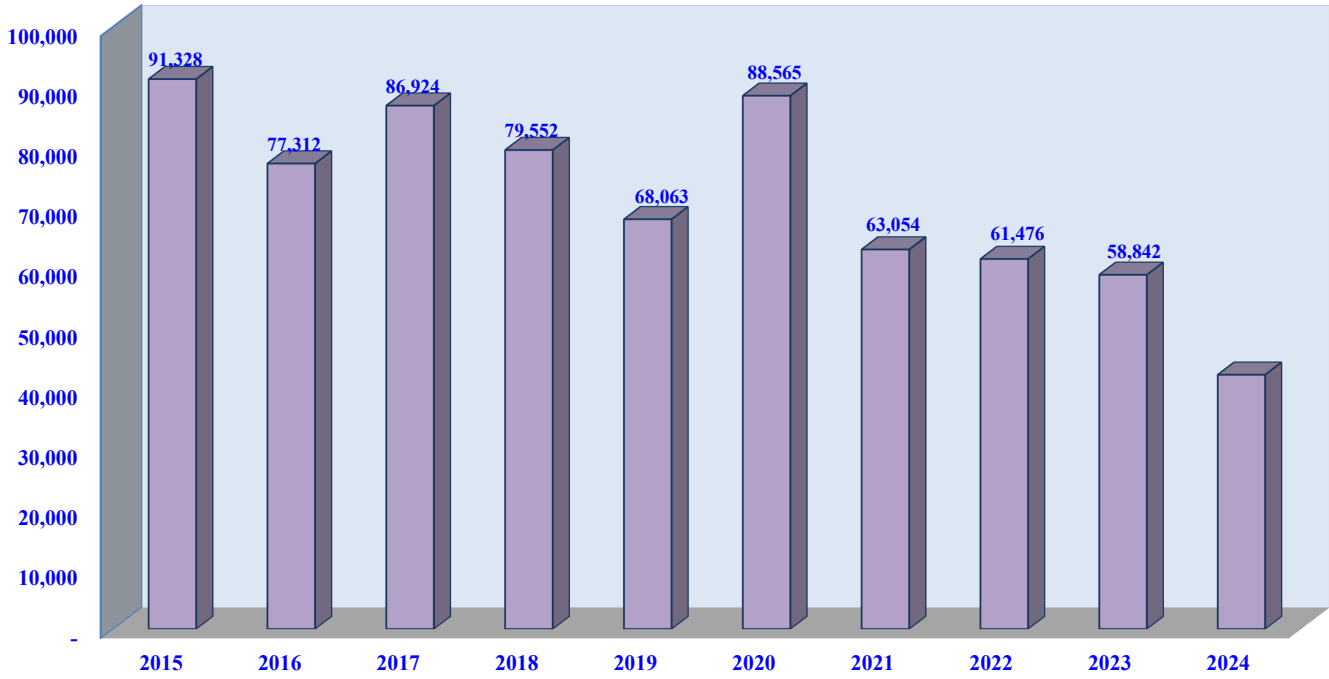
**Animal Control Revenues and Expenditures  
July YTD  
2015-2024**



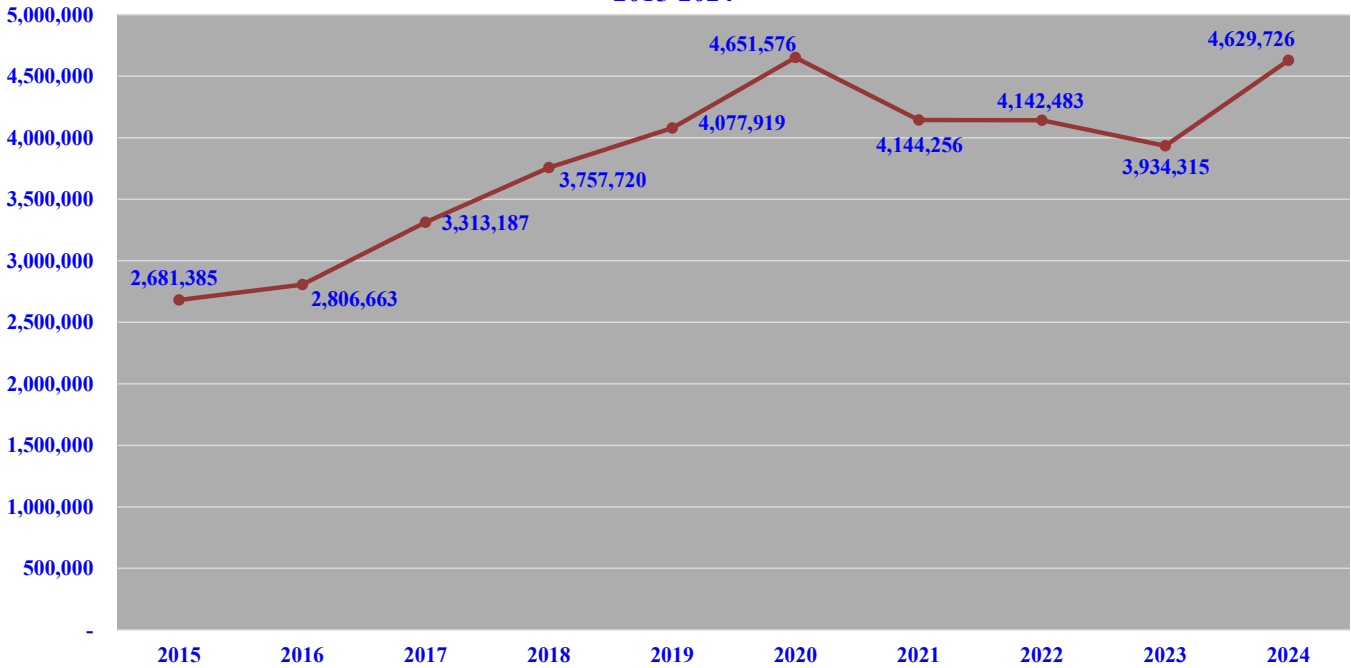
**E911 Revenues and Expenditures  
July YTD  
2015-2024**



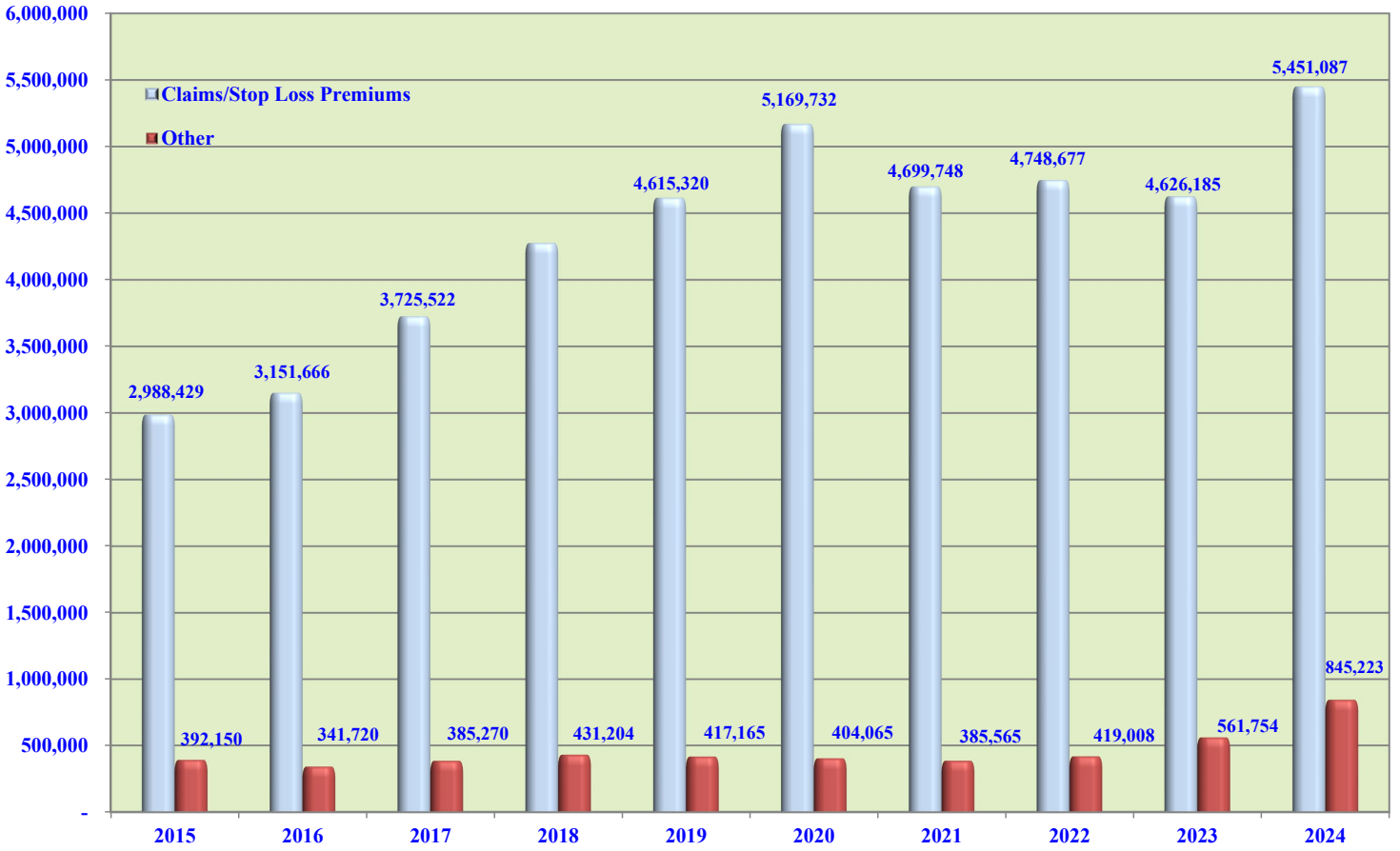
**Health Insurance  
HRA  
July YTD  
2015-2024**



