



Floyd County, Georgia

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

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


***Prepared by:
Finance Department***


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


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


General Fund Revenues Budget vs Actual	
	\$ 74,211,505 Budget
	\$ 66,324,331 Actual
	\$ (7,887,174) 89%

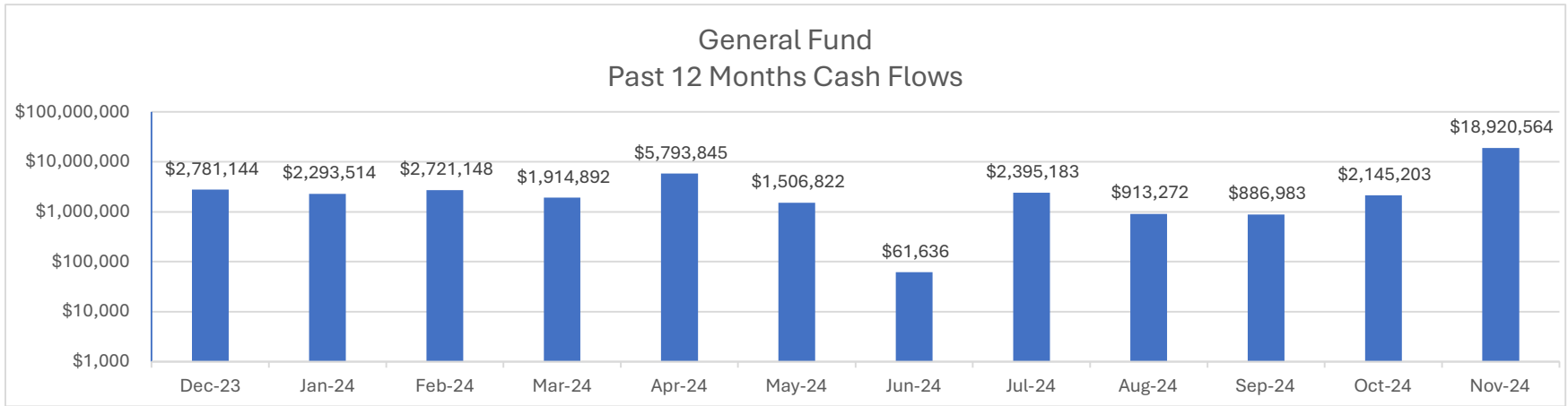
General Fund Expenditures Budget vs Actual	
	\$ 74,809,433 Budget
	\$ 67,957,395 Actual
	\$ 6,852,038 91%

Net Change in General Fund Balance Budget vs Actual	
	\$ (597,928) Budget
	\$ (1,633,064) Actual
	\$ (1,035,136) 273%

Cash & Investments vs Fund Balance = Liquidity & Availability of Fund Balance	
	\$ 18,920,564 Cash
	\$ 20,227,440 Fund Balance
	94%


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


Boarding Inmates Revenue Budget vs Actual	
	\$ 1,570,000 Budget
	\$ 1,201,981 Actual
	\$ (368,019) 77%



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





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


2013 SPLOST Fund Sales Taxes Budget vs Actual	
	\$ - Budget
	\$ - Actual
	\$ -


Water / Sewer Revenues & Expenses All Revenues and All Expenses	
	\$ 7,960,663 Revenues
	\$ 7,987,760 Expenses
	\$ (27,097)


Airport Revenues & Expenses All Revenues and All Expenses	
	\$ 1,417,031 Revenues
	\$ 2,036,539 Expenses
	\$ (619,508)


Recycling Revenues & Expenses All Revenues and All Expenses	
	\$ 554,576 Revenues
	\$ 727,700 Expenses
	\$ (173,124)

2017 SPLOST Fund Expenditures Budget vs Actual	
	\$ 23,518,521 Budget
	\$ 11,090,563 Actual
	\$ 12,427,958 47%

2013 SPLOST Fund Expenditures Budget vs Actual	
	\$ 5,139,990 Budget
	\$ 5,014,820 Actual
	\$ 125,170 98%

Water / Sewer Operating Cash Flows Beg. Of Year vs Current Balance	
	\$ 8,702,441 Beginning
	\$ 8,279,805 Current
	\$ (422,636)

Airport Operating Cash Flows Beg. Of Year vs Current Balance	
	\$ 230,319 Beginning
	\$ 172,193 Current
	\$ (58,125)

Recycling Operating Cash Flows Beg. Of Year vs Current Balance	
	\$ 362 Beginning
	\$ 6,220 Current
	\$ 5,858



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

***Prepared by:
Finance Department***

Floyd County

Review of November 2024

General Fund

- Revenues
 - Taxes are \$4,736,000 more than last year.
 - Current Years' Tax is \$4,022,150 more than this time last year, a 14.3% increase.
 - Prior Years' Tax is \$195,750 more than last year. This includes 2023 TAD receipts sent to the City of Rome in error because of a coding error in the Tax Commissioner's software that is now corrected.
 - Intangible Taxes increased 4.8% 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 5.3% or \$8,950. This indicates a slowing housing market possibly due to higher interest rates.
 - Penalties & Interest revenue is \$164,600 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. This is an indicator of a slowing economy resulting in late payments.
 - There is an increase in Sales Tax collections from 2023 of \$292,350 or 2.8%.
 - 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 \$699,460.
 - Motor Vehicle Taxes are \$2,350 more than 2023, which is a 0.9% increase. This is the ad valorem tax paid on older vehicles still 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 \$93,250 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 6.7% 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 6% and Direct TV is down 15.5%.
 - Licenses & Permits is \$1,150 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.

Floyd County Review of November 2024

General Fund (cont'd)

- Revenues (cont'd)
 - In September, we began collecting fees for coin operated machines (COAM). We have collected \$21,500 this year. This will make up some of the funds lost on Greater Community Bank.
- Intergovernmental Revenue is \$406,600 more than last year.
 - State-Offender Rehab revenue is \$209,050 higher than 2023. The average number of inmates has increased 2.1%. The subsidy went from \$22 per inmate to \$24 per inmate beginning with the May 2024 receipt.
 - COPS program is \$239,950 higher than 2023. In 2023, the second quarter was short billed by \$25,470 due to a mathematical error. Also, in 2023 the third quarter was not billed that totaled \$89,600. This was billed to Floyd County Board of Education in October 2024.
- Charges for Services is \$431,900 more than 2023.
 - Sheriff Fees & Services is \$3,850 more than 2023.
 - Sheriff Boarding Inmates is \$325,700 more than 2023.
 - Chattooga County Boarding Inmate revenue is up \$253,000 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 62.3% compared to 2023, an increase of \$15,400.
 - Revenue from US Marshals is down 30.2% from 2023. July 2023 was the first payment received from US Marshals in 2023, and no payments have been received since April 2024. 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 \$12,950.
 - Payments from ICE have increased by 19.2% compared to November 2023, but only \$800.
 - Inmate Contracts in total have increased \$99,300.
 - The rate for inmate detail contracts increased in January to cover the cost of the service.
 - Tax Commissioner-TAVT Administrative Fee is 3.7% more than the amount for 2023.
 - The average monthly amount collected in 2023 was \$14,750 and in 2024 was \$15,300.
 - Tax Collection Commissions have climbed \$100,950 or 8.6%.
 - 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 8.2% from 2023. Commissions are also received from the Clerk of Superior Court. These commissions have increased 3.8% from 2023.

Floyd County Review of November 2024

General Fund (cont'd)

- Revenues (cont'd)
 - Charges for Services (cont'd)
 - Clerk of Court Charges for Services decreased by \$45,150 when compared to 2023. This is an 8.9% decrease.
 - Recording Fees have decreased 8.8% since 2023, a \$29,550 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 \$2,100 from 2023. Examples of this revenue include UCC filings and bond forfeitures. The portion relating to bond forfeitures has decreased \$950.
 - All other charges decreased a total of \$16,450 compared to 2023. The largest variance is in revenue for copies. A large payment was received in 2023 from Tyler Tech for copies from 2021 to 2023. In 2024, they began making quarterly payments.
 - Probate Court Charges for Services decreased \$12,450 from 2023, falling 9.7%.
 - Estate revenues decreased 11.6% or \$11,950. 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%, the amount paid decreased 6.9%.
 - Miscellaneous revenues have dropped 1.6%, or \$300, compared to 2023. Miscellaneous revenue is made up of firearm permits. The state passed legislation on March 13, 2022, that rescinded the need for a concealed weapon carry permit. Probate officials report that some people are still getting them to cross state lines and to speed up the process when purchasing a firearm.
 - Magistrate Court Fees have decreased \$3,750 or 4.4% from 2023.
 - There has been a decrease of 2.4% in the total number of cases since last year.
 - Cases that generate fees have increased 1.6% since 2023.
 - Clerk of Court-Jail Surcharge is up 20.7% as compared to last year.
 - There is a 35% increase in Clerk of Court Criminal Division Fines.
 - City of Rome-Jail Surcharge fell 11.9% from 2023, a \$6,700 decrease. There is a 13.8% decrease in the number of cases.
 - Court Reporting Services has shown a decrease of 45.5% over last year. This is a \$10,150 decrease. In 2023, the number of bills YTD was 81. In 2024, the number is 68. This is a 16% decrease.
 - Fines & Forfeitures are up \$439,450.
 - Clerk of Court – Criminal Division Fines are up \$148,350, a 35% jump as compared to 2023.

Floyd County Review of November 2024

General Fund (cont'd)

- Revenues (cont'd)
 - Juvenile Court Supplemental Services fines have decreased 22.9% since this time last year, a total of \$2,000.
 - Probate Court Fines are up \$297,500 or 66.2%. There is a 24.9% increase in the number of fines paid. The amount paid to the County increased 74.5%. In January of this year, speeding fines doubled. In July 2024, Addy's Law was passed which increased the fine for passing a school bus. There has also been an increase in the number of tickets issued for driving without a license.
 - Parking Fines have decreased 43.2%.
 - Drug Abuse & Treatment Fines are up 6.5% compared to 2023. This is an increase of \$4,300.
- Miscellaneous Revenue is down 36.4%.
 - Miscellaneous Other decreased \$123,850.
 - 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 \$43,750. 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 \$3,800 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
 - The current year pension expense is \$204,900 more than budgeted. This is due to salary increases given during 2023. The required amount for 2024 was \$336,200 less than the budgeted amount. However, to preserve the County's accumulated contribution credits, we were required to pay an amount between the required and recommended amounts for 2024. This will be revised in the final budget revision.
 - County Manager is 2.6% in excess of the YTD budget.
 - Salaries & Wages is 2.9% above the YTD budget. There were 3 payrolls in November.
 - Tuition reimbursement is \$1,300 in excess of the annual budget.
 - Repairs & Maintenance is greater than the annual budget but only by \$60.
 - Purchasing is higher than the YTD budget by 1.4%.
 - Salaries & Wages is 1.2% higher than the YTD budget. There were 3 payrolls in November.
 - Telephone is 1.3% greater than the YTD budget but only by \$40.
 - Tax Appraisers is 1.5% above the YTD budget.
 - Workers' Compensation was not budgeted in the 2024 budget. Claims of \$13,400 have been expended.
 - Supplies is 1.8% greater than the YTD budget.
 - Repairs & Maintenance exceeds the annual budget by 3.4%, but only by \$85.

Floyd County Review of November 2024

General Fund (cont'd)

- Expenditures (cont'd)
 - Legal Fees is 14.9% over the annual budget.
 - Data Processing is 25% more than the annual budget.
- Board of Registrars is 15.6% higher than the annual budget.
 - Salaries & Wages is 7.7% higher than the annual budget. Overtime is double what was budgeted for 2024.
 - Salaries & Wages – Poll workers is \$298,400 more than the annual budget. Per the Elections Supervisor, poll clean up and testing was done. The general election was held in November 2024.
 - Tuition Reimbursement was not budgeted for 2024. This will be corrected in the final budget revision.
 - Supplies is 20.6% over the annual budget. Nothing other than normal office supplies have been purchased.
 - Uniforms is three times the annual budget. Jackets and t-shirts were purchased for the November election to identify poll workers.
 - Mileage reimbursement is 11.5% greater than the annual budget. Board members receive mileage reimbursements during election years for traveling between precincts.
 - Legal Publications is 38.3% over the annual budget. Ads were run for voting machine testing, qualifying fees, and early voting.
 - Data Processing is 56.7% higher than the annual budget, but only by \$550. An Adobe subscription was added this year.
 - Utilities is 13.8% more than the annual budget. The Health Department is reimbursed for a portion of their Georgia Power bill for the space occupied by the Elections office.
 - Telephone is 31.6% higher than the annual budget. At the time the budget was done, the expense for Comcast was not considered.
- General Services is 3.4% greater than the annual budget.
 - Dues & Subscriptions is 27.2% greater than the annual budget. A Prime Business Account subscription was added this year.
 - Equipment Lease exceeded the annual budget by \$103,290. 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 35.2% higher than the annual budget.
 - Utilities is 35.8% above 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 2.5% above the YTD budget.
 - Salaries & Wages and FICA are 45.8% and 48.9% over the annual budget respectively. The Board is paid on a per diem basis and more appeals went to the Board than last year.

Floyd County Review of November 2024

General Fund (cont'd)

- Expenditures (cont'd)
 - Board of Equalization is 22.7% over the annual budget.
 - Postage is over twice the annual budget. When appeals are heard by the Board of Equalization, appellants have the option of waiting to hear the verdict in person or receiving the decision by certified mail. Appeals for 2023 property taxes ran into April of 2024, therefore increasing the number of verdicts mailed.
 - All Other is \$1,400 over the annual budget. A hearing officer was needed for appeals.
 - District Attorney is 3.2% more than the YTD budget.
 - Salaries & Wages are 4.6% over the YTD budget. There were 3 payrolls in November.
 - Supplies are 23.6% higher than the annual budget.
 - Dues & Subscriptions is 6.9% above the annual budget. November is when legal updates published.
 - Gas & Oil is 53.8% greater than the annual budget.
 - Telephone is 5.1% above the YTD budget. Georgia Technology Authority had a 23% increase in their monthly rate.
 - Postage is 4.5% more than the annual budget.
 - Magistrate Court is 4.3% over the YTD budget.
 - Supplies is 98.6% of the annual budget.
 - Travel & Training is 99.2% of the annual budget.
 - Repairs & Maintenance is 3.3% higher than the YTD budget.
 - Data Processing is 6.6% more than the YTD budget.
 - Mental Health Court is 5.8% above the annual budget. Payments for 3 quarters have been received.
 - Salaries & Wages is 6.3% above the YTD budget. There were 3 payrolls in November.
 - Grant Expenditures are 5.5% over the annual budget.
 - Travel & Training not covered by the grant was not budgeted.
 - The grant provides for 8 team members to attend the annual conference. A ninth member attended.
 - Contract Labor not covered by the original grant was not budgeted. A secondary grant was received to cover this. We have received all monies applied for which covered all but \$1,600.
 - All Other is \$3,000 over the annual budget.
 - Expenditures not covered by the grant are covered with participation fees or DATE funds.
 - Adult Felony Drug Court is \$1,150 greater than the annual budget. Payments for 3 quarters have been received.
 - Salaries & Wages is 4.7% above the YTD budget. There were 3 payrolls in November.
 - Grant Expenditures are 96% of the annual budget.
 - Supplies not covered by the grant have not been budgeted.

Floyd County Review of November 2024

General Fund (cont'd)

- Expenditures (cont'd)
 - Contract Labor not covered by the original grant was not budgeted. A secondary grant was received to cover this. We have received all monies applied for which covered the full expense.
 - All Other is \$5,550 greater than the annual budget.
 - Expenditures not covered by the grant are covered with participation fees or DATE funds.
- Public Roads is 1.9% more than the YTD budget.
 - Supplies is 1.7% in excess of the annual budget.
 - Drainage Materials is 99.6% of the annual budget.
 - Paving/Asphalt is 4.6% higher than the YTD budget.
 - Repairs & Maintenance is \$1,500 more than the annual budget.
 - Small Tools is 97.2% of the annual budget.
 - Bridges Material is 6.6% greater than the YTD budget.
 - Traffic & Street Lights is 15.1% higher than the annual budget due to the increased rate by Georgia Power.
- **Total Budgeted Expenditures are 0.8% above the YTD budget.**
- Fund Balance
 - For 2024, the General Fund has decreased its fund balance by \$1,633,064 compared to a decrease of \$3,354,472 for 2023, a variance of \$1,721,407.

Fire Fund

- Revenues
 - Taxes are \$650,550 more than this timeframe last year.
 - Property Taxes – Current Year are \$261,700 less than 2023.
 - Property Taxes – Prior Years are \$42,650 more than 2023.
 - Intangible Taxes are \$5,100 more than 2023. See explanation in General Fund.
 - Motor Vehicle Taxes (TAVT) are \$16,300 more than 2023. See explanation in General Fund.
 - Insurance Premium Tax is \$316,250 more than 2023. We receive this annual revenue from the Office of the Commissioner of Insurance and Safety Fire Commissioner, based on taxes collected from insurance companies operating in the state. The tax is a percentage of premiums paid by policyholders, and the increase reflects higher premiums or more policies issued.
- Expenditures
 - Total expenditures increased by \$587,500 due to pay increases for firefighters at the City of Rome and City of Cave Spring.

Floyd County Review of November 2024

E911 Fund

- Revenues
 - Total Revenues are 9.8% below the YTD budget but \$13,550 more than last year.
 - Miscellaneous Revenue is \$4,700 more than last year due to an increase in False Alarm Fines.
 - Charges for Services are \$9,050 more than last year.
 - Prepaid fees are \$8,250 more than last year.
 - Landline fees are \$62,700 less than last year and Wireless fees are \$63,500 more than last year due to an adjustment made in 2024 to correct revenue resulting in a net revenue of \$800 more than 2023.
- Expenditures
 - Total Expenditures are 3.2% below the YTD budget and \$115,400 more than last year.
 - Salaries and Benefits are \$58,700 more than last year but 5% below the YTD budget due to filling vacant positions in the department.
 - Other Operating Costs are 7.2% above the YTD budget and \$59,200 more than last year.
 - Repairs and Maintenance is 4.7% above the annual budget and \$38,700 more than last year. A budget transfer has been requested.
 - The \$83K annual payment for Tritech Software, used for E-911's daily operations, includes a \$4,000 increase from 2023.
 - The \$16K maintenance contract for Sound Communications, E-911's phone and radio recording system, is new for 2024.
 - Due to the center upgrade, we received one year free on the AT&T contract, so there is no charge for this in 2024.
 - Telephone is 21.5% above the annual budget and is \$23,550 more than 2023 due to previous year billings that were paid in 2024 and an increase in monthly charges for Windstream. These lines are scheduled to be transferred on December 27th to a more cost-effective option from AT&T. A budget transfer has been requested.

