



***Floyd County, Georgia***

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

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


*Prepared by:  
Finance Department*


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


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## Floyd County, Georgia For the Month Ended April 30, 2024


General Fund Revenues Budget vs Actual	
	\$ 74,211,505 Budget
	<u>\$ 14,374,248 Actual</u>
	\$ (59,837,257) 19%

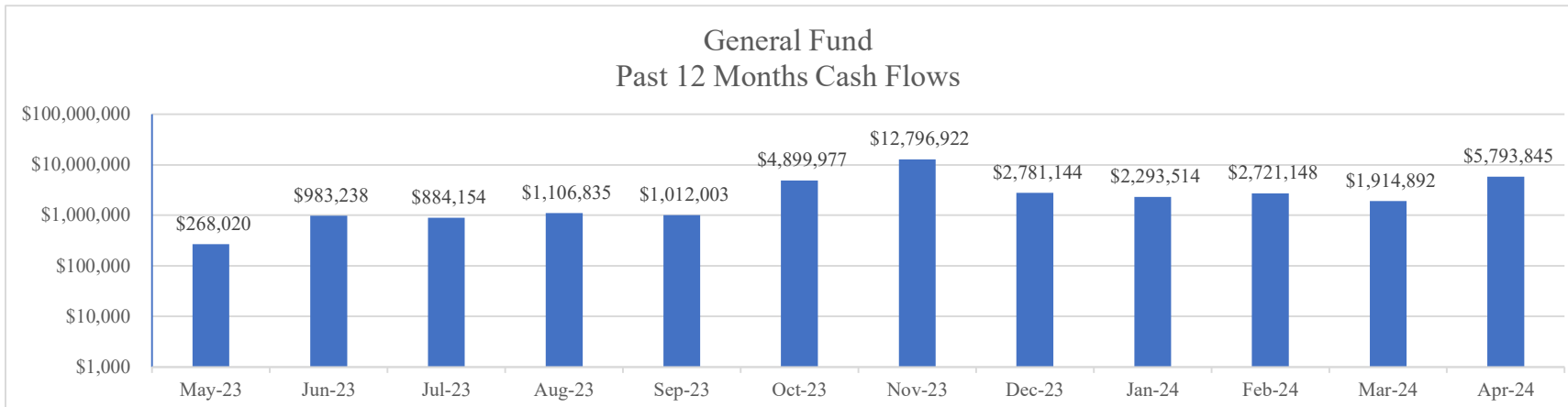
General Fund Expenditures Budget vs Actual	
	\$ 74,269,910 Budget
	<u>\$ 22,717,352 Actual</u>
	\$ 51,552,558 31%

Net Change in General Fund Balance Budget vs Actual	
	\$ (58,405) Budget
	<u>\$ (8,343,104) Actual</u>
	\$ (8,284,699) 14285%

Cash & Investments vs Fund Balance = Liquidity & Availability of Fund Balance	
	\$ 5,793,845 Cash
	<u>\$ 13,517,400 Fund Balance</u>
	43%



Public Safety Expenditures vs Other As Compared to Actual Expenditures	
	50% Public Safety
	<u>50% Other</u>
	100% Total



Boarding Inmates Revenue Budget vs Actual	
	\$ 1,570,000 Budget
	<u>\$ 300,775 Actual</u>
	\$ (1,269,225) 19%




## Floyd County, Georgia For the Month Ended April 30, 2024




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

2017 SPLOST Fund Expenditures Budget vs Actual			
	\$ 23,279,660	Budget	
	\$ 4,878,842	Actual	
	\$ 18,400,818		21%
2013 SPLOST Fund Expenditures Budget vs Actual			
	\$ 5,139,990	Budget	
	\$ 4,992,079	Actual	
	\$ 147,911		97%




Water / Sewer Revenues & Expenses All Revenues and All Expenses			
	\$ 2,755,040	Revenues	
	\$ 2,602,260	Expenses	
	\$ 152,780		


Water / Sewer Operating Cash Flows Beg. Of Year vs Current Balance			
	\$ 8,702,441	Beginning	
	\$ 9,255,729	Current	
	\$ 553,288		




Airport Revenues & Expenses All Revenues and All Expenses			
	\$ 516,242	Revenues	
	\$ 785,832	Expenses	
	\$ (269,590)		

Airport Operating Cash Flows Beg. Of Year vs Current Balance			
	\$ 217,265	Beginning	
	\$ 129,099	Current	
	\$ (88,165)		



Recycling Revenues & Expenses All Revenues and All Expenses			
	\$ 210,377	Revenues	
	\$ 260,131	Expenses	
	\$ (49,754)		

Recycling Operating Cash Flows Beg. Of Year vs Current Balance			
	\$ 362	Beginning	
	\$ 80,095	Current	
	\$ 79,733		



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

*Prepared by:  
Finance Department*

# Floyd County Review of April 2024

## General Fund

- Revenues
  - Taxes are \$77,450 less than last year.
    - Prior Years' Tax is \$107,500 less than last year.
    - Intangible Taxes decreased 27.3% since last year. This indicates that the dollar amount of loans acquired decreased compared to last year. Not all loans are subject to Intangible Tax. Government loans, loans obtained through a credit union or loans with a life of less than 3 years are not subject to Intangible Tax.
    - The Real Estate Transfer Tax has increased from last year by 21.5% or \$12,950. This indicates an increase in the housing market.
    - Penalties & Interest revenue is \$58,650 more than 2023. Penalties of 5% are assessed after 120 days with an additional 5% assessed after each successive 120 days to a maximum of 20% of the principal amount due.
    - There is an increase in Sales Tax collections from 2023 of \$4,100 or 0.1%.
      - With the renegotiation of LOST in 2022, the County now receives 53% of distributions rather than 56.5%. Had our percentage remained the same, we would have collected an additional \$249,239.
    - Motor Vehicle Taxes are \$3,700 less than 2023, which is a 3.2% decrease. When older cars are sold, the buyer can choose to continue to pay ad valorem taxes rather than the TAVT.
    - Motor Vehicle TAVT is \$800 less than last year, decreasing by 0.1%. This varies with the sales of cars and usually increases at the first of the year and right before the new-year models are released.
    - Cable TV Easements are down 4.3% 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 9.4% and, due to a timing difference, Direct TV is up 66.2%.
  - Licenses & Permits is \$30,000 less than last year.
    - Licenses & Permits-Banks is \$25,400 lower than this same time last year. This is a business license tax due March 1, 2024. Greater Community Bank was bought out by someone and is now a credit union which excludes them from payment of this type of license.
  - Intergovernmental Revenue is \$117,250 more than last year.
    - State-Offender Rehab revenue is \$109,300 higher than 2023. The average number of inmates has increased 12.2%.
  - Charges for Services is \$150,400 less than 2023.
    - Sheriff Fees & Services is \$1,800 less than 2023.
    - Sheriff Boarding Inmates is \$164,150 less than 2023.
      - Chattooga County Boarding Inmate revenue is down \$239,300 from 2023. We have only received payment for inmates housed through January of this year.
      - Funds received from the Social Security Administration have increased 69.7% from 2023, an increase of \$6,200.



## Floyd County Review of April 2024

### General Fund (cont'd)

- Revenues (cont'd)
  - Revenues from US Marshals is up \$3,450 from 2023. July 2023 is the first payment received from US Marshals in 2023. Federal court cases were being held in Atlanta rather than Rome last year. For that reason, inmates were being held at facilities more closely located.
  - We began boarding inmates for Dade County in December of 2022. For 2024, we have housed no inmates for Dade County.
  - In November of last year, we began housing inmates for Haralson County. So far in 2024, we have collected \$3,700.
  - Payments from ICE have increased by 45.5% compared to April 2023, but only \$400.
  - Inmate Contracts in total have increased \$36,100.
    - The rate for inmate detail contracts increased starting in January to cover the cost of the service.
  - Tax Commissioner-TAVT Administrative Fee is 6.5% more than the amount for 2023.
    - The average monthly amount collected in 2023 was \$13,950 and in 2024 was \$14,850.
  - Tax Commissioner Street Light collections have decreased \$3,050, or 9.4%, since this same time last year.
  - Tax Collection Commissions have climbed \$29,850 or 28.3%.
    - 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 36.9% from 2023. Commissions are also received from the Clerk of Superior Court. These commissions have decreased 1.9% from 2023.
  - Clerk of Court Charges for Services decreased by \$41,650 when compared to 2023. This is a 20.2% decrease.
    - Recording Fees have decreased 23.3% since 2023, a \$35,300 decrease. This is revenue from recording deeds and liens.
    - Advance Deposits are down \$250 from last year. Advance deposits are the County's portion of the filing fee for a new case.
    - Other Fees have decreased \$11,650 from 2023. Examples of this revenue include UCC filings and bond forfeitures. The portion relating to bond forfeitures has decreased \$10,850.
    - All other charges increased a total of \$5,500 compared to 2023.
  - Probate Court Charges for Services decreased \$8,650 from 2023, falling 18.6%.
    - Estate revenues decreased 22.9% or \$8,600. This revenue is derived from the number of wills probated. The fee schedule is not dependent on the size of the estate, but different petitions do have different fees. For example, guardianships have a fee of \$450 as opposed to other petitions that are around \$180.

# Floyd County Review of April 2024

## General Fund (cont'd)

- Revenues (cont'd)
    - Miscellaneous revenues show an increase of \$400 or 5.9%. 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 \$550 or 1.8% from 2023.
      - There has been a decrease of 0.3% in the number of cases since last year. For the cases that generate fees, there has been a 4.9% jump.
    - Clerk of Court-Jail Surcharge is up 16.1% as compared to last year.
      - There is a 4.5% decrease in Clerk of Court Criminal Division Fines. Icon, the software used by the Clerk, distributes the payments of fines in a particular hierarchy. This explains why the surcharge is up even though the fines have decreased.
    - City of Rome-Jail Surcharge fell 14.6% from 2023, a \$2,900 decrease.
    - Court Reporting Services has shown a decrease of 62.7% over last year. This is a \$4,900 decrease. In 2023, the number of bills YTD were 42. In 2024, the number is 18. This is a 57.1% decrease.
  - Fines & Forfeitures are up \$101,350.
    - Clerk of Court – Criminal Division Fines are down \$7,100, a 4.5% drop as compared to 2023.
    - Juvenile Court Supplemental Services fines have decreased 42% since this time last year, a total of \$1,650.
    - Probate Court Fines are up \$111,550 or 72.5%. There is a 35.8% increase in the number of fines paid. The average amount paid to the County went from \$57 per case to \$78.
    - Parking Fines have decreased 38.2%.
    - Drug Abuse & Treatment Fines as a whole has decreased 13.8% or \$4,200 since 2023.
  - Miscellaneous Revenue is down 5.4%.
    - Miscellaneous Other decreased \$72,800.
      - In February 2023, Canon gave us the money to buy out our prior Ricoh contract.
    - Tax Commissioner-Misc. is down \$28,100. In 2023, interest received was recorded here. In 2024, the interest was reclassified to another account.
    - Telephone Commissions are up 0.5%. The commission received from Inmate Solutions is \$4,000 more than last year. We receive a prepaid commission of \$885,000 annually. We fell short of that amount last year by \$39,425. This amount was deducted from the prepaid amount for 2023.
- Expenditures
  - Board of Commissioners is 4.5% more than the YTD budget.
    - Dues & Subscriptions is \$20 above the annual budget. ACCG annual dues were paid. A budget transfer has been requested.

## Floyd County Review of April 2024

### General Fund (cont'd)

- Expenditures (cont'd)
  - Data Processing is 97.7% of the annual budget. Granicus support was paid in January.
- Tax Commissioner is 1.2% greater than the YTD budget.
  - Supplies is 44% of the annual budget.
    - Large purchases so far this year include paper, printers and “Tax Sale” signs.
  - Repairs & Maintenance is 5.3% more than the YTD budget.
    - Annual support for the Tax Commissioner’s software was paid.
  - Legal Fees is \$32,850 higher than the YTD budget.
    - Real property Tax FIFAs were paid to the Clerk of Superior Court.
    - Fees associated with judicial tax foreclosures were paid.
- Board of Equalization is 20.1% over the YTD budget.
  - Salaries & Wages and FICA are 62.3% and 59.7% of the annual budget respectively. The Board is paid on a per diem basis and more appeals went to the Board than last year.
  - Travel & Training is 42.2% of the annual budget.
  - Postage is 86.1% of the annual budget.
  - All Other is \$850 over the annual budget. A hearing officer was needed for 2 days of appeals.
- Mental Health Court is 5.1% above the YTD budget.
  - Travel & Training not covered by the grant was not budgeted.
    - The grant provides for 8 team members to attend the annual conference. A ninth member attended.
  - Contract Labor not covered by the grant was not budgeted.
    - One surveillance officer is being paid outside of the grant.
- Adult Felony Drug Court is 17.5% above the YTD budget.
  - Supplies not covered by the grant was not budgeted.
  - Contract Labor not covered by the grant was not budgeted.
    - One surveillance officer is being paid outside of the grant.
- HIDTA is 22.3% higher than the YTD budget.
  - Informants expense is at 99.9% of the annual budget.
  - Office Rental is \$1,200 over the annual budget.
- Public Safety/Community Violence is 69.1% of the annual budget.
  - This is a new position covered by a grant. No grant funds have been received in 2024.
- Interagency Health is 50% of the annual budget.
  - This is paid on a quarterly basis.
- **Total Budgeted Expenditures are 2.3% below the YTD budget.**
- Fund Balance
  - For 2024, the General Fund has decreased its fund balance by \$8,343,104 compared to a decrease of \$9,139,196 for 2023, a variance of \$796,092.

## **Floyd County Review of April 2024**

### **Fire Fund**

- Revenues
  - Taxes are \$3,700 more than this time last year.
    - Mobile Home Taxes are \$2,350 more than 2023.
    - Penalties & Interest are \$1,000 more than 2023.
  - Interest Earned is \$6,450 more than 2023 due to a higher interest rate than this time last year.
- Expenditures
  - Total expenditures increased by \$219,950 due to pay increases for firefighters at the City of Rome and City of Cave Spring.

### **E911 Fund**

- Revenues
  - Total Revenues are under the YTD budget by 3.7% but are \$255,650 more than last year.
    - Miscellaneous Revenue is \$200 less than last year due to fewer invoices for third false alarm calls.
    - Charges for Services are \$256,150 more than last year.
      - Prepaid fees are \$2,900 more than last year.
      - Landline fees are \$38,450 more than last year due to a timing issue.
      - Wireless fees are \$214,800 more than last year due to a timing issue.
        - Only 2 payments were received for landline and wireless fees through March 2023 while 4 payments were received through April 2024.
- Expenditures
  - Total Expenditures are 2.7% below the YTD budget and \$6,850 less than last year.
    - Salaries and Benefits are \$17,400 more than last year but 7% under the YTD budget.
    - Other Operating Costs are 21.8% above the YTD budget but \$23,500 less than last year.
      - Repairs and Maintenance is 70.4% of the annual budget but \$64,500 less than last year.
        - The annual fee for Tritech Software, the CAD software used for E-911, was charged twice in January 2023. This was corrected in May 2023.
        - Due to the center upgrade, we received one year free on the AT&T contract, so there is no charge for this in 2024.
        - The \$16K maintenance contract for Sound Communications, E-911's phone and radio recording system, is new for 2024.
      - Telephone is 29.4% above the YTD budget and is \$35,200 more than 2023 due to previous year billings that were paid in 2024.

### **800 MHz Communication Fund**

- Revenues
  - Total Revenues are consistent with 2023 and currently 0.5% above the YTD budget.

# Floyd County Review of April 2024

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

- Expenditures
  - Total Expenditures are 12.5% below the YTD budget and \$55,100 less than 2023.
    - There are Georgia Power billings from 2023 that were paid in 2024.
    - There is also a timing difference in the maintenance invoices for Williams Communication with three invoices in 2024 compared to four in 2023.
  - Expenditures no longer reflect Salaries and Benefits as employees are not reported in this fund. Instead, expenditures consist only of items required to continue service for the communication towers such as insurance, utilities, and repairs and maintenance.

## **Emergency Management Fund**

- Revenues
  - Most of the revenue for EMA is grant revenue. We will not receive these funds until the last quarter of the year.
- Expenditures
  - Total Expenditures are 27.8% of the YTD budget and \$7,400 more than 2023.
    - Salaries and Benefits are \$17,350 more than 2023 due to an Assistant Director position transitioning to EMA from the 800 MHz Communication fund.
    - Data Processing is at 51.8% of the annual budget due to an annual payment to Earth Networks, software used for real-time weather monitoring, paid at the beginning of the year.

## **Solid Waste Fund**

- Revenues
  - Taxes decreased \$500 when compared to 2023.
  - Interest Earned is \$2,300 more than last year because of an increased interest rate.
- Expenditures
  - Total Expenditures are \$19,850 less than 2023 and 6.2% below the YTD budget.
    - Repairs & Maintenance is 40.3% above the YTD budget and \$9,950 more than this time last year. This is largely due to repairs to dumpsters at remote sites.
    - Remote Site Operations expense is \$13,000 less than 2023.
      - This is largely due to the monthly hauling bill decreasing \$14,100 when compared to 2023.
    - Tipping Fees are down \$15,700 when compared to 2023.
      - This is largely due to the monthly bill for Public Works decreasing \$10,150 when compared to 2023.
        - These are invoices to pay the City of Rome to dump dirt from road and ditch work in the landfill. Public Works is able to dump dirt at their facility during dry months to help reduce this cost. The dirt that they dump at their facility can then be used for future projects. Costs will fluctuate based on the amount of rainfall and the amount of dirt removed during road and ditch work.

# Floyd County Review of April 2024

## Stadium Maintenance Fund

- Revenues
  - Total Revenues are comprised of Miscellaneous Income and Interest Earned.
    - Interest Earned is 14.4% above the YTD budget and \$1,300 more than 2023.
      - We're earning a higher interest rate than 2023 and have a higher cash balance earning interest in 2024.
    - Miscellaneous Income is comprised of the following, which we receive later in the calendar year:
      - The Braves Contribution with an estimated \$30,000 expected.
      - Stadium Naming Rights with an estimated \$24,950 expected.
- Expenditures
  - Repairs and Maintenance expenditure is 16.7% below the YTD budget but \$20,050 more than 2023. This is due to the timing of projects around the baseball season.

## Water Fund

- Revenues
  - Charges for Services is \$42,750 more than the prior year.
    - Consumption reports show a .2% increase in residential usage and a 9.8% increase in commercial usage compared to last year.
      - Commercial usage is up due to consumers using more water like Ball Corporation and Berry College. The meter at Berry College was not working properly and needed to be replaced during COVID. However, with the supply chain issues we were not able to replace the meter until March 2023. During that time a flat rate for water usage was charged until the meter could be replaced. Now that the meter has been replaced it is showing more usage than the flat rate agreed upon.
    - Water Meter Charges have decreased \$7,700 from 2023.
      - This drop is due to large water meters being purchased by the customer instead of the Water Department upfront. This started at the end of 2022. In 2024, water meters will continue to decrease compared to 2023. We oversee the installation of the meters and make sure the specifications are what they need.
    - Penalties and cut offs are down \$14,250 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 3.5% below the YTD budget.**
- Expenses
  - Administration Dues and Subscriptions is 8.8% over the YTD budget but \$1,250 less than last year. Coosa-Alabama River Improvement Association dues have not been paid for 2024, but were paid this time last year. The remainder is due to timing of invoices.
  - Administration Data Processing is 17.7% over the YTD budget and \$20,000 more than last year. This is due to quarterly invoices coming due. We experienced a \$2,450 increase in Tyler Technologies fees. We also received an additional Tyler Technologies invoice of \$7,658 that was received later in 2023.

## Floyd County Review of April 2024

### Water Fund (cont'd)

- Expenses (cont'd)
  - Equipment is 20.6% over the YTD budget due to annual purchases being made.
  - **Total Administration Expenses are .7% below the YTD budget.**
  - Distribution Supplies is 31.1% over the YTD budget and \$1,700 more than last year. This is for more supply purchases along with 4 under body tool boxes that were not purchased last year.
  - Distribution Uniforms is 27.8% over the YTD budget, but is \$4,750 less than last year due to annual purchases. This is due to timing and less purchases of uniforms at this same time last year.
  - Distribution Equipment is 23.8% over the YTD budget and \$10,950 more than last year due to annual purchases.
  - Distribution Data Processing is 23.8% over the YTD budget and \$300 more than last year due to a price increase for GPS tracking of vehicles.
  - **Total Distribution Expenses are 4.9% below the YTD budget.**
  - Treatment Supplies is 6.2% over the YTD budget but \$50 less than last year.
  - Treatment Plant Chemicals & Conditioner is 3.6% under the YTD budget and \$6,100 less than last year. Due to better weather, less chemicals and conditioners are needed to treat the water.
  - Treatment Uniforms is 4.1% over the YTD budget, but is \$50 less than last year. This is due to yearly uniform purchases.
  - Treatment Travel and Training is 14.2% over the YTD budget but \$300 less than last year.
  - **Total Treatment Plant Expenses are 5.5% below the YTD budget.**
  - **Total Operating Expenses are 4.3% below the YTD budget.**

### Airport Fund

- Revenues
  - Fuel Sales are \$95,950 more than last year and are 8.1% above the YTD budget.
    - Avgas Revenue is \$9,300 more than 2023.
    - Self-Serve Revenue is up \$14,950 due to increased gallons sold.
    - Jet Fuel Revenue is \$71,600 more than 2023 due to increased gallons sold.
  - Rental Fees are \$5,300 more than 2023.
    - Land Leases are up \$5,100.
  - Miscellaneous Revenue is 23.6% above the YTD budget and is \$6,750 more than 2023.
    - Late Fees are down \$1,000 from 2023.
    - Miscellaneous Revenues are up \$7,600 from 2023
      - Ramp revenue increased \$7,300 and GPU increased \$200 from 2023.
  - **Total Operating Revenues are at 40.7% of the annual budget.**
- Expenses
  - Advertising is at 55% of the annual budget due to the annual payment for CivicPlus to maintain the website. This is paid at the beginning of the year.
  - Dues & Subscriptions is 25.3% above the YTD budget due to receiving the annual 1200 Aero subscription. This is a new subscription for 2024 to be used for tracking inbound airplanes.

