



***Floyd County, Georgia***

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

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


***Prepared by:  
Finance Department***


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


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


General Fund Revenues Budget vs Actual	
	\$ 74,211,505 Budget
	<u>\$ 25,123,278 Actual</u>
	\$ (49,088,227) 34%

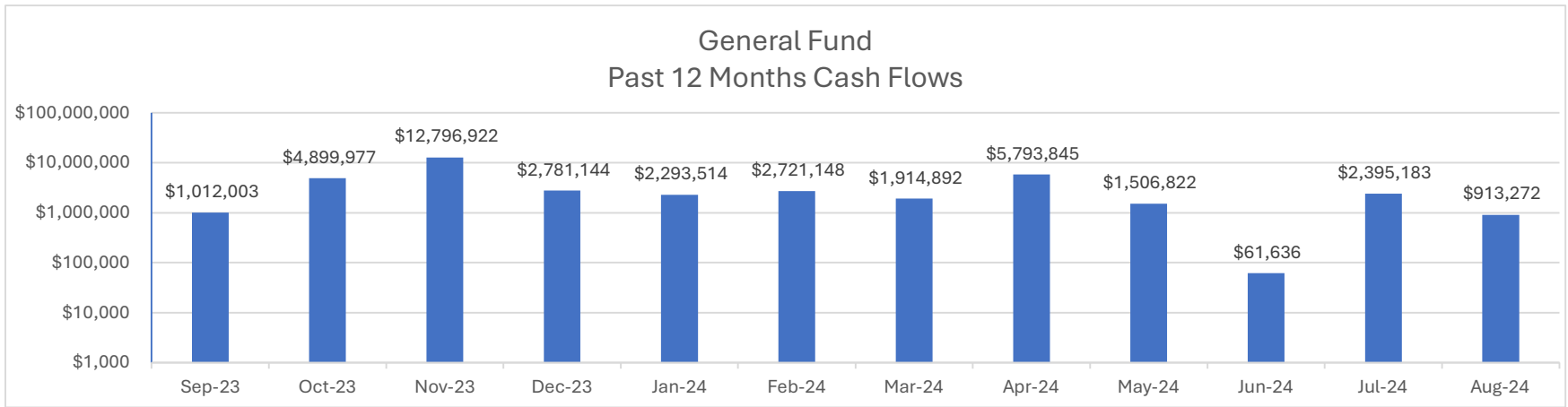
General Fund Expenditures Budget vs Actual	
	\$ 74,816,078 Budget
	<u>\$ 45,887,028 Actual</u>
	\$ 28,929,050 61%

Net Change in General Fund Balance Budget vs Actual	
	\$ (604,573) Budget
	<u>\$ (20,763,748) Actual</u>
	\$ (20,159,175) 3434%

Cash & Investments vs Fund Balance = Liquidity & Availability of Fund Balance	
	\$ 913,272 Cash
	<u>\$ 1,096,756 Fund Balance</u>
	83%

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>\$ 954,325 Actual</u>
	\$ (615,675) 61%



## Floyd County, Georgia For the Month Ended August 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
	\$ 10,265,438 Actual
	\$ 13,253,083 44%

### 2013 SPLOST Fund Expenditures Budget vs Actual

	\$ 5,139,990 Budget
	\$ 4,857,349 Actual
	\$ 282,641 95%



### Water / Sewer Revenues & Expenses All Revenues and All Expenses

	\$ 5,733,103 Revenues
	\$ 5,571,097 Expenses
	\$ 162,006

### Water / Sewer Operating Cash Flows Beg. Of Year vs Current Balance

	\$ 8,702,441 Beginning
	\$ 7,563,013 Current
	\$ (1,139,428)



### Airport Revenues & Expenses All Revenues and All Expenses

	\$ 1,038,844 Revenues
	\$ 1,484,018 Expenses
	\$ (445,174)

### Airport Operating Cash Flows Beg. Of Year vs Current Balance

	\$ 217,265 Beginning
	\$ 167,592 Current
	\$ (49,672)



### Recycling Revenues & Expenses All Revenues and All Expenses

	\$ 386,230 Revenues
	\$ 511,677 Expenses
	\$ (125,447)

### Recycling Operating Cash Flows Beg. Of Year vs Current Balance

	\$ 362 Beginning
	\$ 79,518 Current
	\$ 79,156



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

***Prepared by:  
Finance Department***

# Floyd County

## Review of August 2024

### General Fund

- Revenues
  - Taxes are \$372,800 more than last year.
    - Prior Years' Tax is \$113,550 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 5.3% 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 3.4% or \$4,050. This indicates a slowing housing market possibly due to higher interest rates.
    - Penalties & Interest revenue is \$140,000 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 \$101,900 or 1.4%.
      - 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 \$506,169.
    - Motor Vehicle Taxes are \$7,850 less than 2023, which is a 3.8% decrease. When older cars are sold, the buyer can choose to continue to pay ad valorem taxes rather than the TAVT.
    - Motor Vehicle TAVT is \$49,700 less than last year, a 2% decrease. Higher inventory and an uncertain economy with the presidential election coming up has slowed sales.
    - Cable TV Easements are down 3.2% 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 2.4% and Direct TV is down 14.5%.
  - Licenses & Permits is \$29,400 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 \$175,100 more than last year.
    - State-Offender Rehab revenue is \$136,450 higher than 2023. The average number of inmates has increased 2.5%. The subsidy per inmate went from \$22 per inmate to \$24 per inmate beginning with the May 2024 receipt.
    - COPS program is \$27,800 higher than 2023 due to a mathematical error in the 2023 billing. In 2023, the second quarter was short billed by \$25,470.



## Floyd County Review of August 2024

### General Fund (cont'd)

- Revenues (cont'd)
  - Charges for Services is \$586,700 more than 2023.
    - Sheriff Fees & Services is \$111,000 more than 2023.
    - Sheriff Boarding Inmates is \$479,150 more than 2023.
      - Chattooga County Boarding Inmate revenue is up \$385,350 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 almost doubled from 2023, an increase of \$16,500.
      - Revenue from US Marshals is almost even with 2023. July 2023 is the first payment received from US Marshals in 2023. When Federal court cases are held in Atlanta rather than Rome, inmates are being held at facilities more closely located to Atlanta.
      - 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 19.1% compared to August 2023, but only \$600.
    - Inmate Contracts in total have increased \$72,200.
      - The rate for inmate detail contracts increased starting in January to cover the cost of the service.
    - Tax Commissioner-TAVT Administrative Fee is 4.4% more than the amount for 2023.
      - The average monthly amount collected in 2023 was \$14,600 and in 2024 was \$15,200.
    - Tax Commissioner Street Light collections have decreased \$3,750, or 9.4%, since this same time last year.
    - Tax Collection Commissions have climbed \$38,800 or 25.7%.
      - 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 26.2% from 2023. Commissions are also received from the Clerk of Superior Court. These commissions have increased 5% from 2023.
    - Clerk of Court Charges for Services decreased by \$63,850 when compared to 2023. This is a 16.4% decrease.
      - Recording Fees have decreased 13.3% since 2023, a \$33,550 decrease. This is revenue from recording deeds and liens.
      - Advance Deposits are up \$3,950 from last year. Advance deposits are the County's portion of the filing fee for a new case.
      - Other Fees have decreased \$14,800 from 2023. Examples of this revenue include UCC filings and bond forfeitures. The portion relating to bond forfeitures has decreased \$13,300.

## Floyd County Review of August 2024

### General Fund (cont'd)

- Revenues (cont'd)
  - All other charges decreased a total of \$19,500 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.
  - Probate Court Charges for Services decreased \$10,950 from 2023, falling 11.8%.
    - Estate revenues decreased 14.7% or \$10,900. This revenue is derived from the number of wills probated. The fee schedule is not dependent on the size of the estate, but different petitions do have different fees. For example, guardianships have a fee of \$450 as opposed to other petitions that are around \$180. Even though the number of filings increased 6.1%, the amount paid decreased 7.2%.
    - 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 \$3,900 or 6.4% from 2023.
    - There has been a decrease of 2.2% in the total number of cases since last year.
    - Cases that generate fees have jumped 1%. 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 18.9% as compared to last year.
    - There is a 0.3% 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 11.5% from 2023, a \$4,600 decrease. There is a 12.5% decrease in the number of cases.
  - Court Reporting Services has shown a decrease of 54% over last year. This is a \$10,550 decrease. In 2023, the number of bills YTD was 72. In 2024, the number is 49. This is a 31.9% decrease.
- Fines & Forfeitures are up \$230,550.
  - Clerk of Court – Criminal Division Fines are down \$1,050, a 0.3% drop as compared to 2023.
  - Juvenile Court Supplemental Services fines have decreased 26.9% since this time last year, a total of \$1,800.

## Floyd County Review of August 2024

### General Fund (cont'd)

- Revenues (cont'd)
  - Probate Court Fines are up \$233,900 or 68.8%. There is a 26.9% increase in the number of fines paid. The amount paid to the County increased 79.7%. This could be a result of a timing issue because some of the fees could be from prior periods.
  - Parking Fines have decreased 40.1%.
  - Drug Abuse & Treatment Fines are up 6.6% compared to 2023. This is an increase of \$3,250.
- Miscellaneous Revenue is down 16.1%.
  - 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.
  - Tax Commissioner-Misc. is down \$42,800. 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 77.4% of the annual budget.
    - Salaries & Wages is 7% higher than the YTD budget. Overtime is double what was budgeted for 2024.
    - Salaries & Wages – Poll workers is 96.9% 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 final budget revision.
    - Supplies is 91.9% of the annual budget. This is a timing issue since supplies are not purchased evenly throughout the year.
    - Mileage Reimbursement is 75.3% of the annual budget.
    - Gas & Oil was not budgeted for 2024.
    - Legal Publications is 97.1% of the annual budget. Ads were run for voting machine testing, qualifying fees, and early voting.
    - Data Processing is 9.3% higher than the annual budget, but only by \$90.
    - Utilities is 77.1% of the annual budget. The Health Department is reimbursed for a portion of their Georgia Power bill.
    - Telephone is 97.3% of the annual budget.

## Floyd County Review of August 2024

### General Fund (cont'd)

- Expenditures (cont'd)
  - General Services is 4.4% 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 \$75,160. 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 \$7,575 above the annual budget. A budget transfer has been requested.
    - Legal Fees are 13.9% higher than the annual budget.
    - 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.
    - Utilities are 10.6% greater than the YTD budget. The facilities director is looking at this.
  - Clerk of Superior Court is 1.1% above the YTD budget.
    - Tuition Reimbursement was not budgeted for 2024. This will be corrected with final budget revision.
    - Voluntary Insurance is at 72.3% of the annual budget. This will be corrected with a budget revision.
    - 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 \$61,000 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.
    - Data Processing in at 88.4% of the annual budget. A budget transfer of 83% of the original budget was made to cover legal fees.
    - Telephone is 2.2% higher than the YTD budget.
    - Postage is at 70.4% of the annual budget.
  - Board of Equalization is 5.6% over the YTD budget.
    - Salaries & Wages and FICA are 77.4% and 79.1% 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 19.1% above the annual budget.
    - All Other is \$850 over the annual budget. A hearing officer was needed for 2 days of appeals.
  - Mental Health Court is 8.3% above the YTD budget. Payments for the first 2 quarters have been received.
    - Travel & Training not covered by the grant was not budgeted.
      - The grant provides for 8 team members to attend the annual conference. A ninth member attended.

## Floyd County Review of August 2024

### General Fund (cont'd)

- Expenditures (cont'd)
  - Contract Labor not covered by the original grant was not budgeted. A secondary grant was received to cover this.
- Adult Felony Drug Court is 7% greater than the YTD budget. Payments for the first 2 quarters have 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 74.2% 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 3.1% 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 4.3% below the YTD budget.**
- Fund Balance
  - For 2024, the General Fund has decreased its fund balance by \$20,763,748 compared to a decrease of \$21,183,690 for 2023, a positive variance of \$419,942.

### Fire Fund

- Revenues
  - Taxes are \$35,850 more than this timeframe last year.
    - Property Taxes – Prior Years are \$21,150 more than 2023.
    - Mobile Home Taxes are \$1,200 more than 2023.
    - Intangible Taxes are \$2,500 more than 2023.
    - Penalties are \$1,550 more than 2023.
    - Clerk of Court – Real Estate Transfer Tax is \$1,850 more than 2023.
    - Motor Vehicle Taxes and Title Ad Valorem Taxes (TAVT) are a combined \$7,500 more than 2023. See explanation in General Fund.
- Expenditures
  - Total expenditures increased by \$429,100 due to pay increases for firefighters at the City of Rome and City of Cave Spring.

### E911 Fund

- Revenues
  - Total Revenues are 7.1% below the YTD budget but \$139,150 more than last year.
    - Miscellaneous Revenue is \$3,500 more than last year due to an increase in False Alarm Fines.

## Floyd County Review of August 2024

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

- Revenues (cont'd)
  - Charges for Services are \$136,200 more than last year.
    - Prepaid fees are \$7,600 more than last year.
    - Landline fees are \$10,950 less than last year due to an adjustment made in 2024 to correct revenue.
    - Wireless fees are \$139,550 more than last year due to a timing issue.
      - Only 7 payments were received for landline and wireless fees through August 2023 while 8 payments were received through August 2024.
- Expenditures
  - Total Expenditures are 6.7% below the YTD budget but \$68,400 more than last year.
    - Salaries and Benefits are \$5,050 more than last year but 10.3% under the YTD budget due to unfilled positions in the department.
    - Other Operating Costs are 13.9% above the YTD budget and \$64,100 more than last year.
      - Repairs and Maintenance is 96% of the annual budget and \$26,500 more than last year. A budget transfer has been requested.
        - 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 21% above the YTD budget and is \$29,000 more than 2023 due to previous year billings that were paid in 2024 and an increase in monthly charges.

### **800 MHz Communication Fund**

- Revenues
  - Total Revenues are comparable to 2023 and currently 1.4% above the YTD budget.
- Expenditures
  - Total Expenditures are 9.9% under the YTD budget and \$44,250 less than 2023 due to an invoice correction for 2023 in 2024.
  - 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.

## **Floyd County Review of August 2024**

### **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 8.6% below the YTD budget but \$9,900 more than 2023.
    - Salaries and Benefits are \$20,750 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 \$12,600 when compared to 2023.
    - Property Taxes Prior Year is \$8,400 more.
    - Motor Vehicle Tax is \$450 less.
    - Mobile Home Tax is \$1,550 less.
    - Motor Vehicle TAVT is \$3,750 more.
    - Penalties and Interest Property tax is \$700 more.
    - Clerk of Court Real Estate Transfer Tax is \$1,300 more.
  - Interest Earned is \$2,700 more than last year because of an increased interest rate.
- Expenditures
  - Total Expenditures are \$38,100 less than 2023 and 13.5% below the YTD budget.
    - Repairs & Maintenance is at 98% of the annual budget and \$13,400 more than this time last year. This is largely due to repairs to dumpsters at remote sites.
    - Remote Site Operations expense is \$21,350 less than 2023.
      - This is largely due to the monthly hauling bill decreasing \$24,000 when compared to 2023.
    - Tipping Fees are down \$20,850 when compared to 2023.
      - This is largely due to the monthly bill for Public Works decreasing \$14,350 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.

## Floyd County Review of August 2024

### Stadium Maintenance Fund

- Revenues
  - Total Revenues are comprised of Miscellaneous Income and Interest Earned.
    - Interest Earned is 31.9% above the YTD budget and \$2,250 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 35.1% below the YTD budget and \$6,250 less than 2023.

### Water Fund

- Revenues
  - Charges for Services is \$153,550 more than the prior year, but 3.8% below the YTD budget.
    - Consumption reports show a 1.8% 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 came off at the end of April.
    - Water Meter Charges have increased \$47,700 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 \$14,750 from 2023. This is due to no late fees or cut offs being charged to customers for the month of March due to a postal service mail issue.
  - **Operating Revenues are 4.3% below the YTD budget.**
- Expenses
  - Administration Repairs & Maintenance is at 96.4% of the annual budget due to an annual maintenance contract for National Payment Solutions.
  - Administration Data Processing is 5.7% over the YTD budget and \$14,550 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 12% over the YTD budget due to increased research for water projects to make sure we are up to code on projects.
  - **Total Administration Expenses are 1.6% below the YTD budget.**



## Floyd County Review of August 2024

### Water Fund (cont'd)

- Expenses (cont'd)
  - Distribution Supplies is 18.2% over the YTD budget and \$2,000 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 26.2% over the YTD budget, but is \$800 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 10% over the YTD budget and \$55,850 more than 2023. This is due to work being done for the Bidly Well project.
  - Distribution Data Processing is 13.6% over the annual budget but \$1,750 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. A budget transfer has been requested.
  - **Total Distribution Expenses are 5% below the YTD budget.**
  - Treatment Plant Chemicals & Conditioner is 12% under the YTD budget but \$14,500 more than last year. Due to increased water usage, more chemicals are needed.
  - **Total Treatment Plant Expenses are 3.8% below the YTD budget.**
  - **Total Operating Expenses are 4.3% below the YTD budget.**

### Airport Fund

- Revenues
  - Fuel Sales are \$188,150 more than last year and are 16.4% above the YTD budget.
    - Avgas Revenue is \$900 more than 2023.
    - Self-Serve Revenue is up \$18,000 due to increased gallons sold.
    - Jet Fuel Revenue is \$169,300 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 \$17,300 more than 2023 due to an increase of new tenants.
    - Land Leases are up \$11,650.
    - T-Hangars are up \$3,850.
    - Big Hangars are up \$1,650.
  - Miscellaneous Revenue is 37.8% above the YTD budget and \$9,350 more than 2023 due to a combination of increases in ramp and GPU rentals, call-out requests, and other services offered to pilots.
    - Late Fees are down \$1,450 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.
  - **Total Operating Revenues are at 81.3% of the annual budget.**

## Floyd County Review of August 2024

### Airport Fund (cont'd)

- Expenses
  - Dues & Subscriptions is 15.8% above the YTD budget. This line will be monitored and a budget transfer requested if needed.
  - Cost of Goods Sold is 8.4% below the YTD budget but \$77,450 more than 2023 due to the increase of fuel needed for resale.
  - **Total Operating Expenses are 14% 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 62.4% of the annual budget for 2024 with this being \$86,650 more than 2023. This is largely due to an increase in corrugated materials.
- Expenses
  - Total Operating Expenses are \$19,600 more than 2023.
    - Supplies and other expenses increased \$24,800 when compared to 2023 but are 9.9% below the YTD budget. This increase is largely due to the following changes:
      - Repairs and Maintenance has increased \$17,150.
        - 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 \$123,050 more than 2023 and 167.7% above the YTD budget.
    - Charges for Services is \$13,950 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 \$105,650 more than 2023 primarily due to a significant donation from a long-time supporter of P.A.W.S.' mission as well as various fundraising initiatives and community donations.
- Expenditures
  - Total Expenditures are \$7,000 more than 2023 but 7.8% below the YTD budget.
    - Salaries and Benefits are \$39,000 more than 2023 but 6.9% under the YTD budget due to a worker's compensation decrease and an increase in Salaries and Health Insurance.
    - Other Operating Costs have decreased \$32,050 compared to 2023 and are currently 8.8% below the YTD budget due to the utilization of community donations to fund the transportation of animals to rescues.