800 MHz Communication Fund

- Revenues
 - Total Revenues are comparable to 2023 and currently 1.7% above the YTD budget.
- Expenditures
 - Total Expenditures are 16.9% under the YTD budget and \$78,350 less than 2023 due to an invoice correction for 2023 in 2024 and a delayed maintenance invoice for October from Williams Communication that will reflect in December.
 - Expenditures no longer reflect Salaries and Benefits as employees are not reported in this fund. Instead, expenditures consist only of items required to continue service for the communication towers such as insurance, utilities, and repairs and maintenance.

Floyd County Review of November 2024

Emergency Management Fund

- Revenues
 - Most of the revenue for EMA is grant revenue.
 - In June, we received GEMA funds of \$5,700 from the State of Georgia listed as additional funds for 2022 and 2023.
 - In October, EMA was awarded a \$5,000 grant from the State of Georgia to be used for distributing weather radios to our local community.
- Expenditures
 - Total Expenditures are 0.4% below the YTD budget but \$37,900 more than 2023.
 - Salaries and Benefits are \$39,750 more than 2023 due to an Assistant Director position transitioning to EMA from the 800 MHz Communication fund.

Solid Waste Fund

- Revenues
 - Taxes increased \$131,500 when compared to 2023.
 - Property Taxes Current Year is \$104,050 more.
 - Property Taxes Prior Year is \$16,950 more.
 - Motor Vehicle Tax is \$150 more.
 - Mobile Home Tax is \$1,500 less.
 - Recording Intangible Tax is \$1,500 more.
 - Timber Tax is \$400 more.
 - Motor Vehicle TAVT is \$7,000 more.
 - Penalties and Interest Property tax is \$1,050 more.
 - Clerk of Court Real Estate Transfer Tax is \$1,550 more.
 - Interest Earned is \$4,150 more than last year because the average account balance has increased.
- Expenditures
 - Total Expenditures are \$43,350 less than 2023 and 16.9% below the YTD budget.
 - Salaries & Benefits is 23.6% under the YTD budget and \$14,000 less than this time last year.
 - Health Insurance is \$9,700 more than last year.
 - Tuition Reimbursement is \$3,500 less than last year.
 - Pension Expense is \$22,450 less than last year.
 - Utilities is at 98.5% of the annual budget and \$2,650 more than this time last year. This is due to a rate increase with Georgia Power.
 - Remote Site Operations expense is \$27,750 less than 2023 due to the monthly hauling bill decreasing.
 - Tipping Fees are down \$12,850 when compared to 2023.
 - This is largely due to the monthly bill for Public Works decreasing \$7,000 when compared to 2023.
 - This is paid to the City of Rome to dump dirt in the landfill. Public Works is able to dump dirt at their facility during dry months to help reduce this cost.

Floyd County

Review of November 2024

Stadium Maintenance Fund

- Revenues
 - Total Revenues are comprised of Miscellaneous Income and Interest Earned.
 - Interest Earned is 24% above the annual budget and \$2,800 more than 2023. While interest rates are lower, there is a higher balance earning interest.
 - 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 are 57.2% below the YTD budget and \$161,250 less than 2023, a significant portion is due to stadium design changes in 2023.

Water Fund

- Revenues
 - Charges for Services is \$115,750 more than the prior year, but 4.4% below the YTD budget.
 - Consumption reports show a 2% increase in residential usage and a 4.1% decrease in commercial usage compared to last year. Decreased commercial usage is due to large companies like Ball Corporation and Plant Hammond reducing their water consumption.
 - Water Meter Charges have increased \$83,150 from 2023. This is due to in stock meters and replacement meters being installed.
 - Penalties and cut offs are down \$10,250 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 4.6% below the YTD budget.**
- Expenses
 - Administration Repairs & Maintenance is 6.5% over the annual budget due to an annual maintenance contract for National Payment Solutions.
 - Administration Data Processing is 8.5% over the YTD budget and \$30,250 more than last year. We have experienced a \$3,450 increase per month in Tyler Technologies fees.
 - **Total Administration Expenses are .8% below the YTD budget.**
 - Distribution Supplies is 7.3% over the YTD budget and \$1,850 more than last year.
 - Distribution Uniforms is 7.5% over the YTD budget but is \$400 less than last year.
 - Distribution Data Processing is 7.8% over the YTD budget and \$200 more than last year. There was 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 1.8% below the YTD budget.**

Floyd County Review of November 2024

Water Fund (cont'd)

- Expenses (cont'd)
 - Treatment Plant Chemicals & Conditioner is 20.4% under the YTD budget but \$4,700 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.
 - Treatment Uniforms is at 100% of the annual budget and is \$1,650 more than 2023.
 - **Total Treatment Plant Expenses are 5.7% below the YTD budget.**
 - **Total Operating Expenses are 2.1% below the YTD budget.**

Airport Fund

- Revenues
 - Fuel Sales are \$227,800 more than last year and 12.7% above the annual budget.
 - Avgas Revenue is \$3,400 more than 2023.
 - Self-Serve Revenue is \$2,750 more than 2023.
 - Jet Fuel Revenue is \$221,750 more than 2023 due to increased gallons sold.
 - Kinetic Maintenance is a new long-term tenant that primarily uses jet fuel. Due to the high volume of sales, Kinetic will receive tiered discounts based on the previous months' sales beginning September 2024. Since September, they have received a total savings of \$4345.
 - Rental Fees are \$30,650 more than 2023 due to an increase of new tenants and CPI increases to rental contracts.
 - Land Leases are up \$19,600.
 - T-Hangars are up \$8,600.
 - Big Hangars are up \$2,450.
 - Miscellaneous Revenue is 34.6% above the annual budget and \$9,350 more than 2023 due to a combination of increases in ramp and GPU rentals, call-out requests, and other services offered to pilots.
 - Late Fees are down \$2,300 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 19.2% above the YTD budget.**
- Expenses
 - Utilities are 4.7% over the annual budget due to increased rates from Georgia Power. A budget transfer has been requested.
 - Telephone is 8.3% above the YTD budget due to an increase in Windstream monthly fees. These lines were replaced in October with a more economical option. A budget transfer has been requested.
 - Cost of Goods Sold is 13.5% below the YTD budget but \$58,200 more than 2023 due to the increase of fuel needed for resale.
 - **Total Operating Expenses are 18.7% below the YTD budget.**

Floyd County Review of November 2024

Recycling Fund

- Revenues
 - Intergovernmental Revenue is \$22,650 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 94.1% of the 2024 budget with this being \$123,100 more than 2023.
- Expenses
 - Total Operating Expenses are \$49,750 more than 2023 but 2.2% below the YTD budget.
 - Supplies and other expenses increased \$43,600 when compared to 2023. This increase is largely due to the following changes:
 - Supplies has increased \$7,150 due to the purchase of additional tensile tying wire.
 - Repairs and Maintenance has increased \$26,950 due to repairs to two skid steer (\$8,900), emergency sewage back up cleaning (\$8,700) and repairs to the main recycling belt (\$3,800).

Animal Control Fund

- Revenues
 - Total Revenues are \$163,250 more than 2023 and more than triple the annual budget.
 - Charges for Services is \$19,550 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 \$138,900 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 \$40,300 more than 2023 but 4.7% below the YTD budget.
 - Salaries and Benefits are \$48,100 more than 2023 but 10.1% 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 \$8,350 compared to 2023 but are currently 8.4% above the YTD budget.

Rome-Floyd Parks and Recreation Authority

- Total Revenues are \$254,550 more than 2023.
- Total Expenditures are \$210,900 more than 2023.
- Admin. Operations has a net expense of \$1,041,800.
 - Salaries and Benefits are 87.4% of the annual budget and \$120,400 less than last year due primarily to a \$32,400 decrease in Worker's Comp, a \$68,000 decrease in Health Insurance costs, and a \$22,800 decrease in Pension expenses.

Floyd County Review of November 2024

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

- Other Programs has a net revenue of \$44,050.
 - Total Revenue is up \$2,750 from 2023.
 - Total Expenditures are \$13,350 more than 2023 primarily due to Ice Rink expenses that occurred later in 2023.
- Gymnastics has net revenues of \$129,400 for 2024.
 - Revenues are \$40,050 more than 2023 due to an increase in Camp registrations and Team Fees. A new offering for schools to participate in Gym Fieldtrips has also increased revenue by \$9,000.
 - Expenditures are \$14,400 more than 2023 due to increased part-time staff needed.
- Concessions has a net revenue of \$92,550 compared to \$21,600 in 2023.
 - Total Revenues are \$154,850 more than 2023 due to an increase in sales at Alto Park, North Floyd 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 \$83,850 more than 2023 due to the increased need for concession items to sell.
- Coosa River Trading Post has a net revenue of \$55,550.
 - Total Revenues are \$1,450 more than 2023 largely due to an increase in Fish/Camp Resale Supplies.
 - Total Expenditures are \$8,500 more than 2023 due to increases in Salaries and Benefits, Fishing/Camp Resale items, and Utilities.
- Youth Football and Cheerleading has a net revenue of \$57,950.
 - Total Revenues are \$21,300 more than 2023 due to an increase in registrations and gate receipts. There were 273 children participating in football in 2023, compared to 385 in 2024. Cheerleading also had an increase in registrations, from 213 in 2023 to 265 in 2024.
 - Total Expenditures are \$6,150 less than 2023 due to not receiving the invoices for contracted officials. This will adjust in December.
- Parks and Recreation Services has a net expenditure of \$1,102,500 which is \$52,150 more than 2023 due to an increase in Salaries and Benefits and Utilities.

Health Insurance Fund

- Revenues
 - Total Revenues are \$458,050 more than last year mainly due to the transfer of funds from the General Fund.
- Expenditures
 - Claims are \$1,354,500 more than last year and 19.6% more than the YTD budget. We currently have 41 participants with claims over \$50,000, and the total amount of claims for these 41 participants is \$4,382,150. These account for 56.2% of the total claims.

Floyd County Review of November 2024

Health Insurance Fund (cont'd)

- Expenditures (cont'd)
 - Wellness Clinic costs are 38.4% over the YTD budget and \$368,750 more than last year.
 - Clinic Fees are 8.8% under the YTD budget but \$25,150 more than last year due to an increase of \$840 in the monthly invoices. This does not include the November invoice as it has not been received at this time.
 - Clinic Services are 63.5% over the annual budget and \$343,600 more than last year due to an increase in pharmacy use.

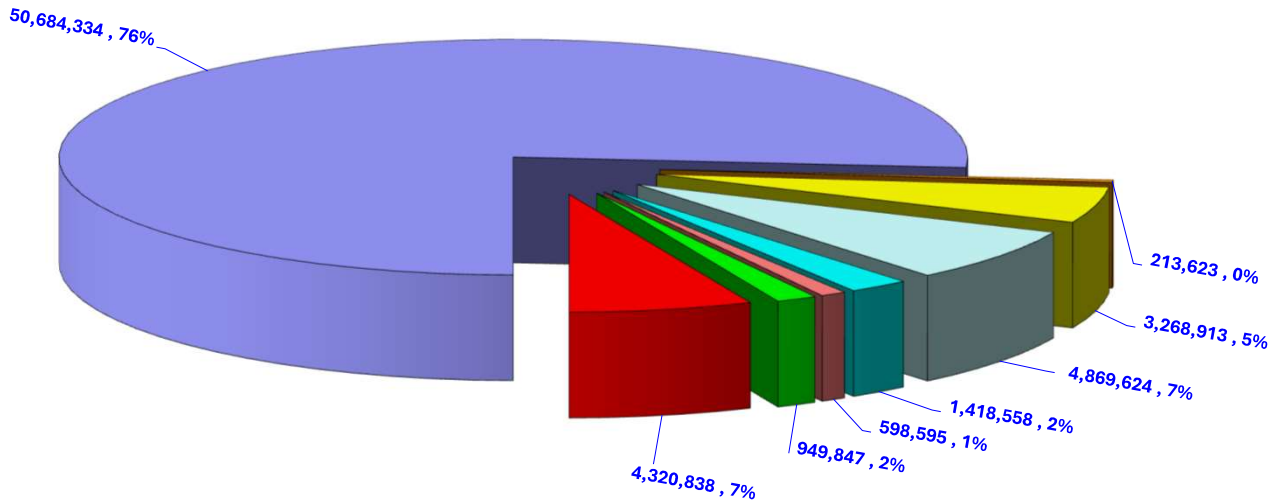
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***Charts
For the Month Ending
November 30, 2024***

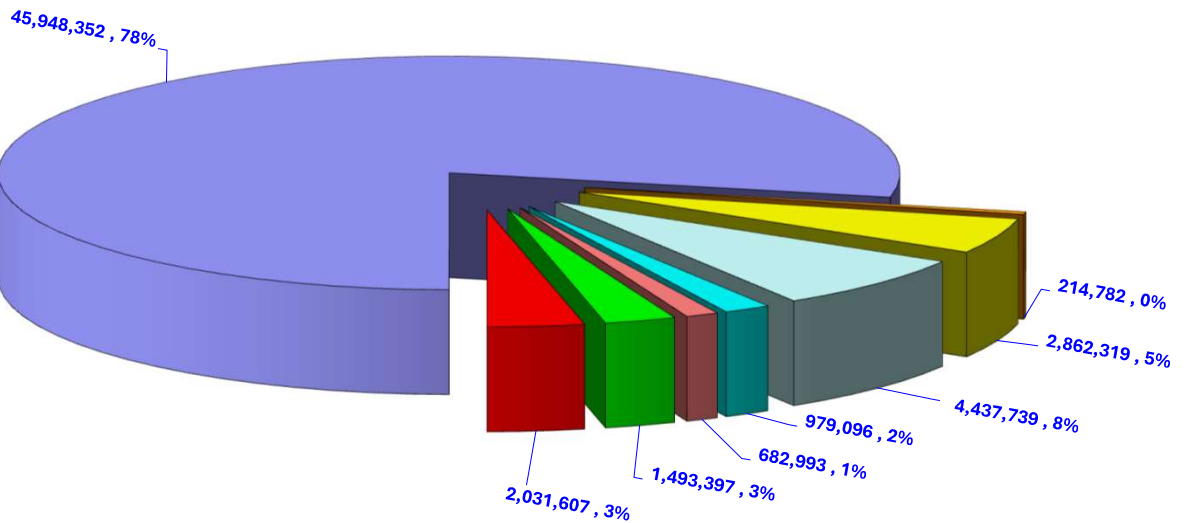
***Prepared by:
Finance Department***

November 2024 Revenues and Transfers In



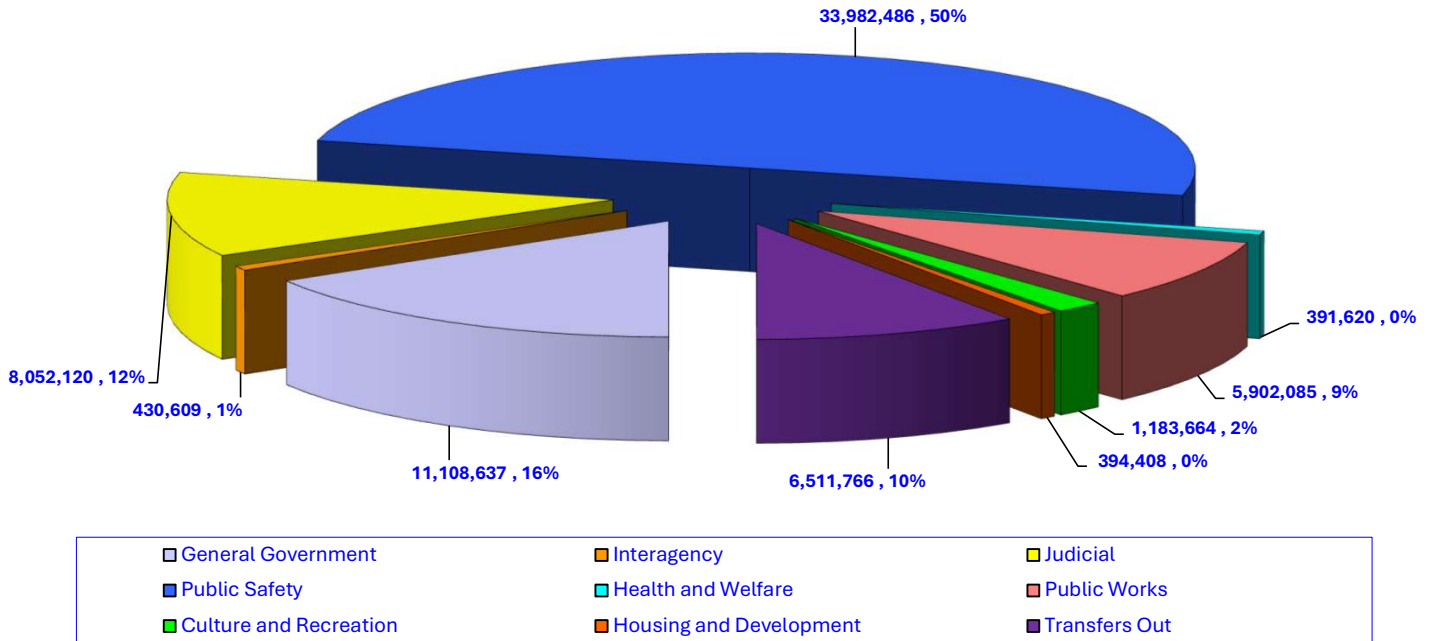
Taxes	Licenses and Permits	Intergovernmental	Charges for Services
Fines and Forfeitures	Interest Earned	Miscellaneous	Transfers In

November 2023 Revenues and Transfers In

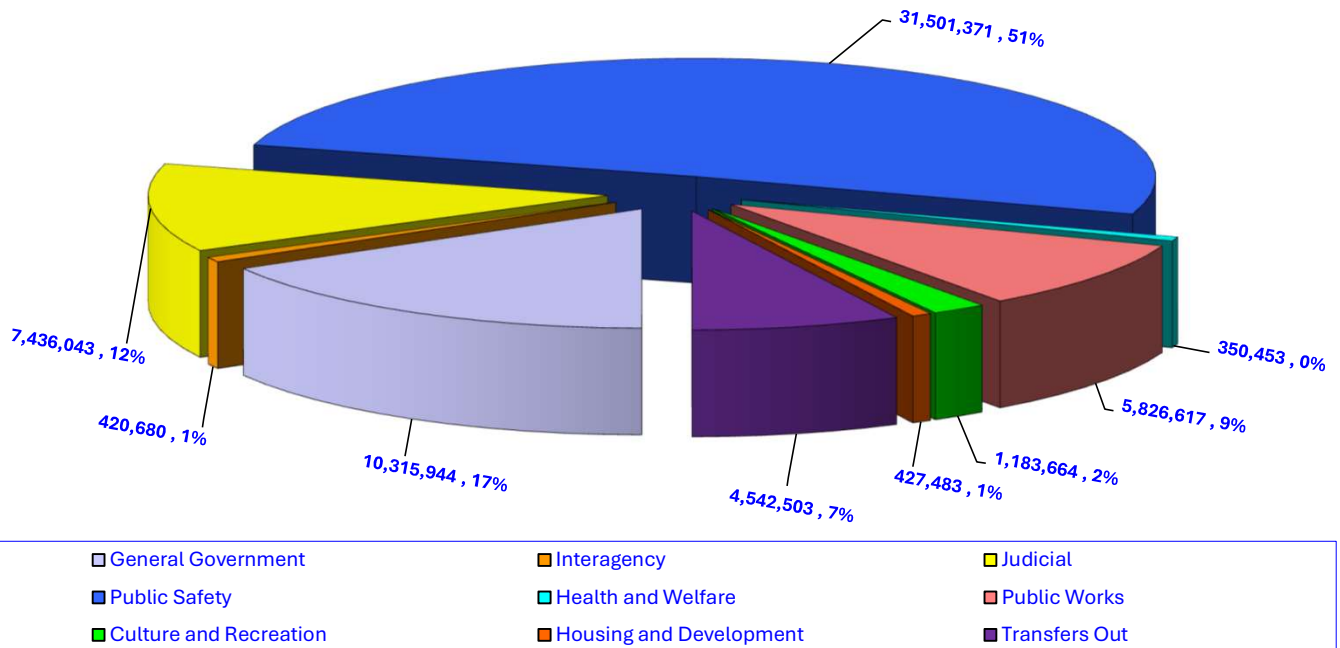


Taxes	Licenses and Permits	Intergovernmental	Charges for Services
Fines and Forfeitures	Interest Earned	Miscellaneous	Transfers In