## Floyd County Review of April 2024

### Airport Fund (cont'd)

- Expenses (cont'd)
  - Legal Fees is 10.8% above the YTD budget due to an increase in new leases.
  - Cost of Goods Sold is 2.5% below the YTD budget but is \$50,950 more than 2023.
  - **Total Operating Expenses are 6.4% below the year to date budget.**

### Recycling Fund

- Revenues
  - Intergovernmental Revenue is \$22,300 more than this time last year. This includes transfers from the City of Rome and the Solid Waste Commission to cover operational deficit.
  - Material Sales is at 17.2% of the annual budget for 2024 with this being \$21,000 more than 2023. This is largely due to an increase in corrugated materials.
- Expenses
  - Total Operating Expenses are \$30,000 more than 2023.
    - Supplies and other expenses increased \$27,300 when compared to 2023, and we are 3.7% above the YTD budget. This increase is largely due to the following changes:
      - Supplies has increased \$9,250.
        - This is largely due to the purchase of baling wire in February 2024. Baling wire is typically purchased once a year, although the timing of this purchase varies from year to year. In 2023, wire was purchased in June.
      - Repairs and Maintenance has increased \$17,900.
        - This is largely due to repairs on two skid steers totaling \$8,900 and an emergency sewage backup cleaning of \$8,700.

### Animal Control Fund

- Revenues
  - Total Revenues are \$16,300 more than 2023 and 12% above the YTD budget.
    - Charges for Services is \$3,550 more than 2023 due to increased animal adoptions.
    - Donations are \$11,400 more than 2023 due to various fundraising initiatives and community donations.
- Expenditures
  - Total Expenditures are \$14,100 less than 2023 and 4.6% below the YTD budget.
    - Salaries and Benefits are \$6,150 more than 2023.
    - Other Operating Costs have decreased \$15,800 compared to 2023 and are currently 6.5% below the YTD budget due to the utilization of community donations to fund the transportation of animals to rescues.



## Floyd County Review of April 2024

### Rome-Floyd Parks and Recreation Authority

- Total Revenues are \$48,200 more than 2023.
- Total Expenditures are \$35,600 more than 2023.
- Admin. Operations has a net expense of \$317,025.
  - Salaries and Benefits are 23.8% of the annual budget and \$65,700 less than last year due primarily to a \$31,500 decrease in Worker's Comp and a \$24,700 decrease in Health Insurance costs.
  - Operating Expenses are 65.2% of the annual budget and \$25,550 more than 2023 due to the annual payment for CivicRec software.
- Other Programs has a net revenue of \$11,500.
  - Total Revenue is down \$83,850 from 2023 due to a timing issue in Special Events sponsorship payments.
  - Total Expenditures have decreased by \$25,650 compared to 2023 as not all special events expenses for the year have been incurred.
- Gymnastics has net revenues of \$92,150 for 2024.
  - Revenues are \$20,100 more than 2023 due to a \$12,950 increase in Instructional Fee revenue as well as a \$4,450 increase in Gym Rental revenue.
  - Expenditures are \$15,000 less than 2023 due to a decrease in need for Supplies and Equipment, as well as a decrease of \$13,250 in Salaries and Benefits.
- Concessions has a net revenue of \$43,350 compared to \$14,450 in 2023.
  - Total Revenues are \$45,600 more than 2023 due to an increase in sales at Alto Park and Riverview.
  - Total Expenses are \$16,700 more than 2023 due to the increased need for concession items to sell.
- Coosa River Trading Post has a net revenue of \$26,750 compared to \$21,950 in 2023.
  - Total Revenues are \$10,200 more than 2023 due largely to an increase in Camping Rentals.
  - Total Expenditures are \$5,400 more than 2023 due to an increase in Salaries and Benefits and Utilities.
- Youth Baseball has a net revenue of \$38,950 compared to \$39,450 in 2023.
  - Total Revenues are \$850 less than 2023 due to a decrease in registrations.
  - Total Expenditures are \$1,350 more than 2023, that includes the purchase of new mounds for the baseball fields.
- Parks and Recreation Services has a net expenditure of \$380,950. This is \$10,500 more than 2023 largely due to an increase in Salaries and Benefits of \$8,300. We have also seen an increase in Utilities.
  - Total Revenues are up \$4,400 from 2023 due to an increase in Field Rentals.
- Hall of Fame has net revenue of \$150.
  - Revenues are at 55.1% of the annual budget due to ticket sales and table sponsorships for the Hall of Fame banquet.
  - Expenditures are \$1,450 less than 2023 and 38.1% of the annual budget.
- Senior Promotions Council has a net revenue \$3,400.
  - Revenues are at 40.6% of the annual budget due to ticket sales, booth sales, and a Directory Sponsorship for the Senior Inforum event held in May.
  - Expenditures have not yet been incurred.

## **Floyd County Review of April 2024**

### **Health Insurance Fund**

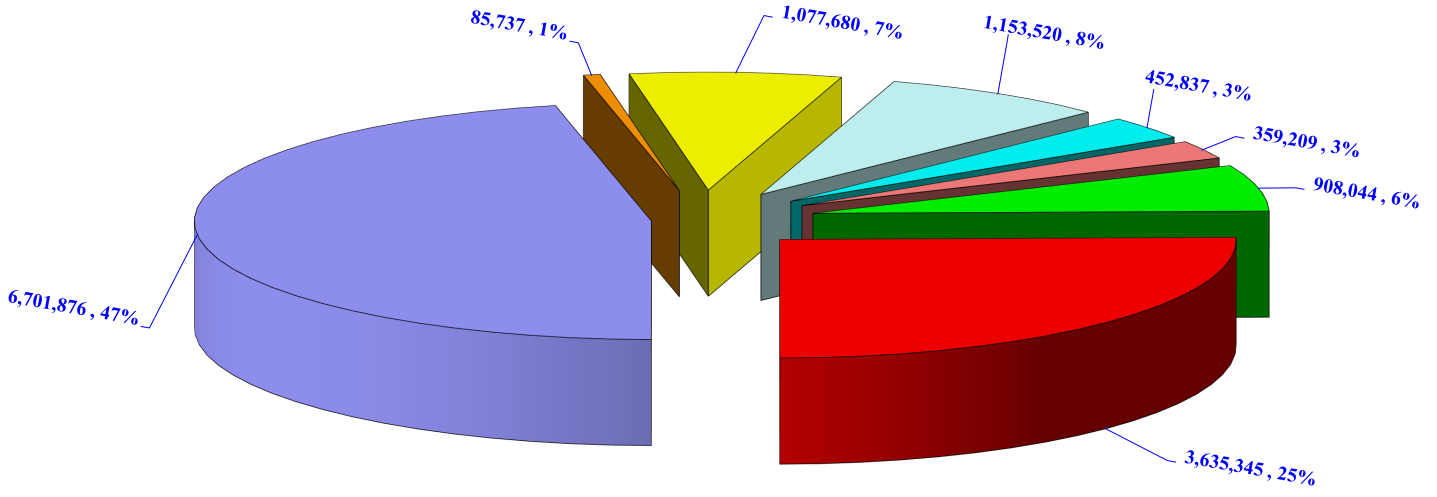
- Revenues
  - Total Revenues are 6.4% above the YTD budget and are \$191,200 more than last year due to increased county contributions.
- Expenditures
  - Claims are \$35,700 less than last year. We currently have 9 participants with claims over \$50,000, and the total amount of claims for these 9 participants is \$875,250. These account for 37.6% of total claims.
  - Wellness Clinic costs are 4.4% over the YTD budget and \$140,400 more than last year.
    - Clinic Fees are 8.7% under the YTD budget but \$2,550 more than last year due to the switch from Redmond Medical Center to Atrium Health. This does not include the April invoice as it has not been received at this time.
    - Clinic Services are 44.6% of the annual budget and \$137,900 more than last year due to an increase in pharmacy use.



*Charts  
For the Month Ending  
April 30, 2024*

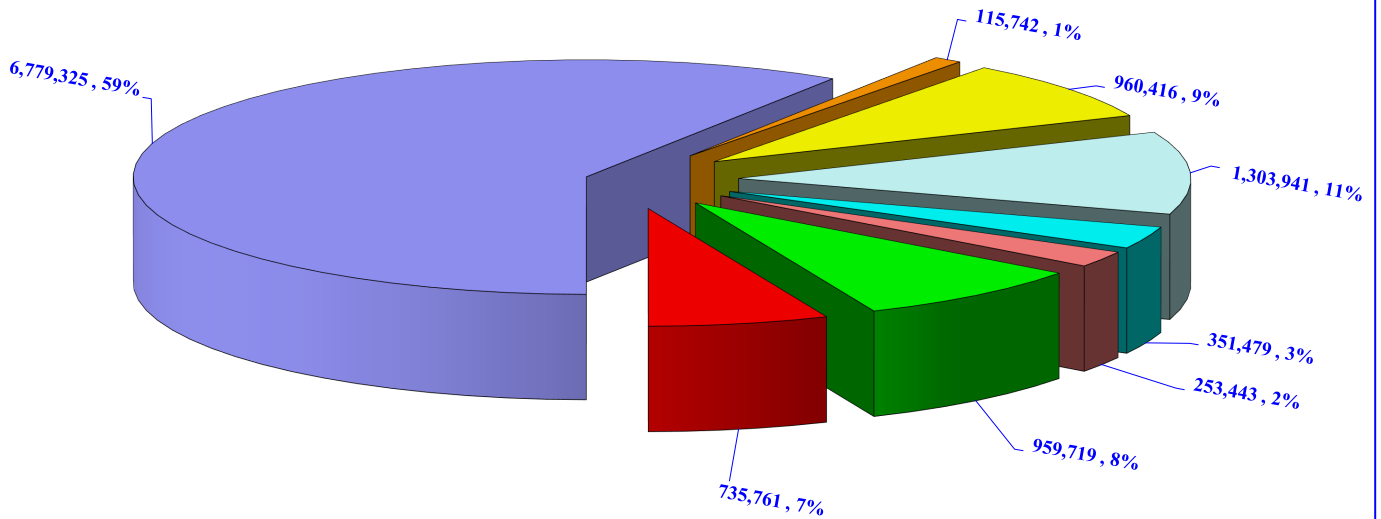
*Prepared by:  
Finance Department*

### April 2024 Revenues and Transfers In



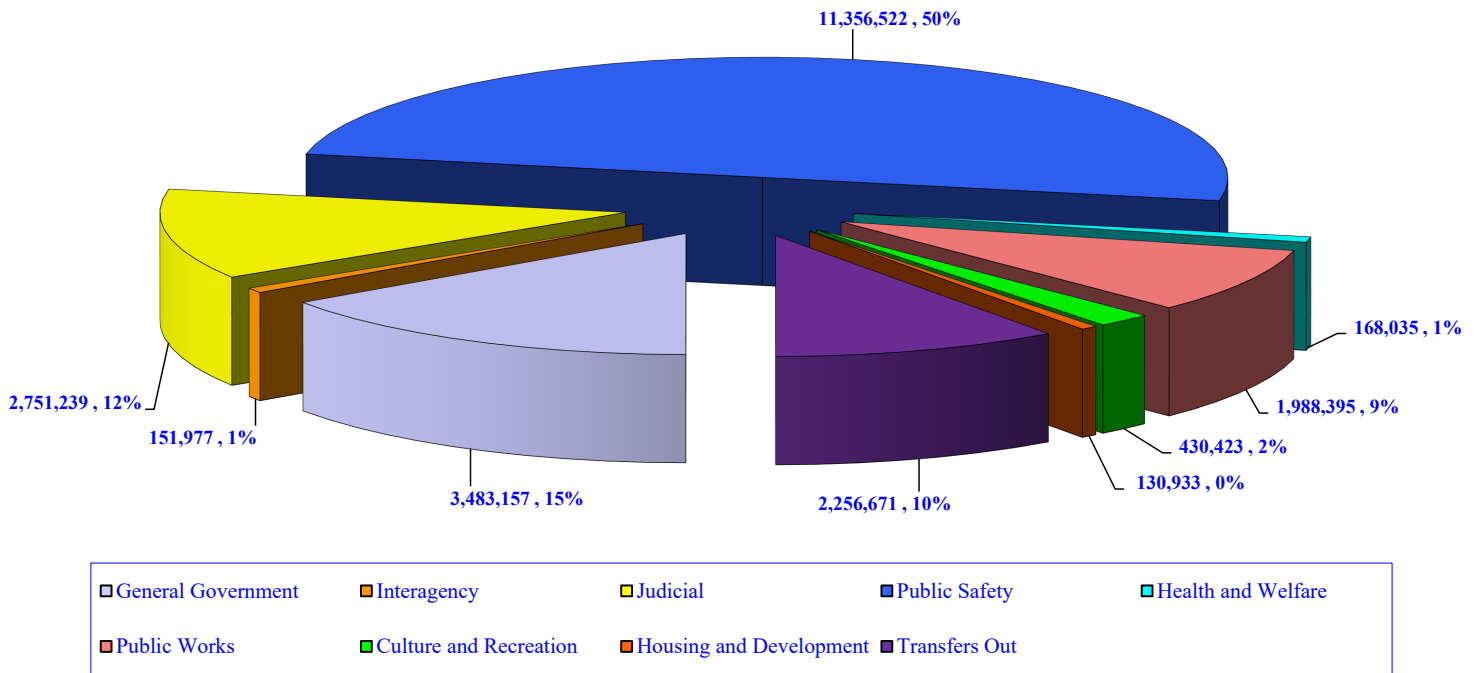
■ Taxes	■ Licenses and Permits	■ Intergovernmental	■ Charges for Services
■ Fines and Forfeitures	■ Interest Earned	■ Miscellaneous	■ Transfers In

### April 2023 Revenues and Transfers In

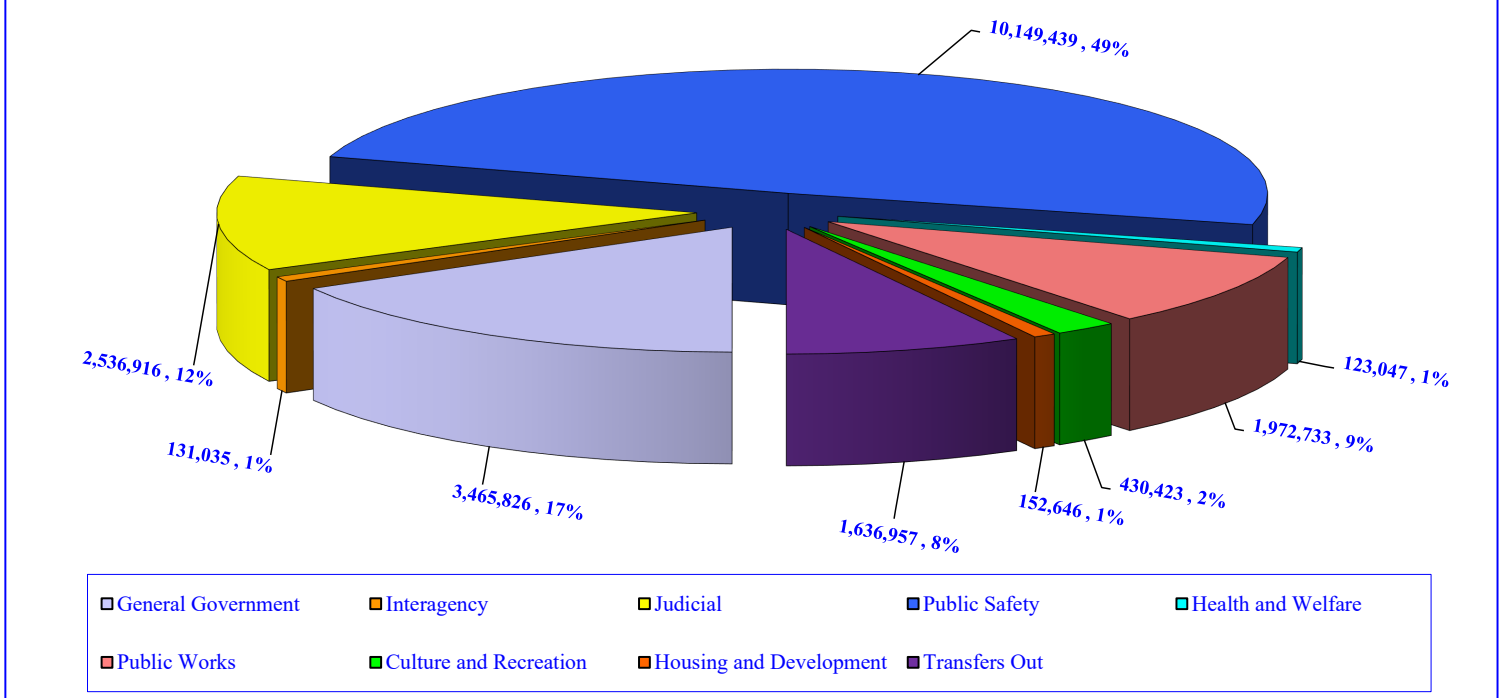


■ Taxes	■ Licenses and Permits	■ Intergovernmental	■ Charges for Services
■ Fines and Forfeitures	■ Interest Earned	■ Miscellaneous	■ Transfers In

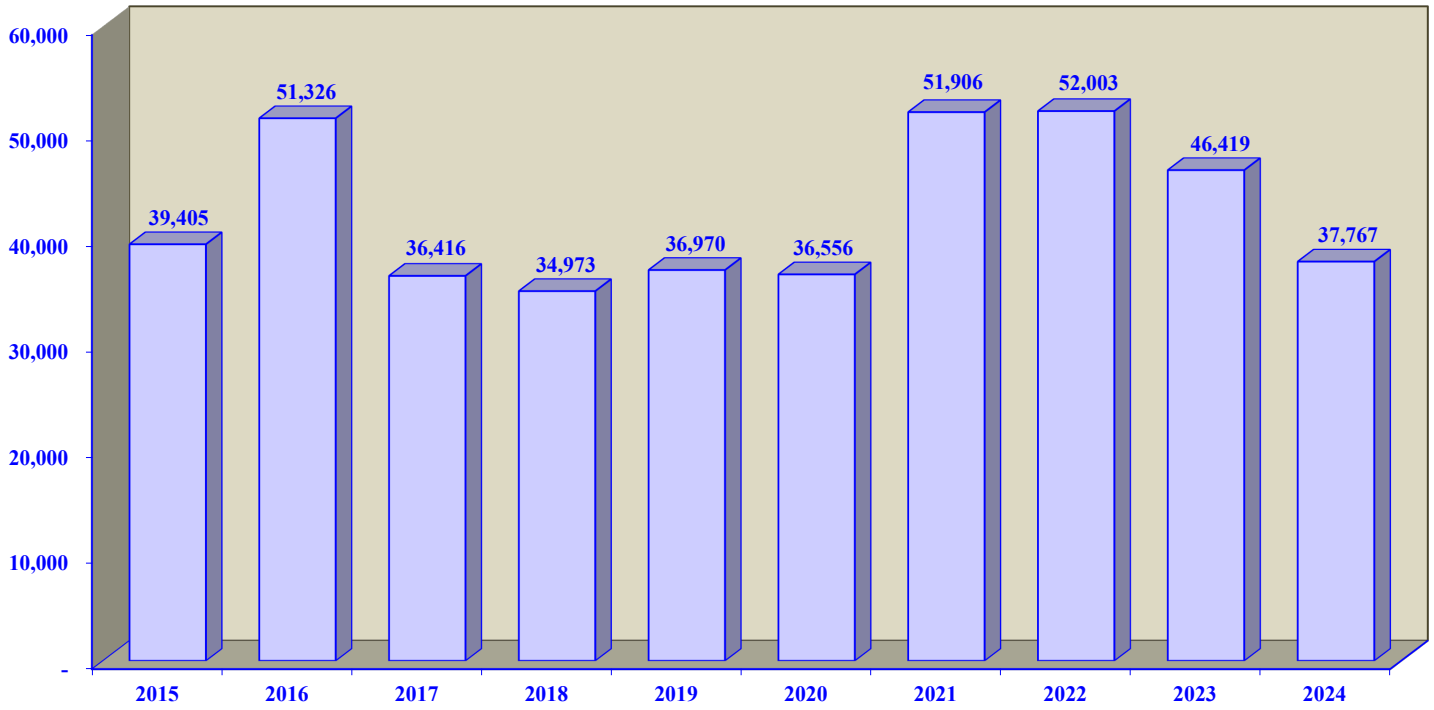
### April 2024 Expenditures and Transfers Out



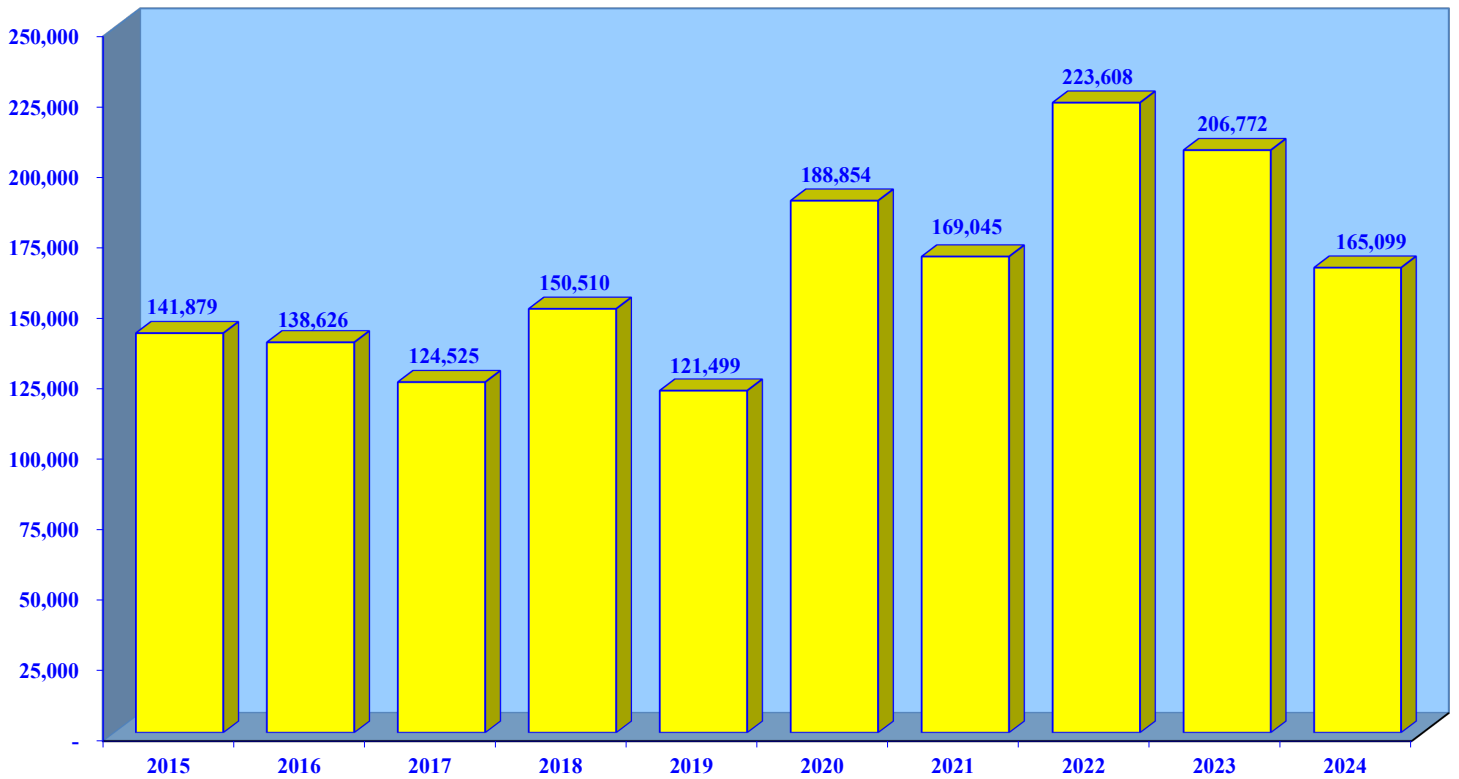
### April 2023 Expenditures and Transfers Out



