



Floyd County, Georgia

***Financial Statements
For the Month Ending
September 30, 2024***

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***Financial Statements
For the Month Ending
September 30, 2024***


***Prepared by:
Finance Department***


FLOYD COUNTY, GEORGIA
Unaudited Financial Statements
For the Month Ending September 30, 2024


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Floyd County, Georgia For the Month Ended September 30, 2024


General Fund Revenues Budget vs Actual	
	\$ 74,211,505 Budget
	<u>\$ 27,481,218 Actual</u>
	\$ (46,730,288) 37%

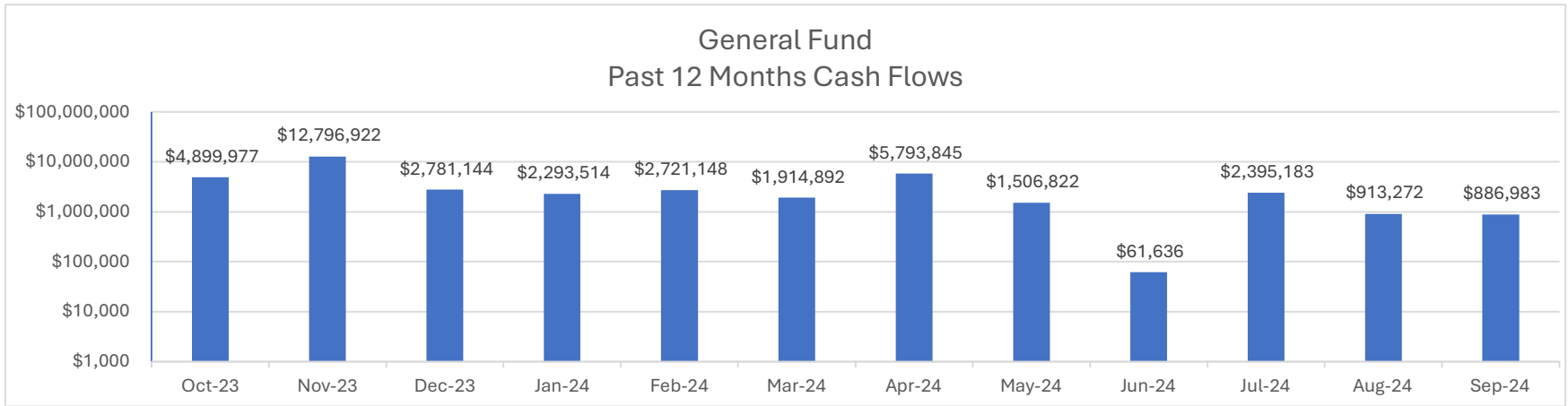
General Fund Expenditures Budget vs Actual	
	\$ 74,816,078 Budget
	<u>\$ 51,685,896 Actual</u>
	\$ 23,130,182 69%

Net Change in General Fund Balance Budget vs Actual	
	\$ (604,573) Budget
	<u>\$ (24,204,679) Actual</u>
	\$ (23,600,106) 4004%

Cash & Investments vs Fund Balance = Liquidity & Availability of Fund Balance	
	\$ 886,983 Cash
	<u>\$ (2,344,174) Fund Balance</u>
	38%

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>\$ 1,024,915 Actual</u>
	\$ (545,085) 65%



Floyd County, Georgia For the Month Ended September 30, 2024



2017 SPLOST Fund Sales Taxes Budget vs Actual

	\$ 4,590,135 Budget
	<u>\$ 7,091,590 Actual</u>
	\$ 2,501,455 154%

2013 SPLOST Fund Sales Taxes Budget vs Actual

	\$ - Budget
	<u>\$ - Actual</u>
	\$ -

2017 SPLOST Fund Expenditures Budget vs Actual

	\$ 23,518,521 Budget
	<u>\$ 10,748,911 Actual</u>
	\$ 12,769,610 46%

2013 SPLOST Fund Expenditures Budget vs Actual

	\$ 5,139,990 Budget
	<u>\$ 4,873,209 Actual</u>
	\$ 266,781 95%

Water / Sewer Revenues & Expenses All Revenues and All Expenses

	\$ 6,494,928 Revenues
	<u>\$ 6,341,401 Expenses</u>
	\$ 153,527

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

	\$ 8,702,441 Beginning
	<u>\$ 6,005,489 Current</u>
	\$ (2,696,952)

Airport Revenues & Expenses All Revenues and All Expenses

	\$ 1,146,687 Revenues
	<u>\$ 1,663,351 Expenses</u>
	\$ (516,664)

Airport Operating Cash Flows Beg. Of Year vs Current Balance

	\$ 217,265 Beginning
	<u>\$ 161,480 Current</u>
	\$ (55,784)

Recycling Revenues & Expenses All Revenues and All Expenses

	\$ 402,664 Revenues
	<u>\$ 595,169 Expenses</u>
	\$ (192,505)

Recycling Operating Cash Flows Beg. Of Year vs Current Balance

	\$ 362 Beginning
	<u>\$ 36,337 Current</u>
	\$ 35,975



***Financial Narrative
For the Month Ending
September 30, 2024***

***Prepared by:
Finance Department***

Floyd County Review of September 2024

General Fund

- Revenues
 - Taxes are \$506,500 more than last year.
 - Prior Years' Tax is \$141,500 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 9.1% 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 7.6% or \$10,700. This indicates a slowing housing market possibly due to higher interest rates.
 - Penalties & Interest revenue is \$148,000 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 \$199,300 or 2.4%.
 - 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 \$571,439.
 - Motor Vehicle Taxes are \$6,100 less than 2023, which is a 2.7% decrease. This is the ad valorem tax paid on older vehicles so fewer vehicles are on the digest. When older cars are sold, the buyer can choose to continue to pay ad valorem taxes rather than the TAVT.
 - Motor Vehicle TAVT is \$78,450 more than last year, a 2.7% increase. New models are usually released in the fall so dealers are wanting to get rid of their inventory. Sales typically increase this time of year.
 - 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 \$20,900 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 \$222,550 more than last year.
 - State-Offender Rehab revenue is \$158,400 higher than 2023. The average number of inmates has increased 2.2%. The subsidy went from \$22 per inmate to \$24 per inmate beginning with the May 2024 receipt.

Floyd County Review of September 2024

▪ **General Fund (cont'd)**

- Revenues (cont'd)
 - COPS program is \$53,250 higher than 2023 due to a mathematical error in the 2023 billing. In 2023, the second quarter was short billed by \$25,470.
- Charges for Services is \$302,850 more than 2023.
 - Sheriff Fees & Services is \$9,600 more than 2023.
 - Sheriff Boarding Inmates is \$292,400 more than 2023.
 - Chattooga County Boarding Inmate revenue is up \$225,100 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 increased 73.3% compared to 2023, an increase of \$14,000.
 - Revenue from US Marshals is down 3.2% from 2023. July 2023 was 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. In 2024, we have collected \$11,900.
 - Payments from ICE have increased by 24.9% compared to September 2023, but only \$850.
 - Inmate Contracts in total have increased \$81,250.
 - The rate for inmate detail contracts increased starting in January to cover the cost of the service.
 - Tax Commissioner-TAVT Administrative Fee is 4.5% more than the amount for 2023.
 - The average monthly amount collected in 2023 was \$14,700 and in 2024 was \$15,350.
 - Tax Commissioner Street Light collections have decreased \$3,850, or 9.3%, since this same time last year.
 - Tax Collection Commissions have climbed \$43,850 or 26.9%.
 - 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 26.6% from 2023. Commissions are also received from the Clerk of Superior Court. These commissions have increased 8.3% from 2023.
 - Clerk of Court Charges for Services decreased by \$73,000 when compared to 2023. This is a 16.8% decrease.
 - Recording Fees have decreased 14.6% since 2023, a \$41,650 decrease. This is revenue from recording deeds and liens.
 - Advance Deposits are up \$2,950 from last year. Advance deposits are the County's portion of the filing fee for a new case.
 - Other Fees have decreased \$18,850 from 2023. Examples of this revenue include UCC filings and bond forfeitures. The portion relating to bond forfeitures has decreased \$17,800.

Floyd County Review of September 2024

General Fund (cont'd)

- Revenues (cont'd)
 - Charges for Services (cont'd)
 - All other charges decreased a total of \$15,550 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 \$12,100 from 2023, falling 11.6%.
 - Estate revenues decreased 13.6% or \$11,450. This revenue is derived from the number of wills probated. The fee schedule is not dependent on the size of the estate, but different petitions do have different fees. For example, guardianships have a fee of \$450 as opposed to other petitions that are around \$180. Even though the number of filings increased 3.7%, the amount paid decreased 8.8%.
 - Miscellaneous revenues have dropped 2.9%, or \$450, 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 \$4,900 or 7.1% from 2023.
 - There has been a decrease of 3.3% in the total number of cases since last year.
 - Cases that generate fees have stayed even with 2023.
 - Clerk of Court-Jail Surcharge is up 19.7% as compared to last year.
 - There is a 0.5% 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 11.3% from 2023, a \$5,200 decrease. There is a 14.5% decrease in the number of cases.
 - Court Reporting Services has shown a decrease of 50.2% over last year. This is an \$11,100 decrease. In 2023, the number of bills YTD was 78. In 2024, the number is 57. This is a 26.9% decrease.
 - Fines & Forfeitures are up \$248,000.
 - Clerk of Court – Criminal Division Fines are down \$1,750, a 0.5% drop as compared to 2023.
 - Juvenile Court Supplemental Services fines have decreased 23.8% since this time last year, a total of \$1,700.
 - Probate Court Fines are up \$243,050 or 65.5%. There is a 25.8% increase in the number of fines paid. The amount paid to the County increased 79.4%. This could be a result of a timing issue because some of the fees could be from prior periods.

Floyd County Review of September 2024

General Fund (cont'd)

- Revenues (cont'd)
 - Parking Fines have decreased 40.4%.
 - Drug Abuse & Treatment Fines are up 4.1% compared to 2023. This is an increase of \$2,250.
- Miscellaneous Revenue is down 17.5%.
 - Miscellaneous Other decreased \$127,950.
 - 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 \$42,900. 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 2024.
- Expenditures
 - Board of Registrars is 82.8% of the annual budget.
 - Salaries & Wages is 6.7% higher than the YTD budget. Overtime is double what was budgeted for 2024.
 - Salaries & Wages – Poll workers is \$154,600 more than the annual budget. Per the Elections Supervisor, poll clean up and testing was 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 95.6% of the annual budget. Nothing other than normal office supplies have been purchased.
 - Gas & Oil was not budgeted for 2024.
 - Legal Publications is 38.3% over the annual budget. Ads were run for voting machine testing, qualifying fees, and early voting.
 - Data Processing is 25.1% higher than the annual budget, but only by \$240.
 - Utilities is 89.7% of the annual budget. The Health Department is reimbursed for a portion of their Georgia Power bill.
 - Telephone is 8.7% higher than the annual budget. At the time the budget was done, the expense for Comcast was not taken into account.
 - General Services is 4.8% greater than the YTD budget.
 - Dues & Subscriptions is 99.9% of the annual budget. A Prime Business Account subscription was added this year.
 - Equipment was not budgeted in 2024. Stamps for the incoming Clerk of Superior Court were ordered.

Floyd County Review of September 2024

General Fund (cont'd)

- Expenditures (cont'd)
 - General Services (cont'd)
 - Equipment Lease exceeded the annual budget by \$89,790. This is for the County's copier lease. To simplify GASB 87 reporting the copier lease was moved from each individual department. This will be corrected with the final budget revision.
 - Legal Fees are 27.2% higher than the annual budget.
 - Management Services is 8.7% more than the YTD budget. A salary study is being conducted this year.
 - Utilities is 88.8% of the annual budget. The facilities director researched this and found that even though our usage is down the rate per kWh we are paying Georgia Power is much higher than last year.
 - Insurance Claims are 13.9% above the YTD budget.
 - Board of Equalization is 11.9% over the YTD budget.
 - Salaries & Wages and FICA are 96.5% and 98.5% 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 81.4% above the annual budget, but only \$750.
 - All Other is \$850 over the annual budget. A hearing officer was needed for 2 days of appeals.
 - Mental Health Court is 10.8% 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.
 - Contract Labor not covered by the original grant was not budgeted. A secondary grant was received to cover this, we have received payments for the first 2 quarters.
 - 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, we have received payments for the first 2 quarters.
 - **Total Budgeted Expenditures are 5.2% below the YTD budget.**
- Fund Balance
 - For 2024, the General Fund has decreased its fund balance by \$24,204,679 compared to a decrease of \$23,790,024 for 2023, a variance of \$414,654.

Floyd County Review of September 2024

Fire Fund

- Revenues
 - Taxes are \$53,600 more than this timeframe last year.
 - Property Taxes – Prior Years are \$37,400 more than 2023.
 - Intangible Taxes are \$4,000 more than 2023.
 - Motor Vehicle Taxes (TAVT) are \$13,750 more than 2023. See explanation in General Fund.
- Expenditures
 - Total expenditures increased by \$487,250 due to pay increases for firefighters at the City of Rome and City of Cave Spring.

E911 Fund

- Revenues
 - Total Revenues are 8% below the YTD budget but \$140,300 more than last year.
 - Miscellaneous Revenue is \$2,350 more than last year due to an increase in False Alarm Fines.
 - Charges for Services are \$138,100 more than last year.
 - Prepaid fees are \$8,200 more than last year.
 - Landline fees are \$1,550 less than last year due to an adjustment made in 2024 to correct revenue.
 - Wireless fees are \$131,450 more than last year due to a timing issue.
 - Only 8 payments were received for landline and wireless fees through September 2023 while 9 payments were received through September 2024.
- Expenditures
 - Total Expenditures are 8.7% below the YTD budget but \$60,050 more than last year.
 - Salaries and Benefits are \$6,650 less than last year and 12.1% under the YTD budget due to unfilled positions in the department.
 - Other Operating Costs are 11.3% above the YTD budget and \$67,450 more than last year.
 - Repairs and Maintenance is 98.9% 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 23.8% above the YTD budget and is \$32,300 more than 2023 due to previous year billings that were paid in 2024 and an increase in monthly charges.

Floyd County Review of September 2024

800 MHz Communication Fund

- Revenues
 - Total Revenues are comparable to 2023 and currently 1.4% above the YTD budget.
- Expenditures
 - Total Expenditures are 10.6% under the YTD budget and \$43,950 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.

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 11.1% below the YTD budget but \$9,400 more than 2023.
 - Salaries and Benefits are \$21,100 more than 2023 due to an Assistant Director position transitioning to EMA from the 800 MHz Communication fund.

Solid Waste Fund

- Revenues
 - Taxes increased \$19,800 when compared to 2023.
 - Property Taxes Current Year is \$2,150 less.
 - Property Taxes Prior Year is \$14,850 more.
 - Motor Vehicle Tax is \$300 less.
 - Mobile Home Tax is \$1,950 less.
 - Recording Intangible Tax is \$1,050 more.
 - Motor Vehicle TAVT is \$5,900 more.
 - Penalties and Interest Property tax is \$850 more.
 - Clerk of Court Real Estate Transfer Tax is \$1,300 more.
 - Interest Earned is \$3,100 more than last year because of an increased interest rate.
- Expenditures
 - Total Expenditures are \$50,100 less than 2023 and 16% below the YTD budget.
 - Salaries & Benefits is 24% under the YTD budget and \$11,650 less than this time last year. Several long-term employees whose salaries were higher have retired. They were replaced with entry level employees at a lower salary.

Floyd County Review of September 2024

Solid Waste Fund (cont'd)

- Expenditures (cont'd)
 - Travel & Training is 10.7% over the annual budget. The Solid Waste director has attended 3 conferences this year. A budget transfer has been requested.
 - Repairs & Maintenance is at 98.2% of the annual budget and \$8,700 more than this time last year. This is largely due to repairs to dumpsters at remote sites.
 - Utilities is at 82.5% of the annual budget and \$2,400 more than this time last year.
 - Remote Site Operations expense is \$29,850 less than 2023.
 - This is largely due to the monthly hauling bill decreasing \$31,250 when compared to 2023.
 - Tipping Fees are down \$22,400 when compared to 2023.
 - This is largely due to the monthly bill for Public Works decreasing \$16,900 when compared to 2023.
 - This is paid to the City of Rome to dump dirt in the landfill. Public Works is able to dump dirt at their facility during dry months to help reduce this cost.

Stadium Maintenance Fund

- Revenues
 - Total Revenues are comprised of Miscellaneous Income and Interest Earned.
 - Interest Earned is 33.1% above the YTD budget and \$2,700 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 43.4% below the YTD budget and \$7,000 less than 2023.

Water Fund

- Revenues
 - Charges for Services is \$120,450 more than the prior year, but 3.6% below the YTD budget.
 - Consumption reports show a 1.7% increase in residential usage and is even in commercial usage compared to last year.
 - Water Meter Charges have increased \$53,450 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

Floyd County Review of September 2024

Water Fund (cont'd)

- Revenues (cont'd)
 - stock and has stopped working, they are being replaced, which does include some large meters.
 - Penalties and cut offs are down \$11,650 from 2023. This is due to no late fees or cut offs being charged to customers for the month of March due to a postal service mail issue.
- **Operating Revenues are 4.1% below the YTD budget.**
- Expenses
 - Administration Repairs & Maintenance is at 99.5% of the annual budget due to an annual maintenance contract for National Payment Solutions.
 - Administration Data Processing is .2% over the annual budget and \$15,950 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 3.7% 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% below the YTD budget.**
 - Distribution Supplies is 12.5% over the YTD budget and \$2,150 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 19.8% over the YTD budget, but is \$700 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 Data Processing is 24.5% over the YTD budget and \$200 more than last year. There is a price increase for GPS tracking of vehicles. However, in 2023, we had to replace one tracker and install two new trackers that has not been done in 2024.
 - **Total Distribution Expenses are 4.5% below the YTD budget.**
 - Treatment Plant Chemicals & Conditioner is 13% under the YTD budget but \$5,500 more than last year. We have begun the process of switching from granular chlorine to liquid chlorine at the treatment plants. In the long run this will cost us less in maintenance and chemicals will last longer.
 - **Total Treatment Plant Expenses are 4.9% below the YTD budget.**
 - **Total Operating Expenses are 4% below the YTD budget.**

Airport Fund

- Revenues
 - Fuel Sales are \$176,350 more than last year and are 16% above the YTD budget.
 - Avgas Revenue is \$7,200 less than 2023.
 - Self-Serve Revenue is up \$15,250 due to increased gallons sold.
 - Jet Fuel Revenue is \$168,400 more than 2023 due to increased gallons sold. Kinetic Maintenance is a new long-term tenant that primarily uses jet

Floyd County Review of September 2024

Airport Fund (cont'd)

- Revenues (cont'd)
 - 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 \$22,100 more than 2023 due to an increase of new tenants and CPI increases to rental contracts.
 - Land Leases are up \$14,350.
 - T-Hangars are up \$5,800.
 - Big Hangars are up \$1,900.
 - Miscellaneous Revenue is 39% above the YTD budget and \$8,950 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 \$1,700 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 89.7% of the annual budget.**
- Expenses
 - Both Telephone and Utilities are 10% above the YTD budget. These lines will be monitored and a budget transfer requested if needed.
 - Cost of Goods Sold is 10.3% below the YTD budget but \$67,900 more than 2023 due to the increase of fuel needed for resale.
 - **Total Operating Expenses are 15.7% 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 70.5% of the annual budget for 2024 with this being \$101,450 more than 2023. This is largely due to an increase in corrugated materials.
- Expenses
 - Total Operating Expenses are \$34,500 more than 2023.
 - Supplies and other expenses increased \$44,400 when compared to 2023 and are 4.3% above the YTD budget. This increase is largely due to the following changes:
 - Supplies has increased \$8,400 due to the purchase of additional tensile tying wire.
 - Repairs and Maintenance has increased \$21,000.
 - This is largely due to repairs on two skid steers totaling \$8,900, an emergency sewage backup cleaning of \$8,700, and repairs to the main recycling belt of \$3,800.