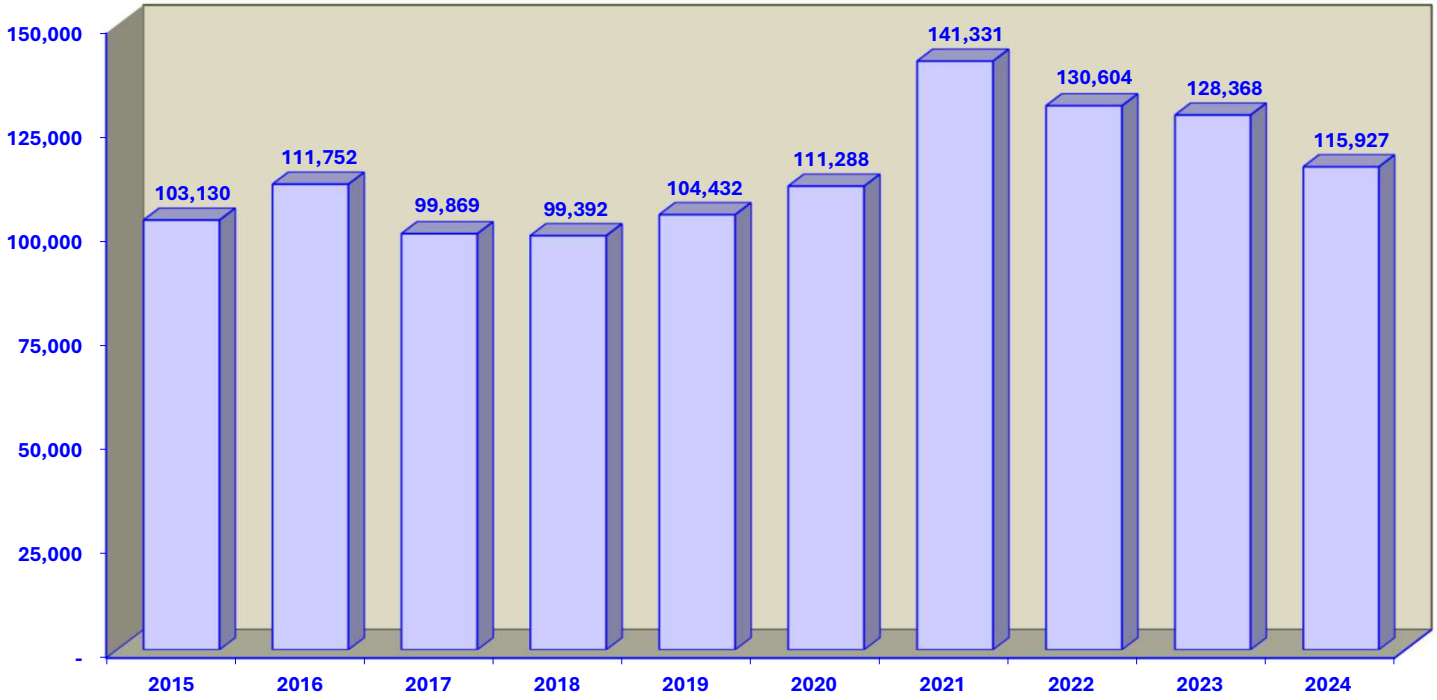
November 2024 Expenditures and Transfers Out



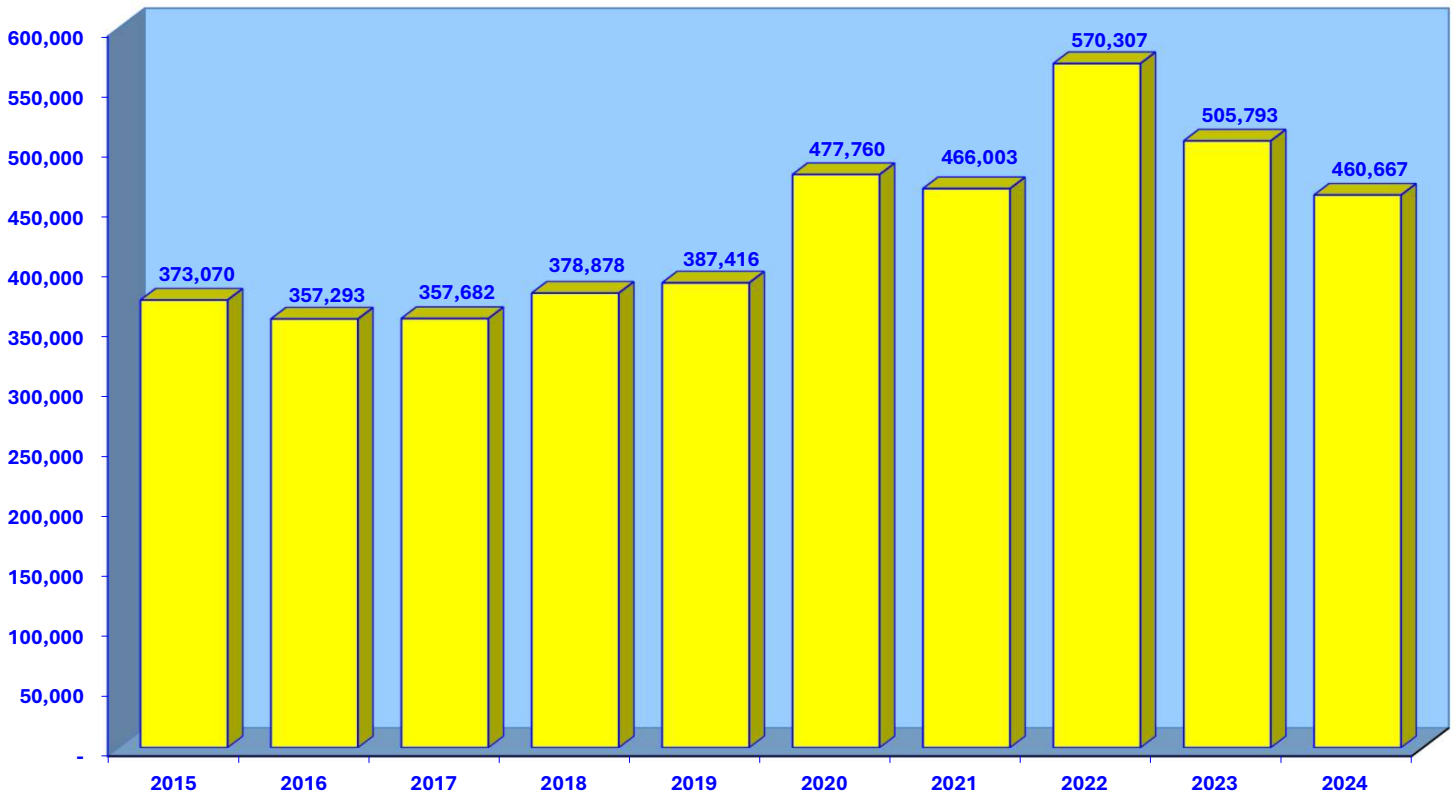
November 2023 Expenditures and Transfers Out



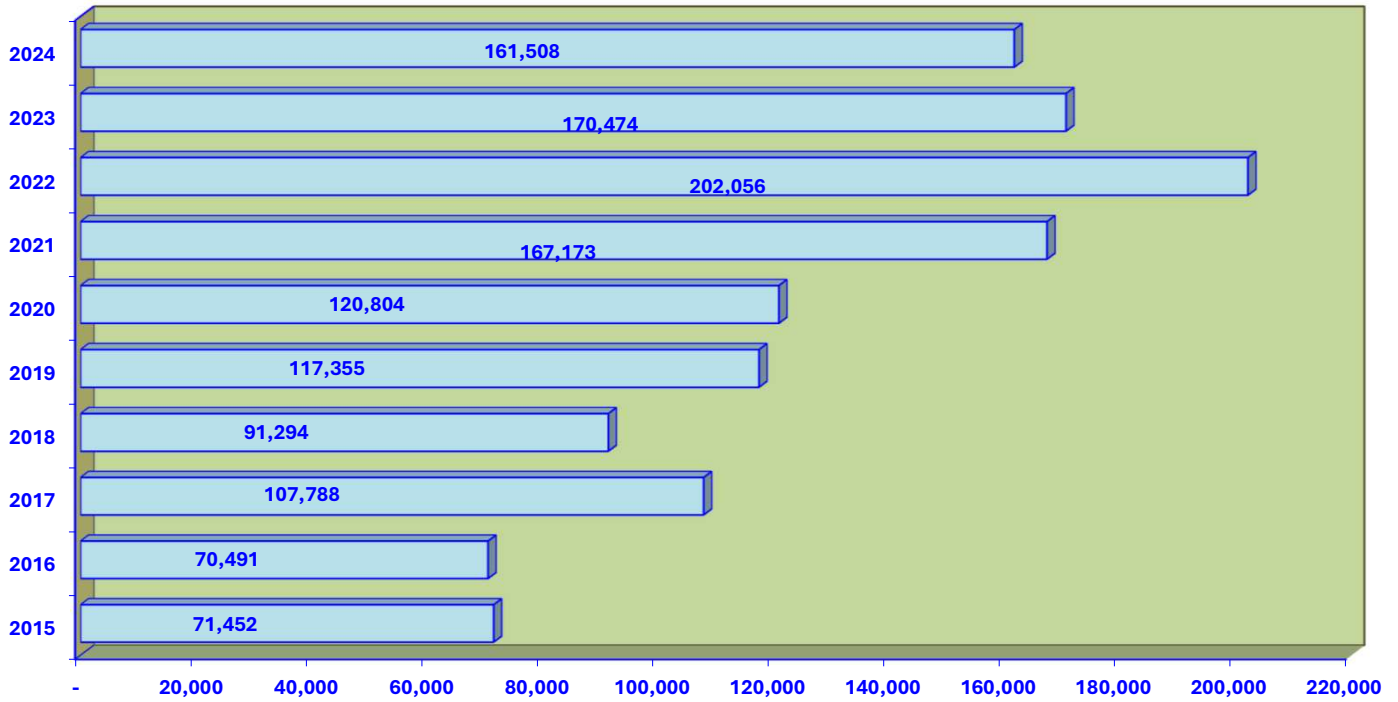
**Probate Court Charges for Service
November YTD
2015-2024**



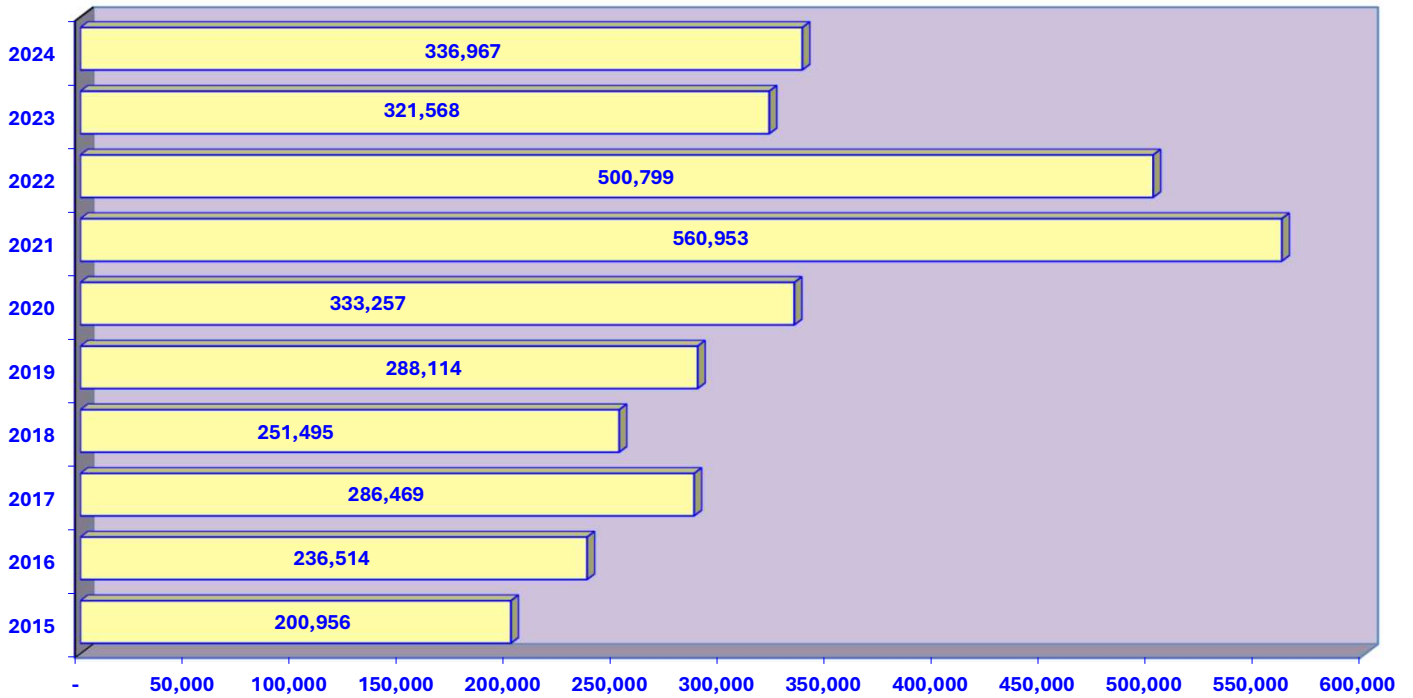
**Clerk of Court Charges for Services
November YTD
2015-2024**



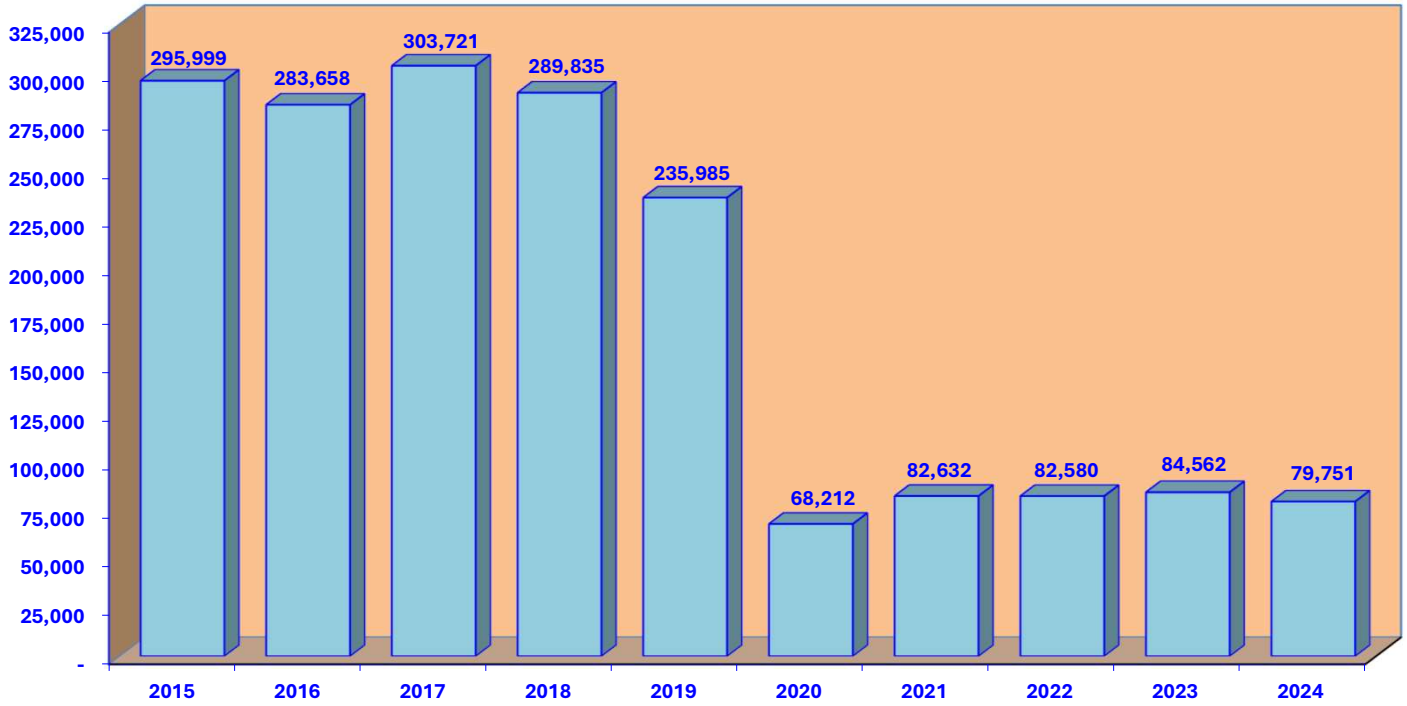
**Clerk of Court
Real Estate Tax Fee
November YTD
2015-2024**