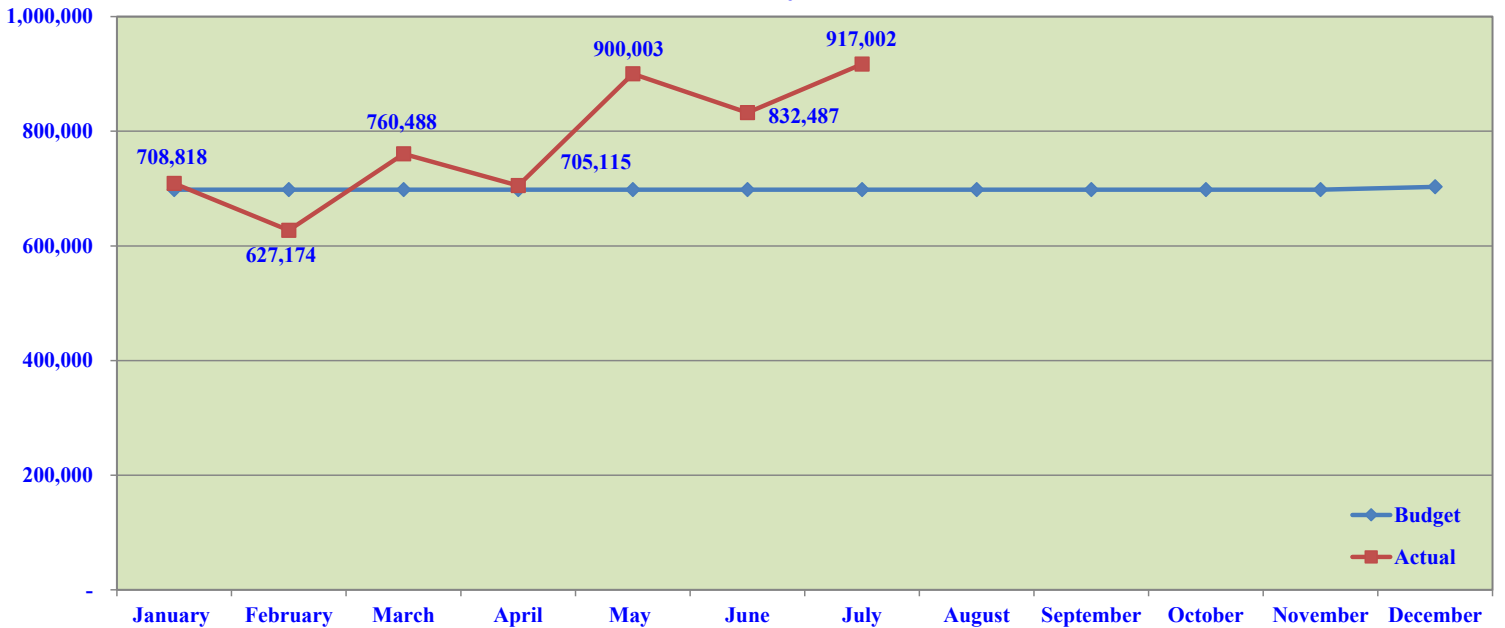
**Health Insurance  
Claims  
July YTD  
2015-2024**



**Health Insurance  
July YTD  
2015-2024**

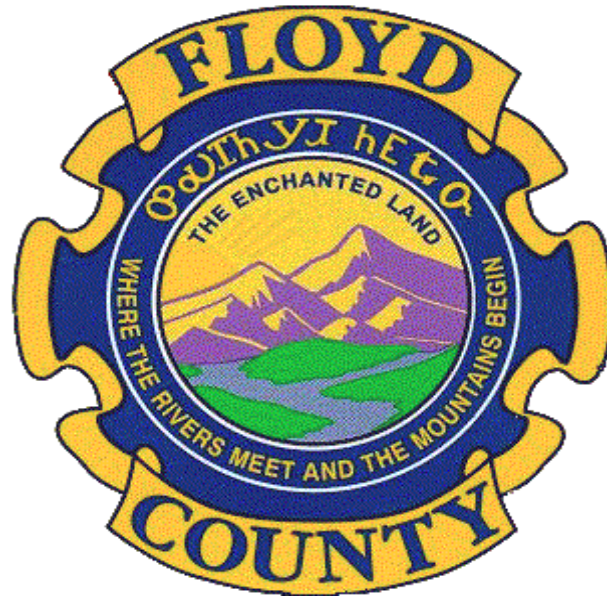


**Health Insurance  
Claims/Stop Loss Premiums  
2024**



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

***Prepared by:  
Finance Department***

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

Percentage of Year  
58.3%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>Appropriation of Jail Surcharge Funds</b>	\$ 50,520	\$ 41,746	\$ (8,774)	82.6%	\$ 112,668
<b>Appropriation of DATE Fund Balance</b>	84,180	205,980	121,800	244.7%	84,922
<b>REVENUES:</b>					
Taxes	58,712,215	11,904,463	(46,807,752)	20.3%	11,555,108
Licenses and Permits	210,120	86,037	(124,083)	40.9%	116,520
Intergovernmental	2,924,200	2,000,326	(923,874)	68.4%	1,724,162
Charges for Services	5,246,625	2,297,965	(2,948,660)	43.8%	1,808,899
Fines and Forfeitures	1,086,050	797,825	(288,225)	73.5%	619,080
Interest Earned	595,575	479,570	(116,005)	80.5%	416,447
Miscellaneous	901,850	934,966	33,116	103.7%	1,060,558
<b>TOTAL REVENUES</b>	<u>69,676,635</u>	<u>18,501,151</u>	<u>(51,175,484)</u>	<u>26.6%</u>	<u>17,300,773</u>
<b>EXPENDITURES:</b>					
<b>GENERAL GOVERNMENT:</b>					
Board of Commissioners	265,640	158,598	107,042	59.7%	145,987
County Manager	1,326,080	698,696	627,384	52.7%	710,907
Finance Department	730,720	400,959	329,761	54.9%	368,329
Purchasing Department	365,675	201,762	163,913	55.2%	189,741
Information Technology	1,108,895	546,975	561,920	49.3%	519,015
Human Resources	894,880	464,949	429,932	52.0%	465,709
Tax Commissioner	1,182,240	631,829	550,411	53.4%	678,124
Tax Appraisers	1,368,960	772,031	596,929	56.4%	699,399
Tax Assessors	63,570	33,163	30,407	52.2%	32,889
Facilities Management	1,466,280	729,646	736,634	49.8%	785,231
Engineering	349,065	147,591	201,474	42.3%	142,968
Board of Registrars		620,361	237,774	72.3%	430,134
General Services	1,855,055	1,141,950	713,105	61.6%	931,182
<b>TOTAL GENERAL GOVERNMENT</b>	<u>11,835,195</u>	<u>6,548,510</u>	<u>5,286,685</u>	<u>55.3%</u>	<u>6,099,613</u>
<b>JUDICIAL:</b>					
Superior Court	782,425	406,856	375,569	52.0%	394,738
Judge Niedrach - Superior Court	130,580	70,233	60,347	53.8%	66,885
Judge Johnson - Superior Court	136,010	62,438	73,572	45.9%	62,376
Judge Sparks - Superior Court	106,790	50,973	55,817	47.7%	49,839
Judge King - Superior Court	110,440	62,673	47,767	56.7%	55,281
Clerk of Superior Court	1,638,255	1,006,862	631,393	61.5%	861,011
Board of Equalization	29,225	19,534	9,691	66.8%	1,429
District Attorney	1,781,470	987,311	794,159	55.4%	938,677
Victim Witness Program	222,545	103,658	118,887	46.6%	136,991
Public Defender	1,033,370	557,565	475,805	54.0%	559,708
Magistrate Court	662,115	360,535	301,580	54.5%	368,269
Probate Court	768,460	412,154	356,306	53.6%	386,936
Juvenile Court	1,293,500	690,228	603,272	53.4%	717,708
Mental Health Court	40,670	91,089	(50,419)	224.0%	87,902
Adult Felony Drug Court	43,510	114,891	(71,381)	264.1%	(2,981)
<b>TOTAL JUDICIAL</b>	<u>8,779,365</u>	<u>4,996,998</u>	<u>3,782,367</u>	<u>56.9%</u>	<u>4,684,770</u>

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

Percentage of Year  
58.3%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>PUBLIC SAFETY:</b>					
County Police	\$ 8,133,590	\$ 4,205,548	\$ 3,928,042	51.7%	\$ 3,857,931
FCPD HEAT	-	44,104	(44,104)	N/A	28,157
HIDTA	20,000	13,847	6,153	69.2%	88,364
Public Safety/Comm Violence	-	391,415	(391,415)	N/A	-
Sheriff - County Jail	15,752,085	8,517,319	7,234,766	54.1%	8,071,842
Medical Department-Prisoners	4,283,700	2,314,935	1,968,765	54.0%	2,360,511
County Prison	8,317,680	4,342,026	3,975,654	52.2%	4,122,356
Coroner	310,910	159,973	150,937	51.5%	170,557
Interagency	18,500	-	18,500	0.0%	18,458
<b>TOTAL PUBLIC SAFETY</b>	<u>36,836,465</u>	<u>19,989,166</u>	<u>16,847,299</u>	<u>54.3%</u>	<u>18,718,175</u>
<b>PUBLIC WORKS:</b>					
Public Roads	<u>6,311,820</u>	<u>3,579,417</u>	<u>2,732,403</u>	<u>56.7%</u>	<u>3,608,802</u>
<b>TOTAL PUBLIC WORKS</b>	<u>6,311,820</u>	<u>3,579,417</u>	<u>2,732,403</u>	<u>56.7%</u>	<u>3,608,802</u>
<b>HEALTH AND WELFARE</b>					
Health	203,205	152,404	50,801	75.0%	95,801
Welfare	232,660	115,453	117,208	49.6%	120,623
Transportation for Seniors	11,330	5,486	5,844	48.4%	5,491
<b>TOTAL HEALTH AND WELFARE</b>	<u>447,195</u>	<u>273,342</u>	<u>173,853</u>	<u>61.1%</u>	<u>221,914</u>
<b>CULTURE AND RECREATION</b>					
Library	<u>1,291,270</u>	<u>753,241</u>	<u>538,029</u>	<u>58.3%</u>	<u>753,241</u>
<b>TOTAL CULTURE AND RECREATION</b>	<u>1,291,270</u>	<u>753,241</u>	<u>538,029</u>	<u>58.3%</u>	<u>753,241</u>
<b>HOUSING AND DEVELOPMENT</b>					
Cooperative Extension	179,310	86,196	93,114	48.1%	116,781
Economic Development	265,950	152,221	113,729	57.2%	152,221
<b>TOTAL HOUSING AND DEVELOPMENT</b>	<u>445,260</u>	<u>238,417</u>	<u>206,843</u>	<u>53.5%</u>	<u>269,001</u>
<b>INTERAGENCY</b>					
NW GA Regional Commission	60,000	60,798	(798)	101.3%	-
GIS	50,000	27,500	22,500	55.0%	-
Planning Commission	248,430	144,918	103,513	58.3%	156,395
Environmental Office	125,000	72,917	52,083	58.3%	72,917
<b>TOTAL INTERAGENCY</b>	<u>483,430</u>	<u>306,132</u>	<u>177,298</u>	<u>63.3%</u>	<u>229,311</u>
<b>TOTAL BUDGETED EXPENDITURES</b>	66,430,000	36,685,224	29,744,776	55.2%	34,584,827
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	4,534,870	4,093,779	(441,091)	90.3%	1,291,123
Transfers Out	<u>(8,377,395)</u>	<u>(3,870,929)</u>	<u>(4,506,466)</u>	<u>46.2%</u>	<u>(2,858,911)</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(3,842,525)</u>	<u>222,849</u>	<u>(4,947,557)</u>	<u>-5.8%</u>	<u>(1,567,788)</u>
<b>TOTAL EXPENDITURES</b>	<u>70,272,525</u>	<u>36,462,375</u>	<u>34,692,333</u>	<u>51.9%</u>	<u>36,152,615</u>
<b>NET CHANGE IN FUND BALANCE</b>	(595,890)	(17,961,224)			(18,851,842)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>21,860,504</u>	<u>21,860,504</u>			<u>26,306,191</u>
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ 21,264,614</u>	<u>\$ 3,899,281</u>			<u>\$ 7,454,349</u>

**FLOYD COUNTY, GEORGIA**  
*FIRE FUND*

Percentage of Year  
58.3%

*AND CHANGES IN FUND BALANCE*  
*For the Month Ended July 31, 2024*  
*(with comparative actual amounts for 2023)*