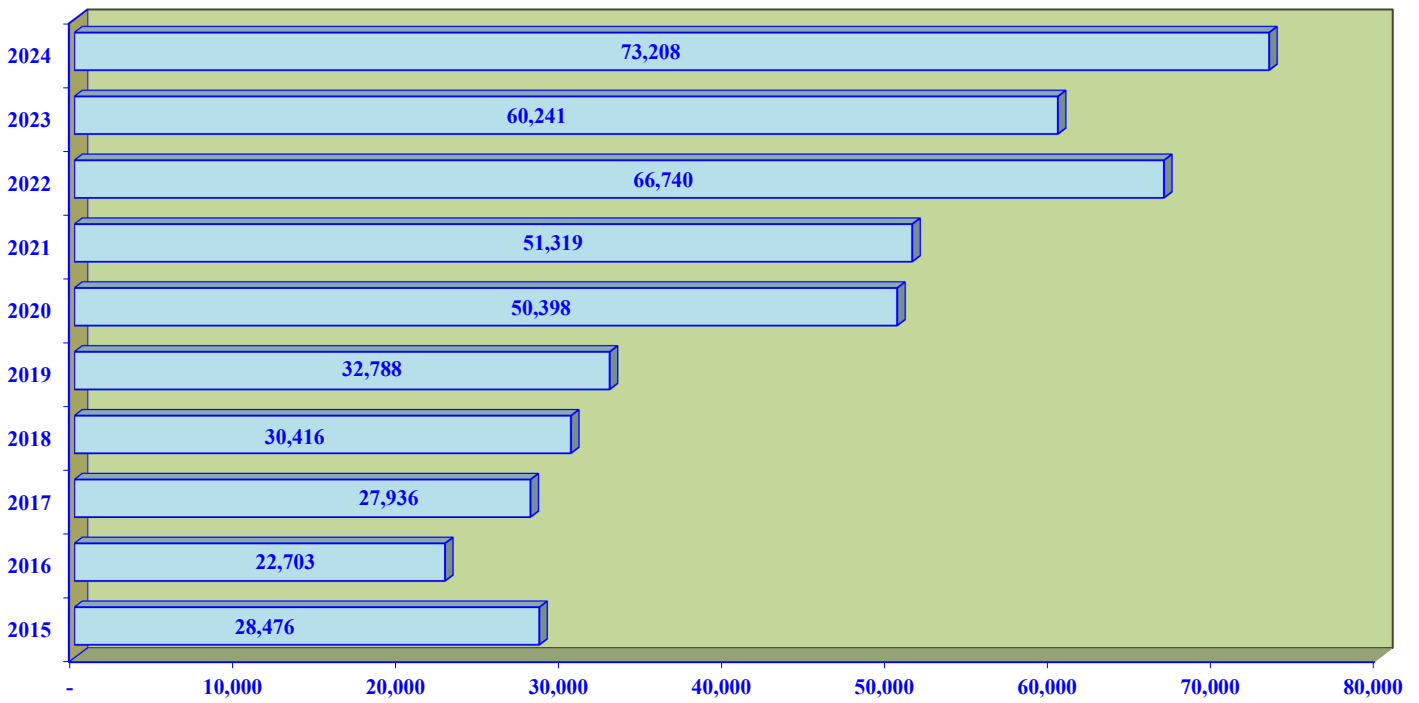
**Probate Court Charges for Services  
April YTD  
2015-2024**



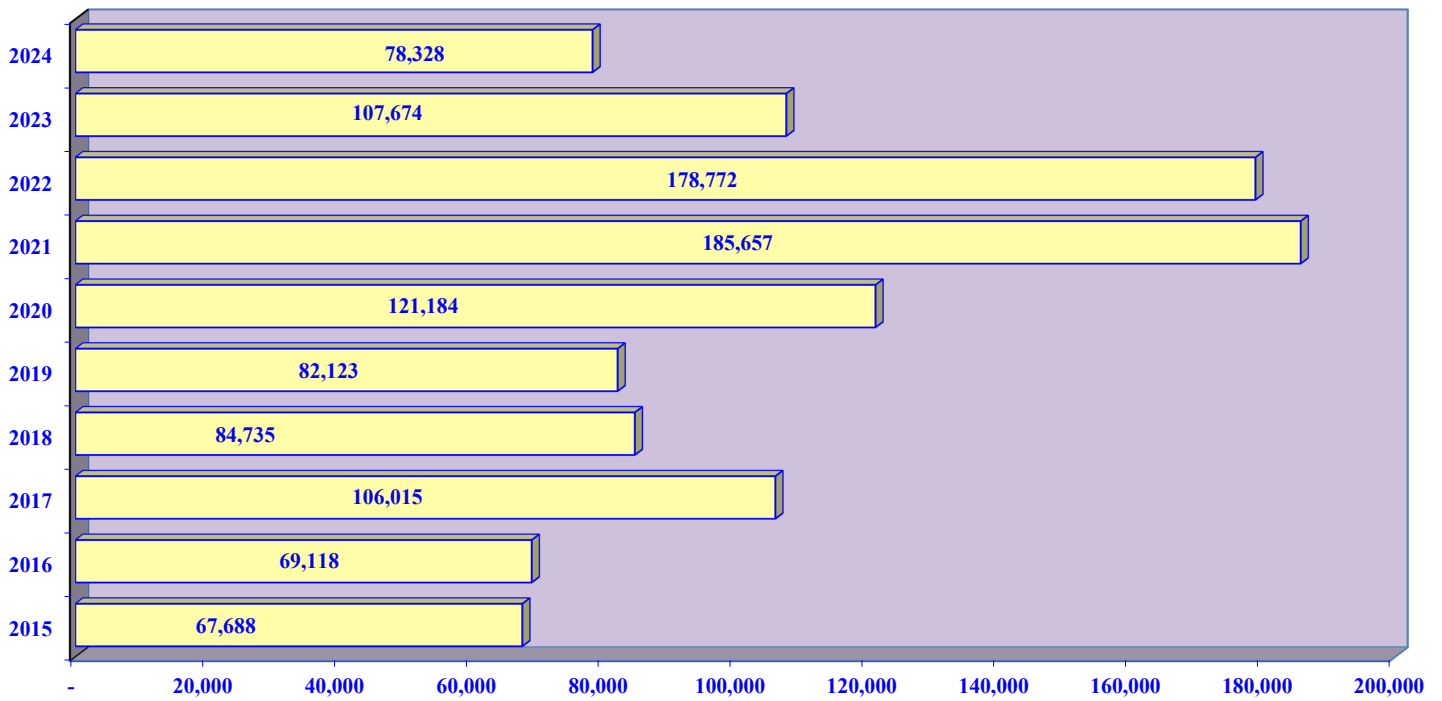
**Clerk of Court Charges for Services  
April YTD  
2015-2024**



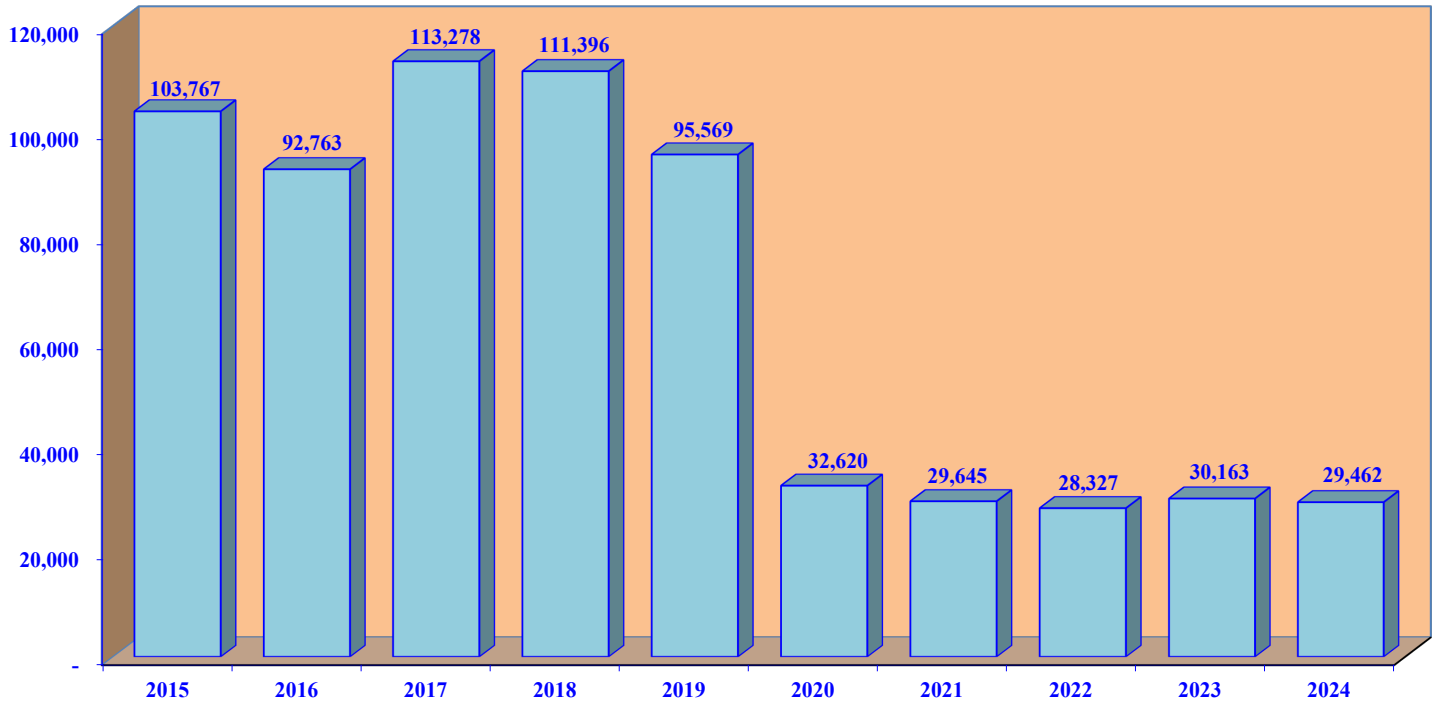
**Clerk of Court  
Real Estate Tax Fees  
April YTD  
2015-2024**



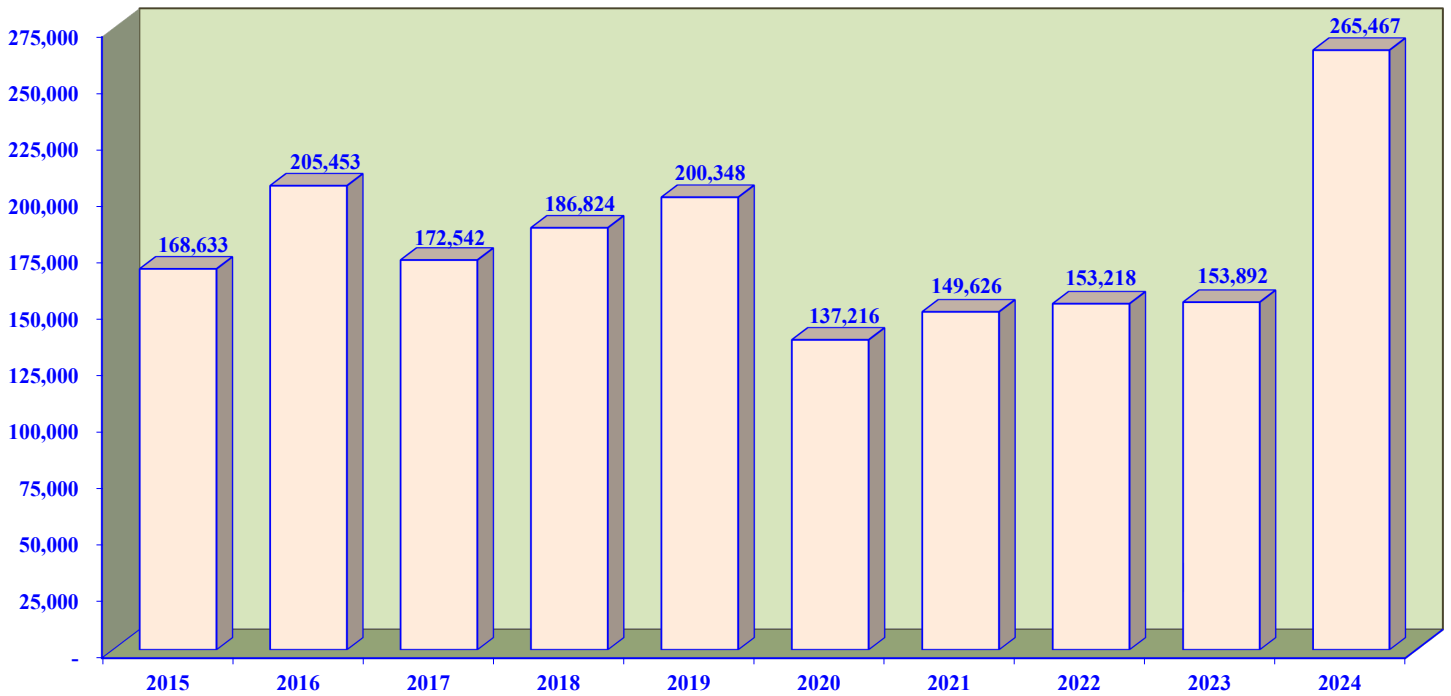
**Clerk of Court  
Recording Intangible Taxes  
April YTD  
2015-2024**



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

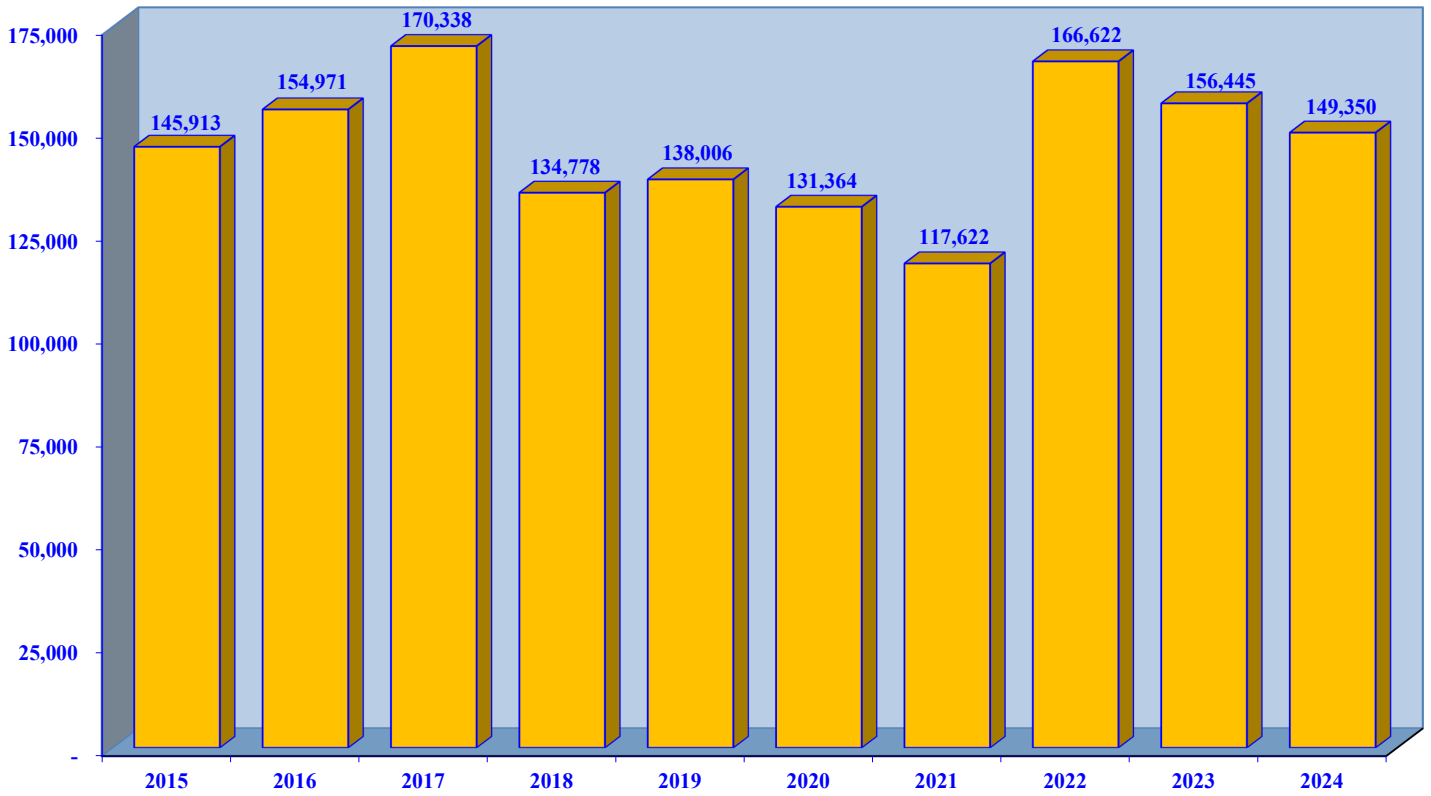


**Probate Court Fines  
April YTD  
2015-2024**

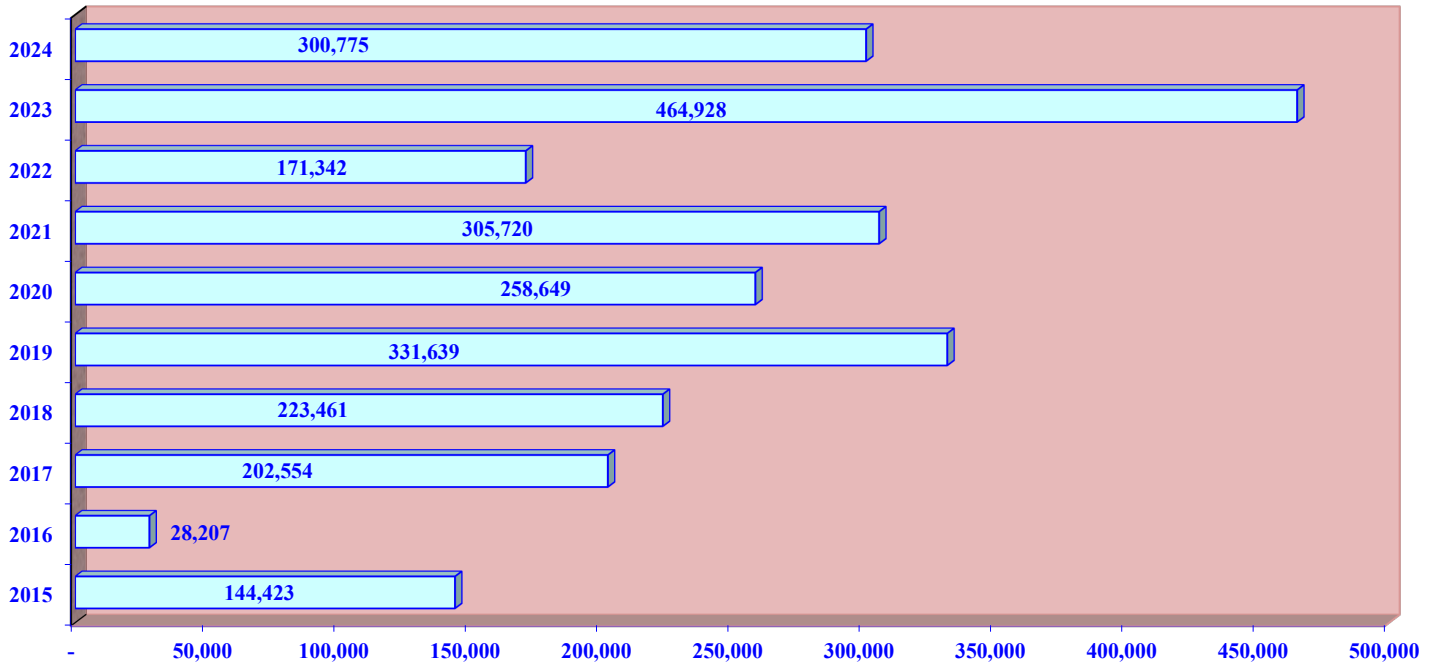




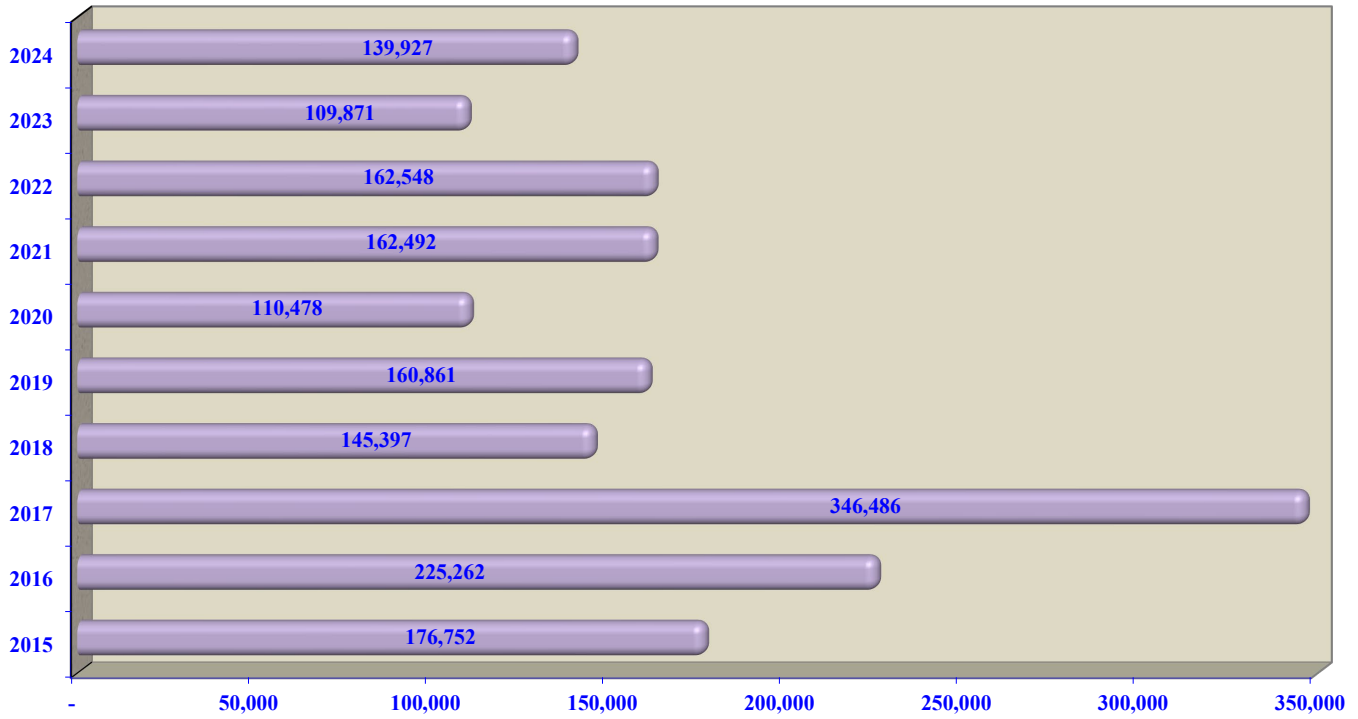
**Clerk of Court Fines  
April YTD  
2015-2024**