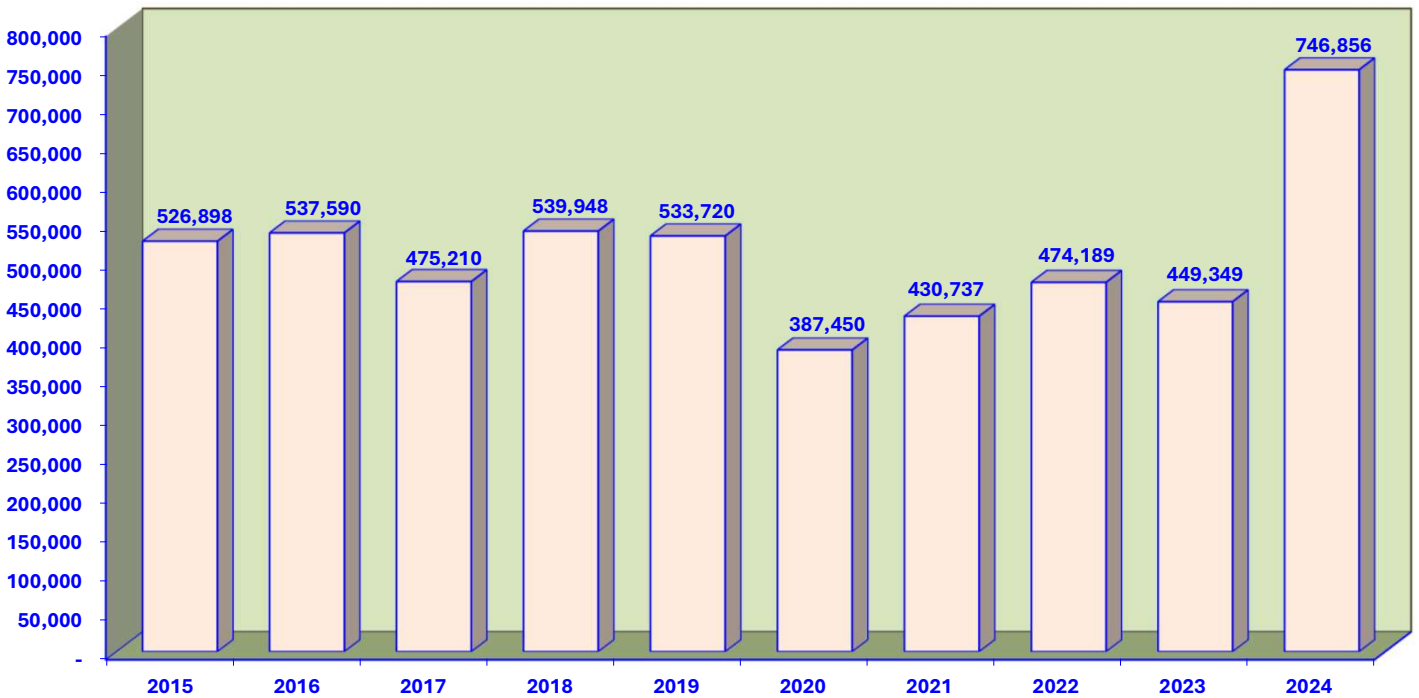
**Clerk of Court
Recording Intangible Taxes
November YTD
2015-2024**



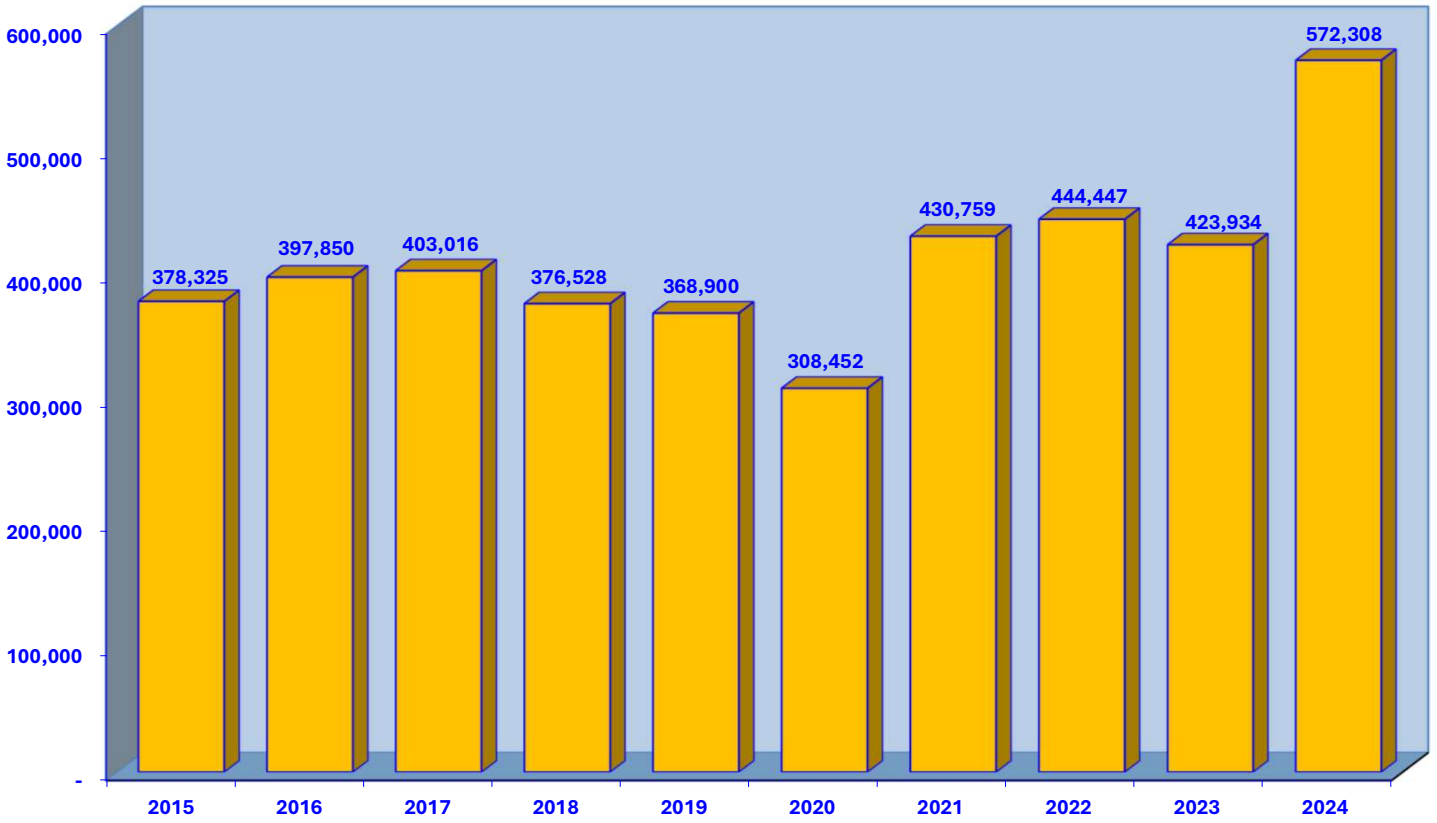
**Magistrate Court Fees
November YTD
2015-2024**



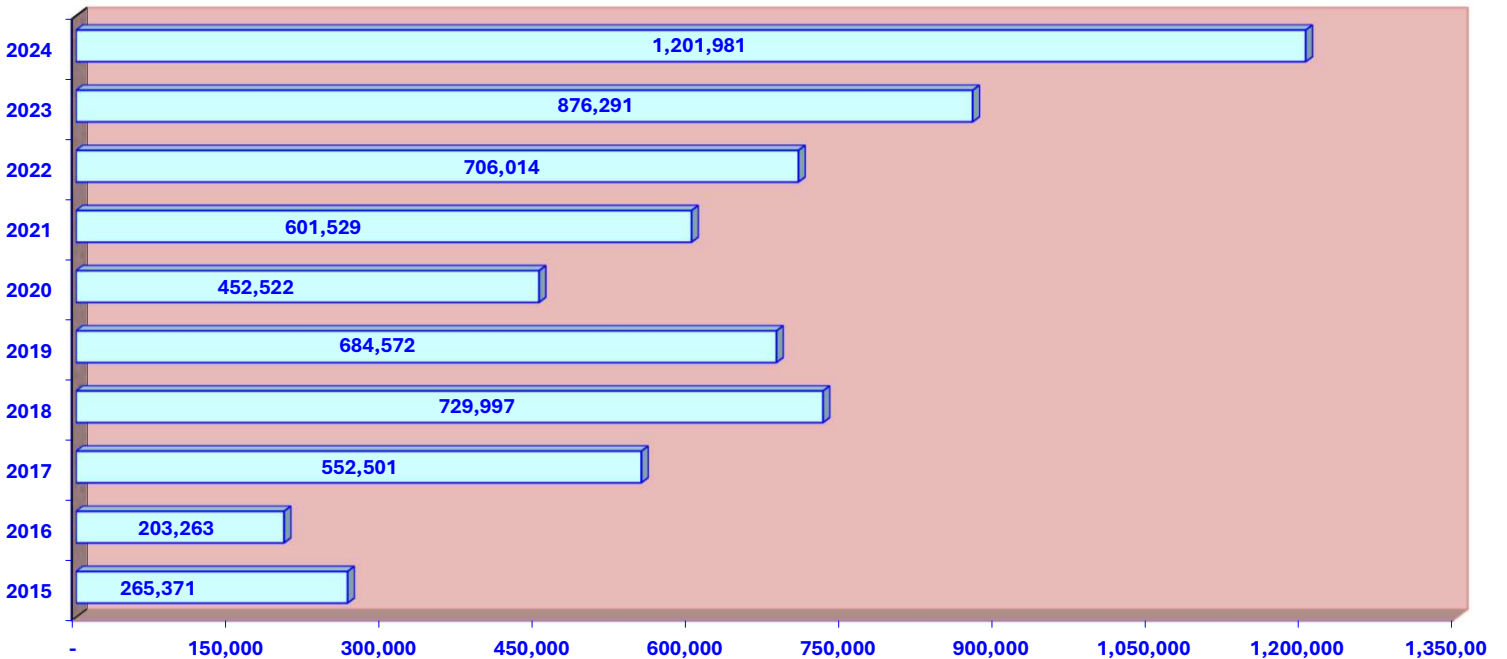
**Probate Court Fines
November YTD
2015-2024**



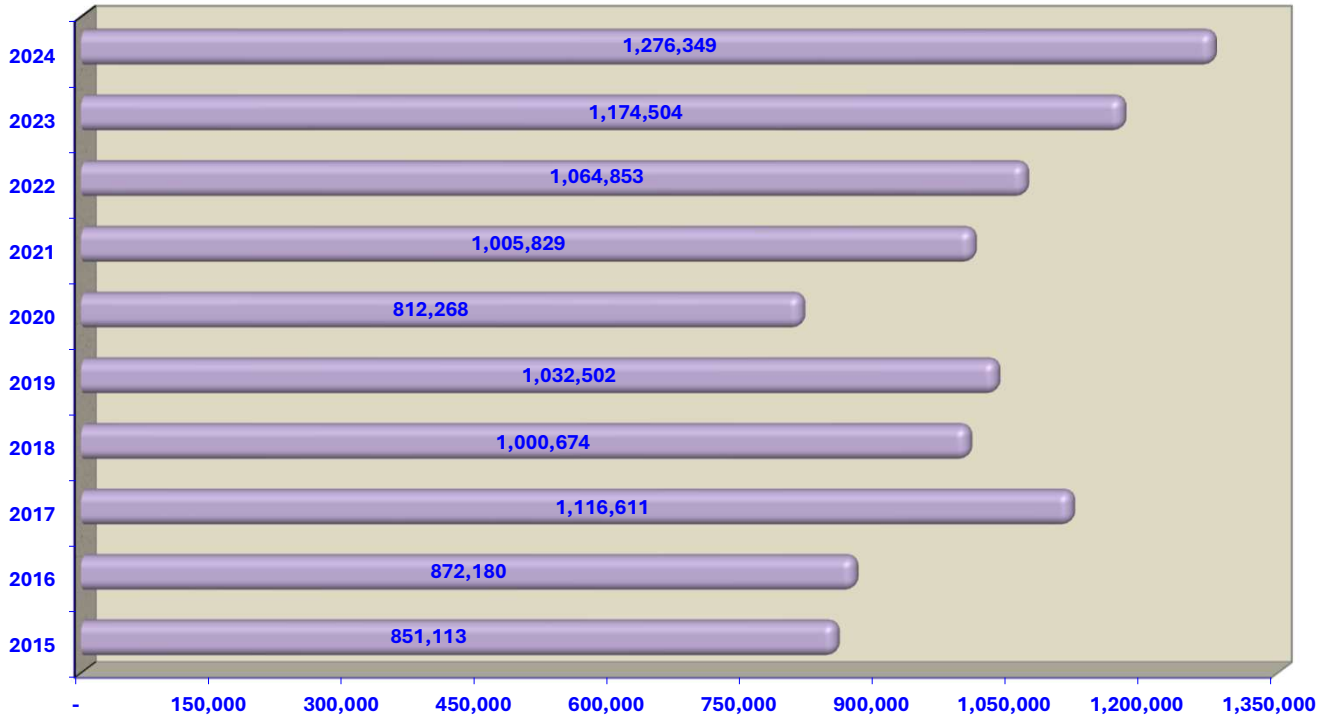
**Clerk of Court Fines
November YTD
2015-2024**



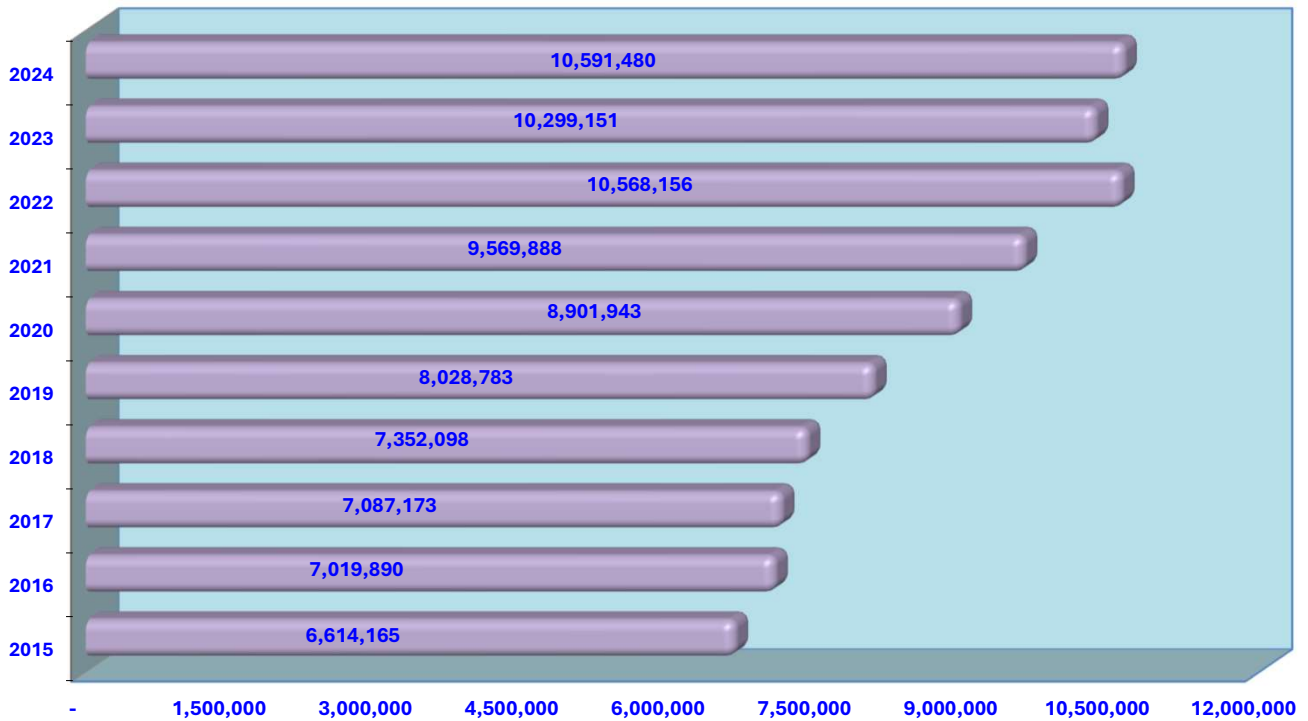
**Boarding Inmate Revenues
November YTD
2015-2024**



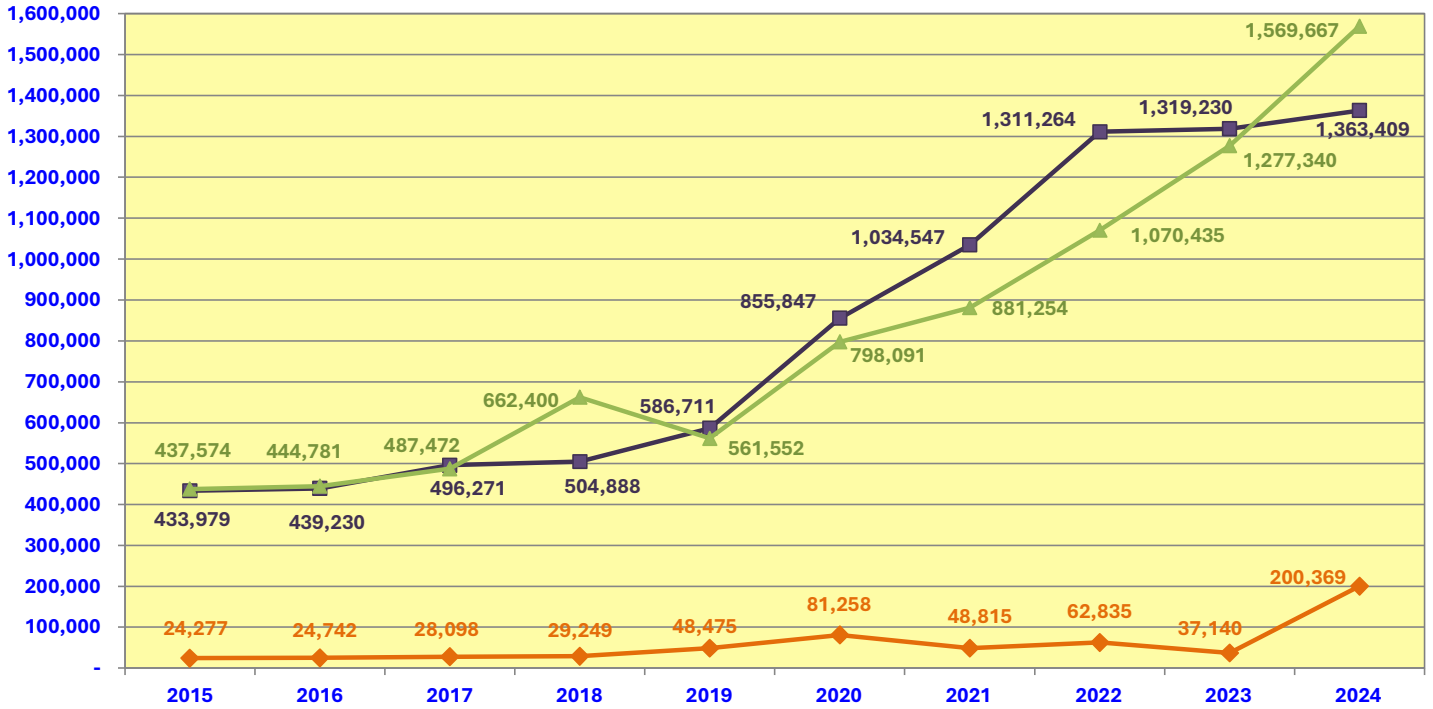
**Tax Commissioner Revenues
November YTD
2015-2024**