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Taxes	\$ 9,897,260	\$ 627,175	\$ (9,270,086)	6.3%	\$ 603,505
Interest Earned	<u>180,000</u>	<u>133,803</u>	<u>(46,197)</u>	<u>74.3%</u>	<u>132,737</u>
<b>TOTAL REVENUES</b>	<u>10,077,260</u>	<u>760,977</u>	<u>(9,316,283)</u>	<u>7.6%</u>	<u>736,243</u>
<b>EXPENDITURES</b>					
Public Safety	<u>10,296,780</u>	<u>6,011,034</u>	<u>4,285,746</u>	<u>58.4%</u>	<u>5,634,870</u>
<b>TOTAL EXPENDITURES</b>	<u>10,296,780</u>	<u>6,011,034</u>	<u>4,285,746</u>	<u>58.4%</u>	<u>5,634,870</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(219,520)	(5,250,056)	(13,602,029)	2392%	(4,898,628)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer In	200,000	116,667	83,333	58.3%	116,667
Transfer Out	<u>(125,000)</u>	<u>(72,917)</u>	<u>(52,083)</u>	<u>58.3%</u>	<u>(72,917)</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>75,000</u>	<u>43,750</u>	<u>31,250</u>	<u>58.3%</u>	<u>43,750</u>
<b>NET CHANGE IN FUND BALANCE</b>	(144,520)	(5,206,306)			(4,854,878)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>8,316,216</u>	<u>8,316,216</u>			<u>8,181,098</u>
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ 8,171,696</u>	<u>\$ 3,109,910</u>			<u>\$ 3,326,220</u>

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

Percentage of Year  
58.3%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Taxes	\$ 170,000	\$ 105,441	\$ (64,559)	62.0%	\$ 98,793
Interest Earned	<u>5,000</u>	<u>2,346</u>	<u>(2,654)</u>	<u>46.9%</u>	<u>3,394</u>
<b>TOTAL REVENUES</b>	<u>175,000</u>	<u>107,786</u>	<u>(67,214)</u>	<u>61.6%</u>	<u>102,186</u>
<b>EXPENDITURES</b>					
Economic Development	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>0.0%</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>0.0%</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	170,000	107,786	(62,214)	63.4%	102,186
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer Out	<u>(170,000)</u>	<u>-</u>	<u>170,000</u>	<u>0.0%</u>	<u>-</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(170,000)</u>	<u>-</u>	<u>170,000</u>	<u>0.0%</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	107,786			102,186
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>-</u>	<u>-</u>			<u>-</u>
<b>FUND BALANCE -YEAR TO DATE</b>	<u>\$ -</u>	<u>\$ 107,786</u>			<u>\$ 102,186</u>

**FLOYD COUNTY, GEORGIA**

Percentage of Year  
58.3%

*E 911 FUND*

*STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
For the Month Ended July 31, 2024  
(with comparative actual amounts for 2023)*

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
City of Rome	\$ 2,000	\$ -	\$ (2,000)	N/A	\$ -
Miscellaneous	5,000	3,217	(1,783)	64.3%	1,545
Alarm Registration Fee	1,700	1,100	(600)	64.7%	1,065
Charges for Services	2,200,680	1,150,228	(1,050,452)	52.3%	1,010,358
Interest Earned	<u>3,000</u>	<u>1,913</u>	<u>(1,087)</u>	<u>63.8%</u>	<u>1,953</u>
<b>TOTAL REVENUES</b>	<u>2,212,380</u>	<u>1,156,458</u>	<u>(1,055,922)</u>	<u>52.3%</u>	<u>1,014,921</u>
<b>EXPENDITURES</b>					
Salaries and Benefits	2,086,830	1,044,726	1,042,104	50.1%	1,027,831
Other Operating Costs	355,730	264,170	91,560	74.3%	207,924
Equipment	<u>1,950</u>	<u>-</u>	<u>1,950</u>	<u>0.0%</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>2,444,510</u>	<u>1,308,896</u>	<u>1,135,614</u>	<u>53.5%</u>	<u>1,235,755</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer In	<u>233,095</u>	<u>-</u>	<u>233,095</u>	<u>N/A</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	965	(152,438)			(220,834)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>116,935</u>	<u>116,935</u>			<u>410,075</u>
<b>FUND BALANCE -YEAR TO DATE</b>	<u>\$ 117,900</u>	<u>\$ (35,503)</u>			<u>\$ 189,241</u>

**FLOYD COUNTY, GEORGIA**

Percentage of Year  
58.3%

*STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
For the Month Ended July 31, 2024  
(with comparative actual amounts for 2023)*

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Charges for Services	\$ 383,625	\$ 223,101	\$ (160,524)	58.2%	\$ 222,832
Tower Lease	37,375	25,645	(11,730)	68.6%	25,014
City of Rome	1,000	-	(1,000)	0.0%	-
Interest Earned	50	928	878	1855.0%	1,130
<b>TOTAL REVENUES</b>	<u>422,050</u>	<u>249,674</u>	<u>(172,376)</u>	<u>59.2%</u>	<u>248,976</u>
<b>EXPENDITURES</b>					
Other Operating Costs	641,750	342,091	299,659	53.3%	346,649
800 MHz Radio Tower Costs	55,000	-	55,000	0.0%	-
<b>TOTAL EXPENDITURES</b>	<u>696,750</u>	<u>342,091</u>	<u>354,659</u>	<u>49.1%</u>	<u>346,649</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(274,700)	(92,417)	182,283	33.6%	(97,672)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer In	288,400	-	288,400	0.0%	-
Transfer Out	(13,000)	(7,582)	(5,418)	58.3%	(7,473)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>275,400</u>	<u>(7,582)</u>	<u>282,982</u>	<u>-2.8%</u>	<u>(7,473)</u>
<b>NET CHANGE IN FUND BALANCE</b>	700	(99,999)			(105,146)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>17,547</u>	<u>17,547</u>			<u>4</u>
<b>FUND BALANCE -YEAR TO DATE</b>	<u>\$ 18,247</u>	<u>\$ (82,453)</u>			<u>\$ (105,142)</u>

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

Percentage of Year  
58.3%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
GEMA - Emergency Management	\$ 28,895	\$ 5,719	\$ (23,176)	19.8%	\$ -
City of Rome	10,000	-	(10,000)	0.0%	-
Interest Earned	<u>30</u>	<u>985</u>	<u>955</u>	<u>3282.1%</u>	<u>534</u>
<b>TOTAL REVENUES</b>	<u>38,925</u>	<u>6,704</u>	<u>(32,221)</u>	<u>17.2%</u>	<u>534</u>
<b>EXPENDITURES</b>					
Salaries and Benefits	251,025	139,072	111,953	55.4%	119,045
Other Operating Costs	<u>89,210</u>	<u>37,614</u>	<u>51,596</u>	<u>42.2%</u>	<u>44,920</u>
<b>TOTAL EXPENDITURES</b>	<u>340,235</u>	<u>176,685</u>	<u>163,550</u>	<u>51.9%</u>	<u>163,965</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(301,310)	(169,982)	131,328	56.4%	(163,430)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	<u>302,025</u>	<u>176,181</u>	<u>(125,844)</u>	<u>58.3%</u>	<u>148,881</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>302,025</u>	<u>176,181</u>	<u>(125,844)</u>	<u>58.3%</u>	<u>148,881</u>
<b>NET CHANGE IN FUND BALANCE</b>	715	6,199			(14,549)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>8,926</u>	<u>8,926</u>			<u>6</u>
<b>FUND BALANCE -YEAR TO DATE</b>	<u>\$ 9,641</u>	<u>\$ 15,126</u>			<u></u>



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

Percentage of Year  
58.3%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Charges for Services	\$ 33,000	\$ 21,542	\$ (11,458)	65.3%	\$ 18,933
Interest Earned	<u>6,000</u>	<u>3,876</u>	<u>(2,124)</u>	<u>64.6%</u>	<u>3,469</u>
<b>TOTAL REVENUES</b>	<u>39,000</u>	<u>25,418</u>	<u>(13,582)</u>	<u>65.2%</u>	<u>22,402</u>
<b>EXPENDITURES</b>					
Judicial	31,700	13,593	18,107	42.9%	17,263
Equipment	<u>65,730</u>	<u>58,480</u>	<u>7,250</u>	<u>89.0%</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>97,430</u>	<u>72,073</u>	<u>25,357</u>	<u>74.0%</u>	<u>17,263</u>
<b>NET CHANGE IN FUND BALANCE</b>	(58,430)	(46,655)			5,139
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>138,086</u>	<u>138,086</u>			<u>134,849</u>
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ 79,656</u>	<u>\$ 91,431</u>			<u>\$ 139,988</u>

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

Percentage of Year  
58.3%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Fines & Forfeitures	\$ 163,265	\$ 381,249	\$ 217,984	233.5%	\$ -
Interest Earned	-	12,289	12,289	N/A	-
<b>TOTAL REVENUES</b>	<u>163,265</u>	<u>393,538</u>	<u>230,273</u>	<u>241.0%</u>	<u>-</u>
<b>EXPENDITURES</b>					
Schedule A Expenditures	120,965	-	120,965	0.0%	-
Schedule B Expenditures	67,375	17,321	50,054	25.7%	-
Schedule D Expenditures	42,300	-	42,300	0.0%	-
<b>TOTAL EXPENDITURES</b>	<u>230,640</u>	<u>17,321</u>	<u>213,319</u>	<u>7.5%</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	(67,375)	376,217			-
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>364,100</u>	<u>364,100</u>			<u>-</u>
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ 296,725</u>	<u>\$ 740,317</u>			<u>\$ -</u>

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

Percentage of Year  
58.3%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Taxes	\$ 1,933,300	\$ 261,523	\$ 1,384,280	13.5%	\$ 254,044
Interest Earned	<u>26,000</u>	<u>23,073</u>	<u>(2,927)</u>	<u>88.7%</u>	<u>20,511</u>
<b>TOTAL REVENUES</b>	<u>1,959,300</u>	<u>284,596</u>	<u>1,381,353</u>	<u>14.5%</u>	<u>274,555</u>
<b>EXPENDITURES</b>					
Salaries and Benefits	566,730	231,395	335,335	40.8%	241,169
Other Operating Costs	54,770	36,758	18,012	67.1%	21,838
Utilities	21,495	14,063	7,432	65.4%	9,856
Remote Site Operations	394,000	196,618	197,382	49.9%	216,743
Tipping Fees	<u>420,000</u>	<u>207,796</u>	<u>212,204</u>	<u>49.5%</u>	<u>227,534</u>
<b>TOTAL EXPENDITURES</b>	<u>1,456,995</u>	<u>686,629</u>	<u>770,366</u>	<u>47.1%</u>	<u>717,139</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers Out	<u>(537,800)</u>	<u>(318,364)</u>	<u>219,436</u>	<u>59.2%</u>	<u>(309,239)</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(537,800)</u>	<u>(318,364)</u>	<u>219,436</u>	<u>59.2%</u>	<u>(309,239)</u>
<b>NET CHANGE IN FUND BALANCE</b>	(35,495)	(720,397)			(751,824)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>1,293,266</u>	<u>1,293,266</u>			<u>1,155,171</u>
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ 1,257,771</u>	<u>\$ 572,869</u>			<u>\$ 403,347</u>

