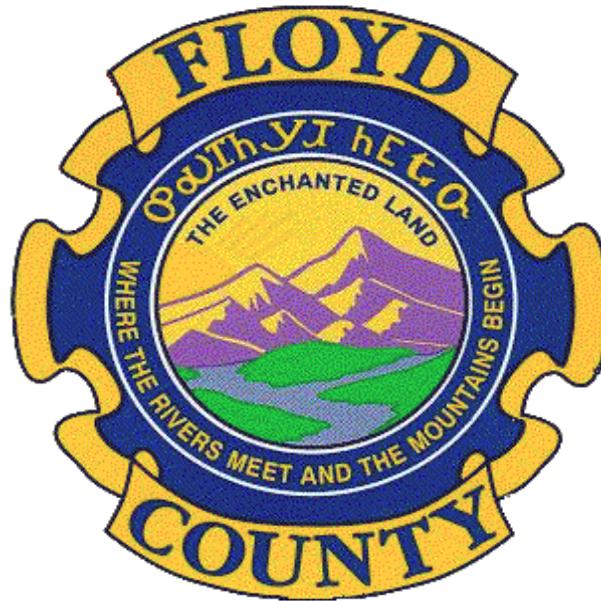


Floyd County, Georgia

***Financial Statements
For the Month Ended
October 31, 2016***



*Financial Statements
For the Month Ended
October 31, 2016*

*Prepared by:
Finance Department*

FLOYD COUNTY, GEORGIA
Monthly Financial Statements
For the Month Ended October 31, 2016

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Floyd County Review of October 2016

General Fund

○ Revenues

- Taxes are \$997,000 more than this time last year.
 - Property Taxes – Current Year are \$765,800 more than 2015 at the end of October, a 28.8% increase. There were some issues with the printing and mailing of the bills in 2015 that delayed collections last year.
 - Mobile Home Taxes have increased 10.7% since this time last year. The due date for those taxes was changed from May 1 to April 1. The Tax Commissioner’s office has also implemented a policy that any mobile home purchased through a tax sale will be reclaimed for resale if the taxes are not kept current.
 - Intangible Taxes have increased 17.2% since last year. This could be a sign of an improving economy, but since the Real Estate Transfer Tax is within \$500 of last year, refinancing could be the explanation.
 - Penalties & Interest revenue is \$18,100 more than 2015. The Delinquent Tax Officer position was filled in July.
 - Timber Tax is showing a decrease of 65.7% from 2015. After speaking with the Floyd County Chief Appraiser, it was realized that last year’s revenue was higher than normal. Berry College reported a large cutting in 2015 but other than that, he said that they never pinpointed a reason for the increase last year and assumed that it was because planted pines matured at the same time.
 - There is an increase in Sales Tax collections from 2015 of \$438,550 or 7.3%. This increase will probably continue for several months since the State retained \$752,560 of our sales tax in July and August 2015 after an unidentified company reported overpaying sales tax for several years.
 - Motor Vehicle Taxes are \$155,550 less than 2015, an 18.7% decrease. This decrease should continue with the implementation of the TAVT.
 - Motor Vehicle TAVT is \$107,650 less than last year dropping by 7.7%. This varies with the sale of cars. Sales volume usually picks up at the first of the year and then will decline through the summer months.
 - When comparing Sales Tax, Motor Vehicle Taxes and TAVT as a whole for each year, we are \$175,400 ahead of 2015. This is a 2.1% increase.
- Intergovernmental Revenue is \$41,250 less than last year.
 - Last year, the funds from the SCAAP Grant had already been received. This was received for 2016 at the beginning of November.
 - For 2015, three quarters of revenue for the COPS Program had been received. This information has been requested and should be received in November.
- Charges for Services are \$33,600 less than 2015.
 - Sheriff Boarding Inmates is \$112,100 less than 2015, a 43.4% decrease.
 - Chattooga County Boarding Inmate revenue is down \$87,500 from 2015. This is a 54.7% drop. For 2015, we housed Chattooga inmates in January through August. We’ve only had Chattooga inmates in 2016 since mid-September.
 - Social Security Administration revenue is \$8,800 less than 2015, a decrease of 12.6%.

Floyd County Review of October 2016

General Fund (cont'd)

- Revenues (cont'd)
 - US Marshals revenue has decreased by \$11,700 as compared to the same time last year.
 - Clerk of Court Charges for Services decreased by \$19,950 when compared to October 2015. By this time last year, we had received E-Commerce revenue but have not received it this year. This is a 5.8% decrease.
 - Probate Court Charges for Services have increased \$9,150 from 2015, an increase of 9.7%.
 - Estates and Miscellaneous revenues both show increases of 9.7% and 20.5% respectively.
 - Magistrate Court Fees have decreased by \$13,100 or 4.9%.
 - Fines & Forfeitures are up \$52,350.
 - Clerk of Court Criminal Division is \$26,550 more than in 2015, a 7.9% increase.
 - Juvenile Court Supplemental Services is down 44.9% from 2015. Juvenile Court is looking into this to see why these fines have dropped.
 - Probate Court Fines are up \$15,000 or 3.1%.
 - Parking Fines have dramatically increased since 2015 going from \$6,900 to \$24,000.
 - Miscellaneous Revenue is almost double the annual budget. At their meeting on August 23, 2016, the commissioners approved moving the Floyd Medical Center disbursement of \$1,000,000 to the General Fund. During their planning session on October 24, 2016, the commissioners agreed to distribute \$500,000 of this to Parks & Recreation; \$400,000 for fees and scholarships and \$100,000 for capital purchases.
- Expenditures
 - Both Victim Witness and Mental Health Court have revenue and expenses recorded in the same line item. Disregarding the revenue leaves the expenses at 77.9% of the annual budget for Victim Witness and 100% for Mental Health Court. The grant revenues in Mental Health Court should cover the expenditures. We have received some grant reimbursement but are awaiting more.
 - Interagency Public Safety is at 99.7% of the annual budget.
 - The Forest Fire Protection Program payment was paid to the Georgia Forestry Commission in July.
 - Interagency – Health is at 99.7% of the annual budget.
 - Both the Health Department and Highland Rivers received their fourth quarter payments at the beginning of the quarter.
 - Interagency – Executive Financial Administration is at 87.9% of the annual budget.
 - The NW Georgia Regional Commission annual assessment was paid in July.
 - The GIS annual software maintenance was paid in July.
 - **Total Expenditures are 6% below the YTD budget.**
- Fund Balance
 - Through October 2016, the General Fund has decreased fund balance by \$15,264,992 compared to a decrease of \$14,624,978 through October 2015, a variance of \$640,014.

Floyd County Review of October 2016

Fire Fund

- Revenues
 - Taxes are \$205,450 more than this time last year.
 - This is due to the following:
 - Property Tax - Prior Years are 5.7% over the YTD budget but are \$3,650 less than 2015.
 - Mobile Home Taxes are 8.7% over the YTD budget but are \$200 more than 2015. The due date for those taxes was changed from May 1 to April 1. The Tax Commissioner's office has also implemented a policy that any mobile home purchased through a tax sale will be reclaimed for resale if the taxes are not kept current.
 - Motor Vehicle Taxes are 6% under the YTD budget and \$26,900 less than last year.
 - Motor Vehicle TAVT is 9.2% less than the YTD budget and \$23,200 less than this time in 2015.
 - Recording Intangible Tax is 6.5% over the annual budget and is \$1,400 more than 2015.
 - Insurance Premium Tax is 14.8% over the annual budget and is \$184,850 more than 2015.
- Expenditures
 - Total Expenditures are at 83.3% of the annual budget.

E911 Fund

- Revenues
 - Total Revenues are over the YTD budget by 8.2%.
 - E-911 Miscellaneous revenue is 39.1% above the annual budget and \$3,350 more than this time last year.
 - Revenues from Charges for Services have increased by \$26,500 from last year. Land Line fees are at 80.6% of the annual budget and Wireless fees are at 93.1% of the annual budget.
 - Alarm Registration fees are \$3,150 less than 2015. This is in its second year and a majority of individuals have paid the one-time fee to register their systems. This most likely will continue to decrease through the year.
 - We received \$193,300 of prepaid phones revenue from Georgia Department of Revenue. This is \$21,250 more than we received last year.
- Expenditures
 - Total Expenditures are at 75.6% of the annual budget and \$52,550 less than 2015.
 - Equipment is at 91% of the annual budget due to the purchase of furniture and computers earlier this year.

800 MHz Communication Fund

- Revenues
 - Charges for Services are \$22,400 more than last year and are 84.6% of the annual budget. This is due in part to all user accounts being charged annually or semi-annually and payments being received this year.

Floyd County Review of October 2016

800 MHz Communication Fund (cont'd)

- Revenues (cont'd)
 - Tower lease is \$4,050 more than last year. This is the first full contract year for the iWispr account. Their lease started at the end of August 2015 and we are receiving \$600 a month.
 - Total Revenues are at 84% of the annual budget.
- Expenditures
 - Uniforms is at 98.4% of the annual budget. This is due to the timing of uniform purchases. Uniforms are not purchased evenly throughout the year.
 - Equipment is at 98% of the annual budget. This is due to a purchase in February of a Panasonic ToughBook Laptop computer.
 - Lease Purchase is 85.9% of the annual budget and \$950 more than last year. This is due to an increase in the monthly rate of \$85 a month, starting in February 2016.
 - Utilities is 6.6% over the YTD budget and is \$5,500 more than this time last year. Electricity rates vary due to weather and demand. Usage this year could be slightly higher due to a longer and warmer summer season as compared to last year.
 - Telephone is 92.5% of the annual budget and \$80 more than last year. This is due to an increase in basic cost of service from last year.

Emergency Management Fund

- Revenues
 - We have not received any revenue at this time due to the fact that these are grant revenues and the grants for the year have not been reimbursed yet.
 - The reimbursement documentation for the State of Georgia - LEPC Grant has been submitted. We are waiting to receive the funds.
- Expenditures
 - Code Red Weather Warning is 100% of the annual budget due to payment of the annual renewal fee.
 - The State of Georgia – LEPC Grant is 100% of the annual budget.
 - Total expenditures are at 61.1% of the annual budget.

Solid Waste Fund

- Revenues
 - Taxes are \$6,100 more than last year but are only 25.7% of the annual budget.
 - Decreases can be seen in the following accounts:
 - Motor Vehicle Tax is down \$10,800.
 - Motor Vehicle TAVT is down \$9,300.
 - Penalties and Interest is down \$1,100.
 - These decreases are offset by the following increases:
 - Property Tax- Current Year is up \$31,650.
 - Recording Intangible Tax is up \$550.
 - Interest Earned is \$1,200 more than last year.
- Expenditures
 - Total Expenditures are only at 68.5% of the annual budget, 14.8% below the YTD budget.
 - We have only used 77.5% of the annual budget for Repairs and Maintenance.

Floyd County Review of October 2016

Solid Waste Fund (cont'd)

- Expenditures (cont'd)
 - Utilities are at 78.4% of the annual budget. When compared to this time last year, we have spent \$650 less.
 - The largest portion of this decrease can be seen in the Georgia Power bills. For 2016, the Georgia Power bills are \$450 less than the 2015 bills.
 - The other utility paid in this account is water. For water, we pay Floyd County and Cave Spring. The Cave Spring water bills have remained pretty consistent, with only a \$6 decrease when compared to 2015. When looking at the Floyd County water bills, there is more of a difference. When comparing to 2015, this year's water bills are \$200 less. A large portion of this difference, \$150, is due to an Airport water bill that was being paid by Solid Waste. This has been corrected now.
 - Remote Site Operations are at 82.2%, which is 1.1% below where we should be at this point of the year.
 - Tipping Fees are at 71.2% of the annual budget. This is 12.1% below the year to date budget. This is due to the timing of the invoices.

Stadium Maintenance Fund

- Revenues
 - Total Revenues are at 99.7% of the annual budget.
 - Miscellaneous Income is comprised of the following:
 - Season Ticket Sales
 - Naming Rights
 - The Braves Contribution
 - Ticket sales have decreased from last year from \$12,700 to \$3,500. Stadium Rights are 9.7% over the annual budget for the year and the Braves Contribution has remained consistent and is at 100% of the annual budget for the year.
- Expenditures
 - Repairs and Maintenance expenditures are at 71.8% of the annual budget.

Work Release Center Fund

- Revenues
 - Total Revenues are \$42,550 less than 2015.
 - Boarding Inmates, where the inmates pay for their room and board, is down \$21,700. At this point, last year, we had more working inmates in the facility. All inmates that are currently housed at the center are working, but we currently have less inmates than we had at this point last year.
 - Also, it is important to note that when new inmates come in, it does take a few weeks to get them a job, so there are times when inmates don't have jobs due to timing.

Floyd County Review of October 2016

Work Release Center Fund (cont'd)

- Expenditures
 - Transportation Charges, which is \$4 per inmate per trip, are down by \$20,150. During this year, we have had less inmates than we did over the same time period last year.
 - Total Expenditures are \$12,900 less than 2015 and are 12.4% below the YTD budget.
 - The largest factors in this decrease can be seen when looking at the following accounts:
 - The Operating Salaries and Wages are \$29,000 lower and FICA is \$1,950 lower, due to open positions.
 - Travel and Training expenses are \$3,150 less than 2015.
 - Repairs and Maintenance are \$2,050 less than 2015.
 - These decreases are slightly offset by the following increases:
 - Operating Health Insurance is up \$9,350.
 - Uniforms are \$4,350 more than it was this time last year.
 - Transportation Salaries and Wages are \$1,500 more and the FICA account is \$95 more.
 - Transportation Health Insurance has increased \$2,700.
 - The Equipment line is at 100% of the annual budget.
 - All of the Tasers that were budgeted have been purchased. They also purchased a new shredder.

Water Fund

- Revenues
 - Charges for Services are \$135,050 more than the prior year and are 3.1% above the YTD budget. Consumption reports show a 4.1% rise in usage compared to last year. We are currently experiencing an extreme drought which could account for higher usage.
 - Miscellaneous Revenue is \$26,000 more than last year. A water employee that we had reimbursed tuition to, took a job at the City of Rome and the City reimbursed us this cost.
 - Interest Revenue is \$12,650 more than last year and is 42.2% above the annual budget. Interest rates at East West Bank are better than they were last year.
 - Operating Revenues are \$161,300 more than the prior year and are 3.1% higher than the YTD budget.
- Expenses
 - Administrative Salaries & Wages are 9.7% below the YTD budget. A position was vacated earlier this year and has not been filled yet.
 - Administrative Dues & Subscriptions is at 96.7% of the annual budget. There shouldn't be any more charges to this line item this year.
 - Administrative Travel & Training is 5.9% over the annual budget. This is for a Munis convention that was in May, and the GAWP Fall Conference. There should not be any further charges to this line item this year and a budget transfer will be requested.

Floyd County Review of October 2016

Water Fund (cont'd)

- Expenses (cont'd)
 - Administrative Water Collection expense is 5.4% above the YTD budget. As compared to last year, there has been a 11.2% increase in cost. Credit card usage is higher than it was last year.
 - Administrative Trust Management Fee is at 94.9% of the annual budget. This is an annual cost associated with the management of our bonds.
 - **Total Administration Expenses are 11.4% less than the YTD budget.**
 - **Total Distribution Expenses are 9.1% below the YTD budget.**
 - Treatment Plant Dues & Subscriptions is at 87.1% of the annual budget. The Drinking Water Fees were paid to the Department of Natural Resources in July.
 - Treatment Plant Uniforms is at 100% of the annual budget. A budget transfer was done to cover the purchase of boots for the Treatment Plant employees.
 - Treatment Plant Travel & Training is 11.8% higher than the annual budget. This is for registration for the GAWP Fall Conference. A budget transfer will be requested.
 - **Total Treatment Plant Expenses are 6.9% less than the YTD budget.**
 - **Total Operating Expenses are 9.3% below the YTD budget.**

Airport Fund

- Revenues
 - Fuel Sales are \$36,250 less than 2015 and 9.1% less than the YTD budget.
 - AvGas Revenue is \$7,400 less than 2015.
 - Self Serve Revenue is \$17,400 less than 2015.
 - Jet Fuel Revenue is \$13,550 less than 2015.
 - Many regional airports are reporting much lower air traffic business this year as well.
 - The last weekend of the month, there was no self-serve traffic due to the airshow.
 - Although we had fewer Jets to land and fuel than last year, the JLC Air Show Management was a large consumer the last week of the month for both Jet Fuel and AvGas. The Airshow had a great turnout this year, an estimated 70,000 people attended. In addition, Jet fuel sales were \$56,300; AvGas sales were \$10,400; and other miscellaneous items, like Oil, were \$2,000.
 - Rental Fees are 5.5% below the YTD budget. They are continuing recruiting efforts for new tenants with availability, location, and good rates.
 - Total Operating Revenues are at 75.5% of the annual budget.
- Expenses
 - Supplies are 96.8% of the annual budget. This line item will be monitored and a budget transfer requested if necessary.
 - Repairs and Maintenance is 6.2% over the annual budget. This is attributed to a few items, such as tank cleaning; minor repair on the tanks, hoses and nozzles; firetruck inspections.
 - Data Processing is at 95.9% of the annual budget. This is due in part to cables and other computer connections needed to connect their security system into their computers.
 - Telephone is 90.1% the annual budget. This is due in part in the locating and labeling of a few analog lines to airport under Earthlink with a cost of \$210.62.

Floyd County Review of October 2016

Airport Fund (cont'd)

- Expenses (cont'd)
 - Postage is over the annual budget by 17.7%. This is due to return shipping for a returned part. A budget transfer has been requested and is in process.
 - Food and Beverage Expense is 94.7% of the annual budget. This is due in part by stocking up for resales of snack and Coca Cola refreshment items for the weekend of the Airshow.
 - Cost of Goods Sold is 13.2% under the YTD budget.
 - AvGas purchases are at 81.7% of the annual budget compared to 64.6% last year at this time, mostly due to the following:
 - Weekend incentives
 - Cooler weather
 - Sporting events
 - Distributor costs vary
 - Jet Fuel purchases are at 62.8% of the annual budget compared to 66.2% last year at this time. This is due in part to the following:
 - Lower Jet business currently.
 - The timing of fuel purchases and distributor costs vary.
 - Placing half load orders rather than full.
 - Total Operating Expenses are at 71.6% of the annual budget.

Forum Fund

- Revenues
 - Charges for Services are at 80.4% of the annual budget, and are \$8,050 less than this time last year.
 - Rental Fees are at 69.2% of the annual budget, and are \$47,850 less than at this time last year. There have not been as many room rentals in recent months due to the recent changes in management.
 - Total Revenues are at 67.3% of the annual budget and are \$43,050 less than last year.
- Expenses
 - Salaries and Wages are at 52.3% of the annual budget and \$47,200 less than last year. This is due to an employee retiring in the last quarter of 2015 and not being replaced.
 - Salaries and Wages-Forum is at 116.2% of the annual budget. This line item is used for event workers and the Forum had a large event in previous months that required more laborers. Safari has also hired one full-time houseman and two part-time housemen that are being accounted for in this line item.
 - Dues and Subscriptions is at 99.4% of the annual budget due to an annual due being paid in July.
 - Repairs and Maintenance is at 104.1% of the annual budget. This overage is due to renovations taking place at the Forum to improve operations as the shift to Safari management is taking place.

Floyd County Review of October 2016

Forum Fund (cont'd)

- Expenses (cont'd)
 - Data Processing is only at 38% of the annual budget. We have purchased a year of Caterase, a catering and event software that will be used to improve operations; however, this is being reported in Prepaid Expense on Safari's financial statements and will be recognized monthly as the expense is actually incurred.
 - Basic Insurance is at 162.8% of the annual budget due to additional liability insurance being added through King and French Insurance Company. Safari was required to purchase additional liability insurance in conjunction with their alcohol license purchase.
 - Promotions/Advertising is only at 10.3% of the annual budget. The Forum had not had any web ads, magazine ads, or radio ads since January of this year. Safari Management took over managing the Forum August 1 and has started taking over the promotions recently.
 - Total Operating Expenses are at 72.1% of the annual budget and are \$850 more than last year.

Recycling Fund

- Revenues
 - Material Sales are \$8,750 less than 2015, and are only 53.3% of the annual budget. This is 30% below where we should be for this time of the year.
 - Looking at the sales compared to last year you will see the following changes that have led to an overall decrease in sales revenue:
 - Corrugated, which is our largest income producer, is up 90.1%. Last year it was selling for \$118 a ton, while this year it is selling for \$126.53 a ton, an increase of \$8.53. This year we are shipping more out than we were in 2015.
 - File Stock is down 45.9%.
 - Mixed paper is down 20.1%. This year this product is selling for \$98.75, an increase of \$31.85 more per ton. However, we are shipping out less than we were in 2015.
 - Colored glass is up 91.6%.
 - Plastic #1 is up 14.6%.
 - Plastic #2 is up 54.1%.
 - Steel is up 23%. This year this product is only selling for \$80 a ton, while last year it was selling for \$85 a ton. We are shipping out less than we were in 2015.
 - Miscellaneous product sales are down 71.6%. An example of an item that is included in this category would be batteries.
- Expenses
 - Salaries and Benefits is \$25,100 lower than it was at this time last year.
 - Salaries and Wages is \$34,400 less than 2015.
 - The center is not working at full staff due to retirements, although they do have some Public Works employees that are working there some days to fill in when needed.
 - Health Insurance expense is \$11,500 more than it was in 2015.

Floyd County Review of October 2016

Recycling Fund (cont'd)

- Expenses (cont'd)
 - Supplies is at 80.2% of the annual budget.
 - Material purchases are 17.8% below the YTD budget. When compared to 2015 we have spent \$7,750 less.
 - Product purchases have decreased by \$10,900 compared to 2015. This decrease has been offset by an increase in landfill fees which are reported in the Utilities line.
 - Due to the market, right now, we have to pay to haul our co-mingled materials in order to get rid of them, or we have to pay to put them in the landfill, whichever is cheaper.
 - We also pay the City of Rome to haul one trailer every Thursday.
 - Gas and Oil is \$1,850 less than 2015. This account is 4.9% below the YTD budget.
 - This is largely due to lower gas prices.
 - One route is shorter than it was at this time last year, and we no longer pick up Rome-News Tribune materials, which was 2 runs 4 days a week and a tractor trailer run every 2 weeks.
 - Removing glass as a collected item cut out 5 trips a week between the remote sites and the center.
 - Repairs and Maintenance is 17.4% below the YTD budget. When compared to 2015, the expenses are \$15,400 less.
 - This is due to major repairs to vehicles that were done in 2015. They had to replace a transmission and have a motor rebuilt. Most of the vehicles at Recycling are over 10 years old.
 - Utilities are \$18,000 more than 2015 and are at 102.7% of the annual budget.
 - This increase is attributed to an increase in the Landfill bills. We are having to dump a lot more than we have in years past due to prices and changes in items collected.
 - Total Operating Expenses are \$7,150 less than last year and are 15% below the YTD budget.

Animal Control Fund

- Revenues
 - Adoption Fee Revenue is 6.9% under the YTD budget, but is \$1,400 more than last year.
 - Miscellaneous revenue is \$650 more than this time last year. This is due to an increase in fines.
 - Total Revenues are under the YTD budget by 11.3%, but are \$1,700 more than last year.
- Expenditures
 - Dues & Subscriptions is at 100% of the budget. All dues & subscriptions have been paid at this time.
 - Uniforms is at 97.5% of the annual budget. This is due to recent purchases and the timing of purchases throughout the year.
 - Data processing is at 93.8% of the annual budget due to the annual software licensing of Shelter Pro Software in March.

Floyd County Review of October 2016

Animal Control Fund (cont'd)

- Expenditures (cont'd)
 - Basic Insurance is 99% of the annual budget and was \$1,900 more than last year. This is due to an increase in the cost at July's renewal.
 - Total Expenditures are 5.8% under the YTD budget but are \$8,400 more than last year.