Floyd County Review of September 2024

Animal Control Fund

- Revenues
 - Total Revenues are \$126,800 more than 2023 and more than double the annual budget.
 - Charges for Services is \$14,850 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 \$108,000 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 \$15,550 less than 2023 and 9.3% below the YTD budget.
 - Salaries and Benefits are \$21,400 more than 2023 but 9.4% under the YTD budget due to a decrease in Worker's Compensation and an increase in Salaries and Health Insurance.
 - Other Operating Costs have decreased \$32,500 compared to 2023 and are currently 8.7% below the YTD budget due to the utilization of community donations to fund the transportation of animals to rescues.

Rome-Floyd Parks and Recreation Authority

- Total Revenues are \$215,350 more than 2023.
- Total Expenditures are \$154,550 more than 2023.
- Admin. Operations has a net expense of \$719,250.
 - Salaries and Benefits are 57.5% of the annual budget and \$101,200 less than last year due primarily to a \$31,600 decrease in Worker's Comp and a \$55,600 decrease in Health Insurance costs.
- Other Programs has a net revenue of \$25,650.
 - Total Revenue is down \$14,150 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 \$8,700 more than 2023.
- Gymnastics has net revenues of \$114,575 for 2024.
 - Revenues are \$26,050 more than 2023 due to an increase in Camp registrations. There is a new offering for schools to participate in Gym Fieldtrips that has also increased revenue by \$8,700.
 - Expenditures are \$9,800 more than 2023.
- Concessions has a net revenue of \$77,850 compared to \$20,450 in 2023.
 - Total Revenues are \$129,700 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 \$72,300 more than 2023 due to the increased need for concession items to sell.

Floyd County Review of September 2024

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

- Coosa River Trading Post has a net revenue of \$44,050.
 - Total Revenues are \$7,750 more than 2023 due largely to an increase in Camping Rentals and Fish/Camp Resale Supplies.
 - Total Expenditures are \$5,900 more than 2023 due to an increase in resale supplies for Fish/Camp and Utilities.
- Parks and Recreation Services has a net expenditure of \$845,150 which is \$10,500 more than 2023.
- Hall of Fame has net expense of \$2,100.
 - Revenues are at 89.6% of the annual budget and comparable with 2023.
 - The Hall of Fame will host ten teams to compete in the Annual Golf Tournament rescheduled for October 25th.
 - Expenditures are \$1,500 more than 2023 and 73.4% of the annual budget.
 - In July, \$500 Scholarships were distributed to the schools of 14 Hall of Fame student athletes to help with tuition fees and books.

Health Insurance Fund

- Revenues
 - Total Revenues are \$382,550 more than last year mainly due to the transfer of funds from the General Fund.
- Expenditures
 - Claims are \$899,400 more than last year and 13% more than the YTD budget. We currently have 31 participants with claims over \$50,000, and the total amount of claims for these 31 participants is \$3,581,665. These account for 58.1% of total claims.
 - Wellness Clinic costs are 34.8% over the YTD budget and \$320,150 more than last year.
 - Clinic Fees are 8.7% under the YTD budget but \$6,700 more than last year due to an increase of \$840 in the monthly invoices. This does not include the September invoice as it has not been received at this time.
 - Clinic Services are 33% over the annual budget and \$313,450 more than last year due to an increase in pharmacy use.

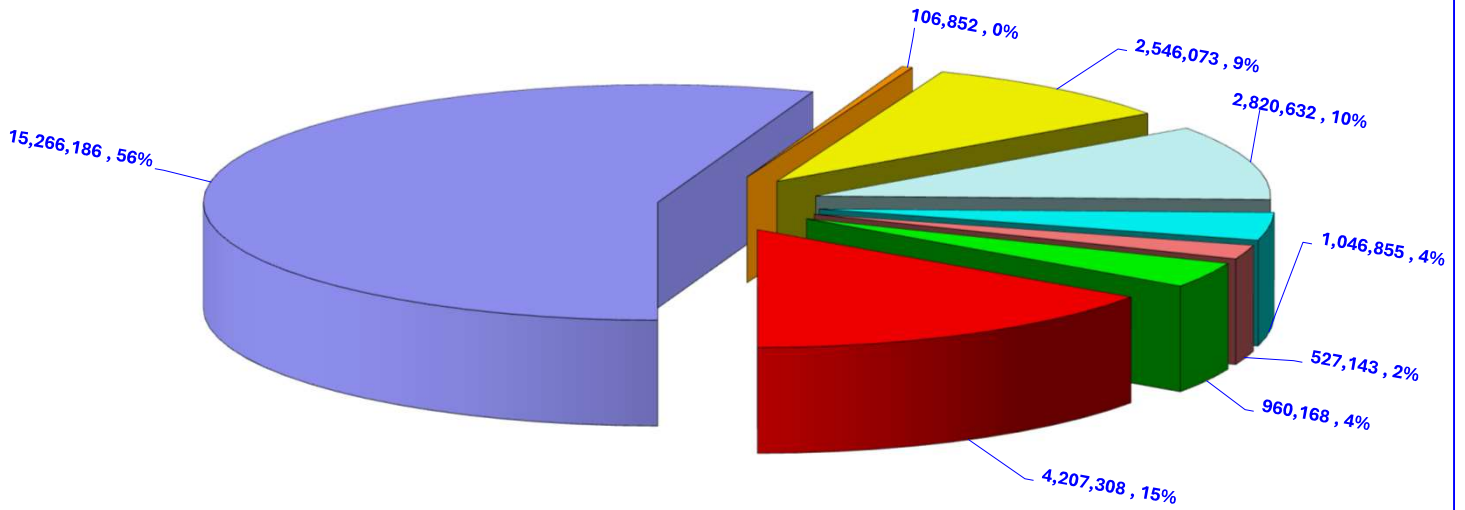
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Charts
For the Month Ending
September 30, 2024

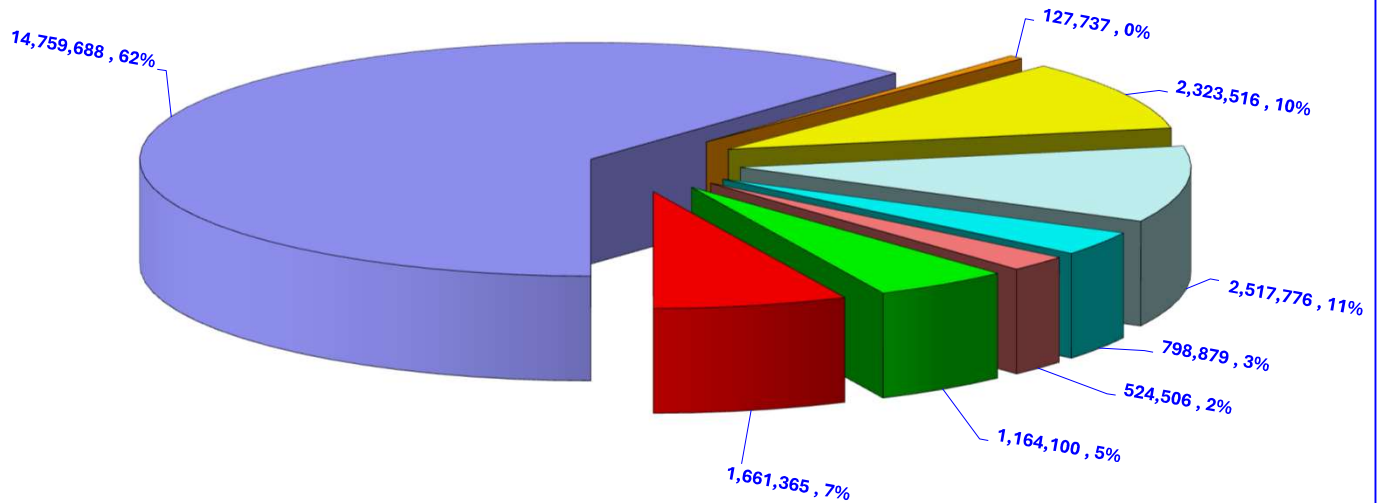
Prepared by:
Finance Department

September 2024 Revenues and Transfers In



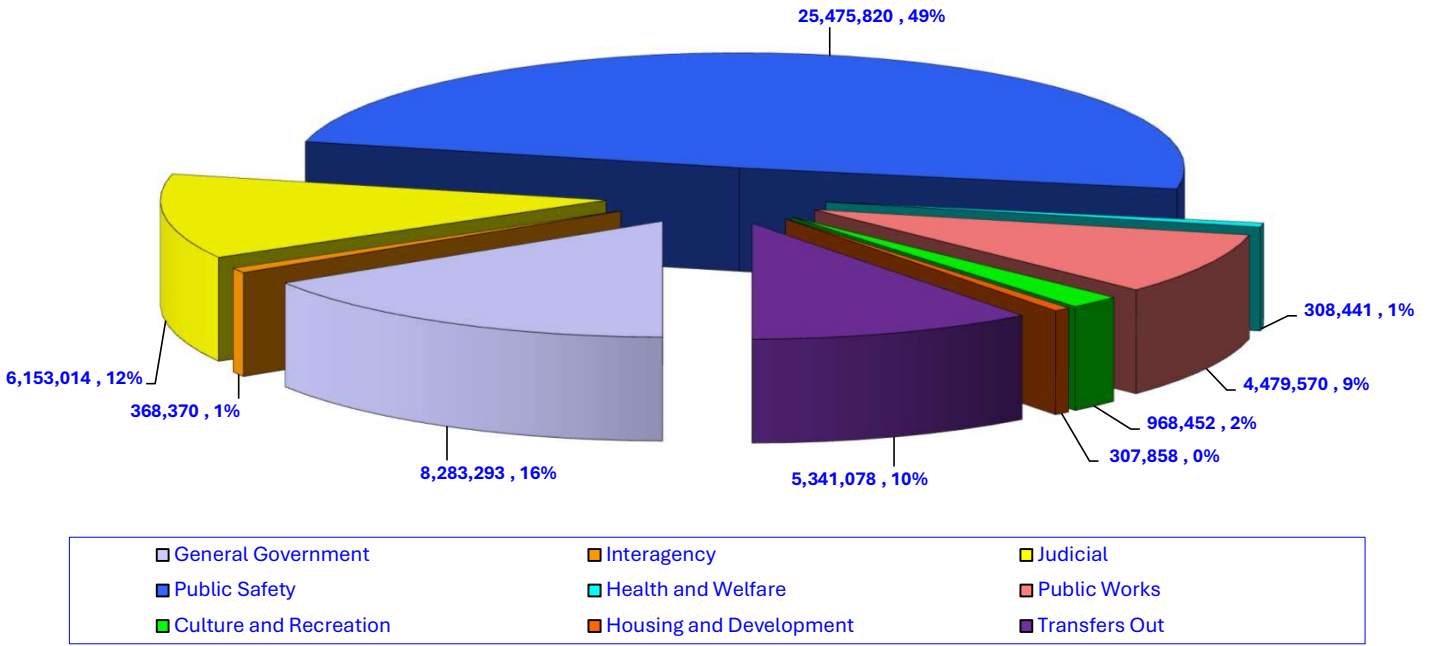
Taxes	Licenses and Permits	Intergovernmental	Charges for Services
Fines and Forfeitures	Interest Earned	Miscellaneous	Transfers In

September 2023 Revenues and Transfers In

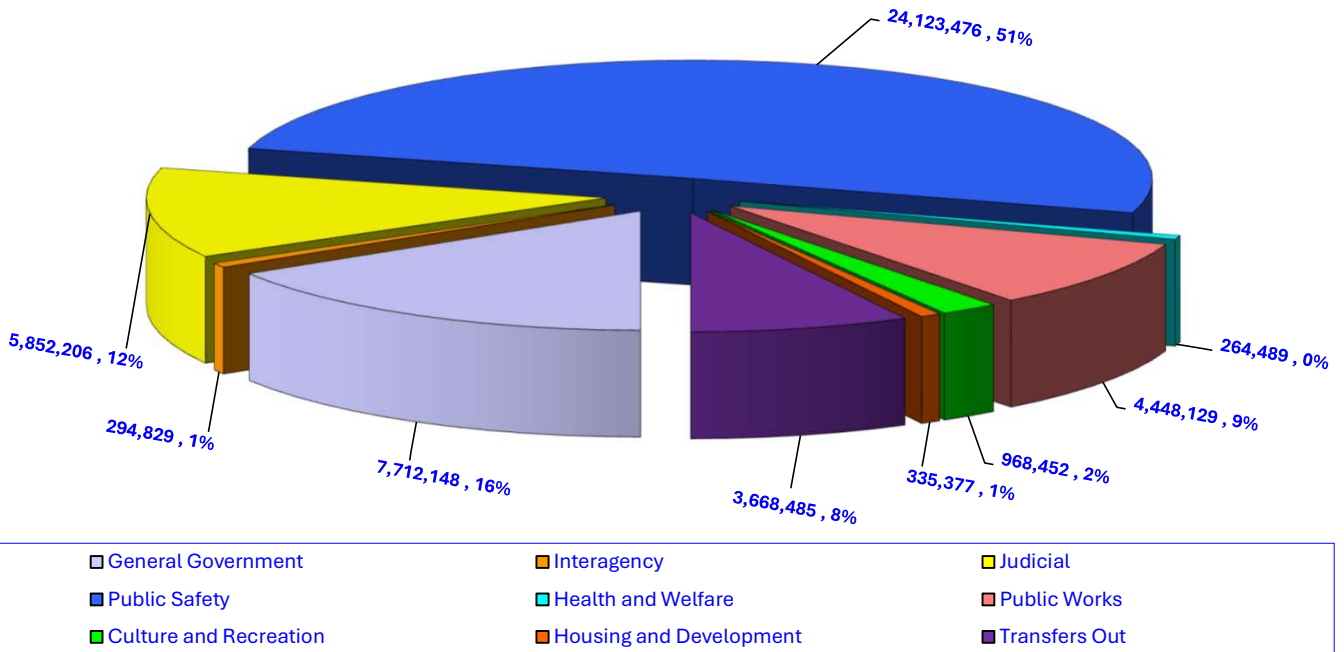


Taxes	Licenses and Permits	Intergovernmental	Charges for Services
Fines and Forfeitures	Interest Earned	Miscellaneous	Transfers In

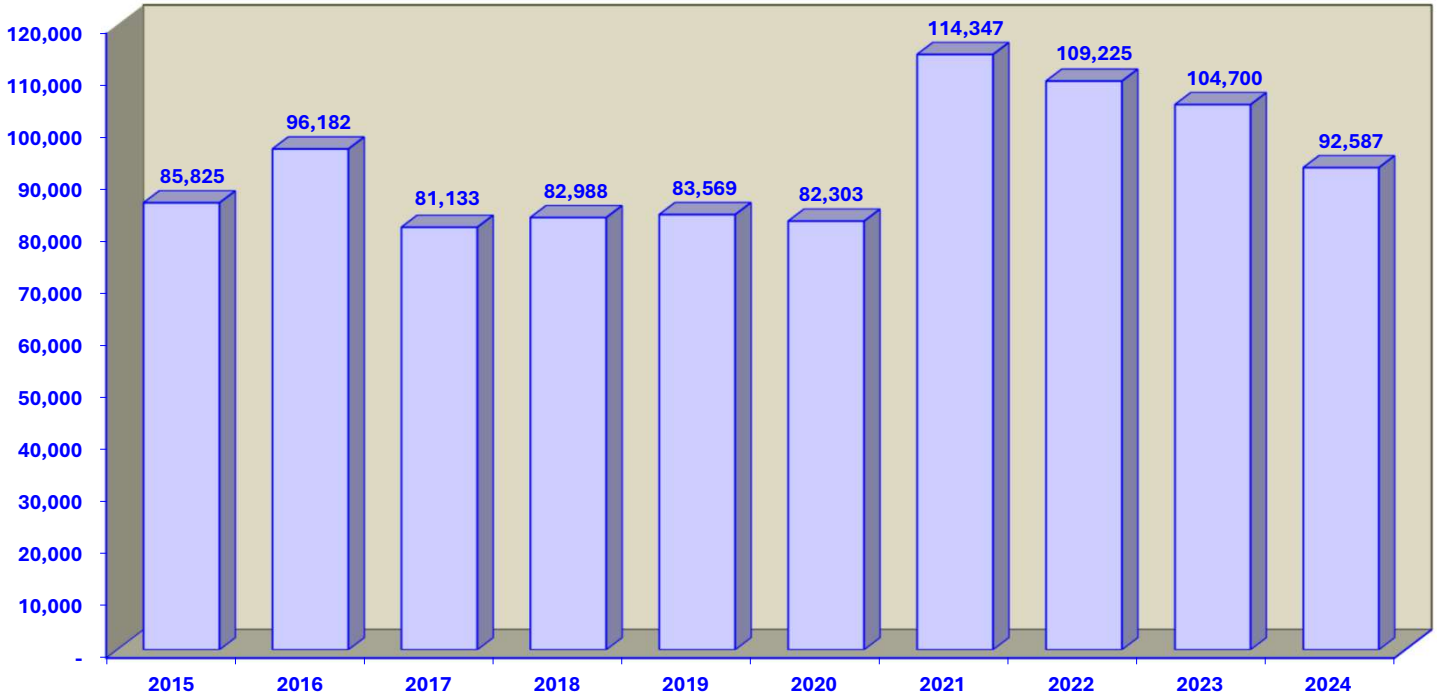
September 2024 Expenditures and Transfers Out



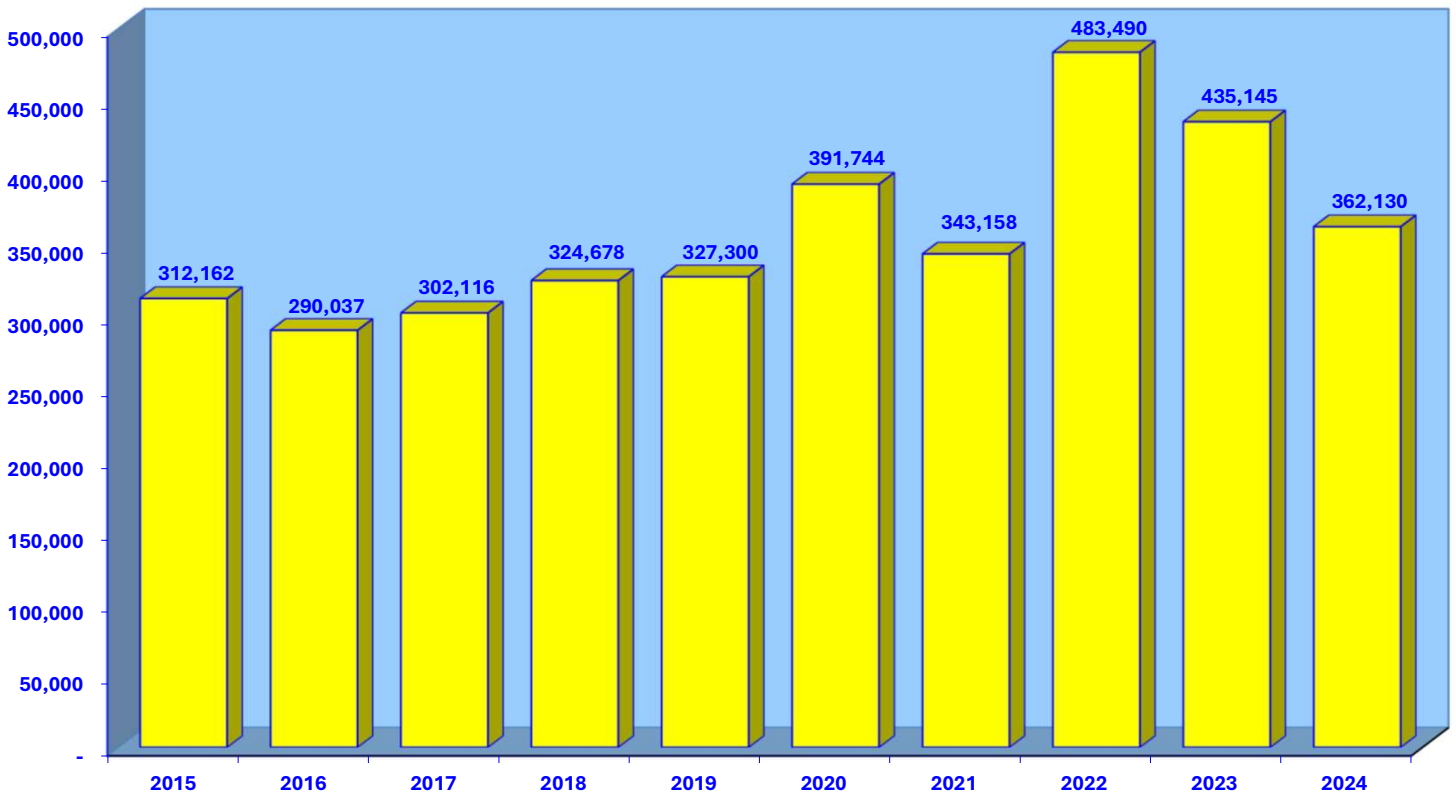
September 2023 Expenditures and Transfers Out