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

Percentage of Year  
58.3%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Interest Earned	\$ 10,000	\$ 8,492	\$ (1,508)	84.9%	\$ 6,583
Miscellaneous	<u>54,950</u>	<u>54,955</u>	<u>5</u>	<u>100.0%</u>	<u>-</u>
<b>TOTAL REVENUES</b>	<u>64,950</u>	<u>63,447</u>	<u>(1,503)</u>	<u>97.7%</u>	<u>6,583</u>
<b>EXPENDITURES</b>					
Maintenance	<u>150,000</u>	<u>47,193</u>	<u>102,807</u>	<u>31.5%</u>	<u>53,678</u>
<b>TOTAL EXPENDITURES</b>	<u>150,000</u>	<u>47,193</u>	<u>102,807</u>	<u>31.5%</u>	<u>53,678</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(85,050)	16,254	(104,310)	-19.1%	(47,095)
<b>OTHER FINANCING SOURCES</b>					
Transfers in	<u>100,000</u>	<u>58,333</u>	<u>41,667</u>	<u>58.3%</u>	<u>58,333</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>100,000</u>	<u>58,333</u>	<u>41,667</u>	<u>58.3%</u>	<u>58,333</u>
<b>NET CHANGE IN FUND BALANCES</b>	14,950	74,587			11,238
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>310,751</u>	<u>310,751</u>			<u>238,116</u>
<b>FUND BALANCE -YEAR TO DATE</b>	<u>\$ 325,701</u>	<u>\$ 385,338</u>			<u>\$ 249,355</u>

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

Percentage of Year  
58.3%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Intergovernmental	\$ 4,675,965	\$ 776,879	\$ (3,899,086)	16.6%	\$ 307,429
Interest Earned	<u>175,000</u>	<u>178,723</u>	<u>3,723</u>	<u>102.1%</u>	<u>187,363</u>
<b>TOTAL REVENUES</b>	<u>4,850,965</u>	<u>955,602</u>	<u>(3,895,363)</u>	<u>19.7%</u>	<u>494,792</u>
<b>EXPENDITURES</b>					
Blacks Bluff Culvert Project	-	-	-	N/A	304,429
Treatment Plant Chemical Conversion	1,200,000	-	1,200,000	0.0%	-
Admin. HVAC	775,965	776,879	(914)	100.1%	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>
<b>TOTAL EXPENDITURES</b>	<u>4,675,965</u>	<u>776,879</u>	<u>3,899,086</u>	<u>16.6%</u>	<u>1,083,394</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers Out	<u>(683,690)</u>	<u>(696,425)</u>	<u>(12,735)</u>	<u>101.9%</u>	<u>-</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(683,690)</u>	<u>(696,425)</u>	<u>(12,735)</u>	<u>101.9%</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	(508,690)	(517,702)			(588,602)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>408,285</u>	<u>408,285</u>			<u>5,820</u>
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ (100,405)</u>	<u>\$ (109,417)</u>			<u>\$ (582,782)</u>

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

	<b>Original Budget</b>	<b>Cumulative Revised Budget</b>	<b>Cumulative Totals To Date</b>	<b>2024 Budget</b>	<b>2024 YTD</b>
<b>Revenues</b>					
SPLOST Taxes	\$ 33,058,378	\$ 36,640,660	\$ 36,640,663	\$ -	\$ -
Interest Earned	494,000	2,480,710	2,461,402	32,000	22,347
Miscellaneous	-	73,900	73,900	-	-
<b>Total Revenues</b>	<b><u>33,552,378</u></b>	<b><u>39,195,270</u></b>	<b><u>39,175,965</u></b>	<b><u>32,000</u></b>	<b><u>22,347</u></b>
<b>Expenditures</b>					
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	-	-
<b>Total Expenditures</b>	<b><u>33,552,378</u></b>	<b><u>37,062,540</u></b>	<b><u>36,212,206</u></b>	<b><u>832,000</u></b>	<b><u>-</u></b>
<b>Other Financing Sources (Uses)</b>					
Bond Proceeds	-	19,897,270	19,897,267	-	-
Debt Service Payments	-	(22,030,000)	(22,028,276)	-	-
<b>Total Other Financing Sources (Uses)</b>	<b><u>-</u></b>	<b><u>(2,132,730)</u></b>	<b><u>(2,131,009)</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Excess (Deficiency) of Revenues over</b>					
<b>Expenditures and Other Financing Sources (Uses)</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 832,749</u></b>	<b><u>\$ (800,000)</u></b>	<b><u>\$ 22,347</u></b>

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

	<b>Original Budget</b>	<b>Cumulative Revised Budget</b>	<b>Cumulative Totals To Date</b>	<b>2024 Budget</b>	<b>2024 YTD</b>
<b>Revenues</b>					
Special Purpose Sales Tax	\$ 26,900,000	\$ 30,651,000	\$ 30,651,359	\$ -	\$ -
Interest Earned	150,000	1,130,600	1,143,453	15,000	12,854
<b>Total Revenues</b>	<b>27,050,000</b>	<b>31,781,600</b>	<b>31,794,812</b>	<b>15,000</b>	<b>12,854</b>
<b>Expenditures</b>					
<b>Sewer Projects:</b>					
Blacks Bluff Road Treatment Plant	8,170,000	8,160,000	8,160,000	-	-
Old Dalton Road Sewer	3,000,000	3,000,000	3,000,000	-	-
Cave Spring Sewer Plant	900,000	900,000	900,000	-	-
<b>Transportation Projects:</b>					
Burnett Ferry Road Right-of-Way	300,000	80,000	79,839	-	-
Old Dalton Road Right-of-Way	350,000	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	-	-
<b>Recreation Projects:</b>					
North Floyd Park	1,150,000	1,400,000	1,399,919	-	-
Midway Park	250,000	404,000	403,944	-	-
Shannon Park	80,000	83,000	82,879	-	-
Crane Street Park	110,000	94,380	94,376	-	-
Parks Hoke Park	70,000	59,000	58,948	-	-
Cave Spring Park	30,000	31,370	31,369	-	-
<b>Building Projects:</b>					
New Health Department Facility	9,500,000	8,765,000	8,764,365	-	-
4th Ave Courthouse/New Courthouse Renovation	2,000,000	2,670,300	2,670,261	-	-
<b>General and Administrative</b>	27,194	19,115	14,656	-	-
<b>Total Expenditures</b>	<b>26,427,194</b>	<b>28,544,465</b>	<b>28,042,365</b>	<b>487,170</b>	<b>-</b>
<b>Other Financing Sources (Uses)</b>					
Bond Proceeds	9,500,000	9,628,000	9,628,789	-	-
Bond Costs	(101,958)	(101,960)	(101,958)	-	-
Transfer to General Fund	-	(2,000,000)	(2,000,000)	-	-
Transfer to Capital Projects Fund	-	(193,000)	(193,000)	-	-
Transfer to Debt Service Fund	(10,122,806)	(10,570,175)	(10,570,175)	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(724,764)</b>	<b>(3,237,135)</b>	<b>(3,236,344)</b>	<b>-</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues over</b>					
<b>Expenditures and Other Financing Sources (Uses)</b>	<b>\$ (101,958)</b>	<b>\$ -</b>	<b>\$ 516,103</b>	<b>\$ (472,170)</b>	<b>\$ 12,854</b>

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

	<b>Original Budget</b>	<b>Cumulative Revised Budget</b>	<b>Cumulative Totals To Date</b>	<b>2024 Budget</b>	<b>2024 YTD</b>
<b>Revenues:</b>					
Tax Collections					
Floyd County	\$ 38,770,000	\$ 40,746,250	\$ 40,746,251	\$ -	\$ -
City of Rome	23,617,000	24,810,045	24,810,041	-	-
City of Cave Spring	2,591,000	2,691,000	2,691,000	-	-
Interest Earned	-	984,250	1,110,451	175,000	126,204
Miscellaneous Revenue	-	565,830	565,814	-	-
<b>Total Revenues</b>	<b>64,978,000</b>	<b>69,797,375</b>	<b>69,923,556</b>	<b>175,000</b>	<b>126,204</b>
<b>Expenditures:</b>					
<b>Floyd County</b>					
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	-	-
<b>Total Expenditures</b>	<b>64,978,000</b>	<b>69,797,375</b>	<b>67,558,699</b>	<b>5,139,990</b>	<b>4,992,079</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,364,857</b>	<b>\$ (4,964,990)</b>	<b>\$ (4,865,875)</b>



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

	Original Projects Budget	Cumulative Revised Budget	Cumulative Totals To Date	2024 Budget	2024 YTD
<b>Revenues:</b>					
Tax Collections					
Floyd County	\$ 41,384,318	\$ 65,883,190	\$ 73,373,922	\$ 4,590,135	\$ 7,091,590
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	-	-	2,853,620	342,300	1,145,038
Miscellaneous Revenue	-	-	48,589	-	-
<b>Total Revenues</b>	<b>63,881,680</b>	<b>89,680,555</b>	<b>99,674,352</b>	<b>4,932,435</b>	<b>8,236,627</b>
<b>Expenditures:</b>					
<b>Floyd County</b>					
Ag Center	8,000,000	8,000,000	2,571,639	2,662,000	408,625
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	241,478	1,219,830	236,307
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	289,908	2,500,000	56,800
Paving, Infrastructure, and Bridges					
Paving	3,000,000	3,000,000	3,427,308	647,165	1,120,500
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	156,775	14,485	1,044
Infrastructure	-	-	580,705	896,630	580,705
Infrastructure	-	3,113,890	2,321,552	2,110,960	2,141,840
Texas Valley Infrastructure Expansion	2,500,000	2,500,000	-	2,500,000	-
Jail Medical Phase II/Infrastructure Imp.					
Jail Medical	3,900,000	5,604,425	5,604,423	-	-
Emergency Generator and Backup	300,000	300,000	-	-	-
Infrastructure	1,000,000	1,000,000	4,568	-	-
Capital Equipment/Vehicle Fund	3,400,000	9,972,205	8,919,234	1,638,191	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 July 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	4,712,184	6,100,000	4,627,684
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	14,337	5,000	1,891
<b>Total Floyd County Expenditures</b>	<u>41,384,318</u>	<u>61,147,090</u>	<u>35,882,327</u>	<u>23,518,521</u>	<u>9,888,968</u>
<b>Net Floyd County</b>	<u>-</u>	<u>4,736,100</u>	<u>40,345,216</u>	<u>(18,586,086)</u>	<u>(1,652,340)</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	-	-
<b>Total Expenditures</b>	<u>63,881,680</u>	<u>84,944,455</u>	<u>59,679,689</u>	<u>23,518,521</u>	<u>9,888,968</u>
<b>Other Financing Sources (Uses)</b>					
Transfer to Capital Projects Fund	-	(41,515)	(41,511)	(26,750)	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>(41,515)</u>	<u>(41,511)</u>	<u>(26,750)</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues over</b>					
<b>Expenditures and Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ 4,694,585</u>	<u>\$ 39,953,153</u>	<u>\$ (18,612,836)</u>	<u>\$ (1,652,340)</u>

