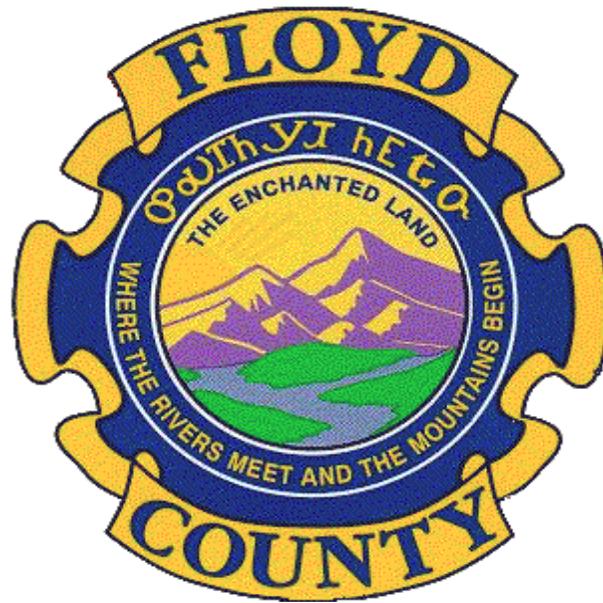


***Floyd County, Georgia***

***Financial Statements  
For the Month Ended  
November 30, 2022***



*Financial Statements  
For the Month Ended  
November 30, 2022*

*Prepared by:  
Finance Department*

**FLOYD COUNTY, GEORGIA**  
**Financial Statements**  
**For the Month Ended November 30, 2022**

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## Floyd County, Georgia For the Month Ended November 30, 2022

General Fund Revenues Budget vs Actual	
	\$ 63,821,805 Budget
	<u>\$ 57,280,774 Actual 90%</u>
	\$ (6,541,031)

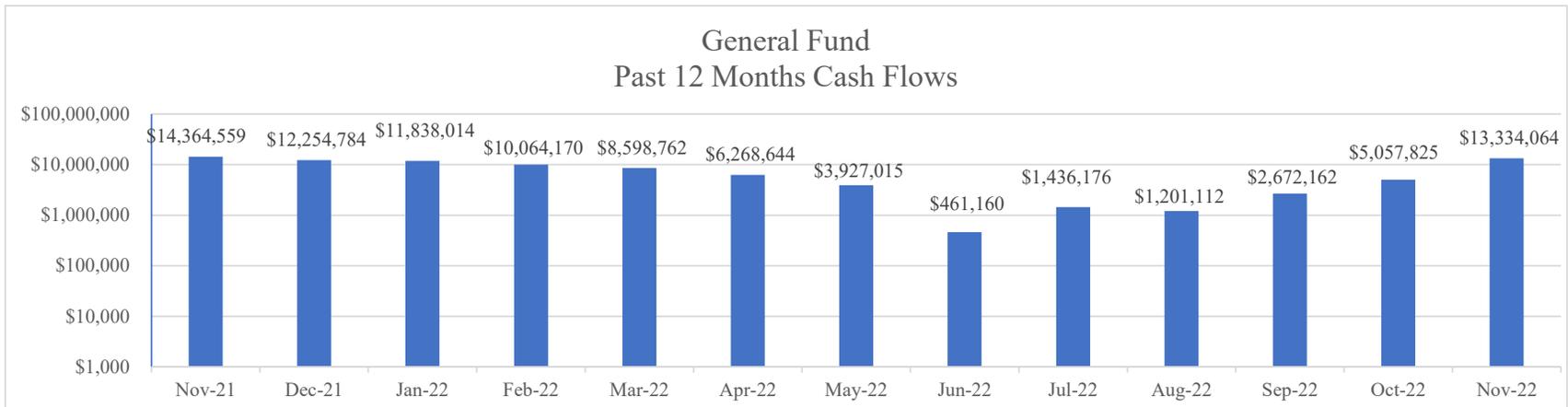
General Fund Expenditures Budget vs Actual	
	\$ 68,543,163 Budget
	<u>\$ 60,027,178 Actual 88%</u>
	\$ 8,515,985

Net Change in General Fund Balance Budget vs Actual	
	\$ (4,721,358) Budget
	<u>\$ (2,746,405) Actual</u>
	\$ 1,974,953 58%

Cash & Investments vs Fund Balance = Liquidity & Availability of Fund Balance	
	\$ 13,334,064 Cash
	<u>\$ 29,096,302 Fund Balance</u>
	46%

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

Boarding Inmates Revenue Budget vs Actual	
	\$ 550,000 Budget
	<u>\$ 706,014 Actual 128%</u>
	\$ 156,014



## Floyd County, Georgia For the Month Ended November 30, 2022



2017 SPLOST Fund Sales Taxes Budget vs Actual	
	\$ 18,446,010 Budget
	<u>\$ 18,680,900 Actual 101%</u>
	\$ 234,890
2013 SPLOST Fund Sales Taxes Budget vs Actual	
	\$ - Budget
	<u>\$ - Actual</u>
	\$ -

2017 SPLOST Fund Expenditures Budget vs Actual	
	\$ 23,069,927 Budget
	<u>\$ 12,992,595 Actual 56%</u>
	\$ 10,077,332
2013 SPLOST Fund Expenditures Budget vs Actual	
	\$ 9,829,050 Budget
	<u>\$ 772,139 Actual 8%</u>
	\$ 9,056,911



Water / Sewer Revenues & Expenses All Revenues and All Expenses	
	\$ 7,637,282 Revenues
	<u>\$ 8,730,685 Expenses</u>
	\$ (1,093,403)

Water / Sewer Operating Cash Flows Beg. Of Year vs Current Balance	
	\$ 13,907,771 Beginning
	<u>\$ 12,065,903 Current</u>
	\$ (1,841,868)



Airport Revenues & Expenses All Revenues and All Expenses	
	\$ 1,519,929 Revenues
	<u>\$ 2,109,608 Expenses</u>
	\$ (589,679)

Airport Operating Cash Flows Beg. Of Year vs Current Balance	
	\$ 450,777 Beginning
	<u>\$ 447,882 Current</u>
	\$ (2,895)



Recycling Revenues & Expenses All Revenues and All Expenses	
	\$ 480,030 Revenues
	<u>\$ 836,581 Expenses</u>
	\$ (356,551)

Recycling Operating Cash Flows Beg. Of Year vs Current Balance	
	\$ 7,477 Beginning
	<u>\$ 19,367 Current</u>
	\$ 11,890

# Floyd County

## Review of November 2022

### General Fund

- Revenues
  - Taxes are \$1,138,100 more than last year.
    - Current Year Property Tax is \$69,400 less than this time last year.
    - Prior Years' Tax is \$347,900 more than last year.
    - Intangible Taxes decreased 10.7% since last year. This indicates that less loans were acquired compared to last year. The Real Estate Transfer Tax has increased from last year by 20.9%.
    - Penalties & Interest revenue is \$11,300 more than 2021. Penalties of 5% are assessed after 120 days with an additional 5% assessed after each successive 120 days to a maximum of 20% of the principal amount due.
    - There is an increase in Sales Tax collections from 2021 of \$998,250 or 10.4%.
    - Motor Vehicle Taxes are \$17,900 less than 2021, which is a 5.6% decrease. This is expected as the number of vehicles on the ad valorem digest decreases.
    - Mobile Home Taxes are \$4,550 more than last year, a 5.3% increase.
    - Motor Vehicle TAVT is \$87,250 less than last year decreasing by 2.6%. This varies with the sale of cars and usually increases at the first of the year and right before the new year models are released. The issuance of stimulus checks in 2021 contributed to an increase in car purchases last year.
    - When comparing Sales Tax, Motor Vehicle Taxes, and TAVT as a whole for each year, we are \$893,100 ahead of 2021. This is a 6.7% increase.
  - Licenses & Permits is \$16,600 less than last year.
    - Licenses & Permits for banks is \$25,150 less than last year.
      - The amount received from Synovus Bank is \$14,450 less than 2021. Their adjusted gross receipts dropped 47.6% and the number of locations in Floyd County dropped from 2 to 1.
      - The amount received from Heritage Bank, now known as First National Community Bank, is \$6,850 less than 2021. Their adjusted gross receipts dropped 37.3%.
      - The amount received from Wells Fargo Bank is \$6,700 less than 2021. Their adjusted gross receipts dropped 22% and the number of locations in Floyd County dropped from 3 to 2.
  - Intergovernmental Revenue is \$582,550 more than last year.
    - State-Offender Rehab revenue is \$169,100 higher than 2021. The average number of inmates has increased 19.4%.
    - American Rescue Plan Act (ARPA) funding of \$363,850 was received for a grant through the State for Public Safety and Law Enforcement.
    - An additional \$50,000 of ARPA funds have been received as well as \$76,000 from the national opioid settlement.
  - Charges for Services is \$161,850 more than 2021.
    - Sheriff Boarding Inmates is \$104,500 more than 2021.
      - Chattooga County Boarding Inmate revenue is up \$404,150 from 2021.

## Floyd County Review of November 2022

### General Fund (cont'd)

- Revenues (cont'd)
  - Funds received from the Social Security Administration have decreased 53.9% from 2021.
  - Payments from US Marshals is down 61.7% from 2021.
  - Payments from Georgia Department of Corrections are \$203,150 less than 2021. Due to COVID-19 in 2021, inmates were not being accepted into state facilities and being left in Floyd County. This is no longer occurring.
  - Inmate Contracts in total have decreased \$128,400.
    - The rate for inmate detail contracts was increased starting in 2022 to cover the cost of the service.
    - We added a contract with City of Rome for the Solid Waste Commission.
    - The contract with the City of Cartersville was discontinued.
    - The contract with Northwest Georgia Housing Authority ended.
    - The contract with Dalton/Whitfield County ended at the end of October.
    - The contract with Bartow County reduced by half at the end of October.
  - Tax Commissioner-TAVT Administrative Fee is 0.7% more than the amount for 2021.
    - The average monthly amount collected in 2021 was \$17,400 and in 2022 was \$17,500.
  - Clerk of Court Charges for Services increased by \$104,300 when compared to 2021. This is a 22.4% increase.
    - Recording Fees have increased 7.2% since 2021, a \$26,400 increase. This is revenue from recording deeds and liens.
    - Advance Deposits are up \$36,450 from last year. Advance deposits are the County's portion of the filing fee for a new case. There were none reported for 2021 until May.
      - The reporting software was updated in November 2020. Advance deposits were comingled with the fines. This was corrected with the September 2021 reporting. Funds are now being reported correctly.
      - ICON officials have stated that there is no way to go back and designate between fines and advance deposits.
    - Other Fees have increased \$1,000 from 2021. Examples of this revenue include UCC filings and bond forfeitures. The portion relating to bond forfeitures has decreased \$850.
    - All other charges increased a total of \$30,800 compared to 2021.
  - Probate Court Charges for Services decreased \$10,750 from 2021, falling 7.6%.

## Floyd County Review of November 2022

### General Fund (cont'd)

- Revenues (cont'd)
  - Estate revenues increased 8.1% or \$7,550. This revenue is derived from the number of wills probated. The fee schedule is not dependent on the size of the estate but different petitions do have different fees. For example, guardianships have a fee of \$450 as opposed to other petitions that are around \$180.
  - Miscellaneous revenues show a decrease of 46.5%. Miscellaneous revenue is made up of firearm permits.
  - Magistrate Court Fees have decreased \$100 or 0.1% from 2021.
    - There has been an increase of 19.9% in the number of cases from last year. For the cases that generate fees, there has been a 7.1% jump.
  - Clerk of Court-Jail Surcharge is up 11.7% as compared to last year.
    - There is a 3.2% increase in Clerk of Court Criminal Division Fines. According to the Clerk's office, in the past, fines were not applied in the correct hierarchy. We still haven't received any information from the Clerk's office that explains the hierarchy.
  - City of Rome-Jail Surcharge climbed 3.2% from 2021, an \$1,800 increase.
  - Fines & Forfeitures are up by \$79,900.
    - Clerk of Court – Criminal Division Fines are up \$13,700, a 3.2% jump as compared to 2021.
    - Juvenile Court Supplemental Services fines have increased 30.3% since this time last year, but only by a total of \$2,100.
    - Probate Court Fines are up \$43,450 or 10.1%. According to Probate staff, 7,925 citations have been paid in 2022, rising from the 6,491 paid in 2021. The number of citations written in 2022 is 8,289 compared to the 6,987 written in 2021.
    - We have received a total of \$21,400 in restitution for failure to pay TAVT tax. This is 40% of the amount owed. Nothing has been received since June 2022.
    - Parking Fines were reinstated January 1, 2022. The amount of fines collected to date is \$7,300.
    - Drug Abuse & Treatment Fines as a whole has increased 20% or \$12,550 since 2021.
  - Keep in mind that all of the revenues generated by the court system continue to increase as court cases put on hold during COVID-19 closures are now being processed.
  - Miscellaneous Revenue is at 112.1% of the annual budget.
    - A payment of \$24,000 was received from Georgia Power for energy efficiency.
    - In April, Debt Service reimbursed the \$19,150 for the 8038 Federal subsidy covered by the General Fund in 2020.
    - The contract for telephone commissions was renegotiated to include an upfront payment from the provider versus monthly payments as in 2021.
- Expenditures
  - Board of Registrars is 31.8% above the annual budget.
    - Salaries & Wages for Poll Workers is 51.5% over annual budget.