Rome-Floyd Parks and Recreation Authority

- Revenues
 - Total Revenues, including transfers in, are \$206,900 more than 2015.
 - Miscellaneous Revenue is \$404,350 more than 2015.
 - \$3,800 is due to the sale of assets.
 - The largest portion of this increase, \$400,000 is due to the Floyd Medical Center Bond Issue. These funds will be used to lower fees and provide scholarships.
 - Other Programs has seen a decrease of \$26,250 when compared to last year.
 - Day camp revenue is down \$6,850 due to two camps held in 2015 not being held in 2016.
 - Road Race revenue is down \$9,250.
 - This year there was not a color run on the 4th of July, so this decreased our revenue.
 - Sponsorships are down \$13,950.
 - In 2015, we had \$3,050 worth of Parade of Champions revenue, while this year we have none. The Recreation Department did not participate this year, but hopes to participate again in years to come.
 - These decreases are slightly offset by an increase of \$7,650 within Other Programs revenue due to the North Georgia United Soccer camp being included in this account this year.
 - Gymnastics is \$19,950 less than at this time last year.
 - In 2015, we hosted a state meet and had meet host fee revenue of \$45,200; whereas, this year we have not hosted a state meet.
 - Camp registrations have decreased by \$2,900.
 - These decreases are offset by an increase in Instructional Fees of \$27,000.
 - Tennis Center revenue is \$98,800 less than at this time last year.
 - Due to the Parks and Recreation Agreement signed between the City of Rome and the County, the City of Rome is now responsible for this location.
 - Youth Athletics is \$17,650 less than in 2015.
 - Youth Basketball revenues are down by \$6,400.
 - In 2015 we hosted district tournaments for two age groups and had \$10,850 in Tournament gate revenue and \$1,250 in Tournament fees.
 - Individual fees for 2016 were up by \$5,700 and offsets some of the above-mentioned decrease.

Floyd County Review of October 2016

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

- Revenues (cont'd)
 - Youth Baseball revenues are \$11,750 less than 2015; this is largely due to a decrease of \$9,100 in Individual Fees, and a decrease of \$5,650 in Tournament Gate receipts and Tournament Fees. These decreases are slightly offset by an increase in Prep League Team Fees of \$3,000.
 - Spring Baseball participation for 2015 was 434. This year it was 469. This is an increase of 35 participants. The revenue from this program decreased \$2,550. There were 38 people that did take advantage of the multi child discount.
 - Fall Baseball participation for 2015 was 363. This year it was 391. This is an increase of 28 participants. The revenue from this program decreased \$3,700. There were 23 people that did take advantage of the multi child discount and a majority of the participants registered during early registration.
 - Spring T-ball participation for 2015 was 105. This year it was 121. This is an increase of 16 participants. The revenue from this program decreased \$1,300. There were 15 people that did take advantage of the multi child discount.
 - Fall T-ball participation for 2015 was 45. This year it was 79. This is an increase of 34 participants. The revenue from this program increased \$900. There were 4 people that did take advantage of the multi child discount and a majority of the participants registered during early registration.
 - Youth Softball has decreased revenues of \$15,000; this is largely due to a decrease of \$10,150 in individual fees, \$1,600 in prep league fees and \$3,250 in revenue related to a small tournament that we hosted in 2015.
 - Spring Softball participation for 2015 was 246. This year it was 212. This is a decrease of 34 participants. The revenue from this program decreased \$6,650. There were 16 people that did take advantage of the multi child discount and 15 took advantage of early registration.
 - Fall Softball participation for 2015 was 144. This year it was 141. This is a decrease of 3 participants. The revenue from this program decreased \$2,550. There were 38 people that did take advantage of the multi child discount.
 - Youth Football and Cheerleading registration revenues are \$13,800 more than 2015; this is due to increased gate receipts.
 - Football participation in 2015 was 599. This year it is 722. This is an increase of 123 participants. There was only a slight increase of \$100 in revenue for 2016.
 - It is important to note that in 2016 a Tiny Mite league was offered for 5-6 year olds; this was not offered in 2015. This league has 104 participants.

Floyd County Review of October 2016

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

- Revenues (cont'd)
 - Cheerleading participation in 2015 was 255. This year it was 303. This is an increase of 48 participants.
 - It is important to note that in 2016 a Tiny Mite league was offered for 5-6 year olds; this was not offered in 2015. This league has 75 participants.
 - Youth Volleyball prep league fees are \$1,700 more than 2015.
 - Volleyball participation for 2015 was 40. This year it was 74. This is an increase of 34 participants. The revenue from this program increased \$1,700.
 - Recreation Centers has experienced an increase of \$7,550 over 2015.
 - The Anthony Center has increased revenues of \$2,500.
 - Day Camp registrations have increased \$4,550 although we have had a decrease of \$1,950 in Facility rentals.
 - The Fielder Center has decreased rentals of \$5,250.
 - The Gilbreath Center has seen increased revenues of \$2,550.
 - Facility Rentals are up \$950.
 - Camp Goodtime Registration fees and donations have both increased by a total of \$1,600.
 - North Floyd Park has an increase of \$6,600 in revenues.
 - Day Camp revenue has decreased by \$1,050.
 - Other Program revenues have increased \$8,550.
 - The North Georgia United Soccer League makes up the largest portion of this revenue.
 - Barron Stadium is \$36,650 less than at this time last year.
 - Due to the Parks and Recreation Agreement signed between the City of Rome and the County, the City of Rome is now responsible for this location.
- Expenditures
 - Total expenditures are \$233,600 less than 2015.
 - Administrative Operations has seen a decrease of \$13,950.
 - In 2015, there was depreciation of \$9,000 but there will be no depreciation in 2016. This is due to Recreation becoming a Special Revenue Fund and depreciation is not reported for these funds.
 - Salaries and Benefits have decreased \$23,400.
 - Salaries and Wages and FICA have increased a total of \$29,450. This increase is offset by a large decrease of \$55,950 in Health Insurance expense.
 - Utility expenditure has decreased \$4,400.
 - These decreases are slightly offset by the following increases:
 - Operating expenditures have increased \$15,750.
 - Advertising has increased \$4,850.
 - This is due to the new logo for the RFPRD.
 - Other Programs expenditures are down \$16,900.

Floyd County Review of October 2016

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

- Expenditures (cont'd)
 - There has been a decrease in expenditures for Special Events of \$3,200, Road Races of \$6,300, and the Parade of Champions of \$2,200.
 - This year they have tried to arrange trades in order to save money.
 - This year there was not a color run on the 4th of July, so this decreased our expenses.
 - The Recreation Department did not participate in the Parade of Champions this year, but hopes to participate again in years to come.
 - Gymnastics has seen a decrease of \$12,800 compared to 2015.
 - This is largely due to the fact that in 2015 we hosted a state meet and had extra expenditures of \$42,900 related to the event.
 - The above decrease has been offset by an increase in the following areas:
 - Salaries and Benefits has seen an increase of \$19,900.
 - Class enrollment has increased over 2015 so they had to hire additional help to lead all of the classes.
 - Travel and Training has increased \$12,250.
 - This year due to the locations of the meets and the timing of events there have been more expenditures related to traveling.
 - Although we do not maintain the Tennis Center anymore, due to the new Recreation agreement signed by the City of Rome and Floyd County, we do have some expenditures in the Salaries and Wages line item and the FICA line item. These expenditures are due to paying out the final checks for dates worked in 2015.
 - Recreation Centers have experienced an increase of \$22,750.
 - The Anthony Center has seen an increase of \$7,200.
 - This increase can be seen in Utilities.
 - North Floyd has increased expenditures of \$14,850.
 - This increase is largely due to increased Salaries and Benefits of \$3,000, Utilities of \$1,150, and Contract Labor of \$11,450.
 - Salaries and Benefits are increased due to employees working the Nerf Parties now being paid out of the Salaries account instead of being paid in cash at the party.
 - Contract Labor is where we pay North Georgia United Soccer. Per their contract RFPRA pays them 80% of the soccer registrations.

Floyd County Review of October 2016

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

- Expenditures (cont'd)
 - Parks and Recreation Services expenditures have decreased \$62,900.
 - This is largely due to the following decreases:
 - Salaries and Benefits are down \$34,200.
 - Equipment is down \$26,400.
 - Utilities are down \$9,000.

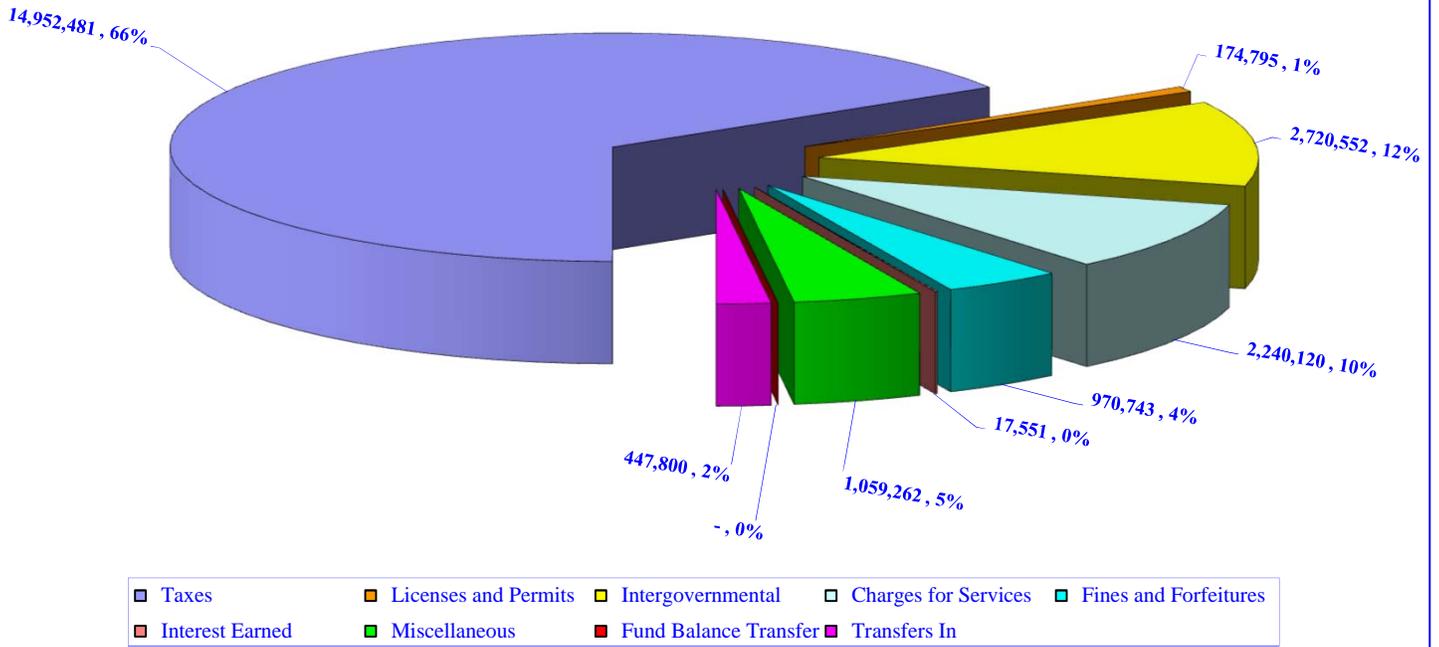
Health Insurance Fund

- Revenues
 - Total Revenues are 3% below the YTD budget, but are \$120,750 more than last year.
 - Interest Earned is \$6,000 more than last year.
- Expenditures
 - Professional Fees are \$20,750 more than last year and are 8.3% more than the YTD budget. This is due in part to FSA Administration fees increasing an average of \$100 monthly; Garner & Glover fees increased an additional \$1,660 a month since July.
 - Claims are 6.3% below the YTD budget but are \$413,900 higher than 2015.
 - Premium Payments are 7.2% less than the YTD budget, but are \$50,850 more than last year.
 - HRA Payments are 26.20% below the YTD budget and are \$8,000 less than last year.
 - Total Expenditures are 9.4% less than the YTD budget.

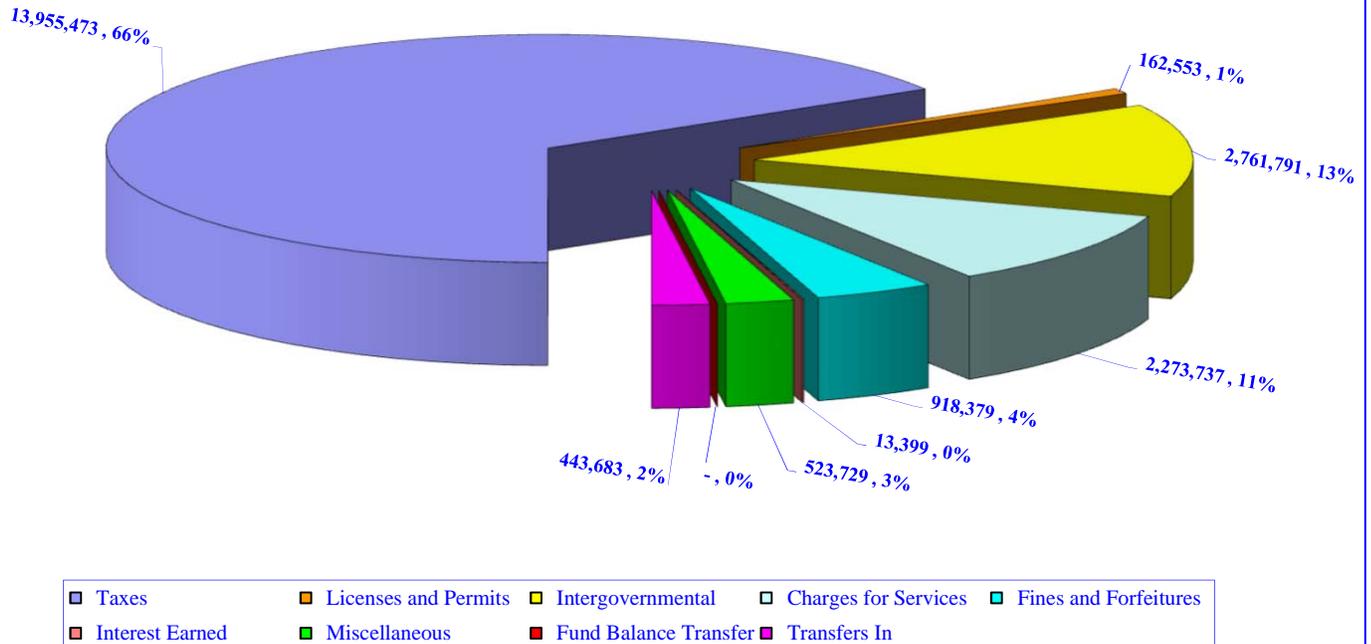
Workers' Compensation Fund

- Revenues
 - Total Revenues are \$874,750 more than 2015.
 - This is due to more reimbursements and transfers in over the same period as last year.
 - Also, in August and October we had reimbursements due to a large claim being settled.
- Expenditures
 - Claims expense year to date is \$1,618,000 and is 119.9% of the annual budget. This is \$867,900 more than this time last year.
 - This large jump is due to a settlement with an employee that was mentioned above.
 - Actual claims paid to date are \$1,618,000. The Reserves, the incurred but not paid claims, are currently \$(264,550).
 - Excess Insurance premium for 2016 was \$115,700 versus \$111,000 for 2015. This is an increase of \$4,700.

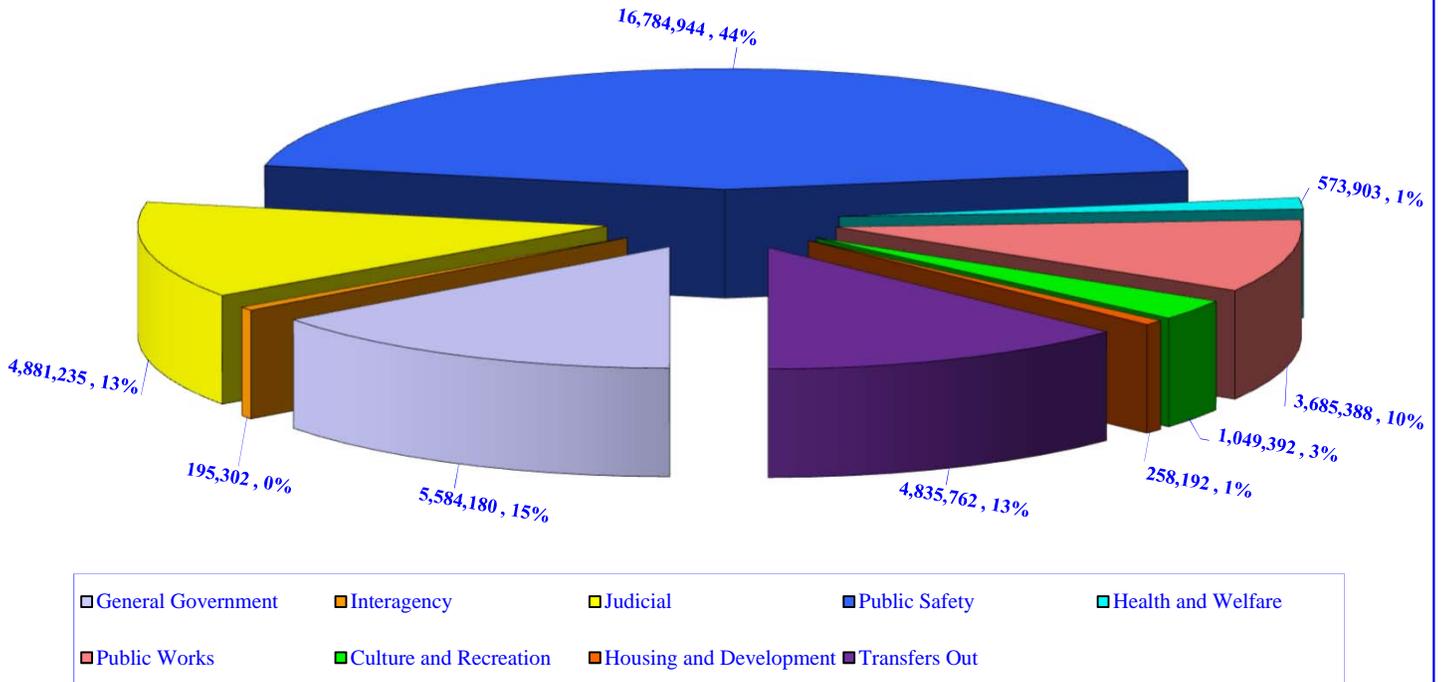
October 2016 Revenues and Transfers In



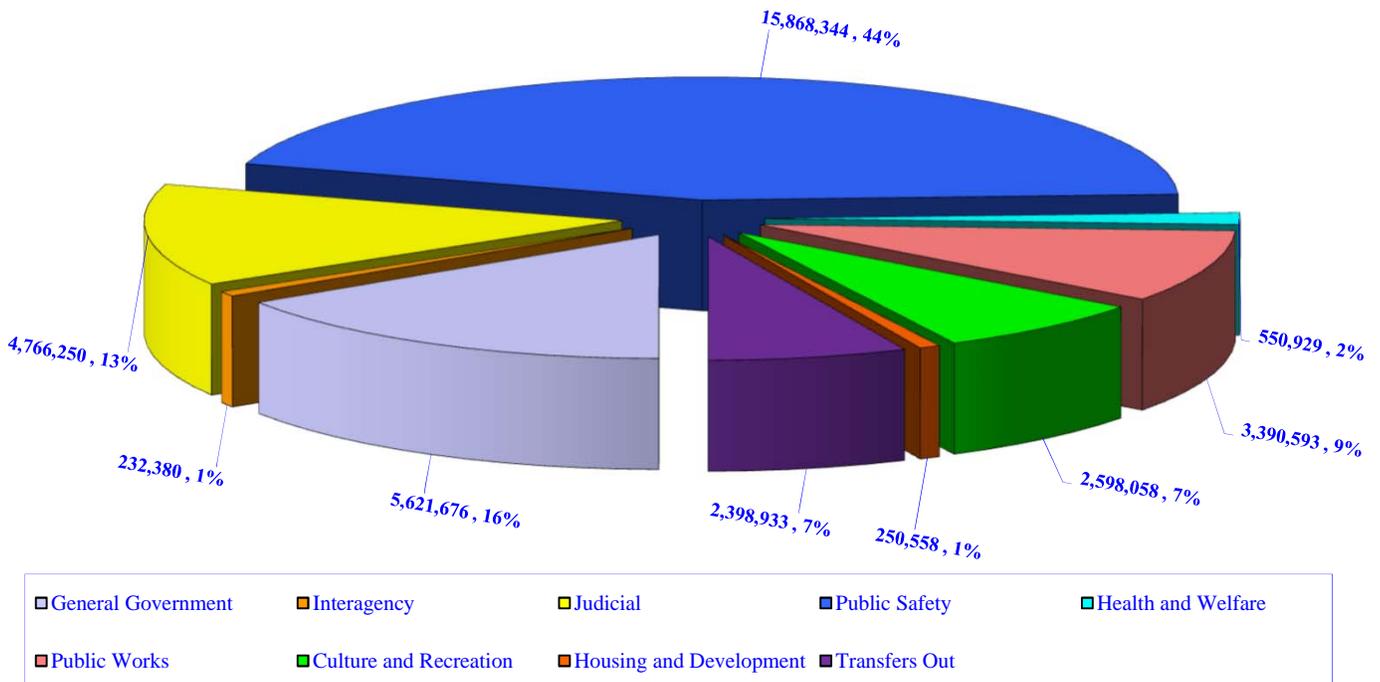
October 2015 Revenues and Transfers In



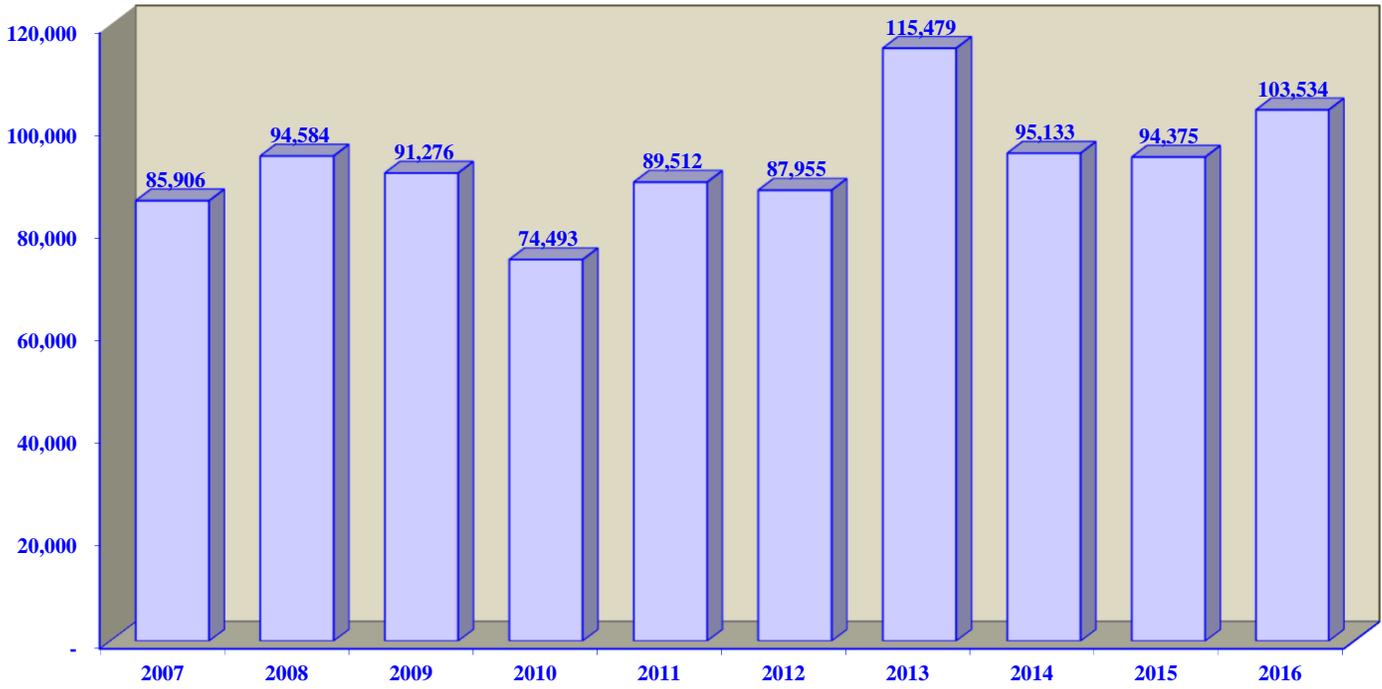
October 2016 Expenditures and Transfers Out