## **Floyd County Review of August 2024**

### **Rome-Floyd Parks and Recreation Authority**

- Total Revenues are \$286,850 more than 2023.
- Total Expenditures are \$153,750 more than 2023.
- Admin. Operations has a net expense of \$644,250.
  - Salaries and Benefits are 51.1% of the annual budget and \$94,400 less than last year due primarily to a \$31,450 decrease in Worker's Comp and a \$49,450 decrease in Health Insurance costs.
  - Operating Expenses are 79.6% of the annual budget due to the annual payment for CivicRec software.
- Swimming Pool has a net expense of \$15,750 compared to the \$22,750 net expense in 2023.
  - Total Revenues are \$9,950 more than 2023 due to Rentals.
  - Total Expenditures are \$2,950 less than 2023 due largely to a decrease in pool chemicals and supplies purchased.
- Other Programs has a net revenue of \$29,100.
  - Total Revenue is down \$17,050 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 are comparable to 2023.
- Gymnastics has net revenues of \$98,950 for 2024.
  - Revenues are \$23,550 more than 2023 due to an increase in Team Fees. There is a new offering for schools to participate in Gym Fieldtrips that has also increased revenue by \$8,550.
  - Expenditures are \$11,200 more than 2023.
- Concessions has a net revenue of \$58,300 compared to \$22,200 in 2023.
  - Total Revenues are \$105,700 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 \$69,600 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 \$11,300 more than 2023 due largely to an increase in Camping Rentals and Fish/Camp Resale Supplies.
  - Total Expenditures are \$5,050 more than 2023 due to an increase in resale supplies for Fish/Camp and Utilities.
- Parks and Recreation Services has a net expenditure of \$774,700 which is \$24,850 more than 2023.
- Hall of Fame has net expense of \$4,000.
  - Revenues are at 76.2% of the annual budget with more revenue expected over the next month for the Golf tournament held on September 27th.
  - Expenditures are \$2,050 more than 2023 and 73.4% of the annual budget.

## Floyd County Review of August 2024

### **Health Insurance Fund**

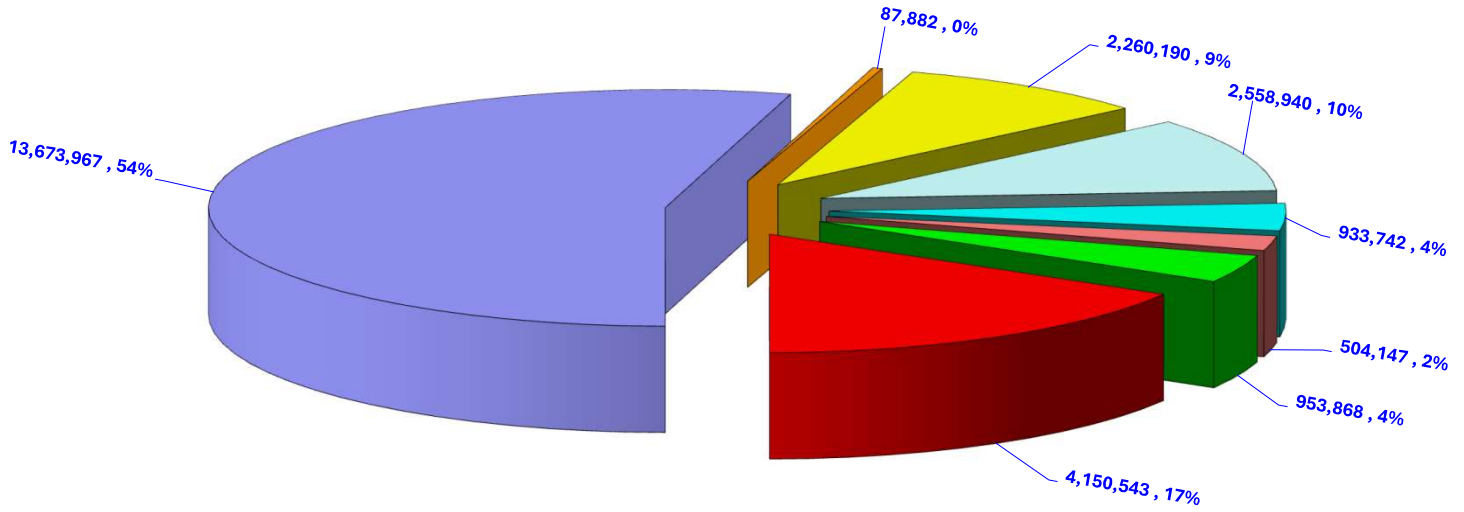
- Revenues
  - Total Revenues are \$341,600 more than last year mainly due to the transfer of funds from the General Fund.
- Expenditures
  - Claims are \$865,050 more than last year and 10.7% more than the YTD budget. We currently have 26 participants with claims over \$50,000, and the total amount of claims for these 26 participants is \$2,875,050. These account for 53.1% of total claims.
  - Wellness Clinic costs are 31% over the YTD budget and \$311,650 more than last year.
    - Clinic Fees are 17.1% under the YTD budget but \$5,900 more than last year due to an increase of \$840 in the monthly invoices. This does not include the August invoice as it has not been received at this time.
    - Clinic Services are 99.8% of the annual budget and \$305,750 more than last year due to an increase in pharmacy use.



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

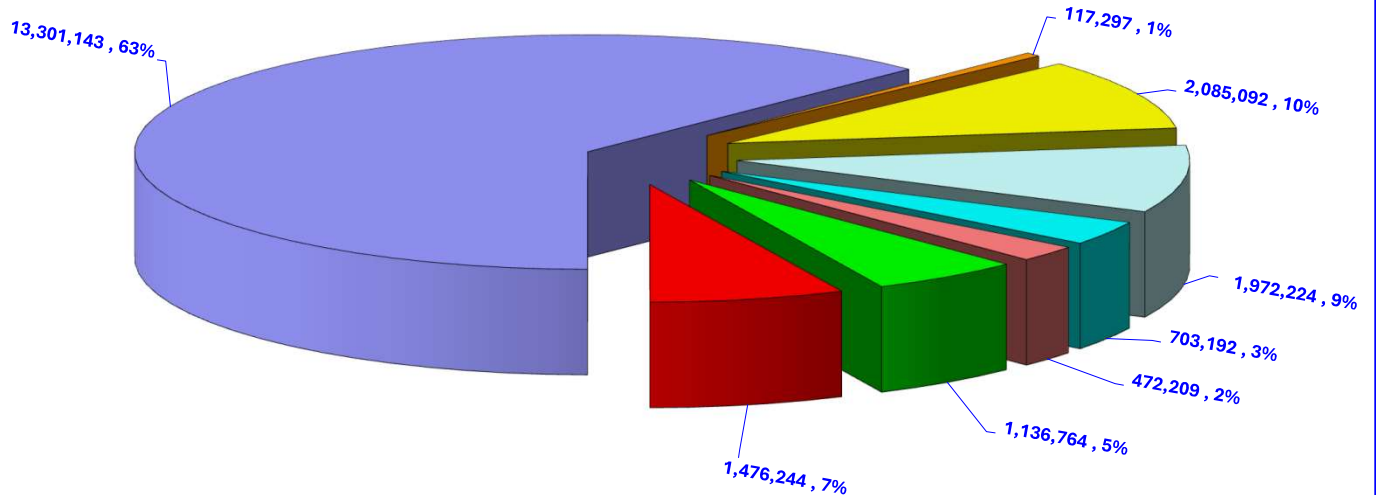
***Prepared by:  
Finance Department***

### August 2024 Revenues and Transfers In



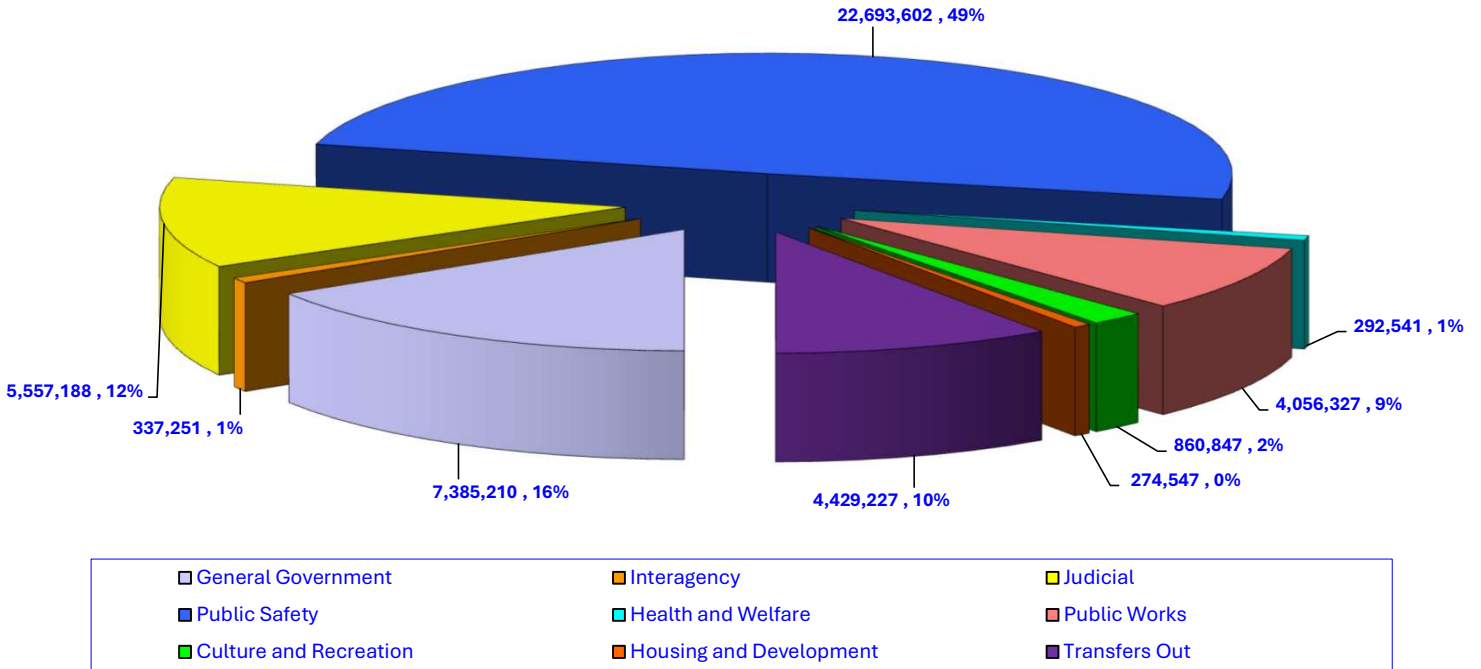
Taxes	Licenses and Permits	Intergovernmental	Charges for Services
Fines and Forfeitures	Interest Earned	Miscellaneous	Transfers In

### August 2023 Revenues and Transfers In

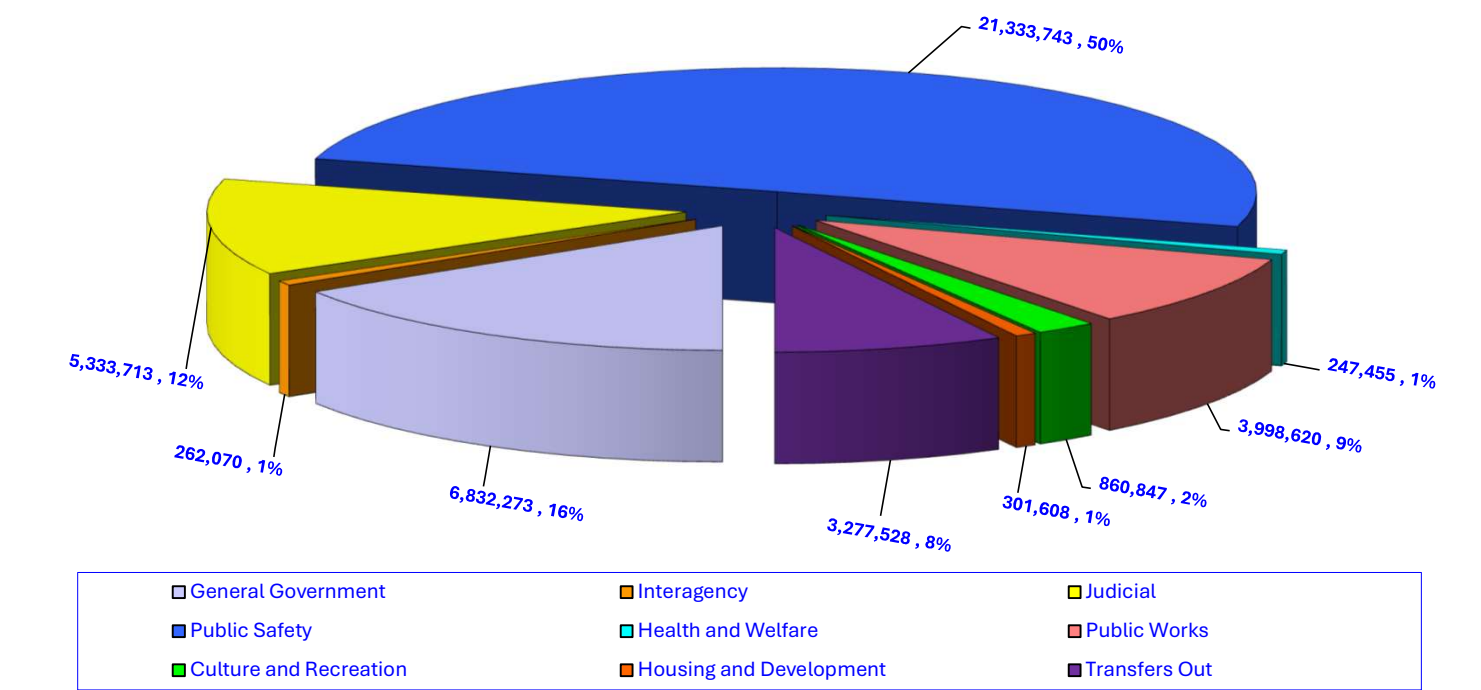


Taxes	Licenses and Permits	Intergovernmental	Charges for Services
Fines and Forfeitures	Interest Earned	Miscellaneous	Transfers In

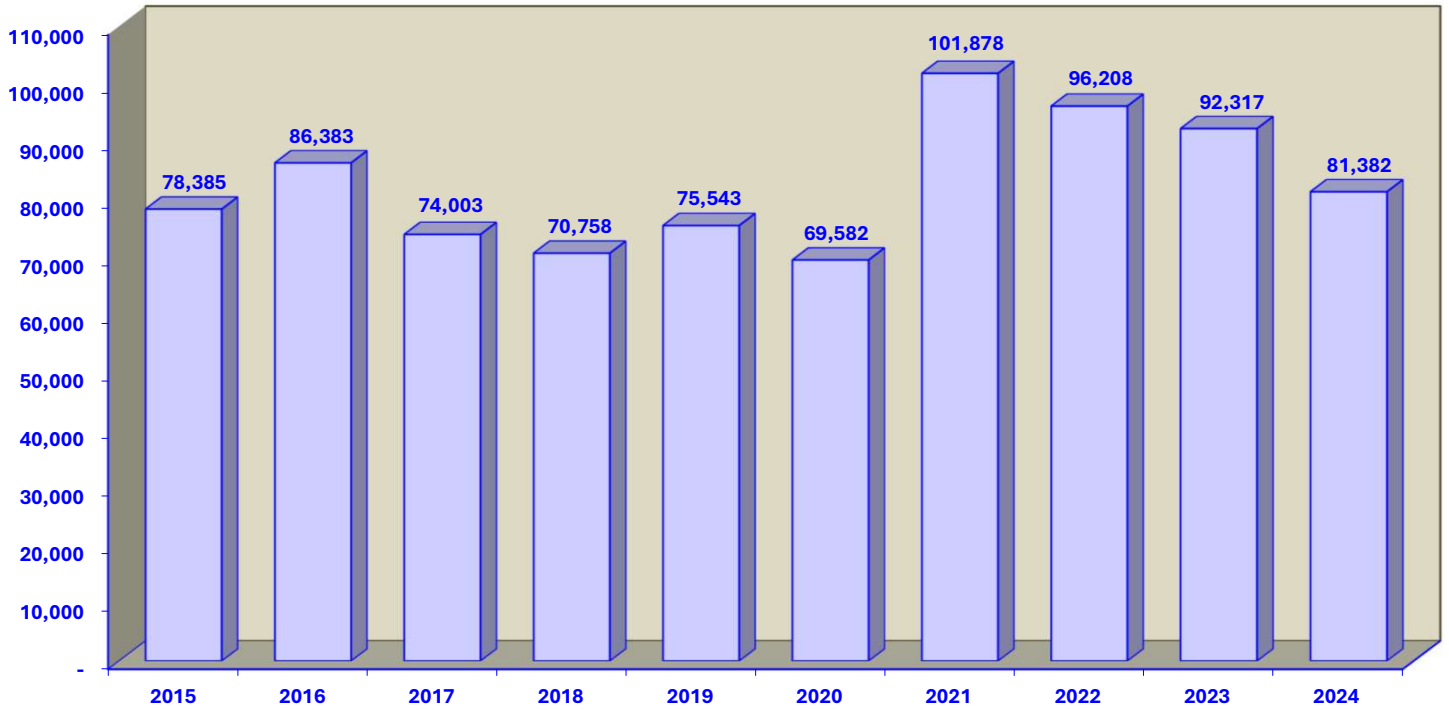
### August 2024 Expenditures and Transfers Out