## Floyd County Review of November 2022

### General Fund (cont'd)

- Expenditures (cont'd)
  - There was a primary election with a run-off and a general election with a run-off this year.
  - Member Meeting Fee is double the annual budget. The number of board members increased from 3 to 5 in 2022. We have had 4 elections this year and in June, the Board of Commissioners raised the pay rate for Boards.
  - Supplies is double the annual budget.
    - The Election Office was relocated from the Administrative building to the Health Department earlier this year.
  - Mileage Reimbursement is four times the annual budget.
    - This is a result of the number of board members increasing from 3 to 5 this year, the mileage rate being higher than last year, and no reimbursements were requested last year.
  - Travel & Training is 13.7% over the annual budget.
    - Training was necessary for the new board members.
  - Equipment is one and a half times the annual budget.
    - Furniture was purchased for the new location.
    - Additional shelving was purchased in August.
  - Legal Publications is one and a half times the annual budget.
  - Legal Fees is over four times the annual budget.
  - Election Costs is 65.2% more than the annual budget.
  - Data Processing is 24.6% greater than the annual budget.
  - Utilities are now charged with the move to the new location.
  - Telephone is 2.1% more than the YTD budget.
  - Postage is four times the annual budget.
    - New voter registration cards were mailed to Floyd County voters earlier this year. We expect a partial reimbursement from the State for this expenditure. Election officials are checking on the status of the reimbursement.
  - Contract Labor was not budgeted for 2022.
    - Consulting fees were paid to an interim Elections Director.
  - All Other is two and a half times the annual budget.
    - Moving expenses were paid to the new Elections supervisor.
- General Services is 4.2% greater than the YTD budget.
  - Record Retention expense is 21.2% higher than the YTD budget.
  - Legal Fees is 31.7% above the YTD budget.
  - Management Service fee is twice the annual budget.
    - Consulting services were paid for LOST negotiations, compensation, and job reclassification services.
  - General Audit Expense is 3.5% higher than the annual budget due to single audit requirement.
  - Utilities for the Law Enforcement Center is 8.3% greater than the annual budget.
- FCPD HEAT is at 123.9% of the annual budget. Grant revenues have only been received through September for this year to offset the expenditures.

# Floyd County Review of November 2022

## General Fund (cont'd)

- Expenditures (cont'd)
  - Inmate Medical is at 9.2% over the annual budget.
    - The contracted services with Southern Correctional Medicine is 30% higher than the contract with Correcthealth was at this time last year. The base contract amount with Southern Correctional is 14.8% more than the base amount we paid to Correcthealth. We also paid \$192,150 for specialty medicines for inmates that were not paid to Correcthealth last year.
    - All other vendors are 43.6% above 2021.
  - Public Roads is 3.3% in excess of the YTD budget.
    - Drainage Materials is 14.1% above the annual budget.
    - Gas & Oil is twice the annual budget.
    - Repairs & Maintenance is 13.1% more than the annual budget.
    - Utilities are 25.9% higher than the annual budget.
  - **Total Budgeted Expenditures are 2.2% below the YTD budget.**
- Fund Balance
  - For 2022, the General Fund has decreased fund balance by \$2,746,405 compared to an increase of \$388,590 for 2021, a variance of \$(3,134,995).

## Fire Fund

- Revenues
  - Taxes are \$158,600 more than this time last year.
    - Property Tax-Current Year is \$130,700 more than 2021.
    - Property Tax-Prior Years is \$3,100 more than 2021.
    - Motor Vehicle Tax is \$950 less than 2021. See explanation under General Fund.
    - Mobile Home Tax is \$1,200 more than 2021.
    - Recording Intangible Tax is \$11,800 less than 2021.
    - Timber Tax is \$200 more than 2021.
    - Motor Vehicle TAVT collections is \$15,250 less than last year. See explanation under General Fund.
    - Railroad Equipment Tax is \$150 more than last year.
    - Insurance Premium Tax is \$46,850 more than 2021.
    - Penalties & Interest is \$2,300 more than 2021.
    - Real Estate Tax is \$2,100 more than 2021.

## E911 Fund

- Revenues
  - Total Revenues are over the YTD budget by 6.5% and are \$124,500 more than last year.
    - Alarm Registration revenue is \$650 less than last year.
    - Miscellaneous Revenue is \$2,150 more than last year.
    - Charges for Services are \$97,750 more than last year.
      - Prepaid fees are \$24,250 more than last year.
      - Landline fees are \$11,650 more than last year.
      - Wireless fees are \$61,850 more than last year.

## Floyd County Review of November 2022

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

- Revenues (cont'd)
  - In 2022, we received an ARPA Law Enforcement and Public Safety Grant from the State of Georgia for \$24,750 that we did not receive in 2021.
- Expenditures
  - Total Expenditures are at 81.8% of the annual budget but \$74,350 more than last year.
    - Salaries and Benefits are \$70,200 more than last year but 9.1% under the YTD budget.
    - Other Operating Costs are \$5,200 more than last year.
      - Supplies is at 124.3% of the annual budget. A budget transfer has been requested.
      - Repairs and Maintenance is at 87.8% of the annual budget and \$5,000 more than 2021. Our yearly Zuercher Software maintenance fee has increased compared to 2021 by \$3,150. In addition, our yearly CAD subscription fee has increased \$400. There was also a repair to the server that was unexpected in the amount of \$1,650.

### **800 MHz Communication Fund**

- Revenues
  - Tower Lease is \$3,200 more than 2021. Iwispr started renting space on the Shannon Tower and is making \$750 quarterly payments instead of an annual payment that was once made.
  - Miscellaneous revenue is \$3,000 less than 2021 due to a one-time radio activation fee billed to the City of Rome that we have not received in 2022.
  - Total Revenues are \$1,950 more than 2021.
- Expenditures
  - Repairs and Maintenance is at 93% of the annual budget and is \$80,050 more than 2021. There is an increase of \$7,950 in our monthly invoices from Williams Communications, however, due to a timing issue with invoices, this is less than last year. This has been corrected.
  - Total Expenditures are at 89.6% of the annual budget but \$120,900 more than 2021.

### **Emergency Management Fund**

- Revenues
  - We have not received any grant revenue at this time. We expect to receive the GEMA grant in December.
- Expenditures
  - Total Expenditures are at 88.1% of the annual budget but \$67,150 more than 2021.
    - Salaries and Benefits is \$22,650 more than 2021. The contributing factors to this are increased salary, health, and pension costs. This time last year we had not received the pension invoices regularly. In 2022, that problem has been corrected.
    - Supplies is at 99.8% of the budget. This line will be monitored and a budget transfer requested if needed.

# Floyd County Review of November 2022

## Emergency Management Fund (cont'd)

- Expenditures (cont'd)
  - Gas & Oil is at 98.6% of the annual budget. This line will be monitored and a budget transfer requested if needed.
  - Travel and Training is at 99.9% of the annual budget. This line will be monitored and a budget transfer requested if needed.
  - Data Processing is at 100% of the annual budget. This is due to our yearly renewal for Earth Networks. This software is used to help track the upcoming weather patterns. Also, the renewal of our 10-year lease with Parker Fibernet for internet fiber. This line item will be monitored and a budget transfer requested if needed.
  - Code Red Weather Warning is at 100% of the annual budget. This is due to the annual subscription that has been paid for 2022. This line item should not have any more expenses for the year.

## Solid Waste Fund

- Revenues
  - Taxes increased \$44,800 when compared to 2021.
    - The following increases contributed to this:
      - Property Taxes-Current Year increased \$51,950.
      - Property Tax-Prior Year increased \$1,250.
      - Motor Vehicle Taxes increased \$800.
      - Mobile Home Taxes increased \$150.
      - Penalties and Interest increased \$950.
      - Clerk of Court Real Estate Tax increased \$850.
    - The above increases are offset by the following decreases:
      - Recording Intangibles decreased \$4,700.
      - Motor Vehicle TAVT decreased \$6,500. See explanation under General Fund.
  - Interest Earned is \$750 more than last year.
- Expenditures
  - Total Expenditures are \$169,500 more than 2021 and 1.8% above the year to date budget.
    - Salaries and Benefits is \$77,250 more than 2021.
      - Salaries and Wages have increased \$51,500 compared to 2021.
        - This is largely due to the addition of a new position, the Director of Solid Waste that was hired August 1, 2021.
      - FICA is \$4,300 more than 2021.
      - Worker's Compensation expense is \$1,200 more than 2021.
      - Health Insurance expenditure is \$22,600 more than 2021.
    - Utilities expenses is \$1,650 more than 2021, and is 11.4% over the year to date budget. This is due to increased Georgia Power bills over the same time last year.
    - Telephone expense has increased \$500, due to an increased Windstream bill. Currently we are 11.6% over the year to date budget.

## Floyd County Review of November 2022

### Solid Waste Fund (cont'd)

- Expenditures (cont'd)
  - Remote Site Operations expense is \$53,100 more than 2021. This is 9.4% over the year to date budget. This is due to increased Republic bills. During this time in 2021, we paid Republic \$294,750. This year we have paid \$346,000. This is an increase of \$51,250.
  - Tipping Fees are up \$32,700 when compared to 2021, and 9.6% over the year to date budget. This is due to the City of Rome billing for Public Works. In 2021, we paid the City of Rome \$16,200 through November. This year we have paid \$60,950. This is an increase of \$44,750 due in majority to increased prices.
    - These are invoices to pay the City of Rome to dump dirt from road and ditch work in the landfill. Public Works has started dumping some dirt at their facility in order to mitigate some of this cost. The dirt that they dump at their facility can then be used for future projects.

### Stadium Maintenance Fund

- Revenues
  - Total Revenues are comprised of Miscellaneous Income. Miscellaneous Income is comprised of the following:
    - The Braves Contribution-this has stayed consistent with funds received in 2021.
- Expenditures
  - Repairs and Maintenance expenditure is at 11.2% of the annual budget and is \$86,250 less than 2021.

### Water Fund

- Revenues
  - Charges for Services is \$519,100 more than the prior year. Consumption reports show a 1.6% increase in residential usage and a 17.2% increase in commercial usage compared to last year.
    - Starting in January of 2022 Berry College temporarily shut down their private water system to complete upgrades and repairs. They have switched to Floyd County water during this temporary shut down and are using approximately 7 million gallons per month. Once Berry switches back to their private water system we can expect to see a drop in commercial usage.
    - The Ball Container expansion also added millions of gallons of usage as well.
  - Miscellaneous Revenues are \$21,850 more than last year due to the closure of the 1985-A water revenue bonds escrow account.
  - **Operating Revenues are at 98.8% of the annual budget.**

## Floyd County Review of November 2022

### Water Fund (cont'd)

- Expenses
  - Administration Dues and Subscriptions is at 107.6% of the annual budget and \$2,300 more than last year. The Coosa-Alabama River Improvement Association changed their membership dates. An invoice was not paid in 2021 which accounts for the increase.
  - Administration Uniforms is at 103% of the annual budget and \$200 more than last year.
  - Administration Data Processing is at 107.6% of the annual budget and \$16,550 more than last year due to increases in Tyler Technologies fees and hosting fees for the new SCADA system. This will be corrected with the final budget revision.
  - **Total Administration Expenses are at 85.6% of the annual budget.**
  - Distribution Uniforms is \$3,800 more than last year.
  - Distribution Gas & Oil is at 115.7% of the annual budget and \$8,050 more than last year. This will be corrected with the final budget revision.
  - Distribution Repairs and Maintenance – Vehicles is 7.6% over the YTD budget and \$24,700 more than last year due to a few large unexpected repairs to vehicles and trailers.
  - Distribution Water Purchased is 7.8% over the YTD budget and \$85,100 more than last year due to price increases.
  - Distribution Data Processing is 6.2% over the YTD budget but \$100 less than last year.
  - Distribution Utilities is 5.2% over the YTD budget and \$18,750 more than last year.
  - **Total Distribution Expenses are at 91.3% of the annual budget.**
  - Treatment Plant Utilities is 2.5% over the YTD budget and \$1,750 more than last year.
  - **Total Treatment Plant Expenses are at 81.5% of the annual budget.**
  - **Total Operating Expenses are at 89.1% of the annual budget.**

### Airport Fund

- Revenues
  - Charges for Services are 58.5% below the YTD budget but are \$100 more than last year.
  - Fuel Sales are \$29,650 less than last year but are 46.8% over the YTD budget. The difference in fuel is the Air Show fuel sales. In 2021, we sold 141 gallons of Avgas and 16,524 gallons of Jet Fuel. In 2022, we only sold 1,061 gallons of Avgas and 3,606 gallons of Jet Fuel.
    - Avgas Revenue is \$41,600 more than 2021.
    - Self-Serve Revenue is \$65,100 more than 2021.
    - Jet Fuel Revenue is \$136,750 less than 2021.
  - Miscellaneous Revenue is at 91.9% of the annual budget but \$14,800 less than 2021.
    - Late Fees are up \$550 from 2021.
    - Miscellaneous Revenue is up \$2,050 from 2021.
      - Callout revenue is up \$1,050.
      - Ramp fees are up \$2,450.
      - GPU fees are up \$150.