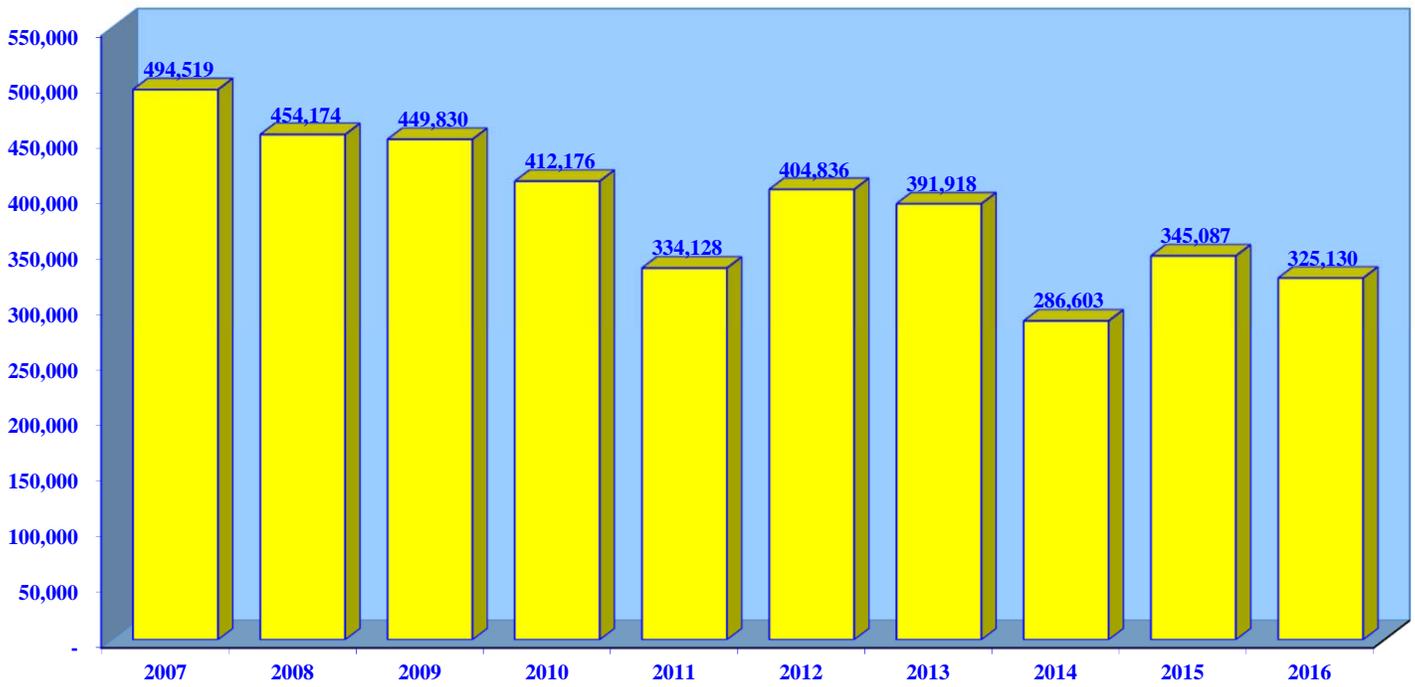
October 2015 Expenditures and Transfers Out



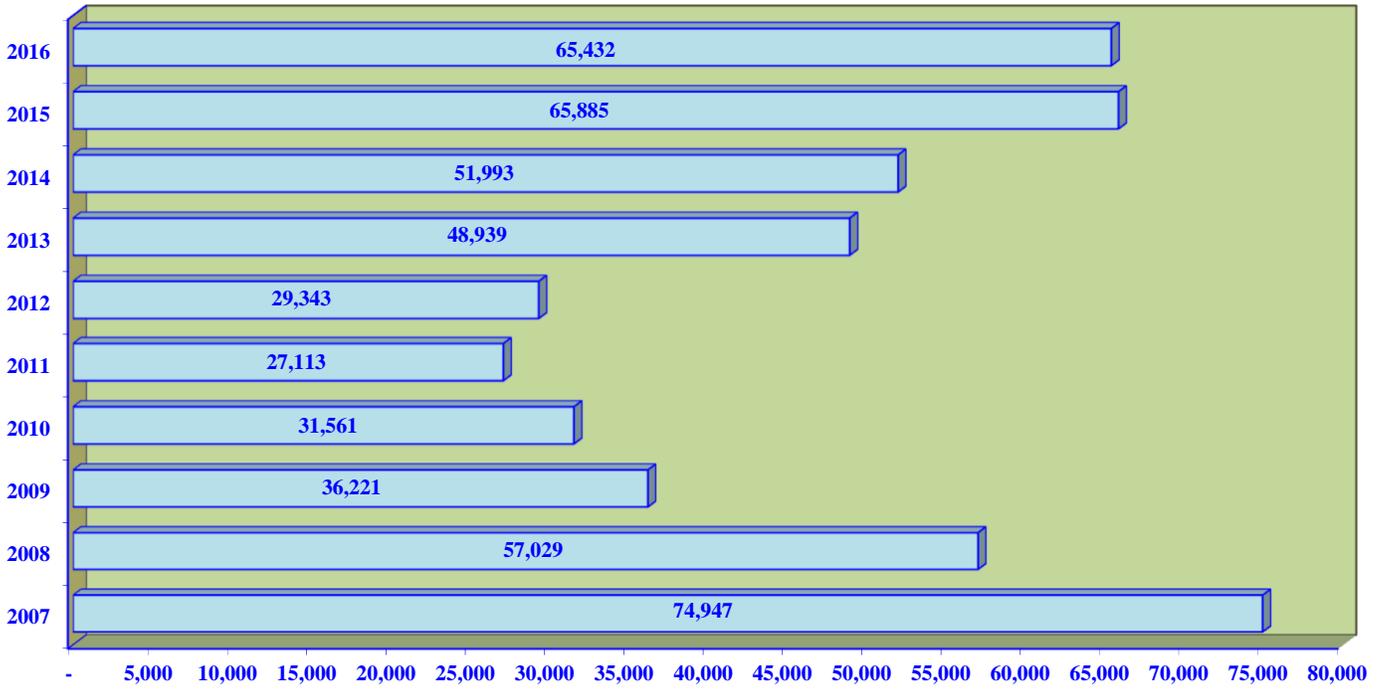
**Probate Court Charges for Services
October YTD
2007-2016**



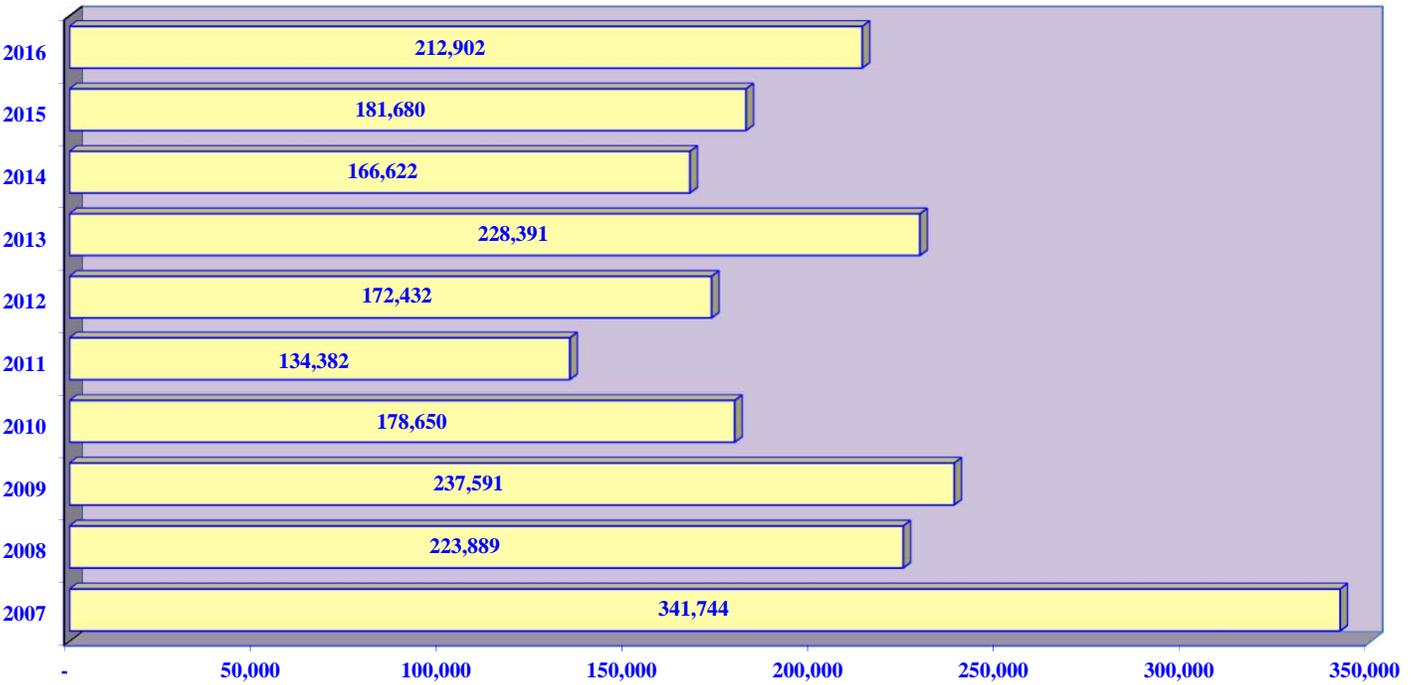
**Clerk of Court Charges for Services
October YTD
2007-2016**



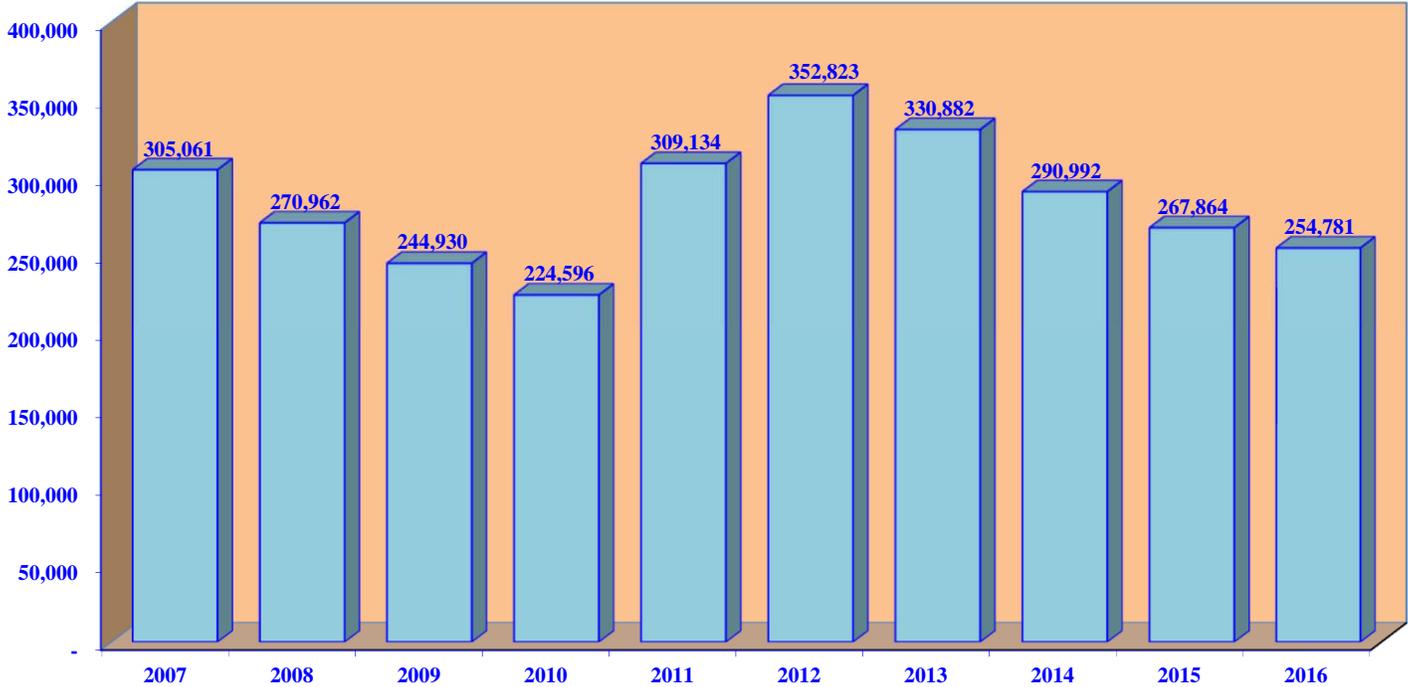
**Clerk of Court
Real Estate Tax Fees
October YTD
2007-2016**



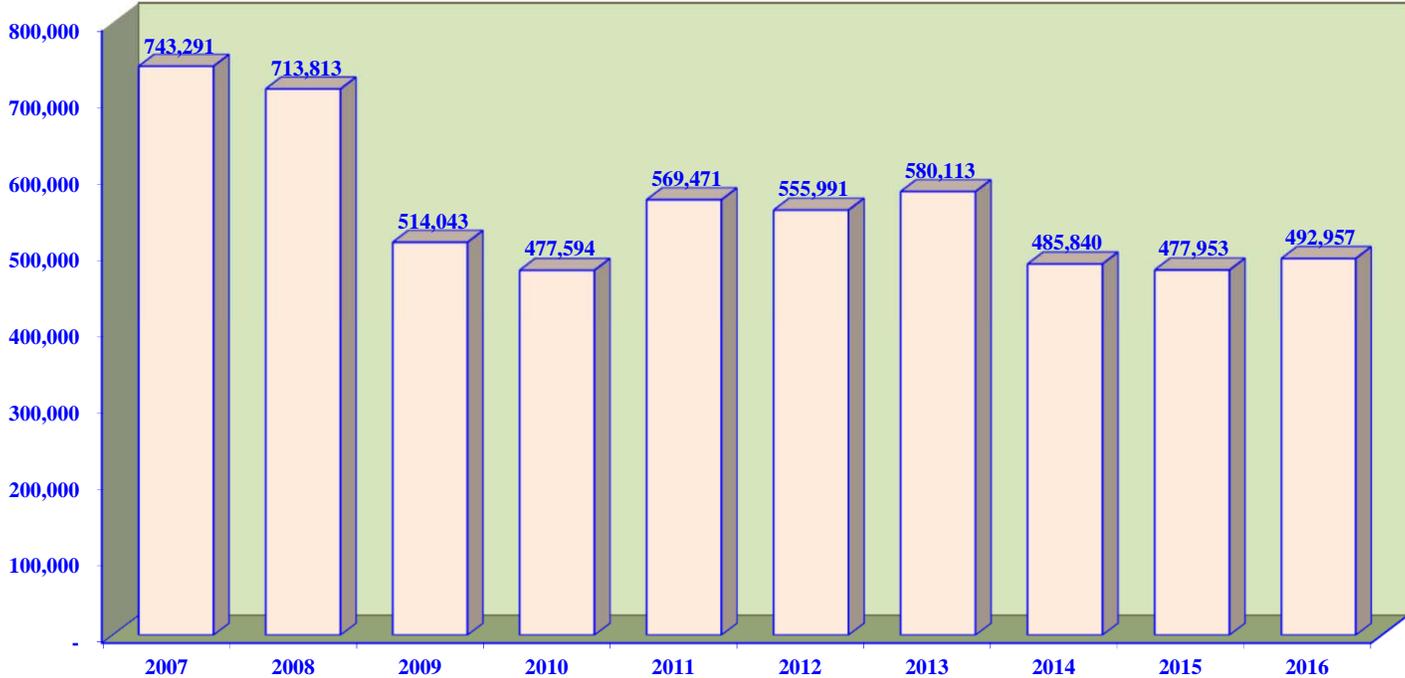
**Clerk of Court
Recording Intangible Taxes
October YTD
2007-2016**



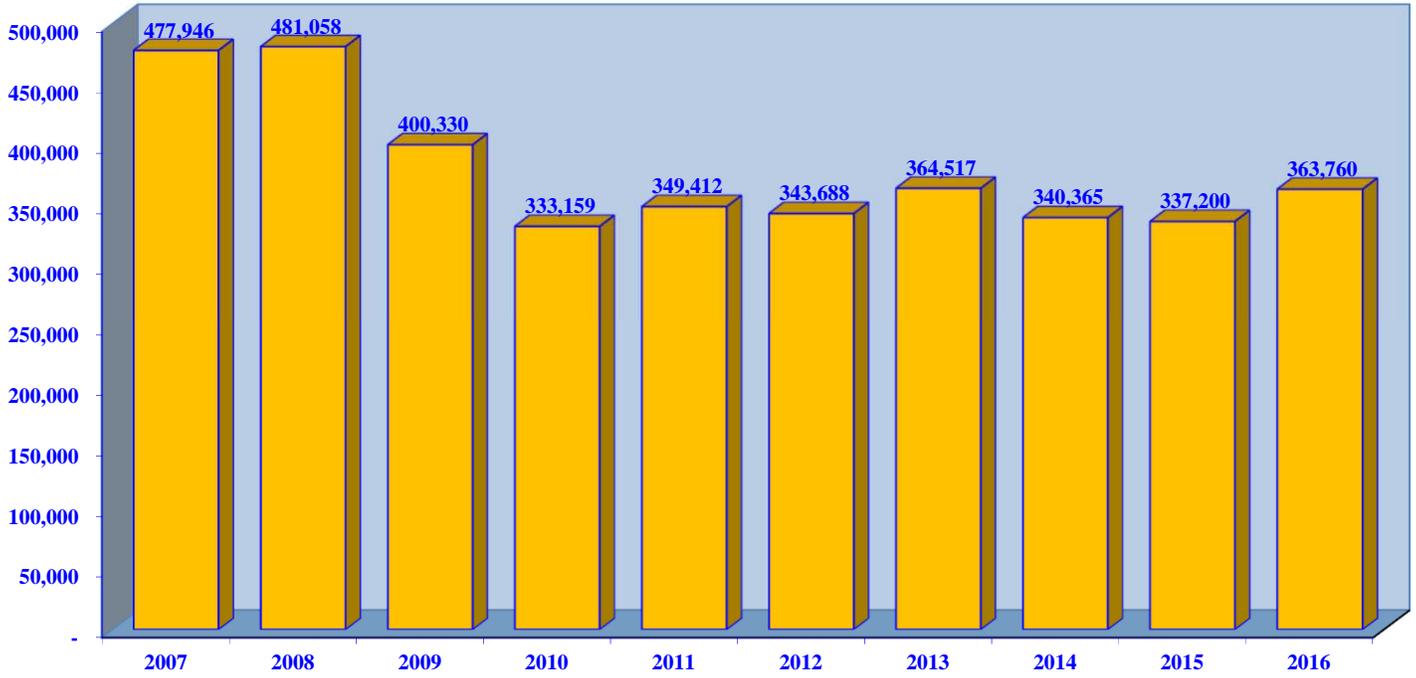
**Magistrate Court Fees
October YTD
2007-2016**



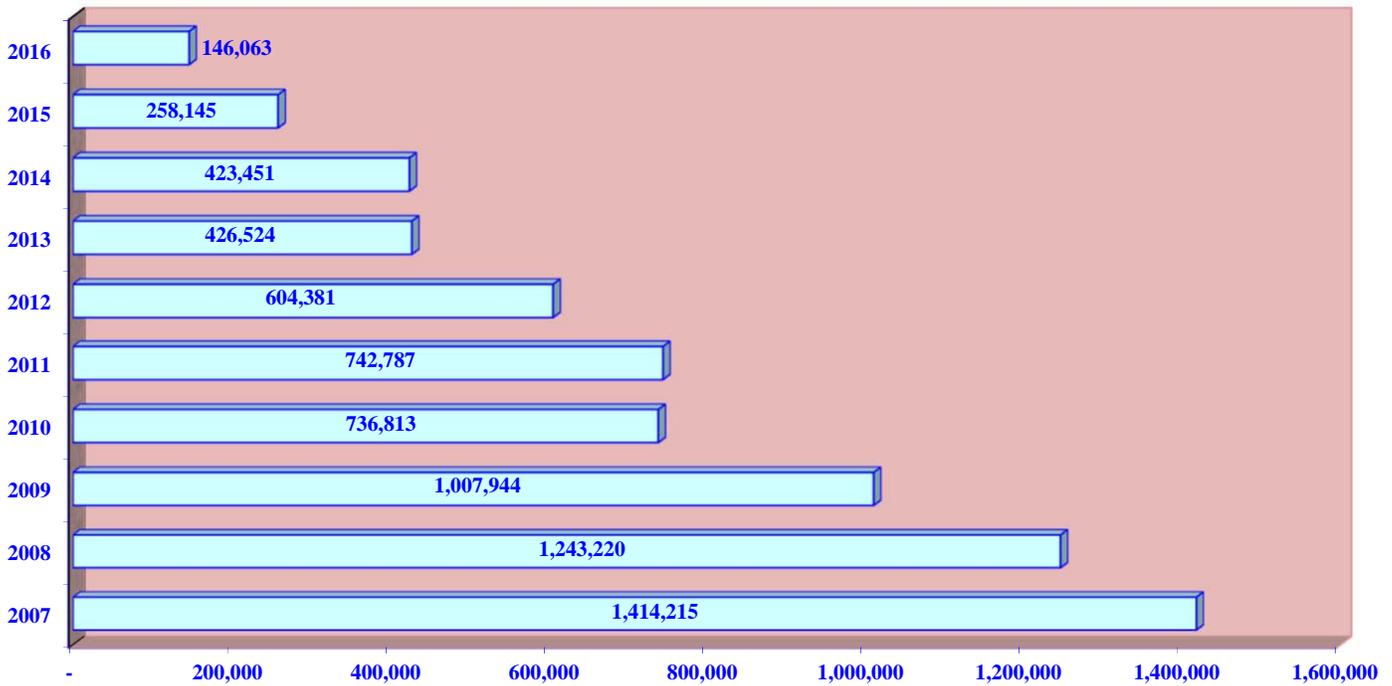
**Probate Court Fines
October YTD
2007-2016**