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

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>OPERATING REVENUES</b>					
Charges for Services	\$ 8,483,000	\$ 4,592,367	\$ (3,890,633)	54.1%	\$ 4,470,260
Rental Fees	12,600	7,346	(5,254)	58.3%	7,346
Miscellaneous	63,530	-	(63,530)	0.0%	13,531
<b>TOTAL OPERATING REVENUES</b>	<u>8,559,130</u>	<u>4,599,713</u>	<u>(3,959,417)</u>	<u>53.7%</u>	<u>4,491,137</u>
<b>OPERATING EXPENSES</b>					
<b>Water Administration</b>					
Salaries and Benefits	812,160	464,817	347,343	57.2%	448,540
Supplies and Other Expenses	440,750	274,817	165,933	62.4%	259,915
Equipment	27,800	14,527	13,273	52.3%	35,150
Depreciation	24,625	14,705	9,920	59.7%	14,705
	<u>1,305,335</u>	<u>768,866</u>	<u>536,469</u>	<u>58.9%</u>	<u>758,310</u>
<b>Water Distribution</b>					
Salaries and Benefits	1,206,590	625,173	581,417	51.8%	662,090
Supplies and Other Expenses	829,840	423,306	406,534	51.0%	371,313
Equipment	46,630	26,641	19,989	57.1%	17,009
Purchased Water	1,680,000	969,524	710,476	57.7%	499,979
Water Meters	350,000	2,713	347,287	0.8%	149,923
Utilities	410,000	260,242	149,758	63.5%	207,176
Depreciation	1,671,110	956,904	714,206	57.3%	948,477
	<u>6,194,170</u>	<u>3,264,503</u>	<u>2,929,667</u>	<u>52.7%</u>	<u>2,855,967</u>
<b>Water Treatment Plant</b>					
Salaries and Benefits	418,030	239,271	178,759	57.2%	250,838
Supplies and Other Expenses	318,035	142,349		44.8%	135,736
Equipment	45,770	37,469	8,301	81.9%	7,051
Utilities	82,000	57,876	24,124	70.6%	41,414
Depreciation	64,305	37,510	26,795	58.3%	37,510
	<u>928,140</u>	<u>514,475</u>	<u>413,665</u>	<u>55.4%</u>	<u>472,549</u>
<b>TOTAL OPERATING EXPENSES</b>	<u>8,427,645</u>	<u>4,547,844</u>	<u>3,879,801</u>	<u>54.0%</u>	<u>4,086,826</u>
<b>OPERATING INCOME (LOSS)</b>	131,485	51,869	(79,616)	39.4%	404,311
<b>NON-OPERATING INCOME (LOSS)</b>					
Interest and Fiscal Charges	(113,435)	(66,687)	46,748	58.8%	(75,565)
Amortization of Bond Costs	53,700	27,459	(26,241)	51.1%	31,307
Gain on sale of fixed assets	-	12,771	12,771	N/A	-
Interest Earned	340,000	235,527	(104,473)	69.3%	252,384
Transfer from Fire Fund	125,000	72,917	(52,083)	58.3%	72,917
Transfer to General Fund	(359,650)	(209,796)	149,854	58.3%	(1,102,354)
<b>TOTAL NON-OPERATING INCOME (LOSS)</b>	<u>45,615</u>	<u>72,191</u>	<u>26,576</u>	<u>158.3%</u>	<u>(821,311)</u>
<b>Total Operating and Non-Operating Income (Loss)</b>	177,100	124,060	(53,040)	70.1%	(417,000)
Water Capital	(3,054,400)	(1,035,121)	2,019,279	33.9%	(2,563,066)
<b>CHANGE IN NET POSITION</b>	(2,877,300)	(911,061)			(2,980,066)
<b>NET POSITION - BEGINNING OF YEAR</b>	48,758,275	48,758,275			49,918,678
<b>NET POSITION - YEAR TO DATE</b>	<u>\$ 45,880,975</u>	<u>\$ 47,847,214</u>			<u>\$ 46,938,612</u>

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

Percentage of Year  
58.3%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>CASH INCREASES</b>					
Charges for Services	\$ 2,483,000	\$ 4,592,367	2,109,367	185.0%	\$ 4,470,260
Rental Fees	12,600	7,346	(5,254)	58.3%	7,346
Miscellaneous	63,530	-	(63,530)	0.0%	13,531
Interest Earned	340,000	235,527	(104,473)	69.3%	252,384
Transfer from Fire Fund	125,000	72,917	(52,083)	58.3%	72,917
Gain on sale of fixed assets	-	12,771	12,771	N/A	-
<b>TOTAL CASH INCREASES</b>	<u>3,024,130</u>	<u>4,920,928</u>	<u>1,896,798</u>	<u>162.7%</u>	<u>4,816,438</u>
<b>CASH DECREASES</b>					
<b>Water Administration</b>					
Salaries and Benefits	812,160	464,837	347,323	57.2%	448,537
Supplies and Other Expenses	440,805	284,629	156,176	64.6%	255,869
Equipment	27,800	14,527	13,273	52.3%	35,150
Interest and Fiscal Charges	113,435	60,145	53,290	53.0%	68,106
Transfer to General Fund	359,650	209,796	149,854	58.3%	1,102,354
	<u>1,753,850</u>	<u>1,033,934</u>	<u>719,916</u>	<u>59.0%</u>	<u>1,910,016</u>
<b>Water Distribution</b>					
Salaries and Benefits	1,206,590	625,182	581,408	51.8%	662,090
Supplies and Other Expenses	829,630	441,142	388,488	53.2%	360,628
Equipment	46,630	-	19,989	57.1%	16,149
Purchased Water	1,680,000	960,627	719,373	57.2%	499,183
Water Meters	350,000	11,718	338,282	3.3%	149,923
Utilities	410,000	260,121	149,879	63.4%	207,127
	<u>4,522,850</u>	<u>2,325,431</u>	<u>2,197,419</u>	<u>51.4%</u>	<u>1,895,100</u>
<b>Water Treatment Plant</b>					
Salaries and Benefits	418,030	239,257	178,773	57.2%	250,837
Supplies and Other Expenses	318,260	124,293	193,967	39.1%	114,638
Equipment	45,770	(1,875)	47,645	-4.1%	7,051
Utilities	82,000	57,530	24,470	70.2%	39,819
	<u>864,060</u>	<u>419,205</u>	<u>444,855</u>	<u>48.5%</u>	<u>412,345</u>
<b>Water Capital</b>	<u>2,983,000</u>	<u>1,035,121</u>	<u>1,947,879</u>	<u>34.7%</u>	<u>2,563,066</u>
<b>TOTAL CASH DECREASES</b>	<u>10,123,760</u>	<u>4,813,691</u>	<u>5,310,069</u>	<u>47.5%</u>	<u>6,780,527</u>
<b>NET INCREASE (DECREASE)</b>	(7,099,630)	107,237			(1,964,092)
<b>CHANGE IN BALANCE SHEET</b>		(470,721)			(4,000,030)
<b>CASH - BEGINNING OF YEAR</b>		<u>8,702,441</u>			<u>11,929,038</u>
<b>CASH - YEAR TO DATE</b>		<u>\$ 8,338,957</u>			<u>\$ 5,964,916</u>

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

Percentage of Year  
58.3%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>OPERATING REVENUES</b>					
Charges for Services	\$ 1,500	\$ 458	\$ (1,042)	30.5%	\$ 633
Fuel Sales	940,500	696,132	(244,368)	74.0%	535,863
Rental Fees	306,500	197,687	(108,813)	64.5%	183,944
Miscellaneous	<u>22,500</u>	<u>21,855</u>	<u>(645)</u>	<u>97.1%</u>	<u>11,475</u>
<b>TOTAL OPERATING REVENUES</b>	<u>1,271,000</u>	<u>916,132</u>	<u>(354,868)</u>	<u>72.1%</u>	<u>731,915</u>
<b>OPERATING EXPENSES</b>					
Salaries and Benefits	367,880	206,781	161,099	56.2%	208,136
Supplies and Other Expenses	315,410	119,605	195,805	37.9%	126,851
Utilities	65,000	42,481	22,519	65.4%	36,818
Equipment	4,000	2,093	1,907	52.3%	1,057
Air Show Expenses	30,000	-	30,000	0.0%	-
Depreciation	983,160	401,415	581,745	40.8%	370,058
Cost of Goods Sold	<u>861,500</u>	<u>419,736</u>	<u>441,764</u>	<u>48.7%</u>	<u>379,885</u>
<b>TOTAL OPERATING EXPENSES</b>	<u>2,626,950</u>	<u>1,192,111</u>	<u>1,434,839</u>	<u>45.4%</u>	<u>1,122,805</u>
<b>OPERATING INCOME (LOSS)</b>	(1,355,950)	(275,979)	1,079,971	20.4%	(390,890)
<b>NON-OPERATING INCOME (LOSS)</b>					
Interest Earned	15,000	4,926	(10,074)	32.8%	10,374
Transfers Out	<u>(399,010)</u>	<u>(95,249)</u>	<u>303,761</u>	<u>23.9%</u>	<u>(36,295)</u>
<b>TOTAL NON-OPERATING INCOME (LOSS)</b>	<u>(384,010)</u>	<u>(90,323)</u>	<u>293,687</u>	<u>23.5%</u>	<u>(25,921)</u>
<b>INCOME BEFORE CAPITAL CONTRIBUTIONS</b>	(1,739,960)	(366,302)	1,373,658	21.1%	(416,811)
Capital Contributions	<u>-</u>	<u>-</u>	<u>-</u>	N/A	<u>-</u>
<b>CHANGE IN NET POSITION</b>	(1,739,960)	(366,302)			(416,811)
<b>NET POSITION - BEGINNING OF YEAR</b>	<u>7,485,410</u>	<u>7,485,410</u>			<u>7,721,277</u>
<b>NET POSITION - YEAR TO DATE</b>	<u>\$ 5,745,450</u>	<u>\$ 7,119,108</u>			<u>\$ 7,304,466</u>

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

Percentage of Year  
58.3%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>CASH INCREASES</b>					
Charges for Services	\$ 1,500	\$ 458	\$ (1,042)	30.5%	\$ 633
Fuel Sales	940,500	684,483	(256,017)	72.8%	524,985
Rental Fees	306,500	200,300	(106,200)	65.4%	182,001
Miscellaneous	22,500	23,874	1,374	106.1%	12,920
Interest Earned	15,000	4,926	(10,074)	32.8%	10,374
<b>TOTAL CASH INCREASES</b>	1,286,000	914,041	(371,959)	71.1%	730,913
<b>CASH DECREASES</b>					
Salaries and Benefits	367,880	213,533	154,347	58.0%	208,385
Supplies and Other Expenses	314,515	142,118	172,397	45.2%	140,204
Utilities	65,000	50,497	14,503	77.7%	34,631
Equipment	2,000	2,093	(93)	104.7%	1,057
Air Show Expenses	30,000	-	30,000	0.0%	-
Transfers Out	399,010	95,249	303,761	23.9%	36,295
Cost of Goods Sold	861,500	419,736	441,764	48.7%	361,528
<b>TOTAL CASH DECREASES</b>	2,039,905	923,226	1,116,679	45.3%	782,100
<b>NET INCREASE (DECREASE)</b>	(753,905)	(9,185)			(51,187)
		-			-
<b>CASH - BEGINNING OF YEAR</b>		217,265			429,038
<b>CASH - YEAR TO DATE</b>		\$ 178,289			\$ 377,850