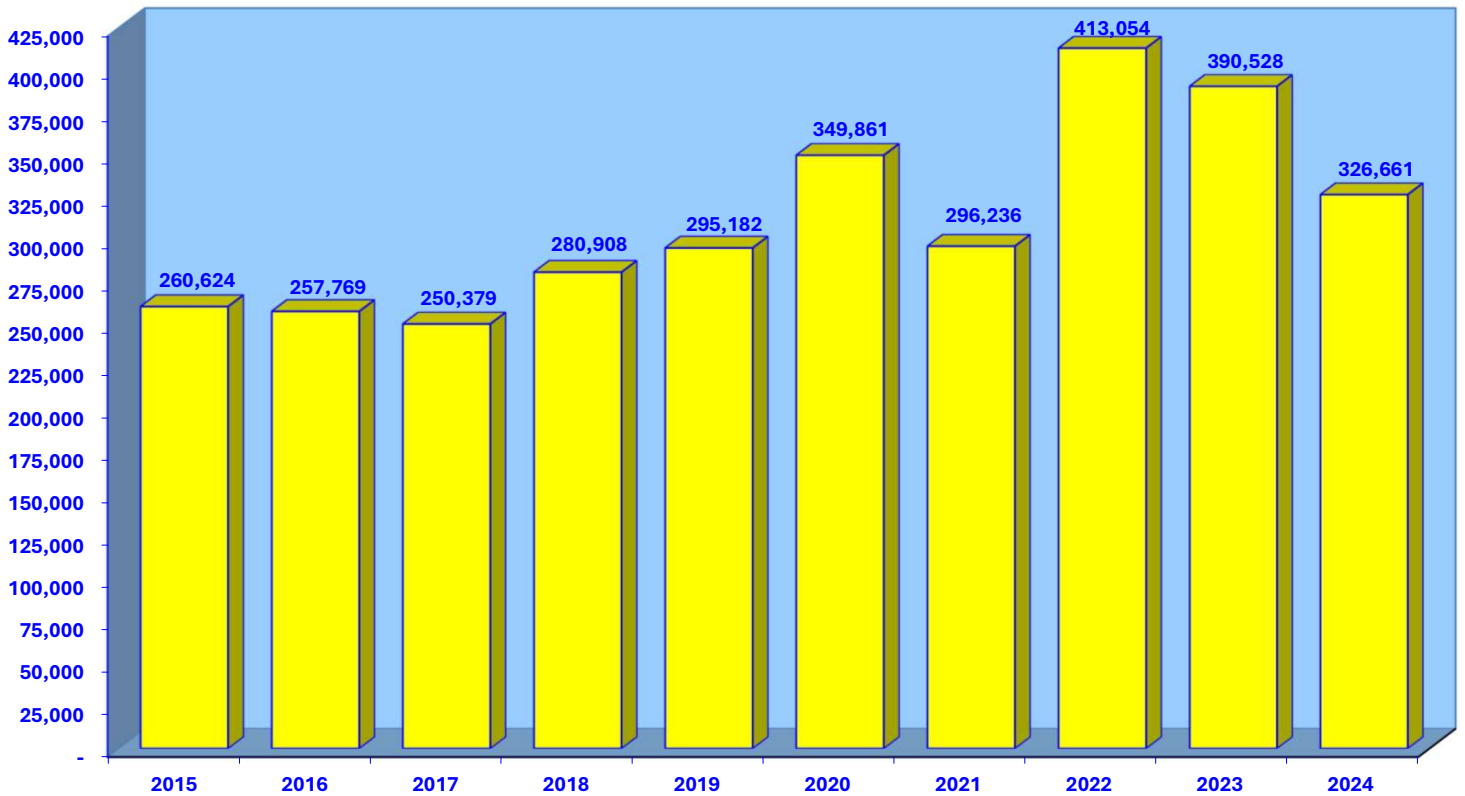
### August 2023 Expenditures and Transfers Out



**Probate Court Charges for Service  
August YTD  
2015-2024**

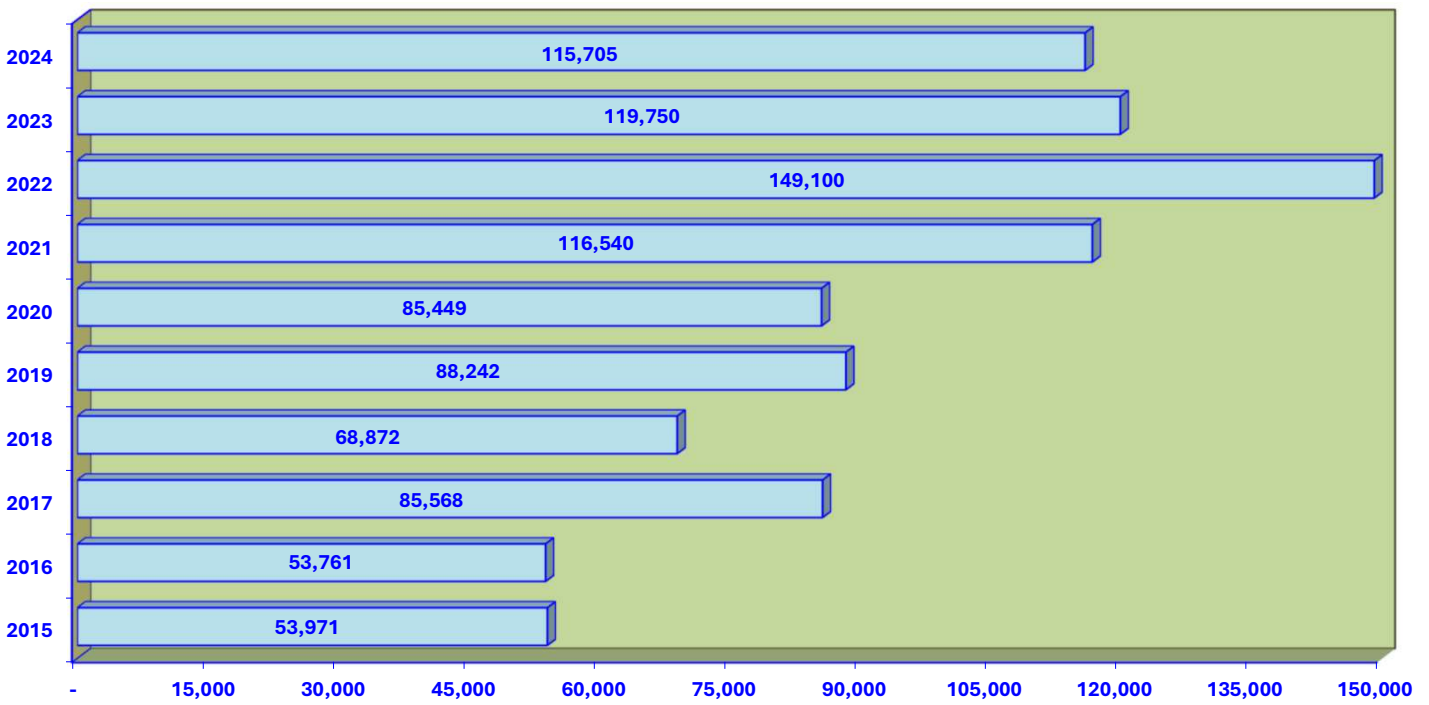


**Clerk of Court Charges for Services  
August YTD  
2015-2024**

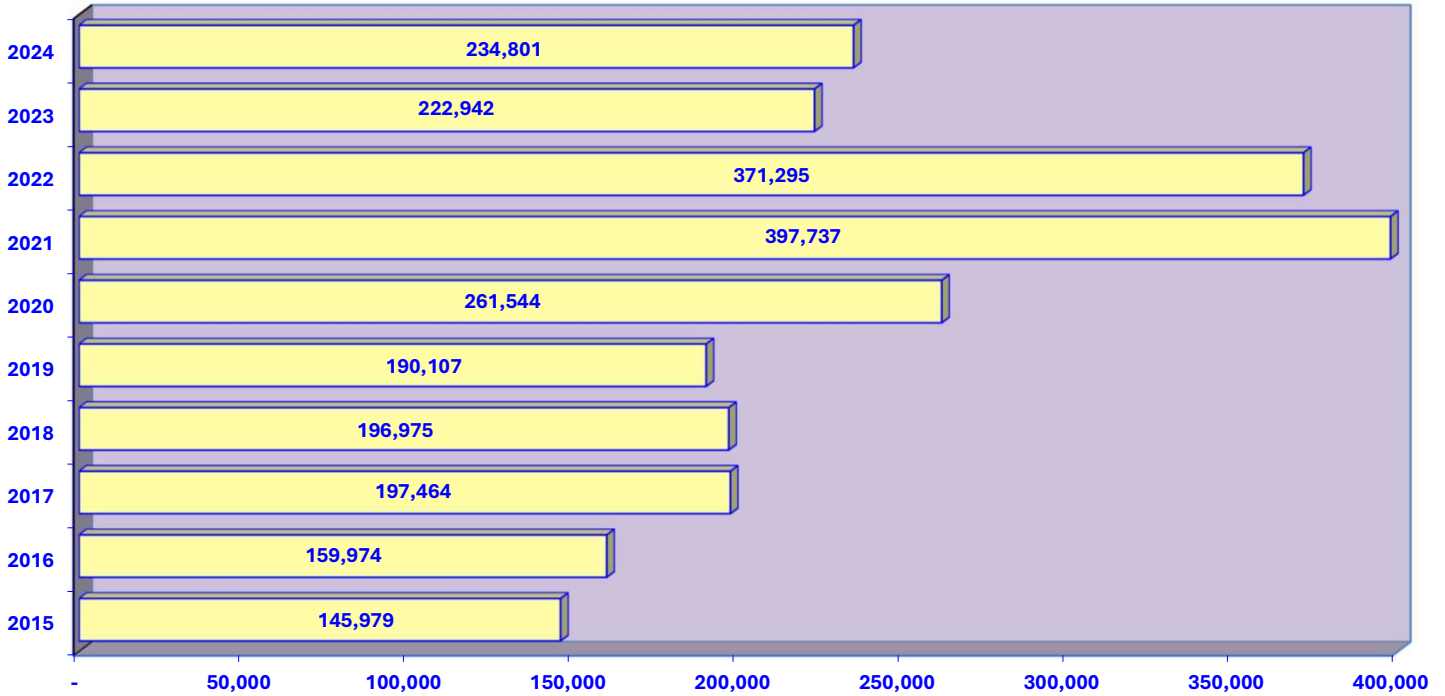




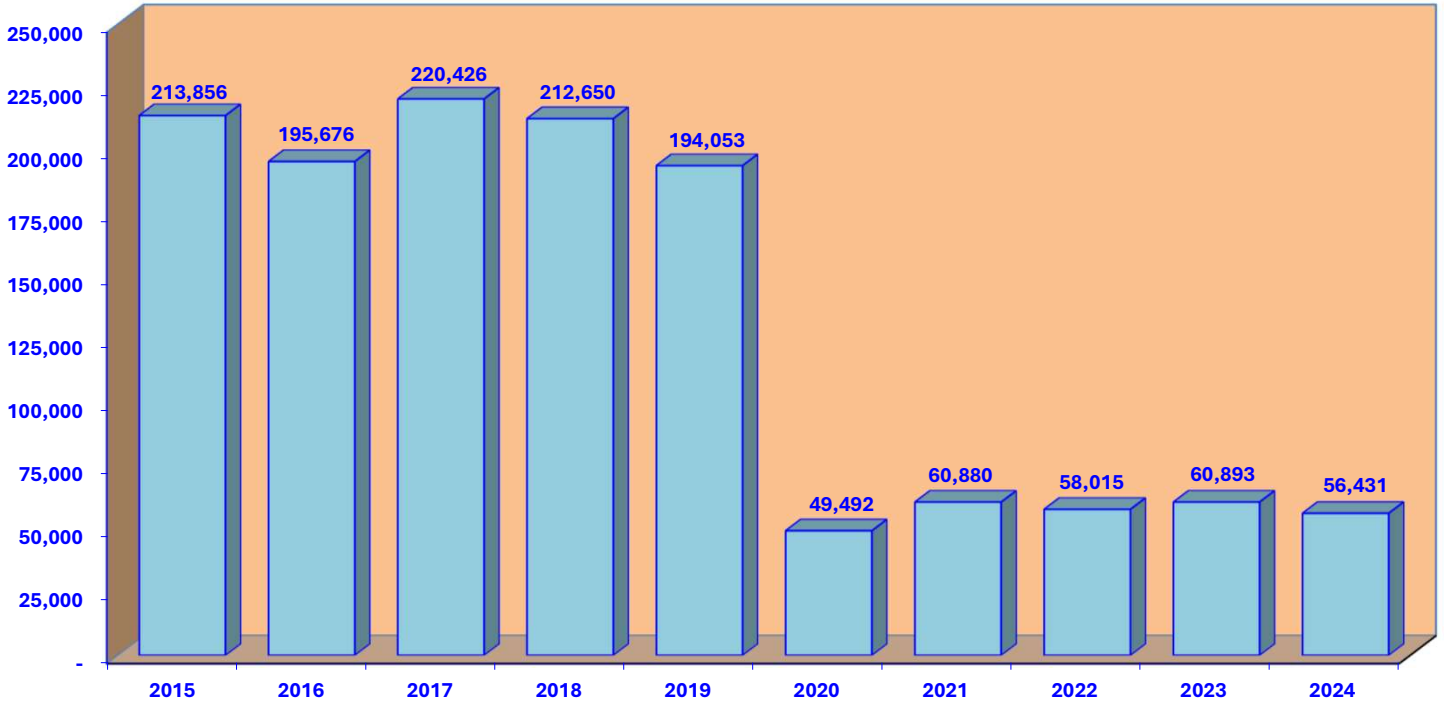
**Clerk of Court  
Real Estate Tax Fee  
August YTD  
2015-2024**



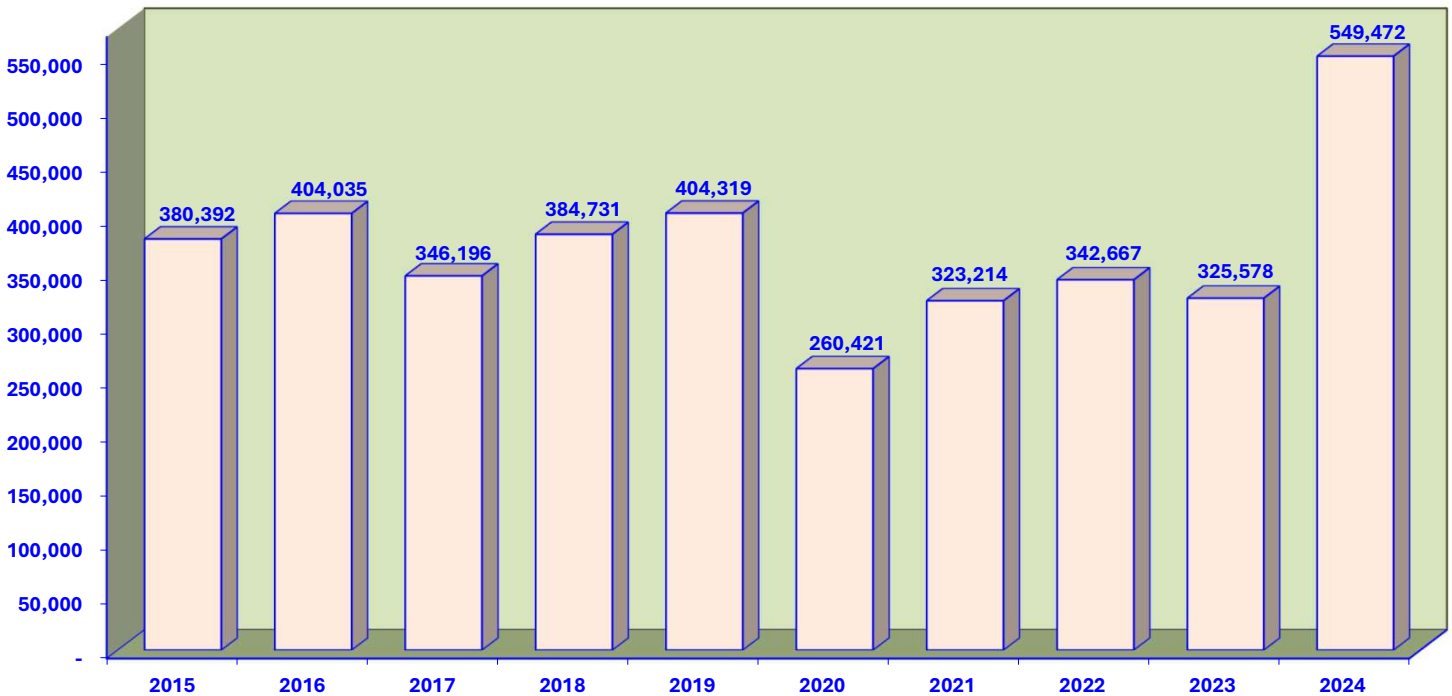
**Clerk of Court  
Recording Intangible Taxes  
August YTD  
2015-2024**