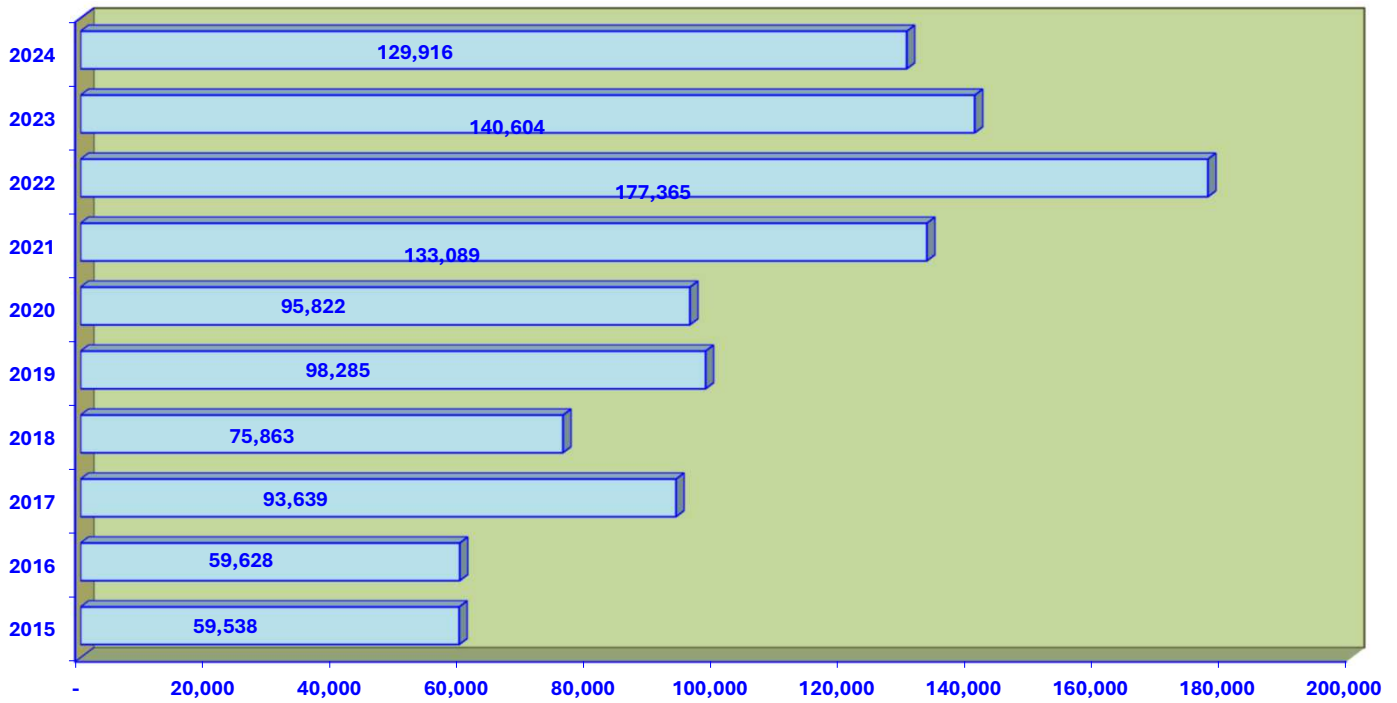
**Probate Court Charges for Service
September YTD
2015-2024**



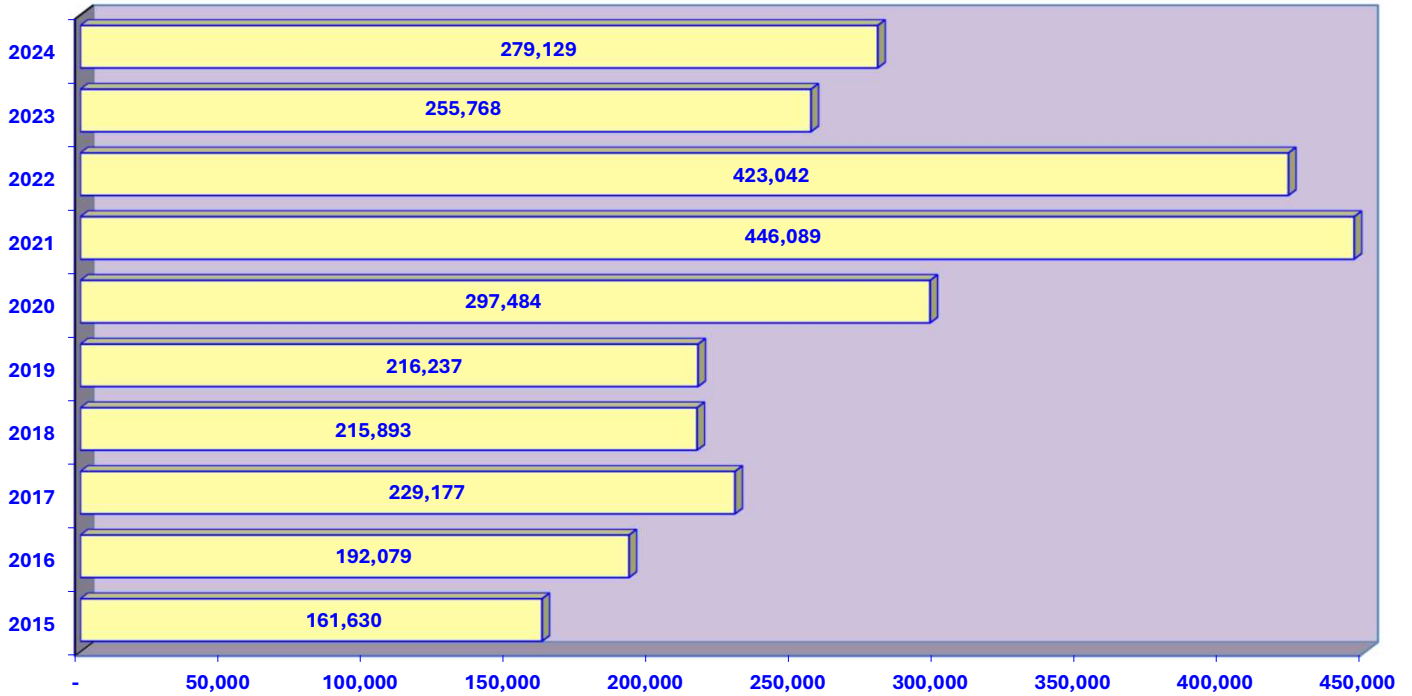
**Clerk of Court Charges for Services
September YTD
2015-2024**



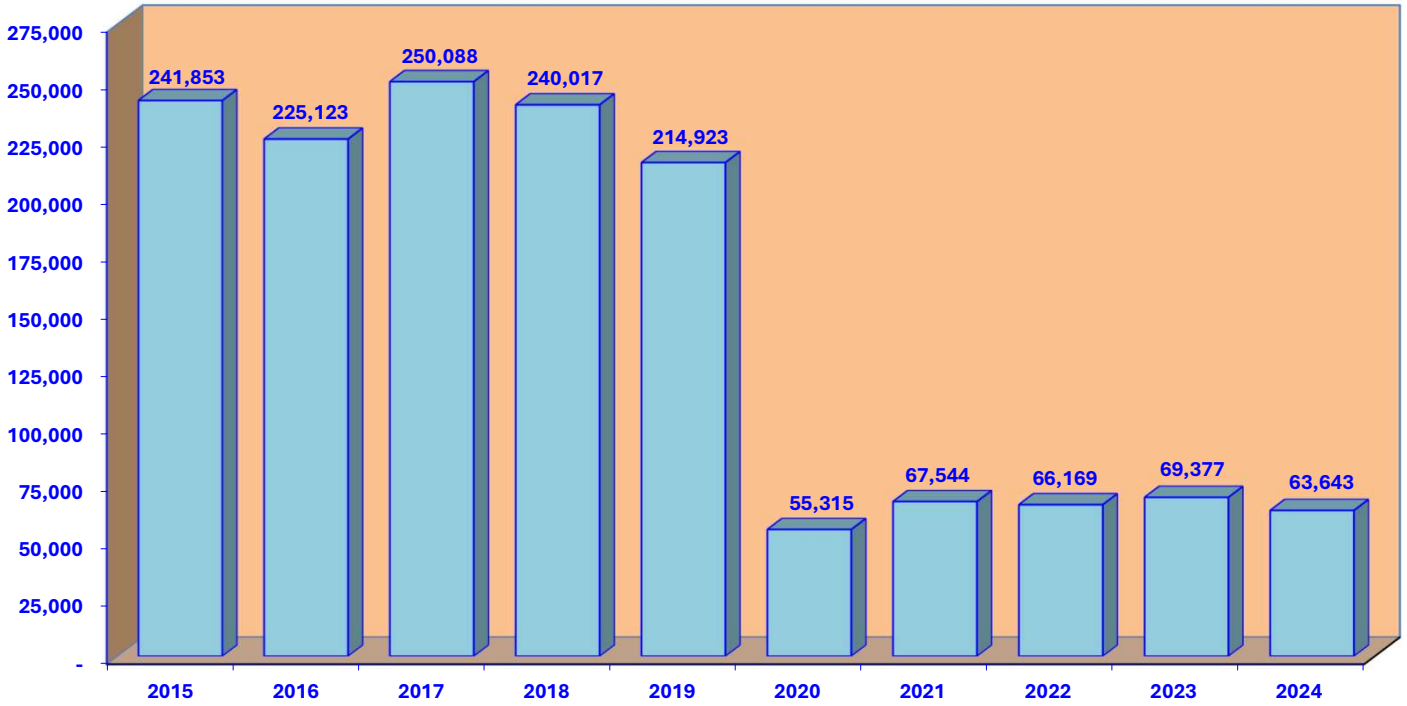
**Clerk of Court
Real Estate Tax Fee
September YTD
2015-2024**



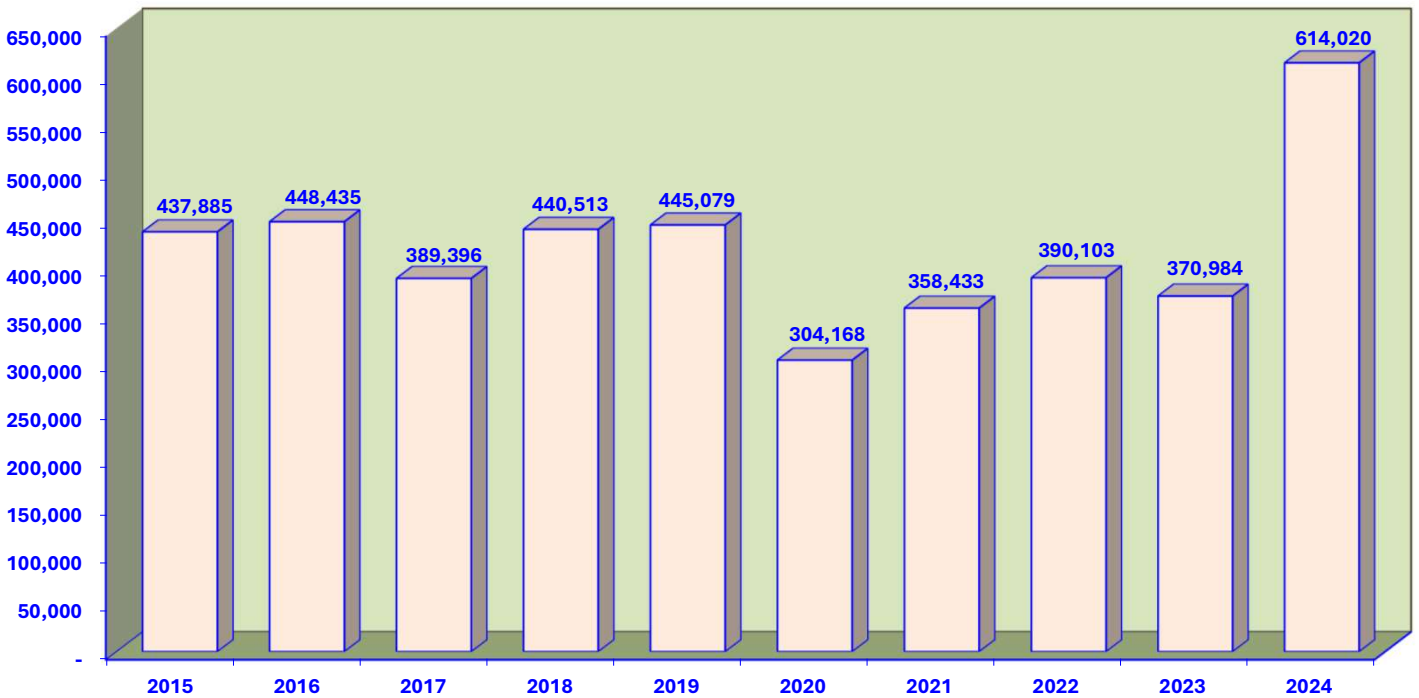
**Clerk of Court
Recording Intangible Taxes
September YTD
2015-2024**



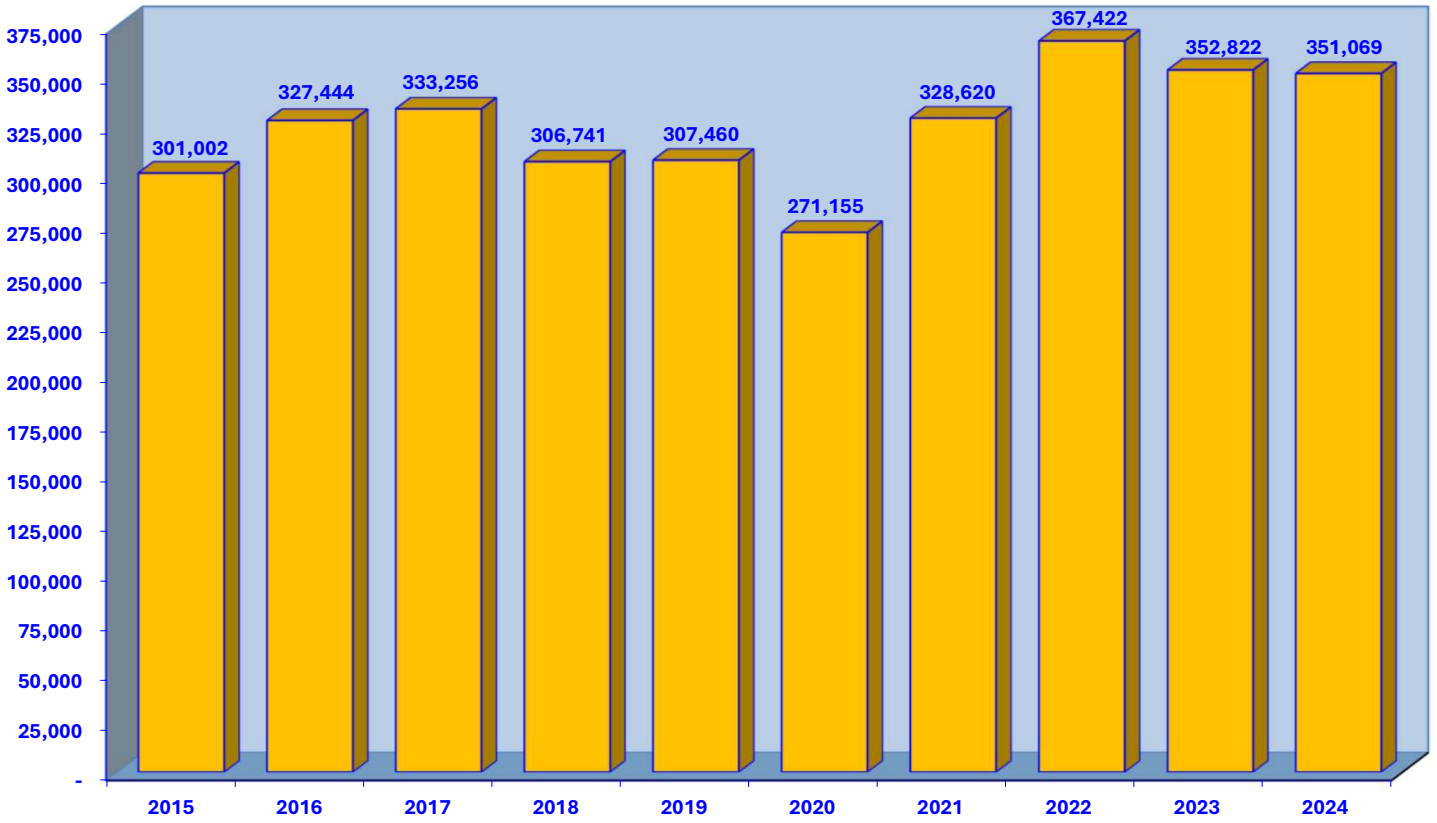
**Magistrate Court Fees
September YTD
2015-2024**



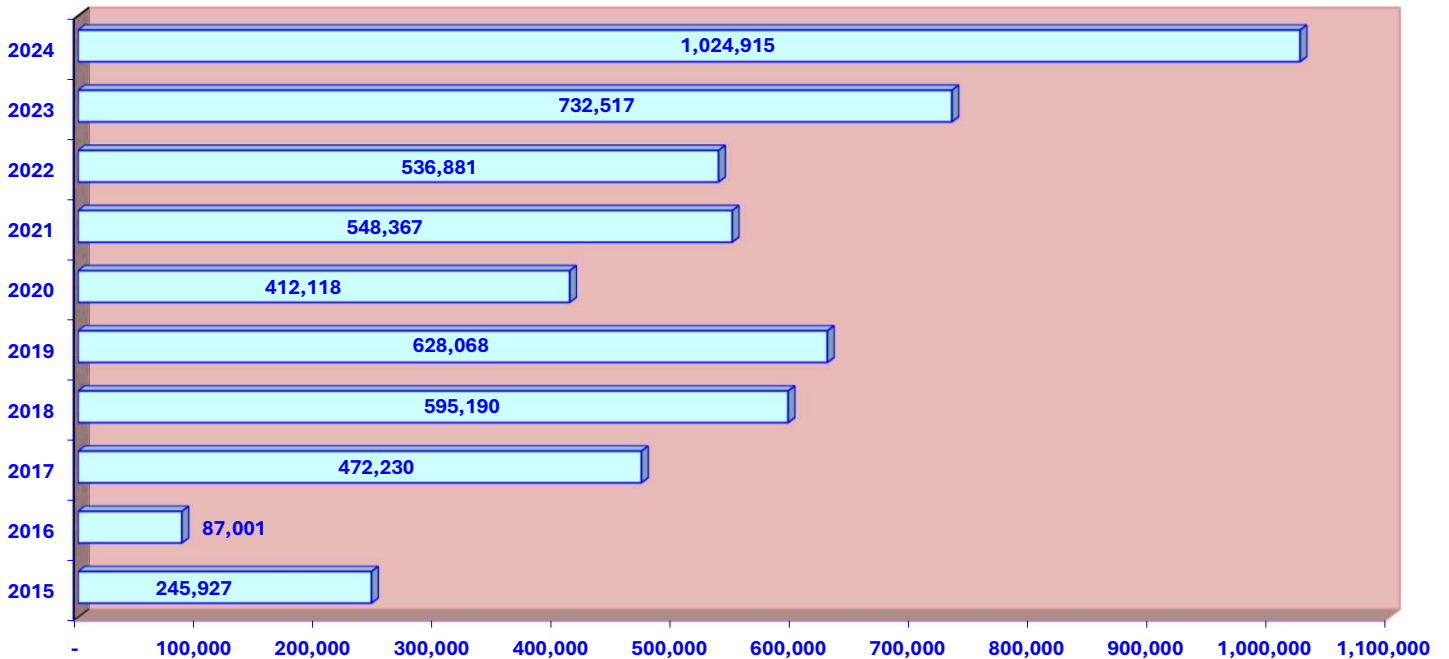
**Probate Court Fines
September YTD
2015-2024**