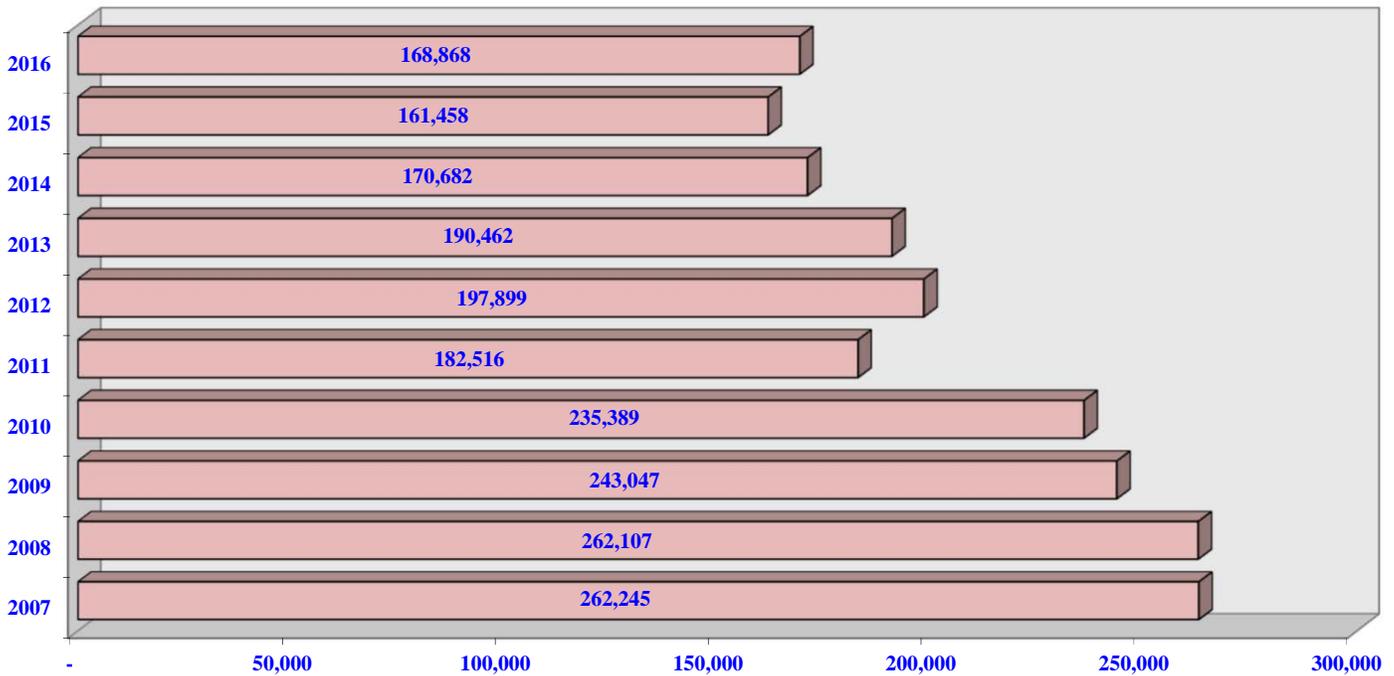
**Clerk of Court Fines
October YTD
2007-2016**



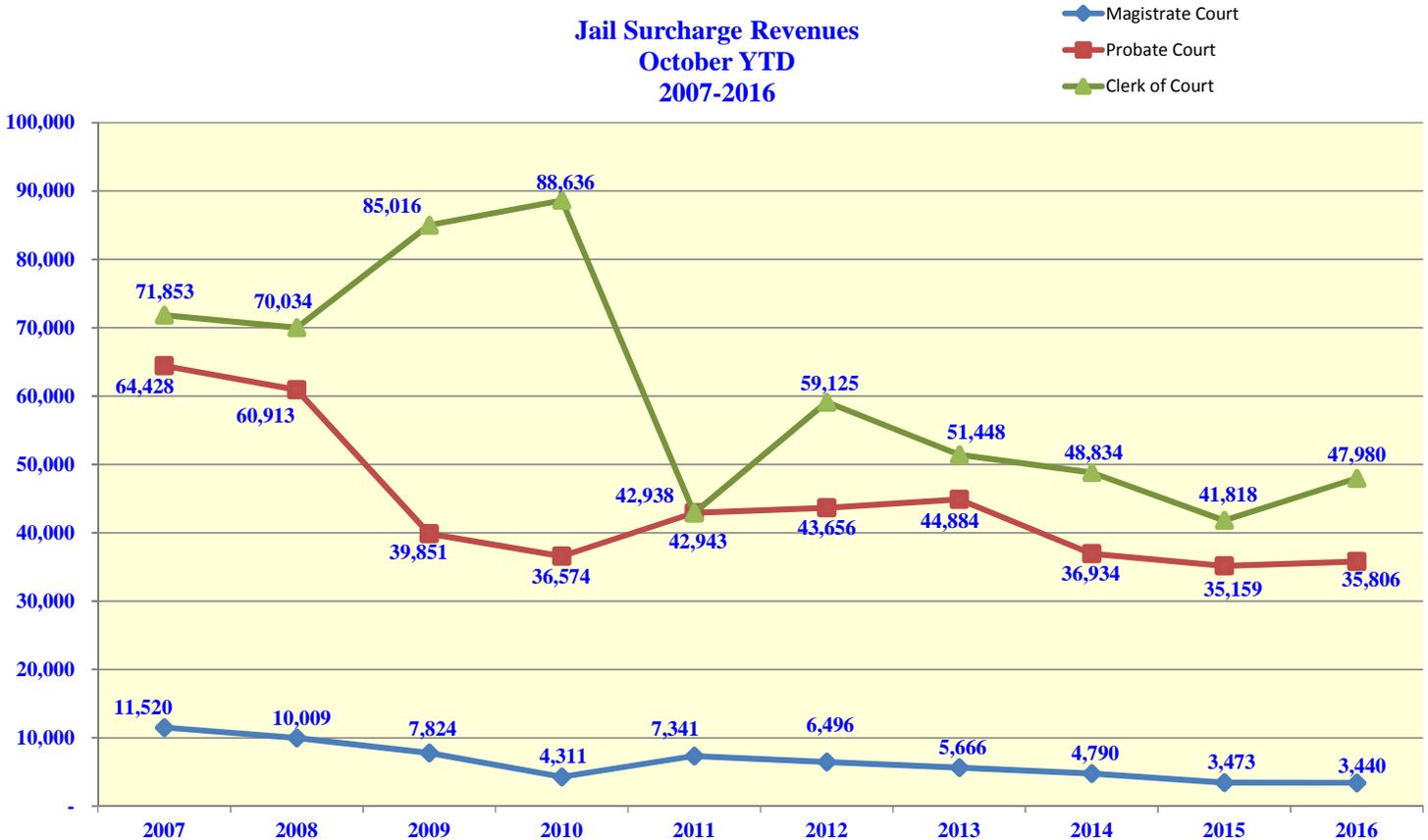
**Boarding Inmate Revenues
October YTD
2007-2016**



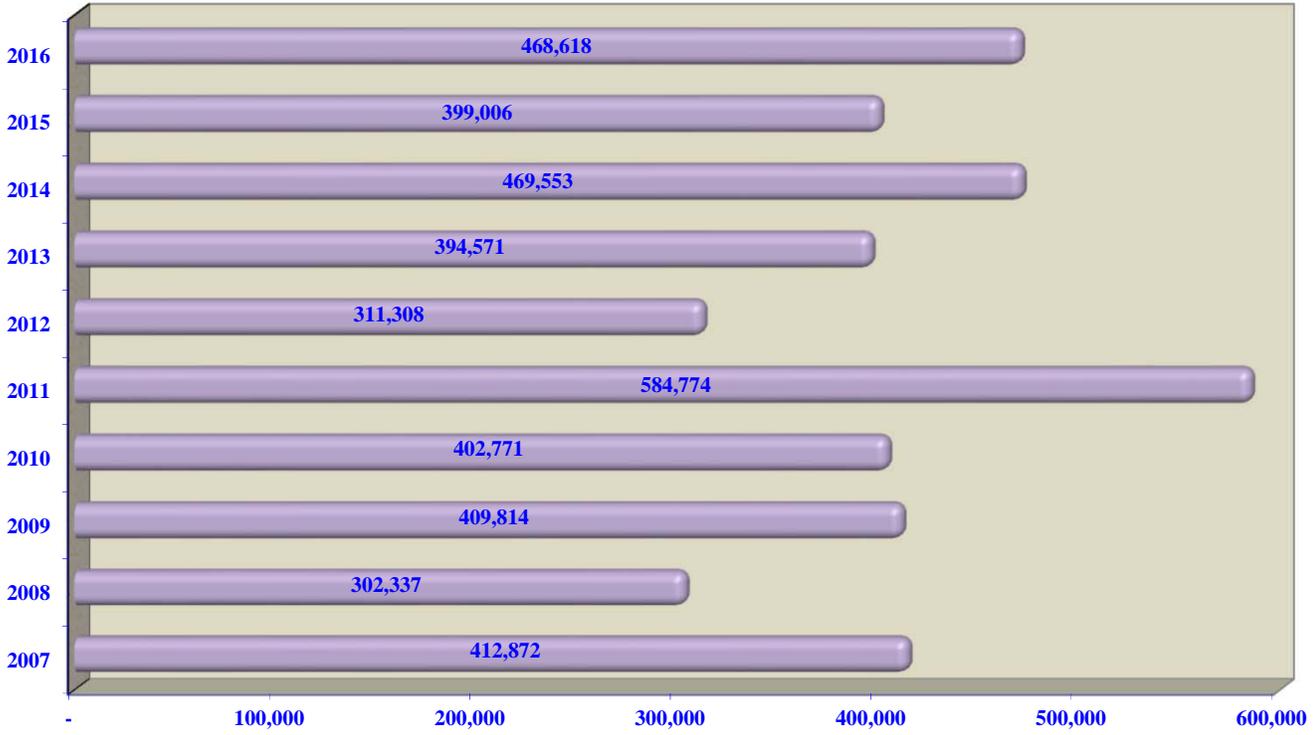
Jail Surcharge Revenues
 (Clerk of Court, Magistrate Court, Probate Court, Juvenile Court, City of Rome & City of Cave Spring)
October YTD
2007-2016



Jail Surcharge Revenues
October YTD
2007-2016



**Tax Commissioner Revenues
October YTD
2007-2016**



**Local Option Sales Tax
October YTD
2007-2016**



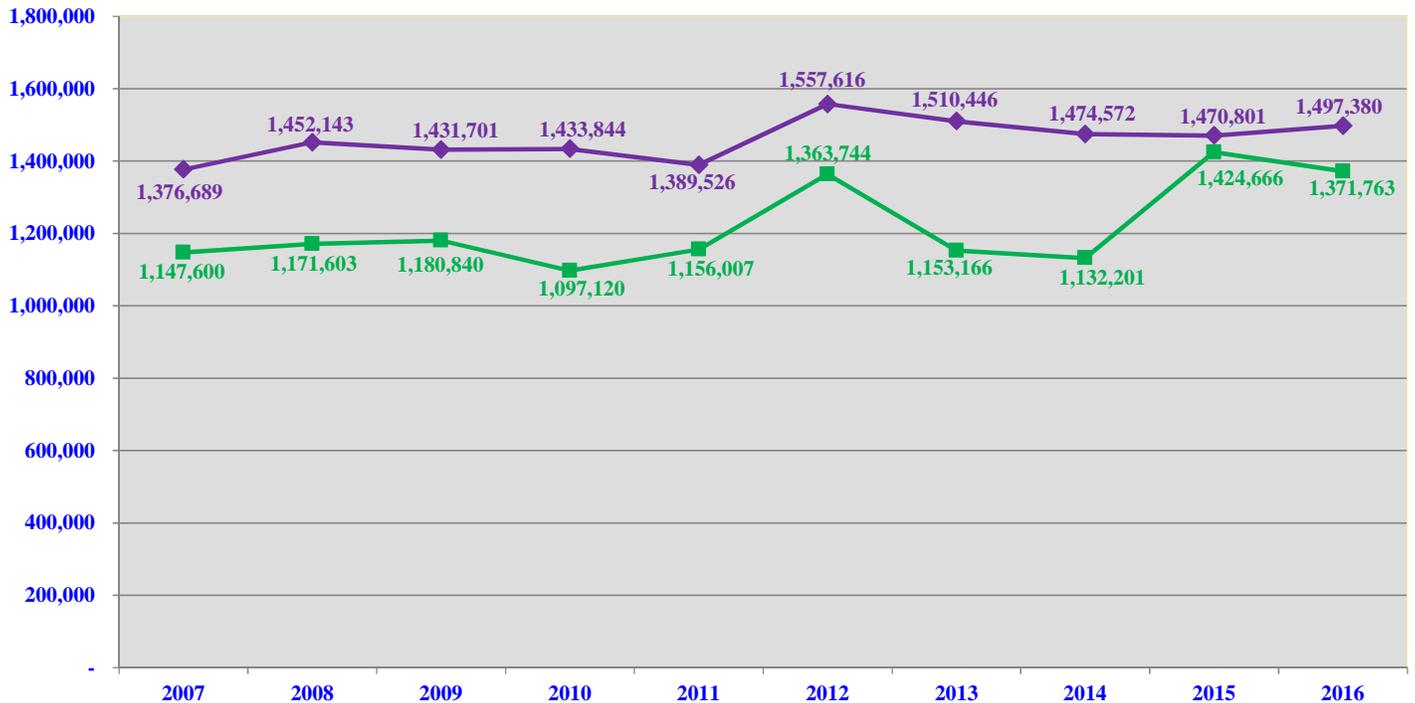
**Animal Control Revenues and Expenditures
October YTD
2007-2016**

◆ Revenues
■ Expenditures
▲ Revenues & Transfers In

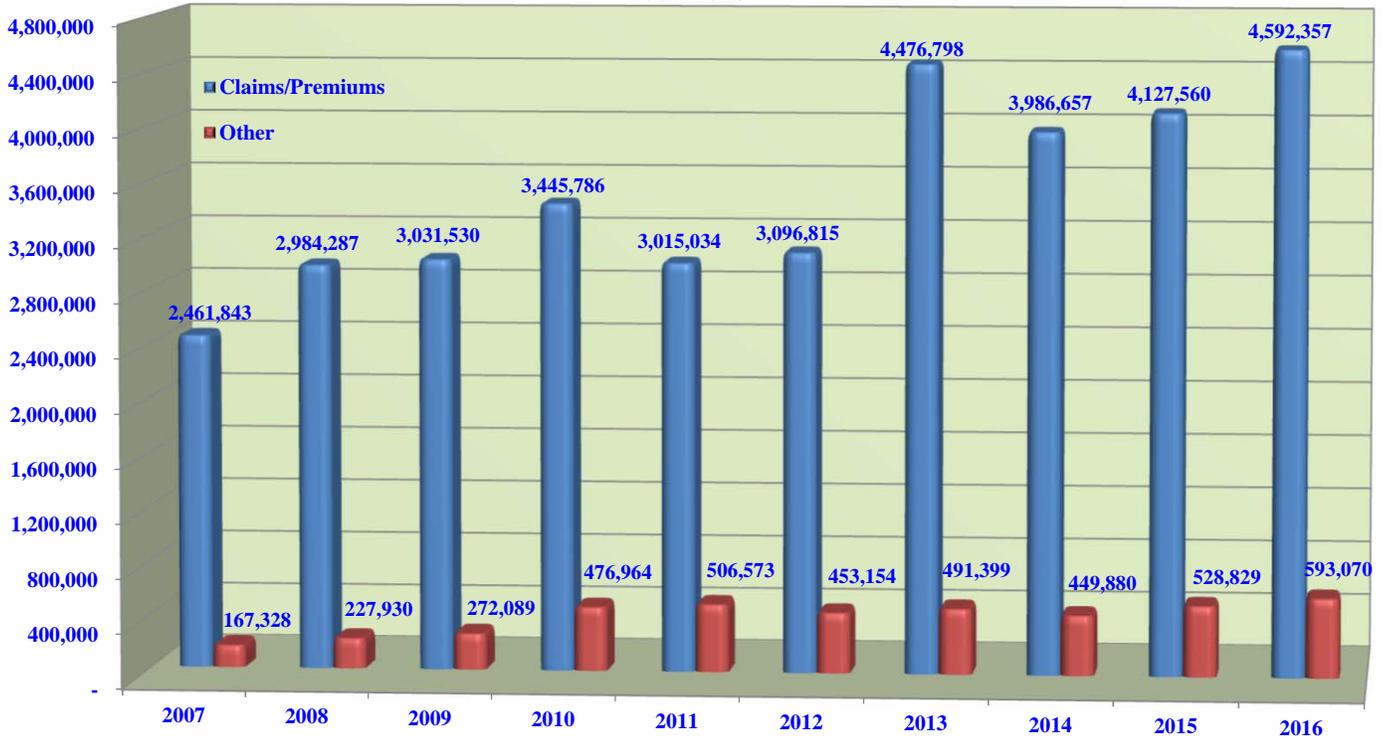


**E911 Revenues and Expenditures
October YTD
2007-2016**

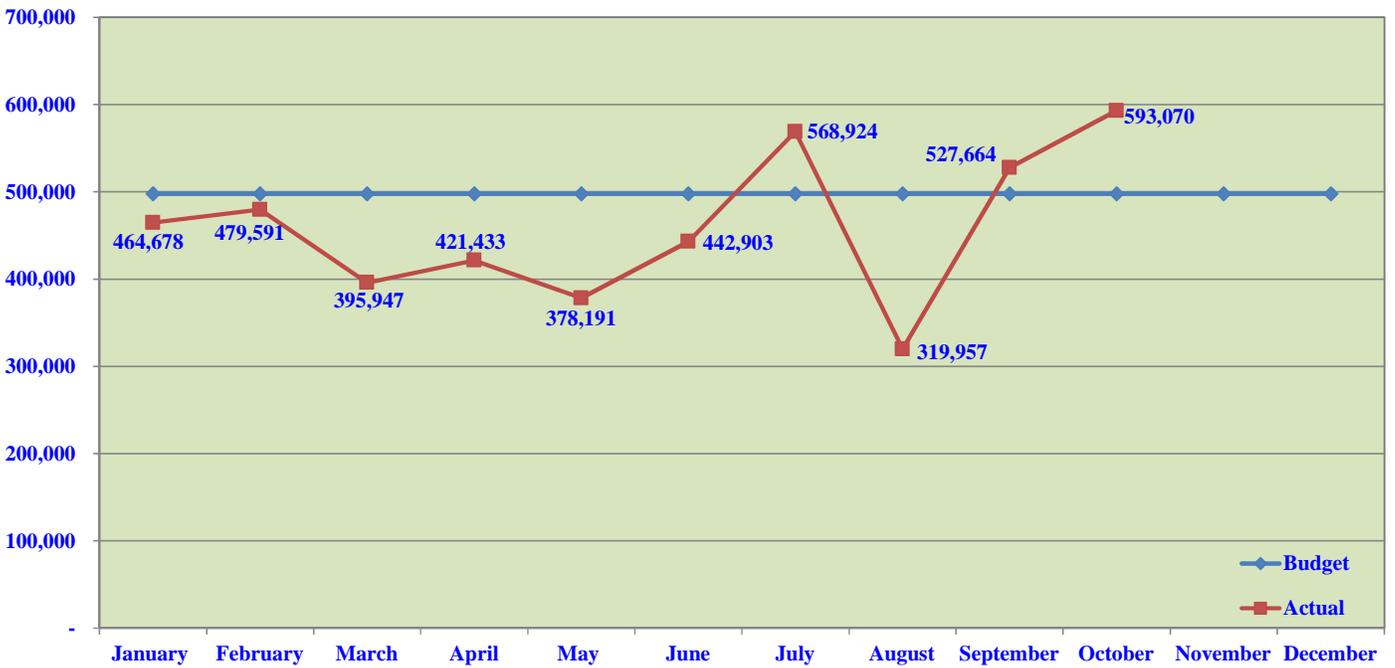
◆ Revenues
■ Expenditures & Transfers Out

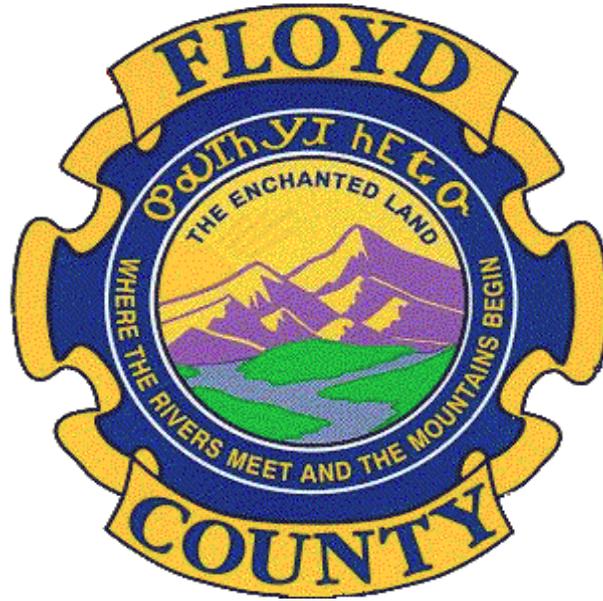


**Health Insurance
October YTD
2007-2016**



**Health Insurance
Claims/Premiums
2016**





October Financial Statements

FLOYD COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended October 31, 2016

	General Fund	Fire Fund	E 911 Fund	800 MHz Communication Fund	Emergency Management Fund	Solid Waste Fund	Stadium Maintenance Fund
REVENUES:							
Taxes	\$ 14,952,481	\$ 4,063,783	\$ -	\$ -	\$ -	\$ 313,322	\$ -
Licenses and Permits	174,795	-	-	-	-	-	-
Intergovernmental	2,720,552	-	3,750	6,010	-	-	-
Charges for Services	2,240,120	-	1,486,084	305,836	120	-	-
Fines and Forfeitures	970,743	-	-	-	-	-	-
Interest Earned	17,551	1,192	592	451	80	2,357	250
Grant Revenues	-	-	-	-	-	-	-
Sale of Goods	-	-	-	-	-	-	-
Rental Fees	-	-	-	-	-	-	-
Contributions/Donations	-	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-	-
Miscellaneous	1,059,262	-	6,955	-	-	-	44,315
Appropriation of Jail Surcharge Funds	-	-	-	-	-	-	-
Appropriation of Fund Balance	-	-	-	-	-	-	-
TOTAL REVENUES	22,135,505	4,064,975	1,497,381	312,297	200	315,680	44,565
EXPENDITURES:							
General Government	5,584,180	-	-	-	-	-	-
Judicial	4,881,235	-	-	-	-	-	-
Public Safety	16,784,944	5,194,292	-	-	-	-	-
Public Works	3,685,388	-	-	-	-	-	-
Health and Welfare	573,903	-	-	-	-	-	-
Culture and Recreation	1,049,392	-	-	-	-	-	-
Housing and Development	258,192	-	-	-	-	-	-
Interagency	195,302	-	-	-	-	-	-
Salaries and Benefits	-	-	1,104,403	58,153	69,642	189,551	-
Other Operating Costs	-	-	247,657	85,213	37,119	17,553	32,084
Utilities	-	-	-	-	-	13,360	-
Equipment	-	-	12,739	1,470	-	-	-
800 MHz Radio Maint/Tower Costs	-	-	-	9,107	-	-	-
Fees for Services	-	-	-	-	-	238,514	-
Claims	-	-	-	-	-	-	-
Premium Payments	-	-	-	-	-	-	-
HRA Payments	-	-	-	-	-	-	-
Grant/Project Costs	-	-	-	-	6,000	-	-
Remote Site Operations	-	-	-	-	-	191,076	-
Depreciation	-	-	-	-	-	-	-
Cost of Goods Sold	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
TOTAL EXPENDITURES	33,012,535	5,194,292	1,364,799	153,943	112,761	650,054	32,084
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(10,877,030)	(1,129,317)	132,582	158,354	(112,562)	(334,375)	12,480
OTHER FINANCING SOURCES (USES)							
Transfers In	447,800	166,667	-	-	108,333	-	-
Transfers Out	(4,835,762)	(104,167)	(7,292)	(13,592)	(14,375)	(333,333)	-
TOTAL OTHER FINANCING SOURCES (USES)	(4,387,962)	62,500	(7,292)	(13,592)	93,958	(333,333)	-
NET CHANGE IN FUND BALANCES	(15,264,992)	(1,066,817)	125,290	144,762	(18,603)	(667,708)	12,480
FUND BALANCES (DEFICIENCIES) BEGINNING OF YEAR							
	16,483,464	2,487,826	514,148	222,908	66,731	1,329,675	157,304
FUND BALANCES (DEFICIENCIES) YEAR TO DATE							
	\$ 1,218,472	\$ 1,421,009	\$ 639,438	\$ 367,670	\$ 48,128	\$ 661,967	\$ 169,784