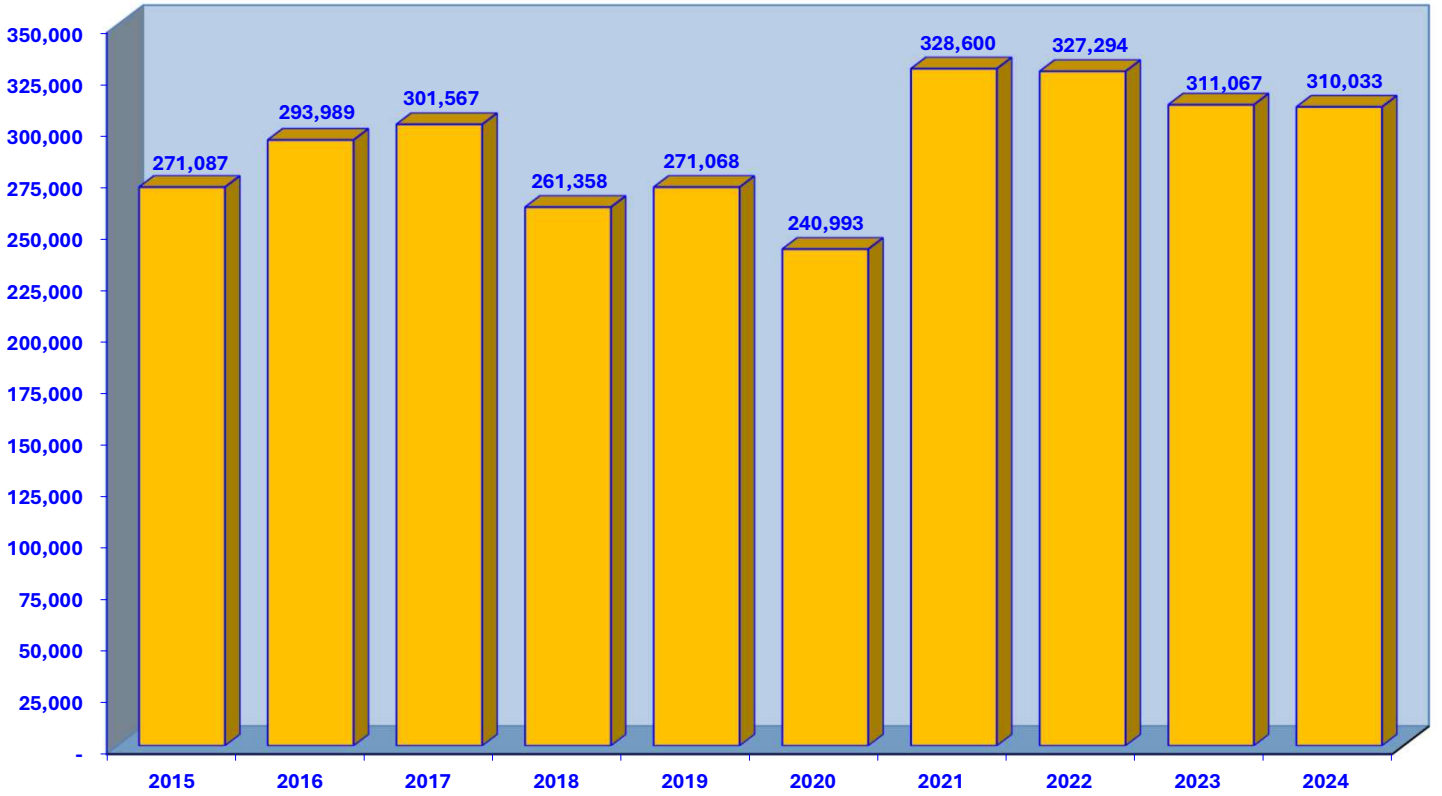
**Magistrate Court Fees  
August YTD  
2015-2024**



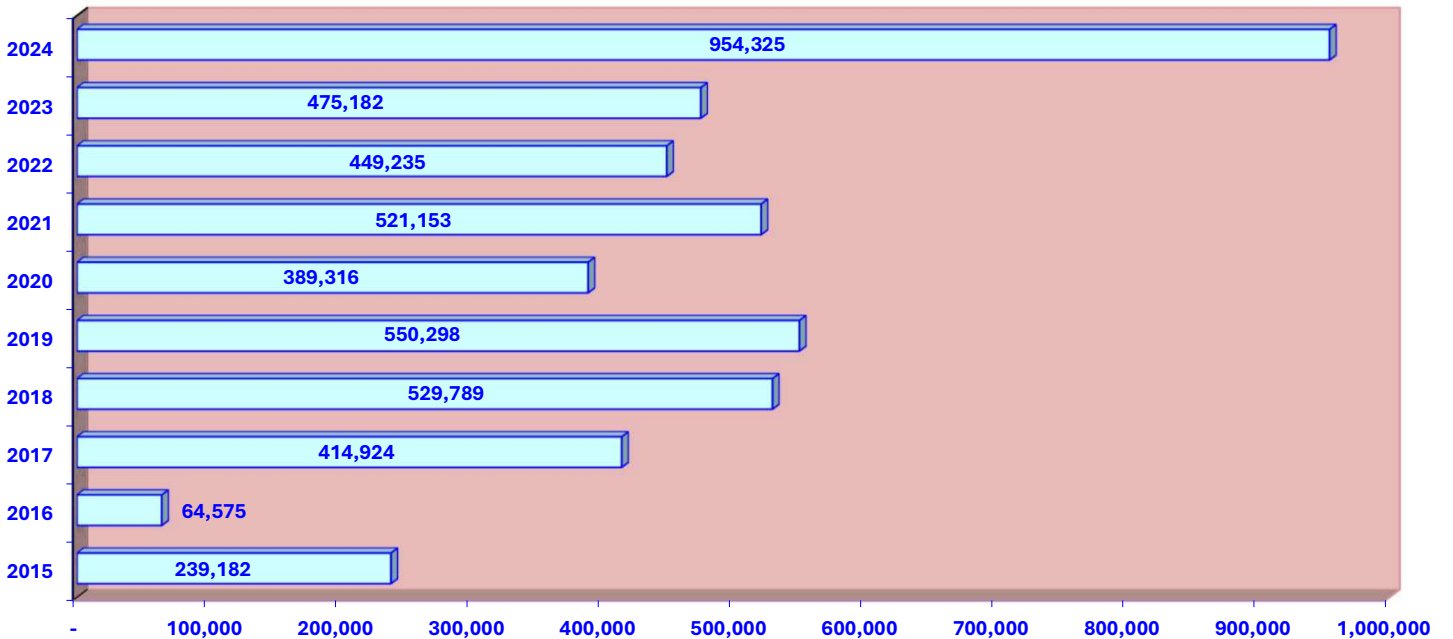
**Probate Court Fines  
August YTD  
2015-2024**



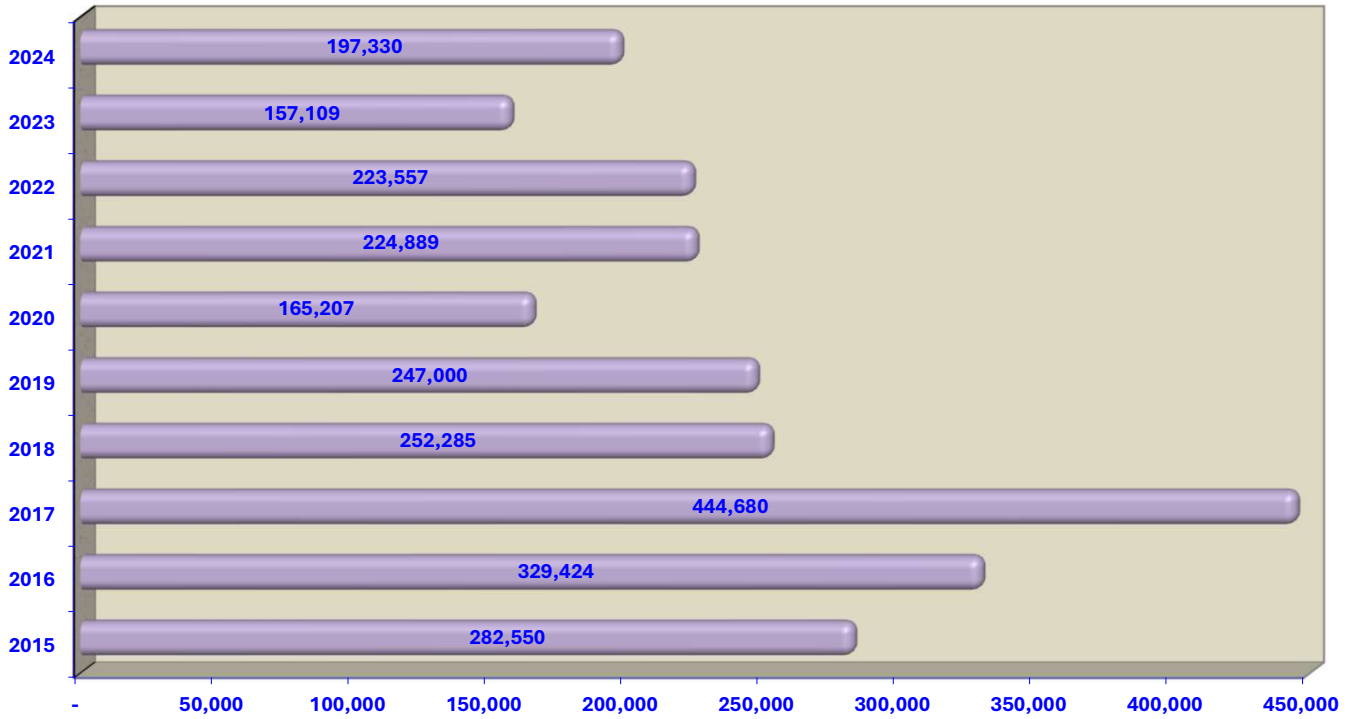
**Clerk of Court Fines  
August YTD  
2015-2024**



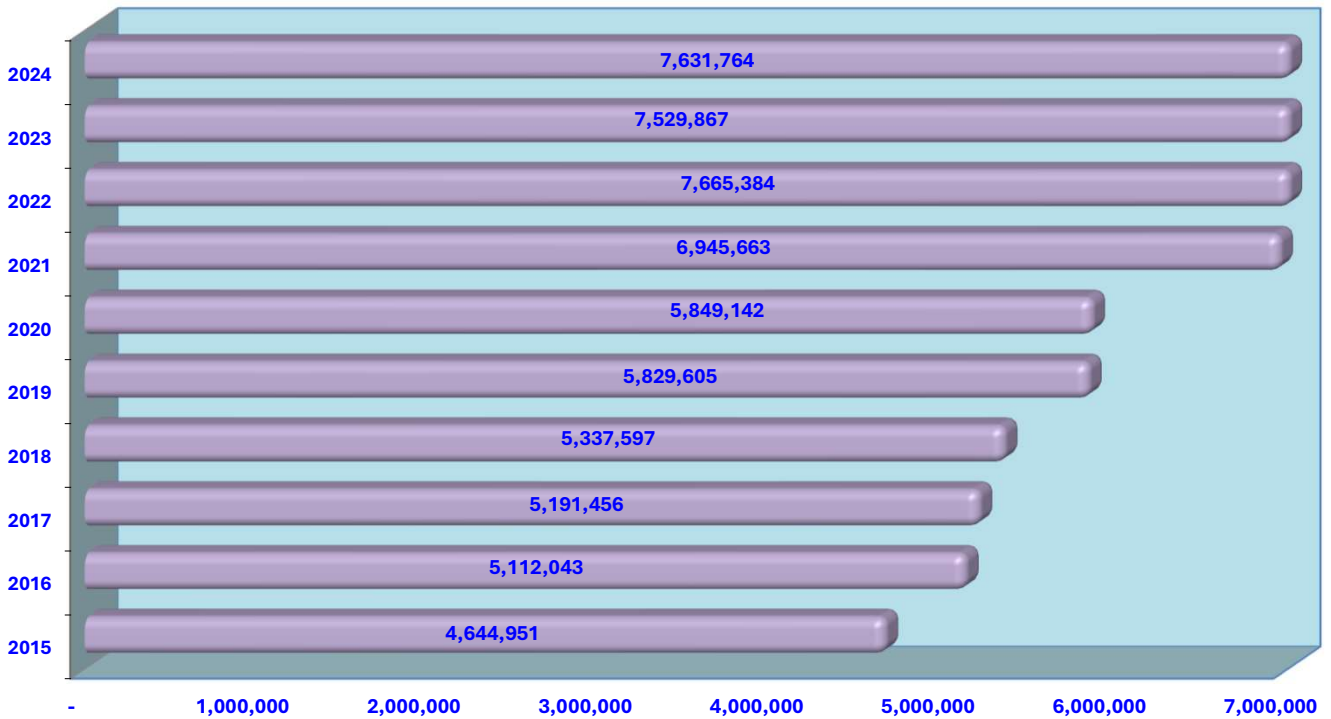
**Boarding Inmate Revenues  
August YTD  
2015-2024**



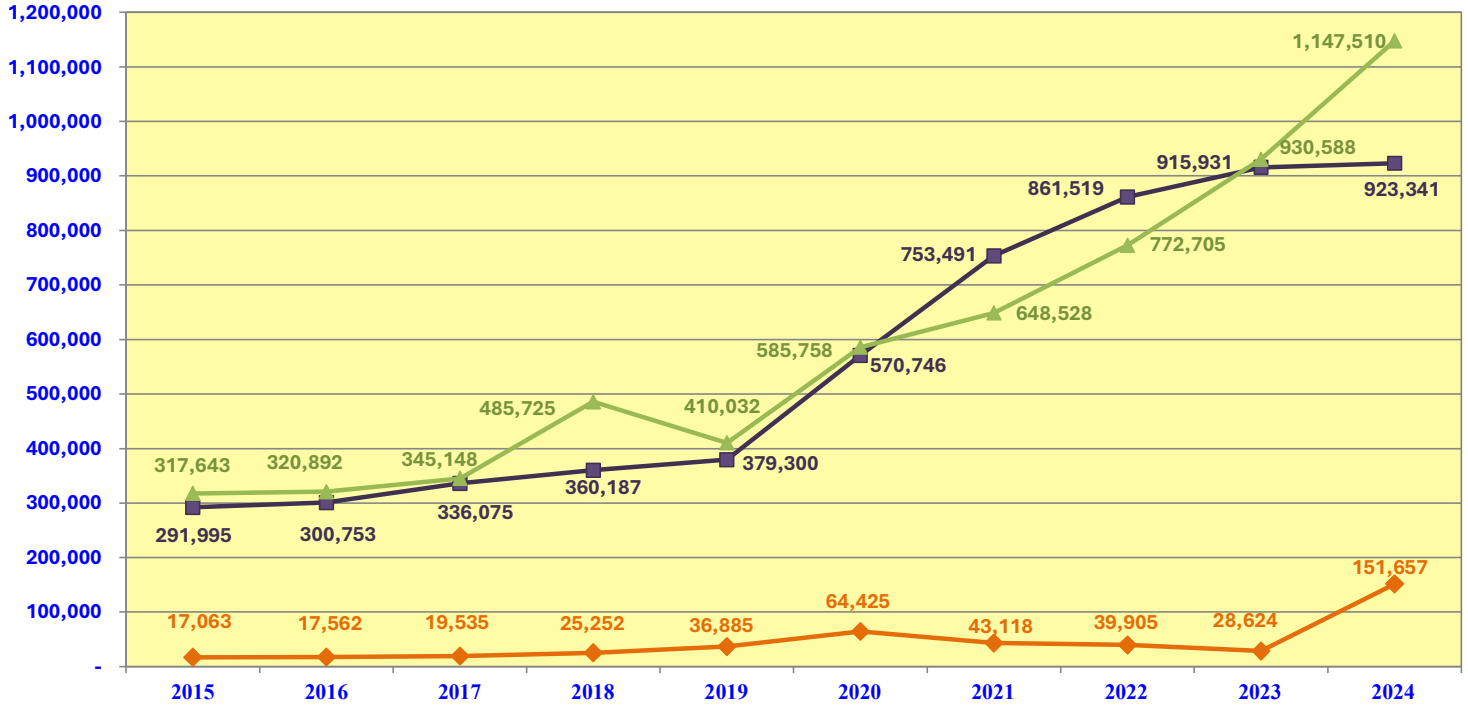
**Tax Commissioner Revenues  
August YTD  
2015-2024**



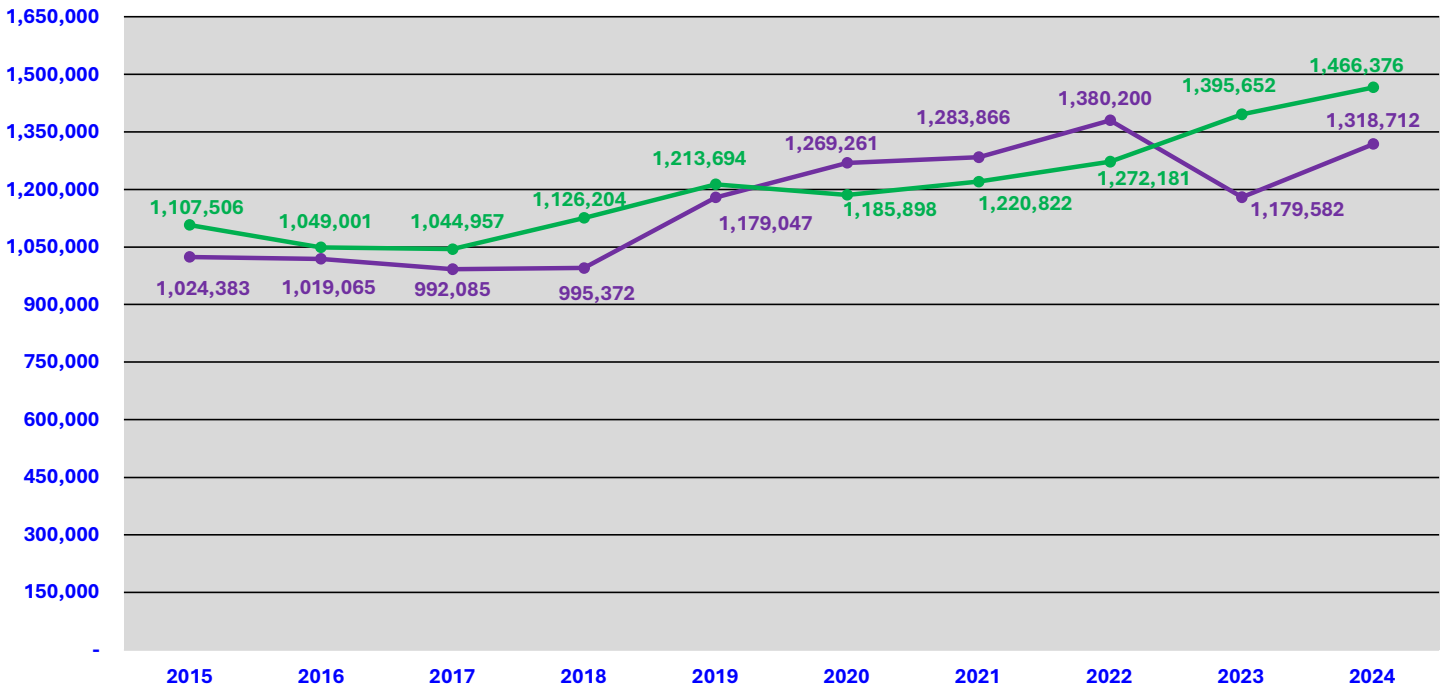
**Local Option Sales Tax  
August YTD  
2015-2024**