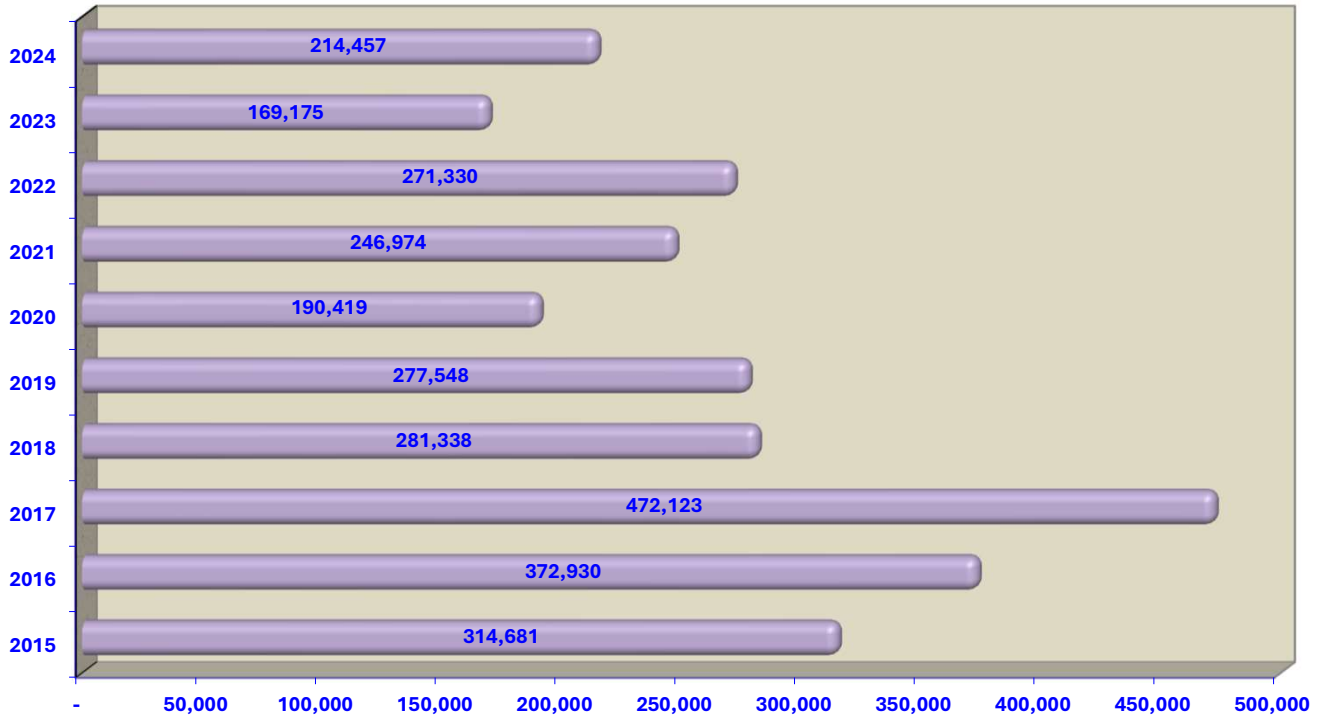
**Clerk of Court Fines
September YTD
2015-2024**



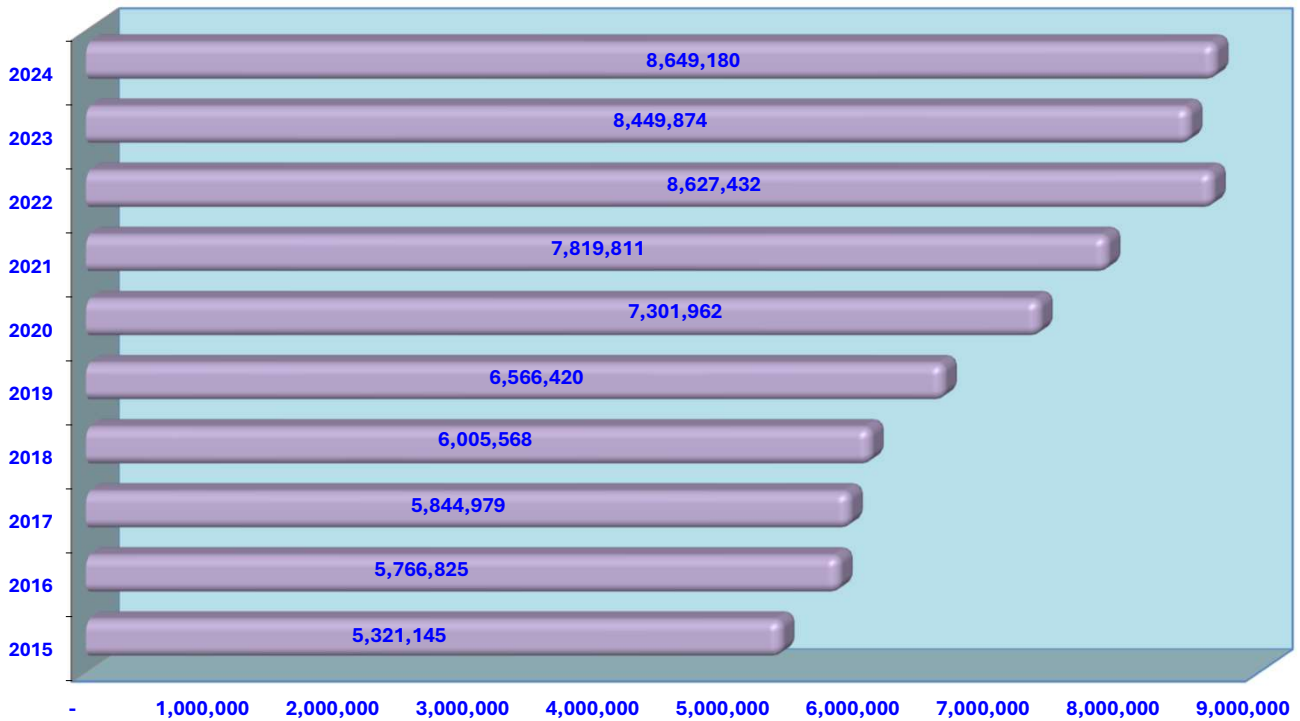
**Boarding Inmate Revenues
September YTD
2015-2024**



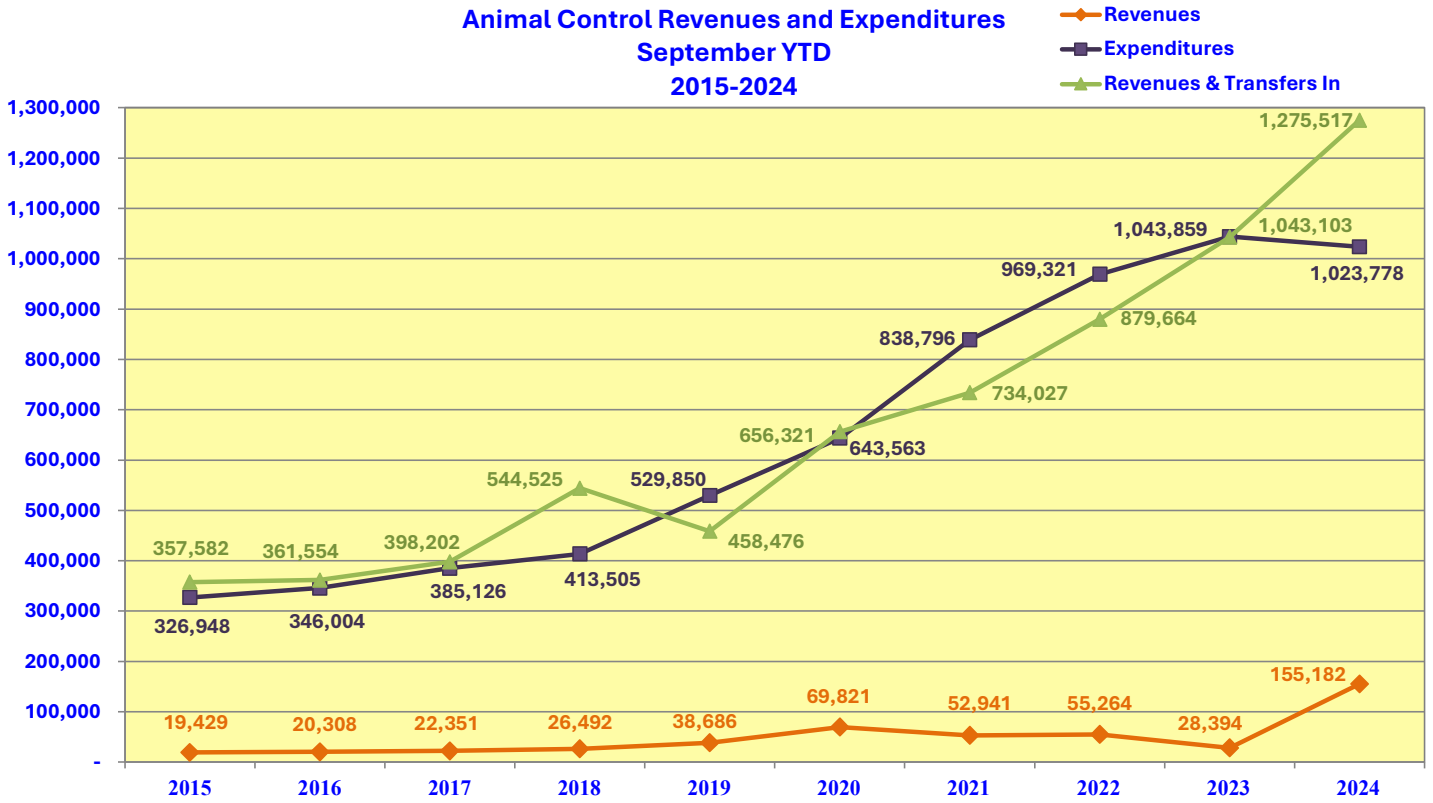
**Tax Commissioner Revenues
September YTD
2015-2024**



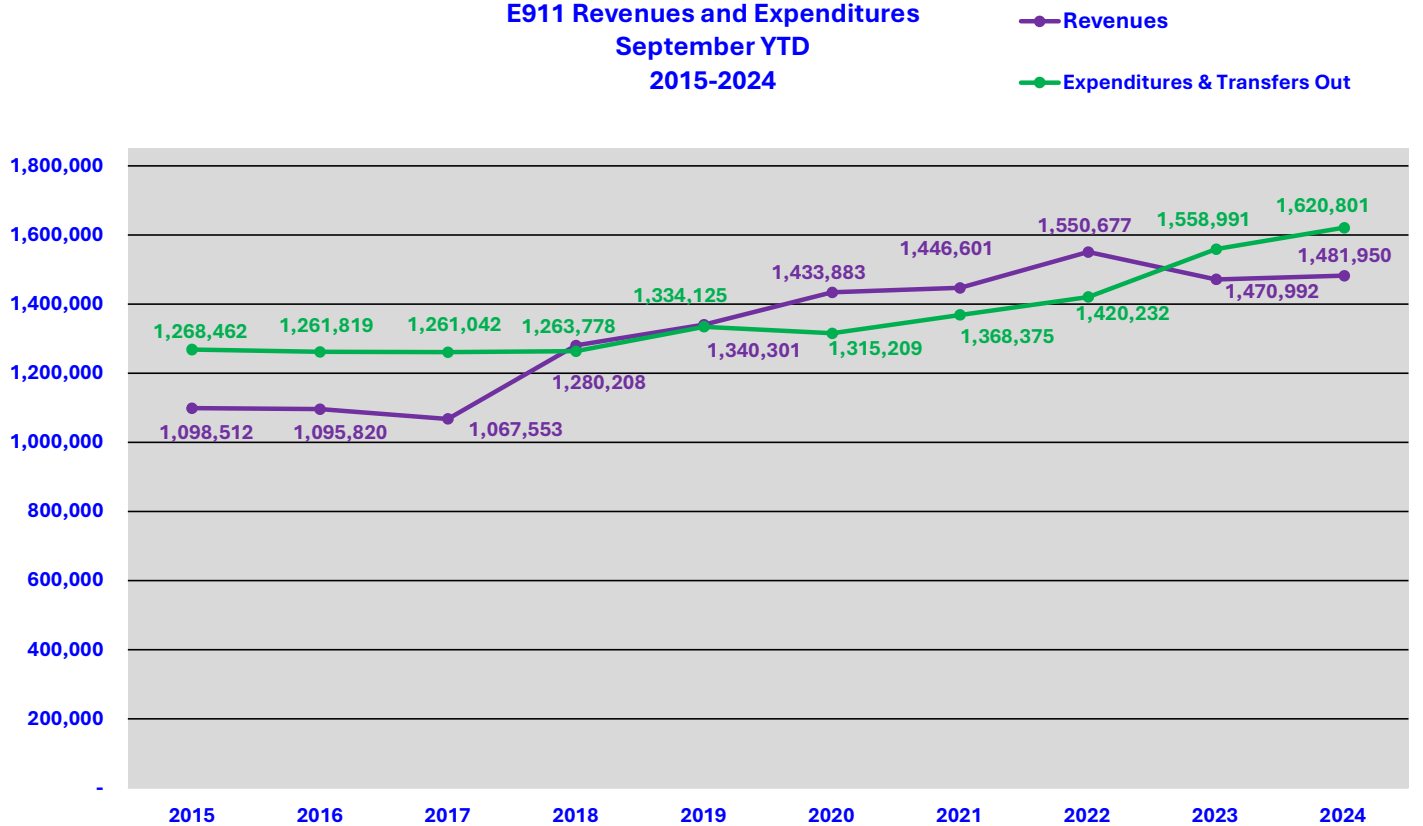
**Local Option Sales Tax
September YTD
2015-2024**



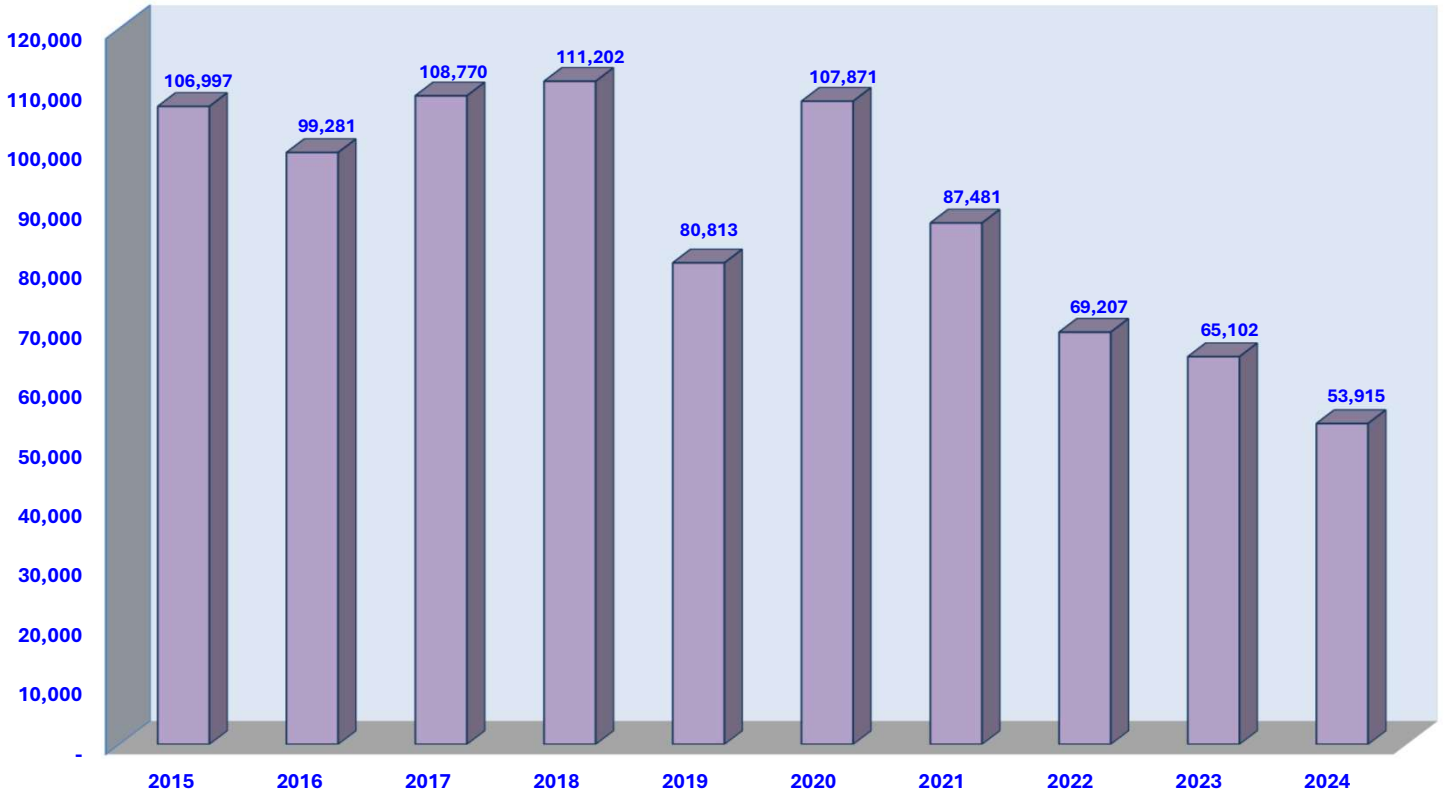
**Animal Control Revenues and Expenditures
September YTD
2015-2024**



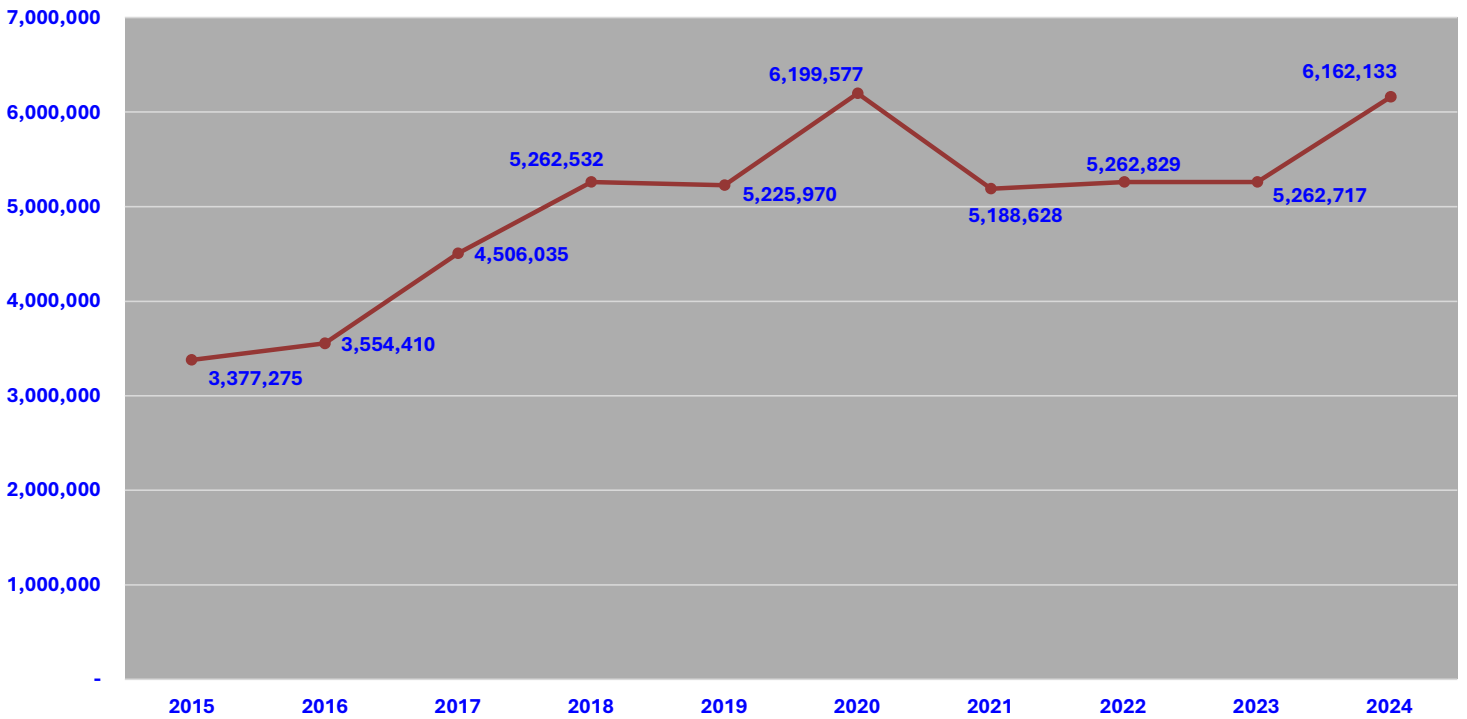
**E911 Revenues and Expenditures
September YTD
2015-2024**