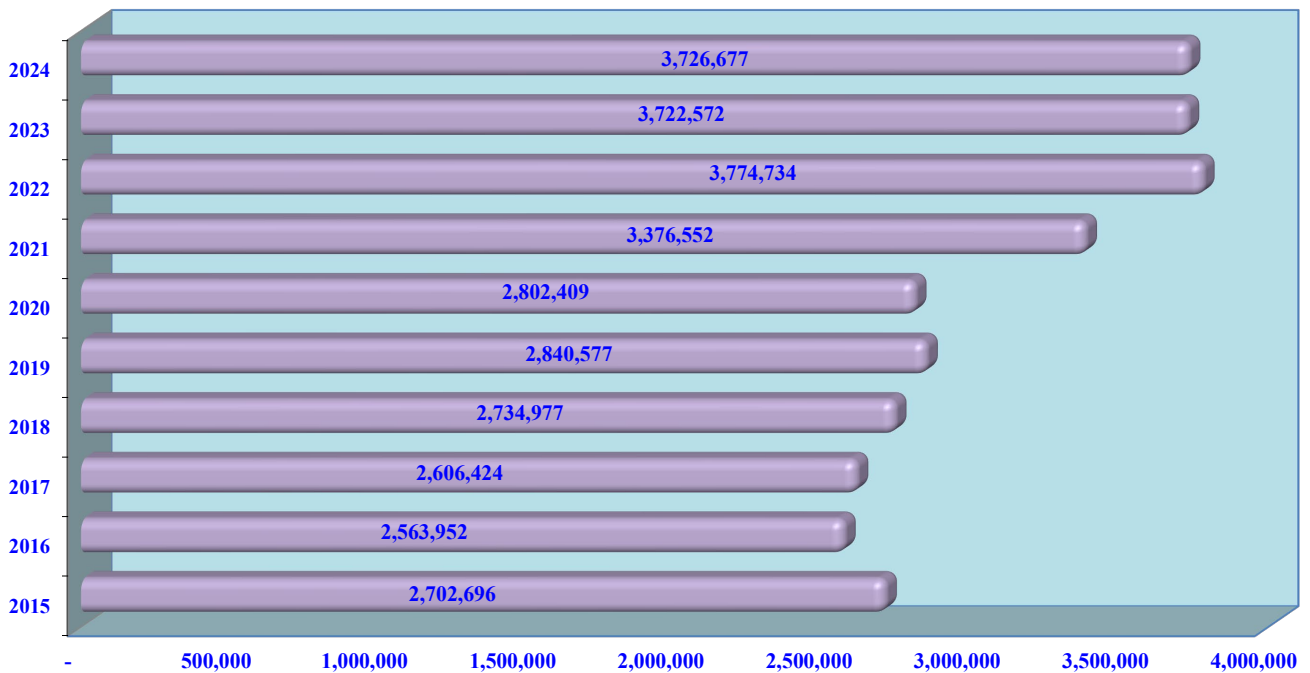
**Boarding Inmate Revenues  
April YTD  
2015-2024**



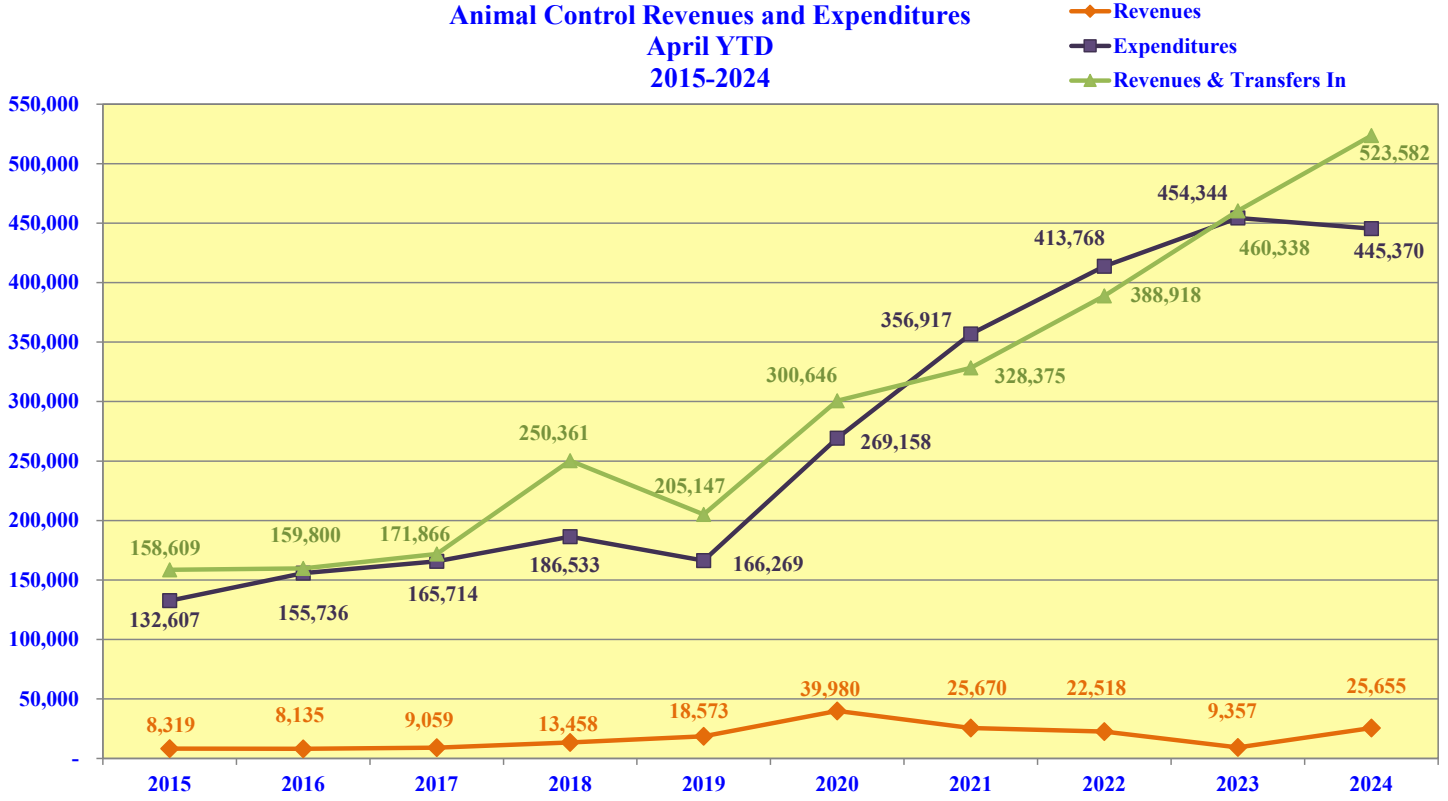
**Tax Commissioner Revenues  
April YTD  
2015-2024**



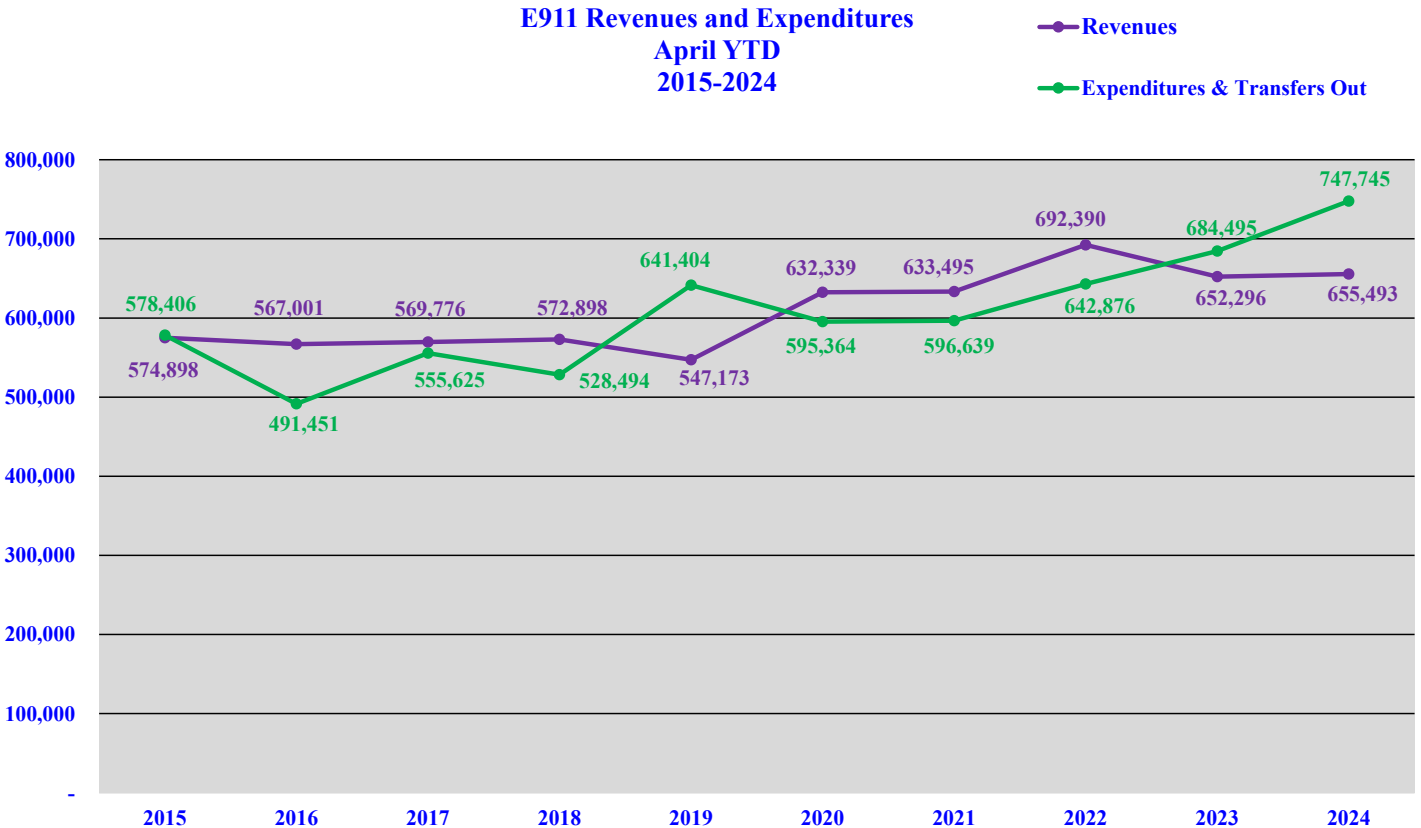
**Local Option Sales Tax  
April YTD  
2015-2024**



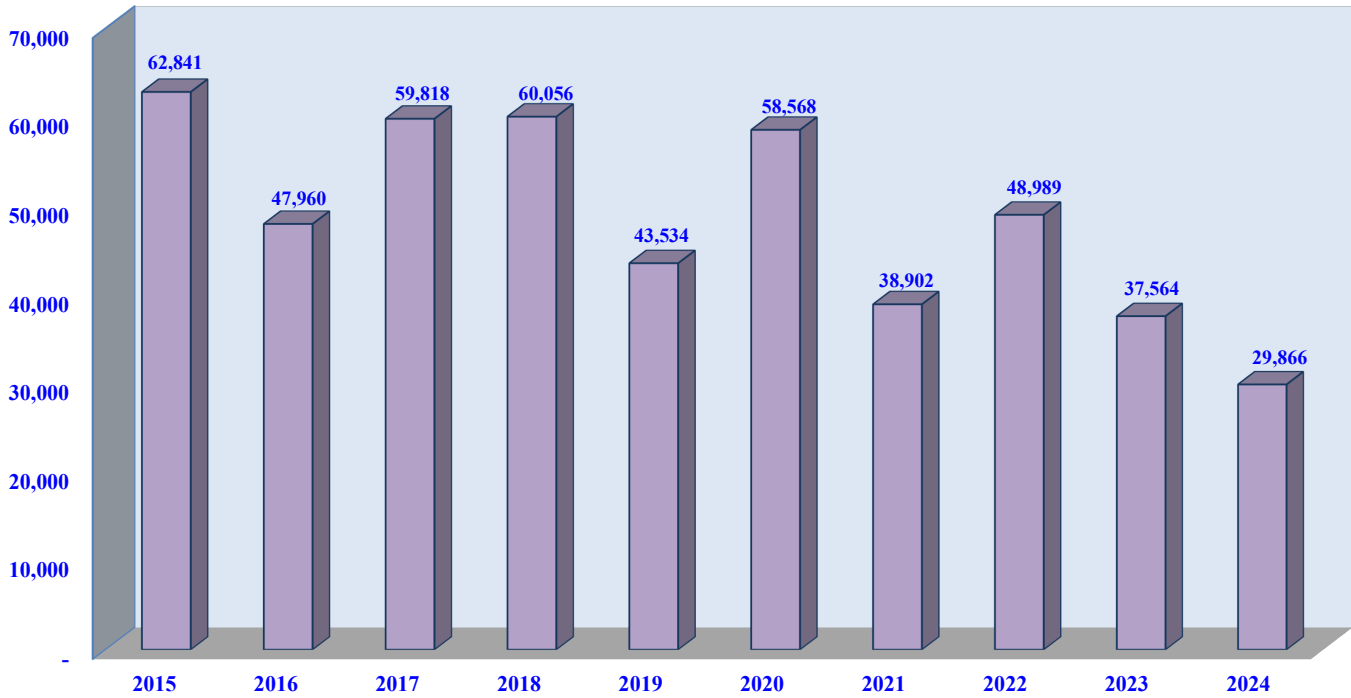
**Animal Control Revenues and Expenditures  
April YTD  
2015-2024**



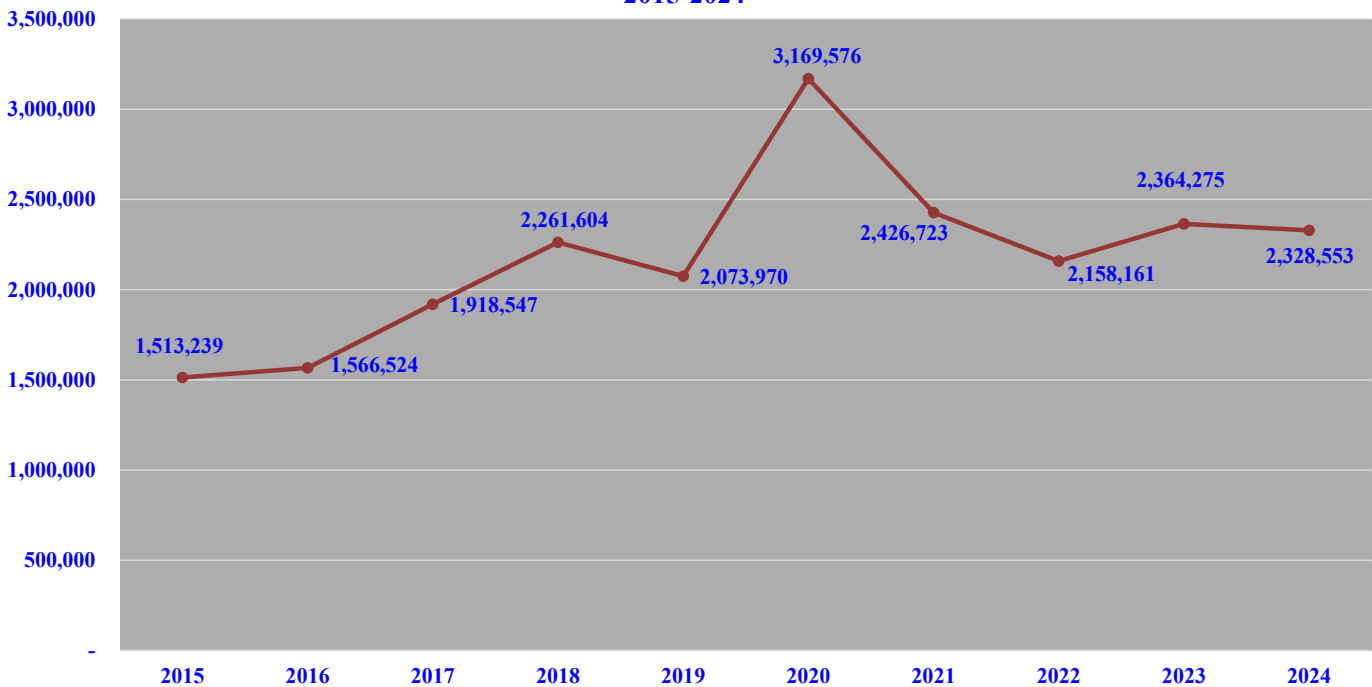
**E911 Revenues and Expenditures  
April YTD  
2015-2024**



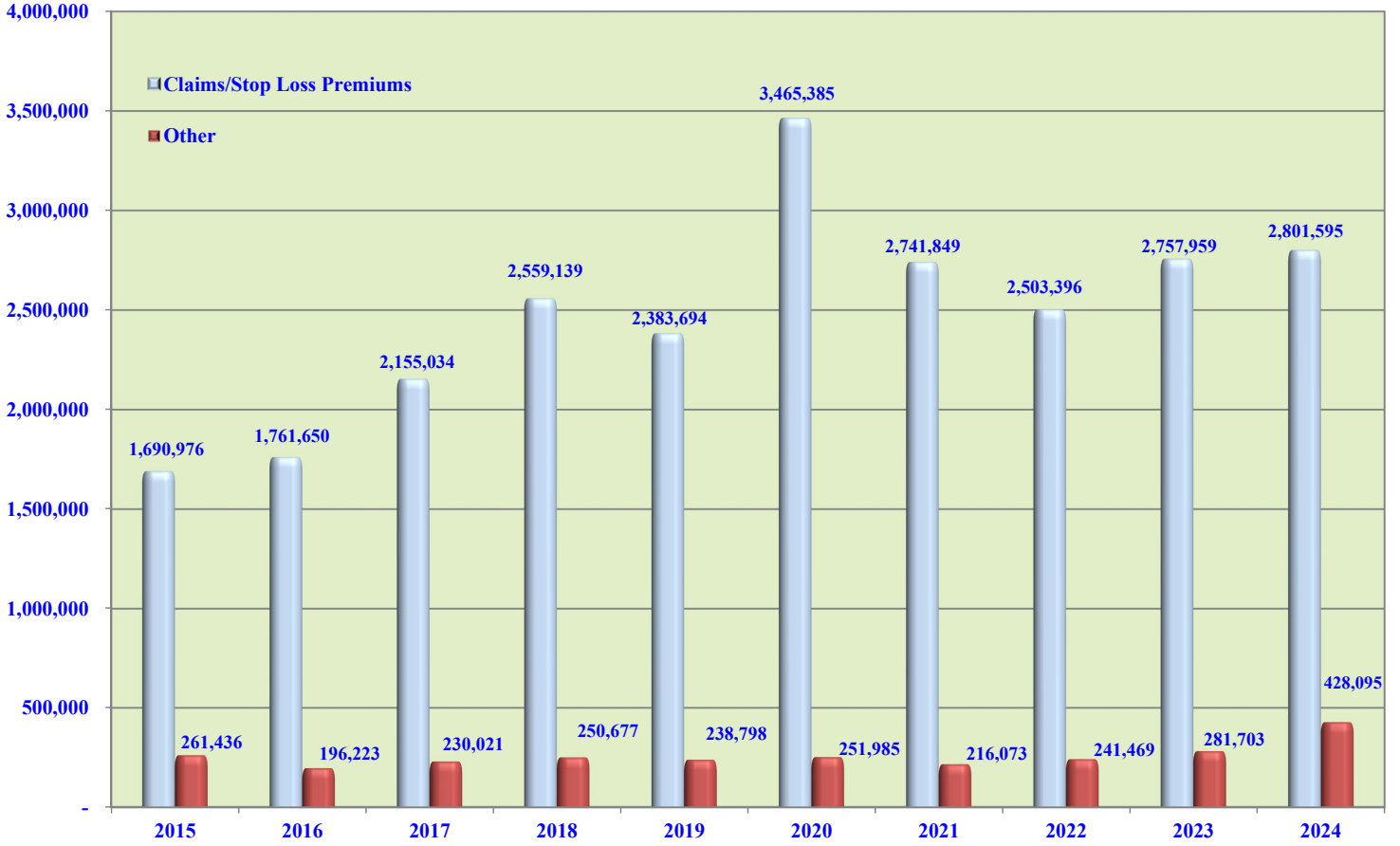
**Health Insurance  
HRA  
April YTD  
2015-2024**