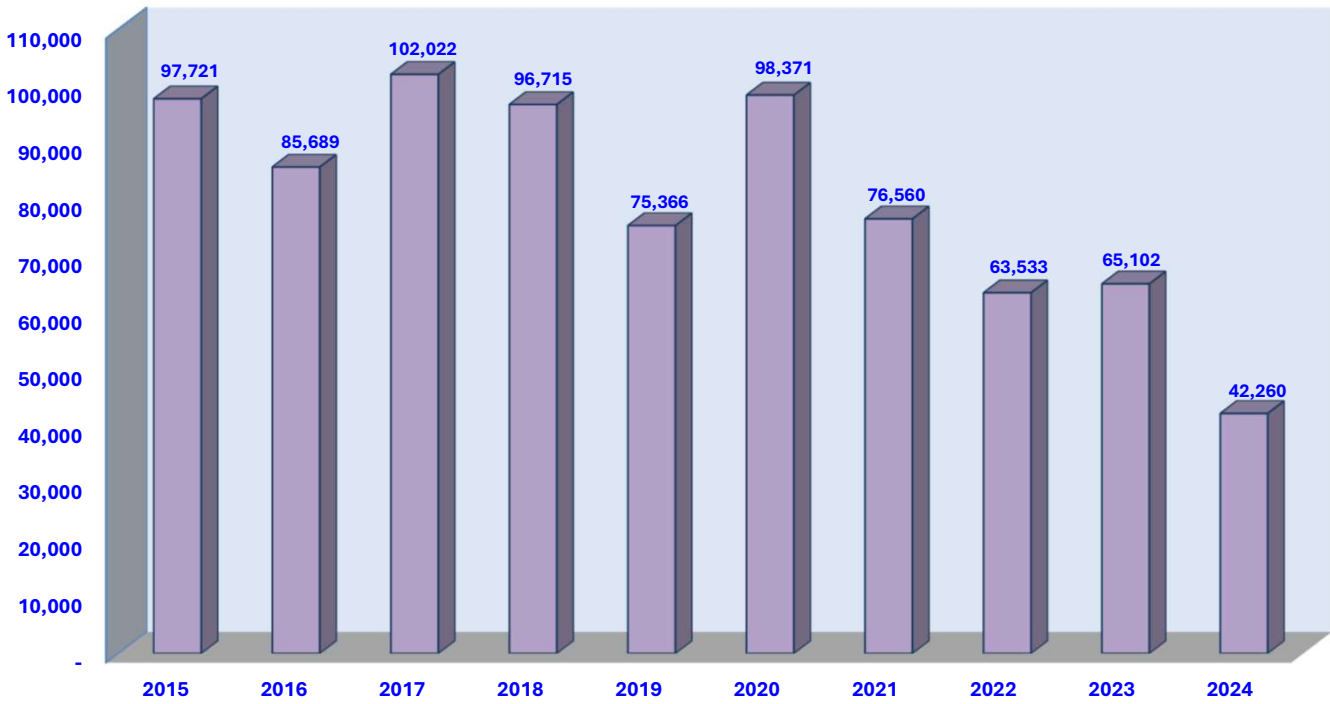
**Animal Control Revenues and Expenditures  
August YTD  
2015-2024**



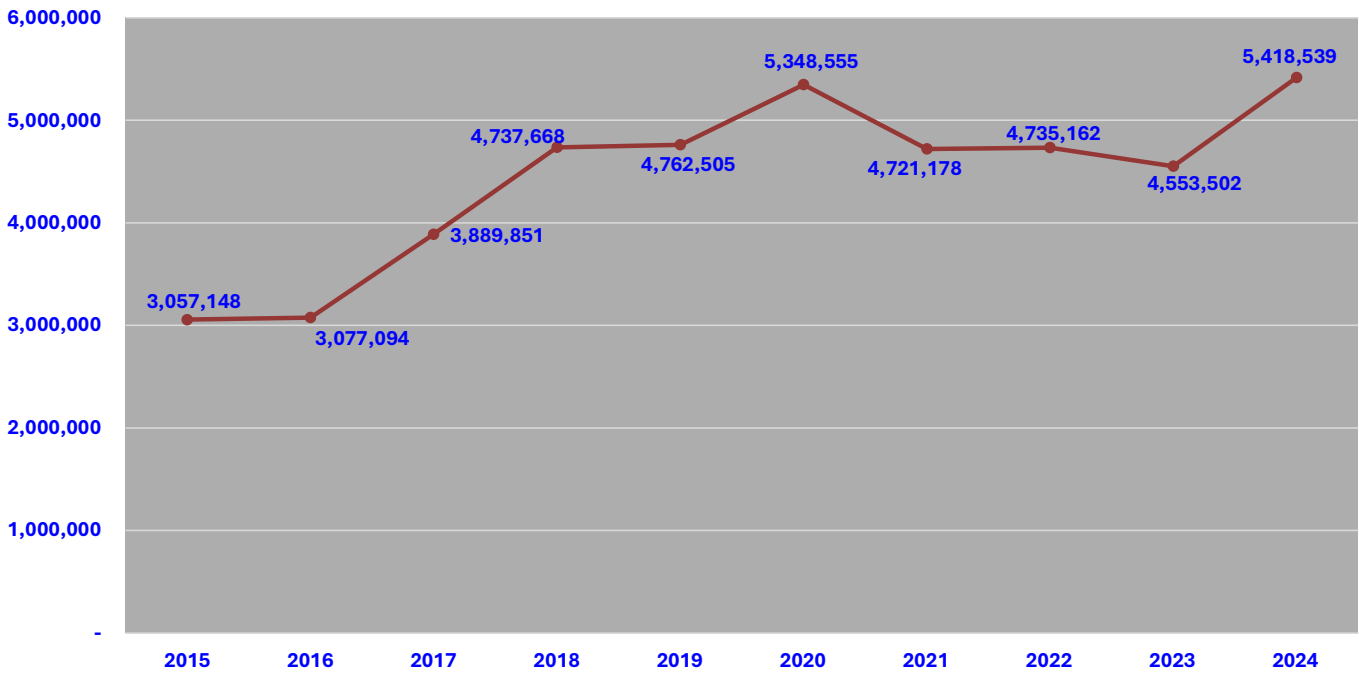
**E911 Revenues and Expenditures  
August YTD  
2015-2024**



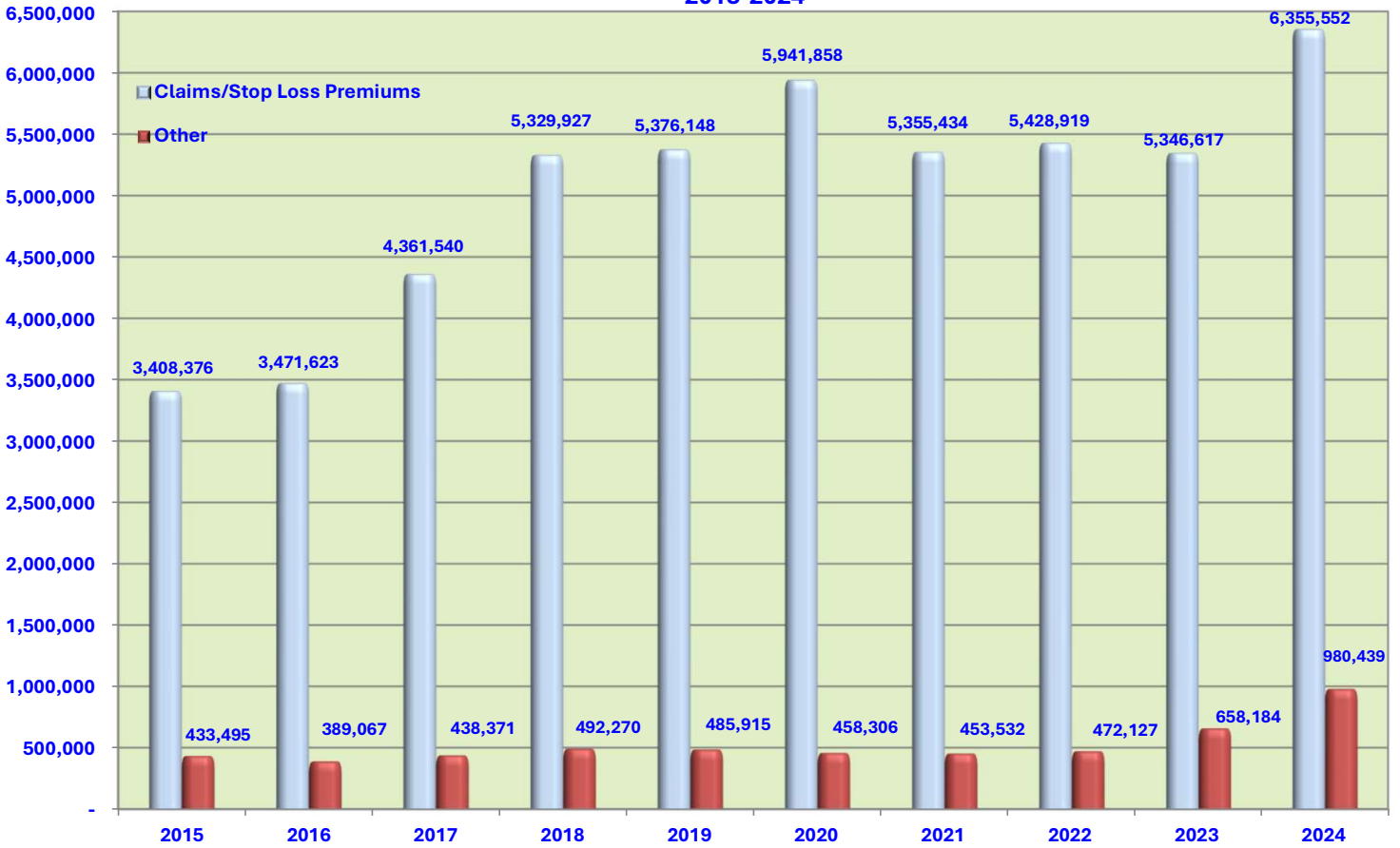
**Health Insurance HRA  
August YTD  
2015-2024**



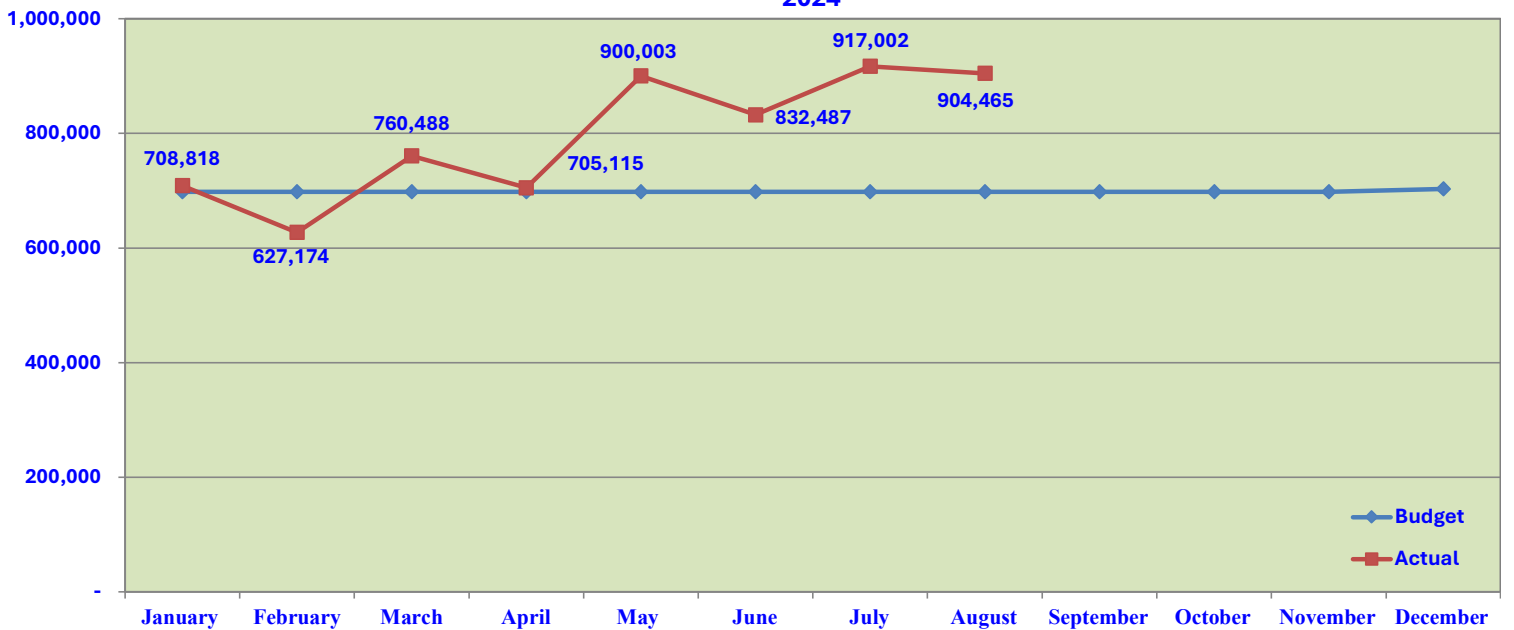
**Health Insurance Claims  
August YTD  
2015-2024**



### Health Insurance August YTD 2015-2024



### Health Insurance Claims/Stop Loss Premiums 2024



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

***Prepared by:  
Finance Department***

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

Percentage of Year  
66.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>Appropriation of Jail Surcharge Funds</b>	\$ 50,520	\$ 41,746	\$ (8,774)	82.6%	\$ 140,578
<b>Appropriation of DATE Fund Balance</b>	84,180	166,092	81,912	197.3%	128,811
<b>REVENUES:</b>					
Taxes	58,712,215	13,673,967	(45,038,248)	23.3%	13,301,143
Licenses and Permits	210,120	87,882	(122,238)	41.8%	117,297
Intergovernmental	2,924,200	2,260,190	(664,010)	77.3%	2,085,092
Charges for Services	5,246,625	2,558,940	(2,687,685)	48.8%	1,972,224
Fines and Forfeitures	1,086,050	933,742	(152,308)	86.0%	703,192
Interest Earned	595,575	504,147	(91,428)	84.6%	472,209
Miscellaneous	901,850	953,868	52,018	105.8%	1,136,764
<b>TOTAL REVENUES</b>	<b>69,676,635</b>	<b>20,972,735</b>	<b>(48,703,900)</b>	<b>30.1%</b>	<b>19,787,922</b>
<b>EXPENDITURES:</b>					
<b>GENERAL GOVERNMENT:</b>					
Board of Commissioners	265,640	174,689	90,951	65.8%	161,253
County Manager	1,326,080	787,010	539,070	59.3%	796,634
Finance Department	734,100	453,767	280,333	61.8%	410,036
Purchasing Department	365,675	225,964	139,711	61.8%	213,477
Information Technology	1,108,895	602,680	506,215	54.3%	566,504
Human Resources	894,880	527,812	367,068	59.0%	519,117
Tax Commissioner	1,182,240	726,051	456,189	61.4%	794,830
Tax Appraisers	1,368,960	872,743	496,217	63.8%	782,727
Tax Assessors	63,570	36,515	27,055	57.4%	37,088
Facilities Management	1,466,280	823,397	642,883	56.2%	871,272
Engineering	349,065	171,542	177,523	49.1%	163,837
Board of Registrars	858,135	664,023	194,112	77.4%	475,930
General Services	1,855,055	1,319,019	536,036	71.1%	1,039,567
<b>TOTAL GENERAL GOVERNMENT</b>	<b>11,838,575</b>	<b>7,385,210</b>	<b>4,453,365</b>	<b>62.4%</b>	<b>6,832,273</b>
<b>JUDICIAL:</b>					
Superior Court	782,425	457,702	324,723	58.5%	445,856
Judge Niedrach - Superior Court	130,580	79,411	51,169	60.8%	75,581
Judge Johnson - Superior Court	136,010	70,526	65,484	51.9%	70,643
Judge Sparks - Superior Court	106,790	56,429	50,361	52.8%	56,390
Judge King - Superior Court	110,440	70,965	39,475	64.3%	63,118
Clerk of Superior Court	1,638,255	1,111,452	526,803	67.8%	962,355
Board of Equalization	29,225	21,136	8,089	72.3%	2,300
District Attorney	1,781,470	1,110,764	670,706	62.4%	1,060,751
Victim Witness Program	222,545	113,613	108,932	51.1%	160,003
Public Defender	1,033,370	638,203	395,167	61.8%	635,749
Magistrate Court	662,115	410,093	252,022	61.9%	414,861
Probate Court	768,460	466,186	302,274	60.7%	439,354
Juvenile Court	1,293,500	784,617	508,883	60.7%	817,941
Mental Health Court	40,670	80,395	(39,725)	197.7%	111,361
Adult Felony Drug Court	43,510	85,697	(42,187)	197.0%	17,450
<b>TOTAL JUDICIAL</b>	<b>8,779,365</b>	<b>5,557,188</b>	<b>3,222,177</b>	<b>63.3%</b>	<b>5,333,713</b>