FLOYD COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended October 31, 2016

Work Release Fund	Water Fund	Airport Fund	Forum Fund	Recycling Fund	Animal Control Fund	Health Insurance Fund	Workers' Compensation Fund	Capital Projects Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	100,109	-	43,333	105,118	-	-	-	-
321,961	5,913,720	6,391	108,523	-	21,389	-	-	-
-	-	-	-	-	-	-	-	-
252	28,448	553	747	426	89	9,560	-	(188)
-	-	-	-	-	-	3,000	-	(685,273)
-	-	537,394	-	253,347	-	-	-	-
-	9,125	214,527	86,466	-	-	-	-	-
-	-	-	-	-	-	5,363,817	85,000	-
-	-	-	-	-	-	-	997,468	(4,611)
-	28,010	22,158	60	-	1,523	-	-	(189,350)
-	-	-	-	-	-	-	-	(166,161)
-	-	-	-	-	-	-	-	-
<u>322,212</u>	<u>6,079,412</u>	<u>781,023</u>	<u>239,129</u>	<u>358,891</u>	<u>23,001</u>	<u>5,376,377</u>	<u>1,082,468</u>	<u>(1,045,582)</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
617,250	1,263,578	199,570	161,327	293,455	314,396	45,004	-	-
102,517	1,530,266	133,290	217,590	202,517	65,655	11,208	-	-
25,148	279,593	56,819	179,301	53,425	-	-	-	-
-	30,505	18,464	7,350	14,026	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	327,292	22,749	-
-	-	-	-	-	-	4,097,543	1,617,995	-
-	-	-	-	-	-	494,814	-	-
-	-	-	-	-	-	107,324	-	-
-	-	-	-	-	-	-	-	757,680
-	-	-	-	-	-	-	-	-
-	1,097,045	535,199	210,459	34,330	-	-	-	-
-	-	366,322	-	-	-	-	-	-
-	-	-	-	-	-	-	-	1,195,214
-	278,644	-	-	-	-	-	-	-
<u>744,914</u>	<u>4,479,631</u>	<u>761,005</u>	<u>776,027</u>	<u>597,753</u>	<u>380,051</u>	<u>5,083,185</u>	<u>1,640,743</u>	<u>1,952,894</u>
<u>(422,702)</u>	<u>1,599,781</u>	<u>20,018</u>	<u>(536,898)</u>	<u>(238,861)</u>	<u>(357,050)</u>	<u>293,192</u>	<u>(558,276)</u>	<u>(2,998,476)</u>
435,475	104,167	-	220,417	-	381,854	-	\$ 474,827	(923,400)
-	(181,250)	(42,500)	-	(22,125)	-	-	(143,196)	7,248
<u>435,475</u>	<u>(77,083)</u>	<u>(42,500)</u>	<u>220,417</u>	<u>(22,125)</u>	<u>381,854</u>	<u>-</u>	<u>331,631</u>	<u>(916,152)</u>
20,529	1,522,698	(571,701)	(316,481)	(260,986)	24,804	293,192	264,543	(8,839)
<u>75,327</u>	<u>36,894,849</u>	<u>7,731,904</u>	<u>5,372,499</u>	<u>734,544</u>	<u>33,636</u>	<u>3,773,392</u>	<u>(790,783)</u>	<u>-</u>
<u>\$ 95,856</u>	<u>\$ 38,417,547</u>	<u>\$ 7,160,203</u>	<u>\$ 5,056,018</u>	<u>\$ 473,558</u>	<u>\$ 58,440</u>	<u>\$ 4,066,584</u>	<u>\$ (526,240)</u>	<u>\$ (8,839)</u>

FLOYD COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended October 31, 2016
(with comparative actual amounts for 2015)

Percentage of Year
83.3%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
Appropriation of Jail Surcharge Funds	\$ 175,410	\$ 166,161	\$ (9,249)	94.7%	\$ 26,725
Appropriation of DATE Fund Balance	136,648	93,386	(43,262)	68.3%	89,564
REVENUES:					
Taxes	37,426,000	14,952,481	(22,473,519)	40.0%	13,955,473
Licenses and Permits	206,500	174,795	(31,705)	84.6%	162,553
Intergovernmental	3,275,200	2,720,552	(554,648)	83.1%	2,761,791
Charges for Services	3,502,995	2,240,120	(1,262,875)	63.9%	2,273,737
Fines and Forfeitures	1,063,000	970,743	(92,257)	91.3%	918,379
Interest Earned	18,145	17,551	(594)	96.7%	13,399
Miscellaneous	608,050	1,059,262	451,212	174.2%	523,729
TOTAL REVENUES	46,099,890	22,135,505	(23,964,385)	48.0%	20,609,061
EXPENDITURES:					
GENERAL GOVERNMENT:					
Board of Commissioners	142,940	109,223	33,717	76.4%	113,391
County Manager	490,340	318,867	171,473	65.0%	229,037
County Clerk	207,920	116,517	91,403	56.0%	155,655
Finance Department	530,860	383,414	147,446	72.2%	431,827
Purchasing Department	138,100	102,865	35,235	74.5%	103,107
Data Processing	456,600	357,884	98,716	78.4%	336,576
Human Resources	505,195	392,613	112,582	77.7%	378,143
Tax Commissioner	914,680	675,934	238,746	73.9%	676,713
Tax Appraisers	1,128,880	726,628	402,252	64.4%	769,170
Tax Assessors	43,640	35,885	7,755	82.2%	36,996
Facilities Management	1,148,535	845,197	303,338	73.6%	972,445
Engineering	221,600	157,214	64,386	70.9%	154,499
Board of Registrars	164,655	127,379	37,276	77.4%	134,412
Registrars and Elections	352,210	165,764	186,446	47.1%	22,070
General Services	1,598,365	1,068,795	529,570	66.9%	1,107,636
TOTAL GENERAL GOVERNMENT	8,044,520	5,584,180	2,460,340	69.4%	5,621,676
JUDICIAL:					
Superior Court	44,855	27,480	17,375	61.3%	27,870
Superior Court - Office of Receiver	343,390	268,603	74,787	78.2%	285,764
Judge Niedrach - Superior Court	75,415	56,686	18,729	75.2%	53,908
Judge Durham - Superior Court	66,455	51,168	15,287	77.0%	49,257
Judge Matthews - Superior Court	77,345	56,244	21,101	72.7%	58,861
Judge Colston - Superior Court	89,815	66,263	23,552	73.8%	70,928
Superior Court Administrator	122,325	94,744	27,581	77.5%	91,494
Court Reporter - Judge Niedrach	121,340	93,434	27,906	77.0%	87,076
Court Reporter - Judge Durham	146,310	94,835	51,475	64.8%	112,648
Court Reporter - Judge Matthews	110,180	80,074	30,106	72.7%	85,863
Court Reporter - Judge Colston	116,795	96,676	20,119	82.8%	82,870
Clerk of Superior Court	872,965	649,758	223,207	74.4%	635,955
Board of Equalization	8,400	6,484	1,916	77.2%	4,762
District Attorney	1,100,200	830,404	269,796	75.5%	818,757
Victim Witness Program	43,915	60,986	(17,071)	138.9%	31,512
Public Defender	700,150	518,877	181,273	74.1%	503,330
Magistrate Court	673,120	518,981	154,139	77.1%	500,173
Probate Court	518,215	392,232	125,983	75.7%	378,329
Juvenile Court	1,106,490	789,621	316,869	71.4%	796,373
Matrix Program	122,580	93,386	29,194	76.2%	89,564
Mental Health Court	-	34,298	(34,298)	N/A	957
TOTAL JUDICIAL	6,460,260	4,881,235	1,579,025	75.6%	4,766,250

FLOYD COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended October 31, 2016
(with comparative actual amounts for 2015)

Percentage of Year
83.3%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
PUBLIC SAFETY:					
County Police	\$ 5,068,870	\$ 3,716,943	\$ 1,351,927	73.3%	\$ 3,673,257
Sheriff's Office	1,336,940	1,043,772	293,168	78.1%	977,434
Sheriff - County Jail	8,104,025	6,233,713	1,870,312	76.9%	5,818,868
Medical Department-Prisoners	2,705,600	2,295,642	409,958	84.8%	2,263,850
County Prison	4,330,160	3,398,637	931,523	78.5%	3,045,418
Coroner	93,080	77,586	15,494	83.4%	70,866
Interagency	18,700	18,651	49	99.7%	18,651
TOTAL PUBLIC SAFETY	<u>21,657,375</u>	<u>16,784,944</u>	<u>4,872,431</u>	<u>77.5%</u>	<u>15,868,344</u>
PUBLIC WORKS:					
Public Roads	4,702,820	3,685,388	1,017,432	78.4%	3,390,593
TOTAL PUBLIC WORKS	<u>4,702,820</u>	<u>3,685,388</u>	<u>1,017,432</u>	<u>78.4%</u>	<u>3,390,593</u>
HEALTH AND WELFARE					
Health	397,875	396,563	1,313	99.7%	396,563
Welfare	202,560	169,858	32,702	83.9%	147,851
Transportation for Seniors	13,620	7,482	6,138	54.9%	6,515
TOTAL HEALTH AND WELFARE	<u>614,055</u>	<u>573,903</u>	<u>40,152</u>	<u>93.5%</u>	<u>550,929</u>
CULTURE AND RECREATION					
Library	1,259,270	1,049,392	209,878	83.3%	1,049,392
Recreation	-	-	-	N/A	1,548,667
TOTAL CULTURE AND RECREATION	<u>1,259,270</u>	<u>1,049,392</u>	<u>209,878</u>	<u>83.3%</u>	<u>2,598,058</u>
HOUSING AND DEVELOPMENT					
Cooperative Extension	163,705	125,734	37,971	76.8%	118,100
Economic Development	178,950	132,458	46,492	74.0%	132,458
TOTAL HOUSING AND DEVELOPMENT	<u>342,655</u>	<u>258,192</u>	<u>84,463</u>	<u>75.4%</u>	<u>250,558</u>
INTERAGENCY					
NW GA Regional Commission	59,010	59,006	4	100.0%	58,899
GIS	4,950	4,200	750	84.8%	7,587
Planning Commission	120,015	100,013	20,003	83.3%	135,477
Environmental Office	38,500	32,083	6,417	83.3%	30,417
TOTAL INTERAGENCY	<u>222,475</u>	<u>195,302</u>	<u>27,173</u>	<u>87.8%</u>	<u>232,380</u>
TOTAL BUDGETED EXPENDITURES	<u>43,303,430</u>	<u>33,012,535</u>	<u>10,290,895</u>	<u>76.2%</u>	<u>33,278,789</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	698,520	447,800	(250,720)	64.1%	443,683
Transfers Out	(5,774,220)	(4,835,762)	(938,458)	83.7%	(2,398,933)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(5,075,700)</u>	<u>(4,387,962)</u>	<u>(1,189,178)</u>	<u>86.5%</u>	<u>(1,955,250)</u>
TOTAL EXPENDITURES	<u>48,379,130</u>	<u>37,400,497</u>	<u>11,480,072</u>	<u>77.3%</u>	<u>35,234,039</u>
NET CHANGE IN FUND BALANCE	(2,279,240)	(15,264,992)			(14,624,978)
FUND BALANCE - BEGINNING OF YEAR	16,483,464	16,483,464			14,704,028
FUND BALANCE - YEAR TO DATE	<u>\$ 14,204,224</u>	<u>\$ 1,218,472</u>			<u>\$ 79,050</u>

FLOYD COUNTY, GEORGIA

FIRE FUND

STATEMENT OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCE

For the Month Ended October 31, 2016

(with comparative actual amounts for 2015)

Percentage of Year

83.3%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Taxes	\$ 5,915,300	\$ 4,063,783	\$ (1,851,517)	68.7%	\$ 3,858,349
Interest Earned	1,000	1,192	192	119.2%	809
TOTAL REVENUES	<u>5,916,300</u>	<u>4,064,975</u>	<u>(1,851,325)</u>	<u>68.7%</u>	<u>3,859,158</u>
EXPENDITURES					
Public Safety	<u>6,233,150</u>	<u>5,194,292</u>	<u>1,038,858</u>	<u>83.3%</u>	<u>4,970,908</u>
TOTAL EXPENDITURES	<u>6,233,150</u>	<u>5,194,292</u>	<u>1,038,858</u>	<u>83.3%</u>	<u>4,970,908</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(316,850)	(1,129,317)	(2,890,184)	356%	(1,111,750)
OTHER FINANCING SOURCES (USES)					
Transfer In	200,000	166,667	33,333	83.3%	166,667
Transfer Out	<u>(125,000)</u>	<u>(104,167)</u>	<u>(20,833)</u>	<u>83.3%</u>	<u>(104,167)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>75,000</u>	<u>62,500</u>	<u>12,500</u>	<u>83.3%</u>	<u>62,500</u>
NET CHANGE IN FUND BALANCE	(241,850)	(1,066,817)			(1,049,250)
FUND BALANCE - BEGINNING OF YEAR	<u>2,487,826</u>	<u>2,487,826</u>			<u>2,251,022</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 2,245,976</u>	<u>\$ 1,421,009</u>			<u>\$ 1,201,772</u>

FLOYD COUNTY, GEORGIA
HOTEL/MOTEL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended October 31, 2016
(with comparative actual amounts for 2015)

Percentage of Year
83.3%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Taxes	\$ 92,000	\$ 77,736	\$ (14,264)	84.5%	\$ 74,040
Interest Earned	-	418	418	N/A	371
TOTAL REVENUES	<u>92,000</u>	<u>78,154</u>	<u>(13,846)</u>	<u>84.9%</u>	<u>74,411</u>
EXPENDITURES					
Economic Development	12,000	-	12,000	0.0%	5,000
TOTAL EXPENDITURES	<u>12,000</u>	<u>-</u>	<u>12,000</u>	<u>0.0%</u>	<u>5,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	80,000	78,154	(1,846)	97.7%	69,411
OTHER FINANCING SOURCES (USES)					
Transfer Out	(80,000)	-	80,000	0.0%	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(80,000)</u>	<u>-</u>	<u>80,000</u>	<u>0.0%</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	78,154			69,411
FUND BALANCE - BEGINNING OF YEAR	-	-			-
FUND BALANCE - YEAR TO DATE	<u>\$ -</u>	<u>\$ 78,154</u>			<u>\$ 69,411</u>

FLOYD COUNTY, GEORGIA

E 911 FUND

*STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended October 31, 2016
(with comparative actual amounts for 2015)*

Percentage of Year
83.3%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Miscellaneous	\$ 5,000	\$ 6,955	\$ 1,955	139.1%	\$ 3,617
Alarm Registration Fee	-	3,750	3,750	N/A	6,915
Charges for Services	1,630,000	1,486,084	(143,916)	91.2%	1,459,565
Interest Earned	1,000	592	(408)	59.2%	704
TOTAL REVENUES	<u>1,636,000</u>	<u>1,497,381</u>	<u>(138,619)</u>	<u>91.5%</u>	<u>1,470,801</u>
EXPENDITURES					
Salaries and Benefits	1,458,465	1,104,403	354,062	75.7%	1,063,119
Other Operating Costs	332,895	247,657	85,238	74.4%	217,961
Equipment	14,000	12,739	1,261	91.0%	136,413
TOTAL EXPENDITURES	<u>1,805,360</u>	<u>1,364,799</u>	<u>440,561</u>	<u>75.6%</u>	<u>1,417,492</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(169,360)	132,582	301,942	-78.3%	53,309
OTHER FINANCING SOURCES (USES)					
Transfer Out	(8,750)	(7,292)	(1,458)	83.3%	(7,292)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(8,750)</u>	<u>(7,292)</u>	<u>(1,458)</u>	<u>83.3%</u>	<u>(7,292)</u>
NET CHANGE IN FUND BALANCE	(178,110)	125,290			46,017
FUND BALANCE - BEGINNING OF YEAR	514,148	514,148			665,712
FUND BALANCE - YEAR TO DATE	<u>\$ 336,038</u>	<u>\$ 639,438</u>			<u>\$ 711,729</u>

FLOYD COUNTY, GEORGIA
800 MHz COMMUNICATION SYSTEM FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended October 31, 2016
(with comparative actual amounts for 2015)

Percentage of Year
83.3%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 361,680	\$ 305,836	\$ (55,844)	84.6%	\$ 283,454
Tower Lease	10,000	6,010	(3,990)	60.1%	1,940
Interest Earned	<u>100</u>	<u>451</u>	<u>351</u>	<u>451.5%</u>	<u>108</u>
TOTAL REVENUES	<u>371,780</u>	<u>312,297</u>	<u>(59,483)</u>	<u>84.0%</u>	<u>285,502</u>
EXPENDITURES					
Salaries and Benefits	75,360	58,153	17,207	77.2%	55,326
Other Operating Costs	125,190	85,213	39,977	68.1%	81,148
Equipment	1,500	1,470	30	98.0%	2,151
800 MHz Radio Tower Costs	<u>153,420</u>	<u>9,107</u>	<u>144,313</u>	<u>5.9%</u>	<u>14,328</u>
TOTAL EXPENDITURES	<u>355,470</u>	<u>153,943</u>	<u>201,527</u>	<u>43.3%</u>	<u>152,953</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	16,310	158,354	142,044	970.9%	132,549
OTHER FINANCING SOURCES (USES)					
Transfer Out	<u>(16,310)</u>	<u>(13,592)</u>	<u>(2,718)</u>	<u>83.3%</u>	<u>(9,475)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(16,310)</u>	<u>(13,592)</u>	<u>(2,718)</u>	<u>83.3%</u>	<u>(9,475)</u>
NET CHANGE IN FUND BALANCE	-	144,762			123,074
FUND BALANCE - BEGINNING OF YEAR	<u>222,908</u>	<u>222,908</u>			<u>54,529</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 222,908</u>	<u>\$ 367,670</u>			<u>\$ 177,603</u>

FLOYD COUNTY, GEORGIA
EMERGENCY MANAGEMENT FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended October 31,2016
(with comparative actual amounts for 2015)

Percentage of Year
83.3%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
GEMA - Emergency Management	\$ 24,750	\$ -	\$ (24,750)	0.0%	\$ -
State of GA-LEPC Grant 2016	6,000	-	(6,000)	0.0%	4,610
Pre-Disaster Mitigation Grant	7,750	-	(7,750)	0.0%	-
Charges for Services	120	120	-	100.0%	120
Interest Earned	90	80	(10)	88.3%	83
TOTAL REVENUES	<u>38,710</u>	<u>200</u>	<u>(38,510)</u>	<u>0.5%</u>	<u>4,812</u>
EXPENDITURES					
Salaries and Benefits	88,945	69,642	19,303	78.3%	64,418
Other Operating Costs	79,310	37,119	42,191	46.8%	44,099
Grants	16,350	6,000	10,350	36.7%	21,277
TOTAL EXPENDITURES	<u>184,605</u>	<u>112,761</u>	<u>71,844</u>	<u>61.1%</u>	<u>129,794</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(145,895)	(112,562)	33,333	77.2%	(124,981)
OTHER FINANCING SOURCES (USES)					
Transfers In	130,000	108,333	(21,667)	83.3%	121,000
Transfers Out	(17,250)	(14,375)	2,875	83.3%	(14,375)
TOTAL OTHER FINANCING SOURCES (USES)	<u>112,750</u>	<u>93,958</u>	<u>(18,792)</u>	<u>83.3%</u>	<u>106,625</u>
NET CHANGE IN FUND BALANCE	(33,145)	(18,603)			(18,356)
FUND BALANCE - BEGINNING OF YEAR	<u>66,731</u>	<u>66,731</u>			<u>62,520</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 33,586</u>	<u>\$ 48,128</u>			<u>\$ 44,164</u>

FLOYD COUNTY, GEORGIA
LAW LIBRARY FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended October 31, 2016
(with comparative actual amounts for 2015)

Percentage of Year
83.3%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 30,000	\$ 27,521	\$ (2,479)	91.7%	\$ 24,475
Interest Earned	-	387	387	N/A	356
TOTAL REVENUES	<u>30,000</u>	<u>27,907</u>	<u>(2,093)</u>	<u>93.0%</u>	<u>24,831</u>
EXPENDITURES					
General Government	17,900	14,290	3,610	79.8%	15,063
Equipment	-	-	-	0.0%	13,288
TOTAL EXPENDITURES	<u>17,900</u>	<u>14,290</u>	<u>3,610</u>	<u>79.8%</u>	<u>28,351</u>
NET CHANGE IN FUND BALANCE	12,100	13,617			(3,520)
FUND BALANCE - BEGINNING OF YEAR	<u>234,601</u>	<u>234,601</u>			<u>243,282</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 246,701</u>	<u>\$ 248,218</u>			<u>\$ 239,762</u>

FLOYD COUNTY, GEORGIA
SOLID WASTE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended October 31, 2016
(with comparative actual amounts for 2015)

Percentage of Year
83.3%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Taxes	\$ 1,219,300	\$ 313,322	\$ (905,978)	25.7%	\$ 307,233
Interest Earned	<u>1,500</u>	<u>2,357</u>	<u>857</u>	<u>157.2%</u>	<u>1,148</u>
TOTAL REVENUES	<u>1,220,800</u>	<u>315,680</u>	<u>(905,120)</u>	<u>25.9%</u>	<u>308,381</u>
EXPENDITURES					
Salaries and Benefits	336,035	189,551	146,484	56.4%	180,815
Other Operating Costs	28,990	17,553	11,437	60.5%	15,375
Utilities	17,030	13,360	3,670	78.4%	14,025
Remote Site Operations	232,500	191,076	41,424	82.2%	191,127
Tipping Fees	<u>335,000</u>	<u>238,514</u>	<u>96,486</u>	<u>71.2%</u>	<u>254,570</u>
TOTAL EXPENDITURES	<u>949,555</u>	<u>650,054</u>	<u>299,501</u>	<u>68.5%</u>	<u>655,914</u>
OTHER FINANCING SOURCES (USES)					
Transfers Out	<u>(440,000)</u>	<u>(333,333)</u>	<u>106,667</u>	<u>75.8%</u>	<u>(333,333)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(440,000)</u>	<u>(333,333)</u>	<u>106,667</u>	<u>75.8%</u>	<u>(333,333)</u>
NET CHANGE IN FUND BALANCE	(168,755)	(667,708)			(680,866)
FUND BALANCE - BEGINNING OF YEAR	<u>1,329,675</u>	<u>1,329,675</u>			<u>1,343,139</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 1,160,920</u>	<u>\$ 661,967</u>			<u>\$ 662,273</u>

FLOYD COUNTY, GEORGIA
STADIUM MAINTENANCE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended October 31, 2016
(with comparative actual amounts for 2015)

Percentage of Year
83.3%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Interest Earned	\$ 300	\$ 250	\$ (50)	83.2%	\$ 211
Miscellaneous	<u>44,400</u>	<u>44,315</u>	<u>(85)</u>	<u>99.8%</u>	<u>52,108</u>
TOTAL REVENUES	<u>44,700</u>	<u>44,565</u>	<u>(135)</u>	<u>99.7%</u>	<u>52,319</u>
EXPENDITURES					
Maintenance	<u>44,700</u>	<u>32,084</u>	<u>12,616</u>	<u>71.8%</u>	<u>8,840</u>
TOTAL EXPENDITURES	<u>44,700</u>	<u>32,084</u>	<u>12,616</u>	<u>71.8%</u>	<u>8,840</u>
NET CHANGE IN FUND BALANCE	-	12,480			43,479
FUND BALANCE - BEGINNING OF YEAR	<u>157,304</u>	<u>157,304</u>			<u>113,777</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 157,304</u>	<u>\$ 169,784</u>			<u>\$ 157,256</u>