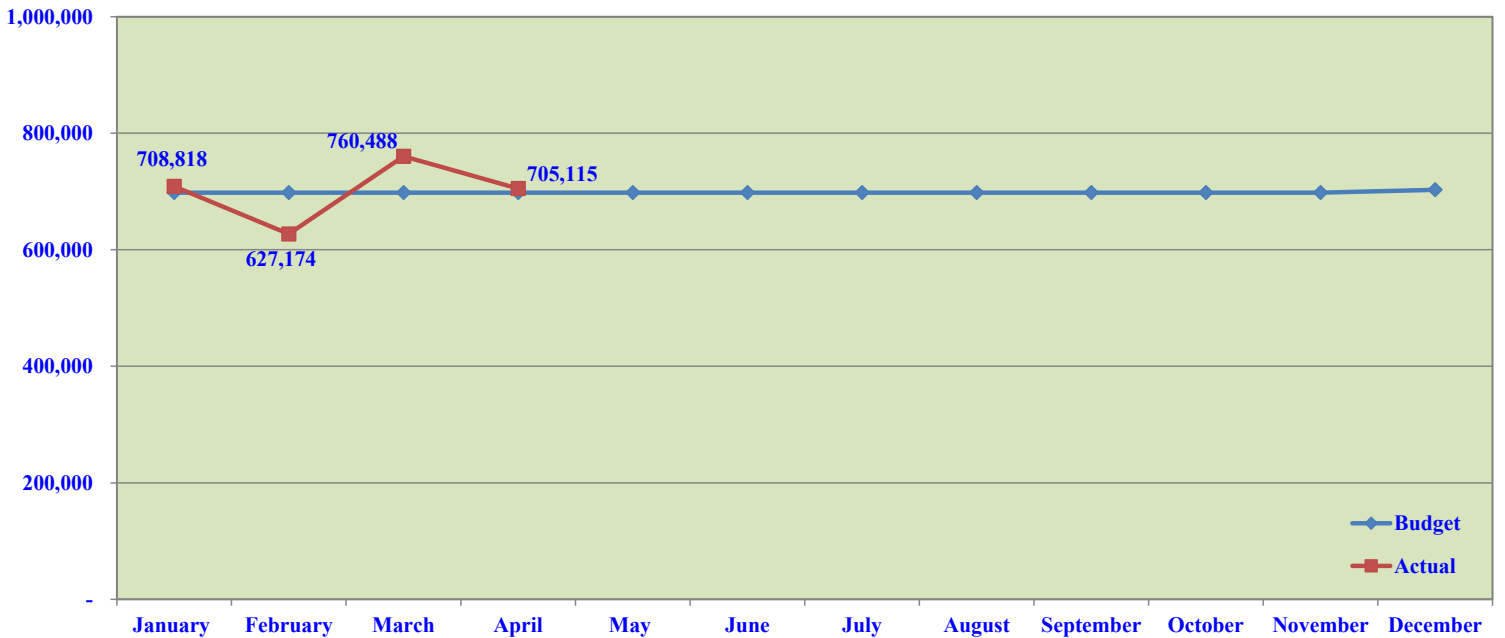
**Health Insurance  
Claims  
April YTD  
2015-2024**



**Health Insurance  
April YTD  
2015-2024**



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



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

***Prepared by:  
Finance Department***

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

Percentage of Year  
33.3%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>Appropriation of Jail Surcharge Funds</b>	\$ 23,295	\$ 41,746	\$ 18,451	179.2%	\$ 99,098
<b>Appropriation of DATE Fund Balance</b>	89,975	176,062	86,087	195.7%	79,032
<b>REVENUES:</b>					
Taxes	58,712,215	6,701,876	(52,010,339)	11.4%	6,779,325
Licenses and Permits	210,120	85,737	(124,383)	40.8%	115,742
Intergovernmental	2,924,200	1,077,680	(1,846,520)	36.9%	960,416
Charges for Services	5,246,625	1,153,520	(4,093,105)	22.0%	1,303,941
Fines and Forfeitures	1,086,050	452,837	(633,213)	41.7%	351,479
Interest Earned	595,575	359,209	(236,366)	60.3%	253,443
Miscellaneous	901,850	908,044	6,194	100.7%	959,719
<b>TOTAL REVENUES</b>	<u>69,676,635</u>	<u>10,738,903</u>	<u>(58,937,732)</u>	<u>15.4%</u>	<u>10,724,065</u>
<b>EXPENDITURES:</b>					
<b>GENERAL GOVERNMENT:</b>					
Board of Commissioners	265,640	100,314	165,326	37.8%	93,205
County Manager	1,326,080	375,100	950,980	28.3%	376,691
Finance Department	730,720	235,422	495,298	32.2%	221,968
Purchasing Department	365,675	114,600	251,075	31.3%	105,361
Information Technology	1,108,895	290,777	818,118	26.2%	305,906
Human Resources	891,430	263,850	627,580	29.6%	273,784
Tax Commissioner	1,182,240	407,973	774,267	34.5%	409,402
Tax Appraisers	1,368,960	391,271	977,689	28.6%	369,157
Tax Assessors	63,570	16,127	47,443	25.4%	17,301
Facilities Management	1,466,280	408,123	1,058,157	27.8%	420,111
Engineering	349,065	71,309	277,756	20.4%	74,759
Board of Registrars	858,135	285,205	572,930	33.2%	306,101
General Services	1,774,080	523,086	1,250,994	29.5%	492,081
<b>TOTAL GENERAL GOVERNMENT</b>	<u>11,750,770</u>	<u>3,483,157</u>	<u>8,267,613</u>	<u>29.6%</u>	<u>3,465,826</u>
<b>JUDICIAL:</b>					
Superior Court	782,425	229,872	552,553	29.4%	213,054
Judge Niedrach - Superior Court	130,580	37,203	93,377	28.5%	35,465
Judge Johnson - Superior Court	136,010	33,624	102,386	24.7%	33,042
Judge Sparks - Superior Court	106,790	32,051	74,739	30.0%	26,497
Judge King - Superior Court	110,440	33,402	77,038	30.2%	31,322
Clerk of Superior Court	1,638,255	524,819	1,113,436	32.0%	453,987
Board of Equalization	29,225	15,609	13,616	53.4%	-
District Attorney	1,781,470	493,157	1,288,313	27.7%	481,469
Victim Witness Program	222,545	67,825	154,720	30.5%	100,837
Public Defender	1,033,370	309,448	723,922	29.9%	314,924
Magistrate Court	662,115	193,935	468,180	29.3%	188,368
Probate Court	768,460	216,292	552,168	28.1%	200,432
Juvenile Court	1,293,500	387,939	905,561	30.0%	378,486
Mental Health Court	46,965	88,772	(41,807)	189.0%	71,001
Adult Felony Drug Court	43,010	87,290	(44,280)	203.0%	8,032
<b>TOTAL JUDICIAL</b>	<u>8,785,160</u>	<u>2,751,239</u>	<u>6,033,921</u>	<u>31.3%</u>	<u>2,536,916</u>



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

Percentage of Year  
33.3%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>PUBLIC SAFETY:</b>					
County Police	\$ 8,098,250	\$ 2,237,136	\$ 5,861,114	27.6%	\$ 2,027,663
FCPD HEAT	-	21,111	(21,111)	N/A	27,379
HIDTA	20,000	83,354	(63,354)	416.8%	75,757
Public Safety/Comm Violence	-	511,381	(511,381)	N/A	-
Sheriff - County Jail	15,378,855	4,633,876	10,744,979	30.1%	4,377,299
Medical Department-Prisoners	4,283,700	1,309,972	2,973,728	30.6%	1,329,377
County Prison	8,321,845	2,462,546	5,859,299	29.6%	2,216,876
Coroner	310,910	97,145	213,765	31.2%	95,088
Interagency	18,500	-	18,500	0.0%	-
<b>TOTAL PUBLIC SAFETY</b>	<u>36,432,060</u>	<u>11,356,522</u>	<u>25,075,538</u>	<u>31.2%</u>	<u>10,149,439</u>
<b>PUBLIC WORKS:</b>					
Public Roads	6,311,820	1,988,395	4,323,425	31.5%	1,972,733
<b>TOTAL PUBLIC WORKS</b>	<u>6,311,820</u>	<u>1,988,395</u>	<u>4,323,425</u>	<u>31.5%</u>	<u>1,972,733</u>
<b>HEALTH AND WELFARE</b>					
Health	203,205	101,603	101,603	50.0%	45,000
Welfare	232,660	63,570	169,090	27.3%	74,820
Transportation for Seniors	11,330	2,863	8,467	25.3%	3,227
<b>TOTAL HEALTH AND WELFARE</b>	<u>447,195</u>	<u>168,035</u>	<u>279,160</u>	<u>37.6%</u>	<u>123,047</u>
<b>CULTURE AND RECREATION</b>					
Library	1,291,270	430,423	860,847	33.3%	430,423
<b>TOTAL CULTURE AND RECREATION</b>	<u>1,291,270</u>	<u>430,423</u>	<u>860,847</u>	<u>33.3%</u>	<u>430,423</u>
<b>HOUSING AND DEVELOPMENT</b>					
Cooperative Extension	179,310	43,950	135,360	24.5%	65,663
Economic Development	265,950	86,983	178,967	32.7%	86,983
<b>TOTAL HOUSING AND DEVELOPMENT</b>	<u>445,260</u>	<u>130,933</u>	<u>314,327</u>	<u>29.4%</u>	<u>152,646</u>
<b>INTERAGENCY</b>					
NW GA Regional Commission	60,000	-	60,000	0.0%	-
GIS	50,000	27,500	22,500	55.0%	-
Planning Commission	248,430	82,810	165,620	33.3%	89,368
Environmental Office	125,000	41,667	83,333	33.3%	41,667
<b>TOTAL INTERAGENCY</b>	<u>483,430</u>	<u>151,977</u>	<u>331,453</u>	<u>31.4%</u>	<u>131,035</u>
<b>TOTAL BUDGETED EXPENDITURES</b>	<u>65,946,965</u>	<u>20,460,681</u>	<u>45,486,284</u>	<u>31.0%</u>	<u>18,962,066</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	4,534,870	3,635,345	(899,525)	80.2%	735,761
Transfers Out	(8,322,945)	(2,256,671)	(6,066,274)	27.1%	(1,636,957)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(3,788,075)</u>	<u>1,378,674</u>	<u>(6,965,799)</u>	<u>-36.4%</u>	<u>(901,196)</u>
<b>TOTAL EXPENDITURES</b>	<u>69,735,040</u>	<u>19,082,007</u>	<u>52,452,083</u>	<u>27.4%</u>	<u>19,863,262</u>
<b>NET CHANGE IN FUND BALANCE</b>	(58,405)	(8,343,104)			(9,139,196)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>21,860,504</u>	<u>21,860,504</u>			<u>26,306,191</u>
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ 21,802,099</u>	<u>\$ 13,517,400</u>			<u>\$ 17,166,995</u>

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

Percentage of Year  
33.3%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Taxes	\$ 9,897,260	\$ 376,919	\$ (9,520,341)	3.8%	\$ 373,225
Interest Earned	180,000	92,490	(87,510)	51.4%	86,038
<b>TOTAL REVENUES</b>	<u>10,077,260</u>	<u>469,410</u>	<u>(9,607,850)</u>	<u>4.7%</u>	<u>459,263</u>
<b>EXPENDITURES</b>					
Public Safety	10,296,780	3,436,838	6,859,942	33.4%	3,216,908
<b>TOTAL EXPENDITURES</b>	<u>10,296,780</u>	<u>3,436,838</u>	<u>6,859,942</u>	<u>33.4%</u>	<u>3,216,908</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(219,520)	(2,967,429)	(16,467,792)	1352%	(2,757,645)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer In	200,000	66,667	133,333	33.3%	66,667
Transfer Out	(125,000)	(41,667)	(83,333)	33.3%	(41,667)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>75,000</u>	<u>25,000</u>	<u>50,000</u>	<u>33.3%</u>	<u>25,000</u>
<b>NET CHANGE IN FUND BALANCE</b>	(144,520)	(2,942,429)			(2,732,645)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>8,309,052</u>	<u>8,309,052</u>			<u>8,181,098</u>
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ 8,164,532</u>	<u>\$ 5,366,623</u>			<u>\$ 5,448,453</u>

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

Percentage of Year  
33.3%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Taxes	\$ 170,000	\$ 46,742	\$ (123,258)	27.5%	\$ 50,287
Interest Earned	5,000	1,572	(3,428)	31.4%	2,560
<b>TOTAL REVENUES</b>	<u>175,000</u>	<u>48,314</u>	<u>(126,686)</u>	<u>27.6%</u>	<u>52,847</u>
<b>EXPENDITURES</b>					
Economic Development	5,000	-	5,000	0.0%	-
<b>TOTAL EXPENDITURES</b>	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>0.0%</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	170,000	48,314	(121,686)	28.4%	52,847
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer Out	(170,000)	-	170,000	0.0%	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(170,000)</u>	<u>-</u>	<u>170,000</u>	<u>0.0%</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	48,314			52,847
<b>FUND BALANCE - BEGINNING OF YEAR</b>	-	-			-
<b>FUND BALANCE -YEAR TO DATE</b>	<u>\$ -</u>	<u>\$ 48,314</u>			<u>\$ 52,847</u>

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

Percentage of Year  
33.3%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
City of Rome	\$ 2,000	\$ -	\$ (2,000)	N/A	\$ -
Miscellaneous	5,000	675	(4,325)	13.5%	870
Alarm Registration Fee	1,700	435	(1,265)	25.6%	645
Charges for Services	2,200,680	653,383	(1,547,297)	29.7%	397,215
Interest Earned	<u>3,000</u>	<u>1,000</u>	<u>(2,000)</u>	<u>33.3%</u>	<u>1,117</u>
<b>TOTAL REVENUES</b>	<u>2,212,380</u>	<u>655,493</u>	<u>(1,556,887)</u>	<u>29.6%</u>	<u>399,847</u>
<b>EXPENDITURES</b>					
Salaries and Benefits	2,086,830	549,335	1,537,495	26.3%	531,913
Other Operating Costs	356,695	196,464	160,231	55.1%	219,987
Equipment	<u>1,950</u>	<u>1,946</u>	<u>4</u>	<u>99.8%</u>	<u>2,700</u>
<b>TOTAL EXPENDITURES</b>	<u>2,445,475</u>	<u>747,745</u>	<u>1,697,730</u>	<u>30.6%</u>	<u>754,600</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer In	<u>233,095</u>	<u>-</u>	<u>233,095</u>	N/A	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	(92,252)			(354,753)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>116,935</u>	<u>116,935</u>			<u>410,075</u>
<b>FUND BALANCE -YEAR TO DATE</b>	<u>\$ 116,935</u>	<u>\$ 24,683</u>			<u>\$ 55,322</u>

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

Percentage of Year  
33.3%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Charges for Services	\$ 383,625	\$ 127,671	\$ (255,954)	33.3%	\$ 128,178
Tower Lease	37,375	14,756	(22,619)	39.5%	14,399
City of Rome	1,000	-	(1,000)	0.0%	-
Interest Earned	50	397	347	794.8%	678
<b>TOTAL REVENUES</b>	<u>422,050</u>	<u>142,825</u>	<u>(279,225)</u>	<u>33.8%</u>	<u>143,255</u>
<b>EXPENDITURES</b>					
Other Operating Costs	642,450	145,342	497,108	22.6%	200,433
800 MHz Radio Tower Costs	55,000	-	55,000	0.0%	-
<b>TOTAL EXPENDITURES</b>	<u>697,450</u>	<u>145,342</u>	<u>552,108</u>	<u>20.8%</u>	<u>200,433</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(275,400)	(2,517)	272,883	0.9%	(57,177)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer In	288,400	-	288,400	0.0%	-
Transfer Out	(13,000)	(4,333)	(8,667)	33.3%	(4,270)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>275,400</u>	<u>(4,333)</u>	<u>279,733</u>	<u>-1.6%</u>	<u>(4,270)</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	(6,849)			(61,448)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>4,833</u>	<u>4,833</u>			<u>4</u>
<b>FUND BALANCE -YEAR TO DATE</b>	<u>\$ 4,833</u>	<u>\$ (2,017)</u>			<u>\$ (61,444)</u>

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

Percentage of Year  
33.3%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
GEMA - Emergency Management	\$ 28,895	\$ -	\$ (28,895)	0.0%	\$ -
City of Rome	10,000	-	(10,000)	0.0%	-
Interest Earned	<u>30</u>	<u>545</u>	<u>515</u>	<u>1815.4%</u>	<u>171</u>
<b>TOTAL REVENUES</b>	<u>38,925</u>	<u>545</u>	<u>(38,380)</u>	<u>1.4%</u>	<u>171</u>
<b>EXPENDITURES</b>					
Salaries and Benefits	251,025	70,029	180,996	27.9%	52,695
Other Operating Costs	<u>89,925</u>	<u>24,899</u>	<u>65,026</u>	<u>27.7%</u>	<u>34,846</u>
<b>TOTAL EXPENDITURES</b>	<u>340,950</u>	<u>94,928</u>	<u>246,022</u>	<u>27.8%</u>	<u>87,541</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(302,025)	(94,383)	207,642	31.3%	(87,369)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	<u>302,025</u>	<u>100,675</u>	<u>(201,350)</u>	<u>33.3%</u>	<u>85,075</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>302,025</u>	<u>100,675</u>	<u>(201,350)</u>	<u>33.3%</u>	<u>85,075</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	6,292			(2,294)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>8,926</u>	<u>8,926</u>			<u>6</u>
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ 8,926</u>	<u>\$ 15,218</u>			<u>\$ (2,288)</u>

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

Percentage of Year  
33.3%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Charges for Services	\$ 33,000	\$ 12,767	\$ (20,233)	38.7%	\$ 10,345
Interest Earned	6,000	2,169	(3,831)	36.1%	1,790
<b>TOTAL REVENUES</b>	<u>39,000</u>	<u>14,936</u>	<u>(24,064)</u>	<u>38.3%</u>	<u>12,135</u>
<b>EXPENDITURES</b>					
Judicial	31,700	7,670	24,030	24.2%	9,845
Equipment	9,000	-	9,000	0.0%	-
<b>TOTAL EXPENDITURES</b>	<u>40,700</u>	<u>7,670</u>	<u>33,030</u>	<u>18.8%</u>	<u>9,845</u>
<b>NET CHANGE IN FUND BALANCE</b>	(1,700)	7,266			2,290
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>138,086</u>	<u>138,086</u>			<u>134,849</u>
<b>FUND BALANCE -YEAR TO DATE</b>	<u>\$ 136,386</u>	<u>\$ 145,352</u>			<u>\$ 137,139</u>

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

Percentage of Year  
33.3%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Fines & Forfeitures	\$ 163,265	\$ 271,807	\$ 108,542	166.5%	\$ -
Interest Earned	-	5,567	5,567	N/A	-
<b>TOTAL REVENUES</b>	<u>163,265</u>	<u>277,374</u>	<u>114,109</u>	<u>169.9%</u>	<u>-</u>
<b>EXPENDITURES</b>					
Schedule A Expenditures	120,965	-	120,965	0.0%	-
Schedule B Expenditures	67,375	-	67,375	0.0%	-
Schedule D Expenditures	42,300	-	42,300	0.0%	-
<b>TOTAL EXPENDITURES</b>	<u>230,640</u>	<u>-</u>	<u>230,640</u>	<u>0.0%</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	(67,375)	277,374			-
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>364,100</u>	<u>364,100</u>			-
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ 296,725</u>	<u>\$ 641,475</u>			<u>\$ -</u>



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

Percentage of Year  
33.3%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Taxes	\$ 1,933,300	\$ 156,719	\$ 1,384,280	8.1%	\$ 157,239
Interest Earned	<u>26,000</u>	<u>15,399</u>	<u>(10,601)</u>	<u>59.2%</u>	<u>13,115</u>
<b>TOTAL REVENUES</b>	<u>1,959,300</u>	<u>172,117</u>	<u>1,373,678</u>	<u>8.8%</u>	<u>170,354</u>
<b>EXPENDITURES</b>					
Salaries and Benefits	566,730	124,415	442,315	22.0%	128,877
Other Operating Costs	54,770	23,531	31,239	43.0%	12,483
Utilities	21,495	9,376	12,119	43.6%	7,130
Remote Site Operations	394,000	116,144	277,856	29.5%	129,135
Tipping Fees	<u>420,000</u>	<u>121,184</u>	<u>298,816</u>	<u>28.9%</u>	<u>136,870</u>
<b>TOTAL EXPENDITURES</b>	<u>1,456,995</u>	<u>394,650</u>	<u>1,062,345</u>	<u>27.1%</u>	<u>414,495</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers Out	<u>(537,800)</u>	<u>(201,631)</u>	<u>336,169</u>	<u>37.5%</u>	<u>(171,650)</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(537,800)</u>	<u>(201,631)</u>	<u>336,169</u>	<u>37.5%</u>	<u>(171,650)</u>
<b>NET CHANGE IN FUND BALANCE</b>	(35,495)	(424,164)			(415,791)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>1,293,267</u>	<u>1,293,267</u>			<u>1,155,171</u>
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ 1,257,772</u>	<u>\$ 869,103</u>			<u>\$ 739,380</u>