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

Percentage of Year  
66.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>PUBLIC SAFETY:</b>					
County Police	\$ 8,138,030	\$ 4,757,471	\$ 3,380,559	58.5%	\$ 4,359,603
FCPD HEAT	-	32,619	(32,619)	N/A	13,878
HIDTA	20,000	5,608	14,392	28.0%	97,029
Public Safety/Comm Violence	-	405,591	(405,591)	N/A	-
Sheriff - County Jail	15,752,085	9,661,765	6,090,320	61.3%	9,191,559
Medical Department-Prisoners	4,283,700	2,653,747	1,629,953	61.9%	2,721,435
County Prison	8,317,680	4,970,249	3,347,431	59.8%	4,742,865
Coroner	310,910	188,473	122,437	60.6%	188,915
Interagency	18,500	18,078	422	97.7%	18,458
<b>TOTAL PUBLIC SAFETY</b>	<u>36,840,905</u>	<u>22,693,602</u>	<u>14,147,303</u>	<u>61.6%</u>	<u>21,333,743</u>
<b>PUBLIC WORKS:</b>					
Public Roads	6,312,683	4,056,615	2,256,068	64.3%	3,998,620
<b>TOTAL PUBLIC WORKS</b>	<u>6,312,683</u>	<u>4,056,615</u>	<u>2,256,068</u>	<u>64.3%</u>	<u>3,998,620</u>
<b>HEALTH AND WELFARE</b>					
Health	203,205	152,404	50,801	75.0%	95,801
Welfare	232,660	133,820	98,840	57.5%	145,140
Transportation for Seniors	11,330	6,317	5,013	55.8%	6,515
<b>TOTAL HEALTH AND WELFARE</b>	<u>447,195</u>	<u>292,541</u>	<u>154,654</u>	<u>65.4%</u>	<u>247,455</u>
<b>CULTURE AND RECREATION</b>					
Library	1,291,270	860,847	430,423	66.7%	860,847
<b>TOTAL CULTURE AND RECREATION</b>	<u>1,291,270</u>	<u>860,847</u>	<u>430,423</u>	<u>66.7%</u>	<u>860,847</u>
<b>HOUSING AND DEVELOPMENT</b>					
Cooperative Extension	179,310	100,580	78,730	56.1%	127,642
Economic Development	265,950	173,967	91,983	65.4%	173,967
<b>TOTAL HOUSING AND DEVELOPMENT</b>	<u>445,260</u>	<u>274,547</u>	<u>170,713</u>	<u>61.7%</u>	<u>301,608</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	165,620	82,810	66.7%	178,737
Environmental Office	125,000	83,333	41,667	66.7%	83,333
<b>TOTAL INTERAGENCY</b>	<u>483,430</u>	<u>337,251</u>	<u>146,179</u>	<u>69.8%</u>	<u>262,070</u>
<b>TOTAL BUDGETED EXPENDITURES</b>	66,438,683	41,457,801	24,980,882	62.4%	39,170,329
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	4,534,870	4,150,543	(384,327)	91.5%	1,476,244
Transfers Out	(8,377,395)	(4,429,227)	(3,948,168)	52.9%	(3,277,528)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(3,842,525)</u>	<u>(278,683)</u>	<u>(4,332,495)</u>	<u>7.3%</u>	<u>(1,801,284)</u>
<b>TOTAL EXPENDITURES</b>	<u>70,281,208</u>	<u>41,736,484</u>	<u>29,313,377</u>	<u>59.4%</u>	<u>40,971,612</u>
<b>NET CHANGE IN FUND BALANCE</b>	(604,573)	(20,763,748)			(21,183,690)
<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>\$ 21,255,931</u>	<u>\$ 1,096,756</u>			<u>\$ 5,122,501</u>

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

Percentage of Year  
66.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Taxes	\$ 9,897,260	\$ 709,423	\$ (9,187,837)	7.2%	\$ 673,586
Interest Earned	180,000	141,585	(38,415)	78.7%	141,517
<b>TOTAL REVENUES</b>	<u>10,077,260</u>	<u>851,008</u>	<u>(9,226,252)</u>	<u>8.4%</u>	<u>815,103</u>
<b>EXPENDITURES</b>					
Public Safety	10,296,780	6,869,036	3,427,744	66.7%	6,439,951
<b>TOTAL EXPENDITURES</b>	<u>10,296,780</u>	<u>6,869,036</u>	<u>3,427,744</u>	<u>66.7%</u>	<u>6,439,951</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(219,520)	(6,018,029)	(12,653,996)	2741%	(5,624,848)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer In	200,000	133,333	66,667	66.7%	133,333
Transfer Out	(125,000)	(83,333)	(41,667)	66.7%	(83,333)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>75,000</u>	<u>50,000</u>	<u>25,000</u>	<u>66.7%</u>	<u>50,000</u>
<b>NET CHANGE IN FUND BALANCE</b>	(144,520)	(5,968,029)			(5,574,848)
<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>\$ 2,348,188</u>			<u>\$ 2,606,250</u>

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

Percentage of Year  
66.7%

	2024			2023	
				% of	
	BUDGET	YTD	VARIANCE	BUDGET	YTD
<b>REVENUES</b>					
Taxes	\$ 170,000	\$ 121,564	\$ (48,436)	71.5%	\$ 111,478
Interest Earned	<u>5,000</u>	<u>2,724</u>	<u>(2,276)</u>	<u>54.5%</u>	<u>3,784</u>
<b>TOTAL REVENUES</b>	<u>175,000</u>	<u>124,288</u>	<u>(50,712)</u>	<u>71.0%</u>	<u>115,262</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	124,288	(45,712)	73.1%	115,262
<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>	-	124,288			115,262
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>-</u>	<u>-</u>			<u>-</u>
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ -</u>	<u>\$ 124,288</u>			<u>\$ 115,262</u>

**FLOYD COUNTY, GEORGIA**  
**E 911 FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**For the Month Ended August 31, 2024**  
*(with comparative actual amounts for 2023)*

Percentage of Year  
66.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
City of Rome	\$ 2,000	\$ -	\$ (2,000)	N/A	\$ -
Miscellaneous	5,000	5,067	67	101.3%	1,585
Alarm Registration Fee	1,700	810	(890)	47.6%	1,305
Charges for Services	2,200,680	1,310,625	(890,055)	59.6%	1,174,429
Interest Earned	<u>3,000</u>	<u>2,210</u>	<u>(790)</u>	<u>73.7%</u>	<u>2,262</u>
<b>TOTAL REVENUES</b>	<u>2,212,380</u>	<u>1,318,712</u>	<u>(893,668)</u>	<u>59.6%</u>	<u>1,179,582</u>
<b>EXPENDITURES</b>					
Salaries and Benefits	2,086,830	1,177,706	909,124	56.4%	1,172,643
Other Operating Costs	355,730	286,724	69,006	80.6%	222,648
Equipment	<u>1,950</u>	<u>1,946</u>	<u>4</u>	<u>99.8%</u>	<u>2,700</u>
<b>TOTAL EXPENDITURES</b>	<u>2,444,510</u>	<u>1,466,376</u>	<u>978,134</u>	<u>60.0%</u>	<u>1,397,990</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	(147,664)			(218,408)
<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>\$ (30,729)</u>			<u>\$ 191,667</u>

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

Percentage of Year  
66.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Charges for Services	\$ 383,625	\$ 254,918	\$ (128,707)	66.4%	\$ 256,357
Tower Lease	37,375	31,285	(6,090)	83.7%	28,302
City of Rome	1,000	-	(1,000)	0.0%	-
Interest Earned	50	1,005	955	2009.7%	1,232
<b>TOTAL REVENUES</b>	<u>422,050</u>	<u>287,208</u>	<u>(134,842)</u>	<u>68.1%</u>	<u>285,891</u>
<b>EXPENDITURES</b>					
Other Operating Costs	641,750	395,750	246,000	61.7%	439,984
800 MHz Radio Tower Costs	55,000	-	55,000	0.0%	-
<b>TOTAL EXPENDITURES</b>	<u>696,750</u>	<u>395,750</u>	<u>301,000</u>	<u>56.8%</u>	<u>439,984</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(274,700)</u>	<u>(108,542)</u>	<u>166,158</u>	<u>39.5%</u>	<u>(154,094)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer In	288,400	-	288,400	0.0%	-
Transfer Out	(13,000)	(8,665)	(4,335)	66.7%	(8,540)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>275,400</u>	<u>(8,665)</u>	<u>284,065</u>	<u>-3.1%</u>	<u>(8,540)</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>700</u>	<u>(117,207)</u>			<u>(162,633)</u>
<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>\$ (99,660)</u>			<u>\$ (162,629)</u>

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

Percentage of Year  
66.7%

	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	30	1,112	1,082	3707.3%	658
<b>TOTAL REVENUES</b>	<u>38,925</u>	<u>6,831</u>	<u>(32,094)</u>	<u>17.5%</u>	<u>658</u>
<b>EXPENDITURES</b>					
Salaries and Benefits	251,025	156,257	94,768	62.2%	135,500
Other Operating Costs	89,210	41,547	47,663	46.6%	52,393
<b>TOTAL EXPENDITURES</b>	<u>340,235</u>	<u>197,804</u>	<u>142,431</u>	<u>58.1%</u>	<u>187,894</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(301,310)	(190,973)	110,337	63.4%	(187,236)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	302,025	201,350	(100,675)	66.7%	170,150
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>302,025</u>	<u>201,350</u>	<u>(100,675)</u>	<u>66.7%</u>	<u>170,150</u>
<b>NET CHANGE IN FUND BALANCE</b>	715	10,377			(17,086)
<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>\$ 19,303</u>			<u>\$ (17,080)</u>



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

Percentage of Year  
66.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Charges for Services	\$ 33,000	\$ 24,854	\$ (8,146)	75.3%	\$ 21,329
Interest Earned	<u>6,000</u>	<u>4,466</u>	<u>(1,534)</u>	<u>74.4%</u>	<u>4,061</u>
<b>TOTAL REVENUES</b>	<u>39,000</u>	<u>29,320</u>	<u>(9,680)</u>	<u>75.2%</u>	<u>25,390</u>
<b>EXPENDITURES</b>					
Judicial	31,700	15,053	16,648	47.5%	19,759
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>73,533</u>	<u>23,898</u>	<u>75.5%</u>	<u>19,759</u>
<b>NET CHANGE IN FUND BALANCE</b>	(58,430)	(44,212)			5,631
<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>\$ 93,874</u>			<u>\$ 140,480</u>

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

Percentage of Year  
66.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Fines & Forfeitures	\$ 163,265	\$ 381,249	\$ 217,984	233.5%	\$ -
Interest Earned	-	14,797	14,797	N/A	-
<b>TOTAL REVENUES</b>	<u>163,265</u>	<u>396,047</u>	<u>232,782</u>	<u>242.6%</u>	<u>-</u>
<b>EXPENDITURES</b>					
Schedule A Expenditures	120,965	-	120,965	0.0%	-
Schedule B Expenditures	67,375	19,039	48,336	28.3%	-
Schedule D Expenditures	42,300	-	42,300	0.0%	-
<b>TOTAL EXPENDITURES</b>	<u>230,640</u>	<u>19,039</u>	<u>211,601</u>	<u>8.3%</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	(67,375)	377,008			-
<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>\$ 741,108</u>			<u>\$ -</u>

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

Percentage of Year  
66.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Taxes	\$ 1,933,300	\$ 296,119	\$ 1,384,280	15.3%	\$ 283,527
Interest Earned	26,000	24,716	(1,284)	95.1%	22,028
<b>TOTAL REVENUES</b>	<u>1,959,300</u>	<u>320,835</u>	<u>1,382,996</u>	<u>16.4%</u>	<u>305,555</u>
<b>EXPENDITURES</b>					
Salaries and Benefits	567,593	258,557	309,036	45.6%	273,271
Other Operating Costs	54,770	40,492	14,278	73.9%	25,013
Utilities	21,495	15,870	5,625	73.8%	12,523
Remote Site Operations	394,000	223,410	170,591	56.7%	244,776
Tipping Fees	420,000	237,667	182,333	56.6%	258,537
<b>TOTAL EXPENDITURES</b>	<u>1,457,858</u>	<u>775,995</u>	<u>681,863</u>	<u>53.2%</u>	<u>814,119</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers Out	(537,800)	(351,697)	186,103	65.4%	(342,573)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(537,800)</u>	<u>(351,697)</u>	<u>186,103</u>	<u>65.4%</u>	<u>(342,573)</u>
<b>NET CHANGE IN FUND BALANCE</b>	(36,358)	(806,857)			(851,137)
<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>\$ 1,256,908</u>	<u>\$ 486,409</u>			<u>\$ 304,034</u>

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

Percentage of Year  
66.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Interest Earned	\$ 10,000	\$ 9,857	\$ (143)	98.6%	\$ 7,605
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>64,813</u>	<u>(137)</u>	<u>99.8%</u>	<u>7,605</u>
<b>EXPENDITURES</b>					
Maintenance	<u>150,000</u>	<u>47,418</u>	<u>102,582</u>	<u>31.6%</u>	<u>53,678</u>
<b>TOTAL EXPENDITURES</b>	<u>150,000</u>	<u>47,418</u>	<u>102,582</u>	<u>31.6%</u>	<u>53,678</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(85,050)	17,395	(102,720)	-20.5%	(46,073)
<b>OTHER FINANCING SOURCES</b>					
Transfers in	<u>100,000</u>	<u>66,667</u>	<u>33,333</u>	<u>66.7%</u>	<u>66,667</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>100,000</u>	<u>66,667</u>	<u>33,333</u>	<u>66.7%</u>	<u>66,667</u>
<b>NET CHANGE IN FUND BALANCES</b>	14,950	84,062			20,594
<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>\$ 394,812</u>			<u>\$ 258,710</u>

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

Percentage of Year  
66.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Intergovernmental	\$ 4,675,965	\$ 807,790	\$ (3,868,175)	17.3%	\$ 307,429
Interest Earned	175,000	201,490	26,490	115.1%	218,152
<b>TOTAL REVENUES</b>	<u>4,850,965</u>	<u>1,009,280</u>	<u>(3,841,685)</u>	<u>20.8%</u>	<u>525,582</u>
<b>EXPENDITURES</b>					
Blacks Bluff Culvert Project	-	-	-	N/A	304,429
Treatment Plant Chemical Conversion	1,200,000	30,911	1,169,089	2.6%	-
Admin. HVAC	775,965	776,879	(914)	100.1%	793,576
Big Texas Valley Water Project	2,700,000	-	2,700,000	0.0%	-
Cave Spring Tennis Courts	-	-	-	N/A	355,400
<b>TOTAL EXPENDITURES</b>	<u>4,675,965</u>	<u>807,790</u>	<u>3,868,175</u>	<u>17.3%</u>	<u>1,453,406</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers Out	(683,690)	(696,425)	(12,735)	101.9%	-
<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)	(494,935)			(927,824)
<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>\$ (86,650)</u>			<u>\$ (922,004)</u>

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

	Original Budget	Cumulative Revised Budget	Cumulative Totals To Date	2024 Budget	2024 YTD
<b>Revenues</b>					
SPLOST Taxes	\$ 33,058,378	\$ 36,640,660	\$ 36,640,663	\$ -	\$ -
Interest Earned	494,000	2,480,710	2,464,710	32,000	25,655
Miscellaneous	-	73,900	73,900	-	-
<b>Total Revenues</b>	<b>33,552,378</b>	<b>39,195,270</b>	<b>39,179,273</b>	<b>32,000</b>	<b>25,655</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>33,552,378</b>	<b>37,062,540</b>	<b>36,212,206</b>	<b>832,000</b>	<b>-</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>-</b>	<b>(2,132,730)</b>	<b>(2,131,009)</b>	<b>-</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues over</b>					
<b>Expenditures and Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 836,057</b>	<b>\$ (800,000)</b>	<b>\$ 25,655</b>

**FLOYD COUNTY, GEORGIA**  
**2003 SPLOST BUDGET vs. ACTUAL SUMMARY**  
*For the Month Ended August 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	1,145,348	15,000	14,749
<b>Total Revenues</b>	<b>27,050,000</b>	<b>31,781,600</b>	<b>31,796,706</b>	<b>15,000</b>	<b>14,749</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>\$ 517,997</b>	<b>\$ (472,170)</b>	<b>\$ 14,749</b>

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

	Original Budget	Cumulative Revised Budget	Cumulative Totals To Date	2024 Budget	2024 YTD
<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	1,128,078	175,000	143,832
Miscellaneous Revenue	-	565,830	565,814	-	-
<b>Total Revenues</b>	<b>64,978,000</b>	<b>69,797,375</b>	<b>69,941,184</b>	<b>175,000</b>	<b>143,832</b>
<b>Expenditures:</b>					
<b>Floyd County</b>					
Airport Runway Extension	5,761,000	8,365,355	8,458,130	4,957,925	4,858,499
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	8,173,350	-	(1,150)
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>67,423,969</b>	<b>5,139,990</b>	<b>4,857,349</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,517,214</b>	<b>\$ (4,964,990)</b>	<b>\$ (4,713,517)</b>



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**FLOYD COUNTY, GEORGIA**  
**2017 SPLOST BUDGET vs ACTUAL SUMMARY**  
*For the Month Ended August 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	-	-	3,017,611	342,300	1,309,029
Miscellaneous Revenue	-	-	48,589	-	-
<b>Total Revenues</b>	<b>63,881,680</b>	<b>89,680,555</b>	<b>99,838,343</b>	<b>4,932,435</b>	<b>8,400,619</b>
<b>Expenditures:</b>					
<b>Floyd County</b>					
Ag Center	8,000,000	8,000,000	2,574,139	2,662,000	411,125
E911 Update/Upgrade/Renovation					
Consoles & Furniture	170,000	158,475	158,470	-	-
Renovations/Update	25,000	508,295	508,293	-	-
CAD Computer Upgrade	25,000	-	-	-	-
Security Enhancements	25,000	-	-	-	-
Backup Audio Recorder	12,000	77,870	77,870	-	-
Center Relocation	-	-	-	-	-
Prison Security Upgrade					
Upgrade Camera System	200,000	249,170	267,392	79,430	97,655
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	3,449,203	647,165	1,142,395
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	159,787	14,485	4,055
Infrastructure	-	-	580,705	896,630	580,705
Infrastructure	-	3,113,890	2,486,470	2,110,960	2,306,759
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					
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 August 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	\$ 115,111	\$ 2,231,000	\$ 39,815
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	4,858,791	6,100,000	4,774,291
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>	<b>41,384,318</b>	<b>61,147,090</b>	<b>36,258,798</b>	<b>23,518,521</b>	<b>10,265,438</b>
<b>Net Floyd County</b>	<b>-</b>	<b>4,736,100</b>	<b>40,132,736</b>	<b>(18,586,086)</b>	<b>(1,864,820)</b>
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>	<b>63,881,680</b>	<b>84,944,455</b>	<b>60,056,160</b>	<b>23,518,521</b>	<b>10,265,438</b>
<b>Other Financing Sources (Uses)</b>					
Transfer to Capital Projects Fund	-	(41,515)	(41,511)	(26,750)	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>(41,515)</b>	<b>(41,511)</b>	<b>(26,750)</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues over</b>					
<b>Expenditures and Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ 4,694,585</b>	<b>\$ 39,740,673</b>	<b>\$ (18,612,836)</b>	<b>\$ (1,864,820)</b>