## Floyd County Review of November 2022

### Airport Fund (cont'd)

- Revenues (cont'd)
  - Auto Rental fees are down \$1,150.
  - Overnight Hangar rentals are down \$600.
    - In 2021, there was a gain on the sale of a 1980 Cessna for \$17,450 that has not occurred in 2022.
  - Rental Fees are \$8,550 more than 2021.
    - Land Leases are up \$3,850; T-Hangar rentals are up \$13,400; Big Hangar rentals are down \$9,700; and Tie Down Rentals are up \$200.
  - There is also an ARPA Grant reimbursement for \$59,000 that was not received in 2021. This reimbursement is from the state to cover expenses that were incurred during the year that were not related to any upcoming or ongoing projects to help keep local airports operating.
  - There was also CARES Act funding of \$23,000 that was received in 2021, but not in 2022.
  - **Total Operating Revenues are at 130.7% of the annual budget.**
- Expenses
  - Dues & Subscriptions is at 97% of the annual budget. This is due to yearly subscriptions being renewed.
  - Travel and Training is at 100% of the annual budget. This is for an AAAE training for staff.
  - Equipment is at 116.9% of the annual budget. This is due to the emergency purchase of Radio Transmitters to be able to communicate with the Pilots. Our old ones did not work on the new radio frequency. Plus the purchase of a new water fountain.
  - Repairs & Maintenance-Runways is at 102.4% of the annual budget. A budget transfer has been requested.
  - Garbage Service is at 97.5% of the annual budget.
  - Professional Fees is at 100% of the annual budget. This is for a study that was conducted on rent charges for the airport.
  - Cost of Goods sold is at 143.4% of the annual budget. Compared to the YTD budget it is 51.7% higher than the YTD budget and \$84,450 more than 2021. This is due to more fuel being sold, but also the increase of fuel costs as well.
  - **Total Operating Expenses are 4.2% below the year to date budget.**

### Forum Fund

- The Forum continues to be closed to hosting events due to the need to safely conduct court cases. However, rental fees are \$231,240 more than last year due to a grant allowing the courts to pay a rental fee for the use of the Forum. In addition to the court rental, there has been 2 ballroom rentals this year, 1 concert rental, and 1 event rental.
- Total Operating Revenues are at 451.5% of the annual budget.
- Total Operating Expenses are at 72.4% of the annual budget.

## Floyd County Review of November 2022

### Recycling Fund

- Revenues
  - Material Sales is at 146.7% of the annual budget for 2022 with this being \$53,800 more than 2021.
    - For more information on corrugated collections, and all other Recycling collections over the last 10 years please refer to the chart in the charts section of the financials.
    - Looking at the sales compared to last year, the following changes led to an increase in sales revenue:
      - Corrugated is down when compared to 2021. This year we have sold \$24,800 less.
      - This year we have sold \$23,000 more in Mixed Paper than in 2021.
      - Commingled sales are up \$6,500 when compared to 2021.
      - Steel is down. This year we have sold \$300 less than in 2021.
      - Plastic #1 and Plastic #2 sales are up \$32,000 and \$10,700 respectively. This is compared to no sales in 2021 for this same time period.
- Expenses
  - Total Operating Expenses are \$86,550 more than 2021.
    - Salaries and Benefits is \$44,850 more than 2021.
      - Salaries and Wages is \$24,900 more than 2021.
        - This is largely due to the COLA and merit increases for 2022.
      - FICA is \$1,950 more than 2021.
      - Workers Compensation is \$300 less than in 2021.
      - Health Insurance expense is up \$18,050 when compared to 2021.
    - Supplies and other expenses increased \$32,000 when compared to 2021, and we are 3.2% above the year to date budget. The increase is largely due to the following changes:
      - Supplies have increased \$9,950 due to the purchase of baling wire.
      - Travel has increased \$2,700 due to the Solid Waste Director traveling to a recycling convention.
      - Promotions and Advertising is up \$7,250.
      - Household Hazard Waste has increased \$8,500 due to a price increase of approximately 7% across the board. They can also no longer use community service workers for events and have to bring out more inmates and feed them.
    - Utilities have decreased \$8,400 when compared to 2021, and we are 39.1% below the year to date budget due to lower landfill bills.
    - Equipment is up \$8,500 when compared to 2021.
      - This was the purchase of a water bottle refilling station and an ice machine.

## Floyd County Review of November 2022

### Animal Control Fund

- Revenues
  - Total Revenues are \$14,000 more than 2021.
    - Charges for Services is up \$4,550 due to an increase in adoptions compared to 2021. Also, in 2021 adoption fees were waived at times.
    - Donations is up \$18,150 from 2021.
    - Miscellaneous Revenue is down \$8,900 due to decreased private grant donations.
      - \$6,000 was received in 2021 from Claws for Paws for the purchase of a transport van.
      - \$3,000 was received in 2021 from the State of Georgia for a sterilization grant that has not been received this year.
- Expenditures
  - Total Expenditures are \$276,850 more than 2021, and are 21.8% above the YTD budget.
    - Workers Compensation is at 645.5% of the annual budget and \$66,200 more than last year.
    - Credit card processing fee is at 159.6% of the annual budget due to more people using their debit and credit card versus cash. A budget transfer has been requested.
    - Uniforms is at 98.1% of the annual budget due to a yearly uniform purchase. This line item will be monitored and a budget transfer requested if needed.
    - Gas & Oil is at 230% and Utilities is at 120.2% of the annual budget due to increased energy prices. This line item could potentially increase depending on how energy prices rise and fall. A budget transfer for Gas & Oil and Utilities has been requested.
    - Transporting Animals is at 148.7% of the annual budget. This is due to more rescue shelters acquiring more of the animals to be adopted out. A budget transfer has been requested.
    - Repairs & Maintenance is at 101.9% of the annual budget due to an unexpected vehicle repair. A budget transfer has been requested.
    - Veterinary Fees is at 93.8% of the annual budget. This is due to more surgeries having been performed. We do have an in house vet on staff now. This line item will be monitored and a budget transfer requested if needed.
    - In-House Medical is at 151.3% of the annual budget. This is due to more care for the animals happening in the shelter versus outside the agency. In addition, some of the supplies needed have doubled in cost due to the economy and demand. A budget transfer has been requested.
    - Legal Fees is at 1,073.2% of the annual budget. This is for 5 different animal cruelty cases, ordinance revisions, and to establish an Animal Welfare Board. A budget transfer has been requested.
    - Microchips is 118.4% of the annual budget due to more animals coming into the shelter to be adopted that do not have a chip. A budget transfer has been requested.

## Floyd County Review of November 2022

### Animal Control Fund (cont'd)

- Expenditures (cont'd)
  - Animal Care is at 396.2% of the annual budget. This line item is used for when we have medical expenses with the animals that cannot be done in house. As stated above, we do have an in house vet on staff now. Hopefully, this will cut down on these costs associated with this line. A budget transfer has been requested.
  - All Other is at 100% of the annual budget. There originally was not a budget in this line item. A budget transfer has been requested.

### Rome-Floyd Parks and Recreation Authority

- Total Revenues are \$105,200 more than 2021.
- Total Expenditures are \$456,700 more than 2021.
- Administrative Operations has spent \$119,250 more than at this time last year.
  - Salaries and Benefits is 4.1% under the YTD budget but \$281,500 more than last year.
    - Salaries and FICA are \$42,100 less than 2021. In 2021, there was a large payout to a retired employee.
    - Workers Compensation is \$29,900 less than 2021.
    - Health Insurance is \$167,900 more than 2021.
  - Total Expenditures are at 88.6% of the annual budget and are \$114,300 more than 2021.
  - Transaction Fees is at 141.4% of the annual budget and \$2,250 more than 2021. Transactions fees is comprised of processing fees from 3 services: ActiveNet, Reserve America, and the Clover credit card machines. We ended our credit card service for the stationary machines and moved them to Clover credit card machines.
    - Clover fees are up \$2,950 from 2021.
    - ActiveNet fees are up \$1,650 from 2021.
    - CRTP fees are \$2,250 less than 2021.
    - Reserve America credit card fees is down \$150 from 2021.
  - Promotions/Advertising is at 67.7% of the YTD budget and is \$5,300 less than 2021.
- Other Programs has a net revenue of \$7,950. This is \$36,700 less than 2021.
  - Special Events revenue is down \$7,750 due to less events being held this year. A Concert Series that was held in 2021 was not held this year.
  - Concert Series is down \$15,500 from 2021 due to no Concert Series being held this year.
  - Road Race revenue is up \$600 due to the Leprechaun-a-Thon held in March. There were 606 race participants in 2022 compared to 315 in 2021.
  - Total Expenditures are down \$2,400 due to less events being held this year.
- Gymnastics has net revenues of \$91,750 for 2022.
  - Revenues are \$43,800 more due to the COVID-19 pandemic restrictions lifting and more people enrolling their children in sports.
  - Expenditures are \$5,800 more than 2021.
    - Salaries and Benefits are \$2,450 more due to more part time staffing for parties, classes, and rentals and the usage of the staffing agency has created more expense.

## Floyd County Review of November 2022

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

- Travel and Training is \$9,200 more due to several events being reintroduced after the pandemic shut down.
- Equipment purchases are up \$150 from 2021. This is due to aging equipment being replaced.
- Concessions has a net revenue of \$10,650 which is \$8,400 less than 2021.
  - Total Revenues are \$8,750 more than 2021.
    - Alto Park concession sales are down \$17,600 from 2021. This is due to less tournaments being held this year.
    - North Floyd Park sales are up \$8,650 from 2021 due to more sales.
    - Riverview Park sales are up \$21,950 from 2021 due football and baseball games being held at the park simultaneously while this did not happen in 2021.
    - Ridgeferry Park sales are down \$5,350.
    - Parky's Polar Treats sales are down \$4,200.
  - Total Expenditures are \$17,200 more than 2021.
    - Salaries and Benefits are down \$7,800 from 2021.
    - Concessions Resale is \$22,150 more than 2021.
- Coosa River Trading Post has a net revenue of \$97,850. This is \$22,150 more than 2021.
  - Total Revenues are \$28,500 more than 2021.
    - Camping Rentals are up \$23,500.
    - Bait is \$3,900 higher than 2021.
    - Parking/Launch Fees is \$950 less than 2021.
    - Fish/Camp Supplies is \$1,700 more than 2021.
    - Licenses is \$1,900 less than 2021.
  - Total Expenditures are \$6,350 more than 2021.
    - Salaries and Benefits are \$2,650 higher.
    - Supplies is \$400 more than 2021.
    - Bait is \$1,200 more than 2021 due to different types of bait being purchased.
    - Fish/Camp supplies is \$650 more than 2021.
    - Licenses is \$1,850 less than 2021.
    - Telephone is up \$3,900 compared to 2021. This is due to the new installment of a Comcast line by the camping area and bath house.
- Youth Baseball has a net revenue of \$43,750. This is up \$9,700 from 2021.
  - Total Revenues are \$22,700 more than 2021.
    - Prep League fees are up \$5,200. Participation has increased from 7 teams in 2021 to 13 teams in 2022.
    - Individual Fees are up by \$16,600.
      - Spring Rec. League Baseball had 477 participants in 2021 and 590 participants in 2022. An increase of 113 when compared to 2021.
      - Spring Competitive League Baseball has 152 participants this year. An increase of 52 when compared to 2021.
      - Spring Rec. League T-Ball has 133 participants. A decrease of 13 participants when compared to 2021.
      - Fall Rec. League T-Ball has 372 participants. An increase of 12 participants when compared to 2021.

## **Floyd County Review of November 2022**

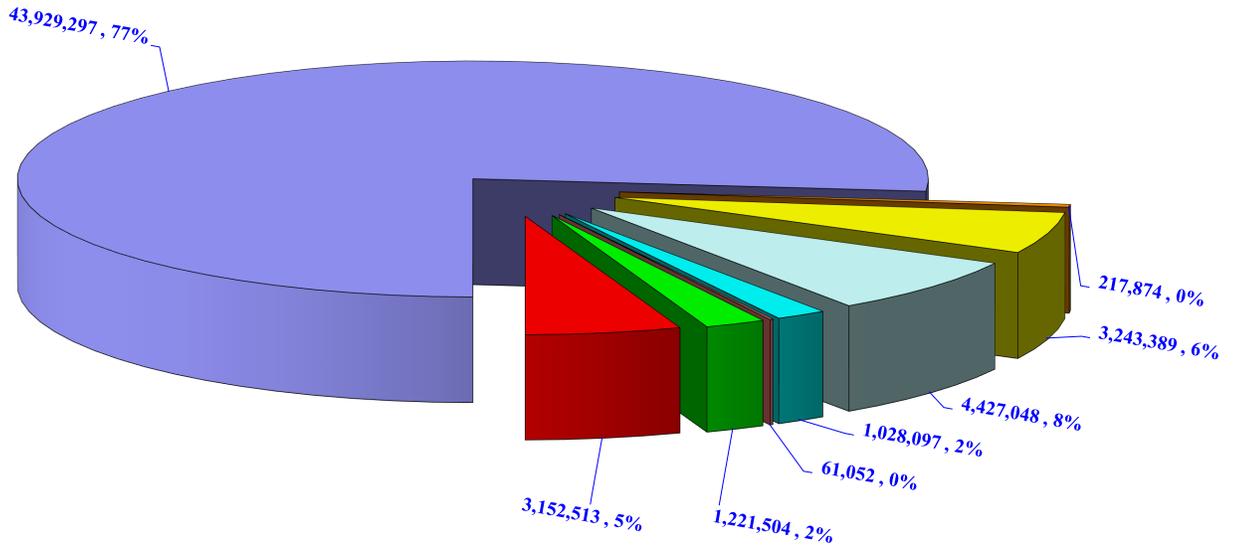
### **Rome-Floyd Parks and Recreation Authority (cont'd)**

- Fall Rec. League T-Ball has 72 participants. A decrease of 17 participants compared to 2021.
  - Total Expenditures are \$13,000 more than 2021.
- Youth Softball has a net revenue of \$4,050, a decrease of \$50 from 2021.
  - Total revenues are up \$2,900 when compared to 2021. There are 55 participants for the Fall 2022 season.
- Youth Football and Cheerleading has a net revenue of \$11,400. This is a decrease of \$1,450 when compared to 2021.
  - Football participation is at 236 for 2022. While in 2021, there were only 223 participants. This is an increase of 13 participants.
  - Cheerleading participation is at 144 for 2022. In 2021, there were 145 participants. This is a decrease of 1 participant.
- Adult Softball has net expense of \$1,800 with 10 teams participating in the fall league.
- Recreation Centers has net expense of \$83,550. This is due to some decreased rentals of the facilities, but also increased utility costs to run the centers.
  - Anthony Center has an increase of \$6,250 in rentals from 2021, but has an increase in expenses of \$6,600 from 2021.
  - The Fielder Center has a decrease in rentals of \$5,000 from 2021. However, only had an increase in expenses of \$2,150 from 2021.
  - Gilbreath Center has an increase in Camp Good Times Donations of \$10,400 from 2021. This is for a one-time donation received for the camp. Facility rentals have stayed level compared to 2021. Total expenses have increased by \$10,250 from 2021.
  - Thornton Center has an increase in rentals of \$6,750 from 2021. Total expenses are up from 2021 by \$15,050.
  - Shannon Center has a decrease in rentals of \$700 from 2021. However, total expenses has decreased by \$1,800 compared to 2021.
- Hall of Fame has net revenue of \$285.
  - Revenues are at 72.4% of the annual budget due to a decrease in golf tournament sponsorships and scholarship sponsorships.
    - The 2021 and 2022, Hall of Fame Banquet was held on July 23. In addition, the Hall of Fame golf tournament was held in July as well.