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

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Intergovernmental	\$ -	\$ -	\$ -	N/A	\$ -
Charges for Services	-	-	-	N/A	-
Rental Fees	-	-	-	N/A	-
Miscellaneous	-	31,252	31,252	N/A	-
<b>TOTAL OPERATING REVENUES</b>	-	31,252	31,252	N/A	-
<b>EXPENSES</b>					
Salaries and Benefits	95,840	48,804	47,036	50.9%	17,123
Supplies and Other Expenses	20,440	1,043	19,397	5.1%	-
Equipment	1,500	-	1,500	N/A	-
<b>TOTAL OPERATING EXPENSES</b>	117,780	49,847	67,933	42.3%	17,123
<b>OPERATING INCOME (LOSS)</b>	(117,780)	(18,595)	99,185	15.8%	(17,123)
<b>NON-OPERATING INCOME (LOSS)</b>					
Interest Earned	-	25	25	N/A	-
Transfer from General Fund	117,780	45,080	(72,700)	38.3%	16,867
<b>TOTAL NON-OPERATING INCOME (LOSS)</b>	117,780	45,105	(72,675)	38.3%	16,867
<b>CHANGE IN NET POSITION</b>	-	26,510			(256)
<b>NET POSITION - BEGINNING OF YEAR</b>	2,123,176	2,123,176			1,218,247
<b>NET POSITION - YEAR TO DATE</b>	\$ 2,123,176	\$ 2,149,686			\$ 1,217,991



**FLOYD COUNTY, GEORGIA**  
**AGRICULTURE CENTER FUND - CASH BASIS**  
**STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGE IN CASH BALANCE**  
*For the Month Ended July 31, 2024*

Percentage of Year  
58.3%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>CASH INCREASES</b>					
Intergovernmental	\$ -	\$ -	\$ -	N/A	\$ -
Charges for Services	-	-	-	N/A	-
Rental Fees	-	-	-	N/A	-
Miscellaneous	-	31,252	31,252	N/A	-
Interest Earned	-	25	25	N/A	-
Transfer from General Fund	-	45,080	45,080	N/A	16,867
<b>TOTAL CASH INCREASES</b>	<u>-</u>	<u>76,357</u>	<u>76,357</u>	<u>N/A</u>	<u>16,867</u>
<b>CASH DECREASES</b>					
Salaries and Benefits	95,840	49,287	46,553	51.4%	17,123
Supplies and Other Expenses	20,440	1,043	19,397	5.1%	-
Equipment	1,500	-	1,500	N/A	-
<b>TOTAL CASH DECREASES</b>	<u>117,780</u>	<u>50,330</u>	<u>67,450</u>	<u>42.7%</u>	<u>17,123</u>
<b>NET INCREASE (DECREASE)</b>	(117,780)	26,027			(256)
<b>CHANGE IN BALANCE SHEET</b>		-			256
<b>CASH - BEGINNING OF YEAR</b>		<u>-</u>			<u>-</u>
<b>CASH - YEAR TO DATE</b>		<u>\$ 26,026</u>			<u>\$ -</u>

**FLOYD COUNTY, GEORGIA**  
**RECYCLING FUND**  
**STATEMENT OF REVENUES, EXPENSES**

Percentage of Year  
58.3%

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

	<b>2024</b>			<b>2023</b>	
	<b>BUDGET</b>	<b>YTD</b>	<b>VARIANCE</b>	<b>% of BUDGET</b>	<b>YTD</b>
<b>REVENUES</b>					
Intergovernmental					
Solid Waste Commission	\$ 120,000	\$ 66,704	\$ (53,296)	55.6%	\$ 52,320
City of Rome	115,800	64,549	(51,251)	55.7%	75,906
Landfill	115,800	64,549	(51,251)	55.7%	75,906
Material Sales	<u>200,000</u>	<u>106,925</u>	<u>(93,075)</u>	<u>53.5%</u>	<u>35,951</u>
<b>TOTAL OPERATING REVENUES</b>	<u>551,600</u>	<u>302,728</u>	<u>(248,872)</u>	<u>54.9%</u>	<u>240,083</u>
<b>EXPENSES</b>					
Salaries and Benefits	352,620	207,841	144,779	58.9%	204,632
Supplies and Other Expenses	170,220	92,204	78,016	54.2%	71,964
Equipment	22,650	4,760	17,890	21.0%	11,971
Depreciation	132,720	77,421	55,299	58.3%	80,234
Amortization - Right To Use Asset	45,880	27,522	(18,358)	60.0%	26,762
Utilities	<u>36,000</u>	<u>18,046</u>	<u>17,954</u>	<u>50.1%</u>	<u>15,756</u>
<b>TOTAL OPERATING EXPENSES</b>	<u>760,090</u>	<u>427,795</u>	<u>295,579</u>	<u>56.3%</u>	<u>411,318</u>
<b>OPERATING INCOME (LOSS)</b>	(208,490)	(125,067)	83,423	60.0%	(171,236)
<b>NON-OPERATING INCOME (LOSS)</b>					
Interest Earned	100	862	762	861.5%	426
Transfers from Solid Waste	115,800	64,549	51,251	55.7%	75,906
Transfers to General Fund	(47,590)	(27,761)	(19,829)	58.3%	(28,335)
Transfers to Capital Projects	<u>(40,000)</u>	<u>-</u>	<u>(40,000)</u>	<u>0.0%</u>	<u>-</u>
<b>TOTAL NON-OPERATING INCOME (LOSS)</b>	<u>28,310</u>	<u>37,650</u>	<u>(7,817)</u>	<u>133.0%</u>	<u>47,997</u>
<b>CHANGE IN NET POSITION</b>	(180,180)	(87,417)			(123,239)
<b>NET POSITION - BEGINNING OF YEAR</b>	<u>1,324,284</u>	<u>1,324,284</u>			<u>1,409,637</u>
<b>NET POSITION - YEAR TO DATE</b>	<u>\$ 1,144,104</u>	<u>\$ 1,236,867</u>			<u>\$ 1,286,398</u>

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

Percentage of Year  
58.3%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>CASH INCREASES</b>					
Intergovernmental	\$ 351,600	\$ 94,675	\$ (256,925)	26.9%	\$ 263,631
Interest Earned	100	862	762	861.5%	426
Material Sales	200,000	163,820	(36,180)	81.9%	60,797
Transfers In	<u>115,800</u>	<u>64,549</u>	<u>(51,251)</u>	<u>55.7%</u>	<u>107,008</u>
<b>TOTAL CASH INCREASES</b>	<u>667,500</u>	<u>323,906</u>	<u>(86,669)</u>	<u>48.5%</u>	<u>431,863</u>
<b>CASH DECREASES</b>					
Salaries and Benefits	352,620	207,841	144,779	58.9%	204,633
Supplies and Other Expenses	170,220	99,002	71,218	58.2%	78,388
Equipment	22,650	-	22,650	0.0%	11,971
Utilities	36,000	17,660	18,340	49.1%	15,837
Transfers	<u>47,590</u>	<u>28,777</u>	<u>18,813</u>	<u>60.5%</u>	<u>28,335</u>
<b>TOTAL CASH DECREASES</b>	<u>629,080</u>	<u>353,280</u>	<u>275,800</u>	<u>56.2%</u>	<u>339,164</u>
<b>NET INCREASE (DECREASE)</b>		(29,374)			92,698
<b>CHANGE IN BALANCE SHEET</b>		52,863			(91,504)
<b>CASH - BEGINNING OF YEAR</b>		<u>362</u>			<u>3,589</u>
<b>CASH - YEAR TO DATE</b>		<u>\$ 23,852</u>			<u>\$ 4,783</u>

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

Percentage of Year  
58.3%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Charges for Services	\$ 16,000	\$ 15,169	\$ (831)	94.8%	\$ 3,923
Interest Earned	90	3,074	2,984	3415.8%	2,187
Donations	40,000	35,132	(4,868)	87.8%	20,063
Miscellaneous	<u>600</u>	<u>1,957</u>	<u>1,357</u>	<u>326.2%</u>	<u>165</u>
<b>TOTAL REVENUES</b>	<u>56,690</u>	<u>55,332</u>	<u>(1,358)</u>	<u>97.6%</u>	<u>26,337</u>
<b>EXPENDITURES</b>					
Salaries and Benefits	1,109,955	591,175	518,780	53.3%	551,074
Other Operating Costs	432,640	230,023	202,617	53.2%	259,613
Equipment	<u>9,020</u>	<u>-</u>	<u>9,020</u>	0.0%	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>1,551,615</u>	<u>821,198</u>	<u>730,417</u>	<u>52.9%</u>	<u>810,687</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(1,494,925)	(765,866)	(729,059)	51.2%	(784,350)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers from General Fund	<u>1,493,780</u>	<u>871,372</u>	<u>622,408</u>	<u>58.3%</u>	<u>789,218</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>1,493,780</u>	<u>871,372</u>	<u>622,408</u>	<u>58.3%</u>	<u>789,218</u>
<b>NET CHANGE IN FUND BALANCE</b>	(1,145)	105,506			4,868
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>12,295</u>	<u>12,295</u>			<u>8</u>
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ 11,150</u>	<u>\$ 117,801</u>			<u>\$ 4,876</u>

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**ROME-FLOYD PARKS AND RECREATION AUTHORITY**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
*For the Month Ended July 31, 2024*  
*(with comparative actual amounts for 2023)*

Percentage of Year  
58.3%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Administrative Operations	\$ 11,500	\$ 68,792	\$ 57,292	598.2%	\$ 8,833
Miscellaneous Revenues	11,850	18,521	6,671	156.3%	16,593
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	38,700	38,649	(51)	99.9%	34,739
Other Programs	180,975	85,737	(95,238)	47.4%	123,927
Gymnastics	385,300	275,463	(109,837)	71.5%	260,359
Special Populations Services	38,050	24,936	(13,114)	65.5%	19,748
Concessions	267,615	272,708	5,093	101.9%	180,727
Coosa River Trading Post	181,750	125,430	(56,320)	69.0%	113,197
Etowah Park Golf Practice	7,300	4,350	(2,950)	59.6%	4,200
Youth Athletics	286,500	245,259	(41,241)	85.6%	151,119
Adult Athletics	9,800	19,700	9,900	201.0%	4,400
Scoreboards	7,000	917	(6,083)	13.1%	2,375
Parks & Recreation Centers	83,750	47,991	(35,759)	57.3%	69,619
Recreation Services	84,250	52,901	(31,349)	62.8%	42,798
Hall of Fame	14,250	9,562	(4,688)	67.1%	8,257
Senior Promotions	8,500	5,500	(3,000)	64.7%	1,175
<b>TOTAL REVENUES</b>	1,647,090	1,296,414	(350,676)	78.7%	1,042,064

**ROME-FLOYD PARKS AND RECREATION AUTHORITY**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
*For the Month Ended July 31, 2024*  
*(with comparative actual amounts for 2023)*