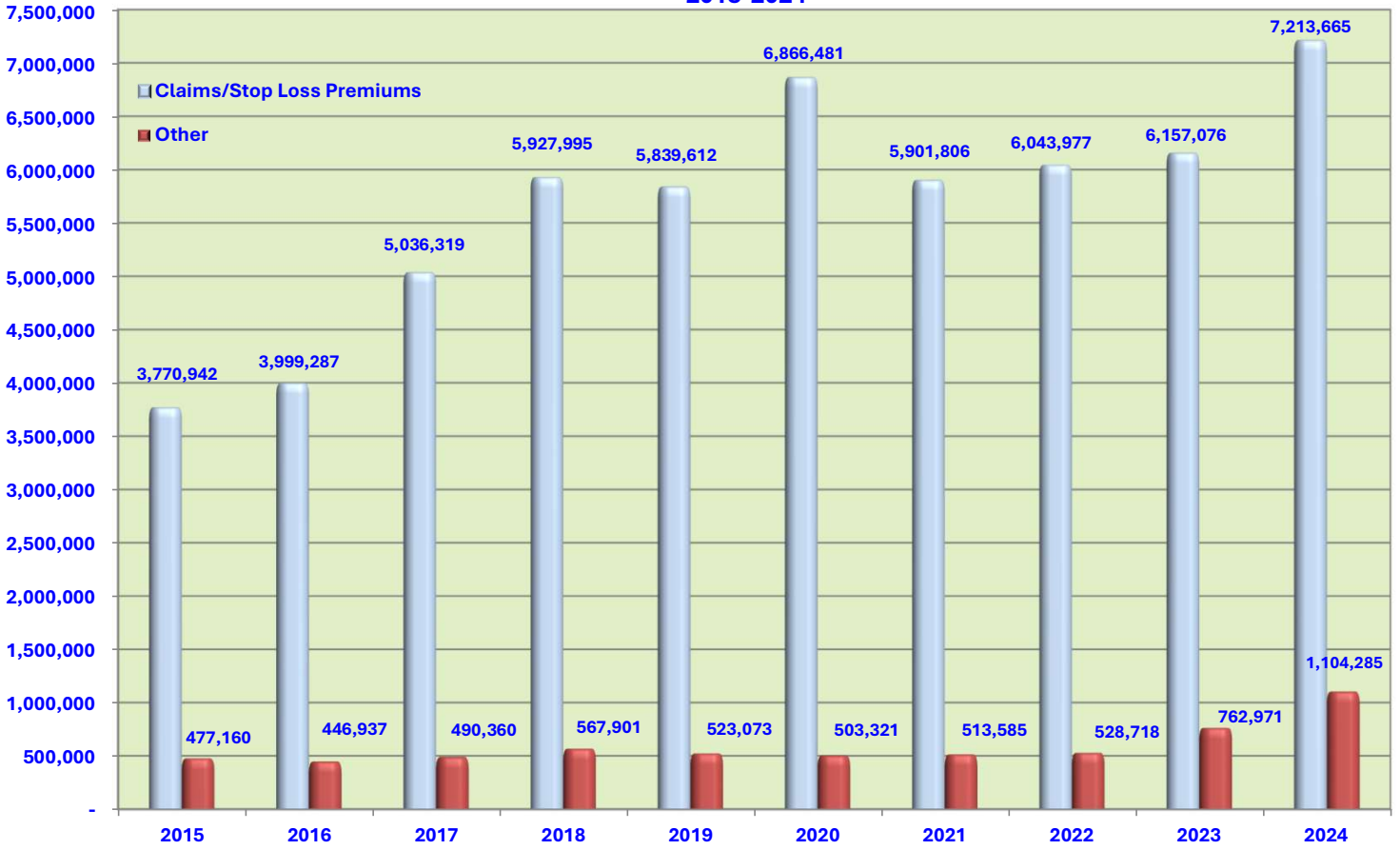
**Health Insurance HRA
September YTD
2015-2024**



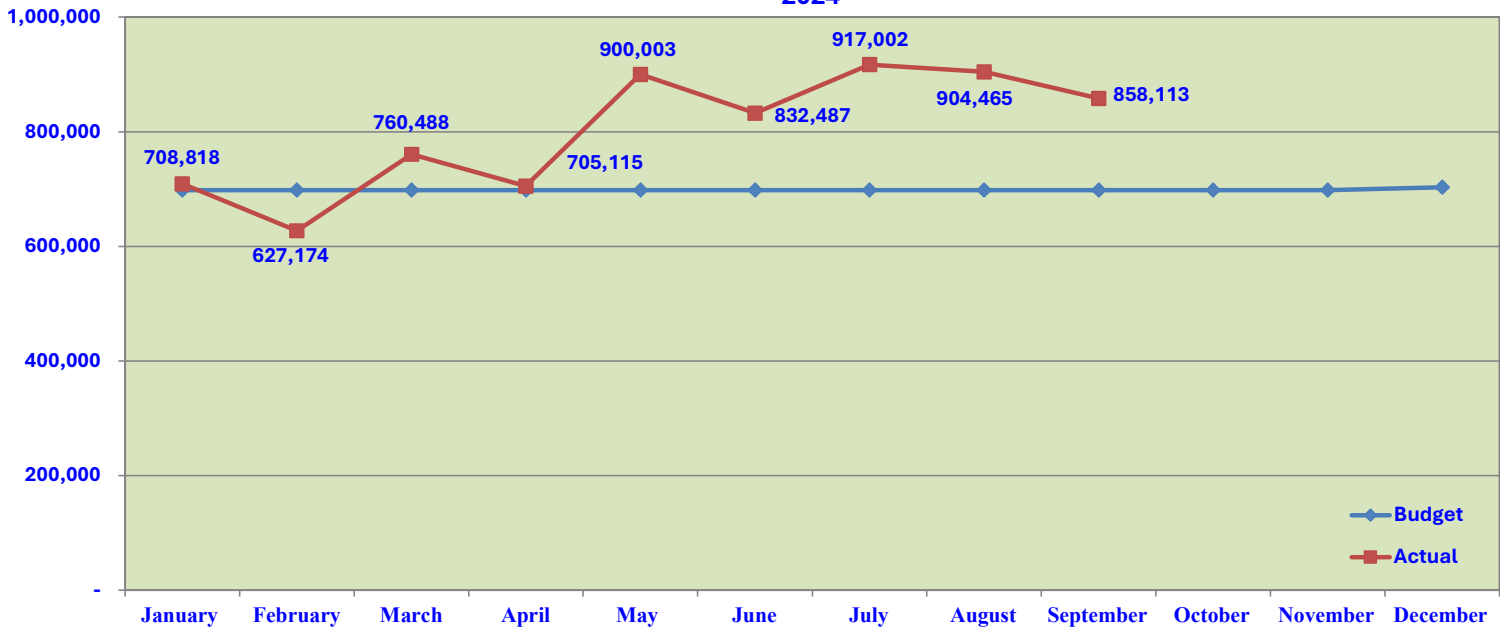
**Health Insurance Claims
September YTD
2015-2024**



Health Insurance September YTD 2015-2024



Health Insurance Claims/Stop Loss Premiums 2024



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***Financial Statements
For the Month Ending
September 30, 2024***

***Prepared by:
Finance Department***

FLOYD COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended September 30, 2024
(with comparative actual amounts for 2023)

Percentage of Year
75%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
Appropriation of Jail Surcharge Funds	\$ 50,520	\$ 41,746	\$ (8,774)	82.6%	\$ 140,828
Appropriation of DATE Fund Balance	84,180	217,875	133,695	258.8%	61,174
REVENUES:					
Taxes	58,712,215	15,266,186	(43,446,029)	26.0%	14,759,688
Licenses and Permits	210,120	106,852	(103,268)	50.9%	127,737
Intergovernmental	2,924,200	2,546,073	(378,127)	87.1%	2,323,516
Charges for Services	5,246,625	2,820,632	(2,425,993)	53.8%	2,517,776
Fines and Forfeitures	1,086,050	1,046,855	(39,195)	96.4%	798,879
Interest Earned	595,575	527,143	(68,432)	88.5%	524,506
Miscellaneous	901,850	960,168	58,318	106.5%	1,164,100
TOTAL REVENUES	69,676,635	23,273,909	(46,402,726)	33.4%	22,216,201
EXPENDITURES:					
GENERAL GOVERNMENT:					
Board of Commissioners	265,640	190,815	74,825	71.8%	178,578
County Manager	1,326,080	871,494	454,586	65.7%	886,942
Finance Department	734,100	503,991	230,109	68.7%	452,582
Purchasing Department	365,675	250,835	114,840	68.6%	236,449
Information Technology	1,108,895	766,751	342,144	69.1%	734,534
Human Resources	894,880	584,914	309,966	65.4%	577,431
Tax Commissioner	1,182,240	810,508	371,732	68.6%	877,433
Tax Appraisers	1,368,960	955,187	413,773	69.8%	872,057
Tax Assessors	63,570	40,229	23,341	63.3%	41,286
Facilities Management	1,466,280	920,299	545,981	62.8%	967,799
Engineering	349,065	197,002	152,063	56.4%	180,909
Board of Registrars	858,135	710,791	147,344	82.8%	522,113
General Services	1,855,055	1,480,476	374,579	79.8%	1,184,037
TOTAL GENERAL GOVERNMENT	11,838,575	8,283,293	3,555,282	70.0%	7,712,148
JUDICIAL:					
Superior Court	782,425	510,345	272,080	65.2%	499,379
Judge Niedrach - Superior Court	130,580	88,720	41,860	67.9%	84,246
Judge Johnson - Superior Court	136,010	80,077	55,933	58.9%	79,819
Judge Sparks - Superior Court	106,790	61,730	45,061	57.8%	63,564
Judge King - Superior Court	110,440	79,244	31,196	71.8%	70,994
Clerk of Superior Court	1,638,255	1,199,382	438,873	73.2%	1,064,917
Board of Equalization	29,225	25,404	3,821	86.9%	4,173
District Attorney	1,781,470	1,231,109	550,361	69.1%	1,170,976
Victim Witness Program	222,545	109,317	113,228	49.1%	180,857
Public Defender	1,033,370	699,370	334,000	67.7%	711,663
Magistrate Court	662,115	458,223	203,892	69.2%	464,453
Probate Court	768,460	519,936	248,524	67.7%	492,171
Juvenile Court	1,293,500	872,284	421,216	67.4%	903,820
Mental Health Court	40,670	106,408	(65,738)	261.6%	82,825
Adult Felony Drug Court	43,510	111,467	(67,957)	256.2%	(21,651)
TOTAL JUDICIAL	8,779,365	6,153,014	2,626,351	70.1%	5,852,206

FLOYD COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended September 30, 2024
(with comparative actual amounts for 2023)

Percentage of Year
75%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
PUBLIC SAFETY:					
County Police	\$ 8,138,030	\$ 5,371,246	\$ 2,766,784	66.0%	\$ 4,896,425
FCPD HEAT	-	32,958	(32,958)	N/A	28,906
HIDTA	20,000	21,559	(1,559)	107.8%	103,322
Public Safety/Comm Violence	-	411,037	(411,037)	N/A	-
Sheriff - County Jail	15,752,085	10,829,235	4,922,850	68.7%	10,350,226
Medical Department-Prisoners	4,283,700	2,959,724	1,323,976	69.1%	3,105,316
County Prison	8,317,680	5,627,582	2,690,098	67.7%	5,411,681
Coroner	310,910	204,400	106,510	65.7%	209,143
Interagency	18,500	18,078	422	97.7%	18,458
TOTAL PUBLIC SAFETY	<u>36,840,905</u>	<u>25,475,820</u>	<u>11,365,085</u>	<u>69.2%</u>	<u>24,123,476</u>
PUBLIC WORKS:					
Public Roads	6,312,683	4,479,570	1,833,113	71.0%	4,448,129
TOTAL PUBLIC WORKS	<u>6,312,683</u>	<u>4,479,570</u>	<u>1,833,113</u>	<u>71.0%</u>	<u>4,448,129</u>
HEALTH AND WELFARE					
Health	203,205	152,404	50,801	75.0%	95,801
Welfare	232,660	148,658	84,003	63.9%	161,408
Transportation for Seniors	11,330	7,380	3,950	65.1%	7,281
TOTAL HEALTH AND WELFARE	<u>447,195</u>	<u>308,441</u>	<u>138,754</u>	<u>69.0%</u>	<u>264,489</u>
CULTURE AND RECREATION					
Library	1,291,270	968,452	322,818	75.0%	968,452
TOTAL CULTURE AND RECREATION	<u>1,291,270</u>	<u>968,452</u>	<u>322,818</u>	<u>75.0%</u>	<u>968,452</u>
HOUSING AND DEVELOPMENT					
Cooperative Extension	179,310	112,145	67,165	62.5%	139,665
Economic Development	265,950	195,712	70,238	73.6%	195,712
TOTAL HOUSING AND DEVELOPMENT	<u>445,260</u>	<u>307,858</u>	<u>137,402</u>	<u>69.1%</u>	<u>335,377</u>
INTERAGENCY					
NW GA Regional Commission	60,000	60,798	(798)	101.3%	-
GIS	50,000	27,500	22,500	55.0%	-
Planning Commission	248,430	186,323	62,108	75.0%	201,079
Environmental Office	125,000	93,750	31,250	75.0%	93,750
TOTAL INTERAGENCY	<u>483,430</u>	<u>368,370</u>	<u>115,060</u>	<u>76.2%</u>	<u>294,829</u>
TOTAL BUDGETED EXPENDITURES	66,438,683	46,344,818	20,093,865	69.8%	43,999,106
OTHER FINANCING SOURCES (USES)					
Transfers In	4,534,870	4,207,308	(327,562)	92.8%	1,661,365
Transfers Out	(8,377,395)	(5,341,078)	(3,036,317)	63.8%	(3,668,485)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(3,842,525)</u>	<u>(1,133,770)</u>	<u>(3,363,879)</u>	<u>29.5%</u>	<u>(2,007,120)</u>
TOTAL EXPENDITURES	<u>70,281,208</u>	<u>47,478,588</u>	<u>23,457,743</u>	<u>67.6%</u>	<u>46,006,225</u>
NET CHANGE IN FUND BALANCE	(604,573)	(24,204,679)			(23,790,024)
FUND BALANCE - BEGINNING OF YEAR	<u>21,860,504</u>	<u>21,860,504</u>			<u>26,306,191</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 21,255,931</u>	<u>\$ (2,344,174)</u>			<u>\$ 2,516,167</u>

FLOYD COUNTY, GEORGIA
FIRE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended September 30, 2024
(with comparative actual amounts for 2023)

Percentage of Year
75%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Taxes	\$ 9,897,260	\$ 801,972	\$ (9,095,288)	8.1%	\$ 748,393
Interest Earned	<u>180,000</u>	<u>146,648</u>	<u>(33,352)</u>	<u>81.5%</u>	<u>143,410</u>
TOTAL REVENUES	<u>10,077,260</u>	<u>948,620</u>	<u>(9,128,640)</u>	<u>9.4%</u>	<u>891,803</u>
EXPENDITURES					
Public Safety	<u>10,296,780</u>	<u>7,732,283</u>	<u>2,564,497</u>	<u>75.1%</u>	<u>7,245,032</u>
TOTAL EXPENDITURES	<u>10,296,780</u>	<u>7,732,283</u>	<u>2,564,497</u>	<u>75.1%</u>	<u>7,245,032</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(219,520)	(6,783,663)	(11,693,137)	3090%	(6,353,229)
OTHER FINANCING SOURCES (USES)					
Transfer In	200,000	150,000	50,000	75.0%	150,000
Transfer Out	<u>(125,000)</u>	<u>(93,750)</u>	<u>(31,250)</u>	<u>75.0%</u>	<u>(93,750)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>75,000</u>	<u>56,250</u>	<u>18,750</u>	<u>75.0%</u>	<u>56,250</u>
NET CHANGE IN FUND BALANCE	(144,520)	(6,727,413)			(6,296,979)
FUND BALANCE - BEGINNING OF YEAR	<u>8,316,216</u>	<u>8,316,216</u>			<u>8,181,098</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 8,171,696</u>	<u>\$ 1,588,803</u>			<u>\$ 1,884,119</u>

FLOYD COUNTY, GEORGIA
HOTEL/MOTEL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended September 30, 2024
(with comparative actual amounts for 2023)

Percentage of Year
75%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Taxes	\$ 170,000	\$ 139,821	\$ (30,179)	82.2%	\$ 128,584
Interest Earned	5,000	3,156	(1,844)	63.1%	4,194
TOTAL REVENUES	<u>175,000</u>	<u>142,977</u>	<u>(32,023)</u>	<u>81.7%</u>	<u>132,778</u>
EXPENDITURES					
Economic Development	5,000	-	5,000	0.0%	1,875
TOTAL EXPENDITURES	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>0.0%</u>	<u>1,875</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	170,000	142,977	(27,023)	84.1%	130,903
OTHER FINANCING SOURCES (USES)					
Transfer Out	(170,000)	-	170,000	0.0%	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(170,000)</u>	<u>-</u>	<u>170,000</u>	<u>0.0%</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	142,977			130,903
FUND BALANCE - BEGINNING OF YEAR	-	-			-
FUND BALANCE - YEAR TO DATE	<u>\$ -</u>	<u>\$ 142,977</u>			<u>\$ 130,903</u>

FLOYD COUNTY, GEORGIA
E 911 FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended September 30, 2024
(with comparative actual amounts for 2023)

Percentage of Year
75%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
City of Rome	\$ 2,000	\$ -	\$ (2,000)	N/A	\$ -
Miscellaneous	5,000	5,622	622	112.4%	3,265
Alarm Registration Fee	1,700	1,310	(390)	77.1%	1,515
Charges for Services	2,200,680	1,472,611	(728,069)	66.9%	1,334,501
Interest Earned	<u>3,000</u>	<u>2,407</u>	<u>(593)</u>	<u>80.2%</u>	<u>2,389</u>
TOTAL REVENUES	<u>2,212,380</u>	<u>1,481,950</u>	<u>(730,430)</u>	<u>67.0%</u>	<u>1,341,670</u>
EXPENDITURES					
Salaries and Benefits	2,086,830	1,311,855	774,975	62.9%	1,318,491
Other Operating Costs	355,730	307,000	48,730	86.3%	239,552
Equipment	<u>1,950</u>	<u>1,946</u>	<u>4</u>	<u>99.8%</u>	<u>2,700</u>
TOTAL EXPENDITURES	<u>2,444,510</u>	<u>1,620,801</u>	<u>823,709</u>	<u>66.3%</u>	<u>1,560,743</u>
OTHER FINANCING SOURCES (USES)					
Transfer In	<u>233,095</u>	<u>-</u>	<u>233,095</u>	<u>N/A</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	965	(138,851)			(219,073)
FUND BALANCE - BEGINNING OF YEAR	<u>116,935</u>	<u>116,935</u>			<u>410,075</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 117,900</u>	<u>\$ (21,916)</u>			<u>\$ 191,002</u>

FLOYD COUNTY, GEORGIA
800 MHz COMMUNICATION SYSTEM FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended September 30, 2024
(with comparative actual amounts for 2023)