### **Health Insurance Fund**

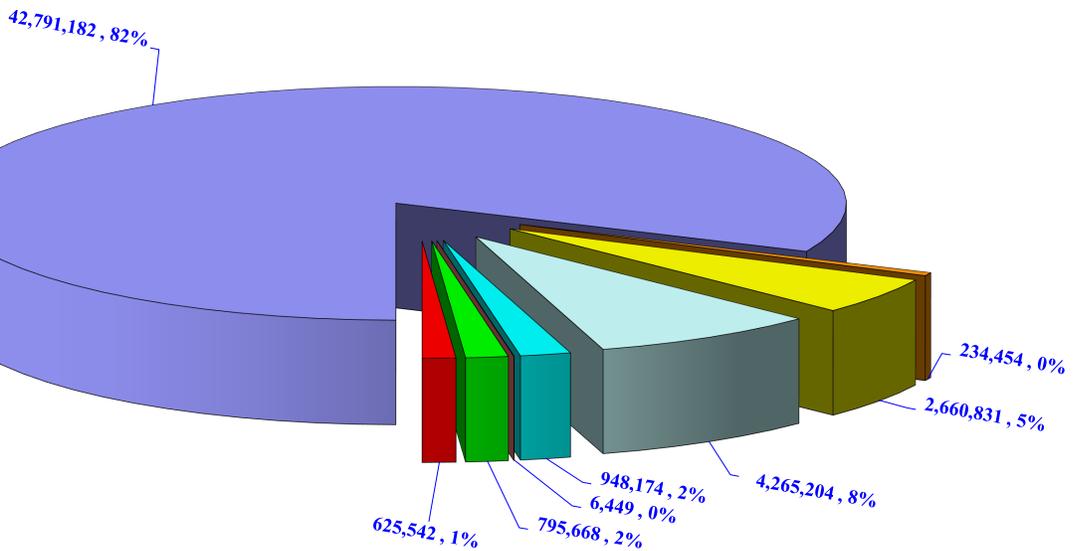
- Revenues
  - Total Revenues are at 92% of the annual budget and are \$1,953,500 more than last year.
- Expenditures
  - Claims is 82.4% of the annual budget but \$291,150 more than last year.

### November 2022 Revenues and Transfers In



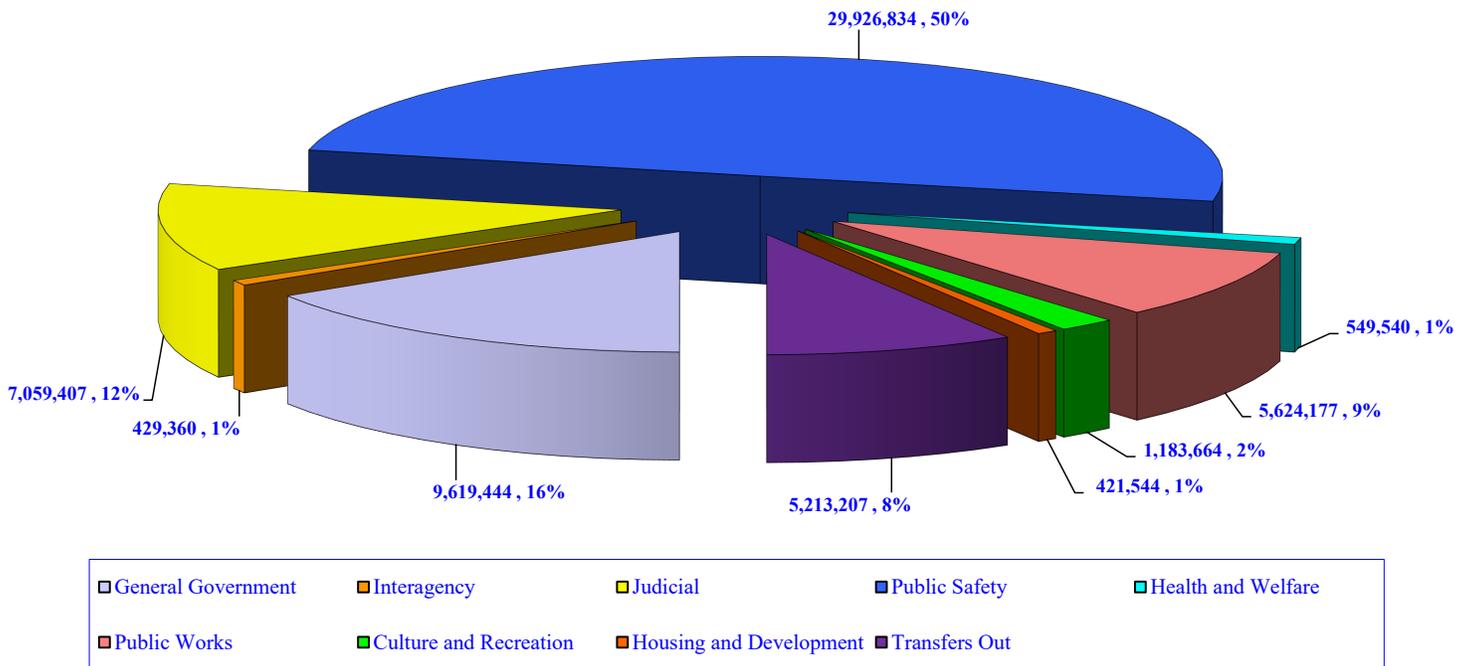
■ Taxes	■ Licenses and Permits	■ Intergovernmental	■ Charges for Services
■ Fines and Forfeitures	■ Interest Earned	■ Miscellaneous	■ Transfers In

### November 2021 Revenues and Transfers In

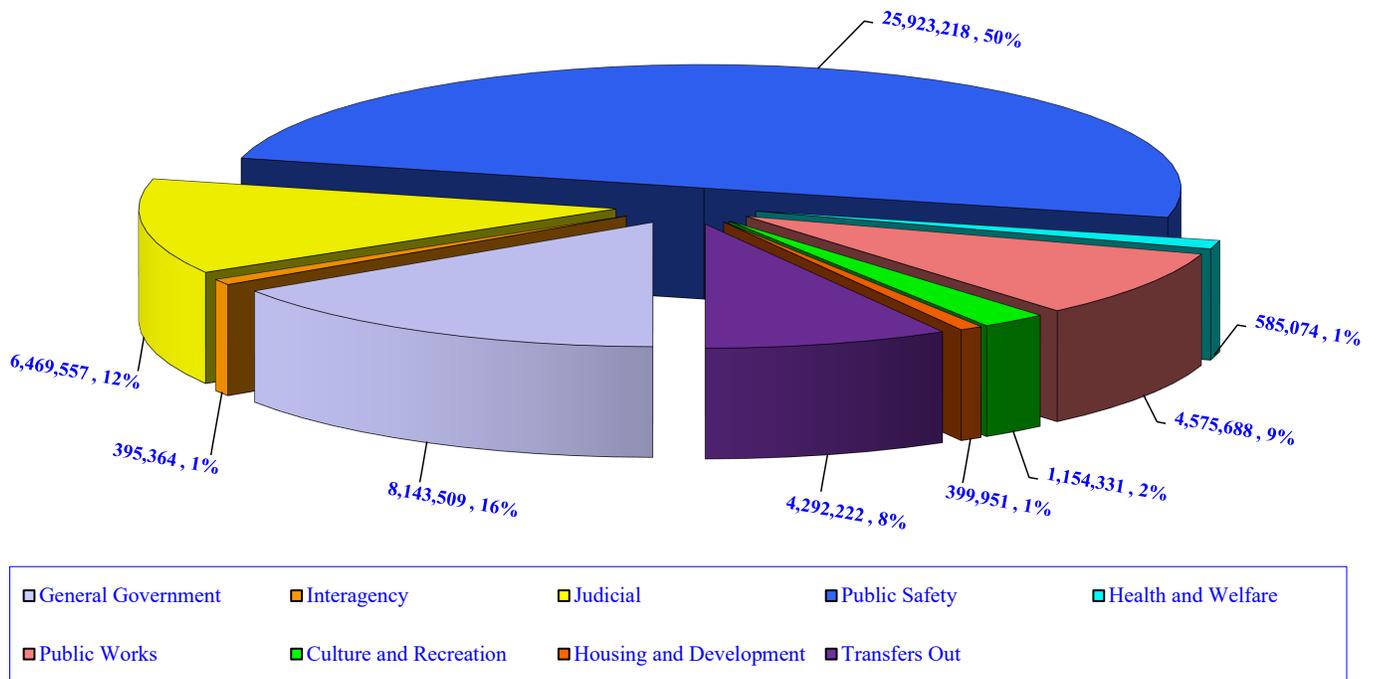


■ Taxes	■ Licenses and Permits	■ Intergovernmental	■ Charges for Services
■ Fines and Forfeitures	■ Interest Earned	■ Miscellaneous	■ Transfers In

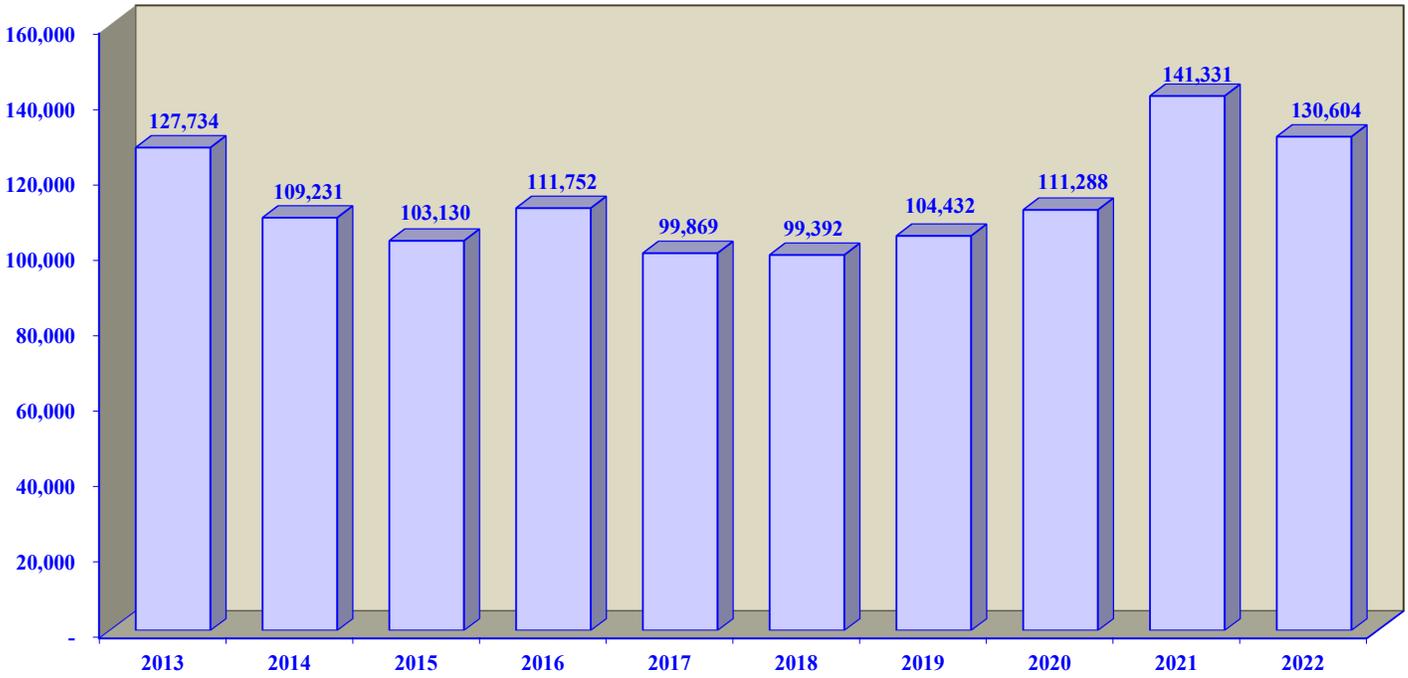
### November 2022 Expenditures and Transfers Out