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

Percentage of Year  
33.3%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Interest Earned	\$ 10,000	\$ 4,770	\$ (5,230)	47.7%	\$ 3,459
Miscellaneous	54,950	-	(54,950)	0.0%	-
<b>TOTAL REVENUES</b>	<u>64,950</u>	<u>4,770</u>	<u>(60,180)</u>	<u>7.3%</u>	<u>3,459</u>
<b>EXPENDITURES</b>					
Maintenance	150,000	24,963	125,037	16.6%	4,893
<b>TOTAL EXPENDITURES</b>	<u>150,000</u>	<u>24,963</u>	<u>125,037</u>	<u>16.6%</u>	<u>4,893</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(85,050)	(20,192)	(185,217)	23.7%	(1,434)
<b>OTHER FINANCING SOURCES</b>					
Transfers in	100,000	33,333	66,667	33.3%	33,333
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>100,000</u>	<u>33,333</u>	<u>66,667</u>	<u>33.3%</u>	<u>33,333</u>
<b>NET CHANGE IN FUND BALANCES</b>	14,950	13,141			31,900
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>310,751</u>	<u>310,751</u>			<u>238,116</u>
<b>FUND BALANCE -YEAR TO DATE</b>	<u>\$ 325,701</u>	<u>\$ 323,892</u>			<u>\$ 270,016</u>

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

Percentage of Year  
33.3%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Intergovernmental	\$ 4,675,965	\$ 321,448	\$ (4,354,517)	6.9%	\$ 128,765
Interest Earned	<u>175,000</u>	<u>105,248</u>	<u>(69,752)</u>	60.1%	<u>98,512</u>
<b>TOTAL REVENUES</b>	<u>4,850,965</u>	<u>426,696</u>	<u>(4,424,269)</u>	8.8%	<u>227,277</u>
<b>EXPENDITURES</b>					
Blacks Bluff Culvert Project	-	-	-	N/A	281,475
Treatment Plant Chemical Conversion	1,200,000	-	1,200,000	0.0%	-
Admin. HVAC	775,965	321,448	454,517	41.4%	778,964
Big Texas Valley Water Project	<u>2,700,000</u>	<u>-</u>	<u>2,700,000</u>	0.0%	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>4,675,965</u>	<u>321,448</u>	<u>4,354,517</u>	6.9%	<u>1,060,440</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers Out	<u>(683,690)</u>	<u>(408,286)</u>	<u>275,404</u>	59.7%	<u>-</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(683,690)</u>	<u>(408,286)</u>	<u>275,404</u>	59.7%	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	(508,690)	(303,037)			(833,162)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>408,286</u>	<u>408,286</u>			<u>5,820</u>
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ (100,404)</u>	<u>\$ 105,248</u>			<u>\$ (827,342)</u>

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

	<b>Original Budget</b>	<b>Cumulative Revised Budget</b>	<b>Cumulative Totals To Date</b>	<b>2024 Budget</b>	<b>2024 YTD</b>
<b>Revenues</b>					
SPLOST Taxes	\$ 33,058,378	\$ 36,640,660	\$ 36,640,663	\$ -	\$ -
Interest Earned	494,000	2,444,310	2,451,741	32,000	12,686
Miscellaneous	-	73,900	73,900	-	-
<b>Total Revenues</b>	<b><u>33,552,378</u></b>	<b><u>39,158,870</u></b>	<b><u>39,166,304</u></b>	<b><u>32,000</u></b>	<b><u>12,686</u></b>
<b>Expenditures</b>					
Jail Expansion	20,298,378	20,439,500	20,439,437	-	-
Fire Stations	2,000,000	3,280,340	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	160,630	90,840	-	-
<b>Total Expenditures</b>	<b><u>33,552,378</u></b>	<b><u>37,026,140</u></b>	<b><u>36,212,206</u></b>	<b><u>832,000</u></b>	<b><u>-</u></b>
<b>Other Financing Sources (Uses)</b>					
Bond Proceeds	-	19,897,270	19,897,267	-	-
Debt Service Payments	-	(22,030,000)	(22,028,276)	-	-
<b>Total Other Financing Sources (Uses)</b>	<b><u>-</u></b>	<b><u>(2,132,730)</u></b>	<b><u>(2,131,009)</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Excess (Deficiency) of Revenues over Expenditures and Other Financing Sources (Uses)</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 823,089</u></b>	<b><u>\$ (800,000)</u></b>	<b><u>\$ 12,686</u></b>

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

	<b>Original Budget</b>	<b>Cumulative Revised Budget</b>	<b>Cumulative Totals To Date</b>	<b>2024 Budget</b>	<b>2024 YTD</b>
<b>Revenues</b>					
Special Purpose Sales Tax	\$ 26,900,000	\$ 30,651,000	\$ 30,651,359	\$ -	\$ -
Interest Earned	150,000	1,093,615	1,137,884	15,000	7,286
<b>Total Revenues</b>	<b><u>27,050,000</u></b>	<b><u>31,744,615</u></b>	<b><u>31,789,243</u></b>	<b><u>15,000</u></b>	<b><u>7,286</u></b>
<b>Expenditures</b>					
<b>Sewer Projects:</b>					
Blacks Bluff Road Treatment Plant	8,170,000	8,160,000	8,160,000	-	-
Old Dalton Road Sewer	3,000,000	3,000,000	3,000,000	-	-
Cave Spring Sewer Plant	900,000	900,000	900,000	-	-
<b>Transportation Projects:</b>					
Burnett Ferry Road Right-of-Way	300,000	80,000	79,839	-	-
Old Dalton Road Right-of-Way	350,000	750,000	748,500	-	-
Chulio Road Right-of-Way	300,000	1,411,315	954,209	487,170	-
Resurfacing Projects	190,000	680,000	679,099	-	-
<b>Recreation Projects:</b>					
North Floyd Park	1,150,000	1,400,000	1,399,919	-	-
Midway Park	250,000	404,000	403,944	-	-
Shannon Park	80,000	83,000	82,879	-	-
Crane Street Park	110,000	94,380	94,376	-	-
Parks Hoke Park	70,000	59,000	58,948	-	-
Cave Spring Park	30,000	31,370	31,369	-	-
<b>Building Projects:</b>					
New Health Department Facility	9,500,000	8,765,000	8,764,365	-	-
4th Ave Courthouse/New Courthouse Renovation	2,000,000	2,670,300	2,670,261	-	-
<b>General and Administrative</b>	27,194	19,115	14,656	-	-
<b>Total Expenditures</b>	<b><u>26,427,194</u></b>	<b><u>28,507,480</u></b>	<b><u>28,042,365</u></b>	<b><u>487,170</u></b>	<b><u>-</u></b>
<b>Other Financing Sources (Uses)</b>					
Bond Proceeds	9,500,000	9,628,000	9,628,789	-	-
Bond Costs	(101,958)	(101,960)	(101,958)	-	-
Transfer to General Fund	-	(2,000,000)	(2,000,000)	-	-
Transfer to Capital Projects Fund	-	(193,000)	(193,000)	-	-
Transfer to Debt Service Fund	(10,122,806)	(10,570,175)	(10,570,175)	-	-
<b>Total Other Financing Sources (Uses)</b>	<b><u>(724,764)</u></b>	<b><u>(3,237,135)</u></b>	<b><u>(3,236,344)</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Excess (Deficiency) of Revenues over</b>					
<b>Expenditures and Other Financing Sources (Uses)</b>	<b><u>\$ (101,958)</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 510,534</u></b>	<b><u>\$ (472,170)</u></b>	<b><u>\$ 7,286</u></b>

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

	<b>Original Budget</b>	<b>Cumulative Revised Budget</b>	<b>Cumulative Totals To Date</b>	<b>2024 Budget</b>	<b>2024 YTD</b>
<b>Revenues:</b>					
Tax Collections					
Floyd County	\$ 38,770,000	\$ 40,746,250	\$ 40,746,251	\$ -	\$ -
City of Rome	23,617,000	24,810,045	24,810,041	-	-
City of Cave Spring	2,591,000	2,691,000	2,691,000	-	-
Interest Earned	-	-	1,056,926	175,000	72,680
Miscellaneous Revenue	-	565,830	565,814	-	-
<b>Total Revenues</b>	<b><u>64,978,000</u></b>	<b><u>68,813,125</u></b>	<b><u>69,870,032</u></b>	<b><u>175,000</u></b>	<b><u>72,680</u></b>
<b>Expenditures:</b>					
<b>Floyd County</b>					
Airport Runway Extension	5,761,000	5,931,000	8,591,710	4,957,925	4,992,079
Animal Control Facility	5,700,000	5,722,370	5,722,366	-	-
County Case Management Software	500,000	500,000	321,775	182,065	-
Recycling Center	1,379,000	1,712,865	1,712,863	-	-
County Public Safety Range/Special Ops	900,000	917,930	917,926	-	-
County Building Improvements	1,700,000	1,819,640	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	1,621,550	1,551,394	-	-
Everett Springs Water Line Extension	5,800,000	5,800,000	5,793,524	-	-
Barron Road and Calhoun Road Improvements	130,000	141,780	141,775	-	-
County Infrastructure Improvements	1,400,000	1,962,305	1,536,366	-	-
County Public Works & Public Safety Equipment	1,400,000	1,469,250	1,469,235	-	-
Industrial Property	8,000,000	8,174,500	8,174,500	-	-
Playground Improvements	600,000	600,000	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	-	10,000	10,463	-	-
<b>Total Expenditures</b>	<b><u>64,978,000</u></b>	<b><u>67,988,735</u></b>	<b><u>67,558,699</u></b>	<b><u>5,139,990</u></b>	<b><u>4,992,079</u></b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b><u>\$ -</u></b>	<b><u>\$ 824,390</u></b>	<b><u>\$ 2,311,333</u></b>	<b><u>\$ (4,964,990)</u></b>	<b><u>\$ (4,919,399)</u></b>

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

	<b>Original Projects Budget</b>	<b>Cumulative Revised Budget</b>	<b>Cumulative Totals To Date</b>	<b>2024 Budget</b>	<b>2024 YTD</b>
<b>Revenues:</b>					
Tax Collections					
Floyd County	\$ 41,384,318	\$ 45,531,705	\$ 73,369,474	\$ 4,590,135	\$ 7,087,141
City of Rome	21,216,362	22,516,365	22,117,221	-	-
City of Cave Spring	1,281,000	1,281,000	1,281,000	-	-
Interest Earned	-	-	2,347,239	342,300	638,657
Miscellaneous Revenue	-	-	48,589	-	-
<b>Total Revenues</b>	<b>63,881,680</b>	<b>69,329,070</b>	<b>99,163,522</b>	<b>4,932,435</b>	<b>7,725,798</b>
<b>Expenditures:</b>					
<b>Floyd County</b>					
Ag Center	8,000,000	8,000,000	2,566,139	2,662,000	403,125
E911 Update/Upgrade/Renovation					
Consoles & Furniture	170,000	158,475	158,470	-	-
Renovations/Update	25,000	478,605	508,293	-	-
CAD Computer Upgrade	25,000	25,000	-	-	-
Security Enhancements	25,000	25,000	-	-	-
Backup Audio Recorder	12,000	77,870	77,870	-	-
Center Relocation	-	-	-	-	-
Prison Security Upgrade					
Upgrade Camera System	200,000	200,000	249,167	79,430	79,430
Replace Outer Security Doors	120,000	143,025	143,022	-	-
Construct Gym Security	700,000	1,225,000	241,241	1,219,830	236,070
Install Jail Management System Software	225,000	225,000	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	400,000	222,234	-	-
LED Lighting	400,000	400,000	49,450	-	-
Install Body Scanner	190,000	190,000	-	-	-
Historic Courthouse Reno./Judicial Imp.	5,000,000	5,000,000	233,108	2,500,000	-
Paving, Infrastructure, and Bridges					
Paving	3,000,000	3,000,000	2,666,648	647,165	359,840
Bridges	1,000,000	1,000,000	75,000	100,000	-
Lindale	300,000	300,000	36,031	100,000	-
Riverside	200,000	200,000	155,732	14,485	-
Infrastructure	-	-	188,025	790,000	188,025
Infrastructure	-	196,620	2,217,256	2,037,545	2,037,545
Texas Valley Infrastructure Expansion	2,500,000	2,500,000	-	2,500,000	-
Jail Medical Phase II/Infrastructure Imp.					
Jail Medical	3,900,000	5,604,425	5,604,423	-	-
Emergency Generator and Backup	300,000	300,000	-	-	-
Infrastructure	1,000,000	1,000,000	290,619	-	286,051
Capital Equipment/Vehicle Fund	3,400,000	4,098,250	8,860,418	1,579,375	534,419
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 April 30, 2024*

	Original Projects Budget	Cumulative Revised Budget	Cumulative Totals To Date	2024 Budget	2024 YTD
Airport Corporate Hangar Construction	\$ 899,210	\$ 899,210	\$ 95,797	\$ 2,231,000	\$ 20,501
Floyd County Baseball Stadium Imp.					
Professional Fees	150,000	150,000	146,066	-	-
Terrace	1,200,000	1,541,195	1,541,192	-	-
Section 207 & 209, Gate 6 & 9	147,000	147,000	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	-	-	797,930	6,100,000	713,430
Public Safety Technology Upgrades					
Mobile Vision Upgrade	87,000	87,000	55,631	-	-
Body Cameras	64,000	64,000	66,043	-	-
Mobile Technology Terminals	141,300	141,300	14,131	-	-
Digital In-Car Camera Upgrades	102,600	226,965	226,962	-	-
Forensic Equipment	20,270	20,270	20,027	8,830	8,586
Recreation					
27 HVAC units	187,000	218,950	218,946	-	-
Skate Park	150,000	154,890	154,890	-	-
Anthony Center Roof	70,000	66,055	66,055	-	-
Brushy Branch Pavilion	35,000	5,000	5,000	-	-
Brushy Branch Boat Dock	50,000	80,870	80,869	-	-
Lock and Dam Roof	25,000	12,840	12,836	-	-
Lock and Dam Docks	125,000	179,500	179,500	-	-
Dock Engineering	100,000	100,000	100,000	-	-
Senior Center Kitchen	50,000	86,765	118,423	-	-
Shannon Tennis Courts	150,000	109,925	86,761	-	-
Bonded Rubber	65,000	113,140	198,315	-	-
Midway Bonded Rubber	39,600	-	-	-	-
Recreation	-	1,410	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	64,545	63,975	-	-
Blueway's	518,138	518,140	-	-	-
Administrative Fees	100,000	100,000	12,447	5,000	-
<b>Total Floyd County Expenditures</b>	<u>41,384,318</u>	<u>45,531,705</u>	<u>30,872,201</u>	<u>23,279,660</u>	<u>4,878,842</u>
<b>Net Floyd County</b>	<u>-</u>	<u>-</u>	<u>44,844,512</u>	<u>(18,347,225)</u>	<u>2,846,956</u>
Intergovernmental City of Rome	21,216,362	22,516,365	22,516,362	-	-
Intergovernmental City of Cave Spring	1,281,000	1,281,000	1,281,000	-	-
<b>Total Expenditures</b>	<u>63,881,680</u>	<u>69,329,070</u>	<u>54,669,563</u>	<u>23,279,660</u>	<u>4,878,842</u>
<b>Other Financing Sources (Uses)</b>					
Transfer to Capital Projects Fund	-	-	(41,511)	(26,750)	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>(41,511)</u>	<u>(26,750)</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues over</b>					
<b>Expenditures and Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 44,452,448</u>	<u>\$ (18,373,975)</u>	<u>\$ 2,846,956</u>

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

Percentage of Year  
33.3%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>OPERATING REVENUES</b>					
Charges for Services	\$ 8,483,000	\$ 2,542,370	\$ (5,940,630)	30.0%	\$ 2,499,640
Rental Fees	12,600	4,198	(8,402)	33.3%	4,198
Miscellaneous	63,530	-	(63,530)	0.0%	13,531
<b>TOTAL OPERATING REVENUES</b>	<u>8,559,130</u>	<u>2,546,568</u>	<u>(6,012,562)</u>	<u>29.8%</u>	<u>2,517,369</u>
<b>OPERATING EXPENSES</b>					
<b>Water Administration</b>					
Salaries and Benefits	812,160	244,697	567,463	30.1%	236,178
Supplies and Other Expenses	440,805	160,980	279,825	36.5%	153,894
Equipment	27,800	11,971	15,829	43.1%	34,000
Depreciation	24,625	8,403	16,222	34.1%	8,403
	<u>1,305,390</u>	<u>426,051</u>	<u>879,339</u>	<u>32.6%</u>	<u>432,475</u>
<b>Water Distribution</b>					
Salaries and Benefits	1,206,590	332,114	874,476	27.5%	341,108
Supplies and Other Expenses	829,630	238,792	590,838	28.8%	201,529
Equipment	46,630	25,093	21,537	53.8%	14,144
Purchased Water	1,680,000	465,968	1,214,032	27.7%	246,939
Water Meters	350,000	-	350,000	0.0%	65,965
Utilities	410,000	148,664	261,336	36.3%	115,200
Depreciation	1,671,110	549,629	1,121,481	32.9%	539,300
	<u>6,193,960</u>	<u>1,760,260</u>	<u>4,433,700</u>	<u>28.4%</u>	<u>1,524,185</u>
<b>Water Treatment Plant</b>					
Salaries and Benefits	418,030	127,096	290,934	30.4%	131,790
Supplies and Other Expenses	318,260	75,434	242,826	23.7%	82,317
Equipment	45,770	1,125	44,645	2.5%	6,183
Utilities	82,000	32,693	49,307	39.9%	21,629
Depreciation	64,305	21,434	42,871	33.3%	21,434
	<u>928,365</u>	<u>257,782</u>	<u>670,583</u>	<u>27.8%</u>	<u>263,353</u>
<b>TOTAL OPERATING EXPENSES</b>	<u>8,427,715</u>	<u>2,444,093</u>	<u>5,983,622</u>	<u>29.0%</u>	<u>2,220,013</u>
<b>OPERATING INCOME (LOSS)</b>	131,415	102,475	(28,940)	78.0%	297,356
<b>NON-OPERATING INCOME (LOSS)</b>					
Interest and Fiscal Charges	(113,435)	(38,284)	75,151	33.7%	(43,354)
Amortization of Bond Costs	53,700	15,691	(38,009)	29.2%	17,889
Gain on sale of fixed assets	-	12,572	12,572	N/A	-
Interest Earned	340,000	138,542	(201,458)	40.7%	151,067
Transfer from Fire Fund	125,000	41,667	(83,333)	33.3%	41,667
Transfer to General Fund	(359,650)	(119,883)	239,767	33.3%	(629,917)
<b>TOTAL NON-OPERATING INCOME (LOSS)</b>	<u>45,615</u>	<u>50,305</u>	<u>4,690</u>	<u>110.3%</u>	<u>(462,648)</u>
<b>Total Operating and Non-Operating Income (Loss)</b>	177,030	152,780	(24,250)	86.3%	(165,292)
Water Capital	(2,983,000)	(268,537)	2,714,463	9.0%	(2,163,705)
<b>CHANGE IN NET POSITION</b>	(2,805,970)	(115,757)			(2,328,997)
<b>NET POSITION - BEGINNING OF YEAR</b>	<u>49,055,670</u>	<u>49,055,670</u>			<u>49,918,678</u>
<b>NET POSITION - YEAR TO DATE</b>	<u>\$ 46,249,700</u>	<u>\$ 48,939,913</u>			<u>\$ 47,589,681</u>

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

Percentage of Year  
33.3%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>CASH INCREASES</b>					
Charges for Services	\$ 8,483,000	\$ 2,542,370	(5,940,630)	30.0%	\$ 2,499,640
Rental Fees	12,600	4,198	(8,402)	33.3%	4,198
Miscellaneous	63,530	-	(63,530)	0.0%	13,531
Interest Earned	340,000	138,542	(201,458)	40.7%	151,067
Transfer from Fire Fund	125,000	41,667	(83,333)	33.3%	41,667
Gain on sale of fixed assets	-	12,572	12,572	N/A	-
<b>TOTAL CASH INCREASES</b>	<u>9,024,130</u>	<u>2,739,349</u>	<u>(6,284,781)</u>	<u>30.4%</u>	<u>2,710,103</u>
<b>CASH DECREASES</b>					
<b>Water Administration</b>					
Salaries and Benefits	812,160	244,719	567,441	30.1%	236,185
Supplies and Other Expenses	440,805	128,814	311,991	29.2%	115,067
Equipment	27,800	11,950	15,850	43.0%	34,000
Interest and Fiscal Charges	113,435	38,284	75,151	33.7%	13,521
Transfer to General Fund	359,650	119,883	239,767	33.3%	629,917
	<u>1,753,850</u>	<u>543,650</u>	<u>1,210,200</u>	<u>31.0%</u>	<u>1,028,690</u>
<b>Water Distribution</b>					
Salaries and Benefits	1,206,590	332,117	874,473	27.5%	341,108
Supplies and Other Expenses	829,630	257,343	572,287	31.0%	181,627
Equipment	46,630	25,093	21,537	53.8%	9,319
Purchased Water	1,680,000	458,624	1,221,376	27.3%	246,661
Water Meters	350,000	(9,900)	359,900	-2.8%	65,545
Utilities	410,000	148,217	261,783	36.2%	115,151
	<u>4,522,850</u>	<u>1,211,494</u>	<u>3,311,356</u>	<u>26.8%</u>	<u>959,411</u>
<b>Water Treatment Plant</b>					
Salaries and Benefits	418,030	127,068	290,962	30.4%	131,789
Supplies and Other Expenses	318,260	57,445	260,815	18.0%	65,018
Equipment	45,770	-	45,770	0.0%	6,183
Utilities	82,000	34,054	47,946	41.5%	22,420
	<u>864,060</u>	<u>218,567</u>	<u>645,493</u>	<u>25.3%</u>	<u>225,410</u>
<b>Water Capital</b>	<u>2,983,000</u>	<u>268,537</u>	<u>2,714,463</u>	<u>9.0%</u>	<u>2,163,705</u>
<b>TOTAL CASH DECREASES</b>	<u>10,123,760</u>	<u>2,242,248</u>	<u>7,881,512</u>	<u>22.1%</u>	<u>4,377,216</u>
<b>NET INCREASE (DECREASE)</b>	<u>(1,099,630)</u>	<u>497,102</u>			<u>(1,667,113)</u>
<b>CHANGE IN BALANCE SHEET</b>		<u>56,186</u>			<u>(358,775)</u>
<b>CASH - BEGINNING OF YEAR</b>		<u>8,702,441</u>			<u>11,929,038</u>
<b>CASH - YEAR TO DATE</b>		<u>\$ 9,255,729</u>			<u>\$ 9,903,150</u>