Percentage of Year  
58.3%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>EXPENDITURES</b>					
Administrative Operations	\$ 1,190,050	\$ 579,704	\$ (610,346)	48.7%	\$ 646,031
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	69,510	46,710	(22,800)	67.2%	50,773
Other Programs	96,000	75,459	(20,541)	78.6%	79,742
Gymnastics	300,610	186,840	(113,770)	62.2%	187,047
Special Populations Services	40,425	18,150	(22,275)	44.9%	18,475
Concessions	269,000	224,888	(44,112)	83.6%	163,815
Coosa River Trading Post	144,750	79,807	(64,943)	55.1%	75,122
Sports Division Administration	149,150	80,770	(68,380)	54.2%	73,284
Youth Athletics	205,150	172,698	(32,452)	84.2%	148,548
Adult Athletics	15,625	11,012	(4,613)	70.5%	6,385
Scoreboards	2,000	-	(2,000)	0.0%	37
Recreation Centers	186,495	124,666	(61,829)	66.8%	114,262
Recreation Services Administration	247,640	157,402	(90,238)	63.6%	130,054
Parks & Recreation Services	1,255,970	741,905	(514,065)	59.1%	721,815
Buildings	91,315	77,753	(13,562)	85.1%	41,164
Shop	147,310	71,887	(75,423)	48.8%	94,841
Hall of Fame	20,250	14,364	(5,886)	70.9%	12,309
Senior Promotions	9,000	6,909	(2,091)	76.8%	-
<b>TOTAL EXPENDITURES</b>	4,470,250	2,670,925	(1,799,325)	59.7%	2,563,706
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	2,815,335	1,642,279	(1,173,056)	58.3%	1,083,833
Transfers Out	-	-	-	N/A	15,991
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	2,815,335	1,642,279	(1,173,056)	58.3%	1,099,824
<b>NET CHANGE IN FUND BALANCE</b>	(7,825)	267,768			(421,819)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	135,113	135,113			42,382
<b>FUND BALANCE - YEAR TO DATE</b>	\$ 127,288	\$ 402,881			\$ (379,393)

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

Percentage of Year  
58.3%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Contributions					
Employer	\$ 7,112,460	\$ 5,126,752	\$ (1,985,708)	72.1%	\$ 4,868,061
Employees	1,972,390	1,173,754	(798,636)	59.5%	1,094,462
Retirees	76,250	43,618	(32,632)	57.2%	46,915
Premiums Paid By Others	74,775	36,246	(38,529)	48.5%	38,745
Interest Earned	4,000	39,333	35,333	983.3%	56,184
Miscellaneous	30,000	-	(30,000)	0.0%	2,694
<b>TOTAL REVENUES</b>	<u>9,269,875</u>	<u>6,419,703</u>	<u>(2,850,172)</u>	<u>69.3%</u>	<u>6,107,061</u>
<b>EXPENDITURES</b>					
Other Costs	30,055	12,168	17,887	40.5%	12,823
Professional Fees	138,450	86,281	52,169	62.3%	78,367
Claims	7,000,000	4,629,726	2,370,274	66.1%	3,934,315
Premium Payments	1,376,485	821,361	555,124	59.7%	691,870
HRA Payments	86,850	42,260	44,590	48.7%	58,842
HSA Payments	84,240	61,763	-	73.3%	46,537
Wellness Clinic	606,310	499,124	107,186	82.3%	231,957
Administrative Fees	235,815	143,628	92,187	60.9%	133,228
<b>TOTAL EXPENDITURES</b>	<u>9,558,205</u>	<u>6,296,311</u>	<u>3,261,894</u>	<u>65.9%</u>	<u>5,187,939</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(288,330)	123,392	(411,722)	-42.8%	919,122
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer In	-	-	-	N/A	47
Transfer Out	(3,000,000)	(3,000,000)	-	100.0%	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(3,000,000)</u>	<u>(3,000,000)</u>	<u>-</u>	<u>100.0%</u>	<u>47</u>
<b>NET CHANGE IN FUND BALANCE</b>	(3,288,330)	(2,876,608)	-	-	919,169
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>3,950,623</u>	<u>3,950,623</u>	-	-	<u>2,185,973</u>
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ 662,293</u>	<u>\$ 1,074,015</u>	-	-	<u>\$ 3,105,142</u>



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

	<u>Budget</u>	<u>2024 YTD</u>
<b>Appropriation of Jail Surcharge Funds</b>	\$ 50,520	\$ 41,746
<b>Appropriation of Fund Balance</b>	1,108,265	259,841
<b>Revenues:</b>		
Interest Earned	70,000	68,749
Transfer from General Fund	2,596,075	976,322
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	-
<b>Total Revenues and Appropriations of Fund Balances</b>	<b>\$ 4,343,540</b>	<b>\$ 1,426,840</b>
<b>Expenditures:</b>		
<b>Sheriff/Jail</b>		
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 Revenue	-	(50,000)
GA Gang Activity Prosecution Expense	-	50,000
	-	-
<b>District Attorney</b>		
GA Gang Activity Prosecution Revenue	-	(10,000)
GA Gang Activity Prosecution Expense	-	10,000
	-	-
<b>County Police</b>		
HIDTA Vehicles	-	78,289
JAG 2023 Revenue	-	(14,534)
	-	(14,534)
JAG 2024 Revenue	(16,375)	(15,998)
JAG 2024 Expense	16,375	15,998
	-	-
GEMA/HS 048-56-2022 Revenue	-	(146)
	-	(146)
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

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

	<u>Budget</u>	<u>2024 YTD</u>
<b>County Police (cont'd)</b>		
State Revenue Project Safe Neighborhoods	\$ (15,000)	\$ -
Project Safe Neighborhoods	<u>15,000</u>	<u>9,915</u>
	-	9,915
<b>Prison</b>		
Replacement of the onsite repeater for all handheld radio communications	<b>JS</b> 13,500	-
Outside weapons locker	<b>JS</b> 9,795	-
HVAC unit	<u>12,005</u>	<u>12,034</u>
	35,300	12,034
<b>Clerk of Superior Court</b>		
Deed Room Shelving	<u>17,715</u>	<u>17,712</u>
	17,715	17,712
<b>Facilities Management</b>		
E911 generator	<b>FB</b> 40,000	-
Admin building attic insulation	<b>FB</b> 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	<b>FB</b> 14,345	550
Install new utility pole for new chiller at Admin. Building	<b>FB</b> -	40,270
Paint inside GNTC avionics building	<b>FB</b> <u>30,000</u>	<u>-</u>
	128,420	49,892
<b>Space Needs Project</b>		
Glenwood	2,499,000	59,537
Law Enforcement Center	<u>49,380</u>	<u>49,380</u>
	2,548,380	108,917
<b>Public Roads</b>		
EPD Tire Products Grant Revenue	(106,100)	-
EPD Tire Products Grant	<u>106,100</u>	<u>-</u>
	-	-
<b>Paving</b>		
2024 LMIG Revenue	(1,325,015)	(1,325,012)
2024 LMIG Paving	1,325,015	296,920
State of GA DOT-LRA	(1,641,020)	(1,641,019)
2023 LMIG Paving	<b>FB</b> 544,865	-
2022 LMIG Paving	<b>FB</b> 71,880	-
LMIG-Off System Safety	200,000	240,250
Excess LMIG Road Improvements	<b>FB</b> 152,840	107
LRA-Paving	<u>1,641,020</u>	<u>233,997</u>
	969,585	(2,194,757)
Prep and paving	85,000	74,808
Drainage	12,000	6,896
<b>County Clerk</b>		
New Website (Year 3 of 4 Year Contract)	<u>10,000</u>	<u>10,000</u>
	10,000	10,000

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

	<u>Budget</u>	<u>2024 YTD</u>
<b>Information Technology</b>		
Computer Lease	\$ 160,000	\$ 41,912
	160,000	41,912
<b>Communication</b>		
Microwave Tx/RX replacement, 2 towers/4 paths, 2022 carryover	<b>FB</b> 219,335	218,915
	219,335	218,915
<b>Solid Waste</b>		
Remote site Building Upgrades	<b>SW</b> 12,000	11,648
Resurfacing at Remote Sites	<b>SW</b> 10,000	8,833
	22,000	20,481
<b>Redmond Trail</b>		
Project Costs	-	7,637
	-	7,637
<b>Airport</b>		
Mitigate On-Airport Obstructions - Rwy 7 & 25 Approaches		
State Revenue	(333,750)	-
Design	65,000	7,098
Construction	445,000	-
	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	405,000	-
	26,750	-
Acquire Easements & Mitigate Obsts (EA & Design) - Rwy 7 Approach (Group 1)	<b>AP</b> 138,000	-
Runway 1/19 Lighting Rehabilitation		
Federal Revenue	(679,500)	-
State - Construction Revenue	(37,750)	-
Design	85,000	9,309
Construction	755,000	18,681
	122,750	27,991
Mitigate Obstructions (EA & Design) - Rwy 1 Approach (Group 1)		
Design Revenue (90%)	(151,200)	-
Design	168,000	-
	16,800	-
Taxiway B rehabilitation & overlay (East of 1/10)		
Design	<b>AP</b> 85,000	22,389
	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	3,625,000	-
	199,850	-

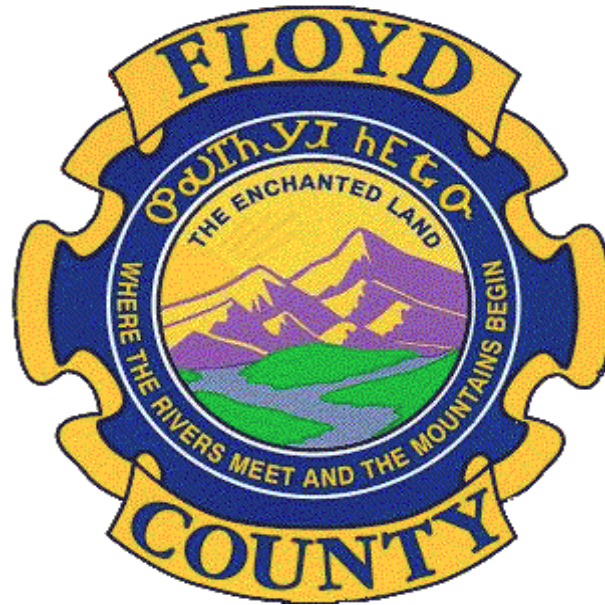
**FLOYD COUNTY, GEORGIA**  
*Capital Projects and Equipment Expenditures*  
For the Month Ended July 31, 2024

	<u>Budget</u>	<u>2024 YTD</u>
<b>Airport (cont'd)</b>		
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
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	-
<b>Recycling Center</b>		
State Revenue	(60,000)	-
Industrial Shredder/Grinder	RC <u>100,000</u>	<u>90,427</u>
	40,000	90,427
Scrap Tire-State Revenue	(6,480)	-
Scrap Tire Expense	<u>6,480</u>	<u>-</u>
	-	-
<b>Current Year Lease Purchase Payments</b>	<b>DS 91,860</b>	<b>-</b>
<b>Total Net (Revenues) Expenditures</b>	<b><u>\$ 6,005,190</u></b>	<b><u>\$ (1,099,112)</u></b>