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

Percentage of Year  
66.7%

	2024			% of	2023
	BUDGET	YTD	VARIANCE		BUDGET
<b>OPERATING REVENUES</b>					
Charges for Services	\$ 8,483,000	\$ 5,333,283	\$ (3,149,717)	62.9%	\$ 5,179,740
Rental Fees	12,600	7,346	(5,254)	58.3%	8,395
Miscellaneous	63,530	-	(63,530)	0.0%	13,531
<b>TOTAL OPERATING REVENUES</b>	<u>8,559,130</u>	<u>5,340,629</u>	<u>(3,218,501)</u>	<u>62.4%</u>	<u>5,201,666</u>
<b>OPERATING EXPENSES</b>					
<b>Water Administration</b>					
Salaries and Benefits	812,160	526,695	285,465	64.9%	508,684
Supplies and Other Expenses	440,750	291,896	148,854	66.2%	279,693
Equipment	27,800	14,527	13,273	52.3%	35,150
Depreciation	24,625	16,805	7,820	68.2%	16,805
	<u>1,305,335</u>	<u>849,923</u>	<u>455,412</u>	<u>65.1%</u>	<u>840,332</u>
<b>Water Distribution</b>					
Salaries and Benefits	1,206,590	709,325	497,265	58.8%	754,811
Supplies and Other Expenses	829,840	507,860	321,980	61.2%	436,522
Equipment	46,630	26,641	19,989	57.1%	20,715
Purchased Water	1,680,000	1,172,117	507,883	69.8%	786,318
Water Meters	350,000	2,713	347,287	0.8%	183,793
Utilities	410,000	310,184	99,816	75.7%	246,200
Depreciation	1,671,110	1,092,419	578,691	65.4%	1,084,518
	<u>6,194,170</u>	<u>3,821,259</u>	<u>2,372,911</u>	<u>61.7%</u>	<u>3,512,877</u>
<b>Water Treatment Plant</b>					
Salaries and Benefits	418,030	270,609	147,421	64.7%	285,140
Supplies and Other Expenses	318,035	164,684	153,351	51.8%	152,582
Equipment	45,770	39,041	6,729	85.3%	7,051
Utilities	82,000	66,851	15,149	81.5%	49,523
Depreciation	64,305	42,868	21,437	66.7%	42,868
	<u>928,140</u>	<u>584,053</u>	<u>344,087</u>	<u>62.9%</u>	<u>537,164</u>
<b>TOTAL OPERATING EXPENSES</b>	<u>8,427,645</u>	<u>5,255,235</u>	<u>3,172,410</u>	<u>62.4%</u>	<u>4,890,373</u>
<b>OPERATING INCOME (LOSS)</b>	131,485	85,394	(46,091)	64.9%	311,293
<b>NON-OPERATING INCOME (LOSS)</b>					
Interest and Fiscal Charges	(113,435)	(76,095)	37,340	67.1%	(86,243)
Amortization of Bond Costs	53,700	31,381	(22,319)	58.4%	35,779
Gain on sale of fixed assets	-	12,771	12,771	N/A	-
Interest Earned	340,000	264,989	(75,011)	77.9%	275,120
Transfer from Fire Fund	125,000	83,333	(41,667)	66.7%	83,333
Transfer to General Fund	(359,650)	(239,767)	119,883	66.7%	(1,259,833)
<b>TOTAL NON-OPERATING INCOME (LOSS)</b>	<u>45,615</u>	<u>76,612</u>	<u>30,997</u>	<u>168.0%</u>	<u>(951,844)</u>
<b>Total Operating and Non-Operating Income (Loss)</b>	177,100	162,006	(15,094)	91.5%	(640,551)
Water Capital	(3,544,815)	(1,068,870)	2,475,945	30.2%	(2,711,559)
<b>CHANGE IN NET POSITION</b>	(3,367,715)	(906,864)			(3,352,110)
<b>NET POSITION - BEGINNING OF YEAR</b>	<u>48,758,275</u>	<u>48,758,275</u>			<u>49,918,678</u>
<b>NET POSITION - YEAR TO DATE</b>	<u>\$ 45,390,560</u>	<u>\$ 47,851,411</u>			<u>\$ 46,566,568</u>

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

Percentage of Year  
66.7%

	2024			% of BUDGET	2023
	BUDGET	YTD	VARIANCE		YTD
<b>CASH INCREASES</b>					
Charges for Services	\$ 2,483,000	\$ 5,333,283	2,850,283	214.8%	\$ 5,179,740
Rental Fees	12,600	7,346	(5,254)	58.3%	8,395
Miscellaneous	63,530	-	(63,530)	0.0%	13,531
Interest Earned	340,000	264,989	(75,011)	77.9%	275,120
Transfer from Fire Fund	125,000	83,333	(41,667)	66.7%	83,333
Gain on sale of fixed assets	-	12,771	12,771	N/A	-
<b>TOTAL CASH INCREASES</b>	<u>3,024,130</u>	<u>5,701,722</u>	<u>2,677,592</u>	<u>188.5%</u>	<u>5,560,119</u>
<b>CASH DECREASES</b>					
<b>Water Administration</b>					
Salaries and Benefits	812,160	526,705	285,455	64.9%	508,683
Supplies and Other Expenses	440,805	298,538	142,267	67.7%	273,203
Equipment	27,800	14,527	13,273	52.3%	35,150
Interest and Fiscal Charges	113,435	63,012	50,423	55.5%	71,327
Transfer to General Fund	359,650	239,767	119,883	66.7%	1,259,833
	<u>1,753,850</u>	<u>1,142,549</u>	<u>611,301</u>	<u>65.1%</u>	<u>2,148,196</u>
<b>Water Distribution</b>					
Salaries and Benefits	1,206,590	709,323	497,267	58.8%	754,811
Supplies and Other Expenses	829,630	509,789	319,841	61.4%	410,513
Equipment	46,630	26,641	19,989	57.1%	17,009
Purchased Water	1,680,000	1,172,162	507,838	69.8%	782,538
Water Meters	350,000	12,613	337,387	3.6%	149,923
Utilities	410,000	310,184	99,816	75.7%	246,128
	<u>4,522,850</u>	<u>2,740,712</u>	<u>1,782,138</u>	<u>60.6%</u>	<u>2,360,922</u>
<b>Water Treatment Plant</b>					
Salaries and Benefits	418,030	270,602	147,428	64.7%	285,138
Supplies and Other Expenses	318,260	152,195	166,065	47.8%	151,033
Equipment	45,770	39,041	6,729	85.3%	7,051
Utilities	82,000	66,283	15,717	80.8%	47,388
	<u>864,060</u>	<u>528,121</u>	<u>335,939</u>	<u>61.1%</u>	<u>490,610</u>
<b>Water Capital</b>	<u>2,983,000</u>	<u>1,068,870</u>	<u>1,914,130</u>	<u>35.8%</u>	<u>2,711,559</u>
<b>TOTAL CASH DECREASES</b>	<u>10,123,760</u>	<u>5,480,252</u>	<u>4,643,508</u>	<u>54.1%</u>	<u>7,711,287</u>
<b>NET INCREASE (DECREASE)</b>	(7,099,630)	221,470			(2,151,167)
<b>CHANGE IN BALANCE SHEET</b>		(1,360,898)			(4,994,007)
<b>CASH - BEGINNING OF YEAR</b>		<u>8,702,441</u>			<u>11,929,038</u>
<b>CASH - YEAR TO DATE</b>		<u>\$ 7,563,013</u>			<u>\$ 4,783,864</u>

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

Percentage of Year  
66.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>OPERATING REVENUES</b>					
Charges for Services	\$ 1,500	\$ 631	\$ (869)	42.1%	\$ 667
Fuel Sales	940,500	781,730	(158,770)	83.1%	593,605
Rental Fees	306,500	227,478	(79,022)	74.2%	210,194
Miscellaneous	22,500	23,506	1,006	104.5%	14,158
<b>TOTAL OPERATING REVENUES</b>	<b>1,271,000</b>	<b>1,033,345</b>	<b>(237,655)</b>	<b>81.3%</b>	<b>818,624</b>
<b>OPERATING EXPENSES</b>					
Salaries and Benefits	367,880	233,509	134,371	63.5%	236,620
Supplies and Other Expenses	315,410	137,010	178,400	43.4%	140,313
Utilities	65,000	49,305	15,695	75.9%	42,581
Equipment	4,000	3,265	735	81.6%	1,057
Air Show Expenses	30,000	-	30,000	0.0%	-
Depreciation	983,160	458,760	524,400	46.7%	422,081
Cost of Goods Sold	861,500	501,842	359,658	58.3%	424,376
<b>TOTAL OPERATING EXPENSES</b>	<b>2,626,950</b>	<b>1,383,691</b>	<b>1,243,259</b>	<b>52.7%</b>	<b>1,267,028</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(1,355,950)</b>	<b>(350,346)</b>	<b>1,005,604</b>	<b>25.8%</b>	<b>(448,404)</b>
<b>NON-OPERATING INCOME (LOSS)</b>					
Interest Earned	15,000	5,499	(9,501)	36.7%	11,782
Transfers Out	(399,010)	(100,327)	298,683	25.1%	(61,217)
<b>TOTAL NON-OPERATING INCOME (LOSS)</b>	<b>(384,010)</b>	<b>(94,828)</b>	<b>289,182</b>	<b>24.7%</b>	<b>(49,435)</b>
<b>INCOME BEFORE CAPITAL CONTRIBUTIONS</b>	<b>(1,739,960)</b>	<b>(445,174)</b>	<b>1,294,786</b>	<b>25.6%</b>	<b>(497,839)</b>
Capital Contributions	-	-	-	N/A	-
<b>CHANGE IN NET POSITION</b>	<b>(1,739,960)</b>	<b>(445,174)</b>			<b>(497,839)</b>
<b>NET POSITION - BEGINNING OF YEAR</b>	<b>7,485,410</b>	<b>7,485,410</b>			<b>7,721,277</b>
<b>NET POSITION - YEAR TO DATE</b>	<b>\$ 5,745,450</b>	<b>\$ 7,040,236</b>			<b>\$ 7,223,438</b>

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

Percentage of Year  
66.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>CASH INCREASES</b>					
Charges for Services	\$ 1,500	\$ 631	\$ (869)	42.1%	\$ 667
Fuel Sales	940,500	777,569	(162,931)	82.7%	583,029
Rental Fees	306,500	227,173	(79,327)	74.1%	210,894
Miscellaneous	22,500	23,506	1,006	104.5%	14,158
Interest Earned	15,000	5,499	(9,501)	36.7%	11,782
<b>TOTAL CASH INCREASES</b>	<u>1,286,000</u>	<u>1,034,378</u>	<u>(251,622)</u>	<u>80.4%</u>	<u>820,530</u>
<b>CASH DECREASES</b>					
Salaries and Benefits	367,880	238,113	129,767	64.7%	237,448
Supplies and Other Expenses	314,515	161,462	153,053	51.3%	153,288
Utilities	65,000	49,305	15,695	75.9%	42,581
Equipment	2,000	3,265	(1,265)	163.3%	1,057
Air Show Expenses	30,000	-	30,000	0.0%	-
Transfers Out	399,010	100,327	298,683	25.1%	61,217
Cost of Goods Sold	861,500	501,842	359,658	58.3%	424,376
<b>TOTAL CASH DECREASES</b>	<u>2,039,905</u>	<u>1,054,314</u>	<u>985,591</u>	<u>51.7%</u>	<u>919,967</u>
<b>NET INCREASE (DECREASE)</b>	(753,905)	(19,936)			(99,437)
<b>CHANGE IN BALANCE SHEET</b>		-			-
<b>CASH - BEGINNING OF YEAR</b>		<u>217,265</u>			<u>429,038</u>
<b>CASH - YEAR TO DATE</b>		<u>\$ 167,592</u>			<u>\$ 329,602</u>

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

Percentage of Year  
66.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Intergovernmental	\$ -	\$ -	\$ -	N/A	\$ -
Charges for Services	-	-	-	N/A	-
Rental Fees	-	-	-	N/A	-
Miscellaneous	-	<u>31,252</u>	<u>31,252</u>	N/A	-
<b>TOTAL OPERATING REVENUES</b>	<u>-</u>	<u>31,252</u>	<u>31,252</u>	N/A	<u>-</u>
<b>EXPENSES</b>					
Salaries and Benefits	95,840	60,860	34,980	63.5%	23,377
Supplies and Other Expenses	20,440	1,087	19,353	5.3%	-
Equipment	<u>1,500</u>	<u>-</u>	<u>1,500</u>	N/A	<u>-</u>
<b>TOTAL OPERATING EXPENSES</b>	<u>117,780</u>	<u>61,947</u>	<u>55,833</u>	<u>52.6%</u>	<u>23,377</u>
<b>OPERATING INCOME (LOSS)</b>	(117,780)	(30,695)	87,085	26.1%	(23,377)
<b>NON-OPERATING INCOME (LOSS)</b>					
Interest Earned	-	188	188	N/A	-
Transfer from General Fund	<u>117,780</u>	<u>45,080</u>	<u>(72,700)</u>	<u>38.3%</u>	<u>23,121</u>
<b>TOTAL NON-OPERATING INCOME (LOSS)</b>	<u>117,780</u>	<u>45,268</u>	<u>(72,512)</u>	<u>38.4%</u>	<u>23,121</u>
<b>CHANGE IN NET POSITION</b>	-	14,573			(256)
<b>NET POSITION - BEGINNING OF YEAR</b>	<u>2,123,176</u>	<u>2,123,176</u>			<u>1,218,247</u>
<b>NET POSITION - YEAR TO DATE</b>	<u>\$ 2,123,176</u>	<u>\$ 2,137,749</u>			<u>\$ 1,217,991</u>



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

Percentage of Year  
66.7%

	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	-	188	188	N/A	-
Transfer from General Fund	-	45,080	45,080	N/A	23,121
<b>TOTAL CASH INCREASES</b>	<u>-</u>	<u>76,520</u>	<u>76,520</u>	<u>N/A</u>	<u>23,121</u>
<b>CASH DECREASES</b>					
Salaries and Benefits	95,840	61,036	34,804	63.7%	23,377
Supplies and Other Expenses	20,440	1,527	18,913	7.5%	-
Equipment	1,500	-	1,500	N/A	-
<b>TOTAL CASH DECREASES</b>	<u>117,780</u>	<u>62,563</u>	<u>55,217</u>	<u>53.1%</u>	<u>23,377</u>
<b>NET INCREASE (DECREASE)</b>	(117,780)	13,957			(256)
<b>CHANGE IN BALANCE SHEET</b>		2			256
<b>CASH - BEGINNING OF YEAR</b>		<u>-</u>			<u>-</u>
<b>CASH - YEAR TO DATE</b>		<u>\$ 13,958</u>			<u>\$ -</u>

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

Percentage of Year  
66.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<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>124,764</u>	<u>(75,236)</u>	<u>62.4%</u>	<u>38,110</u>
<b>TOTAL OPERATING REVENUES</b>	<u>551,600</u>	<u>320,567</u>	<u>(231,033)</u>	<u>58.1%</u>	<u>242,242</u>
<b>EXPENSES</b>					
Salaries and Benefits	352,620	234,392	118,228	66.5%	231,678
Supplies and Other Expenses	170,220	96,740	73,480	56.8%	71,960
Equipment	22,650	4,760	17,890	21.0%	11,971
Depreciation	132,720	88,481	44,239	66.7%	92,503
Amortization - Right To Use Asset	45,880	31,453	(14,427)	68.6%	30,585
Utilities	<u>36,000</u>	<u>20,667</u>	<u>15,333</u>	<u>57.4%</u>	<u>18,181</u>
<b>TOTAL OPERATING EXPENSES</b>	<u>760,090</u>	<u>476,494</u>	<u>254,743</u>	<u>62.7%</u>	<u>456,878</u>
<b>OPERATING INCOME (LOSS)</b>	(208,490)	(155,927)	52,563	74.8%	(214,636)
<b>NON-OPERATING INCOME (LOSS)</b>					
Interest Earned	100	1,114	1,014	1113.6%	447
Transfers from Solid Waste	115,800	64,549	51,251	55.7%	75,906
Transfers to General Fund	(47,590)	(31,727)	(15,863)	66.7%	(33,058)
Transfers to Capital Projects	<u>(40,000)</u>	<u>(3,456)</u>	<u>(36,544)</u>	<u>8.6%</u>	<u>-</u>
<b>TOTAL NON-OPERATING INCOME (LOSS)</b>	<u>28,310</u>	<u>30,480</u>	<u>(143)</u>	<u>107.7%</u>	<u>43,296</u>
<b>CHANGE IN NET POSITION</b>	(180,180)	(125,447)			(171,340)
<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>\$ 1,198,837</u>			<u>\$ 1,238,297</u>

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

Percentage of Year  
66.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>CASH INCREASES</b>					
Intergovernmental	\$ 351,600	\$ 290,478	\$ (61,122)	82.6%	\$ 287,193
Interest Earned	100	1,114	1,014	1113.6%	447
Material Sales	200,000	181,659	(18,341)	90.8%	62,957
Transfers In	115,800	64,549	(51,251)	55.7%	75,906
<b>TOTAL CASH INCREASES</b>	<u>667,500</u>	<u>537,800</u>	<u>(68,578)</u>	<u>80.6%</u>	<u>426,503</u>
<b>CASH DECREASES</b>					
Salaries and Benefits	352,620	234,392	118,228	66.5%	231,796
Supplies and Other Expenses	170,220	104,578	65,642	61.4%	81,463
Equipment	22,650	4,760	17,890	21.0%	11,971
Utilities	36,000	22,257	13,743	61.8%	18,643
Transfers	47,590	36,199	11,391	76.1%	1,955
<b>TOTAL CASH DECREASES</b>	<u>629,080</u>	<u>402,185</u>	<u>226,895</u>	<u>63.9%</u>	<u>345,828</u>
<b>NET INCREASE (DECREASE)</b>		135,615			80,675
<b>CHANGE IN BALANCE SHEET</b>		(56,460)			(82,359)
<b>CASH - BEGINNING OF YEAR</b>		<u>362</u>			<u>3,589</u>
<b>CASH - YEAR TO DATE</b>		<u>\$ 79,518</u>			<u>\$ 1,906</u>