Percentage of Year
75%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 383,625	\$ 286,734	\$ (96,891)	74.7%	\$ 288,401
Tower Lease	37,375	34,773	(2,602)	93.0%	31,590
City of Rome	1,000	-	(1,000)	0.0%	-
Interest Earned	50	1,057	1,007	2113.0%	1,363
TOTAL REVENUES	<u>422,050</u>	<u>322,563</u>	<u>(99,487)</u>	<u>76.4%</u>	<u>321,354</u>
EXPENDITURES					
Other Operating Costs	641,750	448,877	192,873	69.9%	492,813
800 MHz Radio Tower Costs	55,000	-	55,000	0.0%	-
TOTAL EXPENDITURES	<u>696,750</u>	<u>448,877</u>	<u>247,873</u>	<u>64.4%</u>	<u>492,813</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(274,700)</u>	<u>(126,313)</u>	<u>148,387</u>	<u>46.0%</u>	<u>(171,459)</u>
OTHER FINANCING SOURCES (USES)					
Transfer In	288,400	-	288,400	0.0%	-
Transfer Out	(13,000)	(9,749)	(3,251)	75.0%	(9,608)
TOTAL OTHER FINANCING SOURCES (USES)	<u>275,400</u>	<u>(9,749)</u>	<u>285,149</u>	<u>-3.5%</u>	<u>(9,608)</u>
NET CHANGE IN FUND BALANCE	<u>700</u>	<u>(136,062)</u>			<u>(181,067)</u>
FUND BALANCE - BEGINNING OF YEAR	<u>17,547</u>	<u>17,547</u>			<u>4</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 18,247</u>	<u>\$ (118,515)</u>			<u>\$ (181,063)</u>

FLOYD COUNTY, GEORGIA
EMERGENCY MANAGEMENT FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended September 30, 2024
(with comparative actual amounts for 2023)

Percentage of Year
75%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
GEMA - Emergency Management	\$ 28,895	\$ 5,719	\$ (23,176)	19.8%	\$ -
City of Rome	10,000	-	(10,000)	0.0%	-
Interest Earned	<u>30</u>	<u>1,219</u>	<u>1,189</u>	4061.9%	<u>772</u>
TOTAL REVENUES	<u>38,925</u>	<u>6,938</u>	<u>(31,987)</u>	<u>17.8%</u>	<u>772</u>
EXPENDITURES					
Salaries and Benefits	251,025	173,333	77,692	69.0%	152,226
Other Operating Costs	<u>89,210</u>	<u>44,166</u>	<u>45,044</u>	49.5%	<u>55,860</u>
TOTAL EXPENDITURES	<u>340,235</u>	<u>217,499</u>	<u>122,736</u>	<u>63.9%</u>	<u>208,086</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(301,310)	(210,561)	90,749	69.9%	(207,314)
OTHER FINANCING SOURCES (USES)					
Transfers In	<u>302,025</u>	<u>226,519</u>	<u>(75,506)</u>	75.0%	<u>191,419</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>302,025</u>	<u>226,519</u>	<u>(75,506)</u>	<u>75.0%</u>	<u>191,419</u>
NET CHANGE IN FUND BALANCE	715	15,957			(15,895)
FUND BALANCE - BEGINNING OF YEAR	<u>8,926</u>	<u>8,926</u>			<u>6</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 9,641</u>	<u>\$ 24,883</u>			<u>\$ (15,889)</u>

FLOYD COUNTY, GEORGIA
LAW LIBRARY FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended September 30, 2024
(with comparative actual amounts for 2023)

Percentage of Year
75%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 33,000	\$ 27,809	\$ (5,191)	84.3%	\$ 24,187
Interest Earned	<u>6,000</u>	<u>5,040</u>	<u>(960)</u>	<u>84.0%</u>	<u>4,636</u>
TOTAL REVENUES	<u>39,000</u>	<u>32,850</u>	<u>(6,150)</u>	<u>84.2%</u>	<u>28,823</u>
EXPENDITURES					
Judicial	31,700	75,438	(43,738)	238.0%	22,591
Equipment	<u>65,730</u>	<u>850</u>	<u>64,880</u>	<u>1.3%</u>	<u>-</u>
TOTAL EXPENDITURES	<u>97,430</u>	<u>76,288</u>	<u>21,142</u>	<u>78.3%</u>	<u>22,591</u>
NET CHANGE IN FUND BALANCE	(58,430)	(43,439)			6,232
FUND BALANCE - BEGINNING OF YEAR	<u>138,086</u>	<u>138,086</u>			<u>134,849</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 79,656</u>	<u>\$ 94,648</u>			<u>\$ 141,081</u>

FLOYD COUNTY, GEORGIA
OPIOID REMEDIATION FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended September 30, 2024
(with comparative actual amounts for 2023)

Percentage of Year
75%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Fines & Forfeitures	\$ 163,265	\$ 431,642	\$ 268,377	264.4%	\$ -
Interest Earned	-	17,413	17,413	N/A	-
TOTAL REVENUES	<u>163,265</u>	<u>449,054</u>	<u>285,789</u>	<u>275.0%</u>	<u>-</u>
EXPENDITURES					
Schedule A Expenditures	122,965	1,962	121,003	1.6%	-
Schedule B Expenditures	67,375	41,054	26,321	60.9%	-
Schedule D Expenditures	42,300	-	42,300	0.0%	-
TOTAL EXPENDITURES	<u>232,640</u>	<u>43,016</u>	<u>189,624</u>	<u>18.5%</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(69,375)	406,038			-
FUND BALANCE - BEGINNING OF YEAR	<u>364,100</u>	<u>364,100</u>			-
FUND BALANCE - YEAR TO DATE	<u>\$ 294,725</u>	<u>\$ 770,138</u>			<u>\$ -</u>

FLOYD COUNTY, GEORGIA
SOLID WASTE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended September 30, 2024
(with comparative actual amounts for 2023)

Percentage of Year
75%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Taxes	\$ 1,933,300	\$ 334,837	\$ 1,384,280	17.3%	\$ 315,038
Interest Earned	<u>26,000</u>	<u>25,953</u>	<u>(47)</u>	<u>99.8%</u>	<u>22,847</u>
TOTAL REVENUES	<u>1,959,300</u>	<u>360,790</u>	<u>1,384,233</u>	<u>18.4%</u>	<u>337,886</u>
EXPENDITURES					
Salaries and Benefits	567,593	289,529	278,064	51.0%	301,160
Other Operating Costs	54,770	43,918	10,852	80.2%	32,525
Utilities	21,495	17,723	3,772	82.5%	15,320
Remote Site Operations	394,000	241,456	152,544	61.3%	271,315
Tipping Fees	<u>420,000</u>	<u>267,163</u>	<u>152,837</u>	<u>63.6%</u>	<u>289,577</u>
TOTAL EXPENDITURES	<u>1,457,858</u>	<u>859,789</u>	<u>598,069</u>	<u>59.0%</u>	<u>909,897</u>
OTHER FINANCING SOURCES (USES)					
Transfers Out	<u>(537,800)</u>	<u>(385,030)</u>	<u>152,770</u>	<u>71.6%</u>	<u>(375,906)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(537,800)</u>	<u>(385,030)</u>	<u>152,770</u>	<u>71.6%</u>	<u>(375,906)</u>
NET CHANGE IN FUND BALANCE	(36,358)	(884,030)			(947,918)
FUND BALANCE - BEGINNING OF YEAR	<u>1,293,266</u>	<u>1,293,266</u>			<u>1,155,171</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 1,256,908</u>	<u>\$ 409,236</u>			<u>\$ 207,253</u>

FLOYD COUNTY, GEORGIA
STADIUM MAINTENANCE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended September 30, 2024
(with comparative actual amounts for 2023)

Percentage of Year
75%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Interest Earned	\$ 10,000	\$ 10,807	\$ 807	108.1%	\$ 8,106
Miscellaneous	<u>54,950</u>	<u>54,955</u>	<u>5</u>	<u>100.0%</u>	<u>30,000</u>
TOTAL REVENUES	<u>64,950</u>	<u>65,762</u>	<u>812</u>	<u>101.3%</u>	<u>38,106</u>
EXPENDITURES					
Maintenance	<u>150,000</u>	<u>47,418</u>	<u>102,582</u>	<u>31.6%</u>	<u>54,425</u>
TOTAL EXPENDITURES	<u>150,000</u>	<u>47,418</u>	<u>102,582</u>	<u>31.6%</u>	<u>54,425</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(85,050)	18,345	(101,770)	-21.6%	(16,319)
OTHER FINANCING SOURCES					
Transfers in	<u>100,000</u>	<u>75,000</u>	<u>25,000</u>	<u>75.0%</u>	<u>75,000</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>100,000</u>	<u>75,000</u>	<u>25,000</u>	<u>75.0%</u>	<u>75,000</u>
NET CHANGE IN FUND BALANCES	14,950	93,345			58,680
FUND BALANCE - BEGINNING OF YEAR	<u>310,751</u>	<u>310,751</u>			<u>238,116</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 325,701</u>	<u>\$ 404,096</u>			<u>\$ 296,797</u>

FLOYD COUNTY, GEORGIA
AMERICAN RESCUE PLAN ACT FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended September 30, 2024
(with comparative actual amounts for 2023)

Percentage of Year
75%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Intergovernmental	\$ 4,675,965	\$ 812,367	\$ (3,863,598)	17.4%	\$ 307,429
Interest Earned	175,000	223,509	48,509	127.7%	248,075
TOTAL REVENUES	<u>4,850,965</u>	<u>1,035,876</u>	<u>(3,815,089)</u>	<u>21.4%</u>	<u>555,504</u>
EXPENDITURES					
Blacks Bluff Culvert Project	-	-	-	N/A	304,429
Treatment Plant Chemical Conversion	1,200,000	1,082,629	117,371	90.2%	-
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
TOTAL EXPENDITURES	<u>4,675,965</u>	<u>1,859,508</u>	<u>2,816,457</u>	<u>39.8%</u>	<u>1,453,406</u>
OTHER FINANCING SOURCES (USES)					
Transfers Out	(683,690)	(696,425)	(12,735)	101.9%	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(683,690)</u>	<u>(696,425)</u>	<u>(12,735)</u>	<u>101.9%</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(508,690)	(1,520,056)			(897,901)
FUND BALANCE - BEGINNING OF YEAR	<u>408,285</u>	<u>408,285</u>			<u>5,820</u>
FUND BALANCE - YEAR TO DATE	<u>\$ (100,405)</u>	<u>\$ (1,111,771)</u>			<u>\$ (892,081)</u>

FLOYD COUNTY, GEORGIA
1996 SPLOST BUDGET vs. ACTUAL SUMMARY
For the Month Ended September 30, 2024

	Original Budget	Cumulative Revised Budget	Cumulative Totals To Date	2024 Budget	2024 YTD
Revenues					
SPLOST Taxes	\$ 33,058,378	\$ 36,640,660	\$ 36,640,663	\$ -	\$ -
Interest Earned	494,000	2,480,710	2,467,924	32,000	28,869
Miscellaneous	-	73,900	73,900	-	-
Total Revenues	33,552,378	39,195,270	39,182,487	32,000	28,869
Expenditures					
Jail Expansion	20,298,378	20,439,500	20,439,437	-	-
Fire Stations	2,000,000	3,340,290	2,536,268	832,000	-
Law Enforcement Center	10,760,000	10,832,230	10,832,221	-	-
Georgia Power Tax Obligation	-	780,000	780,000	-	-
Floyd County Industrial Park Bonds	-	1,318,690	1,318,690	-	-
First Union Debt Service-Forum Bonds	-	214,750	214,750	-	-
General and Administrative	494,000	137,080	90,840	-	-
Total Expenditures	33,552,378	37,062,540	36,212,206	832,000	-
Other Financing Sources (Uses)					
Bond Proceeds	-	19,897,270	19,897,267	-	-
Debt Service Payments	-	(22,030,000)	(22,028,276)	-	-
Total Other Financing Sources (Uses)	-	(2,132,730)	(2,131,009)	-	-
Excess (Deficiency) of Revenues over					
Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ 839,271	\$ (800,000)	\$ 28,869

FLOYD COUNTY, GEORGIA
2003 SPLOST BUDGET vs. ACTUAL SUMMARY
For the Month Ended September 30, 2024

	Original Budget	Cumulative Revised Budget	Cumulative Totals To Date	2024 Budget	2024 YTD
Revenues					
Special Purpose Sales Tax	\$ 26,900,000	\$ 30,651,000	\$ 30,651,359	\$ -	\$ -
Interest Earned	150,000	1,130,600	1,147,189	15,000	16,590
Total Revenues	27,050,000	31,781,600	31,798,548	15,000	16,590
Expenditures					
Sewer Projects:					
Blacks Bluff Road Treatment Plant	8,170,000	8,160,000	8,160,000	-	-
Old Dalton Road Sewer	3,000,000	3,000,000	3,000,000	-	-
Cave Spring Sewer Plant	900,000	900,000	900,000	-	-
Transportation Projects:					
Burnett Ferry Road Right-of-Way	300,000	80,000	79,839	-	-
Old Dalton Road Right-of-Way	350,000	768,495	748,500	-	-
Chulio Road Right-of-Way	300,000	1,429,805	954,209	487,170	-
Resurfacing Projects	190,000	680,000	679,099	-	-
Recreation Projects:					
North Floyd Park	1,150,000	1,400,000	1,399,919	-	-
Midway Park	250,000	404,000	403,944	-	-
Shannon Park	80,000	83,000	82,879	-	-
Crane Street Park	110,000	94,380	94,376	-	-
Parks Hoke Park	70,000	59,000	58,948	-	-
Cave Spring Park	30,000	31,370	31,369	-	-
Building Projects:					
New Health Department Facility	9,500,000	8,765,000	8,764,365	-	-
4th Ave Courthouse/New Courthouse Renovation	2,000,000	2,670,300	2,670,261	-	-
General and Administrative	27,194	19,115	14,656	-	-
Total Expenditures	26,427,194	28,544,465	28,042,365	487,170	-
Other Financing Sources (Uses)					
Bond Proceeds	9,500,000	9,628,000	9,628,789	-	-
Bond Costs	(101,958)	(101,960)	(101,958)	-	-
Transfer to General Fund	-	(2,000,000)	(2,000,000)	-	-
Transfer to Capital Projects Fund	-	(193,000)	(193,000)	-	-
Transfer to Debt Service Fund	(10,122,806)	(10,570,175)	(10,570,175)	-	-
Total Other Financing Sources (Uses)	(724,764)	(3,237,135)	(3,236,344)	-	-
Excess (Deficiency) of Revenues over					
Expenditures and Other Financing Sources (Uses)	\$ (101,958)	\$ -	\$ 519,839	\$ (472,170)	\$ 16,590

FLOYD COUNTY, GEORGIA
2013 SPLOST BUDGET vs. ACTUAL SUMMARY
For the Month Ended September 30, 2024

	Original Budget	Cumulative Revised Budget	Cumulative Totals To Date	2024 Budget	2024 YTD
Revenues:					
Tax Collections					
Floyd County	\$ 38,770,000	\$ 40,746,250	\$ 40,746,251	\$ -	\$ -
City of Rome	23,617,000	24,810,045	24,810,041	-	-
City of Cave Spring	2,591,000	2,691,000	2,691,000	-	-
Interest Earned	-	984,250	1,145,346	175,000	161,100
Miscellaneous Revenue	-	565,830	565,814	-	-
Total Revenues	64,978,000	69,797,375	69,958,452	175,000	161,100
Expenditures:					
Floyd County					
Airport Runway Extension	5,761,000	8,365,355	8,473,991	4,957,925	4,874,359
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	-	-
Total Expenditures	64,978,000	69,797,375	67,439,830	5,139,990	4,873,209
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ 2,518,622	\$ (4,964,990)	\$ (4,712,110)

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FLOYD COUNTY, GEORGIA
2017 SPLOST BUDGET vs ACTUAL SUMMARY
For the Month Ended September 30, 2024

	Original Projects Budget	Cumulative Revised Budget	Cumulative Totals To Date	2024 Budget	2024 YTD
Revenues:					
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	-	-	3,176,380	342,300	1,467,798
Miscellaneous Revenue	-	-	48,589	-	-
Total Revenues	63,881,680	89,680,555	99,997,112	4,932,435	8,559,387
Expenditures:					
Floyd County					
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	162,788	14,485	7,056
Infrastructure	-	-	610,034	896,630	610,034
Infrastructure	-	3,113,890	2,679,677	2,110,960	2,499,965
Texas Valley Infrastructure Expansion	2,500,000	2,500,000	360	2,500,000	360
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	8,962,063	1,638,191	636,063
Public Works Facilities Buildings	2,450,000	2,450,000			
Administration Building	-	-	18,200	100,000	-
Main Shop	-	-	-	-	-
Warehouse	-	-	-	-	-
Sign Shop	-	-	-	-	-
Landscape Shop	-	-	-	-	-
Facilities	-	-	-	-	-
Bridges	-	-	-	-	-

FLOYD COUNTY, GEORGIA
2017 SPLOST BUDGET vs ACTUAL SUMMARY
For the Month Ended September 30, 2024

	Original Projects Budget	Cumulative Revised Budget	Cumulative Totals To Date	2024 Budget	2024 YTD
Airport Corporate Hangar Construction	\$ 899,210	\$ 2,306,300	\$ 123,181	\$ 2,231,000	\$ 47,885
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	5,065,331	6,100,000	4,980,831
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	20,165	8,830	8,724
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
Total Floyd County Expenditures	41,384,318	61,147,090	36,742,270	23,518,521	10,748,911
Net Floyd County	-	4,736,100	39,808,032	(18,586,086)	(2,189,524)
Intergovernmental City of Rome	21,216,362	22,516,365	22,516,362	-	-
Intergovernmental City of Cave Spring	1,281,000	1,281,000	1,281,000	-	-
Total Expenditures	63,881,680	84,944,455	60,539,632	23,518,521	10,748,911
Other Financing Sources (Uses)					
Transfer to Capital Projects Fund	-	(41,515)	(41,511)	(26,750)	-
Total Other Financing Sources (Uses)	-	(41,515)	(41,511)	(26,750)	-
Excess (Deficiency) of Revenues over					
Expenditures and Other Financing Sources (Uses)	\$ -	\$ 4,694,585	\$ 39,415,969	\$ (18,612,836)	\$ (2,189,524)

FLOYD COUNTY, GEORGIA
WATER FUND
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN NET POSITION
For the Month Ended September 30, 2024
(with comparative actual amounts for 2023)

Percentage of Year
75%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
OPERATING REVENUES					
Charges for Services	\$ 8,483,000	\$ 6,055,292	\$ (2,427,708)	71.4%	\$ 5,934,849
Rental Fees	12,600	9,445	(3,155)	75.0%	9,445
Miscellaneous	63,530	-	(63,530)	0.0%	61,274
TOTAL OPERATING REVENUES	8,559,130	6,064,737	(2,494,393)	70.9%	6,005,568
OPERATING EXPENSES					
Water Administration					
Salaries and Benefits	812,160	589,671	222,489	72.6%	568,927
Supplies and Other Expenses	440,750	339,581	101,169	77.0%	337,694
Equipment	27,800	17,527	10,273	63.0%	35,150
Depreciation	24,625	18,906	5,719	76.8%	18,906
	1,305,335	965,685	339,650	74.0%	960,677
Water Distribution					
Salaries and Benefits	1,206,590	795,963	410,627	66.0%	844,004
Supplies and Other Expenses	829,840	546,030	283,810	65.8%	483,751
Equipment	46,630	26,641	19,989	57.1%	20,715
Purchased Water	1,680,000	1,398,304	281,696	83.2%	837,530
Water Meters	350,000	5,398	344,602	1.5%	184,583
Utilities	410,000	358,417	51,583	87.4%	284,498
Depreciation	1,671,110	1,238,940	432,170	74.1%	1,220,217
	6,194,170	4,369,693	1,824,477	70.5%	3,875,298
Water Treatment Plant					
Salaries and Benefits	418,030	302,958	115,072	72.5%	318,911
Supplies and Other Expenses	318,035	181,848	136,187	57.2%	178,928
Equipment	45,770	42,862	2,908	93.6%	9,783
Utilities	82,000	74,917	7,083	91.4%	57,504
Depreciation	64,305	48,227	16,078	75.0%	48,227
	928,140	650,812	277,328	70.1%	613,353
TOTAL OPERATING EXPENSES	8,427,645	5,986,190	2,441,455	71.0%	5,449,328
OPERATING INCOME (LOSS)	131,485	78,547	(52,938)	59.7%	556,240
NON-OPERATING INCOME (LOSS)					
Interest and Fiscal Charges	(113,435)	(85,474)	27,961	75.4%	(96,893)
Amortization of Bond Costs	53,700	35,304	(18,396)	65.7%	40,251
Gain on sale of fixed assets	-	12,771	12,771	N/A	-
Interest Earned	340,000	288,366	(51,634)	84.8%	291,974
Transfer from Fire Fund	125,000	93,750	(31,250)	75.0%	93,750
Transfer to General Fund	(359,650)	(269,737)	89,913	75.0%	(1,417,312)
TOTAL NON-OPERATING INCOME (LOSS)	45,615	74,980	29,365	164.4%	(1,088,230)
Total Operating and Non-Operating Income (Loss)	177,100	153,527	(23,573)	86.7%	(531,990)
Water Capital	(3,544,815)	(1,104,838)	2,439,977	31.2%	(2,718,717)
CHANGE IN NET POSITION	(3,367,715)	(951,311)			(3,250,707)
NET POSITION - BEGINNING OF YEAR	48,758,275	48,758,275			49,918,678
NET POSITION - YEAR TO DATE	\$ 45,390,560	\$ 47,806,964			\$ 46,667,971