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

	<u>Budget</u>	<u>2024 YTD</u>
<b>Revenues:</b>		
R & E Funds	\$ 2,830,000	\$ 858,421
Operating Funds	224,400	176,699
<b>Total Revenues</b>	<b>\$ 3,054,400</b>	<b>\$ 1,035,121</b>
<b>Expenses:</b>		
Water Tank Maintenance	\$ 350,000	\$ 202,687
Water Main Replacement	250,000	342
Water Pumps and Pump Houses	200,000	23,700
Large Meter Testing	50,000	-
Water Improvements-Highway 53 Water Line Upgrade	500,000	78,372
Biddy Well - Test Well	65,000	16,480
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	-
	2,830,000	858,421
<b>2023 Equipment</b>		
Zenon Environmental	71,400	71,400
Mini Excavator E42 and trailer (#36)	15,350	15,347
Mini Excavator E42 and trailer (#35)	14,650	1,500
Mini Excavator E60 and trailer (#38)	13,000	-
Pickup truck (#353WD)	45,000	29,715
Pickup Truck (#357WD)	65,000	58,737
	224,400	176,699
<b>Total Expenses</b>	<b>\$ 3,054,400</b>	<b>\$ 1,035,121</b>

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***Other Information  
For the Month Ending  
July 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	11.09%
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)	-8.16%
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	3.25%
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	964,230.40	27,820.78	2.97%
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	971,451.39	71,471.25	7.94%
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	-	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	2,344.15	125.47	5.66%
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	-	-	-
<b>Totals</b>	<b>7,250,394.53</b>	<b>7,634,180.66</b>	<b>7,733,619.19</b>	<b>8,039,615.79</b>	<b>8,758,282.43</b>	<b>9,695,975.77</b>	<b>10,503,044.98</b>	<b>11,559,139.49</b>	<b>11,223,631.53</b>	<b>6,613,012.76</b>	<b>133,371.44</b>	
<b>Original Budget</b>	<b>7,700,000</b>	<b>8,000,000</b>	<b>7,700,000</b>	<b>7,800,000</b>	<b>7,892,500</b>	<b>8,925,000</b>	<b>8,743,870</b>	<b>10,400,000</b>	<b>11,642,950</b>	<b>11,642,950</b>		
<b>Revised Budget</b>	<b>6,850,000</b>	<b>7,760,000</b>	<b>7,700,000</b>	<b>7,800,000</b>	<b>8,600,000</b>	<b>8,640,000</b>	<b>8,743,870</b>	<b>10,400,000</b>	<b>11,642,950</b>	<b>11,642,950</b>		
<b>Amt &gt; Revised</b>	<b>400,394.53</b>	<b>(125,819.34)</b>	<b>33,619.19</b>	<b>239,615.79</b>	<b>158,282.43</b>	<b>1,055,975.77</b>	<b>1,759,174.98</b>	<b>1,159,139.49</b>	<b>(419,318.47)</b>	<b>(5,029,937.24)</b>		
<b>Annual Comparisons</b>									<b>6,479,641.32</b>	<b>6,613,012.76</b>	<b>133,371.44</b>	<b>2.06%</b>

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	1,818,105.05	72,590.30	4.16%
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	1,830,159.71	149,089.87	8.87%
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	4,448.43	533.86	13.64%
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	-	-	-
<b>Totals</b>	<b>12,857,342.77</b>	<b>13,514,990.89</b>	<b>13,703,884.18</b>	<b>14,229,556.96</b>	<b>15,490,294.76</b>	<b>17,161,758.27</b>	<b>18,580,825.27</b>	<b>20,416,610.35</b>	<b>21,060,343.74</b>	<b>12,528,719.34</b>	<b>480,558.04</b>	
<b>Annual Comparisons</b>									<b>12,048,161.30</b>	<b>12,528,719.34</b>	<b>480,558.04</b>	<b>3.99%</b>



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

	<b>ACTUALS</b>	
	<b>2024</b>	<b>2023</b>
<b>Operating Revenues:</b>		
Developers Contributions	\$ -	\$ -
Misc-Other	15,247	11,361
Water Charges	4,300,044	4,209,221
Water Meter Charges	176,100	138,400
Penalties & Cut Offs	100,975	110,965
Fire Service Charges	72,917	72,917
Surcharge Revenue	-	313
Convenience Fee	-	-
Less: Fire Service Charges	(72,917)	(72,917)
Charges for Services	<u>4,592,367</u>	<u>4,470,260</u>
Miscellaneous	-	13,531
Rental Fees	7,346	7,346
<b>Total Operating Revenues</b>	<b><u>4,599,713</u></b>	<b><u>4,491,137</u></b>
<b>Operating Expenses:</b>		
Administration	768,866	758,310
Less: Depreciation	(14,705)	(14,705)
Net Administration	<u>754,161</u>	<u>743,605</u>
Distribution	3,264,503	2,855,967
Less: Depreciation	(956,904)	(948,477)
Net Distribution	<u>2,307,599</u>	<u>1,907,490</u>
Treatment Plant	514,475	472,549
Less: Depreciation	(37,510)	(37,510)
Net Treatment Plant	<u>476,965</u>	<u>435,039</u>
<b>Total Operating Expenses</b>	<b><u>\$ 3,538,725</u></b>	<b><u>\$ 3,086,134</u></b>
Net Available for Debt Service	\$ 1,060,988	\$ 1,405,003
Bonds Debt Service (83.3% of Annual Debt Payment)	179,958	180,542
<b>Bonds Debt Service Coverage Ratio (1.10 Requirement)</b>	<b>5.90</b>	<b>7.78</b>
Total Debt Service (83.3% of Annual Debt Payment)	329,980	330,564
<b>Total Debt Service Coverage Ratio</b>	<b>3.22</b>	<b>4.25</b>

**FLOYD COUNTY, GEORGIA**

*Non-Capital Equipment*

*For the Month Ended July 31, 2024*

	<u>Budget</u>	<u>YTD</u>
Juvenile Court		
Laptop	\$ 3,950	\$ -
	3,950	-
Probate Court		
Judges Chair	800	-
Courtroom Electronic Upgrade	6,000	-
3 - Printers	800	-
	7,600	-
Clerk of Superior Court		
Desk	1,500	-
	1,500	-
Board of Equalization		
Desk	1,500	-
	1,500	-
District Attorney		
6 - Printers	3,000	-
2 - Filing cabinets	1,200	-
	4,200	-
Sheriff		
Courthouse Shredder	2,000	-
15- Radios	33,000	32,456
12- Tasers	40,020	-
2- Tactical Handheld Thermal Monocular	6,265	5,868
2- Stun Belts	4,000	3,850
2- Stun Vests	5,000	4,921
Locks and Lock Parts	42,735	42,735
New Camera	880	-
Lights & Junction Boxes	45,305	45,304
20-Jail Cell Toilets	107,820	79,960
	287,025	215,093
Coroner		
Security Camera System	9,790	9,785
	9,790	9,785
Board of Registrars		
Computer Monitor	1,800	-
Training Room Projector	1,200	-
Computer	1,800	-
	1,200	-
	6,000	-
Police		
Activities Tent	1,200	1,200
Dodge Charger	5,000	5,000
K-9 Training Aids	215	212
Body Armor	10,750	10,750
Alco Sensor	6,035	4,546
	23,200	21,708

**FLOYD COUNTY, GEORGIA**

*Non-Capital Equipment*

*For the Month Ended July 31, 2024*

	<b>Budget</b>	<b>YTD</b>
<b>Facilities Management</b>		
Electronic HVAC Gauges	\$ 885	\$ 576
Electronic Megohmmeter	915	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>
<b>Public Works</b>		
Portable 12/24 volt battery jump starter	1,245	1,242
Metered fluid dispensers for fuel truck	870	-
Overhead 1 ton Electric Hoist	2,570	2,570
Hydraulic Tank Vacuum Tool	750	689
Remote Inspection Camera	1,915	1,913
Wheel Balancer	7,735	7,734
Master Standard/ metric Tap and Die Sets	705	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	1,350	1,217
MS 362 Chainsaw	555	553
Two-Way Radios	775	771
Spray head for Herbicide Truck	1,150	1,146
Backpack Blower	600	513
	<u>28,750</u>	<u>25,649</u>
<b>Prison</b>		
Filing Cabinet	5,000	4,630
Taser Equipment	20,000	19,980
Body Cameras	3,000	2,996
Fiber	5,095	5,093
Garbage Disposal	2,200	2,047
Handheld Radios	7,500	7,052
	<u>42,795</u>	<u>41,798</u>
<b>Tax Appraisers</b>		
1 - Printer	500	-
1 - Laptop	1,000	-
Monitor	500	-
Shredder	1,500	1,097
	<u>3,500</u>	<u>1,097</u>
<b>Cooperative Extension</b>		
2 - Laptops with docking stations (cost share with UGA)	2,500	-
	<u>2,500</u>	<u>-</u>
<b>Tax Commissioner</b>		
3-Desktop printers	2,300	2,187
	<u>2,300</u>	<u>2,187</u>
<b>Superior Court</b>		
Admin Equipment	500	-
Courtroom Upgrades	7,000	-
	<u>7,500</u>	<u>-</u>

**FLOYD COUNTY, GEORGIA**

*Non-Capital Equipment*

*For the Month Ended July 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	245,381
	353,770	245,381
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	7,700	950
	7,700	950
E-911 Security Cameras for Front Door	1,950	1,946
	1,950	1,946
EMA Starlink	700	700
	700	700
Law Library Technology updates & additions, wireless upgrades	65,730	58,480
	65,730	58,480
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 July 31, 2024*

	<b>Budget</b>	<b>YTD</b>
Water Department		
Administration		
2 - Neptune MRX920VR Drive By System	\$ 19,100	\$ 12,971
2 - Surface Laptops	2,000	2,000
Window Blinds	2,600	1,968
Drive - Thru Counter Top	2,500	-
2 - Receipt Printer	1,600	588
	<u>27,800</u>	<u>17,527</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	2,535	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	1,765	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	21,158
Portable C12 meter	850	-
Calibration Vials	630	-
ATI Unit	5,110	4,533
3 - SC4500 Controller	12,855	9,573
PH Meter	1,300	1,080
Automatic Cleaning Module	1,520	1,516
EMEC Injection Pump	1,500	1,125
	<u>45,770</u>	<u>38,984</u>
Airport		
Ice Machine	2,000	1,830
Tires for Zero Turn Mower	2,000	263
	<u>4,000</u>	<u>2,093</u>
Agriculture Center		
Equipment	1,500	-
	<u>1,500</u>	<u>-</u>
Recycling		
Belt Replacement	5,400	-
Complete Camera System	7,250	7,250
2 sets of Skid steer tires	10,000	4,760
	<u>22,650</u>	<u>12,010</u>
Animal Control		
New Phone System	5,000	4,900
Radios	4,020	3,954
	<u>9,020</u>	<u>8,854</u>

**FLOYD COUNTY, GEORGIA**

*Non-Capital Equipment*

*For the Month Ended July 31, 2024*

	<u>Budget</u>	<u>YTD</u>
Recreation		
Administration		
John Deere Mowers	\$ 1,655	\$ -
	1,655	-
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	-
	12,780	8,409
Coosa River Trading Post		
Equipment	600	-
	600	-
Youth Baseball		
Wind Screens	8,000	-
8 - Pitching machines	11,300	10,495
	19,300	10,495
Park & Recreation Services		
Welder	2,400	2,342
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	6,165	6,163
Garbage cans	27,000	24,783
	44,760	39,571
Rec-Shop		
5 - Backpack Blower	2,500	-
Trimmers	1,500	-
MS362 Chainsaw	800	-
Hedge Trimmer and Edger	900	-
	5,700	-
Total:	\$ 1,277,920	\$ 831,658