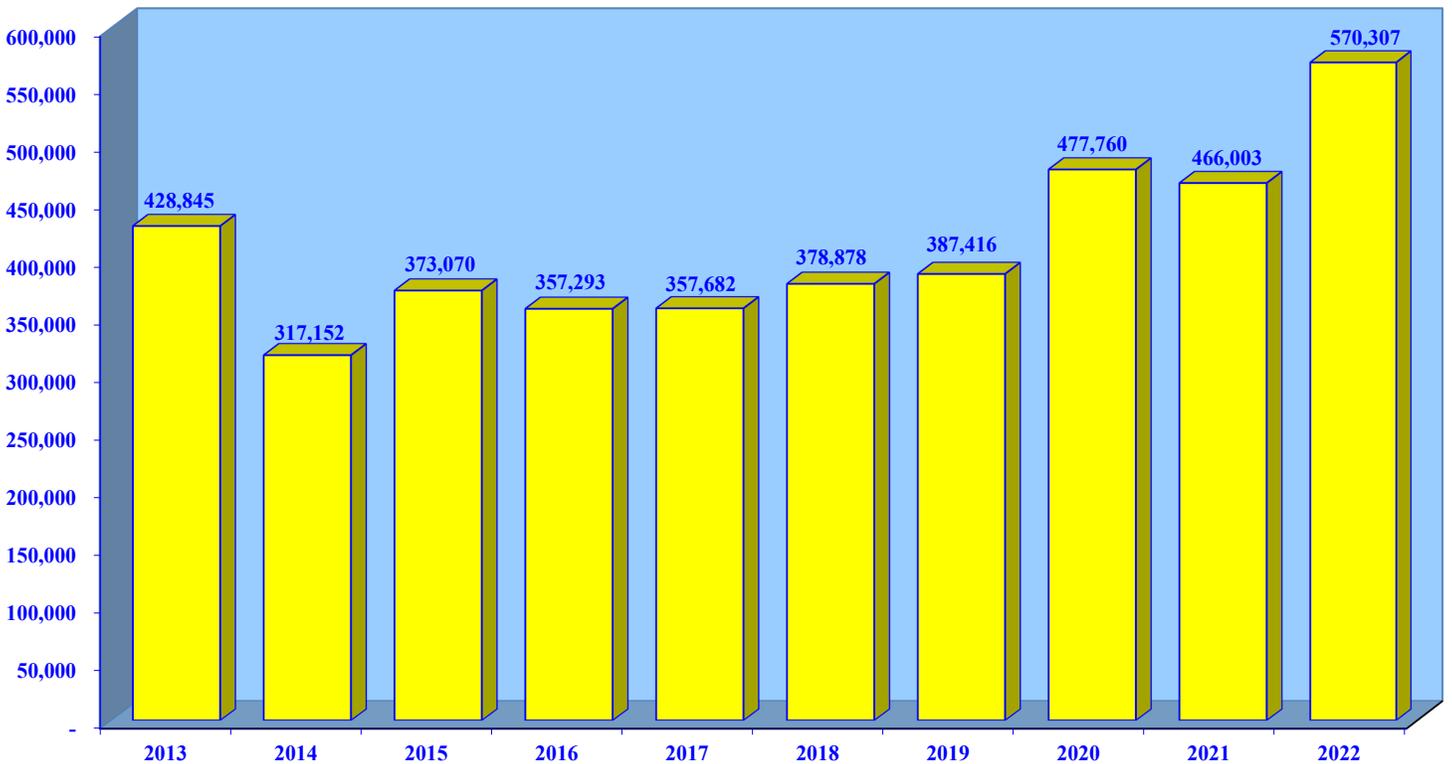
### November 2021 Expenditures and Transfers Out



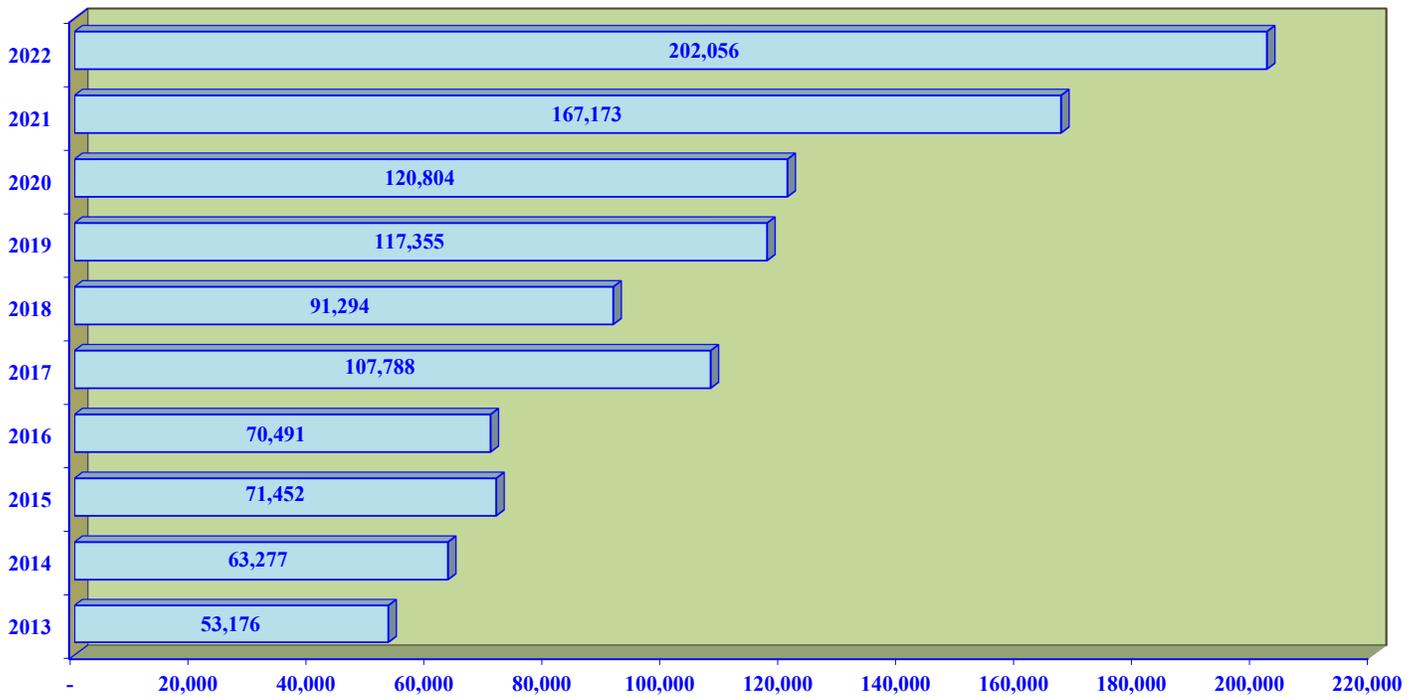
**Probate Court Charges for Services  
November YTD  
2013-2022**



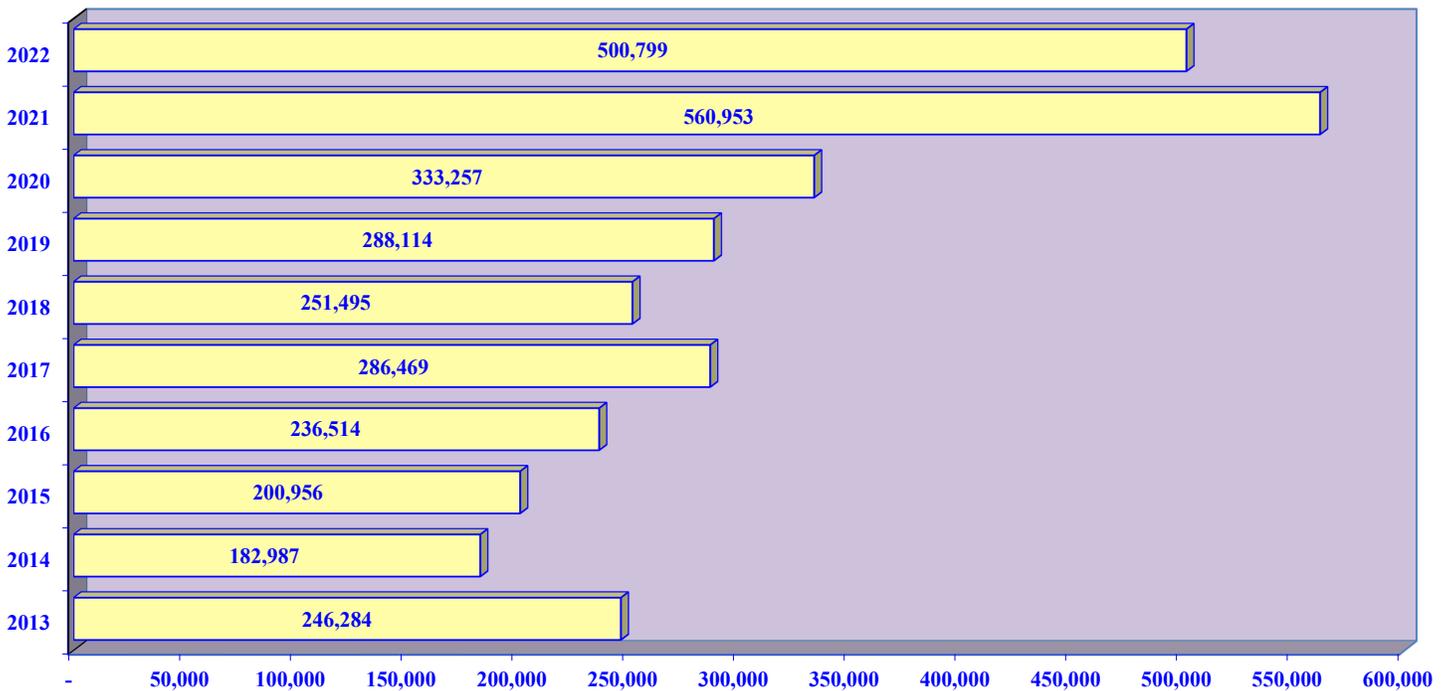
**Clerk of Court Charges for Services  
November YTD  
2013-2022**



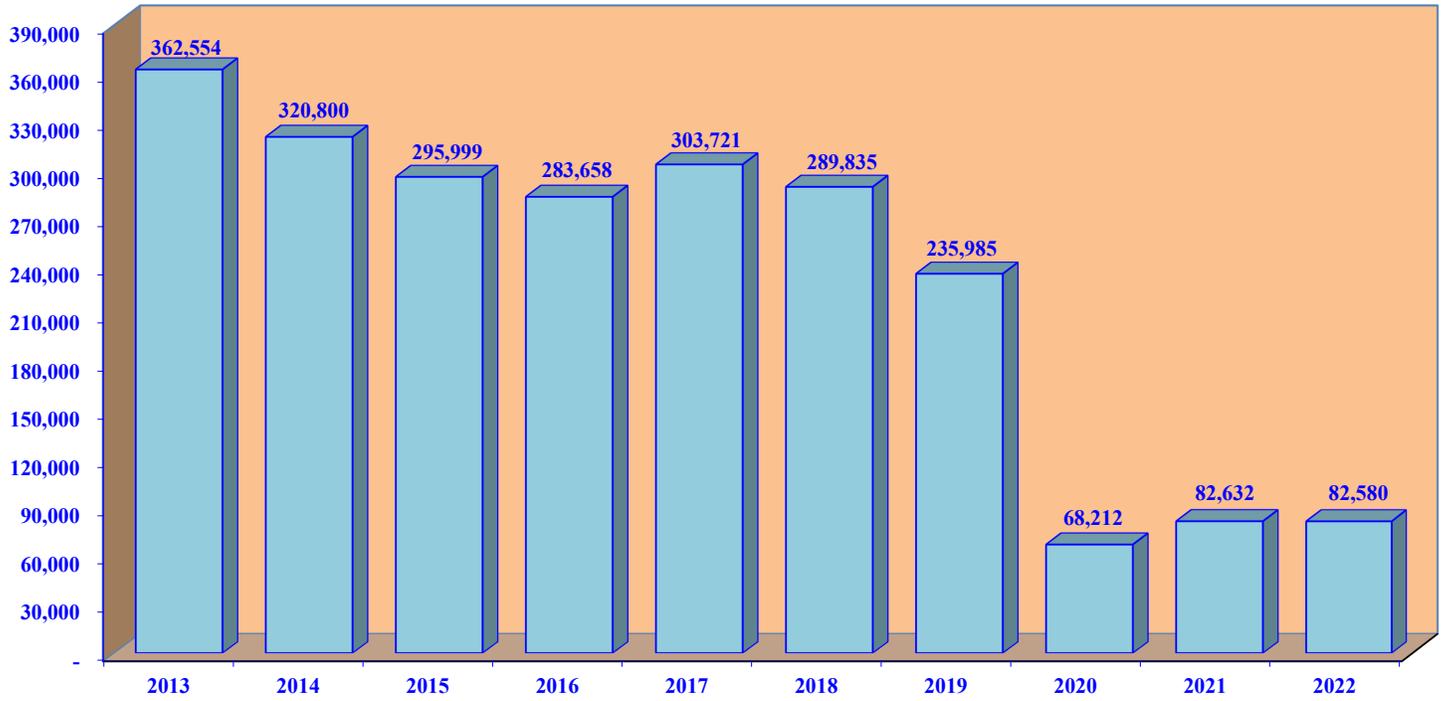
**Clerk of Court  
Real Estate Tax Fees  
November YTD  
2013-2022**