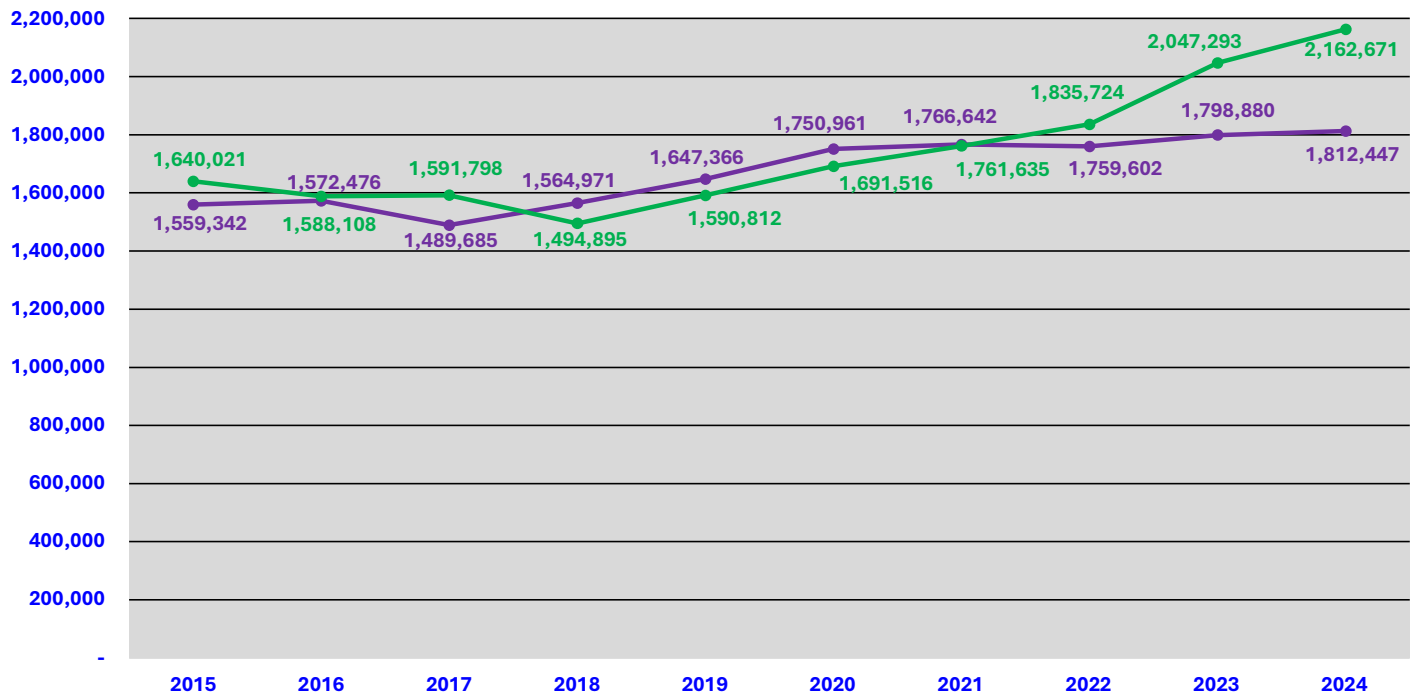
**Local Option Sales Tax
November YTD
2015-2024**



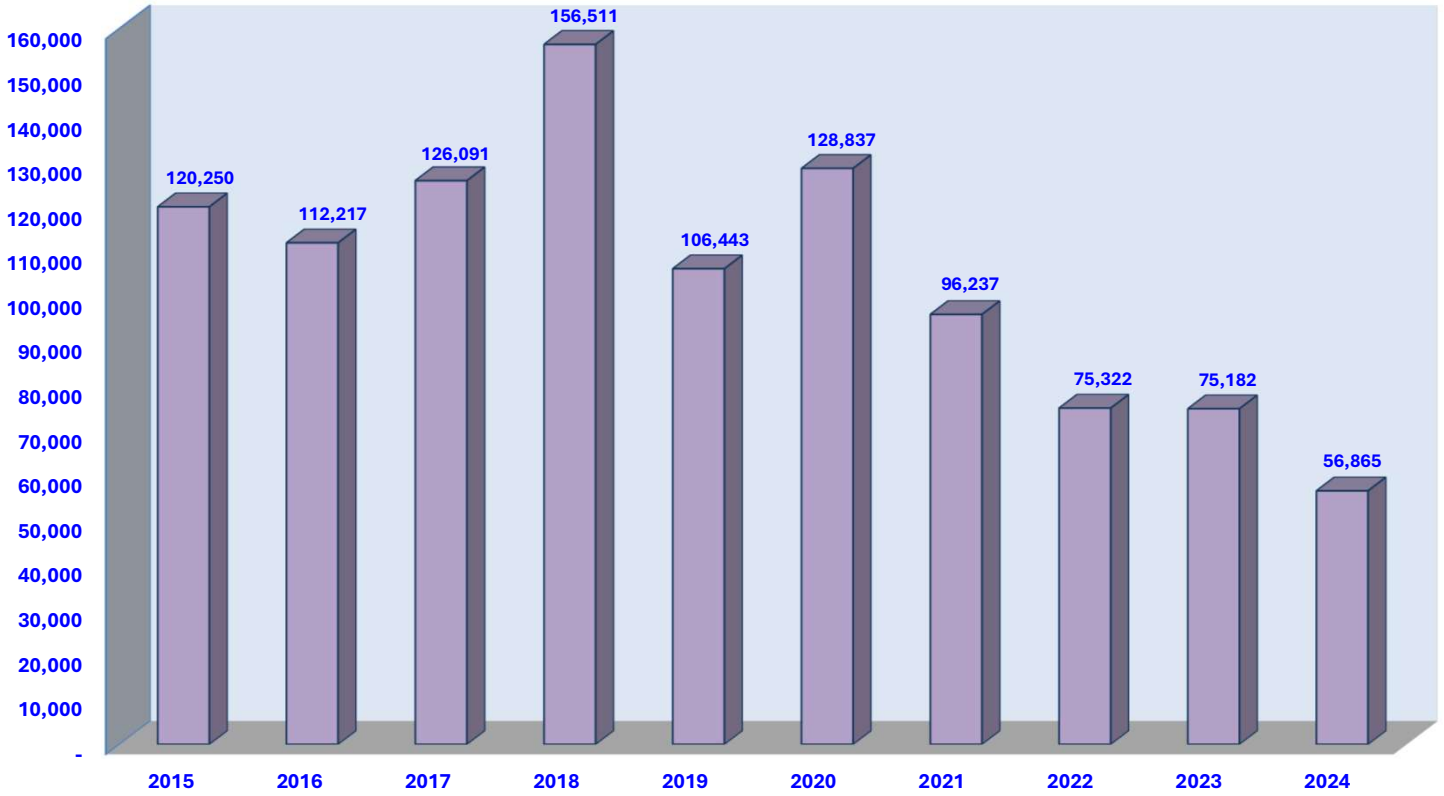
**Animal Control Revenues and Expenditures
November YTD
2015-2024**



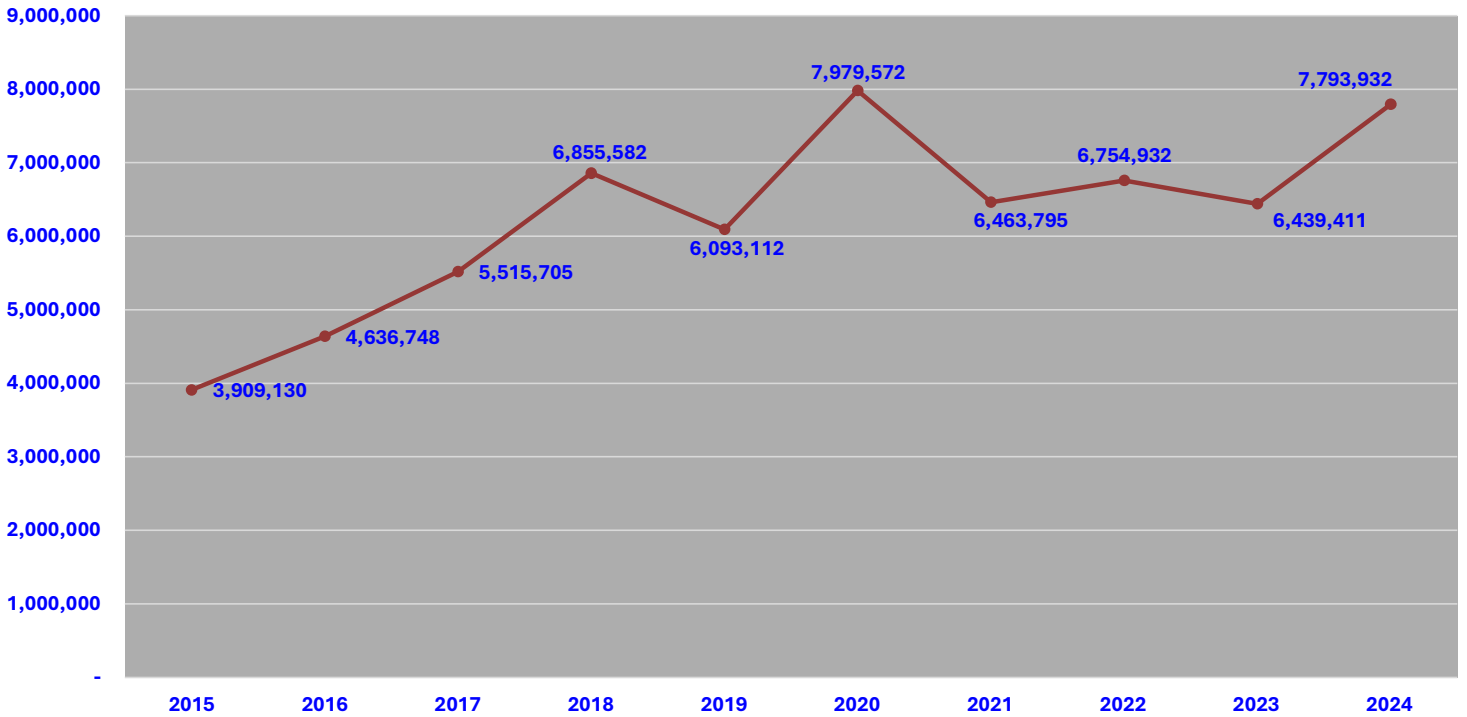
**E911 Revenues and Expenditures
November YTD
2015-2024**



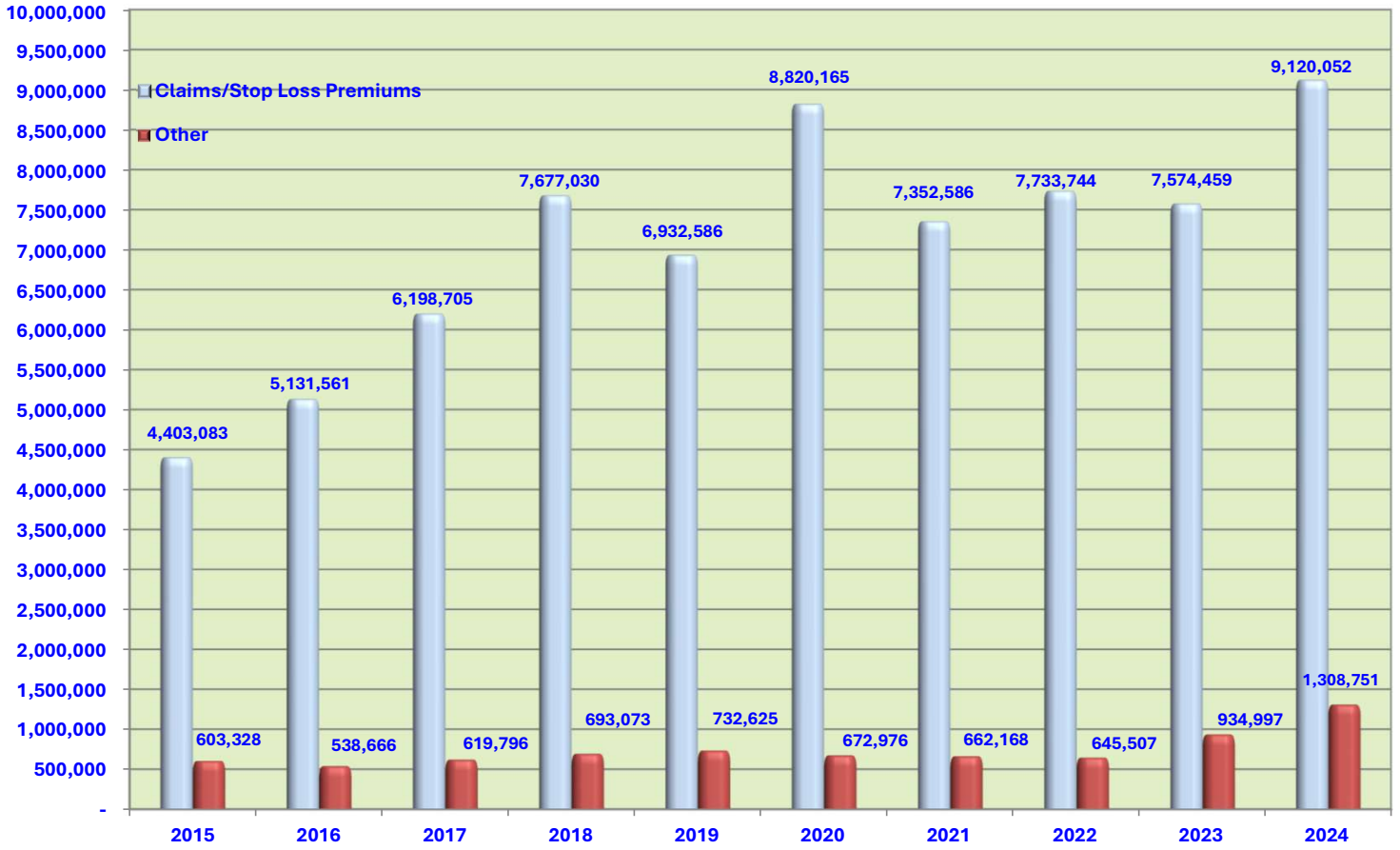
**Health Insurance HRA
November YTD
2015-2024**



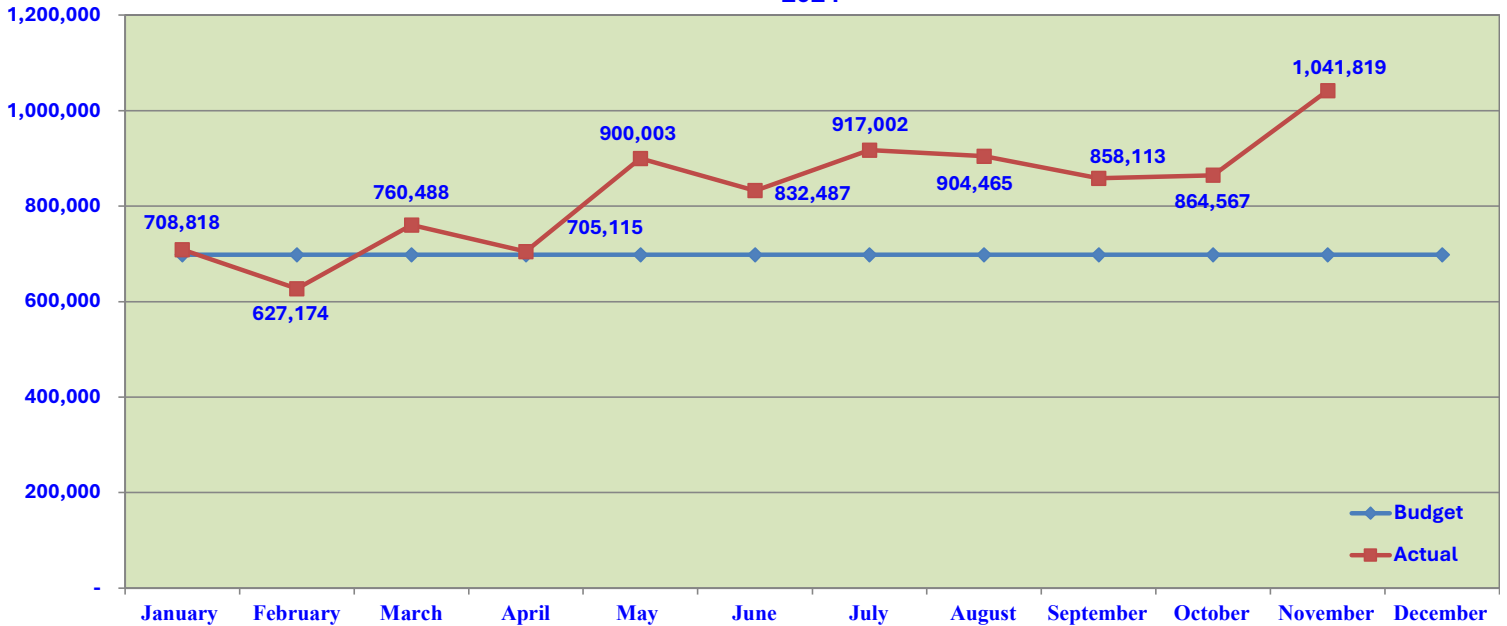
**Health Insurance Claims
November YTD
2015-2024**