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

Percentage of Year  
33.3%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>OPERATING REVENUES</b>					
Charges for Services	\$ 1,500	\$ 300	\$ (1,200)	20.0%	\$ 283
Fuel Sales	940,500	389,133	(551,367)	41.4%	293,207
Rental Fees	306,500	110,865	(195,635)	36.2%	105,544
Miscellaneous	22,500	12,812	(9,688)	56.9%	6,068
<b>TOTAL OPERATING REVENUES</b>	<u>1,271,000</u>	<u>513,110</u>	<u>(757,890)</u>	<u>40.4%</u>	<u>405,102</u>
<b>OPERATING EXPENSES</b>					
Salaries and Benefits	367,880	109,002	258,878	29.6%	109,790
Supplies and Other Expenses	314,515	60,477	254,038	19.2%	72,589
Utilities	65,000	24,695	40,305	38.0%	21,166
Equipment	2,000	5,200	(3,200)	260.0%	5,200
Air Show Expenses	30,000	-	30,000	0.0%	-
Depreciation	983,160	229,380	753,780	23.3%	211,658
Cost of Goods Sold	861,500	264,945	596,555	30.8%	214,020
<b>TOTAL OPERATING EXPENSES</b>	<u>2,624,055</u>	<u>693,699</u>	<u>1,930,356</u>	<u>26.4%</u>	<u>634,423</u>
<b>OPERATING INCOME (LOSS)</b>	(1,353,055)	(180,589)	1,172,466	13.3%	(229,321)
<b>NON-OPERATING INCOME (LOSS)</b>					
Interest Earned	15,000	3,132	(11,868)	20.9%	5,778
Transfers Out	(399,010)	(80,014)	318,996	20.1%	(20,740)
<b>TOTAL NON-OPERATING INCOME (LOSS)</b>	<u>(384,010)</u>	<u>(76,882)</u>	<u>307,128</u>	<u>20.0%</u>	<u>(14,962)</u>
<b>CHANGE IN NET POSITION</b>	(1,737,065)	(257,471)			(244,283)
<b>NET POSITION - BEGINNING OF YEAR</b>	<u>7,457,138</u>	<u>7,457,138</u>			<u>7,721,277</u>
<b>NET POSITION - YEAR TO DATE</b>	<u>\$ 5,720,073</u>	<u>\$ 7,199,667</u>			<u>\$ 7,476,994</u>

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

Percentage of Year  
33.3%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>CASH INCREASES</b>					
Charges for Services	\$ 1,500	\$ 300	\$ (1,200)	20.0%	\$ 283
Fuel Sales	940,500	385,946	(554,554)	41.0%	291,419
Rental Fees	296,500	108,075	(188,425)	36.5%	105,622
Miscellaneous	22,500	12,812	(9,688)	56.9%	6,068
Interest Earned	<u>15,000</u>	<u>3,132</u>	<u>(11,868)</u>	<u>20.9%</u>	<u>5,778</u>
<b>TOTAL CASH INCREASES</b>	<u>1,276,000</u>	<u>510,265</u>	<u>(765,735)</u>	<u>40.0%</u>	<u>409,170</u>
<b>CASH DECREASES</b>					
Salaries and Benefits	367,880	108,824	259,056	29.6%	109,683
Supplies and Other Expenses	314,515	85,013	229,502	27.0%	67,289
Utilities	65,000	24,695	40,305	38.0%	19,953
Equipment	2,000	5,200	(3,200)	260.0%	5,200
Air Show Expenses	30,000	-	30,000	0.0%	-
Transfers Out	399,010	80,014	318,996	20.1%	20,740
Cost of Goods Sold	<u>861,500</u>	<u>264,945</u>	<u>596,555</u>	<u>30.8%</u>	<u>219,112</u>
<b>TOTAL CASH DECREASES</b>	<u>2,039,905</u>	<u>568,691</u>	<u>1,471,214</u>	<u>27.9%</u>	<u>441,977</u>
<b>NET INCREASE (DECREASE)</b>	(763,905)	(58,426)			(32,807)
<b>CHANGE IN BALANCE SHEET</b>		-			-
<b>CASH - BEGINNING OF YEAR</b>		<u>217,265</u>			<u>429,038</u>
<b>CASH - YEAR TO DATE</b>		<u>\$ 129,099</u>			<u>\$ 396,231</u>

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

Percentage of Year  
33.3%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Intergovernmental	\$ -	\$ -	\$ -	N/A	\$ -
Charges for Services	-	-	-	N/A	-
Rental Fees	-	-	-	N/A	-
Miscellaneous	-	31,252	31,252	N/A	-
<b>TOTAL OPERATING REVENUES</b>	<u>-</u>	<u>31,252</u>	<u>31,252</u>	<u>N/A</u>	<u>-</u>
<b>EXPENSES</b>					
Salaries and Benefits	95,840	25,028	70,812	26.1%	-
Supplies and Other Expenses	20,440	999	19,441	4.9%	-
Equipment	1,500	-	1,500	N/A	-
<b>TOTAL OPERATING EXPENSES</b>	<u>117,780</u>	<u>26,027</u>	<u>91,753</u>	<u>22.1%</u>	<u>-</u>
<b>OPERATING INCOME (LOSS)</b>	(117,780)	5,225	123,005	-4.4%	-
<b>NON-OPERATING INCOME (LOSS)</b>					
Interest Earned	-	6	6	N/A	-
Transfer from General Fund	117,780	25,028	(92,752)	21.2%	-
<b>TOTAL NON-OPERATING INCOME (LOSS)</b>	<u>117,780</u>	<u>25,034</u>	<u>(92,746)</u>	<u>21.3%</u>	<u>-</u>
<b>CHANGE IN NET POSITION</b>	-	30,259			-
<b>NET POSITION - BEGINNING OF YEAR</b>	<u>2,123,176</u>	<u>2,123,176</u>			<u>1,218,247</u>
<b>NET POSITION - YEAR TO DATE</b>	<u>\$ 2,123,176</u>	<u>\$ 2,153,435</u>			<u>\$ 1,218,247</u>

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

Percentage of Year  
33.3%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>CASH INCREASES</b>					
Intergovernmental	\$ -	\$ -	\$ -	N/A	\$ -
Charges for Services	-	-	-	N/A	-
Rental Fees	-	-	-	N/A	-
Miscellaneous	-	31,252	31,252	N/A	-
Interest Earned	-	6	6	N/A	-
Transfer from General Fund	-	25,028	25,028	N/A	-
<b>TOTAL CASH INCREASES</b>	-	56,286	56,286	N/A	-
<b>CASH DECREASES</b>					
Salaries and Benefits	95,840	25,028	70,812	26.1%	-
Supplies and Other Expenses	20,440	-	20,440	0.0%	-
Equipment	1,500	-	1,500	N/A	-
<b>TOTAL CASH DECREASES</b>	117,780	25,028	92,752	21.2%	-
<b>NET INCREASE (DECREASE)</b>	(117,780)	31,258			-
<b>CHANGE IN BALANCE SHEET</b>		(1)			-
<b>CASH - BEGINNING OF YEAR</b>		-			-
<b>CASH - YEAR TO DATE</b>		\$ 31,257			\$ -

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

Percentage of Year  
33.3%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Intergovernmental					
Solid Waste Commission	\$ 120,000	\$ 32,043	\$ (87,957)	26.7%	\$ 28,758
City of Rome	115,800	47,816	(67,984)	41.3%	38,317
Landfill	115,800	47,816	(67,984)	41.3%	38,317
Material Sales	<u>200,000</u>	<u>34,346</u>	<u>(165,654)</u>	<u>17.2%</u>	<u>13,346</u>
<b>TOTAL OPERATING REVENUES</b>	<u>551,600</u>	<u>162,021</u>	<u>(389,579)</u>	<u>29.4%</u>	<u>118,738</u>
<b>EXPENSES</b>					
Salaries and Benefits	352,620	108,690	243,930	30.8%	108,675
Supplies and Other Expenses	175,885	65,144	110,741	37.0%	37,830
Equipment	15,400	-	15,400	0.0%	-
Depreciation	132,720	44,241	88,479	33.3%	43,426
Amortization - Right To Use Asset	45,880	15,727	(30,153)	34.3%	15,292
Utilities	<u>36,000</u>	<u>10,466</u>	<u>25,534</u>	<u>29.1%</u>	<u>9,036</u>
<b>TOTAL OPERATING EXPENSES</b>	<u>758,505</u>	<u>244,268</u>	<u>453,931</u>	<u>32.2%</u>	<u>214,259</u>
<b>OPERATING INCOME (LOSS)</b>	(206,905)	(82,247)	124,658	39.8%	(95,521)
<b>NON-OPERATING INCOME (LOSS)</b>					
Interest Earned	100	540	440	540.4%	242
Transfers from Solid Waste	115,800	47,816	67,984	41.3%	38,317
Transfers to General Fund	(47,590)	(15,863)	(31,727)	33.3%	(14,168)
Transfers to Capital Projects	<u>(40,000)</u>	<u>-</u>	<u>(40,000)</u>	<u>0.0%</u>	<u>-</u>
<b>TOTAL NON-OPERATING INCOME (LOSS)</b>	<u>28,310</u>	<u>32,493</u>	<u>(3,302)</u>	<u>114.8%</u>	<u>24,391</u>
<b>CHANGE IN NET POSITION</b>	(178,595)	(49,754)			(71,130)
<b>NET POSITION - BEGINNING OF YEAR</b>	<u>1,324,283</u>	<u>1,324,283</u>			<u>1,409,637</u>
<b>NET POSITION - YEAR TO DATE</b>	<u>\$ 1,145,688</u>	<u>\$ 1,274,529</u>			<u>\$ 1,338,507</u>



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

Percentage of Year  
33.3%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>CASH INCREASES</b>					
Intergovernmental	\$ 351,600	\$ 94,675	\$ (256,925)	26.9%	\$ 158,509
Interest Earned	100	540	440	540.4%	242
Material Sales	200,000	91,241	(108,759)	45.6%	38,193
Transfers In	<u>115,800</u>	<u>46,800</u>	<u>(69,000)</u>	<u>40.4%</u>	<u>38,317</u>
<b>TOTAL CASH INCREASES</b>	<u>667,500</u>	<u>233,257</u>	<u>(177,318)</u>	<u>34.9%</u>	<u>235,260</u>
<b>CASH DECREASES</b>					
Salaries and Benefits	352,620	108,690	243,930	30.8%	108,675
Supplies and Other Expenses	175,885	53,173	122,712	30.2%	33,857
Equipment	15,400	-	15,400	0.0%	-
Utilities	36,000	11,818	24,182	32.8%	9,117
Transfers	<u>47,590</u>	<u>15,863</u>	<u>31,727</u>	<u>33.3%</u>	<u>(16,207)</u>
<b>TOTAL CASH DECREASES</b>	<u>627,495</u>	<u>189,545</u>	<u>437,950</u>	<u>30.2%</u>	<u>135,443</u>
<b>NET INCREASE (DECREASE)</b>		43,713			99,817
<b>CHANGE IN BALANCE SHEET</b>		36,019			(63,755)
<b>CASH - BEGINNING OF YEAR</b>		<u>362</u>			<u>3,589</u>
<b>CASH - YEAR TO DATE</b>		<u>\$ 80,095</u>			<u>\$ 39,651</u>

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

Percentage of Year  
33.3%

	<b>2024</b>			<b>2023</b>	
	<b>BUDGET</b>	<b>YTD</b>	<b>VARIANCE</b>	<b>% of BUDGET</b>	<b>YTD</b>
<b>REVENUES</b>					
Charges for Services	\$ 16,000	\$ 5,615	\$ (10,385)	35.1%	\$ 2,070
Interest Earned	90	1,260	1,170	1399.5%	1,431
Donations	40,000	17,132	(22,868)	42.8%	5,745
Miscellaneous	600	1,648	1,048	274.7%	111
<b>TOTAL REVENUES</b>	<u>56,690</u>	<u>25,655</u>	<u>(31,035)</u>	<u>45.3%</u>	<u>9,357</u>
<b>EXPENDITURES</b>					
Salaries and Benefits	1,106,030	324,548	781,482	29.3%	318,395
Other Operating Costs	436,015	116,869	319,146	26.8%	132,670
Equipment	8,425	3,954	4,471	46.9%	8,420
<b>TOTAL EXPENDITURES</b>	<u>1,550,470</u>	<u>445,370</u>	<u>1,105,100</u>	<u>28.7%</u>	<u>459,485</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(1,493,780)	(419,716)	(1,074,064)	28.1%	(450,129)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers from General Fund	1,493,780	497,927	995,853	33.3%	450,982
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>1,493,780</u>	<u>497,927</u>	<u>995,853</u>	<u>33.3%</u>	<u>450,982</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	78,211			853
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>8,069</u>	<u>8,069</u>			<u>8</u>
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ 8,069</u>	<u>\$ 86,280</u>			<u>\$ 861</u>

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

*For the Month Ended April 30, 2024*  
*(with comparative actual amounts for 2023)*

Percentage of Year  
33.3%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Administrative Operations	\$ 11,500	\$ 12,083	\$ 583	105.1%	\$ 8,375
Miscellaneous Revenues	11,850	9,813	(2,037)	82.8%	8,200
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	38,700	4,518	(34,183)	11.7%	-
Other Programs	180,975	39,740	(141,235)	22.0%	123,613
Gymnastics	385,300	192,538	(192,762)	50.0%	172,455
Special Populations Services	38,050	16,051	(21,999)	42.2%	14,330
Concessions	267,615	149,885	(117,730)	56.0%	104,288
Coosa River Trading Post	181,750	71,152	(110,598)	39.1%	60,939
Etowah Park Golf Practice	7,300	3,050	(4,250)	41.8%	2,400
Youth Athletics	286,500	179,697	(106,803)	62.7%	141,350
Adult Athletics	9,800	8,100	(1,700)	82.7%	1,600
Scoreboards	7,000	583	(6,417)	8.3%	500
Parks & Recreation Centers	83,750	22,136	(61,614)	26.4%	31,747
Recreation Services	84,250	25,553	(58,697)	30.3%	21,130
Hall of Fame	14,250	7,853	(6,397)	55.1%	6,090
Senior Promotions	8,500	3,450	(5,050)	40.6%	1,075
<b>TOTAL REVENUES</b>	<u>1,647,090</u>	<u>746,203</u>	<u>(900,887)</u>	<u>45.3%</u>	<u>698,092</u>

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

For the Month Ended April 30, 2024  
(with comparative actual amounts for 2023)

Percentage of Year  
33.3%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>EXPENDITURES</b>					
Administrative Operations	\$ 1,188,725	\$ 329,109	\$ (859,616)	27.7%	\$ 373,107
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	69,510	1,577	(67,933)	2.3%	3,167
Other Programs	96,000	28,242	(67,758)	29.4%	53,915
Gymnastics	300,610	100,425	(200,185)	33.4%	115,425
Special Populations Services	40,425	10,152	(30,273)	25.1%	9,863
Concessions	269,000	106,544	(162,456)	39.6%	89,848
Coosa River Trading Post	144,750	44,417	(100,333)	30.7%	39,015
Sports Division Administration	149,150	40,863	(108,287)	27.4%	44,644
Youth Athletics	205,150	127,000	(78,150)	61.9%	107,023
Adult Athletics	15,625	1,185	(14,440)	7.6%	740
Scoreboards	2,000	-	(2,000)	0.0%	-
Recreation Centers	186,495	66,798	(119,697)	35.8%	58,139
Recreation Services Administration	247,640	90,443	(157,197)	36.5%	63,183
Parks & Recreation Services	1,255,970	406,507	(849,463)	32.4%	391,575
Buildings	91,315	66,819	(24,496)	73.2%	21,456
Shop	147,310	32,191	(115,119)	21.9%	44,236
Hall of Fame	20,250	7,716	(12,534)	38.1%	9,149
Senior Promotions	9,000	75	(8,925)	0.8%	-
<b>TOTAL EXPENDITURES</b>	<b>4,468,925</b>	<b>1,460,062</b>	<b>(3,008,863)</b>	<b>32.7%</b>	<b>1,424,484</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	2,815,335	938,445	(1,876,890)	33.3%	619,333
Transfers Out	-	-	-	N/A	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>2,815,335</b>	<b>938,445</b>	<b>(1,876,890)</b>	<b>33.3%</b>	<b>619,333</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(6,500)</b>	<b>224,586</b>			<b>(107,060)</b>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>16,146</b>	<b>16,146</b>			<b>42,382</b>
<b>FUND BALANCE - YEAR TO DATE</b>	<b>\$ 9,646</b>	<b>\$ 240,732</b>			<b>\$ (64,634)</b>

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

Percentage of Year  
33.3%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Contributions					
Employer	\$ 7,112,460	\$ 2,929,674	\$ (4,182,786)	41.2%	\$ 2,781,449
Employees	1,972,390	672,181	(1,300,209)	34.1%	621,893
Retirees	76,250	26,964	(49,286)	35.4%	27,070
Premiums Paid By Others	74,775	18,123	(56,652)	24.2%	20,136
Interest Earned	4,000	33,314	29,314	832.9%	35,817
Miscellaneous	30,000	-	(30,000)	0.0%	2,694
<b>TOTAL REVENUES</b>	<u>9,269,875</u>	<u>3,680,256</u>	<u>(5,589,619)</u>	<u>39.7%</u>	<u>3,489,059</u>
<b>EXPENDITURES</b>					
Other Costs	30,055	6,359	23,696	21.2%	7,065
Professional Fees	138,450	46,806	91,644	33.8%	47,172
Claims	7,000,000	2,328,553	4,671,447	33.3%	2,364,275
Premium Payments	1,376,485	473,042	903,443	34.4%	393,684
HRA Payments	86,850	29,866	56,984	34.4%	37,564
HSA Payments	84,240	35,496	48,744	42.1%	26,173
Wellness Clinic	606,310	228,340	377,970	37.7%	87,920
Administrative Fees	235,815	81,228	154,587	34.4%	75,810
<b>TOTAL EXPENDITURES</b>	<u>9,558,205</u>	<u>3,229,690</u>	<u>6,328,515</u>	<u>33.8%</u>	<u>3,039,663</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(288,330)	450,566	(738,896)	-156.3%	449,396
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer In	-	-	-	N/A	47
Transfer Out	(3,000,000)	(3,000,000)	-	100.0%	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(3,000,000)</u>	<u>(3,000,000)</u>	<u>-</u>	<u>100.0%</u>	<u>47</u>
<b>NET CHANGE IN FUND BALANCE</b>	(3,288,330)	(2,549,434)			449,443
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>3,950,623</u>	<u>3,950,623</u>			<u>2,185,973</u>
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ 662,293</u>	<u>\$ 1,401,189</u>			<u>\$ 2,635,416</u>

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

	<u>Budget</u>	<u>2024 YTD</u>
<b>Appropriation of Jail Surcharge Funds</b>	\$ 23,295	\$ 41,746
<b>Appropriation of Fund Balance</b>	1,110,420	219,022
<b>Revenues:</b>		
Interest Earned	70,000	47,032
Transfer from General Fund	2,568,850	577,087
Transfer from Debt Service	91,860	-
Transfer from 2017 SPLOST - Airport Infrastructure	26,750	-
Transfer from Airport	338,070	59,701
Transfer from Solid Waste	22,000	20,481
Transfer from Recycling	40,000	-
<b>Total Revenues and Appropriations of Fund Balances</b>	<b>\$ 4,291,245</b>	<b>\$ 965,069</b>
<b>Expenditures:</b>		
<b>Sheriff/Jail</b>		
Locking controls	\$ 88,605	\$ 88,605
Walk in Freezer	<b>JS</b> 18,885	18,885
Replacement of Sewage Grinder Unit	<b>JS</b> 23,875	22,861
	131,365	130,351
GA Gang Activity Prosecution	-	50,000
	-	50,000
<b>District Attorney</b>		
GA Gang Activity Prosecution	-	10,000
	-	10,000
<b>County Police</b>		
HIDTA Vehicles	-	78,289
JAG 2024 Revenue	(16,375)	-
JAG 2024 Expense	16,375	15,998
	-	15,998
EOD K-9 Grant Revenue	(1,350)	-
EOD K-9 Grant #37	1,350	-
	-	-
Special Ops Grant #27-20 Revenue	(50,000)	-
Special Ops Grant #27-20	50,000	49,898
	-	49,898
Explosive K9 #38-2023 Revenue	(4,500)	-
Explosive K9 #38-2023	4,500	3,914
	-	3,914
State Revenue LEA Technology Grant	(30,000)	-
LEA Technology Grant	30,310	27,645
	310	27,645
State Revenue Project Safe Neighborhoods	(15,000)	-
Project Safe Neighborhoods	15,000	9,915
	-	9,915

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

		<u>Budget</u>	<u>2024 YTD</u>
<b>Prison</b>			
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
<b>Clerk of Superior Court</b>			
Deed Room Shelving		<u>17,715</u>	<u>17,712</u>
		17,715	17,712
<b>Facilities Management</b>			
E911 generator	FB	40,000	-
Admin building attic insulation	FB	35,000	-
Floor repairs for Clerk of Superior Court Office		-	2,152
Paint Clerk of Superior Court Office		6,920	6,920
Pressure wash building exterior	FB	16,500	-
Install new utility pole for new chiller at Admin. Building		-	40,270
Paint inside GNTC avionics building	FB	<u>30,000</u>	<u>-</u>
		128,420	49,342
<b>Space Needs Project</b>			
Glenwood		2,499,000	53,087
Law Enforcement Center		<u>49,380</u>	<u>-</u>
		2,548,380	53,087
<b>Public Roads</b>			
EPD Tire Products Grant Revenue		(106,100)	-
EPD Tire Products Grant		<u>106,100</u>	<u>-</u>
		-	-
<b>Paving</b>			
2024 LMIG Revenue		(1,325,015)	(1,325,012)
2024 LMIG Paving		1,325,015	-
2023 LMIG Paving	FB	544,865	-
2022 LMIG Paving	FB	71,880	-
Excess LMIG Road Improvements	FB	<u>152,840</u>	<u>107</u>
		769,585	(1,324,905)
Prep and paving		85,000	64,133
Drainage		12,000	-
<b>County Clerk</b>			
New Website (Year 3 of 4 Year Contract)		<u>10,000</u>	<u>10,000</u>
		10,000	10,000
<b>Information Technology</b>			
Computer Lease		<u>160,000</u>	<u>-</u>
		160,000	-
<b>Communication</b>			
Microwave Tx/RX replacement, 2 towers/4 paths, 2022 carryover	FB	<u>219,335</u>	<u>218,915</u>
		219,335	218,915
<b>Solid Waste</b>			
Remote site Building Upgrades	SW	12,000	11,648
Resurfacing at Remote Sites	SW	<u>10,000</u>	<u>8,833</u>
		22,000	20,481