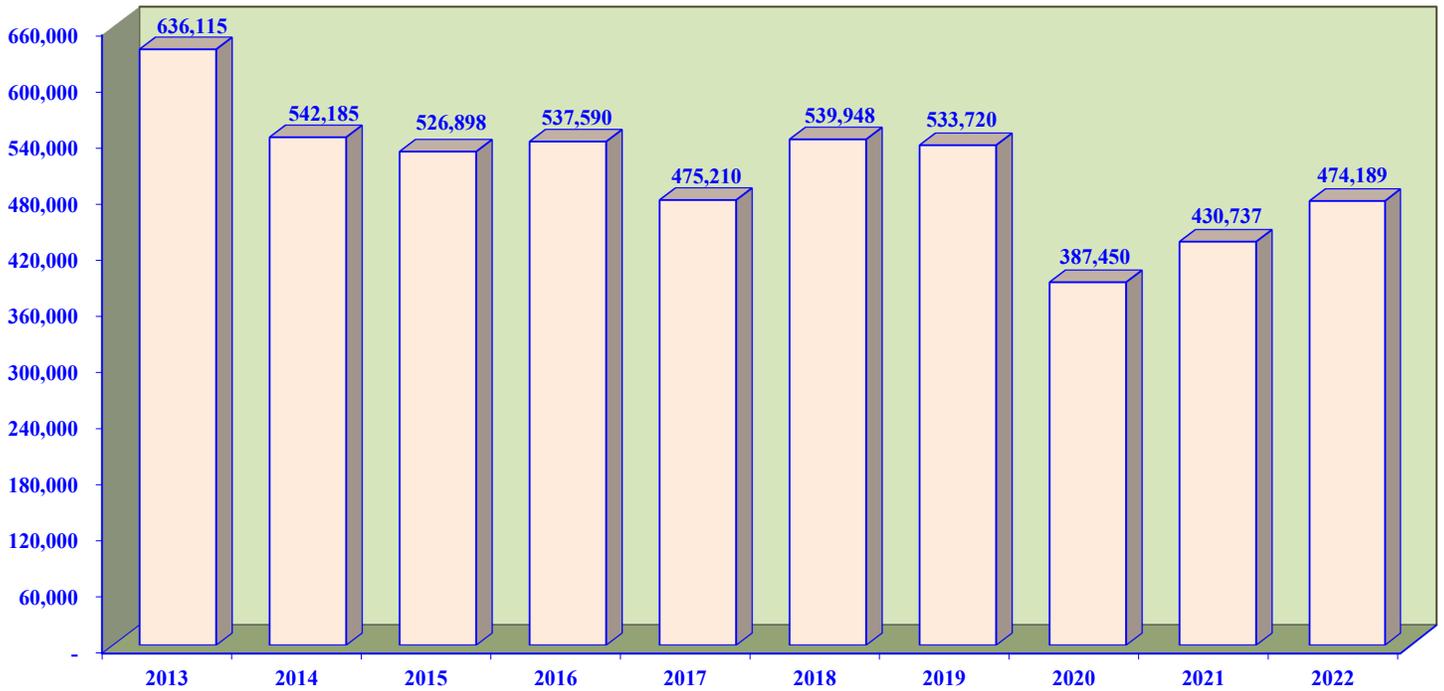
**Clerk of Court  
Recording Intangible Taxes  
November YTD  
2013-2022**



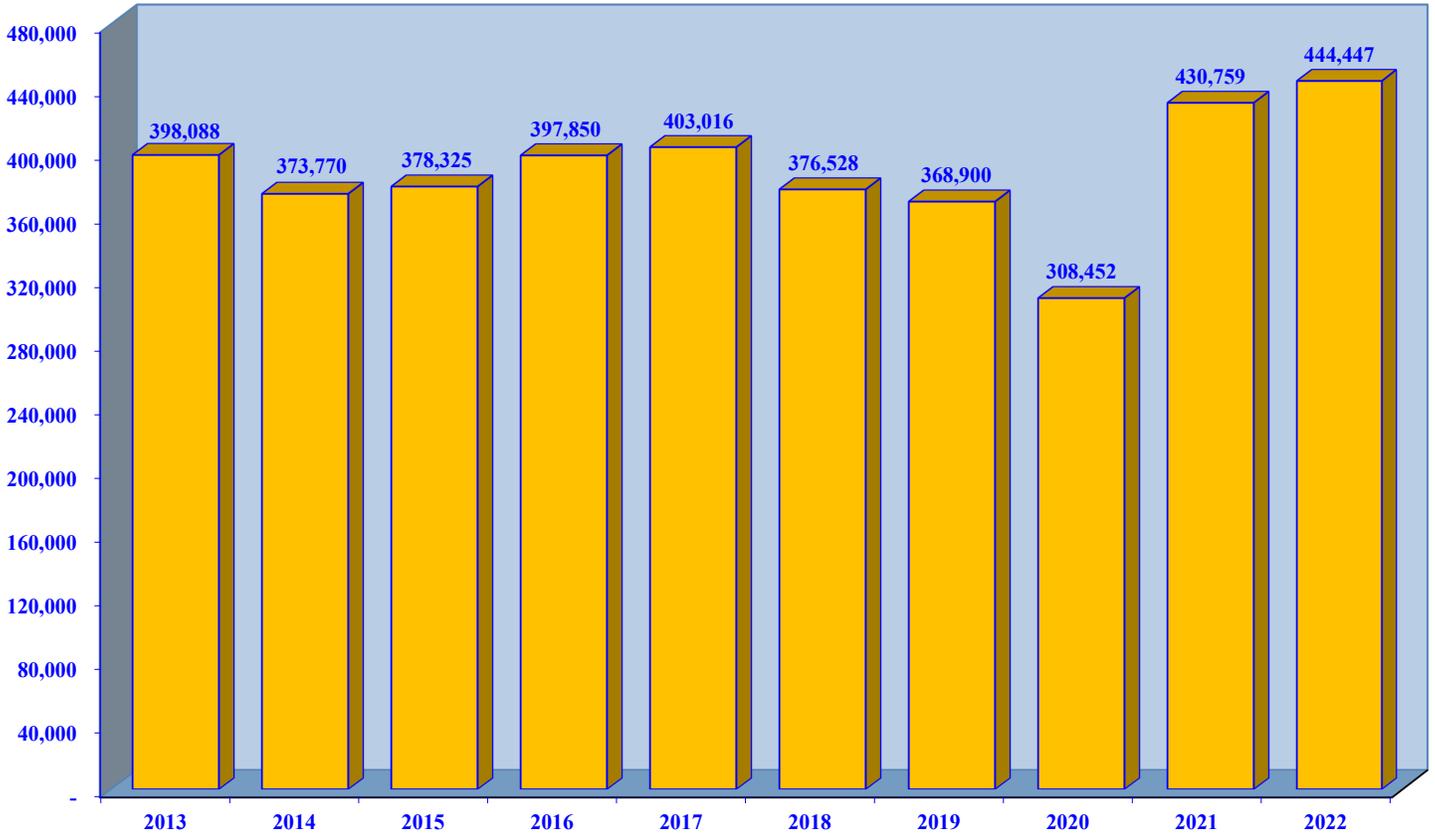
**Magistrate Court Fees  
November YTD  
2013-2022**



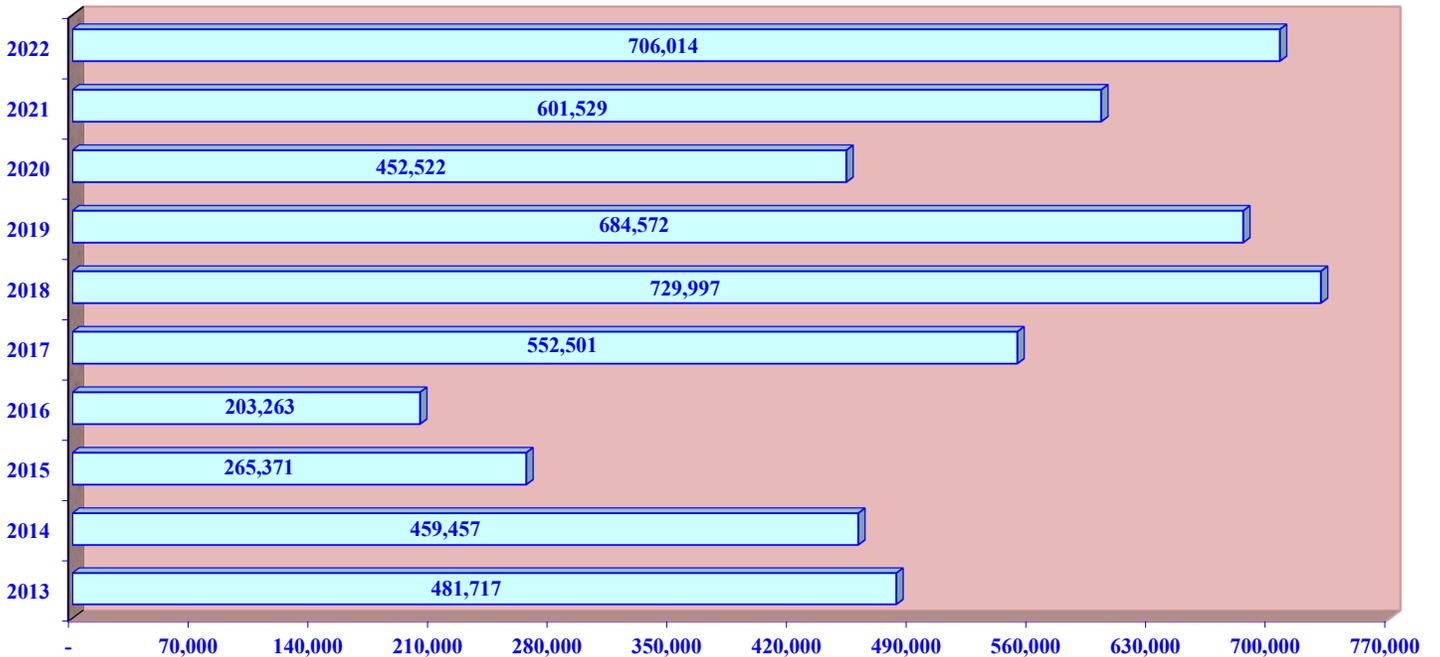
**Probate Court Fines  
November YTD  
2013-2022**



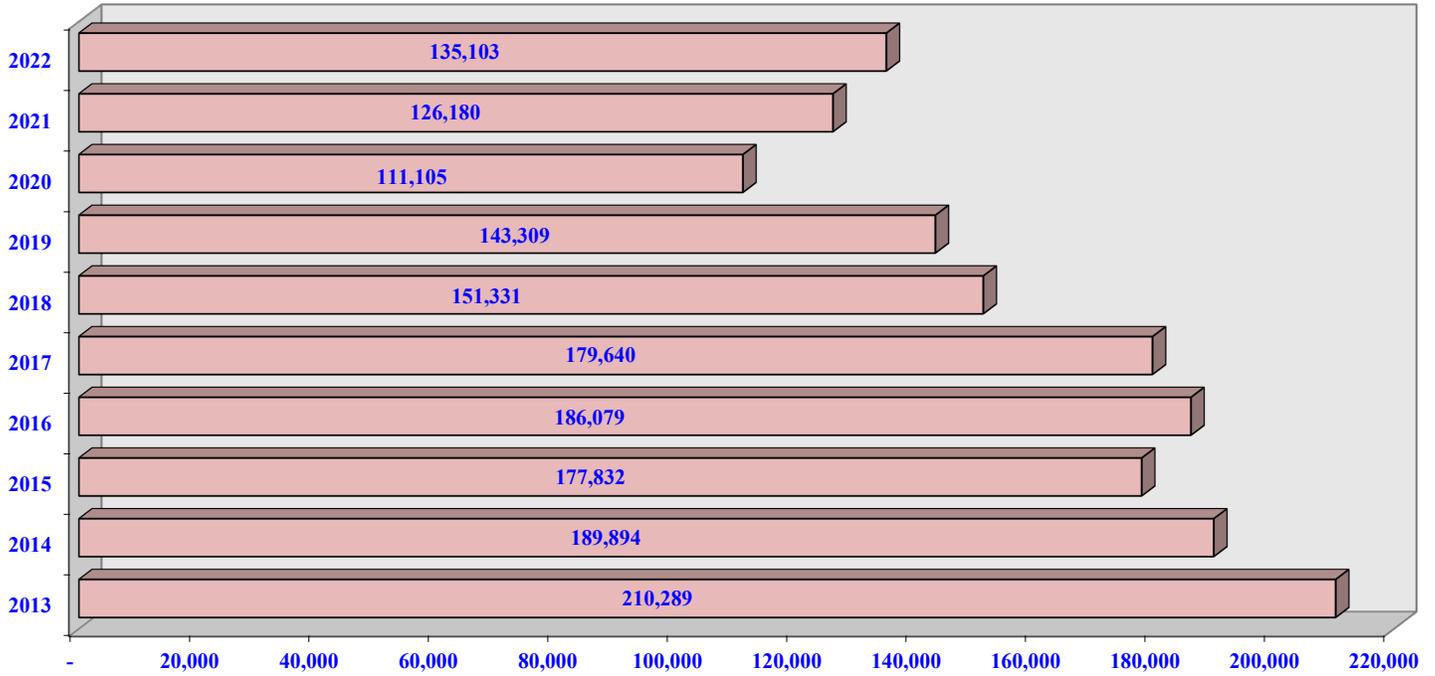
**Clerk of Court Fines  
November YTD  
2013-2022**