**Health Insurance
November YTD
2015-2024**



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



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

***Prepared by:
Finance Department***

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

Percentage of Year
91.7%

	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	177,668	93,488	211.1%	19,984
REVENUES:					
Taxes	58,712,215	50,684,334	(8,027,881)	86.3%	45,948,352
Licenses and Permits	210,120	213,623	3,503	101.7%	214,782
Intergovernmental	2,924,200	3,268,913	344,713	111.8%	2,862,319
Charges for Services	5,246,625	4,869,624	(377,001)	92.8%	4,437,739
Fines and Forfeitures	1,086,050	1,418,558	332,508	130.6%	979,096
Interest Earned	595,575	598,595	3,020	100.5%	682,993
Miscellaneous	901,850	949,847	47,997	105.3%	1,493,397
TOTAL REVENUES	69,676,635	62,003,493	(7,673,142)	89.0%	56,618,680
EXPENDITURES:					
GENERAL GOVERNMENT:					
Board of Commissioners	265,640	248,026	17,614	93.4%	240,688
County Manager	1,326,080	1,250,791	75,289	94.3%	1,218,699
Finance Department	734,100	679,372	54,728	92.5%	594,662
Purchasing Department	365,675	340,492	25,183	93.1%	309,614
Information Technology	1,116,620	968,197	148,423	86.7%	962,612
Human Resources	894,880	780,250	114,630	87.2%	740,782
Tax Commissioner	1,182,240	1,090,994	91,246	92.3%	1,117,815
Tax Appraisers	1,368,960	1,276,445	92,515	93.2%	1,205,577
Tax Assessors	63,570	48,868	14,703	76.9%	50,788
Facilities Management	1,466,280	1,233,764	232,516	84.1%	1,288,564
Engineering	349,065	280,461	68,604	80.3%	254,689
Board of Registrars	858,135	992,098	(133,963)	115.6%	733,610
General Services	1,855,055	1,918,879	(63,824)	103.4%	1,597,843
TOTAL GENERAL GOVERNMENT	11,846,300	11,108,637	737,663	93.8%	10,315,944
JUDICIAL:					
Superior Court	782,425	692,196	90,229	88.5%	660,587
Judge Niedrach - Superior Court	130,580	120,555	10,025	92.3%	110,720
Judge Johnson - Superior Court	136,010	113,956	22,054	83.8%	109,609
Judge Sparks - Superior Court	106,790	75,159	31,631	70.4%	79,132
Judge King - Superior Court	110,440	100,993	9,447	91.4%	87,524
Clerk of Superior Court	1,638,255	1,483,428	154,827	90.5%	1,312,033
Board of Equalization	29,225	35,871	(6,646)	122.7%	5,881
District Attorney	1,781,470	1,690,522	90,948	94.9%	1,574,964
Victim Witness Program	103,615	182,853	(79,238)	176.5%	191,787
Public Defender	1,033,370	883,724	149,646	85.5%	864,744
Magistrate Court	662,115	635,485	26,630	96.0%	608,579
Probate Court	768,460	695,336	73,124	90.5%	641,329
Juvenile Court	1,293,500	1,164,376	129,125	90.0%	1,169,170
Mental Health Court	40,670	98,839	(58,169)	243.0%	65,452
Adult Felony Drug Court	43,510	78,829	(35,319)	181.2%	(45,468)
TOTAL JUDICIAL	8,660,435	8,052,120	608,315	93.0%	7,436,043

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

Percentage of Year
91.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
PUBLIC SAFETY:					
County Police	\$ 8,175,985	\$ 7,689,325	\$ 486,660	94.0%	\$ 6,812,116
FCPD HEAT	66,605	48,534	18,071	72.9%	13,236
HIDTA	20,000	11,671	8,329	58.4%	112,736
Public Safety/Comm Violence	-	213,657	(213,657)	N/A	-
Sheriff - County Jail	15,752,085	14,586,495	1,165,590	92.6%	13,530,660
Medical Department-Prisoners	4,283,700	3,685,492	598,208	86.0%	3,798,709
County Prison	8,317,680	7,483,570	834,110	90.0%	6,973,377
Coroner	310,910	245,665	65,245	79.0%	242,079
Interagency	18,500	18,078	422	97.7%	18,458
TOTAL PUBLIC SAFETY	<u>36,945,465</u>	<u>33,982,486</u>	<u>2,962,980</u>	<u>92.0%</u>	<u>31,501,371</u>
PUBLIC WORKS:					
Public Roads	6,302,283	5,902,085	400,198	93.6%	5,826,617
TOTAL PUBLIC WORKS	<u>6,302,283</u>	<u>5,902,085</u>	<u>400,198</u>	<u>93.6%</u>	<u>5,826,617</u>
HEALTH AND WELFARE					
Health	203,205	203,205	-	100.0%	146,601
Welfare	232,660	179,443	53,218	77.1%	193,943
Transportation for Seniors	11,330	8,973	2,357	79.2%	9,910
TOTAL HEALTH AND WELFARE	<u>447,195</u>	<u>391,620</u>	<u>55,575</u>	<u>87.6%</u>	<u>350,453</u>
CULTURE AND RECREATION					
Library	1,291,270	1,183,664	107,606	91.7%	1,183,664
TOTAL CULTURE AND RECREATION	<u>1,291,270</u>	<u>1,183,664</u>	<u>107,606</u>	<u>91.7%</u>	<u>1,183,664</u>
HOUSING AND DEVELOPMENT					
Cooperative Extension	179,310	155,204	24,106	86.6%	188,279
Economic Development	265,950	239,204	26,746	89.9%	239,204
TOTAL HOUSING AND DEVELOPMENT	<u>445,260</u>	<u>394,408</u>	<u>50,852</u>	<u>88.6%</u>	<u>427,483</u>
INTERAGENCY					
NW GA Regional Commission	60,000	60,798	(798)	101.3%	60,334
GIS	50,000	27,500	22,500	55.0%	-
Planning Commission	248,430	227,728	20,703	91.7%	245,763
Environmental Office	125,000	114,583	10,417	91.7%	114,583
TOTAL INTERAGENCY	<u>483,430</u>	<u>430,609</u>	<u>52,821</u>	<u>89.1%</u>	<u>420,680</u>
TOTAL BUDGETED EXPENDITURES	<u>66,421,638</u>	<u>61,445,629</u>	<u>4,976,009</u>	<u>92.5%</u>	<u>57,462,255</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	4,534,870	4,320,838	(214,032)	95.3%	2,031,607
Transfers Out	(8,387,795)	(6,511,766)	(1,876,029)	77.6%	(4,542,503)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(3,852,925)</u>	<u>(2,190,928)</u>	<u>(2,090,061)</u>	<u>56.9%</u>	<u>(2,510,897)</u>
TOTAL EXPENDITURES	<u>70,274,563</u>	<u>63,636,557</u>	<u>7,066,070</u>	<u>90.6%</u>	<u>59,973,151</u>
NET CHANGE IN FUND BALANCE	(597,928)	(1,633,064)			(3,354,472)
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>\$ 21,262,576</u>	<u>\$ 20,227,440</u>			<u>\$ 22,951,719</u>

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

Percentage of Year
91.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Taxes	\$ 9,897,260	\$ 9,606,153	\$ (291,107)	97.1%	\$ 8,955,591
Interest Earned	180,000	172,721	(7,279)	96.0%	168,833
TOTAL REVENUES	<u>10,077,260</u>	<u>9,778,874</u>	<u>(298,386)</u>	<u>97.0%</u>	<u>9,124,424</u>
EXPENDITURES					
Public Safety	10,296,780	9,448,101	848,679	91.8%	8,860,626
TOTAL EXPENDITURES	<u>10,296,780</u>	<u>9,448,101</u>	<u>848,679</u>	<u>91.8%</u>	<u>8,860,626</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(219,520)	330,773	(1,147,065)	-151%	263,798
OTHER FINANCING SOURCES (USES)					
Transfer In	200,000	183,333	16,667	91.7%	183,333
Transfer Out	(125,000)	(114,583)	(10,417)	91.7%	(114,583)
TOTAL OTHER FINANCING SOURCES (USES)	<u>75,000</u>	<u>68,750</u>	<u>6,250</u>	<u>91.7%</u>	<u>68,750</u>
NET CHANGE IN FUND BALANCE	(144,520)	399,523			332,548
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>\$ 8,715,739</u>			<u>\$ 8,513,646</u>

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

Percentage of Year
91.7%

	2024			2023	
				% of	
	BUDGET	YTD	VARIANCE	BUDGET	YTD
REVENUES					
Taxes	\$ 170,000	\$ 186,198	\$ 16,198	109.5%	\$ 166,451
Interest Earned	<u>5,000</u>	<u>4,084</u>	<u>(916)</u>	<u>81.7%</u>	<u>5,252</u>
TOTAL REVENUES	<u>175,000</u>	<u>190,282</u>	<u>15,282</u>	<u>108.7%</u>	<u>171,703</u>
EXPENDITURES					
Economic Development	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>0.0%</u>	<u>1,875</u>
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	190,282	20,282	111.9%	169,828
OTHER FINANCING SOURCES (USES)					
Transfer Out	<u>(170,000)</u>	<u>-</u>	<u>170,000</u>	<u>0.0%</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(170,000)</u>	<u>-</u>	<u>170,000</u>	<u>0.0%</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	190,282			169,828
FUND BALANCE - BEGINNING OF YEAR	<u>-</u>	<u>-</u>			<u>-</u>
FUND BALANCE - YEAR TO DATE	<u>\$ -</u>	<u>\$ 190,282</u>			<u>\$ 169,828</u>

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

Percentage of Year
91.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
City of Rome	\$ 2,000	\$ -	\$ (2,000)	N/A	\$ -
Miscellaneous	5,000	9,952	4,952	199.0%	5,241
Alarm Registration Fee	1,700	1,565	(135)	92.1%	1,665
Charges for Services	2,200,680	1,798,093	(402,587)	81.7%	1,789,049
Interest Earned	<u>3,000</u>	<u>2,837</u>	<u>(163)</u>	<u>94.6%</u>	<u>2,925</u>
TOTAL REVENUES	2,212,380	1,812,447	(399,933)	<u>81.9%</u>	1,798,880
EXPENDITURES					
Salaries and Benefits	2,086,830	1,808,907	277,923	86.7%	1,750,228
Other Operating Costs	355,730	351,818	3,912	98.9%	292,613
Equipment	<u>1,950</u>	<u>1,946</u>	<u>4</u>	<u>99.8%</u>	<u>4,452</u>
TOTAL EXPENDITURES	<u>2,444,510</u>	<u>2,162,671</u>	<u>281,839</u>	<u>88.5%</u>	<u>2,047,294</u>
OTHER FINANCING SOURCES (USES)					
Transfer In	<u>233,095</u>	<u>-</u>	<u>233,095</u>	N/A	<u>-</u>
NET CHANGE IN FUND BALANCE	965	(350,224)			(248,414)
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>\$ (233,289)</u>			<u>\$ 161,661</u>

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

Percentage of Year
91.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 383,625	\$ 350,367	\$ (33,258)	91.3%	\$ 352,712
Tower Lease	37,375	42,543	5,168	113.8%	38,917
City of Rome	1,000	-	(1,000)	0.0%	-
Interest Earned	50	1,179	1,129	2357.7%	1,542
TOTAL REVENUES	<u>422,050</u>	<u>394,089</u>	<u>(27,961)</u>	<u>93.4%</u>	<u>393,171</u>
EXPENDITURES					
Other Operating Costs	641,750	517,600	124,150	80.7%	563,270
800 MHz Radio Tower Costs	55,000	3,300	51,700	6.0%	35,985
TOTAL EXPENDITURES	<u>696,750</u>	<u>520,900</u>	<u>175,850</u>	<u>74.8%</u>	<u>599,255</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(274,700)</u>	<u>(126,811)</u>	<u>147,889</u>	<u>46.2%</u>	<u>(206,083)</u>
OTHER FINANCING SOURCES (USES)					
Transfer In	288,400	-	288,400	0.0%	-
Transfer Out	(13,000)	(11,915)	(1,085)	91.7%	(11,743)
TOTAL OTHER FINANCING SOURCES (USES)	<u>275,400</u>	<u>(11,915)</u>	<u>287,315</u>	<u>-4.3%</u>	<u>(11,743)</u>
NET CHANGE IN FUND BALANCE	<u>700</u>	<u>(138,725)</u>			<u>(217,827)</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>\$ (121,179)</u>			<u>\$ (217,823)</u>

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

Percentage of Year
91.7%

	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%	-
Weather Radios-State	-	5,000	5,000	N/A	-
Interest Earned	30	1,396	1,366	4653.2%	999
TOTAL REVENUES	<u>38,925</u>	<u>12,115</u>	<u>(26,810)</u>	<u>31.1%</u>	<u>999</u>
EXPENDITURES					
Salaries and Benefits	251,025	250,151	874	99.7%	210,383
Other Operating Costs	89,210	60,510	28,700	67.8%	62,364
TOTAL EXPENDITURES	<u>340,235</u>	<u>310,661</u>	<u>29,574</u>	<u>91.3%</u>	<u>272,747</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(301,310)	(298,546)	2,764	99.1%	(271,748)
OTHER FINANCING SOURCES (USES)					
Transfers In	302,025	276,856	(25,169)	91.7%	233,956
TOTAL OTHER FINANCING SOURCES (USES)	<u>302,025</u>	<u>276,856</u>	<u>(25,169)</u>	<u>91.7%</u>	<u>233,956</u>
NET CHANGE IN FUND BALANCE	715	(21,690)			(37,792)
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>\$ (12,764)</u>			<u>\$ (37,786)</u>

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

Percentage of Year
91.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 33,000	\$ 33,713	\$ 713	102.2%	\$ 29,290
Interest Earned	<u>6,000</u>	<u>5,922</u>	<u>(78)</u>	<u>98.7%</u>	<u>5,759</u>
TOTAL REVENUES	<u>39,000</u>	<u>39,635</u>	<u>635</u>	<u>101.6%</u>	<u>35,049</u>
EXPENDITURES					
Judicial	31,700	23,338	8,362	73.6%	27,871
Equipment	<u>65,730</u>	<u>57,580</u>	<u>8,150</u>	<u>87.6%</u>	<u>6,495</u>
TOTAL EXPENDITURES	<u>97,430</u>	<u>80,918</u>	<u>16,512</u>	<u>83.1%</u>	<u>34,366</u>
NET CHANGE IN FUND BALANCE	(58,430)	(41,283)			683
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>\$ 96,804</u>			<u>\$ 135,532</u>

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

Percentage of Year
91.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Fines & Forfeitures	\$ 163,265	\$ 431,642	\$ 268,377	264.4%	\$ -
Interest Earned	-	21,942	21,942	N/A	-
TOTAL REVENUES	<u>163,265</u>	<u>453,583</u>	<u>290,318</u>	<u>277.8%</u>	<u>-</u>
EXPENDITURES					
Schedule A Expenditures	122,965	2,217	120,748	1.8%	-
Schedule B Expenditures	67,375	45,404	21,971	67.4%	-
Schedule D Expenditures	42,300	-	42,300	0.0%	-
TOTAL EXPENDITURES	<u>232,640</u>	<u>47,621</u>	<u>185,019</u>	<u>20.5%</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(69,375)	405,963			-
FUND BALANCE - BEGINNING OF YEAR	<u>364,100</u>	<u>364,100</u>			-
FUND BALANCE - YEAR TO DATE	<u>\$ 294,725</u>	<u>\$ 770,063</u>			<u>\$ -</u>

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

Percentage of Year
91.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Taxes	\$ 1,933,300	\$ 1,765,620	\$ 1,384,280	91.3%	\$ 1,634,133
Interest Earned	26,000	27,480	1,480	105.7%	23,320
TOTAL REVENUES	<u>1,959,300</u>	<u>1,793,100</u>	<u>1,385,760</u>	<u>91.5%</u>	<u>1,657,452</u>
EXPENDITURES					
Salaries and Benefits	563,593	383,537	180,056	68.1%	397,519
Other Operating Costs	58,770	51,620	7,150	87.8%	43,050
Utilities	21,495	21,163	332	98.5%	18,505
Remote Site Operations	394,000	299,821	94,179	76.1%	327,565
Tipping Fees	420,000	333,727	86,273	79.5%	346,556
TOTAL EXPENDITURES	<u>1,457,858</u>	<u>1,089,868</u>	<u>367,990</u>	<u>74.8%</u>	<u>1,133,194</u>
OTHER FINANCING SOURCES (USES)					
Transfers Out	(537,800)	(470,890)	66,910	87.6%	(476,294)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(537,800)</u>	<u>(470,890)</u>	<u>66,910</u>	<u>87.6%</u>	<u>(476,294)</u>
NET CHANGE IN FUND BALANCE	(36,358)	232,342			47,964
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>\$ 1,525,608</u>			<u>\$ 1,203,135</u>

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

Percentage of Year
91.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Interest Earned	\$ 10,000	\$ 11,566	\$ 1,566	115.7%	\$ 8,751
Miscellaneous	<u>54,950</u>	<u>54,955</u>	<u>5</u>	<u>100.0%</u>	<u>54,955</u>
TOTAL REVENUES	<u>64,950</u>	<u>66,521</u>	<u>1,571</u>	<u>102.4%</u>	<u>63,707</u>
EXPENDITURES					
Maintenance	<u>150,000</u>	<u>51,688</u>	<u>98,312</u>	<u>34.5%</u>	<u>212,923</u>
TOTAL EXPENDITURES	<u>150,000</u>	<u>51,688</u>	<u>98,312</u>	<u>34.5%</u>	<u>212,923</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(85,050)	14,833	(96,740)	-17.4%	(149,217)
OTHER FINANCING SOURCES					
Transfers in	<u>100,000</u>	<u>91,667</u>	<u>8,333</u>	<u>91.7%</u>	<u>91,667</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>100,000</u>	<u>91,667</u>	<u>8,333</u>	<u>91.7%</u>	<u>91,667</u>
NET CHANGE IN FUND BALANCES	14,950	106,500			(57,550)
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>\$ 417,250</u>			<u>\$ 180,566</u>

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

Percentage of Year
91.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Intergovernmental	\$ 4,675,965	\$ 776,879	\$ (3,899,086)	16.6%	\$ 588,591
Interest Earned	175,000	268,513	93,513	153.4%	306,170
TOTAL REVENUES	4,850,965	1,045,392	(3,805,573)	21.6%	894,761
EXPENDITURES					
Blacks Bluff Culvert Project	-	-	-	N/A	304,429
Treatment Plant Chemical Conversion	1,200,000	1,047,141	152,859	87.3%	-
Admin. HVAC	775,965	776,879	(914)	100.1%	793,576
Big Texas Valley Water Project	4,802,070	-	4,802,070	0.0%	-
Cave Spring Tennis Courts	-	-	-	N/A	355,400
TOTAL EXPENDITURES	6,778,035	1,824,020	4,954,015	26.9%	1,453,406
OTHER FINANCING SOURCES (USES)					
Transfers Out	(683,690)	(696,425)	(12,735)	101.9%	-
TOTAL OTHER FINANCING SOURCES (USES)	(683,690)	(696,425)	(12,735)	101.9%	-
NET CHANGE IN FUND BALANCE	(2,610,760)	(1,475,053)			(558,644)
FUND BALANCE - BEGINNING OF YEAR	408,285	408,285			5,820
FUND BALANCE - YEAR TO DATE	\$ (2,202,475)	\$ (1,066,768)			\$ (552,824)

FLOYD COUNTY, GEORGIA
 1996 SPLOST BUDGET vs. ACTUAL SUMMARY
 For the Month Ended November 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	2,474,494	32,000	35,439
Miscellaneous	-	73,900	73,900	-	-
Total Revenues	33,552,378	39,195,270	39,189,057	32,000	35,439
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)	\$ -	\$ -	\$ 845,841	\$ (800,000)	\$ 35,439

FLOYD COUNTY, GEORGIA
2003 SPLOST BUDGET vs. ACTUAL SUMMARY
For the Month Ended November 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	1,150,926	15,000	20,327
Total Revenues	27,050,000	31,781,600	31,802,284	15,000	20,327
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)	\$ -	\$ 523,575	\$ (472,170)	\$ 20,327