FLOYD COUNTY, GEORGIA
WORK RELEASE CENTER FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended October 31, 2016
(with comparative actual amounts for 2015)

Percentage of Year
83.3%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 458,800	\$ 321,961	\$ (136,839)	70.2%	\$ 344,189
Transportation Charges	98,000	56,327	(41,673)	57.5%	76,471
Interest Earned	500	252	(248)	50.4%	419
TOTAL REVENUES	<u>557,300</u>	<u>378,539</u>	<u>(178,761)</u>	<u>67.9%</u>	<u>421,080</u>
EXPENDITURES					
OPERATING:					
Salaries and Benefits	856,175	617,250	238,925	72.1%	638,104
Other Operating Costs	165,740	102,517	63,223	61.9%	96,266
Utilities	34,430	25,148	9,282	73.0%	26,148
TOTAL OPERATING	<u>1,056,345</u>	<u>744,914</u>	<u>311,431</u>	<u>70.5%</u>	<u>760,518</u>
TRANSPORTATION:					
Salaries and Benefits	40,785	32,350	8,435	79.3%	27,997
Other Operating Cost	40	8	32	21.2%	36
Gas and Oil	17,700	12,597	5,103	71.2%	14,441
Repairs and Maintenance	5,000	3,616	1,384	72.3%	3,387
TOTAL TRANSPORTATION	<u>63,525</u>	<u>48,571</u>	<u>14,954</u>	<u>76.5%</u>	<u>45,861</u>
TOTAL EXPENDITURES	<u>1,119,870</u>	<u>793,485</u>	<u>326,385</u>	<u>70.9%</u>	<u>806,380</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	522,570	435,475	(87,095)	83.3%	285,929
TOTAL OTHER FINANCING SOURCES (USES)	<u>522,570</u>	<u>435,475</u>	<u>(87,095)</u>	<u>83.3%</u>	<u>285,929</u>
NET CHANGE IN FUND BALANCE	(40,000)	20,529			(99,371)
FUND BALANCE - BEGINNING OF YEAR	<u>75,327</u>	<u>75,327</u>			<u>229,428</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 35,327</u>	<u>\$ 95,856</u>			<u>\$ 130,057</u>

FLOYD COUNTY, GEORGIA
1996 SPLOST BUDGET vs. ACTUAL SUMMARY
For the Month Ended October 31, 2016

	<u>Original Budget</u>	<u>Cumulative Revised Budget</u>	<u>Cumulative Totals To Date</u>	<u>2016 Budget</u>	<u>2016 YTD</u>
Revenues					
SPLOST Taxes	\$ 33,058,378	\$ 36,640,660	\$ 36,640,663	\$ -	\$ -
Interest Earned	494,000	2,349,800	2,353,342	1,300	1,201
Miscellaneous	-	73,900	73,900	-	-
Total Revenues	<u>33,552,378</u>	<u>39,064,360</u>	<u>39,067,905</u>	<u>1,300</u>	<u>1,201</u>
Expenditures					
Capital Outlay					
Jail Expansion	20,298,378	20,439,500	20,439,437	-	-
Fire Stations	2,000,000	3,185,830	2,517,568	743,300	-
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	-	-
Total Expenditures	<u>33,552,378</u>	<u>36,931,630</u>	<u>36,193,506</u>	<u>743,300</u>	<u>-</u>
Other Financing Sources (Uses)					
Bond Proceeds	-	19,897,270	19,897,267	-	-
Debt Service Payments	-	(22,030,000)	(22,028,276)	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(2,132,730)</u>	<u>(2,131,009)</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues over					
Expenditures and Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 743,390</u>	<u>\$ (742,000)</u>	<u>\$ 1,201</u>

FLOYD COUNTY, GEORGIA
2003 SPLOST BUDGET vs. ACTUAL SUMMARY
For the Month Ended October 31, 2016

	<u>Original Budget</u>	<u>Cumulative Revised Budget</u>	<u>Cumulative Totals To Date</u>	<u>2016 Budget</u>	<u>2016 YTD</u>
Revenues					
Special Purpose Sales Tax	\$ 26,900,000	\$ 30,651,000	\$ 30,651,359	\$ -	\$ -
Interest Earned	150,000	1,080,000	1,087,643	750	966
Total Revenues	<u>27,050,000</u>	<u>31,731,000</u>	<u>31,739,002</u>	<u>750</u>	<u>966</u>
Expenditures					
Sewer Projects:					
Blacks Bluff Road Treatment Plant	8,170,000	8,160,000	8,160,000	-	-
Old Dalton Road Sewer	3,000,000	3,000,000	3,000,000	-	-
Cave Spring Sewer Plant	900,000	900,000	900,000	-	-
Transportation Projects:					
Burnett Ferry Road Right-of-Way	300,000	346,635	79,839	50,000	-
Old Dalton Road Right-of-Way	350,000	750,000	748,500	225,000	-
Chulio Road Right-of-Way	300,000	1,131,065	954,208	184,950	-
Resurfacing Projects	190,000	680,000	679,099	-	-
Recreation Projects:					
North Floyd Park	1,150,000	1,400,000	1,399,919	-	-
Midway Park	250,000	404,000	403,944	-	-
Shannon Park	80,000	83,000	82,879	-	-
Crane Street Park	110,000	94,380	94,376	-	-
Parks Hoke Park	70,000	59,000	58,948	-	-
Cave Spring Park	30,000	31,370	31,369	-	-
Building Projects:					
New Health Department Facility	9,500,000	8,765,000	8,764,365	-	-
4th Ave Courthouse/New Courthouse Renovation	2,000,000	2,670,300	2,670,261	-	-
General and Administrative	<u>27,194</u>	<u>19,115</u>	<u>14,655</u>	-	-
Total Expenditures	<u>26,427,194</u>	<u>28,493,865</u>	<u>28,042,362</u>	<u>459,950</u>	<u>-</u>
Other Financing Sources (Uses)					
Bond Proceeds	9,500,000	9,628,000	9,628,789	-	-
Bond Costs	(101,958)	(101,960)	(101,958)	-	-
Transfer to General Fund	-	(2,000,000)	(2,000,000)	-	-
Transfer to Capital Projects Fund	-	(193,000)	(193,000)	-	-
Transfer to Debt Service Fund	(10,122,806)	(10,570,175)	(10,570,175)	-	-
Total Other Financing Sources (Uses)	<u>(724,764)</u>	<u>(3,237,135)</u>	<u>(3,236,344)</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures and Other Financing Sources (Uses)					
	<u>\$ (101,958)</u>	<u>\$ -</u>	<u>\$ 460,296</u>	<u>\$ (459,200)</u>	<u>\$ 966</u>

FLOYD COUNTY, GEORGIA
2006 SPLOST BUDGET vs. ACTUAL SUMMARY
For the Month Ended October 31, 2016

	<u>Original Budget</u>	<u>Cumulative Revised Budget</u>	<u>Cumulative Totals To Date</u>	<u>2016 Budget</u>	<u>2016 YTD</u>
Appropriation of Jail Surcharge Fund Balance	\$ -	\$ 800,000	\$ 800,000	\$ -	\$ -
Revenues:					
Tax Collections	52,936,825	49,025,300	49,025,332	-	-
Interest Earned	1,000,000	1,789,000	1,791,077	-	-
Total Revenues and Appropriation of Fund Balance	<u>53,936,825</u>	<u>51,614,300</u>	<u>51,616,409</u>	-	-
Expenditures:					
Roads & Streets Projects:					
US 411 Right-of-Way	3,300,000	2,258,500	2,258,496	-	-
Armuchee Connector Road	12,000,000	11,143,000	11,142,822	-	-
Huffaker Road Right-of-Way	1,250,000	1,049,100	1,049,015	-	-
Heritage Park Access & Levee Gate Upgrade	1,955,000	2,026,100	2,026,068	-	-
Turner McCall/North 5th Avenue Intersection	550,000	535,100	535,057	-	-
Rome High/Middle School Access Road	2,900,000	1,906,000	1,905,924	-	-
Shorter Avenue/Redmond Road Intersection	1,470,000	1,610,575	1,610,571	-	-
North Broad Street/Turner McCall Turn Lane	330,000	214,645	214,645	-	-
Turner McCall Etowah Bridge	2,000,000	36,100	-	-	-
South Broad St. Sidewalk & Corridor Improvements	2,000,000	2,128,400	2,128,347	-	-
Total Roads & Streets Projects	<u>27,755,000</u>	<u>22,907,520</u>	<u>22,870,945</u>	-	-
Fire & Safety Projects:					
Fire Stations #2, #9, #10 Renovations	410,000	578,605	578,603	-	-
Fire Training Facilities	500,000	547,560	547,555	-	-
Cave Spring Fire Station & Equipment	1,200,000	1,017,960	1,017,958	-	-
Total Fire & Safety Projects	<u>2,110,000</u>	<u>2,144,125</u>	<u>2,144,116</u>	-	-
Facilities:					
Courthouse Parking Lot	1,540,000	586,600	586,529	-	-
Work Release Center	1,750,000	2,999,800	2,999,792	-	-
Cave Spring Senior/Community Center	850,000	850,000	850,000	-	-
South Rome Youth Center	2,000,000	2,125,800	2,125,800	-	-
Marine Armory Renovations	1,600,000	2,363,900	2,363,838	-	-
City Hall/Carnegie Building Renovations	1,500,000	1,131,220	1,131,220	-	-
Wastewater Treatment Plant Upgrade	5,200,000	4,991,755	4,991,755	-	-
River Education Building	834,825	917,650	917,604	-	-
Total Facilities	<u>15,274,825</u>	<u>15,966,725</u>	<u>15,966,538</u>	-	-
Recreation Projects:					
North Floyd Park Rec Center	3,000,000	2,919,045	2,919,043	-	-
Shannon Park Rec Center/Ball Fields	927,000	1,284,230	1,284,224	-	-
Wolfe Park Improvements	200,000	259,400	259,379	-	-
Practice Fields Renovations	850,000	750,800	750,782	-	-
Tennis Courts	600,000	812,000	811,705	-	-
North Rome Swim Center Renovations	530,000	512,620	512,620	-	-
Town Green	1,690,000	1,685,000	1,684,817	-	-
Total Recreation Projects	<u>7,797,000</u>	<u>8,223,095</u>	<u>8,222,570</u>	-	-
General & Administrative	50,000	30,000	29,298	-	-
Total Expenditures	<u>52,986,825</u>	<u>49,271,465</u>	<u>49,233,467</u>	-	-
Other Financing Sources (Uses)					
Bond Issue	19,800,000	20,000,000	19,999,719	-	-
Bond Costs	-	(280,300)	(280,259)	-	-
Transfer to Debt Service Fund	(22,063,000)	(22,062,535)	(22,062,535)	-	-
Total Other Financing Sources (Uses)	<u>(2,263,000)</u>	<u>(2,342,835)</u>	<u>(2,343,075)</u>	-	-
Excess (Deficiency) of Revenues over Expenditures and Other Financing Sources (Uses)	<u>\$ (1,313,000)</u>	<u>\$ -</u>	<u>\$ 39,867</u>	<u>\$ -</u>	<u>\$ -</u>

FLOYD COUNTY, GEORGIA
2009 SPLOST BUDGET vs. ACTUAL SUMMARY
For the Month Ended October 31, 2016

	<u>Original Budget</u>	<u>Cumulative Revised Budget</u>	<u>Cumulative Totals To Date</u>	<u>2016 Budget</u>	<u>2016 YTD</u>
Revenues					
Special Purpose Sales Tax	\$ 44,298,380	\$ 44,298,380	\$ 44,096,635	\$ -	\$ -
GEMA Reimbursement - Generator	-	17,200	17,195	-	-
EDGE Grant	-	1,874,950	1,874,954	-	-
Federal 8038CP	-	233,280	391,972	63,500	31,834
Interest Earned	200,000	200,000	186,852	5,000	5,682
Total Revenues	<u>44,498,380</u>	<u>46,623,810</u>	<u>46,567,608</u>	<u>68,500</u>	<u>37,516</u>
Expenditures					
General and Administrative	-	20,000	17,141	4,000	-
Communication System	26,696,250	26,591,250	25,070,850	-	-
Economic Development	5,983,500	7,885,630	8,399,596	717,560	590,677
Barron Stadium	3,369,000	4,000,000	3,992,877	-	-
Northwest Georgia RDC	1,899,630	1,899,630	1,302,404	-	-
Renovations/Construction Fire & Emergency Management Operations Center	4,000,000	4,200,000	4,093,857	-	-
Cave Spring Water	350,000	350,000	350,000	-	-
Total Expenditures	<u>42,298,380</u>	<u>44,946,510</u>	<u>43,226,725</u>	<u>721,560</u>	<u>590,677</u>
Other Financing Sources (Uses)					
Bond Proceeds	20,000,000	20,000,000	20,000,000	-	-
Bond Costs/Premium	(200,000)	1,347,700	1,347,711	-	-
Debt Payments	(22,000,000)	(22,025,000)	(22,024,277)	-	-
Total Other Financing Sources (Uses)	<u>(2,200,000)</u>	<u>(677,300)</u>	<u>(676,566)</u>	<u>-</u>	<u>-</u>
Transfers Out	-	(1,000,000)	(1,000,000)	-	-
Excess (Deficiency) of Revenues over Expenditures and Other Financing (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,664,317</u>	<u>\$ (653,060)</u>	<u>\$ (553,161)</u>

FLOYD COUNTY, GEORGIA
2013 SPLOST BUDGET vs. ACTUAL SUMMARY
For the Month Ended October 31, 2016

	<u>Original Budget</u>	<u>Cumulative Revised Budget</u>	<u>Cumulative Totals To Date</u>	<u>2016 Budget</u>	<u>2016 YTD</u>
Revenues:					
Tax Collections					
Floyd County	\$ 38,770,000	\$ 38,770,000	\$ 20,567,055	\$ 7,876,440	\$ 6,782,292
City of Rome	23,617,000	23,617,000	12,519,706	4,796,880	4,128,804
City of Cave Spring	2,591,000	2,591,000	1,374,618	526,680	453,328
Interest Earned	-	-	54,094	10,000	29,684
Miscellaneous Revenue	-	-	224,557	-	109,552
Total Revenues	<u>64,978,000</u>	<u>64,978,000</u>	<u>34,740,030</u>	<u>13,210,000</u>	<u>11,503,659</u>
Expenditures:					
Floyd County					
Airport Runway Extension	5,761,000	5,761,000	147,621	1,408,500	147,621
Animal Control Facility	5,700,000	5,700,000	4,477,081	5,290,425	3,830,676
County Case Management Software	500,000	500,000	60	499,940	-
Recycling Center	1,379,000	1,379,000	40,084	1,338,900	-
County Public Safety Range/Special Ops	900,000	900,000	685,191	900,000	588,872
Energy Efficiency in County Buildings	1,700,000	1,700,000	1,423,441	841,300	660,864
Jail Improvements	1,900,000	1,900,000	1,759,282	200,000	491
Jail Medical/Mental Health Facility Expansion	2,200,000	2,200,000	100	2,200,000	100
Forum Upgrades	1,400,000	1,400,000	436,457	1,399,880	247,537
Everett Springs Water Line Extension	5,800,000	5,800,000	-	-	-
Barron Road and Calhoun Road Improvements	130,000	130,000	141,775	-	-
County Infrastructure Improvements	1,400,000	1,400,000	368,518	485,000	365,913
County Public Works & Public Safety Equipment	1,400,000	1,400,000	266,537	81,430	-
Industrial Property	8,000,000	7,993,800	1,062,871	1,314,880	1,050,196
Playground Improvements	600,000	600,000	209,472	599,275	204,947
City of Rome					
Tennis Center	11,400,000	11,400,000	10,071,761	9,800,000	7,124,046
Jackson Hill/ Tourism Development	200,000	200,000	27,050	10,970	10,970
Trail Connectivity Expansion	1,800,000	1,800,000	8,989	-	-
City Hall/Auditorium Modernization	1,700,000	1,700,000	1,776,361	280,000	503,570
Downtown Visitor Information Center	50,000	50,000	50,000	-	-
Fire Tankers, Trucks & Facility Upgrade	750,000	750,000	345,887	500,000	227,556
City Police Training Facility Upgrade	396,000	396,000	386,488	-	-
Unity Point/South Broad Bridge	1,800,000	1,800,000	-	-	-
Burnett Ferry Road Improvements	2,721,000	2,721,000	31,999	2,500,000	9,599
Chulio Hills Back Entrance	800,000	800,000	9,244	-	3,721
Countywide Sewer Improvements	1,000,000	1,000,000	64,994	500,000	-
City Street Milling and Paving	500,000	500,000	204,659	100,000	-
Playground Improvements	500,000	500,000	4,800	-	-
City of Cave Spring					
Historic Fannin Hall Rehabilitation	2,591,000	2,591,000	1,190,430	545,000	416,741
Administrative Fees	-	6,200	6,461	5,000	289
Total Expenditures	<u>64,978,000</u>	<u>64,978,000</u>	<u>25,197,614</u>	<u>30,800,500</u>	<u>15,393,709</u>
Other Financing Sources (Uses)					
Transfers Out	-	-	-	(30,000)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(30,000)</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures and Other Financing Sources (Uses)					
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,542,416</u>	<u>\$ (17,620,500)</u>	<u>\$ (3,890,050)</u>

FLOYD COUNTY, GEORGIA
WATER FUND
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN NET POSITION
For the Month Ended October 31, 2016
(with comparative actual amounts for 2015)

Percentage of Year
83.3%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
OPERATING REVENUES					
Charges for Services	\$ 6,846,750	\$ 5,913,720	\$ (933,030)	86.4%	\$ 5,778,652
Rental Fees	9,000	9,125	125	101.4%	8,887
Miscellaneous	<u>30,000</u>	<u>27,889</u>	<u>(2,111)</u>	<u>93.0%</u>	<u>1,911</u>
TOTAL OPERATING REVENUES	<u>6,885,750</u>	<u>5,950,734</u>	<u>(935,016)</u>	<u>86.4%</u>	<u>5,789,450</u>
OPERATING EXPENSES					
Water Administration					
Salaries and Benefits	575,630	398,323	177,307	69.2%	393,417
Supplies and Other Expenses	347,005	261,016	85,989	75.2%	238,895
Equipment	21,400	17,848	3,552	83.4%	37,055
Depreciation	8,675	7,365	1,310	<u>84.9%</u>	<u>13,754</u>
	<u>952,710</u>	<u>684,552</u>	<u>268,158</u>	<u>71.9%</u>	<u>683,121</u>
Water Distribution					
Salaries and Benefits	823,690	579,828	243,862	70.4%	584,203
Supplies and Other Expenses	484,600	335,475	149,125	69.2%	306,293
Equipment	9,200	8,392	808	91.2%	325,799
Purchased Water	900,000	601,574	298,426	66.8%	678,272
Water Meters	300,000	214,833	85,167	71.6%	281,901
Utilities	275,000	223,978	51,022	81.4%	229,083
Depreciation	1,256,630	1,039,093	217,537	<u>82.7%</u>	<u>1,145,502</u>
	<u>4,049,120</u>	<u>3,003,173</u>	<u>1,045,947</u>	<u>74.2%</u>	<u>3,551,053</u>
Water Treatment Plant					
Salaries and Benefits	367,575	285,427	82,148	77.7%	291,200
Supplies and Other Expenses	162,110	117,368	44,742	72.4%	96,003
Equipment	11,000	4,265	6,735	38.8%	10,104
Utilities	70,000	55,615	14,385	79.5%	56,929
Depreciation	60,710	50,587	10,123	<u>83.3%</u>	<u>50,588</u>
	<u>671,395</u>	<u>513,262</u>	<u>158,133</u>	<u>76.4%</u>	<u>504,824</u>
TOTAL OPERATING EXPENSES	<u>5,673,225</u>	<u>4,200,987</u>	<u>1,472,238</u>	<u>74.0%</u>	<u>4,738,998</u>
OPERATING INCOME (LOSS)	1,212,525	1,749,747	537,222	144.3%	1,050,452
NON-OPERATING INCOME (LOSS)					
Interest and Fiscal Charges	(326,610)	(272,863)	53,747	83.5%	(282,515)
Amortization of Bond Costs	(6,940)	(5,781)	1,159	83.3%	(7,804)
Gain on sale of fixed assets	-	121	121	0.0%	-
Intergovernmental	100,000	100,109	109	100.1%	99,840
Interest Earned	20,000	28,448	8,448	142.2%	15,790
Transfer from Fire Fund	125,000	104,167	(20,833)	83.3%	104,167
Transfer to General Fund	<u>(217,500)</u>	<u>(181,250)</u>	<u>36,250</u>	<u>83.3%</u>	<u>(181,250)</u>
TOTAL NON-OPERATING INCOME (LOSS)	<u>(306,050)</u>	<u>(227,049)</u>	<u>79,001</u>	<u>74.2%</u>	<u>(251,772)</u>
CHANGE IN NET POSITION	906,475	1,522,698			798,680
NET POSITION - BEGINNING OF YEAR	<u>36,894,849</u>	<u>36,894,849</u>			<u>35,437,931</u>
NET POSITION - YEAR TO DATE	<u>\$ 37,801,324</u>	<u>\$ 38,417,547</u>			<u>\$ 36,236,611</u>

FLOYD COUNTY, GEORGIA
WATER FUND - CASH BASIS
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN CASH BALANCE
For the Month Ended October 31, 2016
(with comparative actual amounts for 2015)

Percentage of Year
83.3%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Intergovernmental	\$ 100,000	\$ 100,109	\$ 109	100.1%	\$ 99,840
Charges for Services	6,846,750	5,721,964	(1,124,786)	83.6%	5,683,988
Rental Fees	9,000	10,038	1,038	111.5%	9,681
Miscellaneous	30,000	63,061	33,061	210.2%	1,911
Interest Earned	20,000	28,448	8,448	142.2%	15,790
Transfer from Fire Fund	125,000	104,167	(20,833)	83.3%	104,167
Gain on sale of fixed assets	-	121	121	N/A	-
TOTAL CASH INCREASES	<u>7,130,750</u>	<u>6,027,908</u>	<u>(1,102,842)</u>	<u>84.5%</u>	<u>5,915,377</u>
CASH DECREASES					
Water Administration					
Salaries and Benefits	575,630	400,842	174,788	69.6%	431,347
Supplies and Other Expenses	347,005	264,421	82,584	76.2%	245,635
Equipment	21,400	17,848	3,552	83.4%	37,055
Interest and Fiscal Charges	326,610	313,821	12,789	96.1%	319,802
Transfer to General Fund	217,500	181,250	36,250	83.3%	181,250
	<u>1,488,145</u>	<u>1,178,182</u>	<u>309,963</u>	<u>79.2%</u>	<u>1,215,089</u>
Water Distribution					
Salaries and Benefits	823,690	581,211	242,479	70.6%	650,537
Supplies and Other Expenses	484,600	321,025	163,575	66.2%	319,855
Equipment	9,200	8,392	808	91.2%	325,799
Purchased Water	900,000	623,682	276,318	69.3%	684,141
Water Meters	300,000	70,923	229,077	23.6%	292,401
Utilities	275,000	223,661	51,339	81.3%	229,494
	<u>2,792,490</u>	<u>1,828,894</u>	<u>963,596</u>	<u>65.5%</u>	<u>2,502,227</u>
Water Treatment Plant					
Salaries and Benefits	367,575	285,832	81,743	77.8%	318,356
Supplies and Other Expenses	162,110	118,126	43,984	72.9%	93,508
Equipment	11,000	4,265	6,735	38.8%	10,104
Utilities	70,000	56,052	13,948	80.1%	57,165
	<u>610,685</u>	<u>464,275</u>	<u>146,410</u>	<u>76.0%</u>	<u>479,133</u>
Water Capital	<u>3,428,500</u>	<u>1,077,388</u>	<u>2,351,112</u>	<u>31.4%</u>	<u>-</u>
TOTAL CASH DECREASES	<u>8,319,820</u>	<u>4,548,739</u>	<u>3,771,081</u>	<u>54.7%</u>	<u>4,196,449</u>
NET INCREASE (DECREASE)	(1,189,070)	1,479,168			1,718,927
CHANGE IN BALANCE SHEET		(401,412)			(534,380)
CASH - BEGINNING OF YEAR		<u>9,787,449</u>			<u>8,569,345</u>
CASH - YEAR TO DATE		<u>\$ 10,865,205</u>			<u>\$ 9,753,892</u>