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

Percentage of Year  
66.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Charges for Services	\$ 24,000	\$ 18,624	\$ (5,376)	77.6%	\$ 4,658
Interest Earned	90	4,008	3,918	4453.4%	2,420
Donations	40,000	127,007	87,007	317.5%	21,354
Miscellaneous	600	2,018	1,418	336.3%	192
<b>TOTAL REVENUES</b>	<u>64,690</u>	<u>151,657</u>	<u>86,967</u>	<u>234.4%</u>	<u>28,624</u>
<b>EXPENDITURES</b>					
Salaries and Benefits	1,109,955	663,997	445,958	59.8%	624,990
Other Operating Costs	447,640	259,344	188,296	57.9%	291,375
Equipment	9,020	-	9,020	0.0%	-
<b>TOTAL EXPENDITURES</b>	<u>1,566,615</u>	<u>923,341</u>	<u>643,274</u>	<u>58.9%</u>	<u>916,365</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(1,501,925)	(771,684)	(730,241)	51.4%	(887,740)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers from General Fund	1,493,780	995,853	497,927	66.7%	901,963
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>1,493,780</u>	<u>995,853</u>	<u>497,927</u>	<u>66.7%</u>	<u>901,963</u>
<b>NET CHANGE IN FUND BALANCE</b>	(8,145)	224,169			14,223
<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>\$ 4,150</u>	<u>\$ 236,465</u>			<u>\$ 14,231</u>

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

Percentage of Year  
66.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Administrative Operations	\$ 11,500	\$ 13,792	\$ 2,292	119.9%	\$ 9,167
Miscellaneous Revenues	11,850	23,679	11,829	199.8%	18,591
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	38,700	44,669	5,969	115.4%	34,739
Other Programs	180,975	109,674	(71,301)	60.6%	126,721
Gymnastics	385,300	311,159	(74,141)	80.8%	287,591
Special Populations Services	38,050	27,453	(10,597)	72.1%	24,382
Concessions	267,615	295,560	27,945	110.4%	189,858
Coosa River Trading Post	181,750	137,238	(44,512)	75.5%	125,938
Etowah Park Golf Practice	7,300	5,514	(1,786)	75.5%	5,033
Youth Athletics	286,500	287,857	1,357	100.5%	151,944
Adult Athletics	9,800	19,700	9,900	201.0%	9,600
Scoreboards	7,000	917	(6,083)	13.1%	2,500
Parks & Recreation Centers	83,750	67,318	(16,432)	80.4%	79,080
Recreation Services	84,250	60,939	(23,311)	72.3%	59,684
Hall of Fame	14,250	10,862	(3,388)	76.2%	8,998
Senior Promotions	8,500	5,500	(3,000)	64.7%	1,175
<b>TOTAL REVENUES</b>	<b>1,647,090</b>	<b>1,421,830</b>	<b>(225,260)</b>	<b>86.3%</b>	<b>1,135,000</b>

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

Percentage of Year  
66.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>EXPENDITURES</b>					
Administrative Operations	\$ 1,190,050	\$ 658,066	\$ (531,984)	55.3%	\$ 735,977
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	69,510	60,401	(9,109)	86.9%	57,465
Other Programs	96,000	81,008	(14,992)	84.4%	80,555
Gymnastics	300,610	212,231	(88,379)	70.6%	201,023
Special Populations Services	40,425	21,371	(19,054)	52.9%	21,624
Concessions	269,000	237,247	(31,753)	88.2%	167,653
Coosa River Trading Post	144,750	91,589	(53,161)	63.3%	86,518
Sports Division Administration	149,150	88,603	(60,547)	59.4%	84,420
Youth Athletics	205,150	171,968	(33,182)	83.8%	151,864
Adult Athletics	15,625	19,608	3,983	125.5%	6,916
Scoreboards	2,000	-	(2,000)	0.0%	37
Recreation Centers	186,495	145,681	(40,814)	78.1%	129,620
Recreation Services Administration	247,640	175,691	(71,949)	70.9%	148,436
Parks & Recreation Services	1,255,970	835,622	(420,348)	66.5%	809,504
Buildings	91,315	80,236	(11,079)	87.9%	44,644
Shop	147,310	93,936	(53,374)	63.8%	101,749
Hall of Fame	20,250	14,864	(5,386)	73.4%	12,809
Senior Promotions	9,000	6,909	(2,091)	76.8%	-
<b>TOTAL EXPENDITURES</b>	4,470,250	2,995,032	(1,475,218)	67.0%	2,840,812
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	2,815,335	1,876,890	(938,445)	66.7%	1,238,667
Transfers Out	-	-	-	N/A	21,369
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	2,815,335	1,876,890	(938,445)	66.7%	1,260,035
<b>NET CHANGE IN FUND BALANCE</b>	(7,825)	303,688			(445,777)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	135,113	135,113			42,382
<b>FUND BALANCE - YEAR TO DATE</b>	\$ 127,288	\$ 438,801			\$ (403,351)

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

Percentage of Year  
66.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Contributions					
Employer	\$ 7,112,460	\$ 5,864,720	\$ (1,247,740)	82.5%	\$ 5,564,022
Employees	1,972,390	1,339,025	(633,365)	67.9%	1,253,930
Retirees	76,250	50,218	(26,032)	65.9%	53,180
Premiums Paid By Others	74,775	36,246	(38,529)	48.5%	38,745
Interest Earned	4,000	40,086	36,086	1002.2%	56,496
Miscellaneous	30,000	-	(30,000)	0.0%	22,340
<b>TOTAL REVENUES</b>	<u>9,269,875</u>	<u>7,330,295</u>	<u>(1,939,580)</u>	<u>79.1%</u>	<u>6,988,713</u>
<b>EXPENDITURES</b>					
Other Costs	30,055	13,990	16,065	46.5%	15,776
Professional Fees	138,450	98,045	40,405	70.8%	90,067
Claims	7,000,000	5,418,539	1,581,461	77.4%	4,553,502
Premium Payments	1,376,485	937,014	439,471	68.1%	793,114
HRA Payments	86,850	42,260	44,590	48.7%	65,102
HSA Payments	84,240	70,371	13,869	83.5%	53,865
Wellness Clinic	606,310	592,300	14,010	97.7%	280,653
Administrative Fees	235,815	163,473	72,342	69.3%	152,722
<b>TOTAL EXPENDITURES</b>	<u>9,558,205</u>	<u>7,335,992</u>	<u>2,222,213</u>	<u>76.8%</u>	<u>6,004,801</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(288,330)	(5,697)	(282,633)	2.0%	983,912
<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)	(3,005,697)			983,959
<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>\$ 944,926</u>			<u>\$ 3,169,932</u>



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

	<b>Budget</b>	<b>2024 YTD</b>
<b>Appropriation of Jail Surcharge Funds</b>	\$ 50,520	\$ 41,746
<b>Appropriation of Fund Balance</b>	1,107,445	465,135
<b>Revenues:</b>		
Interest Earned	70,000	71,758
Transfer from General Fund	2,596,075	1,133,129
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	3,456
<b>Total Revenues and Appropriations of Fund Balances</b>	<b>\$ 4,342,720</b>	<b>\$ 1,795,406</b>
<b>Expenditures:</b>		
<b>Sheriff/Jail</b>		
Locking controls	\$ 88,605	\$ 88,605
Walk in Freezer	<b>JS</b> 18,885	18,885
Biometric System	<b>JS</b> 54,450	54,442
Replacement of Sewage Grinder Unit	<b>JS</b> 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	4,419
	-	4,419
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 August 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	2,975	2,975
Paint Clerk of Superior Court Office	6,920	6,920
Pressure wash building exterior	<b>FB</b> 13,525	550
Install new utility pole for new chiller at Admin. Building	<b>FB</b> -	40,270
Electrical work to GNTC avionics building	<b>FB</b> <u>30,000</u>	<u>29,915</u>
	128,420	80,629
<b>Space Needs Project</b>		
Glenwood	2,499,000	59,632
Law Enforcement Center	<u>49,380</u>	<u>49,380</u>
	2,548,380	109,012
<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	379,478
State of GA DOT-LRA	(1,641,020)	(1,641,019)
2023 LMIG Paving	<b>FB</b> 544,865	135,129
2022 LMIG Paving	<b>FB</b> 71,880	-
LMIG-Off System Safety	200,000	200,000
Excess LMIG Road Improvements	<b>FB</b> 152,840	40,357
LRA-Paving	<u>1,641,020</u>	<u>269,604</u>
	969,585	(1,941,462)
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 August 31, 2024

	<u>Budget</u>	<u>2024 YTD</u>
<b>Information Technology</b>		
Computer Lease	\$ 160,000	\$ 121,618
	160,000	121,618
<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 August 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	<b>AP</b> 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	<b>RC</b> <u>100,000</u>	<u>93,883</u>
	40,000	93,883
Scrap Tire-State Revenue	(6,480)	-
Scrap Tire Expense	<u>6,480</u>	<u>-</u>
	-	-
<b>Current Year Lease Purchase Payments</b>	<b>DS</b> 91,860	-
<b>Total Net (Revenues) Expenditures</b>	<b>\$ <u>6,005,190</u></b>	<b>\$ <u>(731,317)</u></b>

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

	<u>Budget</u>	<u>2024 YTD</u>
<b>Revenues:</b>		
R & E Funds	\$ 3,320,415	\$ 892,171
Operating Funds	224,400	176,699
Intergovernmental-FEMA Grant	1,471,235	-
<b>Total Revenues</b>	<b>\$ 5,016,050</b>	<b>\$ 1,068,870</b>
<b>Expenses:</b>		
Water Tank Maintenance	\$ 350,000	\$ 216,822
Water Main Replacement	250,000	342
Water Pumps and Pump Houses	200,000	24,825
Large Meter Testing	50,000	-
Water Improvements-Highway 53 Water Line Upgrade	500,000	78,372
Biddy Well - Test Well	65,000	34,969
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	-
FEMA Grant Expense	1,961,650	-
	4,791,650	892,171
<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>\$ 5,016,050</b>	<b>\$ 1,068,870</b>

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***Other Information  
For the Month Ending  
August 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	1,018,751.44	(31,474.67)	-3.00%
September	676,193.66	654,781.96	653,522.92	667,971.11	736,815.13	1,452,819.94	874,148.57	962,048.54	920,006.52			
October	657,669.28	652,147.01	642,753.04	647,844.00	748,643.55	769,791.14	868,364.73	987,976.98	903,115.49			
November	635,351.37	600,917.37	599,441.11	698,685.85	713,719.73	830,189.33	881,711.81	952,746.51	946,161.67			
December	633,300.05	614,596.18	645,431.00	683,087.72	727,129.82	792,743.53	932,432.97	987,893.53	922,784.24			
March Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A
April Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A
May Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A
June Pro Rata	973.00	1,586.38	1,079.57	2,686.77	3,619.11	645.47	1,273.70	2,027.46	2,218.68	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>7,631,764.20</b>	<b>101,896.77</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>(4,011,185.80)</b>		
<b>Annual Comparisons</b>									<b>7,529,867.43</b>	<b>7,631,764.20</b>	<b>101,896.77</b>	<b>1.35%</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	1,920,719.90	(124,777.71)	-6.10%
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>14,449,439.24</b>	<b>355,780.33</b>	
<b>Annual Comparisons</b>									<b>14,093,658.91</b>	<b>14,449,439.24</b>	<b>355,780.33</b>	<b>2.52%</b>



**FLOYD COUNTY, GEORGIA**

*Water Fund Bonds Debt Service Coverage Ratio*

*For the Month Ended August 31, 2024*

*(with comparative calculation for 2023)*

	<b>ACTUALS</b>	
	<b>2024</b>	<b>2023</b>
<b>Operating Revenues:</b>		
Developers Contributions	\$ -	\$ -
Misc-Other	24,505	13,141
Water Charges	4,965,380	4,855,864
Water Meter Charges	226,606	178,900
Penalties & Cut Offs	116,791	131,522
Fire Service Charges	83,333	83,333
Surcharge Revenue	-	313
Convenience Fee	-	-
Less: Fire Service Charges	(83,333)	(83,333)
Charges for Services	5,333,283	5,179,740
 Miscellaneous	-	13,531
 Rental Fees	7,346	8,395
 <b>Total Operating Revenues</b>	<b>5,340,629</b>	<b>5,201,666</b>
<b>Operating Expenses:</b>		
Administration	849,923	840,332
Less: Depreciation	(16,805)	(16,805)
Net Administration	833,118	823,527
 Distribution	3,821,259	3,512,877
Less: Depreciation	(1,092,419)	(1,084,518)
Net Distribution	2,728,840	2,428,359
 Treatment Plant	584,053	537,164
Less: Depreciation	(42,868)	(42,868)
Net Treatment Plant	541,185	494,296
 <b>Total Operating Expenses</b>	<b>\$ 4,103,142</b>	<b>\$ 3,746,181</b>
 Net Available for Debt Service	\$ 1,237,487	\$ 1,455,485
 Bonds Debt Service (83.3% of Annual Debt Payment)	205,667	206,333
 <b>Bonds Debt Service Coverage Ratio (1.10 Requirement)</b>	<b>6.02</b>	<b>7.05</b>
 Total Debt Service (83.3% of Annual Debt Payment)	377,120	377,787
 <b>Total Debt Service Coverage Ratio</b>	<b>3.28</b>	<b>3.85</b>

**FLOYD COUNTY, GEORGIA**  
*Non-Capital Equipment*  
For the Month Ended August 31, 2024

	<u>Budget</u>	<u>YTD</u>
Probate Court		
Judges Chair	\$ 800	\$ -
Courtroom Electronic Upgrade	6,000	-
3 - Printers	800	-
	<u>7,600</u>	<u>-</u>
Clerk of Superior Court		
Desk	1,500	-
	<u>1,500</u>	<u>-</u>
Board of Equalization		
Desk	1,500	-
	<u>1,500</u>	<u>-</u>
District Attorney		
6 - Printers	3,000	-
2 - Filing cabinets	1,200	-
	<u>4,200</u>	<u>-</u>
Sheriff		
Courthouse Shredder	2,000	-
15- Radios	33,000	32,456
12- Tasers	40,020	-
2- Tactical Handheld Thermal Monocular	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
Jail Warehouse Racking	3,955	3,954
Ridgit Jetter Auger	9,900	9,870
Jail Cell Lavatories and Toilets	130,685	79,960
	<u>323,745</u>	<u>228,917</u>
Coroner		
Security Camera System	9,790	9,785
	<u>9,790</u>	<u>9,785</u>
Board of Registrars		
Computer Monitor	1,800	-
Training Room Projector	1,200	-
Computer	1,385	-
Laptop	1,200	-
	<u>5,585</u>	<u>-</u>
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
	<u>23,200</u>	<u>21,708</u>

**FLOYD COUNTY, GEORGIA**  
*Non-Capital Equipment*  
For the Month Ended August 31, 2024

	<u>Budget</u>	<u>YTD</u>
<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	842
Overhead 1 ton Electric Hoist	2,570	2,570
Hydraulic Tank Vacuum Tool	750	689
Remote Inspection Camera	1,915	1,913
Wheel Balancer	7,820	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	529
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	515	513
	<u>28,750</u>	<u>27,020</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	2,500
	<u>2,500</u>	<u>2,500</u>
<b>Tax Commissioner</b>		
3-Destop printers	2,300	2,187
	<u>2,300</u>	<u>2,187</u>

**FLOYD COUNTY, GEORGIA**  
*Non-Capital Equipment*  
For the Month Ended August 31, 2024

	<u>Budget</u>	<u>YTD</u>
Magistrate Court		
Logical Systems Video System	\$ 600	\$ 600
	600	600
Superior Court		
Admin Equipment	500	-
Courtroom Upgrades	7,000	-
	7,500	-
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	8,700	8,347
	8,700	8,347
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

**FLOYD COUNTY, GEORGIA**  
*Non-Capital Equipment*  
For the Month Ended August 31, 2024

	<u>Budget</u>	<u>YTD</u>
Inmate Benefit		
Sheriff - Equipment	\$ 125,000	\$ 64,439
Prison - Equipment	8,000	9,451
Work Release - Equipment	<u>10,000</u>	<u>2,164</u>
	143,000	76,054
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	<u>1,600</u>	<u>588</u>
	27,800	17,527
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	<u>650</u>	<u>-</u>
	46,630	26,641
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	1,245	1,080
Automatic Cleaning Module	1,575	1,573
EMEC Injection Pump	<u>1,500</u>	<u>1,125</u>
	45,770	39,041
Airport		
Ice Machine	2,000	1,830
Digital Signage	1,175	1,172
Tires for Zero Turn Mower	<u>825</u>	<u>263</u>
	4,000	3,265
Agriculture Center		
Equipment	<u>1,500</u>	<u>-</u>
	1,500	-
Recycling		
Belt Replacement	5,400	-
Complete Camera System	7,250	7,250
2 sets of Skid steer tires	<u>10,000</u>	<u>4,760</u>
	22,650	12,010

**FLOYD COUNTY, GEORGIA**  
*Non-Capital Equipment*  
For the Month Ended August 31, 2024

	<u>Budget</u>	<u>YTD</u>
Animal Control		
New Phone System	\$ 5,000	\$ 4,900
Radios	<u>4,020</u>	<u>3,954</u>
	9,020	8,854
Recreation		
Gymnastics		
Tumble Track	6,400	5,008
Springs	1,000	-
Pit Blocks	2,000	1,955
Climbing Mats	1,480	1,446
T Trainer	<u>1,900</u>	<u>-</u>
	12,780	8,409
Coosa River Trading Post		
Equipment	<u>600</u>	<u>-</u>
	600	-
Youth Baseball		
Wind Screens	8,000	-
8 - Pitching machines	<u>11,300</u>	<u>10,495</u>
	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	<u>27,000</u>	<u>24,783</u>
	44,760	39,571
Rec-Shop		
5 - Backpack Blower	2,500	2,449
Trimmers	1,500	1,422
MS362 Chainsaw	800	750
2-Zero Turn Mower Engine	5,530	-
Hedge Trimmer and Edger	<u>900</u>	<u>790</u>
	11,230	5,411
Total:	<u>\$ 1,315,750</u>	<u>\$ 914,792</u>