FLOYD COUNTY, GEORGIA
2013 SPLOST BUDGET vs. ACTUAL SUMMARY
For the Month Ended November 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	1,176,445	175,000	192,198
Miscellaneous Revenue	-	565,830	565,814	-	-
Total Revenues	64,978,000	69,797,375	69,989,551	175,000	192,198
Expenditures:					
Floyd County					
Airport Runway Extension	5,761,000	8,365,355	8,615,601	4,957,925	5,015,970
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	67,581,440	5,139,990	5,014,820
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ 2,408,110	\$ (4,964,990)	\$ (4,822,622)

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FLOYD COUNTY, GEORGIA
 2017 SPLOST BUDGET vs ACTUAL SUMMARY
 For the Month Ended November 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	-	-	3,476,665	342,300	1,768,083
Miscellaneous Revenue	-	-	48,589	-	-
Total Revenues	63,881,680	89,680,555	100,297,397	4,932,435	8,859,673
Expenditures:					
Floyd County					
Ag Center	8,000,000	8,000,000	2,579,939	2,662,000	416,925
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	3,479,556	647,165	1,172,748
Bridges	1,000,000	1,000,000	75,000	100,000	-
Lindale	300,000	300,000	48,531	100,000	12,500
Riverside	200,000	200,000	164,983	14,485	9,251
Infrastructure	-	-	610,034	896,630	610,034
Infrastructure	-	3,113,890	2,852,609	2,110,960	2,672,897
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	8,962,061	1,638,191	636,061
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 November 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	\$ 133,729	\$ 2,231,000	\$ 58,433
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	5,172,657	6,100,000	5,088,157
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	37,083,922	23,518,521	11,090,563
Net Floyd County	-	4,736,100	39,766,665	(18,586,086)	(2,230,890)
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	60,881,284	23,518,521	11,090,563
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	\$ 39,374,602	\$ (18,612,836)	\$ (2,230,890)

FLOYD COUNTY, GEORGIA
2023 SPLOST BUDGET vs ACTUAL SUMMARY
For the Month Ended November 30, 2024

	Original Projects Budget	Cumulative Revised Budget	Cumulative Totals To Date	2024 Budget	2024 YTD
Revenues:					
Tax Collections					
Floyd County	\$ 58,037,000	\$ 58,037,000	\$ 6,830,510	\$ 7,254,620	\$ 6,830,510
City of Rome	48,766,289	48,766,289	5,730,901	6,095,790	5,730,901
City of Cave Spring	3,200,000	3,200,000	375,161	400,000	375,161
Interest Earned	-	-	66,214	200,000	66,214
Miscellaneous Revenue	-	-	-	-	-
Total Revenues	110,003,289	110,003,289	13,002,786	13,950,410	13,002,786
Expenditures:					
Floyd County					
T-Hangar Construction	1,739,000	1,739,000	-	-	-
Southeast Water Line Extension	2,600,000	2,600,000	-	-	-
Public Safety Capital	2,000,000	2,000,000	177,400	220,000	177,400
Police Training Facility	2,000,000	2,000,000	-	833,330	-
Police Secure Parking & Evidence Facility	270,000	270,000	-	-	-
Jail Improvements	2,890,000	2,890,000	-	-	-
Prison Improvements	1,900,000	1,900,000	-	-	-
Public Works Capital	4,048,000	4,048,000	479,626	482,200	479,626
Mango Road Improvements	2,500,000	2,500,000	-	-	-
Park Avenue & Dragon Drive Improvements	1,200,000	1,200,000	-	-	-
Paving and Infrastructure	10,600,000	10,600,000	-	-	-
Eden Valley Improvements	160,000	160,000	-	160,000	-
Recreation					
Alto Park	915,000	915,000	-	-	-
Etowah Park	3,650,000	3,650,000	-	-	-
Garden Lakes Park	2,500,000	2,500,000	-	-	-
Lock & Dam Park	235,000	235,000	-	-	-
North Floyd Park	235,000	235,000	-	-	-
Shag Williams Park	235,000	235,000	-	-	-
Wolfe Park	235,000	235,000	-	-	-
Oostanaula Paddle in Campsite	850,000	850,000	-	-	-
Economic Development	10,000,000	10,000,000	-	-	-
Fire Capital	2,875,000	2,875,000	-	1,000,000	-
Recycling Technology Improvements	500,000	500,000	-	500,000	-
Chulio Road Improvements	3,000,000	3,000,000	-	1,500,000	-
Three Mile Road	900,000	900,000	-	-	-
Total Floyd County Expenditures	58,037,000	58,037,000	657,026	4,695,530	657,026
Net Floyd County	-	-	6,239,698	2,759,090	6,239,698
Intergovernmental City of Rome	48,766,289	48,766,289	5,730,901	6,095,790	5,730,901
Intergovernmental City of Cave Spring	3,200,000	3,200,000	375,161	400,000	375,161
Total Expenditures	110,003,289	110,003,289	6,763,088	11,191,320	6,763,088
Excess (Deficiency) of Revenues over					
Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ 6,239,698	\$ 2,759,090	\$ 6,239,698

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

Percentage of Year
91.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
OPERATING REVENUES					
Charges for Services	\$ 8,483,000	\$ 7,406,413	\$ (1,076,587)	87.3%	\$ 7,290,678
Rental Fees	12,600	11,544	(1,056)	91.6%	11,544
Miscellaneous	63,530	38,815	(24,715)	61.1%	62,415
TOTAL OPERATING REVENUES	8,559,130	7,456,772	(1,102,358)	87.1%	7,364,637
OPERATING EXPENSES					
Water Administration					
Salaries and Benefits	812,160	755,500	56,660	93.0%	703,340
Supplies and Other Expenses	439,220	386,889	52,331	88.1%	359,261
Equipment	29,330	21,657	7,673	73.8%	36,133
Depreciation	24,625	22,719	1,906	92.3%	23,108
	1,305,335	1,186,765	118,570	90.9%	1,121,842
Water Distribution					
Salaries and Benefits	1,206,590	1,026,594	179,996	85.1%	1,022,826
Supplies and Other Expenses	829,840	675,090	154,750	81.4%	573,451
Equipment	46,630	26,641	19,989	57.1%	20,715
Purchased Water	1,680,000	1,742,738	(62,738)	103.7%	1,102,504
Water Meters	350,000	139,678	210,322	39.9%	192,108
Utilities	410,000	447,228	(37,228)	109.1%	363,603
Depreciation	1,671,110	1,511,692	159,418	90.5%	1,491,615
	6,194,170	5,569,661	624,509	89.9%	4,766,822
Water Treatment Plant					
Salaries and Benefits	418,030	388,486	29,544	92.9%	386,160
Supplies and Other Expenses	318,035	216,343	101,692	68.0%	212,071
Equipment	45,770	43,709	2,061	95.5%	16,283
Utilities	82,000	90,991	(8,991)	111.0%	72,322
Depreciation	64,305	58,944	5,361	91.7%	58,944
	928,140	798,473	129,667	86.0%	745,780
TOTAL OPERATING EXPENSES	8,427,645	7,554,899	872,746	89.6%	6,634,444
OPERATING INCOME (LOSS)	131,485	(98,127)	(229,612)	-74.6%	730,193
NON-OPERATING INCOME (LOSS)					
Interest and Fiscal Charges	(113,435)	(103,182)	10,253	91.0%	(117,187)
Amortization of Bond Costs	53,700	43,149	(10,551)	80.4%	49,196
Gain on sale of fixed assets	-	17,852	17,852	N/A	-
Interest Earned	340,000	328,307	(11,693)	96.6%	319,890
Transfer from Fire Fund	125,000	114,583	(10,417)	91.7%	114,583
Transfer to General Fund	(359,650)	(329,679)	29,971	91.7%	(1,732,271)
TOTAL NON-OPERATING INCOME (LOSS)	45,615	71,030	25,415	155.7%	(1,365,789)
Total Operating and Non-Operating Income (Loss)	177,100	(27,097)	(204,197)	-15.3%	(635,596)
Water Capital	(3,544,815)	(1,549,154)	1,995,661	43.7%	(3,047,285)
CHANGE IN NET POSITION	(3,367,715)	(1,576,251)			(3,682,881)
NET POSITION - BEGINNING OF YEAR	48,758,275	48,758,275			49,918,678
NET POSITION - YEAR TO DATE	\$ 45,390,560	\$ 47,182,024			\$ 46,235,797

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

Percentage of Year
91.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Charges for Services	\$ 2,483,000	\$ 7,406,413	4,923,413	298.3%	\$ 7,290,678
Rental Fees	12,600	11,544	(1,056)	91.6%	11,544
Miscellaneous	63,530	38,815	(24,715)	61.1%	62,415
Interest Earned	340,000	328,307	(11,693)	96.6%	319,890
Transfer from Fire Fund	125,000	114,583	(10,417)	91.7%	114,583
Gain on sale of fixed assets	-	17,852	17,852	N/A	-
TOTAL CASH INCREASES	3,024,130	7,917,514	4,893,384	261.8%	7,799,110
CASH DECREASES					
Water Administration					
Salaries and Benefits	812,160	755,515	56,645	93.0%	703,357
Supplies and Other Expenses	440,805	385,565	55,240	87.5%	345,465
Equipment	27,800	20,127	7,673	72.4%	36,133
Interest and Fiscal Charges	113,435	110,682	2,753	97.6%	125,562
Transfer to General Fund	359,650	329,679	29,971	91.7%	1,732,271
	1,753,850	1,601,568	152,282	91.3%	2,942,788
Water Distribution					
Salaries and Benefits	1,206,590	1,026,585	180,005	85.1%	1,022,843
Supplies and Other Expenses	829,630	699,887	129,743	84.4%	564,606
Equipment	46,630	26,641	19,989	57.1%	20,715
Purchased Water	1,680,000	1,742,783	(62,783)	103.7%	1,102,584
Water Meters	350,000	149,578	200,422	42.7%	192,108
Utilities	410,000	447,268	(37,268)	109.1%	363,545
	4,522,850	4,092,742	430,108	90.5%	3,266,401
Water Treatment Plant					
Salaries and Benefits	418,030	388,457	29,573	92.9%	386,161
Supplies and Other Expenses	318,260	210,979	107,281	66.3%	211,963
Equipment	45,770	43,709	2,061	95.5%	(3,935)
Utilities	82,000	91,376	(9,376)	111.4%	70,696
	864,060	734,521	129,539	85.0%	664,885
Water Capital	2,983,000	1,549,154	1,433,846	51.9%	3,047,285
TOTAL CASH DECREASES	10,123,760	7,977,985	2,145,775	78.8%	9,921,359
NET INCREASE (DECREASE)	(7,099,630)	(60,472)			(2,122,250)
CHANGE IN BALANCE SHEET		(362,164)			(997,641)
CASH - BEGINNING OF YEAR		8,702,441			11,929,038
CASH - YEAR TO DATE		\$ 8,279,805			\$ 8,809,147

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

Percentage of Year
91.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
OPERATING REVENUES					
Charges for Services	\$ 1,500	\$ 820	\$ (680)	54.7%	\$ 1,132
Fuel Sales	940,500	1,059,585	119,085	112.7%	831,773
Rental Fees	306,500	319,249	12,749	104.2%	288,623
Miscellaneous	22,500	30,283	7,783	134.6%	20,915
TOTAL OPERATING REVENUES	<u>1,271,000</u>	<u>1,409,937</u>	<u>138,937</u>	<u>110.9%</u>	<u>1,142,443</u>
OPERATING EXPENSES					
Salaries and Benefits	367,880	336,640	31,240	91.5%	322,924
Supplies and Other Expenses	315,410	208,376	107,034	66.1%	221,196
Utilities	65,000	68,042	(3,042)	104.7%	60,508
Equipment	4,000	3,265	735	81.6%	2,666
Air Show Expenses	30,000	-	30,000	0.0%	-
Depreciation	983,160	627,114	356,046	63.8%	578,148
Cost of Goods Sold	861,500	673,340	188,160	78.2%	615,124
TOTAL OPERATING EXPENSES	<u>2,626,950</u>	<u>1,916,777</u>	<u>710,173</u>	<u>73.0%</u>	<u>1,800,566</u>
OPERATING INCOME (LOSS)	<u>(1,355,950)</u>	<u>(506,840)</u>	<u>849,110</u>	<u>37.4%</u>	<u>(658,123)</u>
NON-OPERATING INCOME (LOSS)					
Interest Earned	15,000	7,094	(7,906)	47.3%	13,485
Transfers Out	(399,010)	(119,762)	279,248	30.0%	(125,760)
TOTAL NON-OPERATING INCOME (LOSS)	<u>(384,010)</u>	<u>(112,668)</u>	<u>271,342</u>	<u>29.3%</u>	<u>(112,275)</u>
CHANGE IN NET POSITION	<u>(1,739,960)</u>	<u>(619,508)</u>			<u>(770,398)</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>\$ 6,865,902</u>			<u>\$ 6,950,879</u>

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

Percentage of Year
91.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Charges for Services	\$ 1,500	\$ 820	\$ (680)	54.7%	\$ 1,132
Fuel Sales	940,500	1,057,021	116,521	112.4%	837,718
Rental Fees	306,500	318,471	11,971	103.9%	283,062
Miscellaneous	22,500	30,283	7,783	134.6%	20,915
Interest Earned	<u>15,000</u>	<u>7,094</u>	<u>(7,906)</u>	<u>47.3%</u>	<u>13,485</u>
TOTAL CASH INCREASES	<u>1,286,000</u>	<u>1,413,689</u>	<u>127,689</u>	<u>109.9%</u>	<u>1,156,312</u>
CASH DECREASES					
Salaries and Benefits	367,880	332,394	35,486	90.4%	322,854
Supplies and Other Expenses	314,515	223,557	90,958	71.1%	196,869
Utilities	65,000	76,705	(11,705)	118.0%	44,970
Equipment	2,000	3,265	(1,265)	163.3%	2,666
Air Show Expenses	30,000	-	30,000	0.0%	-
Transfers Out	399,010	119,762	279,248	30.0%	125,760
Cost of Goods Sold	<u>861,500</u>	<u>673,340</u>	<u>188,160</u>	<u>78.2%</u>	<u>624,601</u>
TOTAL CASH DECREASES	<u>2,039,905</u>	<u>1,429,023</u>	<u>610,882</u>	<u>70.1%</u>	<u>1,317,720</u>
NET INCREASE (DECREASE)	(753,905)	(15,334)			(161,408)
CHANGE IN BALANCE SHEET		-			-
CASH - BEGINNING OF YEAR		<u>230,319</u>			<u>429,038</u>
CASH - YEAR TO DATE		<u>\$ 172,193</u>			<u>\$ 236,203</u>

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

Percentage of Year
91.7%

	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	87,486	8,354	91.3%	42,145
Supplies and Other Expenses	20,440	1,219	19,221	6.0%	-
Equipment	<u>1,500</u>	<u>-</u>	<u>1,500</u>	0.0%	<u>-</u>
TOTAL OPERATING EXPENSES	<u>117,780</u>	<u>88,705</u>	<u>29,075</u>	75.3%	<u>42,145</u>
OPERATING INCOME (LOSS)	(117,780)	(57,453)	60,327	48.8%	(42,145)
NON-OPERATING INCOME (LOSS)					
Interest Earned	-	233	233	N/A	-
Transfer from General Fund	<u>117,780</u>	<u>58,700</u>	<u>(59,080)</u>	49.8%	<u>41,952</u>
TOTAL NON-OPERATING INCOME (LOSS)	<u>117,780</u>	<u>58,933</u>	<u>(58,847)</u>	50.0%	<u>41,952</u>
CHANGE IN NET POSITION	-	1,480			(193)
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>\$ 2,124,656</u>			<u>\$ 1,218,054</u>

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

Percentage of Year
91.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Intergovernmental	\$ -	\$ -	\$ -	N/A	\$ -
Charges for Services	-	-	-	N/A	-
Rental Fees	-	-	-	N/A	-
Miscellaneous	-	31,252	31,252	N/A	-
Interest Earned	-	233	233	N/A	-
Transfer from General Fund	-	58,700	58,700	N/A	41,952
TOTAL CASH INCREASES	-	90,185	90,185	N/A	41,952
CASH DECREASES					
Salaries and Benefits	95,840	89,265	6,575	93.1%	42,145
Supplies and Other Expenses	20,440	920	19,520	4.5%	-
Equipment	1,500	-	1,500	0.0%	-
TOTAL CASH DECREASES	117,780	90,185	27,595	76.6%	42,145
NET INCREASE (DECREASE)	(117,780)	-	-		(193)
CHANGE IN BALANCE SHEET		1,181			193
CASH - BEGINNING OF YEAR		-			-
CASH - YEAR TO DATE		\$ 1,180			\$ -

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

Percentage of Year
91.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Intergovernmental					
Solid Waste Commission - Tipping Fees & Promotions	\$ 120,000	\$ 110,744	\$ (9,256)	92.3%	\$ 81,584
City of Rome	115,800	83,742	(32,058)	72.3%	109,628
Solid Waste Commission	115,800	83,742	(32,058)	72.3%	109,628
Material Sales	<u>200,000</u>	<u>188,175</u>	<u>(11,825)</u>	<u>94.1%</u>	<u>65,088</u>
TOTAL OPERATING REVENUES	<u>551,600</u>	<u>466,403</u>	<u>(85,197)</u>	<u>84.6%</u>	<u>365,927</u>
EXPENSES					
Salaries and Benefits	352,620	331,270	21,350	93.9%	318,190
Supplies and Other Expenses	170,220	151,497	18,723	89.0%	107,919
Equipment	22,650	4,760	17,890	21.0%	11,971
Depreciation	132,720	121,662	11,058	91.7%	125,683
Amortization - Right To Use Asset	45,880	43,249	2,631	94.3%	42,054
Utilities	<u>36,000</u>	<u>28,183</u>	<u>7,817</u>	<u>78.3%</u>	<u>25,059</u>
TOTAL OPERATING EXPENSES	<u>760,090</u>	<u>680,620</u>	<u>79,470</u>	<u>89.5%</u>	<u>630,876</u>
OPERATING INCOME (LOSS)	(208,490)	(214,217)	(5,727)	102.7%	(264,949)
NON-OPERATING INCOME (LOSS)					
Interest Earned	100	1,505	1,405	1505.3%	668
Gain on Sale of Fixed Asset	-	2,925	2,925	N/A	-
Transfers from Floyd County Solid Waste	115,800	83,742	32,058	72.3%	109,628
Transfers to General Fund	(47,590)	(43,624)	(3,966)	91.7%	(47,225)
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>41,092</u>	<u>(4,122)</u>	<u>145.2%</u>	<u>63,071</u>
CHANGE IN NET POSITION	(180,180)	(173,124)			(201,878)
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>\$ 1,151,160</u>			<u>\$ 1,207,759</u>