FLOYD COUNTY, GEORGIA
AIRPORT FUND
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN NET POSITION
For the Month Ended October 31, 2016
(with comparative actual amounts for 2015)

Percentage of Year
83.3%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
OPERATING REVENUES					
Charges for Services	\$ 7,000	\$ 6,391	\$ (609)	91.3%	\$ 5,325
Fuel Sales	724,000	537,394	(186,606)	74.2%	573,640
Rental Fees	275,600	214,527	(61,073)	77.8%	228,383
Miscellaneous	<u>27,000</u>	<u>22,158</u>	<u>(4,842)</u>	<u>82.1%</u>	<u>41,808</u>
TOTAL OPERATING REVENUES	<u>1,033,600</u>	<u>780,470</u>	<u>(253,130)</u>	<u>75.5%</u>	<u>849,156</u>
OPERATING EXPENSES					
Salaries and Benefits	268,025	199,570	68,455	74.5%	195,448
Supplies and Other Expenses	216,925	133,290	83,635	61.4%	139,253
Utilities	70,000	56,819	13,181	81.2%	57,595
Equipment	25,645	18,464	7,181	72.0%	6,477
Air Show Expenses	51,500	560	50,940	1.1%	51,605
Depreciation	676,220	535,199	141,021	79.1%	600,013
Cost of Goods Sold	<u>522,800</u>	<u>366,322</u>	<u>156,478</u>	<u>70.1%</u>	<u>358,419</u>
TOTAL OPERATING EXPENSES	<u>1,831,115</u>	<u>1,310,224</u>	<u>520,891</u>	<u>71.6%</u>	<u>1,408,810</u>
OPERATING INCOME (LOSS)	(797,515)	(529,754)	267,761	66.4%	(559,654)
NON-OPERATING INCOME (LOSS)					
Interest Earned	1,000	553	(447)	55.3%	689
Transfers Out	<u>(202,435)</u>	<u>(42,500)</u>	<u>159,935</u>	<u>21.0%</u>	<u>(42,500)</u>
TOTAL NON-OPERATING INCOME (LOSS)	<u>(201,435)</u>	<u>(41,947)</u>	<u>159,488</u>	<u>20.8%</u>	<u>(41,811)</u>
CHANGE IN NET POSITION	(998,950)	(571,701)			(601,465)
NET POSITION - BEGINNING OF YEAR	<u>7,731,904</u>	<u>7,731,904</u>			<u>7,786,325</u>
NET POSITION - YEAR TO DATE	<u>\$ 6,732,954</u>	<u>\$ 7,160,203</u>			<u>\$ 7,184,860</u>

FLOYD COUNTY, GEORGIA
AIRPORT FUND - CASH BASIS
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN CASH BALANCE
For the Month Ended October 31, 2016
(with comparative actual amounts for 2015)

Percentage of Year
83.3%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Charges for Services	\$ 7,000	\$ 6,367	\$ (633)	91.0%	\$ 5,423
Fuel Sales	724,000	467,567	(256,433)	64.6%	562,325
Rental Fees	275,600	213,045	(62,555)	77.3%	231,513
Miscellaneous	27,000	18,167	(8,833)	67.3%	19,244
Interest Earned	<u>1,000</u>	<u>553</u>	<u>(447)</u>	<u>55.3%</u>	<u>689</u>
TOTAL CASH INCREASES	<u>1,034,600</u>	<u>705,699</u>	<u>(328,901)</u>	<u>68.2%</u>	<u>819,194</u>
CASH DECREASES					
Salaries and Benefits	268,025	199,571	68,454	74.5%	195,014
Supplies and Other Expenses	216,925	132,626	84,299	61.1%	150,595
Utilities	70,000	56,819	13,181	81.2%	57,595
Equipment	25,645	18,464	7,181	72.0%	6,477
Air Show Improvements	51,500	560	50,940	1.1%	51,605
Transfers Out	202,435	42,500	159,935	21.0%	42,500
Cost of Goods Sold	<u>522,800</u>	<u>366,322</u>	<u>156,478</u>	<u>70.1%</u>	<u>358,419</u>
TOTAL CASH DECREASES	<u>1,357,330</u>	<u>816,862</u>	<u>540,468</u>	<u>60.2%</u>	<u>862,205</u>
NET INCREASE (DECREASE)	(322,730)	(111,163)			(43,011)
CHANGE IN BALANCE SHEET		(220,337)			(375,131)
CASH - BEGINNING OF YEAR		<u>449,864</u>			<u>544,660</u>
CASH - YEAR TO DATE		<u>\$ 118,364</u>			<u>\$ 126,518</u>

FLOYD COUNTY, GEORGIA
FORUM FUND
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN NET POSITION
For the Month Ended October 31, 2016
(with comparative actual amounts for 2015)

Percentage of Year
83.3%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Intergovernmental	\$ 84,000	\$ 43,333	\$ (40,667)	51.6%	\$ 39,333
Charges for Services	134,900	108,523	(26,377)	80.4%	116,555
Rental Fees	125,000	86,466	(38,534)	69.2%	134,313
Miscellaneous	<u>10,070</u>	<u>60</u>	<u>(10,010)</u>	<u>0.6%</u>	<u>(8,745)</u>
TOTAL OPERATING REVENUES	<u>353,970</u>	<u>238,382</u>	<u>(115,588)</u>	<u>67.3%</u>	<u>281,456</u>
EXPENSES					
Salaries and Benefits	246,755	161,327	85,428	65.4%	202,704
Supplies and Other Expenses	346,530	217,590	128,940	62.8%	183,336
Equipment	15,850	7,350	8,500	46.4%	-
Depreciation	252,600	210,459	42,141	83.3%	211,649
Utilities	<u>215,000</u>	<u>179,301</u>	<u>35,699</u>	<u>83.4%</u>	<u>177,479</u>
TOTAL OPERATING EXPENSES	<u>1,076,735</u>	<u>776,027</u>	<u>300,708</u>	<u>72.1%</u>	<u>775,168</u>
OPERATING INCOME (LOSS)	<u>(722,765)</u>	<u>(537,645)</u>	<u>185,120</u>	<u>74.4%</u>	<u>(493,712)</u>
NON-OPERATING INCOME (LOSS)					
Interest Earned	700	747	47	106.7%	626
Transfer from General Fund	275,000	220,417	(54,583)	80.2%	229,167
Transfer from Floyd County	-	74,259	74,259	N/A	-
Transfer to Safari	<u>(60,000)</u>	<u>(74,259)</u>	<u>(14,259)</u>	<u>123.8%</u>	<u>-</u>
TOTAL NON-OPERATING INCOME (LOSS)	<u>215,700</u>	<u>221,164</u>	<u>5,464</u>	<u>102.5%</u>	<u>229,793</u>
CHANGE IN NET POSITION	<u>(507,065)</u>	<u>(316,481)</u>			<u>(263,919)</u>
NET POSITION - BEGINNING OF YEAR	<u>5,372,499</u>	<u>5,372,499</u>			<u>5,626,898</u>
NET POSITION - YEAR TO DATE	<u>\$ 4,865,434</u>	<u>\$ 5,056,018</u>			<u>\$ 5,362,979</u>

FLOYD COUNTY, GEORGIA
FORUM FUND - CASH BASIS
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN CASH BALANCE
For the Month Ended October 31, 2016
(with comparative actual amounts for 2015)

Percentage of Year
83.3%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Intergovernmental	\$ 84,000	\$ 29,175	\$ (54,825)	34.7%	\$ 45,532
Charges for Services	134,900	113,070	(21,830)	83.8%	119,652
Rental Fees	125,000	88,516	(36,484)	70.8%	118,958
Miscellaneous	(10,500)	282	10,782	-2.7%	(9,479)
Interest Earned	700	747	47	106.7%	626
Transfer from General Fund	275,000	220,417	(54,583)	80.2%	229,167
Transfer from Floyd County	-	74,259	74,259	N/A	-
TOTAL CASH INCREASES	609,100	526,466	(82,634)	86.4%	504,456
CASH DECREASES					
Salaries and Benefits	253,325	161,011	92,314	63.6%	222,978
Supplies and Other Expenses	279,810	207,548	72,262	74.2%	154,769
Equipment	-	-	-	N/A	-
Utilities	215,000	179,402	35,598	83.4%	177,992
Transfer to Safari	-	74,259	(74,259)	N/A	-
TOTAL CASH DECREASES	748,135	622,220	125,915	83.2%	555,739
NET INCREASE (DECREASE)	(139,035)	(95,754)			(51,283)
CHANGE IN BALANCE SHEET		(4,492)			(411,320)
CASH - BEGINNING OF YEAR		494,537			513,601
CASH - YEAR TO DATE		\$ 394,291			\$ 50,998

FLOYD COUNTY, GEORGIA
RECYCLING FUND
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN NET POSITION
For the Month Ended October 31, 2016
(with comparative actual amounts for 2015)

Percentage of Year
83.3%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Intergovernmental					
Solid Waste Commission	\$ 160,000	\$ 105,118	\$ (54,882)	65.7%	\$ 88,649
Material Sales	<u>475,000</u>	<u>253,347</u>	<u>(221,653)</u>	<u>53.3%</u>	<u>262,092</u>
TOTAL OPERATING REVENUES	<u>635,000</u>	<u>358,465</u>	<u>(276,535)</u>	<u>56.5%</u>	<u>350,741</u>
EXPENSES					
Salaries and Benefits	439,870	293,455	146,415	66.7%	318,553
Supplies and Other Expenses	323,910	202,517	121,393	62.5%	222,003
Equipment	16,120	14,026	2,094	87.0%	-
Depreciation	42,300	34,330	7,970	81.2%	28,865
Utilities	<u>52,500</u>	<u>53,425</u>	<u>(925)</u>	<u>101.8%</u>	<u>35,467</u>
TOTAL OPERATING EXPENSES	<u>874,700</u>	<u>597,753</u>	<u>276,947</u>	<u>68.3%</u>	<u>604,887</u>
OPERATING INCOME (LOSS)	(239,700)	(239,288)	412	99.8%	(254,146)
NON-OPERATING INCOME (LOSS)					
Interest Earned	500	426	(74)	85.3%	640
Transfers Out	<u>(26,550)</u>	<u>(22,125)</u>	<u>4,425</u>	<u>83.3%</u>	<u>(22,125)</u>
TOTAL NON-OPERATING INCOME (LOSS)	<u>(26,050)</u>	<u>(21,699)</u>	<u>4,351</u>	<u>83.3%</u>	<u>(21,485)</u>
CHANGE IN NET POSITION	(265,750)	(260,986)			(275,631)
NET POSITION - BEGINNING OF YEAR	<u>734,544</u>	<u>734,544</u>			<u>969,378</u>
NET POSITION - YEAR TO DATE	<u>\$ 468,794</u>	<u>\$ 473,558</u>			<u>\$ 693,747</u>

FLOYD COUNTY, GEORGIA
RECYCLING FUND - CASH BASIS
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN CASH BALANCE
For the Month Ended October 31, 2016
(with comparative actual amounts for 2015)

Percentage of Year
83.3%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Intergovernmental					
Solid Waste Commission	\$ 160,000	\$ 136,452	\$ (23,548)	85.3%	\$ 201,349
Interest Earned	500	426	(74)	85.2%	640
Material Sales	<u>475,000</u>	<u>293,621</u>	<u>(181,379)</u>	<u>61.8%</u>	<u>348,938</u>
TOTAL CASH INCREASES	<u>635,500</u>	<u>430,499</u>	<u>(205,001)</u>	<u>67.7%</u>	<u>550,927</u>
CASH DECREASES					
Salaries and Benefits	439,870	293,949	145,921	66.8%	316,881
Supplies and Other Expenses	323,910	203,465	120,445	62.8%	222,844
Equipment	16,120	14,026	2,094	87.0%	-
Utilities	52,500	53,425	(925)	101.8%	35,467
Transfers Out	<u>26,550</u>	<u>22,125</u>	<u>4,425</u>	<u>83.3%</u>	<u>22,125</u>
TOTAL CASH DECREASES	<u>858,950</u>	<u>586,990</u>	<u>271,960</u>	<u>68.3%</u>	<u>597,317</u>
NET INCREASE (DECREASE)	(223,450)	(156,491)			(46,391)
CHANGE IN BALANCE SHEET		1,517			(416,296)
CASH - BEGINNING OF YEAR		<u>344,829</u>			<u>500,064</u>
CASH - YEAR TO DATE		<u>\$ 189,855</u>			<u>\$ 37,377</u>

FLOYD COUNTY, GEORGIA
ANIMAL CONTROL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended October 31, 2016
(with comparative actual amounts for 2016)

Percentage of Year
83.3%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 28,000	\$ 21,389	\$ (6,611)	76.4%	\$ 20,000
Fines & Forfeitures	3,000	-	(3,000)	0.0%	146
Interest Earned	200	89	(111)	44.5%	112
Donations	-	-	-	N/A	200
Miscellaneous	750	1,523	773	203.1%	855
TOTAL REVENUES	31,950	23,001	(8,949)	72.0%	21,313
EXPENDITURES					
Salaries and Benefits	406,215	314,396	91,819	77.4%	301,533
Other Operating Costs	83,960	65,655	18,305	78.2%	70,310
TOTAL EXPENDITURES	490,175	380,051	110,124	77.5%	371,844
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(458,225)	(357,050)	(101,175)	77.9%	(350,531)
OTHER FINANCING SOURCES (USES)					
Transfers In	458,225	381,854	76,371	83.3%	375,725
TOTAL OTHER FINANCING SOURCES (USES)	458,225	381,854	76,371	83.3%	375,725
NET CHANGE IN FUND BALANCE	-	24,804			25,194
FUND BALANCE - BEGINNING OF YEAR	33,636	33,636			28,039
FUND BALANCE - YEAR TO DATE	\$ 33,636	\$ 58,440			\$ 53,233

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ROME-FLOYD PARKS AND RECREATION AUTHORITY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
For the Month Ended October 31, 2016
(with comparative actual amounts for 2015)

Percentage of Year
83.3%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Transfers from Floyd County	\$ -	\$ -	\$ -	N/A	\$ 1,548,667
Miscellaneous Revenues	7,700	408,980	401,280	5311.4%	4,652
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	51,500	48,044	(3,456)	93.3%	44,085
Other Programs	118,500	76,744	(41,756)	64.8%	103,010
Gymnastics	318,310	302,911	(15,399)	95.2%	322,885
Special Populations Services	70,220	55,216	(15,004)	78.6%	56,314
Concessions	184,500	170,350	(14,150)	92.3%	167,544
Coosa River Trading Post	88,900	76,397	(12,503)	85.9%	78,006
Rome-Floyd Tennis Center	-	-	-	N/A	98,821
Etowah Park Golf Practice	9,000	8,500	(500)	94.4%	8,500
Youth Athletics	299,140	270,635	(28,505)	90.5%	288,271
Adult Athletics	-	-	-	N/A	683
Scoreboards	30,000	-	(30,000)	0.0%	3,290
Recreation Centers	159,200	163,561	4,361	102.7%	155,990
Parks & Recreation Services	143,500	88,106	(55,394)	61.4%	95,549
Barron Stadium	-	-	-	N/A	36,650
Hall of Fame	20,600	13,527	(7,073)	65.7%	14,765
Senior Promotions	10,000	7,295	(2,706)	72.9%	4,346
TOTAL REVENUES	<u>1,541,070</u>	<u>1,690,265</u>	<u>149,195</u>	<u>109.7%</u>	<u>3,032,028</u>

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

For the Month Ended October 31, 2016
(with comparative actual amounts for 2015)

Percentage of Year
83.3%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
EXPENDITURES					
Administrative Operations	\$ 743,745	\$ 639,931	\$ (103,814)	86.0%	\$ 653,860
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	40,690	34,871	(5,819)	85.7%	37,514
Other Programs	78,900	50,096	(28,804)	63.5%	66,976
Gymnastics	253,040	210,869	(42,171)	83.3%	223,666
Special Populations Services	55,340	29,069	(26,271)	52.5%	27,649
Concessions	161,040	115,367	(45,673)	71.6%	118,287
Coosa River Trading Post	75,645	59,421	(16,224)	78.6%	64,396
Rome-Floyd Tennis Center	8,620	8,614	(6)	99.9%	107,751
Sports Division Administration	139,840	104,067	(35,773)	74.4%	111,213
Youth Athletics	180,585	112,367	(68,218)	62.2%	105,574
Adult Athletics	-	-	-	N/A	35
Scoreboards	3,000	120	(2,880)	4.0%	240
Recreation Centers	261,870	237,393	(24,477)	90.7%	214,655
Recreation Services Administration	175,965	130,882	(45,083)	74.4%	137,221
Parks & Recreation Services	1,083,165	846,261	(236,904)	78.1%	909,140
Buildings	61,000	43,757	(17,243)	71.7%	54,955
Barron Stadium	-	-	-	N/A	32,065
Shop	135,600	128,186	(7,414)	94.5%	127,634
Hall of Fame	17,300	16,674	(626)	96.4%	8,797
Senior Promotions	10,000	5,465	(4,535)	54.6%	5,364
TOTAL EXPENDITURES	3,515,345	2,773,412	(741,933)	78.9%	3,006,992
OTHER FINANCING SOURCES (USES)					
Transfers In	1,858,400	1,548,667	(309,733)	83.3%	-
TOTAL OTHER FINANCING SOURCES (USES)	1,858,400	1,548,667	(309,733)	83.3%	-
NET CHANGE IN FUND BALANCE	(115,875)	465,520			25,036
FUND BALANCE - BEGINNING OF YEAR	247,865	247,865			301,644
FUND BALANCE - YEAR TO DATE	\$ 131,990	\$ 713,385			\$ 326,680

FLOYD COUNTY, GEORGIA
HEALTH INSURANCE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended October 31, 2016
(with comparative actual amounts for 2015)

Percentage of Year
83.3%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Contributions					
Employer	\$ 4,915,020	\$ 4,095,850	\$ (819,170)	83.3%	\$ 3,971,667
Employees	1,657,000	1,167,848	(489,152)	70.5%	1,171,059
Retirees	98,600	94,201	(4,399)	95.5%	94,562
Premiums Paid By Others	16,725	5,918	(10,807)	35.4%	8,780
Interest Earned	4,000	9,560	5,560	239.0%	3,542
Wellness Grant	6,000	3,000	(3,000)	50.0%	6,000
TOTAL REVENUES	<u>6,697,345</u>	<u>5,376,377</u>	<u>(1,320,968)</u>	<u>80.3%</u>	<u>5,255,610</u>
EXPENDITURES					
Salary and Benefits	58,035	45,004	13,031	77.5%	42,921
Reinsurance Contributions	28,000	-	28,000	0.0%	55,388
Other Costs	54,310	11,208	43,102	20.6%	9,762
Professional Fees	125,000	114,500	10,500	91.6%	93,732
Claims	5,324,000	4,097,543	1,226,457	77.0%	3,683,612
Premium Payments	650,000	494,814	155,186	76.1%	443,948
HRA Payments	188,000	107,324	80,676	57.1%	115,314
Administrative Fees	270,000	212,792	57,208	78.8%	211,713
TOTAL EXPENDITURES	<u>6,697,345</u>	<u>5,083,185</u>	<u>1,614,160</u>	<u>75.9%</u>	<u>4,656,390</u>
NET CHANGE IN FUND BALANCE	-	293,192			599,220
FUND BALANCE - BEGINNING OF YEAR	<u>3,773,392</u>	<u>3,773,392</u>			<u>3,006,348</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 3,773,392</u>	<u>\$ 4,066,584</u>			<u>\$ 3,605,568</u>

FLOYD COUNTY, GEORGIA
WORKERS' COMPENSATION FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended October 31, 2016
(with comparative actual amounts for 2015)

Percentage of Year
83.3%

	2016			2015	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Transfers In	\$ 746,000	\$ 673,954	\$ (72,046)	90.3%	\$ 666,854
Recreation Contribution	85,000	85,000	-	100.0%	85,000
Reimbursements	<u>660,000</u>	<u>997,468</u>	<u>337,468</u>	<u>151.1%</u>	<u>129,812</u>
TOTAL REVENUES	<u>1,491,000</u>	<u>1,756,421</u>	<u>265,421</u>	<u>117.8%</u>	<u>881,666</u>
EXPENDITURES					
Management Services	25,000	22,749	2,251	91.0%	22,694
Excess Insurance	116,000	115,678	322	99.7%	110,994
Claims	1,350,000	1,617,995	(267,995)	119.9%	750,112
Reserves - County	-	(264,543)	264,543	N/A	6,533
Reserves - Recreation	<u>-</u>	<u>-</u>	<u>-</u>	<u>N/A</u>	<u>1,468</u>
TOTAL EXPENDITURES	<u>1,491,000</u>	<u>1,491,879</u>	<u>(879)</u>	<u>100.1%</u>	<u>891,801</u>
NET CHANGE IN FUND BALANCE	-	264,543			(10,135)
FUND BALANCE - BEGINNING OF YEAR	<u>(790,783)</u>	<u>(790,783)</u>			<u>(892,647)</u>
FUND BALANCE - YEAR TO DATE	<u>\$ (790,783)</u>	<u>\$ (526,240)</u>			<u>\$ (902,782)</u>

FLOYD COUNTY, GEORGIA
Capital Projects and Equipment Expenditures
For the Month Ended October 31, 2016

	<u>Budget</u>	<u>YTD Expenditures</u>
Appropriation of Jail Surcharge Fund Balance	\$ 175,410	\$ 166,161
Revenues:		
Interest Earned	-	188
Transfer from General Fund	1,108,080	923,400
Transfer from Debt Service	77,830	-
Transfer from Airport Fund	116,835	-
Transfer from Solid Waste	40,000	-
Total Revenues and Appropriations of Fund Balances	<u>\$ 1,518,155</u>	<u>\$ 1,089,749</u>
Expenditures:		
Elections		
State Mandated Upgrades	\$ 60,000	\$ -
	60,000	-
Sheriff		
4 Vehicles @ \$27,000 each	J.S. 92,410	92,409
	92,410	92,409
RICO Funding	(114,775)	(114,759)
5 Vehicles	114,775	114,759
	-	-
Auto Tank Gauge at Jail	20,000	19,346
	20,000	19,346
Coroner		
Morgue	25,000	11,910
	25,000	11,910
Board of Commissioners		
Technology Upgrades for Caucus Room & Commission Chamber	25,000	-
	25,000	-
County Police		
4 Patrol Vehicles @ \$35,000 each	140,000	136,581
	140,000	136,581
RICO Funding	(80,500)	(74,591)
Insurance Proceeds (totaled vehicle)	(4,500)	(4,611)
1 Patrol Vehicle	35,000	34,145
2 C.I.D. Vehicles @ \$25,000 each	50,000	45,056
	-	-
GEMA BWS SHO15089 Revenue	(1,895)	(1,024)
GEMA BWS SHO15089	1,895	1,024
	-	-