FLOYD COUNTY, GEORGIA
WATER FUND - CASH BASIS
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN CASH BALANCE
For the Month Ended September 30, 2024
(with comparative actual amounts for 2023)

Percentage of Year
75%

	2024			% of BUDGET	2023
	BUDGET	YTD	VARIANCE		YTD
CASH INCREASES					
Charges for Services	\$ 2,483,000	\$ 6,055,292	3,572,292	243.9%	\$ 5,934,849
Rental Fees	12,600	9,445	(3,155)	75.0%	9,445
Miscellaneous	63,530	-	(63,530)	0.0%	61,274
Interest Earned	340,000	288,366	(51,634)	84.8%	291,974
Transfer from Fire Fund	125,000	93,750	(31,250)	75.0%	93,750
Gain on sale of fixed assets	-	12,771	12,771	N/A	-
TOTAL CASH INCREASES	<u>3,024,130</u>	<u>6,459,624</u>	<u>3,435,494</u>	<u>213.6%</u>	<u>6,391,292</u>
CASH DECREASES					
Water Administration					
Salaries and Benefits	812,160	589,692	222,468	72.6%	568,928
Supplies and Other Expenses	440,805	348,697	92,108	79.1%	323,378
Equipment	27,800	17,527	10,273	63.0%	35,150
Interest and Fiscal Charges	113,435	65,849	47,586	58.0%	74,518
Transfer to General Fund	359,650	269,737	89,913	75.0%	1,417,312
	<u>1,753,850</u>	<u>1,291,502</u>	<u>462,348</u>	<u>73.6%</u>	<u>2,419,286</u>
Water Distribution					
Salaries and Benefits	1,206,590	795,965	410,625	66.0%	844,015
Supplies and Other Expenses	829,630	553,707	275,923	66.7%	476,762
Equipment	46,630	26,641	19,989	57.1%	20,715
Purchased Water	1,680,000	1,398,349	281,651	83.2%	833,692
Water Meters	350,000	12,613	337,387	3.6%	183,793
Utilities	410,000	358,408	51,592	87.4%	284,498
	<u>4,522,850</u>	<u>3,145,683</u>	<u>1,377,167</u>	<u>69.6%</u>	<u>2,643,475</u>
Water Treatment Plant					
Salaries and Benefits	418,030	302,936	115,094	72.5%	297,355
Supplies and Other Expenses	318,260	166,740	151,520	52.4%	178,820
Equipment	45,770	42,862	2,908	93.6%	9,783
Utilities	82,000	75,218	6,782	91.7%	55,497
	<u>864,060</u>	<u>587,756</u>	<u>276,304</u>	<u>68.0%</u>	<u>541,455</u>
Water Capital	<u>2,983,000</u>	<u>1,104,838</u>	<u>1,878,162</u>	<u>37.0%</u>	<u>2,718,717</u>
TOTAL CASH DECREASES	<u>10,123,760</u>	<u>6,129,779</u>	<u>3,993,981</u>	<u>60.5%</u>	<u>8,322,933</u>
NET INCREASE (DECREASE)	(7,099,630)	329,844			(1,931,641)
CHANGE IN BALANCE SHEET		(3,026,796)			(6,757,876)
CASH - BEGINNING OF YEAR		<u>8,702,441</u>			<u>11,929,038</u>
CASH - YEAR TO DATE		<u>\$ 6,005,489</u>			<u>\$ 3,239,521</u>

FLOYD COUNTY, GEORGIA
AIRPORT FUND
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN NET POSITION
For the Month Ended September 30, 2024
(with comparative actual amounts for 2023)

Percentage of Year
75%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
OPERATING REVENUES					
Charges for Services	\$ 1,500	\$ 690	\$ (810)	46.0%	\$ 756
Fuel Sales	940,500	856,019	(84,481)	91.0%	679,678
Rental Fees	306,500	258,270	(48,230)	84.3%	236,165
Miscellaneous	22,500	25,650	3,150	114.0%	16,722
TOTAL OPERATING REVENUES	<u>1,271,000</u>	<u>1,140,629</u>	<u>(130,371)</u>	<u>89.7%</u>	<u>933,321</u>
OPERATING EXPENSES					
Salaries and Benefits	367,880	262,289	105,591	71.3%	263,487
Supplies and Other Expenses	315,410	160,995	154,415	51.0%	163,514
Utilities	65,000	55,788	9,212	85.8%	49,092
Equipment	4,000	3,265	735	81.6%	1,057
Air Show Expenses	30,000	-	30,000	0.0%	-
Depreciation	983,160	517,857	465,303	52.7%	474,103
Cost of Goods Sold	861,500	557,752	303,748	64.7%	489,830
TOTAL OPERATING EXPENSES	<u>2,626,950</u>	<u>1,557,946</u>	<u>1,069,004</u>	<u>59.3%</u>	<u>1,441,083</u>
OPERATING INCOME (LOSS)	<u>(1,355,950)</u>	<u>(417,317)</u>	<u>938,633</u>	<u>30.8%</u>	<u>(507,762)</u>
NON-OPERATING INCOME (LOSS)					
Interest Earned	15,000	6,058	(8,942)	40.4%	12,572
Transfers Out	(399,010)	(105,405)	293,605	26.4%	(89,146)
TOTAL NON-OPERATING INCOME (LOSS)	<u>(384,010)</u>	<u>(99,347)</u>	<u>284,663</u>	<u>25.9%</u>	<u>(76,574)</u>
INCOME BEFORE CAPITAL CONTRIBUTIONS	<u>(1,739,960)</u>	<u>(516,664)</u>	<u>1,223,296</u>	<u>29.7%</u>	<u>(584,336)</u>
Capital Contributions	-	-	-	N/A	-
CHANGE IN NET POSITION	<u>(1,739,960)</u>	<u>(516,664)</u>			<u>(584,336)</u>
NET POSITION - BEGINNING OF YEAR	<u>7,485,410</u>	<u>7,485,410</u>			<u>7,721,277</u>
NET POSITION - YEAR TO DATE	<u>\$ 5,745,450</u>	<u>\$ 6,968,746</u>			<u>\$ 7,136,941</u>

FLOYD COUNTY, GEORGIA
AIRPORT FUND - CASH BASIS
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN CASH BALANCE
For the Month Ended September 30, 2024
(with comparative actual amounts for 2023)

Percentage of Year
75%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Charges for Services	\$ 1,500	\$ 690	\$ (810)	46.0%	\$ 756
Fuel Sales	940,500	856,019	(84,481)	91.0%	677,288
Rental Fees	306,500	255,677	(50,823)	83.4%	232,281
Miscellaneous	22,500	15,659	(6,841)	69.6%	16,722
Interest Earned	15,000	6,058	(8,942)	40.4%	12,572
TOTAL CASH INCREASES	1,286,000	1,134,103	(151,897)	88.2%	939,619
CASH DECREASES					
Salaries and Benefits	367,880	262,505	105,375	71.4%	264,167
Supplies and Other Expenses	314,515	153,409	161,106	48.8%	166,301
Utilities	65,000	55,788	9,212	85.8%	49,135
Equipment	2,000	3,265	(1,265)	163.3%	1,057
Air Show Expenses	30,000	-	30,000	0.0%	-
Transfers Out	399,010	105,405	293,605	26.4%	89,146
Cost of Goods Sold	861,500	579,776	281,724	67.3%	499,192
TOTAL CASH DECREASES	2,039,905	1,160,148	879,757	56.9%	1,068,998
NET INCREASE (DECREASE)	(753,905)	(26,045)			(129,379)
CHANGE IN BALANCE SHEET		-			-
CASH - BEGINNING OF YEAR		217,265			429,038
CASH - YEAR TO DATE		\$ 161,480			\$ 65,009

FLOYD COUNTY, GEORGIA
AGRICULTURE CENTER FUND
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN NET POSITION
For the Month Ended September 30, 2024
(with comparative actual amounts for 2023)

Percentage of Year
75%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Intergovernmental	\$ -	\$ -	\$ -	N/A	\$ -
Charges for Services	-	-	-	N/A	-
Rental Fees	-	-	-	N/A	-
Miscellaneous	-	<u>31,252</u>	<u>31,252</u>	N/A	-
TOTAL OPERATING REVENUES	<u>-</u>	<u>31,252</u>	<u>31,252</u>	N/A	<u>-</u>
EXPENSES					
Salaries and Benefits	95,840	68,032	27,808	71.0%	29,631
Supplies and Other Expenses	20,440	1,131	19,309	5.5%	-
Equipment	<u>1,500</u>	<u>-</u>	<u>1,500</u>	N/A	<u>-</u>
TOTAL OPERATING EXPENSES	<u>117,780</u>	<u>69,163</u>	<u>48,617</u>	58.7%	<u>29,631</u>
OPERATING INCOME (LOSS)	(117,780)	(37,911)	79,869	32.2%	(29,631)
NON-OPERATING INCOME (LOSS)					
Interest Earned	-	220	220	N/A	-
Transfer from General Fund	<u>117,780</u>	<u>45,080</u>	<u>(72,700)</u>	38.3%	<u>29,376</u>
TOTAL NON-OPERATING INCOME (LOSS)	<u>117,780</u>	<u>45,300</u>	<u>(72,480)</u>	38.5%	<u>29,376</u>
CHANGE IN NET POSITION	-	7,389			(255)
NET POSITION - BEGINNING OF YEAR	<u>2,123,176</u>	<u>2,123,176</u>			<u>1,218,247</u>
NET POSITION - YEAR TO DATE	<u>\$ 2,123,176</u>	<u>\$ 2,130,565</u>			<u>\$ 1,217,992</u>

FLOYD COUNTY, GEORGIA
AGRICULTURE CENTER FUND - CASH BASIS
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN CASH BALANCE
For the Month Ended September 30, 2024
(with comparative actual amounts for 2023)

Percentage of Year
75%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Intergovernmental	\$ -	\$ -	\$ -	N/A	\$ -
Charges for Services	-	-	-	N/A	-
Rental Fees	-	-	-	N/A	-
Miscellaneous	-	31,252	31,252	N/A	-
Interest Earned	-	220	220	N/A	-
Transfer from General Fund	-	45,080	45,080	N/A	29,376
TOTAL CASH INCREASES	-	76,552	76,552	N/A	29,376
CASH DECREASES					
Salaries and Benefits	95,840	68,219	27,621	71.2%	29,631
Supplies and Other Expenses	20,440	1,527	18,913	7.5%	-
Equipment	1,500	-	1,500	N/A	-
TOTAL CASH DECREASES	117,780	69,746	48,034	59.2%	29,631
NET INCREASE (DECREASE)	(117,780)	6,806			(255)
CHANGE IN BALANCE SHEET		2			255
CASH - BEGINNING OF YEAR		-			-
CASH - YEAR TO DATE		\$ 6,807			\$ -

FLOYD COUNTY, GEORGIA
RECYCLING FUND
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN NET POSITION
For the Month Ended September 30, 2024
(with comparative actual amounts for 2023)

Percentage of Year
75%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
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>140,981</u>	<u>(59,019)</u>	<u>70.5%</u>	<u>39,540</u>
TOTAL OPERATING REVENUES	<u>551,600</u>	<u>336,784</u>	<u>(214,816)</u>	<u>61.1%</u>	<u>243,672</u>
EXPENSES					
Salaries and Benefits	352,620	260,043	92,577	73.7%	259,950
Supplies and Other Expenses	170,220	135,052	35,168	79.3%	90,659
Equipment	22,650	4,760	17,890	21.0%	11,971
Depreciation	132,720	99,541	33,179	75.0%	103,563
Amortization - Right To Use Asset	45,880	35,385	10,495	77.1%	34,408
Utilities	<u>36,000</u>	<u>21,239</u>	<u>14,761</u>	<u>59.0%</u>	<u>20,971</u>
TOTAL OPERATING EXPENSES	<u>760,090</u>	<u>556,021</u>	<u>204,069</u>	<u>73.2%</u>	<u>521,523</u>
OPERATING INCOME (LOSS)	<u>(208,490)</u>	<u>(219,238)</u>	<u>(10,748)</u>	<u>105.2%</u>	<u>(277,851)</u>
NON-OPERATING INCOME (LOSS)					
Interest Earned	100	1,331	1,231	1331.4%	590
Transfers from Solid Waste	115,800	64,549	51,251	55.7%	75,906
Transfers to General Fund	(47,590)	(35,692)	(11,898)	75.0%	(37,780)
Transfers to Capital Projects	<u>(40,000)</u>	<u>(3,456)</u>	<u>(36,544)</u>	<u>8.6%</u>	<u>-</u>
TOTAL NON-OPERATING INCOME (LOSS)	<u>28,310</u>	<u>26,732</u>	<u>4,041</u>	<u>94.4%</u>	<u>38,716</u>
CHANGE IN NET POSITION	<u>(180,180)</u>	<u>(192,506)</u>			<u>(239,135)</u>
NET POSITION - BEGINNING OF YEAR	<u>1,324,284</u>	<u>1,324,284</u>			<u>1,409,637</u>
NET POSITION - YEAR TO DATE	<u>\$ 1,144,104</u>	<u>\$ 1,131,778</u>			<u>\$ 1,170,502</u>

FLOYD COUNTY, GEORGIA
RECYCLING FUND - CASH BASIS
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN CASH BALANCE
For the Month Ended September 30, 2024
(with comparative actual amounts for 2023)

Percentage of Year
75%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Intergovernmental	\$ 351,600	\$ 290,478	\$ (61,122)	82.6%	\$ 362,371
Interest Earned	100	1,331	1,231	1331.4%	590
Material Sales	200,000	197,876	(2,124)	98.9%	64,386
Transfers In	115,800	63,534	(52,267)	54.9%	75,906
TOTAL CASH INCREASES	<u>667,500</u>	<u>553,219</u>	<u>(53,159)</u>	<u>82.9%</u>	<u>503,253</u>
CASH DECREASES					
Salaries and Benefits	352,620	260,055	92,565	73.7%	259,951
Supplies and Other Expenses	170,220	127,397	42,823	74.8%	82,239
Equipment	22,650	4,760	17,890	21.0%	11,971
Utilities	36,000	21,156	14,844	58.8%	21,053
Transfers	87,590	39,149	48,441	44.7%	(30,911)
TOTAL CASH DECREASES	<u>669,080</u>	<u>452,516</u>	<u>216,564</u>	<u>67.6%</u>	<u>344,302</u>
NET INCREASE (DECREASE)		100,703			158,950
CHANGE IN BALANCE SHEET		(64,728)			(138,379)
CASH - BEGINNING OF YEAR		<u>362</u>			<u>3,589</u>
CASH - YEAR TO DATE		<u>\$ 36,337</u>			<u>\$ 24,160</u>

FLOYD COUNTY, GEORGIA
ANIMAL CONTROL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended September 30, 2024
(with comparative actual amounts for 2023)

Percentage of Year
75%

	2024			% of BUDGET	2023
	BUDGET	YTD	VARIANCE		YTD
REVENUES					
Charges for Services	\$ 24,000	\$ 20,103	\$ (3,897)	83.8%	\$ 5,233
Interest Earned	90	4,741	4,651	5267.9%	2,678
Donations	40,000	128,277	88,277	320.7%	20,274
Miscellaneous	600	2,061	1,461	343.5%	210
TOTAL REVENUES	<u>64,690</u>	<u>155,182</u>	<u>90,492</u>	<u>239.9%</u>	<u>28,394</u>
EXPENDITURES					
Salaries and Benefits	1,109,955	728,181	381,774	65.6%	706,765
Other Operating Costs	447,640	296,743	150,897	66.3%	329,260
Equipment	9,020	3,954	5,066	43.8%	8,420
TOTAL EXPENDITURES	<u>1,566,615</u>	<u>1,028,878</u>	<u>537,737</u>	<u>65.7%</u>	<u>1,044,445</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,501,925)	(873,696)	(628,229)	58.2%	(1,016,051)
OTHER FINANCING SOURCES (USES)					
Transfers from General Fund	1,493,780	1,120,335	373,445	75.0%	1,014,709
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,493,780</u>	<u>1,120,335</u>	<u>373,445</u>	<u>75.0%</u>	<u>1,014,709</u>
NET CHANGE IN FUND BALANCE	(8,145)	246,639			(1,342)
FUND BALANCE - BEGINNING OF YEAR	<u>12,295</u>	<u>12,295</u>			<u>8</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 4,150</u>	<u>\$ 258,935</u>			<u>\$ (1,334)</u>

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ROME-FLOYD PARKS AND RECREATION AUTHORITY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
For the Month Ended September 30, 2024
(with comparative actual amounts for 2023)

Percentage of Year
75%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Administrative Operations	\$ 11,500	\$ 20,042	\$ 8,542	174.3%	\$ 9,500
Miscellaneous Revenues	11,850	25,800	13,950	217.7%	20,516
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	38,700	44,669	5,969	115.4%	34,740
Other Programs	180,975	116,520	(64,455)	64.4%	130,672
Gymnastics	385,300	343,696	(41,604)	89.2%	317,623
Special Populations Services	38,050	29,457	(8,593)	77.4%	26,866
Concessions	267,615	346,543	78,928	129.5%	216,847
Coosa River Trading Post	181,750	149,441	(32,309)	82.2%	141,693
Etowah Park Golf Practice	7,300	6,628	(672)	90.8%	5,400
Youth Athletics	313,250	271,587	(41,663)	86.7%	245,987
Adult Athletics	9,800	19,700	9,900	201.0%	9,600
Scoreboards	7,000	1,167	(5,833)	16.7%	7,125
Parks & Recreation Centers	83,750	72,953	(10,797)	87.1%	84,588
Recreation Services	84,250	79,247	(5,003)	94.1%	65,063
Hall of Fame	14,250	12,762	(1,488)	89.6%	12,840
Senior Promotions	8,500	5,500	(3,000)	64.7%	1,325
TOTAL REVENUES	<u>1,673,840</u>	<u>1,545,711</u>	<u>(128,129)</u>	<u>92.3%</u>	<u>1,330,385</u>

ROME-FLOYD PARKS AND RECREATION AUTHORITY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
For the Month Ended September 30, 2024
(with comparative actual amounts for 2023)