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

Percentage of Year
91.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Intergovernmental	\$ 351,600	\$ 316,231	\$ (35,369)	89.9%	\$ 362,371
Interest Earned	100	1,505	1,405	1505.3%	668
Material Sales	200,000	245,070	45,070	122.5%	89,935
Proceeds from the sale of fixed assets	-	2,925	2,925	N/A	-
Transfers In	115,800	83,742	(32,058)	72.3%	109,628
TOTAL CASH INCREASES	<u>667,500</u>	<u>649,474</u>	<u>17,343</u>	<u>97.3%</u>	<u>562,601</u>
CASH DECREASES					
Salaries and Benefits	352,620	331,278	21,342	93.9%	318,198
Supplies and Other Expenses	170,220	156,709	13,511	92.1%	110,684
Equipment	22,650	4,760	17,890	21.0%	11,971
Utilities	36,000	29,773	6,227	82.7%	25,141
Transfers	87,590	48,096	39,494	54.9%	(21,466)
TOTAL CASH DECREASES	<u>669,080</u>	<u>570,615</u>	<u>98,465</u>	<u>85.3%</u>	<u>444,529</u>
NET INCREASE (DECREASE)	(1,580)	78,859			118,073
CHANGE IN BALANCE SHEET		(73,002)			(68,608)
CASH - BEGINNING OF YEAR		<u>362</u>			<u>3,589</u>
CASH - YEAR TO DATE		<u>\$ 6,220</u>			<u>\$ 53,054</u>

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

Percentage of Year
91.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 24,000	\$ 27,665	\$ 3,665	115.3%	\$ 8,123
Interest Earned	90	5,979	5,889	6643.6%	3,259
Donations	40,000	164,347	124,347	410.9%	25,456
Miscellaneous	600	2,377	1,777	396.2%	303
TOTAL REVENUES	<u>64,690</u>	<u>200,369</u>	<u>135,679</u>	<u>309.7%</u>	<u>37,140</u>
EXPENDITURES					
Salaries and Benefits	1,109,955	906,251	203,704	81.6%	858,139
Other Operating Costs	447,640	448,213	(573)	100.1%	456,553
Equipment	9,020	8,945	75	99.2%	8,420
TOTAL EXPENDITURES	<u>1,566,615</u>	<u>1,363,409</u>	<u>203,206</u>	<u>87.0%</u>	<u>1,323,113</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,501,925)	(1,163,040)	(338,885)	77.4%	(1,285,972)
OTHER FINANCING SOURCES (USES)					
Transfers from General Fund	1,493,780	1,369,298	124,482	91.7%	1,240,200
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,493,780</u>	<u>1,369,298</u>	<u>124,482</u>	<u>91.7%</u>	<u>1,240,200</u>
NET CHANGE IN FUND BALANCE	(8,145)	206,258			(45,773)
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>\$ 218,553</u>			<u>\$ (45,765)</u>

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

Percentage of Year
91.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Administrative Operations	\$ 11,500	\$ 21,000	\$ 9,500	182.6%	\$ 10,708
Miscellaneous Revenues	11,850	39,858	28,008	336.4%	24,611
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	38,700	44,669	5,969	115.4%	37,680
Other Programs	180,975	148,329	(32,646)	82.0%	145,602
Gymnastics	385,300	397,867	12,567	103.3%	357,831
Special Populations Services	38,050	33,039	(5,011)	86.8%	30,012
Concessions	267,615	415,869	148,254	155.4%	261,044
Coosa River Trading Post	181,750	183,584	1,834	101.0%	182,136
Etowah Park Golf Practice	7,300	7,896	596	108.2%	6,600
Youth Athletics	313,250	285,534	(27,716)	91.2%	278,042
Adult Athletics	9,800	19,700	9,900	201.0%	9,600
Scoreboards	7,000	6,125	(875)	87.5%	7,375
Parks & Recreation Centers	83,750	81,482	(2,268)	97.3%	101,019
Recreation Services	84,250	88,839	4,589	105.4%	72,200
Hall of Fame	14,250	16,465	2,215	115.5%	15,582
Senior Promotions	8,500	5,500	(3,000)	64.7%	1,175
TOTAL REVENUES	<u>1,673,840</u>	<u>1,795,755</u>	<u>121,915</u>	<u>107.3%</u>	<u>1,541,215</u>

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

Percentage of Year
91.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
EXPENDITURES					
Administrative Operations	\$ 1,190,050	\$ 1,062,812	\$ (127,238)	89.3%	\$ 1,158,063
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	69,510	64,102	(5,408)	92.2%	58,756
Other Programs	96,000	104,274	8,274	108.6%	90,936
Gymnastics	300,610	268,443	(32,167)	89.3%	254,022
Special Populations Services	40,425	33,561	(6,864)	83.0%	29,152
Concessions	269,000	323,302	54,302	120.2%	239,438
Coosa River Trading Post	144,750	128,057	(16,693)	88.5%	119,543
Sports Division Administration	149,150	128,330	(20,820)	86.0%	119,514
Youth Athletics	205,150	241,291	36,141	117.6%	221,537
Adult Athletics	15,625	24,603	8,978	157.5%	12,120
Scoreboards	2,000	-	(2,000)	0.0%	37
Recreation Centers	186,495	197,601	11,106	106.0%	182,211
Recreation Services Administration	247,640	245,543	(2,097)	99.2%	207,188
Parks & Recreation Services	1,255,970	1,191,359	(64,611)	94.9%	1,139,233
Buildings	91,315	85,313	(6,002)	93.4%	62,077
Shop	147,310	139,006	(8,304)	94.4%	141,152
Hall of Fame	20,250	18,324	(1,926)	90.5%	16,969
Senior Promotions	9,000	6,909	(2,091)	76.8%	-
TOTAL EXPENDITURES	4,470,250	4,262,831	(207,419)	95.4%	4,051,947
OTHER FINANCING SOURCES (USES)					
Transfers In	2,815,335	2,580,724	(234,611)	91.7%	1,703,167
Transfers Out	-	-	-	N/A	(47,915)
TOTAL OTHER FINANCING SOURCES (USES)	2,815,335	2,580,724	(234,611)	91.7%	1,655,252
NET CHANGE IN FUND BALANCE	18,925	113,648			(855,480)
FUND BALANCE - BEGINNING OF YEAR	135,113	135,113			42,382
FUND BALANCE - YEAR TO DATE	\$ 154,038	\$ 248,761			\$ (813,054)

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

Percentage of Year
91.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Contributions					
Employer	\$ 7,112,460	\$ 8,055,228	\$ 942,768	113.3%	\$ 7,654,094
Employees	1,972,390	1,840,511	(131,879)	93.3%	1,755,925
Retirees	76,250	69,328	(6,922)	90.9%	69,913
Premiums Paid By Others	74,775	54,369	(20,406)	72.7%	56,246
Interest Earned	4,000	42,938	38,938	1073.5%	59,578
Miscellaneous	30,000	16,669	(13,331)	55.6%	25,221
TOTAL REVENUES	<u>9,269,875</u>	<u>10,079,043</u>	<u>809,168</u>	<u>108.7%</u>	<u>9,620,977</u>
EXPENDITURES					
Other Costs	30,055	18,676	11,379	62.1%	20,738
Professional Fees	138,450	133,333	5,117	96.3%	127,110
Claims	7,000,000	7,793,932	(793,932)	111.3%	6,439,411
Premium Payments	1,376,485	1,326,120	50,365	96.3%	1,135,048
HRA Payments	86,850	56,865	29,985	65.5%	75,182
HSA Payments	84,240	86,484	(2,244)	102.7%	79,148
Wellness Clinic	606,310	788,548	(182,238)	130.1%	419,791
Administrative Fees	235,815	224,845	10,970	95.3%	213,498
TOTAL EXPENDITURES	<u>9,558,205</u>	<u>10,428,803</u>	<u>(870,598)</u>	<u>109.1%</u>	<u>8,509,926</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(288,330)	(349,760)	61,430	121.3%	1,111,051
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)	(3,349,760)			1,111,098
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>\$ 600,863</u>			<u>\$ 3,297,071</u>

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

	Budget	2024 YTD
Appropriation of Jail Surcharge Funds	\$ 50,520	\$ 41,746
Appropriation of Fund Balance	1,107,445	670,388
Revenues:		
Interest Earned	70,000	75,772
Transfer from General Fund	2,606,475	1,953,258
Transfer from Debt Service	91,860	-
Transfer from 2017 SPLOST - Airport Infrastructure	26,750	-
Transfer from Airport	338,070	63,901
Transfer from Solid Waste	22,000	20,481
Transfer from Recycling	40,000	3,456
Total Revenues and Appropriations of Fund Balances	\$ 4,353,120	\$ 2,829,003
Expenditures:		
Sheriff/Jail		
Locking controls	\$ 88,605	\$ 88,605
Walk in Freezer	JS 18,885	18,885
Biometric System	JS 54,450	54,442
Replacement of Sewage Grinder Unit	JS 23,875	22,861
	185,815	184,793
GA Gang Activity Prosecution Revenue	-	(50,000)
GA Gang Activity Prosecution Expense	-	50,000
	-	-
District Attorney		
GA Gang Activity Prosecution Revenue	-	(10,000)
GA Gang Activity Prosecution Expense	-	10,000
	-	-
County Police		
GEMA-Special Ops Revenue	(50,000)	-
GEMA-Special Ops Expense	50,000	-
	-	-
HIDTA Vehicles	-	78,289
JAG 2023 Revenue	-	(14,534)
	-	(14,534)
JAG 2024 Revenue	(16,375)	(15,998)
JAG 2024 Expense	16,375	15,998
	-	-
GEMA/HS 048-56-2022 Revenue	-	(146)
	-	(146)
EOD K-9 Grant Revenue	(1,350)	-
EOD K-9 Grant #37	1,350	-
	-	-
Special Ops Grant #27-20 Revenue	(50,000)	(48,932)
Special Ops Grant #27-20	50,000	49,033
	-	102
Explosive K9 #38-2023 Revenue	(4,500)	(3,832)
Explosive K9 #38-2023	4,500	4,337
	-	505

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

	Budget	2024 YTD
State Revenue LEA Technology Grant	\$ (30,000)	\$ (28,995)
LEA Technology Grant	<u>30,310</u>	<u>28,995</u>
	310	-
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	32,680
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	113,309
Space Needs Project		
Glenwood	2,607,950	2,448,157
Law Enforcement Center	49,380	263,025
Historic Courthouse	<u>-</u>	<u>2,466</u>
	2,657,330	2,713,648
Public Roads		
Ditching Bucket	10,400	10,400
EPD Tire Products Grant Revenue	(106,100)	(106,100)
EPD Tire Products Grant	<u>106,100</u>	<u>106,100</u>
	10,400	10,400
Paving		
2024 LMIG Revenue	(1,325,015)	(1,325,012)
2024 LMIG Paving	1,325,015	1,149,341
State of GA DOT-LRA	(1,641,020)	(1,641,019)
2023 LMIG Paving	FB 544,865	307,701
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>270,923</u>
	969,585	(997,709)
Prep and paving	85,000	85,000
Drainage	12,000	11,980
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 November 30, 2024

	<u>Budget</u>	<u>2024 YTD</u>
Information Technology		
Computer Lease	\$ 160,000	\$ 170,095
	160,000	170,095
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	4,200
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 November 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>3,717</u>
	-	3,717
Current Year Lease Purchase Payments	DS 91,860	-
Total Net (Revenues) Expenditures	\$ <u>6,124,540</u>	\$ <u>2,849,015</u>

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

	Budget	2024 YTD
Revenues:		
R & E Funds	\$ 3,320,415	\$ 1,372,455
Operating Funds	224,400	176,699
Intergovernmental-FEMA Grant	1,471,235	-
Total Revenues	\$ 5,016,050	\$ 1,549,154
Expenses:		
Water Tank Maintenance	\$ 350,000	\$ 311,257
Water Main Replacement	250,000	342
Water Pumps and Pump Houses	200,000	27,425
Large Meter Testing	50,000	46,875
Water Improvements-Highway 53 Water Line Upgrade	500,000	206,290
Biddy Well - Test Well	215,000	135,339
Hwy 100 Waterline Extension	150,000	26,520
Hwy 100 Bridge Crossing for New Water Main	440,000	440,000
Chemical Conversion/Engineering	-	35,488
Water Meter Change Out Program	300,000	114,480
Burnett Ferry Pump House Upgrade	125,000	14,219
Morgan Dairy Pump House Upgrade	250,000	14,219
FEMA Grant Expense	1,961,650	-
	4,791,650	1,372,455
2024 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	-
Mini Excavator E60 and trailer (#38)	13,000	1,500
Pickup truck (#353WD)	45,000	29,715
Pickup Truck (#357WD)	65,000	58,737
	224,400	176,699
Total Expenses	\$ 5,016,050	\$ 1,549,154

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***Other Information
For the Month Ending
November 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	962,687.91	59,572.42	6.60%
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	979,612.72	33,451.05	3.54%
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	-	-	-	-	-	-	-	-	-	-	-	N/A
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	-	-	-	N/A
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	11,221,935.35	10,591,480.38	292,329.27	2.84%
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	(421,014.65)	(1,051,469.62)		
Annual Comparisons									10,299,151.11	10,591,480.38	292,329.27	2.84%

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	1,815,554.87	112,422.85	6.60%
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	1,847,380.76	64,743.94	3.63%
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	-	-	-	-	-	-	-	-	-	-	-	N/A
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	-	(3,253.59)	-100.00%
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	20,028,161.28	708,059.86	3.68%
Annual Comparisons									19,316,847.83	20,028,161.28	711,313.45	3.68%

FLOYD COUNTY, GEORGIA

*Water Fund Bonds Debt Service Coverage Ratio
For the Month Ended November 30, 2024
(with comparative calculation for 2023)*

	ACTUALS	
	2024	2023
Operating Revenues:		
Developers Contributions	\$ -	\$ -
Misc-Other	32,234	17,750
Water Charges	6,877,141	6,848,502
Water Meter Charges	323,429	240,250
Penalties & Cut Offs	173,609	183,863
Fire Service Charges	114,583	114,583
Surcharge Revenue	-	313
Convenience Fee	-	-
Less: Fire Service Charges	(114,583)	(114,583)
Charges for Services	7,406,413	7,290,678
 Miscellaneous	 38,815	 62,415
 Rental Fees	 11,544	 11,544
 Total Operating Revenues	 7,456,772	 7,364,637
Operating Expenses:		
Administration	1,186,763	1,121,842
Less: Depreciation	(22,719)	(23,108)
Net Administration	1,164,046	1,098,735
 Distribution	 5,569,662	 4,766,822
Less: Depreciation	(1,511,692)	(1,491,615)
Net Distribution	4,057,969	3,275,207
 Treatment Plant	 798,474	 745,780
Less: Depreciation	(58,944)	(58,944)
Net Treatment Plant	739,529	686,835
 Total Operating Expenses	 \$ 5,961,544	 \$ 5,060,777
 Net Available for Debt Service	 \$ 1,495,228	 \$ 2,303,860
 Bonds Debt Service (83.3% of Annual Debt Payment)	 282,667	 283,625
 Bonds Debt Service Coverage Ratio (1.10 Requirement)	 5.29	 8.12
 Total Debt Service (83.3% of Annual Debt Payment)	 518,416	 519,374
 Total Debt Service Coverage Ratio	 2.88	 4.44

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

	<u>Budget</u>	<u>YTD</u>
Probate Court		
Judges Chair	\$ 800	\$ 759
Courtroom Electronic Upgrade	6,000	-
3 - Printers	800	-
	<u>7,600</u>	<u>759</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	-	-
15- Radios	32,500	32,456
12- Tasers	40,020	11,991
2- Tactical Handheld Thermal Monocular	6,045	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	-	-
Lights & Junction Boxes	45,305	45,304
Jail Warehouse Racking	3,955	3,954
8-Linear Pro Lights	7,300	7,249
Rolling Warehouse Ladder	2,000	2,211
Ridgid Jetter Auger	9,900	9,870
Laptop	690	529
2-Printers	1,205	1,202
Sallyport Rollup Door	7,000	6,965
Jail Hot Water Heater	10,300	10,300
Jail Cell Lavatories and Toilets	130,685	106,530
	<u>348,640</u>	<u>295,934</u>
Coroner		
Truck Upfitting	1,825	1,816
Security Camera System	9,790	9,785
	<u>11,615</u>	<u>11,601</u>
Human Resources		
Shredder	1,700	1,696
	<u>1,700</u>	<u>1,696</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
360 Degree Camera	15,455	15,451
Dodge Charger	5,000	5,000
K-9 Training Aids	215	212
Body Armor	10,750	10,601
Bullet Proof Vests	-	19,943
Alco Sensor	6,035	4,546
	<u>38,655</u>	<u>56,953</u>

FLOYD COUNTY, GEORGIA
Non-Capital Equipment
For the Month Ended November 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	845	842
Overhead 1 ton Electric Hoist	2,570	2,570
Hydraulic Tank Vacuum Tool	690	689
Remote Inspection Camera	1,905	1,913
Wheel Balancer	7,735	7,734
Master Standard/ metric Tap and Die Sets	705	701
Weather Proof Air Hose Reels	1,275	1,275
Walk behind lawn mower (48")	6,600	6,600
Grass catcher for walk behind mower	530	529
Pole Saws	1,220	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	1,055	1,074
Backpack Blower	515	513
	<u>29,370</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
Serving Lines	11,500	12,449
Garbage Disposal	2,200	2,047
CPR Mannequin	1,200	1,165
Handheld Radios	7,500	7,052
	<u>55,495</u>	<u>55,412</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 November 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	3,100
	3,500	3,100
Community Violence Grant		
Equipment	353,770	245,606
	353,770	245,606
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	7,705
	8,700	7,705
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	57,580
	65,730	57,580

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

	<u>Budget</u>	<u>YTD</u>
Inmate Benefit		
Sheriff - Equipment	\$ 125,000	\$ 64,439
Prison - Equipment	8,000	11,323
Work Release - Equipment	10,000	6,941
	<u>143,000</u>	<u>82,703</u>
Water Department		
Administration		
2 - Neptune MRX920VR Drive By System	19,100	12,971
2 - Surface Laptops	2,000	2,000
Window Blinds	2,500	1,968
Drive - Thru Counter Top	2,600	2,600
2-Desk	1,530	1,530
2 - Receipt Printer	1,600	588
	<u>29,330</u>	<u>21,657</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	4,668
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>43,709</u>
Airport		
Ice Machine	2,000	1,830
Digital Signage	1,175	1,172
Sewer Lift Station Pump	12,500	11,900
Tires for Zero Turn Mower	825	263
	<u>16,500</u>	<u>15,165</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 November 30, 2024

	<u>Budget</u>	<u>YTD</u>
Animal Control		
New Phone System	\$ 5,000	\$ 4,991
Radios	4,020	3,954
	<u>9,020</u>	<u>8,945</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	1,232
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>40,803</u>
Rec-Shop		
5 - Backpack Blower	2,500	2,449
Trimmers	1,500	1,422
MS362 Chainsaw	800	750
2-Zero Turn Mower Engines	5,530	-
Hedge Trimmer and Edger	900	790
	<u>11,230</u>	<u>5,411</u>
Total:	<u>\$ 1,386,975</u>	<u>\$ 1,076,346</u>