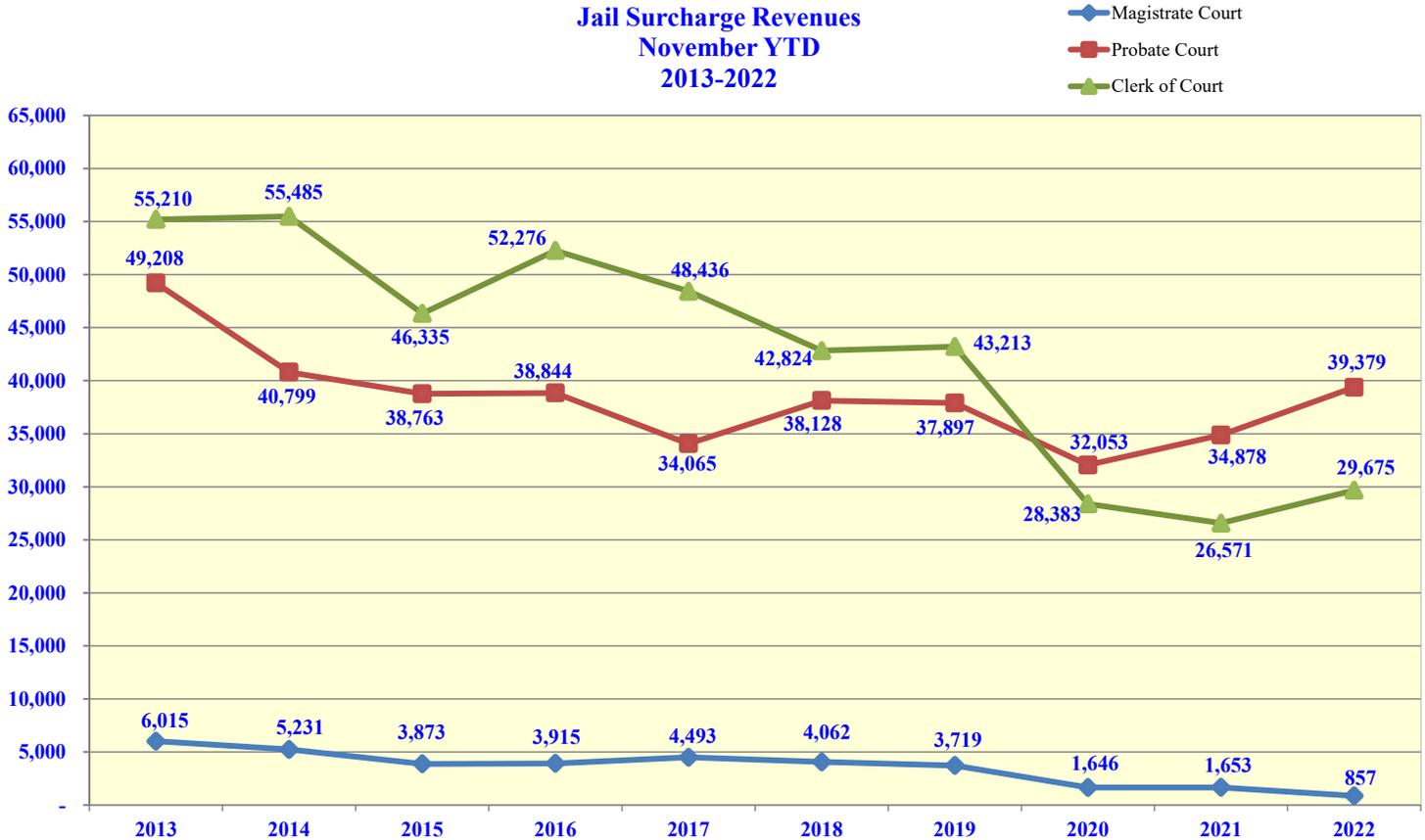
**Boarding Inmate Revenues  
November YTD  
2013-2022**



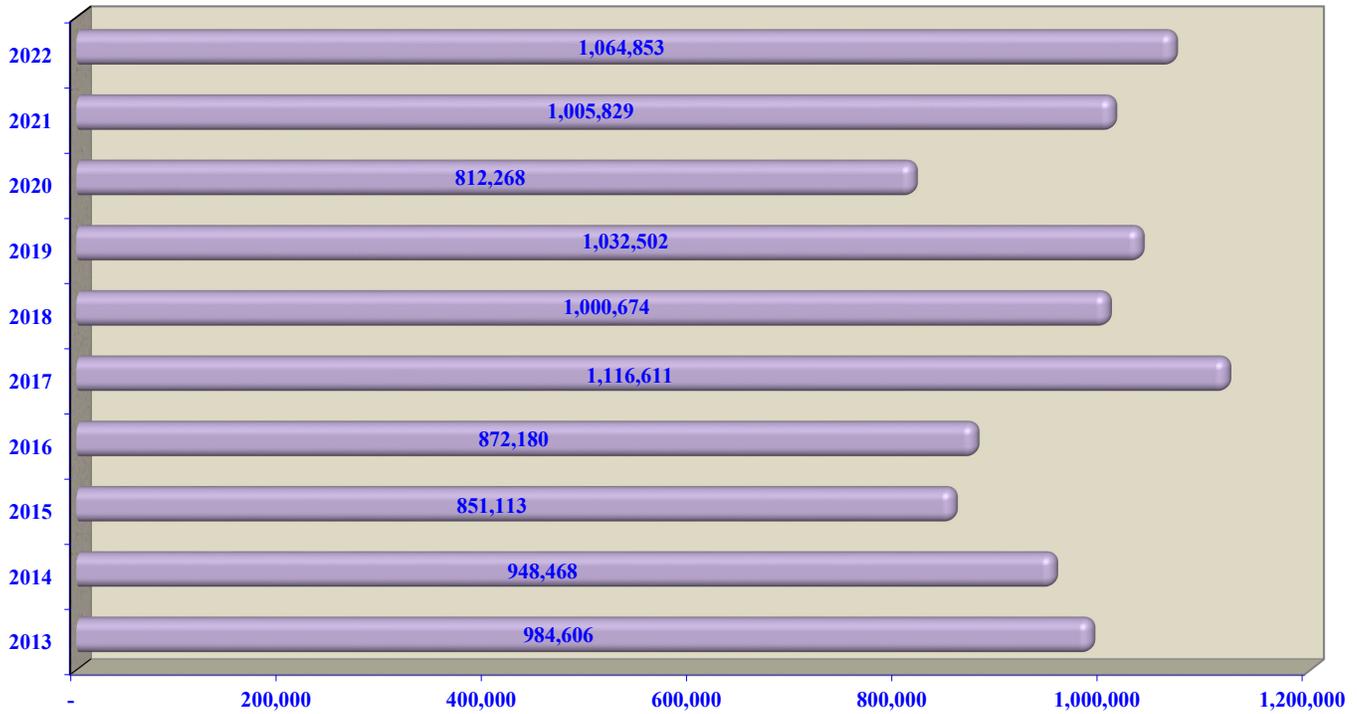
**Jail Surcharge Revenues**  
 (Clerk of Court, Magistrate Court, Probate Court, Juvenile Court, City of Rome & City of Cave Spring)  
 November YTD  
 2013-2022



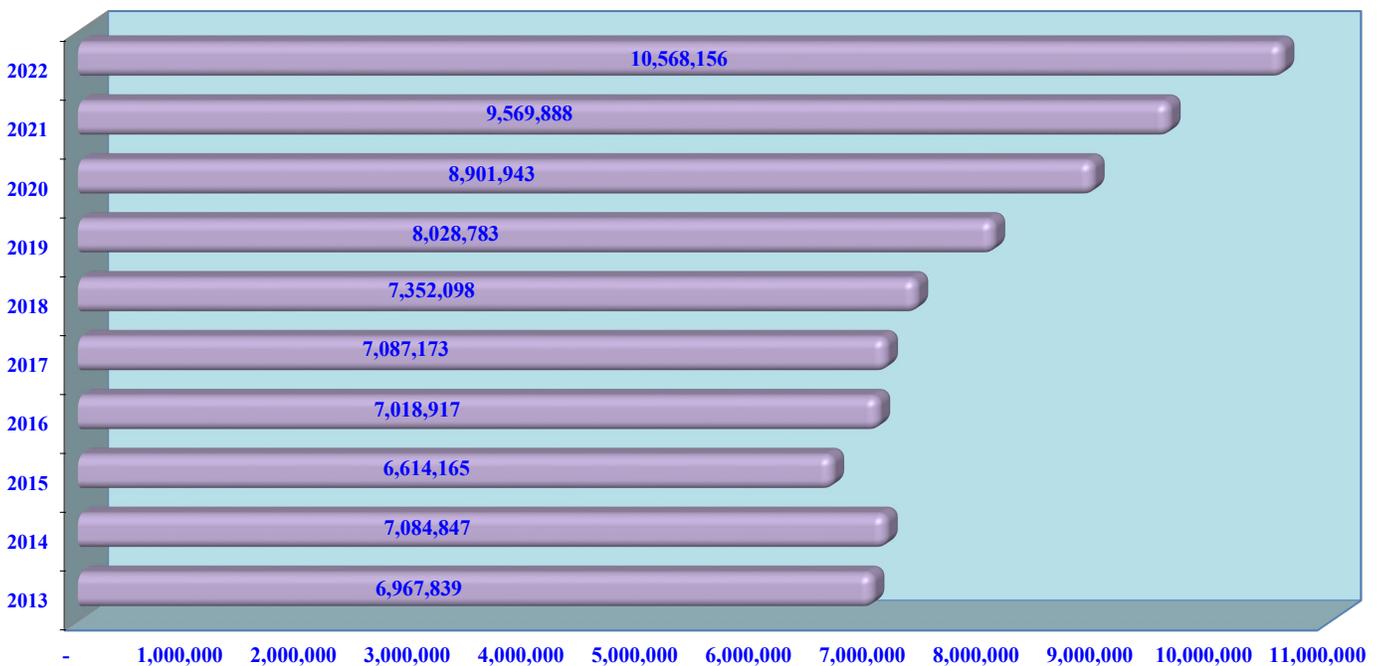
**Jail Surcharge Revenues**  
 November YTD  
 2013-2022



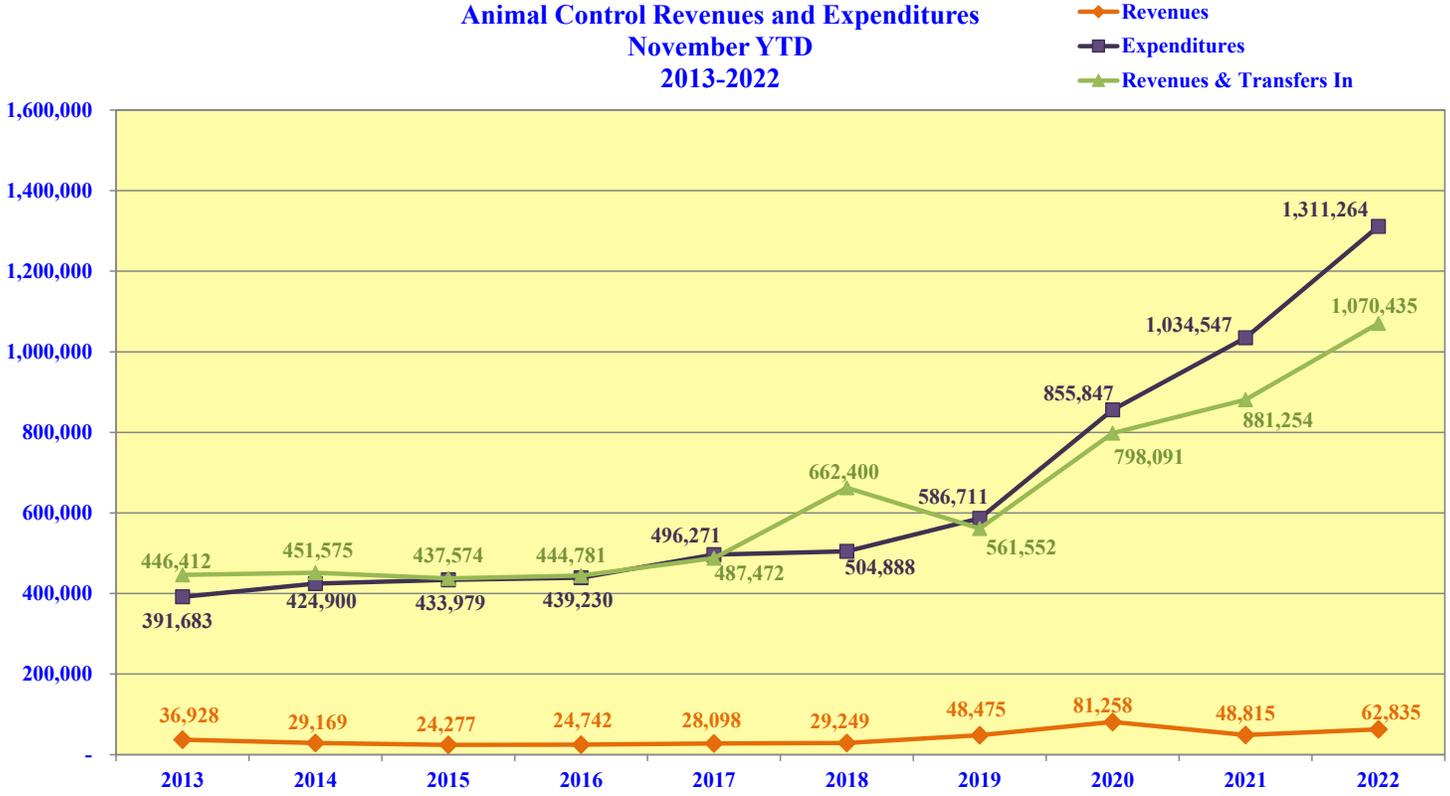
**Tax Commissioner Revenues  
November YTD  
2013-2022**