FLOYD COUNTY, GEORGIA
Capital Projects and Equipment Expenditures
For the Month Ended October 31, 2016

	<u>Budget</u>	<u>YTD Expenditures</u>
Facilities Management		
Carpet in Judicial Building (2015 carryover)	\$ 12,000	\$ 9,966
Jail Boiler	29,850	29,840
	<u>41,850</u>	<u>39,806</u>
Public Roads		
2 - Pickup Trucks (2015 carryover)	48,000	47,326
Truck for Director	30,875	30,373
Truck with Spraying Unit (Replace #190)	56,000	-
Truck with Striping Equipment (Replace #271)	94,000	93,709
	<u>228,875</u>	<u>171,408</u>
Off System Safety Revenue	-	(4,335)
Off System Safety	<u>-</u>	<u>4,335</u>
	-	-
Paving		
State of Georgia - LMIG	(786,970)	(582,072)
State of Georgia - LMIG Blacks Bluff	(85,125)	(12,484)
LMIG Paving	786,970	582,072
LMIG Paving Blacks Bluff	85,125	12,484
Preparation and Paving	75,000	65,515
	<u>75,000</u>	<u>65,515</u>
Drainage		
Materials	10,000	17,600
	<u>10,000</u>	<u>17,600</u>
Engineering		
Vehicle (Replace #138)	30,000	25,098
	<u>30,000</u>	<u>25,098</u>
Prison		
Facility/Departmental Digital Camera Upgrade	20,000	5,876
Kitchen Serving Line	35,000	4,703
Body Cameras	J.S. 23,000	21,724
	<u>78,000</u>	<u>32,303</u>
Solid Waste		
Vehicle (Replace #122)	30,000	22,642
Fence at Shannon Remote Site	10,000	5,319
	<u>40,000</u>	<u>27,961</u>
Tax Appraisers		
Vehicle (Replace #196)	20,090	20,090
Property Revaluation - Year 1	16,000	16,000
	<u>36,090</u>	<u>36,090</u>
Work Release Center		
Vehicle (Replace #13)	J.S. 25,000	19,759
Vehicle (Replace #207)	J.S. 35,000	32,269
	<u>60,000</u>	<u>52,028</u>

FLOYD COUNTY, GEORGIA
Capital Projects and Equipment Expenditures
For the Month Ended October 31, 2016

	<u>Budget</u>	<u>YTD Expenditures</u>
Redmond Trail		
Redmond Trail Expenses	\$ -	\$ 3,755
	-	3,755
Tax Commissioner		
Printers	2,000	1,888
Tax Software Upgrade	73,000	65,268
	75,000	67,156
Magistrate Court		
Vehicle (Replace #77531)	20,000	19,340
	20,000	19,340
County Manager		
Laptop for Special Projects Manager	3,000	2,590
Vehicle	24,100	24,093
	27,100	26,683
Data Processing		
Switch Replacement	27,500	-
	27,500	-
Computer Lease	147,000	126,745
	147,000	126,745
Microsoft Exchange	33,580	23,922
Server Upgrade for Microsoft Exchange	12,200	13,535
	45,780	37,457
Kronos Upgrade	35,710	26,190
Timeclocks for Kronos Upgrade	36,240	40,798
	71,950	66,988
Airport		
Runway 7/25 Overlay - Design	60,000	-
T-Hangar Roof - Hangar #49-#54	19,500	-
Terminal Flooring	15,600	11,945
ARC Federal Revenue	-	(85,357)
Land Acquisition (Phase I Easement Acquisition) - 90/5/5		
Federal Revenue	(141,015)	-
State Revenue	(7,835)	-
Project Cost	156,685	70,895
	7,835	70,895

FLOYD COUNTY, GEORGIA
Capital Projects and Equipment Expenditures
For the Month Ended October 31, 2016

	<u>Budget</u>	<u>YTD Expenditures</u>
Airport (cont'd)		
Land Acquisition (Phase II Easement Acquisition) - 90/5/5		
Federal Revenue	\$ (181,500)	\$ -
State Revenue	(5,500)	-
Project Cost	<u>198,000</u>	-
	11,000	-
North Perimeter Fencing Project Cost		
Federal Revenue	(52,200)	-
State Revenue	(2,900)	-
Project Cost	<u>58,000</u>	-
	2,900	-
Transfer to Rec. Capital	50,000	7,248
Current Year Lease Purchase Payments	<u>77,830</u>	-
Total Net Expenditures	<u>\$ 1,621,220</u>	<u>\$ 1,080,910</u>

FLOYD COUNTY, GEORGIA
Water Capital Projects and Equipment Expenses
For the Month Ended October 31, 2016

	<u>Budget</u>	<u>YTD Expenditures</u>
Revenues:		
R & E Funds	\$ 3,604,915	\$ 1,018,884
Operating Funds	75,000	59,363
Total Revenues	<u>\$ 3,679,915</u>	<u>\$ 1,078,247</u>
Expenses:		
Highway 140 Widening	2,002,505	270,605
Everett Springs Construction	411,500	158,226
Highway 53 Pump Station	423,910	390,619
Ramblewood Pump Station	45,000	3,300
Water Main Replacement (2.5 miles)	482,000	-
Water Tank Maintenance	240,000	196,134
	<u>3,604,915</u>	<u>1,018,884</u>
2016 Equipment		
Vehicle Replace #351 (2014 Toyota Tacoma-totaled)	30,000	25,812
Vehicle Replace #341 (2010 Colorado)	25,000	22,489
Replace Pumps & Motors -Rockdale Drive	20,000	11,062
	<u>75,000</u>	<u>59,363</u>
Total Expenses	<u>\$ 3,679,915</u>	<u>\$ 1,078,247</u>

FLOYD COUNTY, GEORGIA
Recreation Capital Projects and Equipment Expenditures
For the Month Ended October 31, 2016

	<u>Budget</u>	<u>YTD Expenditures</u>
Revenues		
Interest Income	\$ -	\$ 77
Floyd Medical Center	-	100,000
Capital Improvements-City	5,000	-
Capital Improvements-County	<u>50,000</u>	<u>7,248</u>
Total Revenues	<u>\$ 55,000</u>	<u>\$ 107,325</u>
Expenditures		
Capital Improvements-City	\$ 5,000	\$ -
Capital Improvements-County	<u>50,000</u>	<u>7,248</u>
Total Expenditures	<u>\$ 55,000</u>	<u>\$ 7,248</u>



Other Information

**FLOYD COUNTY, GEORGIA
SALES TAX COLLECTIONS**

LOCAL OPTION SALES TAX													
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	\$ Increase (Decrease)	% Increase (Decrease)
January	656,011.34	667,614.47	684,634.44	625,382.37	767,150.75	782,973.91	837,690.20	778,011.12	756,468.30	795,164.34	750,014.85	(45,149.49)	-5.68%
February	814,946.01	858,291.37	837,687.85	905,865.68	703,322.04	633,891.15	670,801.00	526,928.62	607,923.45	631,379.35	572,744.80	(58,634.55)	-9.29%
March	793,572.22	655,529.74	605,217.06	643,058.11	731,194.25	700,990.89	730,393.73	730,907.28	623,700.97	615,506.78	607,970.66	(7,536.12)	-1.22%
April	839,988.29	774,032.54	779,122.88	592,257.61	669,797.08	712,002.08	789,195.19	689,713.39	642,717.50	660,645.79	633,221.32	(27,424.47)	-4.15%
May	722,268.75	763,764.52	805,411.32	992,257.51	659,185.18	697,335.94	689,559.62	632,765.17	614,580.75	675,205.63	624,039.41	(51,166.22)	-7.58%
June	827,694.86	790,621.27	752,293.07	625,229.14	711,057.43	702,913.15	745,809.25	637,175.82	625,465.93	658,344.46	635,221.62	(23,122.84)	-3.51%
July	781,479.82	810,446.52	737,361.42	727,918.23	729,703.68	698,608.76	726,183.53	628,348.22	643,544.67	-	647,018.35	647,018.35	N/A
August	787,795.00	706,143.81	845,006.32	698,947.00	653,781.54	741,929.85	640,994.74	569,066.43	658,596.47	607,731.76	638,639.65	30,907.89	5.09%
September	842,871.00	867,535.85	767,347.68	765,321.29	710,290.35	698,894.78	677,501.77	668,202.28	639,179.99	676,193.66	654,781.96	(21,411.70)	-3.17%
October	828,448.87	676,884.77	745,473.40	650,904.98	708,152.85	708,717.50	662,133.22	599,517.73	661,061.55	657,669.28	652,147.01	(5,522.27)	-0.84%
November	984,207.46	855,453.83	771,780.05	692,729.40	667,866.99	677,795.46	661,836.17	506,533.68	609,672.40	635,351.37	-	-	-
December	466,549.78	717,422.32	675,241.03	745,913.81	628,770.93	680,599.77	666,414.01	626,658.96	681,330.12	633,300.05	-	-	-
March Pro Rata	-	-	-	-	3,595.78	14,177.94	2,147.86	-	-	-	-	-	-
April Pro Rata	-	-	-	-	-	-	-	669.27	-	-	-	-	-
May Pro Rata	20,547.45	18,283.34	-	-	-	-	-	-	1,934.93	-	-	-	-
June Pro Rata	-	-	-	-	-	64.77	-	-	-	973.00	1,586.38	613.38	63.04%
September Pro Rata	-	-	-	-	866.13	2,324.77	-	-	-	-	-	-	-
October Pro Rata	-	-	-	-	-	-	2,318.37	-	-	-	-	-	-
Nov/Dec Pro Rata	17,337.04	16,128.57	-	48,926.23	1,241.56	-	-	1,643.53	1,760.88	2,929.06	-	-	-
Totals	9,383,717.89	9,178,152.92	9,006,576.52	8,714,711.36	8,345,976.54	8,453,220.72	8,502,978.66	7,596,141.50	7,767,937.91	7,250,394.53	6,417,386.01	438,571.96	

Original Budget	8,967,500	10,000,000	9,550,000	9,050,000	8,400,000	8,550,000	8,600,000	8,600,000	7,600,000	7,700,000	8,000,000		
Revised Budget	9,383,000	9,400,000	9,250,000	8,700,000	8,400,000	8,475,000	8,400,000	8,000,000	7,600,000	6,850,000	7,760,000		
Amt > Revised	717.89	(221,847.08)	(243,423.48)	14,711.36	(54,023.46)	(21,779.28)	102,978.66	(403,858.50)	167,937.91	400,394.53	(1,342,613.99)		

Annual Comparison										5,978,814.05	6,417,386.01	438,571.96	7.34%
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SPECIAL PURPOSE LOCAL OPTION SALES TAX													
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	\$ Increase (Decrease)	% Increase (Decrease)
January	169,562.52	15,406.14	1,187,838.26	1,097,679.87	1,360,706.58	1,383,071.10	1,481,833.14	1,376,452.35	-	1,405,561.03	1,329,303.17	(76,257.86)	-5.43%
February	162,940.55	45,250.49	1,455,697.48	1,599,764.84	1,243,153.02	1,119,544.24	1,184,603.14	930,053.67	-	1,115,891.89	1,013,229.61	(102,662.28)	-9.20%
March	85,357.95	3,138.65	1,093,228.74	1,127,489.54	1,287,458.24	1,239,213.16	1,291,587.05	1,293,272.64	-	1,087,647.33	1,074,888.37	(12,758.96)	-1.17%
April	104,743.12	729.60	1,366,674.03	1,038,804.55	1,182,766.29	1,259,704.57	1,396,954.92	1,220,829.29	-	1,168,395.26	1,120,609.67	(47,785.59)	-4.09%
May	44,039.67	110,384.51	1,404,812.74	1,766,199.41	1,164,940.78	1,232,655.04	1,219,045.19	1,119,832.73	940,543.54	1,193,227.96	1,106,288.66	(86,939.30)	-7.29%
June	50,867.30	1,170,812.43	1,305,303.89	1,082,399.99	1,256,847.78	1,243,136.49	1,313,900.85	1,127,092.05	1,103,675.65	1,164,479.90	1,124,229.98	(40,249.92)	-3.46%
July	28,430.36	1,266,855.90	1,296,862.46	1,264,428.94	1,292,893.22	1,236,466.01	1,285,478.20	1,110,812.38	1,128,779.28	-	1,148,725.74	1,148,725.74	N/A
August	26,391.28	1,067,678.65	1,483,470.55	1,252,202.24	1,162,347.03	1,312,399.08	1,134,434.45	-	1,163,876.44	1,102,089.25	1,130,527.72	28,438.47	2.58%
September	30,197.06	1,515,553.55	1,354,577.30	1,407,311.43	1,256,143.59	1,253,452.90	1,197,164.03	-	1,126,060.99	1,190,887.83	1,159,709.87	(31,177.96)	-2.62%
October	26,800.65	1,181,034.75	1,308,758.22	1,149,311.85	1,253,287.50	1,254,097.18	1,169,895.83	-	1,167,325.49	1,163,061.71	1,154,082.27	(8,979.44)	-0.77%
November	24,594.00	1,458,327.02	1,359,660.48	1,231,896.89	1,179,104.50	1,199,400.11	1,171,686.77	-	1,073,778.15	1,126,161.46	-	-	-
December	39,337.42	1,251,940.78	1,192,343.47	1,317,206.26	1,123,252.58	1,203,611.75	1,179,163.13	-	1,205,601.85	1,132,971.63	-	-	-
March Pro Rata	-	-	-	-	6,645.81	25,097.69	3,817.59	-	-	-	-	-	-
April Pro Rata	-	-	-	-	-	-	-	1,181.04	-	-	-	-	-
May Pro Rata	9,677.32	533.02	-	-	-	-	-	-	1,590.25	-	-	-	-
June Pro Rata	-	-	-	-	-	108.25	-	-	-	1,781.88	2,827.87	1,045.99	58.70%
September Pro Rata	-	-	-	-	1,297.68	4,098.51	-	-	-	-	-	-	-
October Pro Rata	-	-	-	-	-	-	4,095.44	-	-	-	-	-	-
Nov/Dec Pro Rata	748.14	22,058.49	-	86,992.94	2,203.94	-	-	-	668.86	5,185.64	-	-	-
Totals	803,687.34	9,109,703.98	15,809,227.62	15,421,688.75	14,773,048.54	14,966,056.08	15,033,659.73	8,179,526.15	8,911,900.50	12,857,342.77	11,364,422.93	771,398.89	

Annual Comparison										10,593,024.04	11,364,422.93	771,398.89	7.28%
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FLOYD COUNTY, GEORGIA
Water Fund Bonds Debt Service Coverage Ratio
For the Month Ended October 31, 2016
(with comparative calculation for 2015)

	YTD TOTALS	
	2016	2015
Operating Revenues:		
Misc-Other	\$ 10,838	\$ 18,577
Water Charges	5,675,747	5,509,430
Water Meter Charges	75,777	86,694
Penalties & Cut Offs	150,494	163,017
Fire Service Charges	104,167	104,167
Surcharge Revenue	864	822
Convenience Fee	-	112
Less: Fire Service Charges	(104,167)	(104,167)
Charges for Services	<u>5,913,720</u>	<u>5,778,652</u>
Miscellaneous	27,889	1,911
Rental Fees	9,125	8,887
Total Operating Revenues	<u>5,950,734</u>	<u>5,789,450</u>
Operating Expenses:		
Administration	684,552	683,121
Less: Depreciation	(7,365)	(13,754)
Net Administration	<u>677,187</u>	<u>669,367</u>
Distribution	3,003,173	3,551,053
Less: Depreciation	(1,039,093)	(1,145,502)
Net Distribution	<u>1,964,080</u>	<u>2,405,551</u>
Treatment Plant	513,262	504,824
Less: Depreciation	(50,587)	(50,588)
Net Treatment Plant	<u>462,675</u>	<u>454,236</u>
Total Operating Expenses	<u>3,103,942</u>	<u>3,529,154</u>
Net Available for Debt Service	2,846,792	2,260,296
Bonds Debt Service (83.3% of Annual Debt Payment)	400,621	400,767
Bonds Debt Service Coverage Ratio (1.10 Requirement)	7.11	5.64
Total Debt Service (83.3% of Annual Debt Payment)	679,839	601,036
Total Debt Service Coverage Ratio	4.19	3.76

FLOYD COUNTY, GEORGIA*Non-Capital Equipment**For the Month Ended October 31, 2016*

	<u>Budget</u>	<u>YTD Expenditures</u>
Juvenile Court		
10 Courtroom Chairs	\$ 1,585	\$ 1,300
	1,585	1,300
Probate Court		
Microfile Machine	3,735	-
	3,735	-
Elections		
7 Laptops	4,200	4,173
	4,200	4,173
Clerk of Superior Court		
Receipt Printer	1,000	995
Plotter for Plat Scanner	1,600	1,400
5 Drawer Lateral File	1,000	550
Electronic Projection Board	7,000	-
	10,600	2,945
District Attorney		
Desk and Credenza	1,560	1,559
	1,560	1,559
Victim Witness		
Desk	990	987
Lateral File	880	877
iPads	1,630	2,305
Computer	1,100	1,039
Printer	900	-
	5,500	5,207
Sheriff - Jail		
5 - 48 Port Sisco 3750x Switches for Phone and Data System	30,000	-
5 - 4 Port Sisco SFP Fiber Units for Switches	750	-
Zuercher Jail Extend Proposal	15,500	15,501
Replacement Duty Gear - 44 Deputies	11,000	11,000
	57,250	26,501
Human Resources		
2 Scanners	2,800	1,630
ID Printer and Maintenance Agreement	3,100	2,278
	5,900	3,908
Board of Commissioners		
iPad	600	593
	600	593
Police Department		
4 - Level III Barricade Vests for SWAT	6,700	6,155
Thermal Imager	9,900	-
3 - Mobile Vision In-Car Camera System	9,000	9,045
	25,600	15,200

FLOYD COUNTY, GEORGIA*Non-Capital Equipment**For the Month Ended October 31, 2016*

	<u>Budget</u>	<u>YTD Expenditures</u>
Facilities		
Eternal Flame at Historic Courthouse	\$ 15,800	\$ 18,280
Commercial Sewer Snake	4,500	1,783
	<u>20,300</u>	<u>20,063</u>
Public Works		
Scan Tool for Medium to Heavy Trucks	8,300	7,304
Sign Plotter	6,900	6,871
Air Operated Portable Grease Pump	1,100	1,061
Software Update for PM Shop	1,100	961
Tire Pressure Monitoring System	1,500	952
Paint Shaker	5,000	4,816
4 - Air Hose Reels	1,200	1,130
2- 8,000W Generators	2,400	2,334
4 - Weedeaters	2,000	1,532
Mig Welder	650	694
2 - Lawnmowers	700	590
52" Zero Turn Radius Mower	7,250	5,179
Hydraulic Driver	9,400	9,366
Backpack Blower	450	395
4200 PSI Pressure Washer	900	-
	<u>48,850</u>	<u>43,185</u>
Engineering		
2 - Roadway Modules for Data Collectors	1,000	-
Software Upgrades	500	-
Adobe Acrobat DC Standard Software	300	279
Crane 25' Level Rod	200	199
Seco Prism with Target	145	145
Battery Surveyor & Data Collector	120	105
Sokia Battery for Total Station	215	215
Replacement Printhead for ipf750	520	432
	<u>3,000</u>	<u>1,375</u>
Prison		
5 - Taser Units	9,000	8,877
4 - Stihl Br600 Magnum Leaf Blowers	2,000	1,408
8 - Stihl MS391 Chainsaws	5,000	3,623
14 - Stihl FS24OR Weedeaters	8,500	4,217
200 - Inmate Mattresses	9,500	9,494
	<u>34,000</u>	<u>27,619</u>
Tax Appraisers		
Office Equipment	6,000	2,160
	<u>6,000</u>	<u>2,160</u>
Cooperative Extension		
Computer Equipment	1,370	1,370
Ice Machine	1,930	1,930
	<u>3,300</u>	<u>3,300</u>

FLOYD COUNTY, GEORGIA*Non-Capital Equipment**For the Month Ended October 31, 2016*

	<u>Budget</u>	<u>YTD Expenditures</u>
General Services		
Conference Room Improvements	\$ 3,000	\$ 1,019
	3,000	1,019
Mental Health Court		
Computer/Color Printer	1,700	-
Office Equipment	1,100	2,750
Scanner	450	-
iPad	600	-
	3,850	2,750
County Manager		
Microsoft Surface Pro 4 with Keyboard	2,500	2,198
	2,500	2,198
County Clerk		
Digital Transcriber Software	1,000	200
	1,000	200
Purchasing		
Office Equipment	1,000	-
	1,000	-
Finance		
Microsoft Surface Pro 4 with Keyboard	3,000	2,198
	3,000	2,198
Data Processing		
Wireless Access Point	500	405
Core Firewall	8,500	6,936
	9,000	7,341
E 911		
Replace 24-Hour Chairs	8,900	8,302
Firewall	500	475
Printer	600	578
Gig Switch	4,000	3,384
	14,000	12,739
Communication Fund		
Panasonic Toughbook	1,500	1,470
	1,500	1,470
Prison Inmate Benefit Fund		
Equipment	15,000	-
Trailer		2,059
Computers (3)	-	3,244
	15,000	5,303

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended October 31, 2016

	<u>Budget</u>	<u>YTD Expenditures</u>
Jail Inmate Benefit Fund		
Equipment	\$ 125,000	\$ -
	125,000	-
Work Release Inmate Benefit Fund		
Equipment	6,000	-
Trailer	-	2,480
	6,000	2,480
Work Release		
Shredder	690	692
5 - Taser Units	8,880	8,877
	9,570	9,569
Water Department		
Administration		
2 - Metal Detectors	400	398
2 - Data Collectors	6,000	5,500
2 - Android Tablets	400	360
Printer	800	-
Receipt Printer	500	-
Barcode Scanner	7,000	7,689
Label Printer	1,300	-
Drive-Thru Drawer	5,000	3,901
	21,400	17,848
Distribution		
Metal/Line Detector	5,000	4,849
Gas Blower	200	-
12V Submersible Pump with Attachments	2,500	2,116
Chain Saw	500	479
Equipment Shed	1,000	948
	9,200	8,392
Treatment		
HVAC Unit for Lab	7,000	4,265
Time Clock	4,000	-
	11,000	4,265
Airport		
Display Case	2,900	2,122
HVAC	3,010	2,813
Camera Security System	1,985	1,806
2 - Recliners	1,945	1,150
8' Rotary Cutter	6,500	4,412
Fencing for Cave Area	9,305	6,161
	25,645	18,464
Forum		
7 - POS Stations	8,350	-
Ticket Sales System	7,500	7,350
	15,850	7,350

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended October 31, 2016

	<u>Budget</u>	<u>YTD Expenditures</u>
Recycling		
Roll Up Doors	\$ 7,400	\$ 7,306
Fencing	6,720	6,720
Equipment	<u>2,000</u>	<u>-</u>
	16,120	14,026
Recreation		
Administration		
Folding Machine	<u>2,000</u>	<u>1,135</u>
	2,000	1,135
Swimming Pool		
8- Lifeguard Tubes	440	-
4 - Hooks	400	-
3 - Skimmer Nets	<u>225</u>	<u>-</u>
	1,065	-
Gymnastics		
Trampoline Mat	1,100	-
Replacement Bars	<u>2,900</u>	<u>1,720</u>
	4,000	1,720
Concessions - Alto Park and Riverview		
2 -Popcorn Poppers	1,800	-
2 -Hotdog Cookers	<u>1,800</u>	<u>524</u>
	3,600	524
Park and Recreation Services		
Laminated Sign	<u>1,730</u>	<u>1,730</u>
	1,730	1,730