Percentage of Year
75%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
EXPENDITURES					
Administrative Operations	\$ 1,190,050	\$ 739,305	\$ (450,745)	62.1%	\$ 821,900
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	69,510	62,743	(6,767)	90.3%	57,861
Other Programs	96,000	90,883	(5,117)	94.7%	82,173
Gymnastics	300,610	229,128	(71,482)	76.2%	219,345
Special Populations Services	40,425	26,992	(13,433)	66.8%	24,937
Concessions	269,000	268,698	(302)	99.9%	196,389
Coosa River Trading Post	144,750	105,397	(39,353)	72.8%	99,497
Sports Division Administration	149,150	96,848	(52,302)	64.9%	95,755
Youth Athletics	205,150	199,774	(5,376)	97.4%	164,840
Adult Athletics	15,625	24,603	8,978	157.5%	12,120
Scoreboards	2,000	-	(2,000)	0.0%	37
Recreation Centers	186,495	163,881	(22,614)	87.9%	152,031
Recreation Services Administration	247,640	194,411	(53,229)	78.5%	166,857
Parks & Recreation Services	1,255,970	924,408	(331,562)	73.6%	920,729
Buildings	91,315	83,397	(7,918)	91.3%	53,017
Shop	147,310	116,633	(30,677)	79.2%	113,464
Hall of Fame	20,250	14,864	(5,386)	73.4%	13,380
Senior Promotions	9,000	6,909	(2,091)	76.8%	-
TOTAL EXPENDITURES	4,470,250	3,348,874	(1,121,376)	74.9%	3,194,334
OTHER FINANCING SOURCES (USES)					
Transfers In	2,815,335	2,111,501	(703,834)	75.0%	1,393,500
Transfers Out	-	-	-	N/A	43,422
TOTAL OTHER FINANCING SOURCES (USES)	2,815,335	2,111,501	(703,834)	75.0%	1,436,922
NET CHANGE IN FUND BALANCE	18,925	308,338			(427,028)
FUND BALANCE - BEGINNING OF YEAR	135,113	135,113			42,382
FUND BALANCE - YEAR TO DATE	\$ 154,038	\$ 443,451			\$ (384,602)

FLOYD COUNTY, GEORGIA
HEALTH INSURANCE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended September 30, 2024
(with comparative actual amounts for 2023)

Percentage of Year
75%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Contributions					
Employer	\$ 7,112,460	\$ 6,597,654	\$ (514,806)	92.8%	\$ 6,260,109
Employees	1,972,390	1,502,813	(469,577)	76.2%	1,415,805
Retirees	76,250	57,052	(19,198)	74.8%	58,126
Premiums Paid By Others	74,775	36,246	(38,529)	48.5%	38,745
Interest Earned	4,000	40,860	36,860	1021.5%	56,947
Miscellaneous	30,000	-	(30,000)	0.0%	22,340
TOTAL REVENUES	<u>9,269,875</u>	<u>8,234,625</u>	<u>(1,035,250)</u>	<u>88.8%</u>	<u>7,852,072</u>
EXPENDITURES					
Other Costs	30,055	15,270	14,785	50.8%	17,228
Professional Fees	138,450	107,795	30,655	77.9%	101,766
Claims	7,000,000	6,162,133	837,867	88.0%	5,262,717
Premium Payments	1,376,485	1,051,532	324,953	76.4%	894,359
HRA Payments	86,850	53,915	32,935	62.1%	65,102
HSA Payments	84,240	78,656	5,584	93.4%	61,292
Wellness Clinic	606,310	665,522	(59,212)	109.8%	345,367
Administrative Fees	235,815	183,127	52,688	77.7%	172,216
TOTAL EXPENDITURES	<u>9,558,205</u>	<u>8,317,950</u>	<u>1,240,255</u>	<u>87.0%</u>	<u>6,920,047</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(288,330)	(83,325)	(205,005)	28.9%	932,025
OTHER FINANCING SOURCES (USES)					
Transfer In	-	-	-	N/A	47
Transfer Out	(3,000,000)	(3,000,000)	-	100.0%	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(3,000,000)</u>	<u>(3,000,000)</u>	<u>-</u>	<u>100.0%</u>	<u>47</u>
NET CHANGE IN FUND BALANCE	(3,288,330)	(3,083,325)			932,072
FUND BALANCE - BEGINNING OF YEAR	<u>3,950,623</u>	<u>3,950,623</u>			<u>2,185,973</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 662,293</u>	<u>\$ 867,298</u>			<u>\$ 3,118,045</u>

FLOYD COUNTY, GEORGIA
Capital Projects and Equipment Expenditures
For the Month Ended September 30, 2024

	Budget	2024 YTD
Appropriation of Jail Surcharge Funds	\$ 50,520	\$ 41,746
Appropriation of Fund Balance	1,107,445	465,135
Revenues:		
Interest Earned	70,000	73,197
Transfer from General Fund	2,596,075	1,644,040
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
Total Revenues and Appropriations of Fund Balances	\$ 4,342,720	\$ 2,307,756
Expenditures:		
Sheriff/Jail		
Locking controls	\$ 88,605	\$ 88,605
Walk in Freezer	JS 18,885	18,885
Biometric System	JS 54,450	54,442
Replacement of Sewage Grinder Unit	JS 23,875	22,861
	<u>185,815</u>	<u>184,793</u>
GA Gang Activity Prosecution Revenue	-	(50,000)
GA Gang Activity Prosecution Expense	<u>-</u>	<u>50,000</u>
	-	-
District Attorney		
GA Gang Activity Prosecution Revenue	-	(10,000)
GA Gang Activity Prosecution Expense	<u>-</u>	<u>10,000</u>
	-	-
County Police		
HIDTA Vehicles	-	78,289
JAG 2023 Revenue	<u>-</u>	<u>(14,534)</u>
	-	(14,534)
JAG 2024 Revenue	(16,375)	(15,998)
JAG 2024 Expense	<u>16,375</u>	<u>15,998</u>
	-	-
GEMA/HS 048-56-2022 Revenue	<u>-</u>	<u>(146)</u>
	-	(146)
EOD K-9 Grant Revenue	(1,350)	-
EOD K-9 Grant #37	<u>1,350</u>	<u>-</u>
	-	-
Special Ops Grant #27-20 Revenue	(50,000)	-
Special Ops Grant #27-20	<u>50,000</u>	<u>49,999</u>
	-	49,999
Explosive K9 #38-2023 Revenue	(4,500)	-
Explosive K9 #38-2023	<u>4,500</u>	<u>4,419</u>
	-	4,419
State Revenue LEA Technology Grant	(30,000)	(28,995)
LEA Technology Grant	<u>30,310</u>	<u>28,995</u>
	310	-

FLOYD COUNTY, GEORGIA
Capital Projects and Equipment Expenditures
For the Month Ended September 30, 2024

	<u>Budget</u>	<u>2024 YTD</u>
County Police (cont'd)		
State Revenue Project Safe Neighborhoods	\$ (15,000)	\$ -
Project Safe Neighborhoods	<u>15,000</u>	<u>9,915</u>
	-	9,915
Prison		
Replacement of the onsite repeater for all handheld radio communications	JS 13,500	-
Outside weapons locker	JS 9,795	-
HVAC unit	<u>12,005</u>	<u>12,034</u>
	35,300	12,034
Clerk of Superior Court		
Deed Room Shelving	<u>17,715</u>	<u>17,712</u>
	17,715	17,712
Facilities Management		
E911 generator	FB 40,000	-
Admin building attic insulation	FB 35,000	-
Floor repairs for Clerk of Superior Court Office	2,975	2,975
Paint Clerk of Superior Court Office	6,920	6,920
Pressure wash building exterior	FB 13,525	550
Install new utility pole for new chiller at Admin. Building	FB -	40,270
Electrical work to GNTC avionics building	FB <u>30,000</u>	<u>29,915</u>
	128,420	80,629
Space Needs Project		
Glenwood	2,499,000	75,044
Law Enforcement Center	<u>49,380</u>	<u>263,025</u>
	2,548,380	338,069
Public Roads		
EPD Tire Products Grant Revenue	(106,100)	-
EPD Tire Products Grant	<u>106,100</u>	<u>-</u>
	-	-
Paving		
2024 LMIG Revenue	(1,325,015)	(1,325,012)
2024 LMIG Paving	1,325,015	783,851
State of GA DOT-LRA	(1,641,020)	(1,641,019)
2023 LMIG Paving	FB 544,865	135,129
2022 LMIG Paving	FB 71,880	-
LMIG-Off System Safety	200,000	200,000
Excess LMIG Road Improvements	FB 152,840	40,357
LRA-Paving	<u>1,641,020</u>	<u>269,604</u>
	969,585	(1,537,089)
Prep and paving	85,000	74,808
Drainage	12,000	8,551
County Clerk		
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 September 30, 2024

	<u>Budget</u>	<u>2024 YTD</u>
Information Technology		
Computer Lease	\$ 160,000	\$ 121,618
	160,000	121,618
Communication		
Microwave Tx/RX replacement, 2 towers/4 paths, 2022 carryover	FB 219,335	218,915
	219,335	218,915
Solid Waste		
Remote site Building Upgrades	SW 12,000	11,648
Resurfacing at Remote Sites	SW 10,000	8,833
	22,000	20,481
Redmond Trail		
Project Costs	-	7,637
	-	7,637
Airport		
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)	AP 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	AP 85,000	22,389
	85,000	22,389
Relocate Partial Parallel Taxiway "B" (West)		
Federal Revenue (Construction)	(3,262,500)	-
State Revenue (Construction)	(181,250)	-
Federal Revenue (Design)	(167,400)	-
Design	186,000	-
Construction	3,625,000	-
	199,850	-

FLOYD COUNTY, GEORGIA
Capital Projects and Equipment Expenditures
For the Month Ended September 30, 2024

	<u>Budget</u>	<u>2024 YTD</u>
Airport (cont'd)		
Expand West T-Hangar Area Sitework		
State Revenue	\$ (333,750)	\$ -
Design	AP 115,070	37,312
Construction	<u>445,000</u>	<u>-</u>
	226,320	37,312
Rwy 7 & 25 Lighting		
State - Construction Revenue (75/25)	(633,750)	-
Construction	<u>845,000</u>	<u>-</u>
	211,250	-
Overlay Runway 1/19		
Federal Revenue (Construction)	(3,627,000)	-
Federal Revenue (Design)	(45,000)	-
State Revenue	(201,500)	-
Construction	<u>4,030,000</u>	<u>-</u>
	156,500	-
Airport Fuel Tank Catwalk	75,000	-
Airport Fuel Storage Facility Improvements (Design)	45,000	-
Recycling Center		
State Revenue	(60,000)	-
Industrial Shredder/Grinder	RC <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>
	-	-
Current Year Lease Purchase Payments	DS 91,860	-
Total Net (Revenues) Expenditures	\$ <u>6,005,190</u>	\$ <u>(125,226)</u>

FLOYD COUNTY, GEORGIA
Water Capital Projects and Equipment Expenses
For the Month Ended September 30, 2024

	<u>Budget</u>	<u>2024 YTD</u>
Revenues:		
R & E Funds	\$ 3,320,415	\$ 928,139
Operating Funds	224,400	176,699
Intergovernmental-FEMA Grant	1,471,235	-
Total Revenues	\$ 5,016,050	\$ 1,104,838
Expenses:		
Water Tank Maintenance	\$ 350,000	\$ 216,822
Water Main Replacement	250,000	342
Water Pumps and Pump Houses	200,000	27,425
Large Meter Testing	50,000	-
Water Improvements-Highway 53 Water Line Upgrade	500,000	78,372
Biddy Well - Test Well	65,000	35,569
Hwy 100 Waterline Extension	300,000	26,520
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	13,384
Morgan Dairy Pump House Upgrade	250,000	13,384
FEMA Grant Expense	1,961,650	-
	4,791,650	928,139
2023 Equipment		
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
Total Expenses	\$ 5,016,050	\$ 1,104,838

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***Other Information
For the Month Ending
September 30, 2024***

***Prepared by:
Finance Department***

**FLOYD COUNTY, GEORGIA
SALES TAX COLLECTIONS**

Cash Basis

LOCAL OPTION SALES TAX											\$ Increase	% Increase
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	(Decrease)	(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	1,017,415.55	97,409.03	10.59%
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	-	-	-	-	-	-	-	-	-	-	-	N/A
October Pro Rata	-	-	-	-	-	-	-	-	-	-	-	-
Nov/Dec Pro Rata	2,929.06	1,281.10	1,015.86	4,429.82	2,369.44	1,289.54	724.25	3,090.22	1,696.18	-	-	-
Totals	7,250,394.53	7,634,180.66	7,733,619.19	8,039,615.79	8,758,282.43	9,695,975.77	10,503,044.98	11,559,139.49	11,223,631.53	8,649,179.75	199,305.80	

Original Budget **7,700,000** **8,000,000** **7,700,000** **7,800,000** **7,892,500** **8,925,000** **8,743,870** **10,400,000** **11,642,950** **11,642,950**

Revised Budget **6,850,000** **7,760,000** **7,700,000** **7,800,000** **8,600,000** **8,640,000** **8,743,870** **10,400,000** **11,642,950** **11,642,950**

Amt > Revised **400,394.53** **(125,819.34)** **33,619.19** **239,615.79** **158,282.43** **1,055,975.77** **1,759,174.98** **1,159,139.49** **(419,318.47)** **(2,993,770.25)**

Annual Comparisons									8,449,873.95	8,649,179.75	199,305.80	2.36%
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SPECIAL PURPOSE LOCAL OPTION SALES TAX											\$ Increase	% Increase
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	(Decrease)	(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	1,915,786.41	178,366.33	10.27%
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	-	-	-	-	-	-	-	N/A
September Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A
October Pro Rata	-	-	-	-	-	-	-	-	-	-	-	-
Nov/Dec Pro Rata	5,185.64	2,291.46	1,802.43	7,833.66	4,192.69	2,276.07	1,282.20	5,465.50	3,253.59	-	-	-
Totals	12,857,342.77	13,514,990.89	13,703,884.18	14,229,556.96	15,490,294.76	17,161,758.27	18,580,825.27	20,416,610.35	21,060,343.74	16,365,225.65	534,146.66	

Annual Comparisons									15,831,078.99	16,365,225.65	534,146.66	3.37%
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FLOYD COUNTY, GEORGIA

Water Fund Bonds Debt Service Coverage Ratio

For the Month Ended September 30, 2024

(with comparative calculation for 2023)

	ACTUALS	
	2024	2023
Operating Revenues:		
Developers Contributions	\$ -	\$ -
Misc-Other	27,238	14,770
Water Charges	5,643,028	5,576,544
Water Meter Charges	247,663	194,200
Penalties & Cut Offs	137,363	149,022
Fire Service Charges	93,750	93,750
Surcharge Revenue	-	313
Convenience Fee	-	-
Less: Fire Service Charges	(93,750)	(93,750)
Charges for Services	6,055,292	5,934,849
 Miscellaneous	-	61,274
 Rental Fees	9,445	9,445
 Total Operating Revenues	6,064,737	6,005,568
Operating Expenses:		
Administration	965,685	960,677
Less: Depreciation	(18,906)	(18,906)
Net Administration	946,779	941,771
 Distribution	4,369,693	3,875,298
Less: Depreciation	(1,238,940)	(1,220,217)
Net Distribution	3,130,753	2,655,081
 Treatment Plant	650,812	613,353
Less: Depreciation	(48,227)	(48,227)
Net Treatment Plant	602,585	565,126
 Total Operating Expenses	\$ 4,680,117	\$ 4,161,978
 Net Available for Debt Service	\$ 1,384,620	\$ 1,843,590
 Bonds Debt Service (83.3% of Annual Debt Payment)	231,375	232,125
 Bonds Debt Service Coverage Ratio (1.10 Requirement)	5.98	7.94
 Total Debt Service (83.3% of Annual Debt Payment)	424,260	425,011
 Total Debt Service Coverage Ratio	3.26	4.34

FLOYD COUNTY, GEORGIA
Non-Capital Equipment
For the Month Ended September 30, 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
Ridgid Jetter Auger	9,900	9,870
Laptop	690	529
Jail Cell Lavatories and Toilets	130,685	79,960
	<u>324,435</u>	<u>229,446</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
Bullet Proof Vests	-	19,943
Alco Sensor	6,035	4,546
	<u>23,200</u>	<u>41,651</u>

FLOYD COUNTY, GEORGIA
Non-Capital Equipment
For the Month Ended September 30, 2024

	<u>Budget</u>	<u>YTD</u>
Facilities Management		
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>
Public Works		
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	1,275
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
2-MS 311 Chainsaws	-	1,074
Backpack Blower	515	513
	<u>28,750</u>	<u>29,369</u>
Prison		
Filing Cabinet	5,000	4,630
Taser Equipment	20,000	19,980
Body Cameras	3,000	2,996
Fiber	5,095	5,093
Garbage Disposal	2,200	2,047
Handheld Radios	7,500	7,052
	<u>42,795</u>	<u>41,798</u>
Tax Appraisers		
1 - Printer	500	-
1 - Laptop	1,000	-
Monitor	500	-
Shredder	1,500	1,097
	<u>3,500</u>	<u>1,097</u>
Cooperative Extension		
2 - Laptops with docking stations (cost share with UGA)	2,500	2,500
	<u>2,500</u>	<u>2,500</u>
Tax Commissioner		
3-Destop printers	2,300	2,187
	<u>2,300</u>	<u>2,187</u>
General Services		
Time stamp for New Clerk of Court	-	2,118
	<u>-</u>	<u>2,118</u>

FLOYD COUNTY, GEORGIA
Non-Capital Equipment
For the Month Ended September 30, 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 September 30, 2024

	<u>Budget</u>	<u>YTD</u>
Inmate Benefit		
Sheriff - Equipment	\$ 125,000	\$ 64,439
Prison - Equipment	8,000	9,451
Work Release - Equipment	10,000	2,164
	<u>143,000</u>	<u>76,054</u>
Water Department		
Administration		
2 - Neptune MRX920VR Drive By System	19,100	12,971
2 - Surface Laptops	2,000	2,000
Window Blinds	2,600	1,968
Drive - Thru Counter Top	2,500	-
2 - Receipt Printer	1,600	588
	<u>27,800</u>	<u>17,527</u>
Distribution		
Skid Steer auger with Bits	10,000	4,100
Stihl Demo Saws	3,200	3,119
Skid Steer Forks	3,200	3,070
Side Tool Boxes for Dump Trucks	2,000	-
12 Volt Trash Pumps	4,200	3,740
Ice Machine	9,000	5,791
Ford Tapping Machine	2,535	2,499
Honda Fuel Track Pump	2,200	1,654
Leak Detector	2,100	904
Bulk Storage Tank Meter	1,130	-
Leak Stethoscope	600	-
Tripod Lift	3,200	-
Pipe Horn	1,765	1,764
CL2 Machine	850	-
Flexible Inspection Camera	650	-
	<u>46,630</u>	<u>26,641</u>
Treatment		
3 - TU 5 Turbidity Meters	22,005	21,158
Portable C12 meter	850	-
Calibration Vials	630	-
ATI Unit	5,110	4,696
3 - SC4500 Controller	12,855	9,573
PH Meter	1,245	1,080
2-DR900 Colorimeters	-	4,533
Automatic Cleaning Module	1,575	1,573
EMEC Injection Pump	1,500	1,125
	<u>45,770</u>	<u>43,737</u>
Airport		
Ice Machine	2,000	1,830
Digital Signage	1,175	1,172
Tires for Zero Turn Mower	825	263
	<u>4,000</u>	<u>3,265</u>
Agriculture Center		
Equipment	1,500	-
	<u>1,500</u>	<u>-</u>
Recycling		
Belt Replacement	5,400	-
Complete Camera System	7,250	7,250
2 sets of Skid steer tires	10,000	4,760
	<u>22,650</u>	<u>12,010</u>

FLOYD COUNTY, GEORGIA
Non-Capital Equipment
For the Month Ended September 30, 2024

	<u>Budget</u>	<u>YTD</u>
Animal Control		
New Phone System	\$ 5,000	\$ 4,900
Radios	4,020	3,954
	<u>9,020</u>	<u>8,854</u>
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	1,900	-
	<u>12,780</u>	<u>8,409</u>
Coosa River Trading Post		
Equipment	600	-
	<u>600</u>	<u>-</u>
Youth Baseball		
Wind Screens	8,000	6,485
8 - Pitching machines	11,300	10,495
	<u>19,300</u>	<u>16,980</u>
Park & Recreation Services		
Welder	2,400	2,342
Ladders	950	947
Refrigerant Recovery Machine and Tank	1,300	-
Tires	2,345	2,323
2-Pressure washer	3,200	3,014
2-Spray in bed liner	1,400	-
4-Propane kit for Lawnmowers	6,165	6,163
Garbage cans	27,000	24,783
	<u>44,760</u>	<u>39,571</u>
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	900	790
	<u>11,230</u>	<u>5,411</u>
Total:	<u>\$ 1,316,440</u>	<u>\$ 950,913</u>