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

	<u>Budget</u>	<u>2024 YTD</u>
<b>Redmond Trail</b>		
Project Costs	\$ -	\$ 7,637
	-	7,637
<b>Airport</b>		
Mitigate On-Airport Obstructions - Rwy 7 & 25 Approaches		
State Revenue	(333,750)	-
Design	65,000	7,098
Construction	445,000	-
	<u>176,250</u>	<u>7,098</u>
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	-
	<u>26,750</u>	<u>-</u>
Acquire Easements & Mitigate Obsts (EA & Design) - Rwy 7 Approach (Group 1)	<b>AP</b> 138,000	-
Runway 1/19 Lighting Rehabilitation		
Federal Revenue	(679,500)	-
State - Construction Revenue	(37,750)	-
Design	85,000	9,309
Construction	755,000	9,982
	<u>122,750</u>	<u>19,291</u>
Mitigate Obstructions (EA & Design) - Rwy 1 Approach (Group 1)		
Design Revenue (90%)	(151,200)	-
Design	168,000	-
	<u>16,800</u>	<u>-</u>
Taxiway B rehabilitation & overlay (East of 1/10)		
Design	<b>AP</b> 85,000	22,389
	<u>85,000</u>	<u>22,389</u>
Relocate Partial Parallel Taxiway "B" (West)		
Federal Revenue (Design)	(167,400)	-
Federal Revenue (Construction)	(3,262,500)	-
State Revenue (Construction)	(181,250)	-
Design	186,000	-
Construction	3,625,000	-
	<u>199,850</u>	<u>-</u>
Expand West T-Hangar Area Sitework		
State Revenue	(333,750)	-
Design	<b>AP</b> 115,070	37,312
Construction	445,000	-
	<u>226,320</u>	<u>37,312</u>
Rwy 7 & 25 Lighting		
State - Construction Revenue (75/25)	(633,750)	-
Construction	845,000	-
	<u>211,250</u>	<u>-</u>

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

	<u>Budget</u>	<u>2024 YTD</u>
<b>Airport (cont'd)</b>		
Overlay Runway 1/19		
Federal Revenue (Construction)	\$ (3,627,000)	\$ -
Federal Revenue (Design)	(45,000)	-
State Revenue	(201,500)	-
Construction	<u>4,030,000</u>	<u>-</u>
	156,500	-
Airport Fuel Tank Catwalk	75,000	-
Airport Fuel Storage Facility Improvements (Design)	45,000	-
<b>Recycling Center</b>		
State Revenue	(60,000)	-
Industrial Shredder/Grinder	<b>RC</b> <u>100,000</u>	<u>-</u>
	40,000	-
<b>Current Year Lease Purchase Payments</b>	<b>DS</b> 91,860	-
<b>Total Net (Revenues) Expenditures</b>	<b>\$ <u>5,750,740</u></b>	<b>\$ <u>(409,465)</u></b>

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

	<u>Budget</u>	<u>2024 YTD</u>
<b>Revenues:</b>		
R & E Funds	\$ 2,765,000	\$ 178,585
Operating Funds	153,000	89,952
<b>Total Revenues</b>	<b><u>\$ 2,918,000</u></b>	<b><u>\$ 268,537</u></b>
<b>Expenses:</b>		
Water Tank Maintenance	\$ 350,000	\$ -
Water Main Replacement	250,000	342
Water Pumps and Pump Houses	200,000	29,311
Large Meter Testing	50,000	-
Water Improvements-Highway 53 Water Line Upgrade	500,000	15,112
Biddy Well - Test Well	65,000	14,980
Hwy 100 Waterline Extension	300,000	42,520
Hwy 100 Bridge Crossing for New Water Main	440,000	-
Water Meter Change Out Program	300,000	76,320
Burnett Ferry Pump House Upgrade	125,000	-
Morgan Dairy Pump House Upgrade	250,000	-
	2,830,000	178,585
<b>2023 Equipment</b>		
Mini Excavator E42 and trailer (#36)	15,000	
Mini Excavator E42 and trailer (#35)	15,000	1,500
Mini Excavator E60 and trailer (#38)	13,000	-
Pickup truck (#353WD)	45,000	29,715
Pickup Truck (#357WD)	65,000	58,737
	<u>153,000</u>	<u>89,952</u>
<b>Total Expenses</b>	<b><u>\$ 2,983,000</u></b>	<b><u>\$ 268,537</u></b>

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***Other Information  
For the Month Ending  
April 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	9.98%
April	660,645.79	633,221.32	642,000.38	760,985.43	701,035.86	713,760.28	895,621.37	953,816.94	978,548.95	898,666.31	(79,882.64)	-8.89%
May	675,205.63	624,039.41	622,248.30	569,032.84	747,982.83	717,289.65	900,064.90	953,255.62	918,460.57			
June	658,344.46	635,221.62	669,962.41	676,212.44	777,777.77	806,474.63	876,837.27	993,429.97	936,409.62			
July		647,018.35	654,203.44	685,500.16	715,690.06	772,592.57	899,909.12	1,000,240.28	899,980.14			
August	607,731.76	638,639.65	637,537.88	669,188.44	743,957.89	749,731.01	891,025.48	941,696.27	1,050,226.11			
September	676,193.66	654,781.96	653,522.92	667,971.11	736,815.13	1,452,819.94	874,148.57	962,048.54	920,006.52			
October	657,669.28	652,147.01	642,753.04	647,844.00	748,643.55	769,791.14	868,364.73	987,976.98	903,115.49			
November	635,351.37	600,917.37	599,441.11	698,685.85	713,719.73	830,189.33	881,711.81	952,746.51	946,161.67			
December	633,300.05	614,596.18	645,431.00	683,087.72	727,129.82	792,743.53	932,432.97	987,893.53	922,784.24			
March Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A
April Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A
May Pro Rata	-	-	-	-	-	-	-	-	-	-	-	-
June Pro Rata	973.00	1,586.38	1,079.57	2,686.77	3,619.11	645.47	1,273.70	2,027.46	2,218.68			
September Pro Rata	-	-	-	-	-	-	-	-	-			
October Pro Rata	-	-	-	-	-	-	-	-	-			
Nov/Dec Pro Rata	2,929.06	1,281.10	1,015.86	4,429.82	2,369.44	1,289.54	724.25	3,090.22	1,696.18			
<b>Totals</b>	<b>7,250,394.53</b>	<b>7,634,180.66</b>	<b>7,733,619.19</b>	<b>8,039,615.79</b>	<b>8,758,282.43</b>	<b>9,695,975.77</b>	<b>10,503,044.98</b>	<b>11,559,139.49</b>	<b>11,223,631.53</b>	<b>3,726,676.61</b>	<b>4,104.30</b>	

<b>Original Budget</b>	<b>7,700,000</b>	<b>8,000,000</b>	<b>7,700,000</b>	<b>7,800,000</b>	<b>7,892,500</b>	<b>8,925,000</b>	<b>8,743,870</b>	<b>10,400,000</b>	<b>11,642,950</b>	<b>11,642,950</b>		
<b>Revised Budget</b>	<b>6,850,000</b>	<b>7,760,000</b>	<b>7,700,000</b>	<b>7,800,000</b>	<b>8,600,000</b>	<b>8,640,000</b>	<b>8,743,870</b>	<b>10,400,000</b>	<b>11,642,950</b>	<b>11,642,950</b>		
<b>Am't &gt; Revised</b>	<b>400,394.53</b>	<b>(125,819.34)</b>	<b>33,619.19</b>	<b>239,615.79</b>	<b>158,282.43</b>	<b>1,055,975.77</b>	<b>1,759,174.98</b>	<b>1,159,139.49</b>	<b>(419,318.47)</b>	<b>(7,916,273.39)</b>		

<b>Annual Comparisons</b>									<b>3,722,572.31</b>	<b>3,726,676.61</b>	<b>4,104.30</b>	<b>0.11%</b>
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SPECIAL PURPOSE LOCAL OPTION SALES TAX											\$ Increase	% Increase
2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	(Decrease)	(Decrease)	
January	1,405,561.03	1,329,303.17	1,474,317.70	1,365,091.10	1,436,258.38	1,231,195.23	1,659,579.17	1,936,210.94	2,010,427.80	2,001,927.18	(8,500.62)	-0.42%
February	1,115,891.89	1,013,229.61	1,014,142.87	1,084,104.78	1,168,271.30	1,211,828.74	1,383,440.75	1,497,898.49	1,532,761.35	1,621,252.62	88,491.27	5.77%
March	1,087,647.33	1,074,888.37	1,017,224.22	1,044,434.07	1,180,247.66	1,231,771.69	1,346,784.21	1,556,742.13	1,543,335.16	1,713,055.32	169,720.16	11.00%
April	1,168,395.26	1,120,609.67	1,134,168.18	1,346,433.60	1,240,029.83	1,258,718.41	1,584,782.96	1,686,796.75	1,845,456.97	1,750,906.06	(94,550.91)	-5.12%
May	1,193,227.96	1,106,288.66	1,100,541.37	1,005,478.92	1,323,376.46	1,269,418.18	1,592,375.88	1,686,403.27	1,685,680.86			
June	1,164,479.90	1,124,229.98	1,184,993.04	1,196,841.69	1,375,911.97	1,425,975.47	1,551,292.70	1,757,445.38	1,745,514.75			
July	-	1,148,725.74	1,156,961.13	1,215,840.27	1,263,037.03	1,367,003.63	1,592,245.20	1,769,609.54	1,681,069.84			
August	1,102,089.25	1,130,527.72	1,128,048.53	1,183,754.55	1,322,420.03	1,357,781.45	1,576,329.71	1,666,165.13	2,045,497.61			
September	1,190,887.83	1,159,709.87	1,156,576.40	1,181,651.06	1,301,533.09	2,571,002.07	1,546,444.94	1,672,909.18	1,737,420.08			
October	1,163,061.71	1,154,082.27	1,137,149.31	1,146,165.88	1,322,763.31	1,361,917.50	1,536,146.24	1,762,645.00	1,703,132.02			
November	1,126,161.46	1,062,236.97	1,060,694.60	1,235,592.36	1,261,751.67	1,468,913.09	1,558,125.38	1,684,489.72	1,782,636.82			
December	1,132,971.63	1,086,039.53	1,135,350.00	1,208,193.07	1,284,102.05	1,402,814.68	1,649,731.07	1,730,244.92	1,740,242.32			
March Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A
April Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A
May Pro Rata	-	-	-	-	-	-	-	-	-	-	-	-
June Pro Rata	1,781.88	2,827.87	1,914.40	4,689.95	6,399.29	1,142.06	2,264.86	3,584.40	3,914.57			
July Jet Fuel Tax Grant	-	-	-	3,452.00	-	-	-	-	-			
September Pro Rata	-	-	-	-	-	-	-	-	-			
October Pro Rata	-	-	-	-	-	-	-	-	-			
Nov/Dec Pro Rata	5,185.64	2,291.46	1,802.43	7,833.66	4,192.69	2,276.07	1,282.20	5,465.50	3,253.59			
<b>Totals</b>	<b>12,857,342.77</b>	<b>13,514,990.89</b>	<b>13,703,884.18</b>	<b>14,229,556.96</b>	<b>15,490,294.76</b>	<b>17,161,758.27</b>	<b>18,580,825.27</b>	<b>20,416,610.35</b>	<b>21,060,343.74</b>	<b>7,087,141.18</b>	<b>155,159.90</b>	

<b>Annual Comparisons</b>									<b>6,931,981.28</b>	<b>7,087,141.18</b>	<b>155,159.90</b>	<b>2.24%</b>
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**FLOYD COUNTY, GEORGIA**  
*Water Fund Bonds Debt Service Coverage Ratio*  
*For the Month Ended April 30, 2024*  
*(with comparative calculation for 2023)*

	<b>ACTUALS</b>	
	<b>2024</b>	<b>2023</b>
<b>Operating Revenues:</b>		
Developers Contributions	\$ -	\$ -
Misc-Other	7,160	4,910
Water Charges	2,416,092	2,353,450
Water Meter Charges	70,900	78,600
Penalties & Cut Offs	48,217	62,502
Fire Service Charges	41,667	41,667
Surcharge Revenue	-	179
Convenience Fee	-	-
Less: Fire Service Charges	(41,667)	(41,667)
Charges for Services	<u>2,542,370</u>	<u>2,499,640</u>
Miscellaneous	-	13,531
Rental Fees	4,198	4,198
<b>Total Operating Revenues</b>	<b><u>2,546,568</u></b>	<b><u>2,517,369</u></b>
<b>Operating Expenses:</b>		
Administration	426,051	432,475
Less: Depreciation	(8,403)	(8,403)
Net Administration	<u>417,648</u>	<u>424,072</u>
Distribution	1,760,260	1,524,186
Less: Depreciation	(549,629)	(539,300)
Net Distribution	<u>1,210,630</u>	<u>984,886</u>
Treatment Plant	257,782	263,353
Less: Depreciation	(21,434)	(21,434)
Net Treatment Plant	<u>236,348</u>	<u>241,918</u>
<b>Total Operating Expenses</b>	<b><u>\$ 1,864,626</u></b>	<b><u>\$ 1,650,876</u></b>
Net Available for Debt Service	\$ 681,942	\$ 866,493
Bonds Debt Service (83.3% of Annual Debt Payment)	102,833	103,167
<b>Bonds Debt Service Coverage Ratio (1.10 Requirement)</b>	<b>6.63</b>	<b>8.40</b>
Total Debt Service (83.3% of Annual Debt Payment)	188,560	188,894
<b>Total Debt Service Coverage Ratio</b>	<b>3.62</b>	<b>4.59</b>

**FLOYD COUNTY, GEORGIA**

*Non-Capital Equipment*

*For the Month Ended April 30, 2024*

	<u>Budget</u>	<u>YTD</u>
Juvenile Court		
Laptop	\$ 3,950	\$ -
	<u>3,950</u>	<u>-</u>
Probate Court		
Judges Chair	800	-
Courtroom Electronic Upgrade	6,000	-
3 - Printers	800	-
	<u>7,600</u>	<u>-</u>
Clerk of Superior Court		
Desk	1,500	-
	<u>1,500</u>	<u>-</u>
Board of Equalization		
Desk	1,500	-
	<u>1,500</u>	<u>-</u>
District Attorney		
6 - Printers	3,000	-
2 - Filing cabinets	1,200	-
	<u>4,200</u>	<u>-</u>
Sheriff		
Courthouse Shredder	2,000	-
15- Radios	33,000	32,456
12- Tasers	40,020	-
2- Tactical Handheld Thermal Monocular	7,000	5,868
2- Stun Belts	4,000	3,850
2- Stun Vests	5,000	4,921
20-Jail Cell Toilets	53,820	15,300
	<u>144,840</u>	<u>62,395</u>
Coroner		
Security Camera System	7,890	7,886
	<u>7,890</u>	<u>7,886</u>
Board of Registrars		
Computer Monitor	1,800	-
Training Room Projector	1,200	-
Computer	1,800	-
Laptop	1,200	-
	<u>6,000</u>	<u>-</u>
Police		
Activities Tent	1,200	1,200
Dodge Charger	5,000	5,000
K-9 Training Aids	215	212
AlcoSensor	6,035	4,546
	<u>12,450</u>	<u>10,958</u>



**FLOYD COUNTY, GEORGIA**

*Non-Capital Equipment*

*For the Month Ended April 30, 2024*

	<u>Budget</u>	<u>YTD</u>
Facilities Management		
Electronic HVAC Gauges	\$ 1,000	\$ 576
Electronic Megohmmeter	800	915
Battery Drill Set	1,000	998
Mop Machine	2,000	-
Historic Courthouse Elevator Phone	3,520	3,520
Card reader for Clerks Office	3,025	-
LEC Front Door Cameras	1,950	1,946
Commission Podium	2,000	-
	<u>15,295</u>	<u>7,956</u>
Public Works		
Portable 12/24 volt battery jump starter	1,700	-
Metered fluid dispensers for fuel truck	1,200	-
Overhead 1 ton Electric Hoist	3,000	2,570
Hydraulic Tank Vacuum Tool	750	689
Remote Inspection Camera	700	-
Wheel Balancer	8,000	7,734
Master Standard/ metric Tap and Die Sets	1,200	701
Weather Proof Air Hose Reels	1,400	-
Walk behind lawn mower (48")	6,600	6,600
Pole Saws	1,500	1,217
MS 362 Chainsaw	950	553
Spray head for Herbicide Truck	1,150	1,146
Backpack Blower	600	513
	<u>28,750</u>	<u>21,722</u>
Prison		
Filing Cabinet	5,000	4,630
Taser Equipment	20,000	19,980
Body Cameras	3,000	2,996
Fiber	5,095	5,093
Handheld Radios	7,500	7,052
	<u>40,595</u>	<u>39,751</u>
Tax Appraisers		
1 - Printer	500	-
1 - Laptop	1,000	-
Monitor	500	-
Shredder	1,500	1,097
	<u>3,500</u>	<u>1,097</u>
Cooperative Extension		
2 - Laptops with docking stations (cost share with UGA)	2,500	-
	<u>2,500</u>	<u>-</u>
Superior Court		
Admin Equipment	500	-
Courtroom Upgrades	7,000	-
	<u>7,500</u>	<u>-</u>

**FLOYD COUNTY, GEORGIA**

*Non-Capital Equipment*

*For the Month Ended April 30, 2024*

	<u>Budget</u>	<u>YTD</u>
Judge Niedrach Superior Court Desktop printer	\$ 600	\$ -
	600	-
Judge Johnson Superior Court Desktop printer	600	-
	600	-
Judge Sparks Superior Court Desktop printer	600	-
	600	-
Judge King Superior Court Desktop printer	600	-
	600	-
County Manager Office Furniture	3,500	-
	3,500	-
Community Violence Grant Equipment	353,770	236,479
	353,770	236,479
Purchasing Flooring	4,440	4,437
	4,440	4,437
Finance Electric Coil Binding Machine	500	-
Electronic Door Card Readers	4,660	4,658
	5,160	4,658
Information Technology Emergency equipment purchases	8,000	950
	8,000	950
E-911 Security Cameras for Front Door	1,950	1,946
	1,950	1,946
EMA Starlink	700	-
	700	-
Law Library Technology updates & additions, wireless upgrades	9,000	-
	9,000	-
Inmate Benefit Sheriff - Equipment	125,000	15,195
Prison - Equipment	8,000	9,451
Work Release - Equipment	10,000	605
	143,000	25,251

**FLOYD COUNTY, GEORGIA**

*Non-Capital Equipment*

*For the Month Ended April 30, 2024*

	<u>Budget</u>	<u>YTD</u>
Water Department		
Administration		
2 - Neptune MRX920VR Drive By System	\$ 19,100	\$ 12,971
2 - Surface Laptops	2,000	2,000
Window Blinds	2,600	-
Drive - Thru Counter Top	2,500	-
2 - Receipt Printer	1,600	-
	<u>27,800</u>	<u>14,971</u>
Distribution		
Skid Steer auger with Bits	10,000	4,100
Stihl Demo Saws	3,200	3,119
Skid Steer Forks	3,200	3,070
Side Tool Boxes for Dump Trucks	2,000	-
12 Volt Trash Pumps	4,200	3,740
Ice Machine	9,000	5,791
Ford Tapping Machine	2,700	2,499
Honda Fuel Track Pump	2,200	1,654
Leak Detector	2,100	904
Bulk Storage Tank Meter	1,130	-
Leak Stethoscope	600	-
Tripod Lift	3,200	-
Pipe Horn	1,600	1,764
CL2 Machine	850	-
Flexible Inspection Camera	650	-
	<u>46,630</u>	<u>26,641</u>
Treatment		
3 - TU 5 Turbidity Meters	22,005	-
Portable C12 meter	850	-
Calibration Vials	630	-
ATI Unit	5,200	-
3 - SC4500 Controller	12,855	-
PH Meter	1,300	-
Automatic Cleaning Module	1,430	-
EMEC Injection Pump	1,500	1,125
	<u>45,770</u>	<u>1,125</u>
Airport		
Ice Machine	2,000	1,522
	<u>2,000</u>	<u>1,522</u>
Agriculture Center		
Equipment	1,500	-
	<u>1,500</u>	<u>-</u>
Recycling		
Belt Replacement	5,400	-
2 sets of Skid steer tires	10,000	-
	<u>15,400</u>	<u>-</u>
Animal Control		
Radios	4,020	3,954
	<u>4,020</u>	<u>3,954</u>

**FLOYD COUNTY, GEORGIA**

*Non-Capital Equipment*

*For the Month Ended April 30, 2024*

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	<u>Budget</u>	<u>YTD</u>
Recreation		
Administration		
John Deere Movers	\$ 1,655	\$ -
	1,655	-
Gymnastics		
Tumble Track	6,400	5,008
Springs	1,000	-
Pit Blocks	2,000	1,955
Climbing Mats	1,480	1,446
T Trainer	1,900	-
	12,780	8,409
Coosa River Trading Post		
Equipment	600	-
	600	-
Youth Baseball		
Wind Screens	8,000	-
8 - Pitching machines	11,300	10,495
	19,300	10,495
Park & Recreation Services		
Welder	2,400	2,344
Ladders	950	947
Refrigerant Recovery Machine and Tank	1,300	-
Tires	2,345	2,323
2-Pressure washer	3,200	3,014
2-Spray in bed liner	1,400	-
4-Propane kit for Lawnmowers	-	6,163
Garbage cans	27,000	24,783
	38,595	39,573
Rec-Shop		
5 - Backpack Blower	2,500	-
Trimmers	1,500	-
MS362 Chainsaw	800	-
Hedge Trimmer and Edger	900	-
	5,700	-
Total:	<u>\$ 1,041,740</u>	<u>\$ 532,176</u>