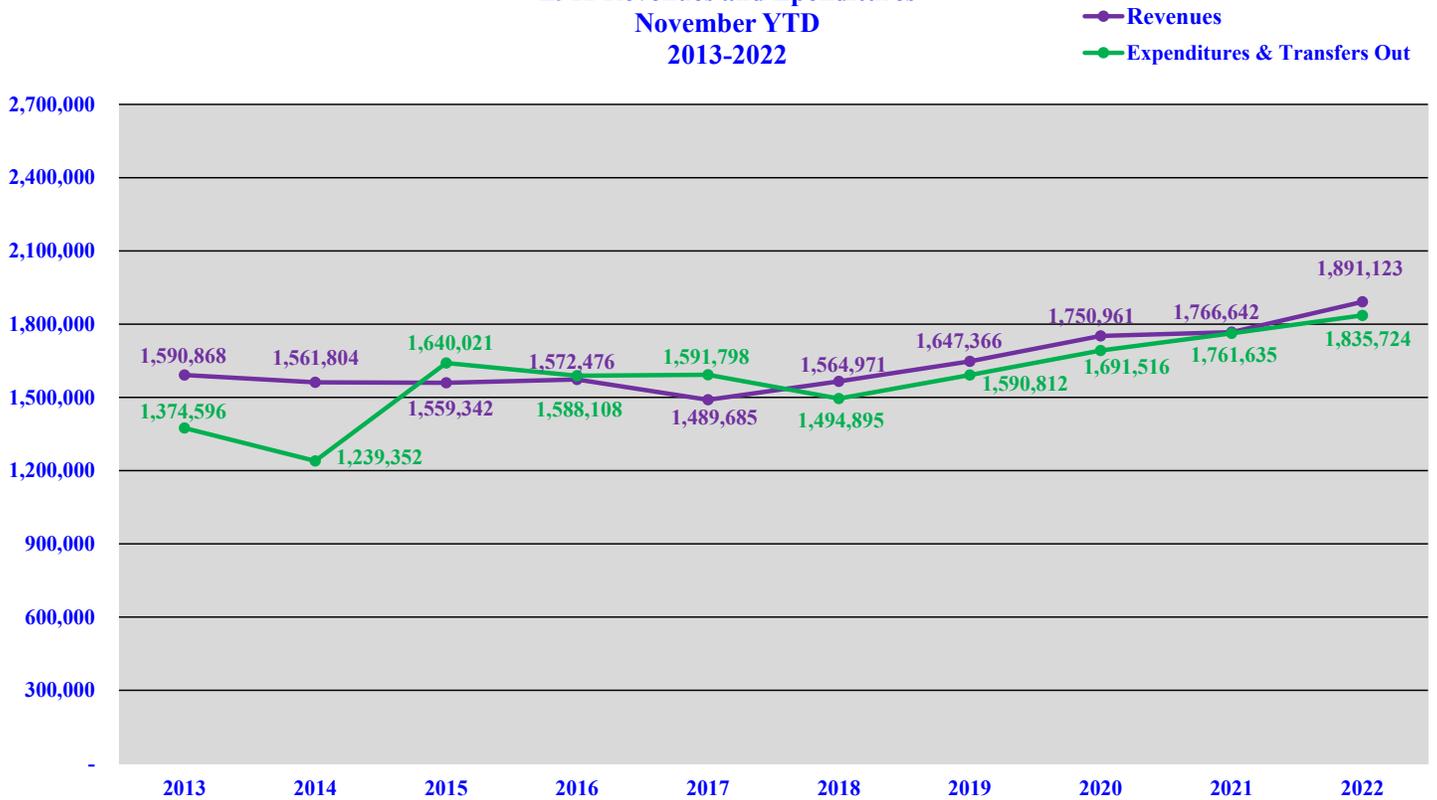
**Local Option Sales Tax  
November YTD  
2013-2022**



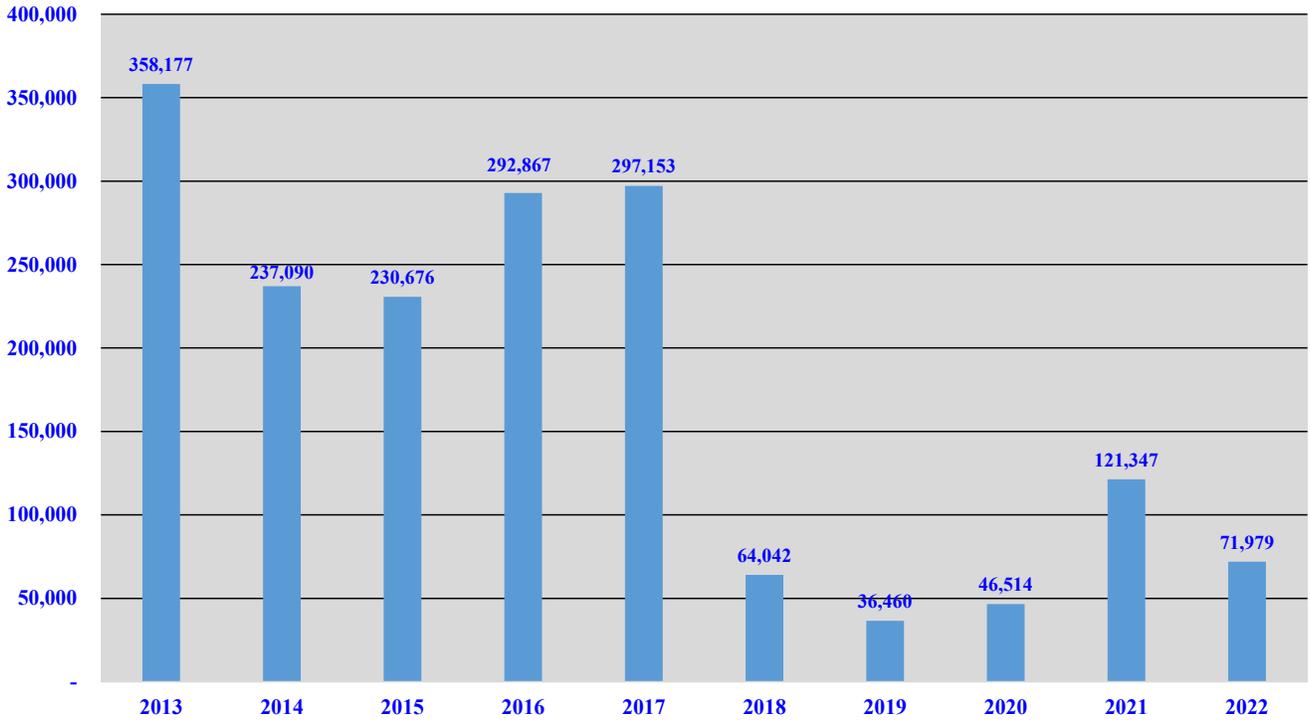
**Animal Control Revenues and Expenditures  
November YTD  
2013-2022**



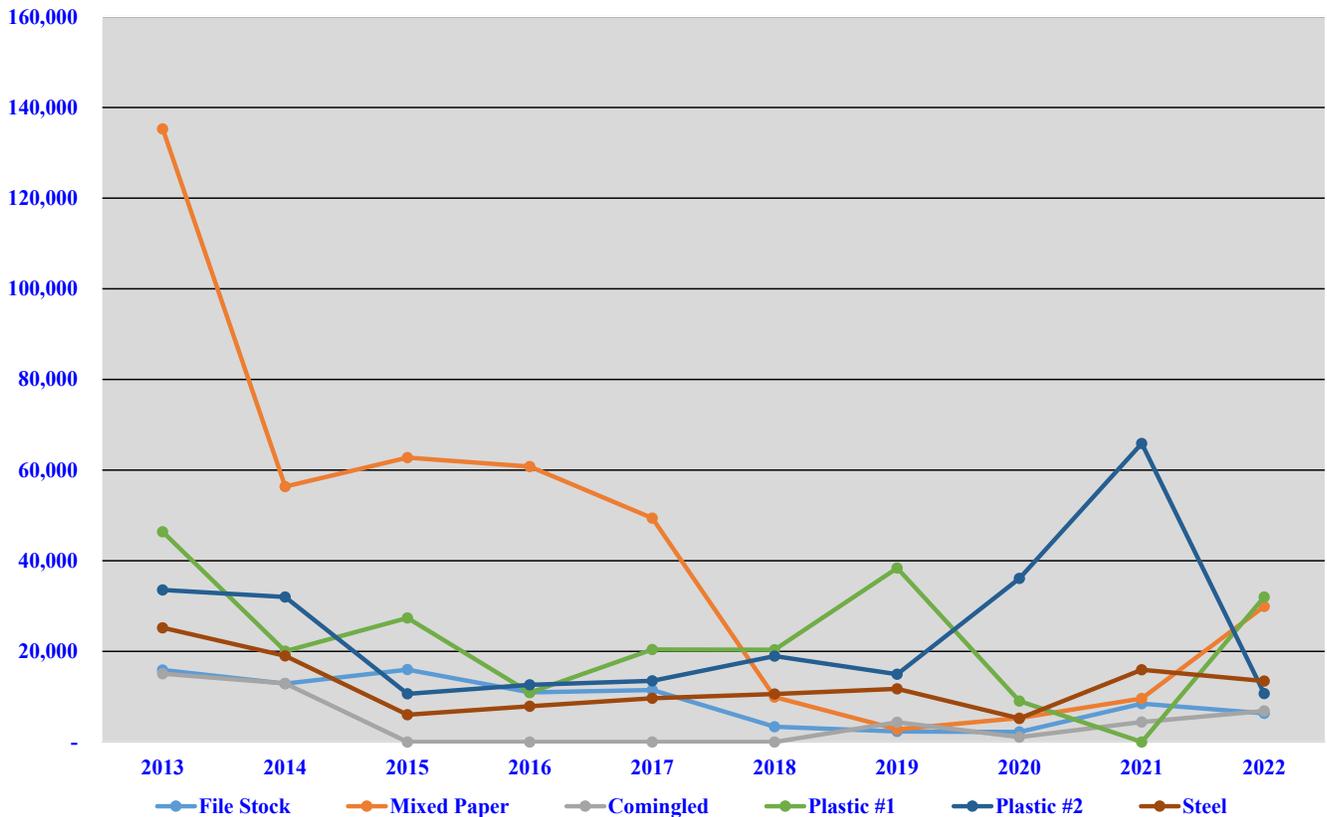
**E911 Revenues and Expenditures  
November YTD  
2013-2022**



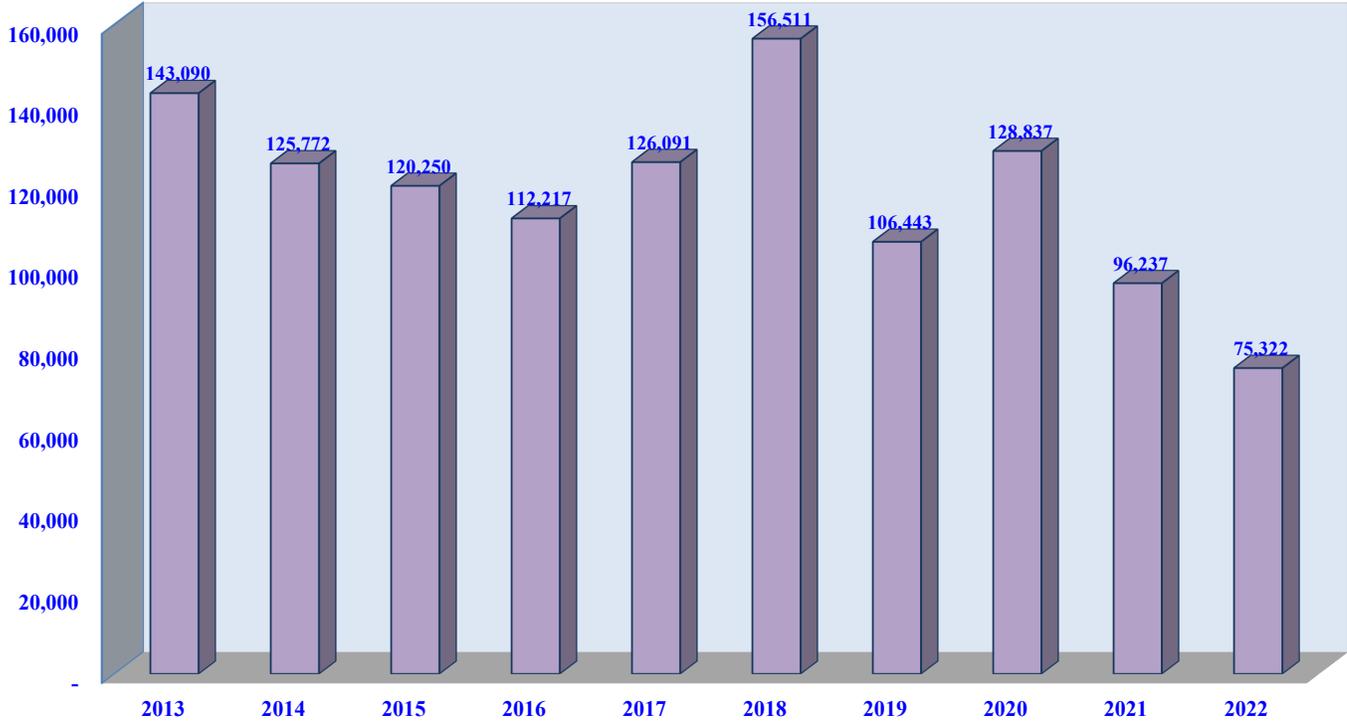
**Corrugated Material Sales  
2013-2022  
November YTD**



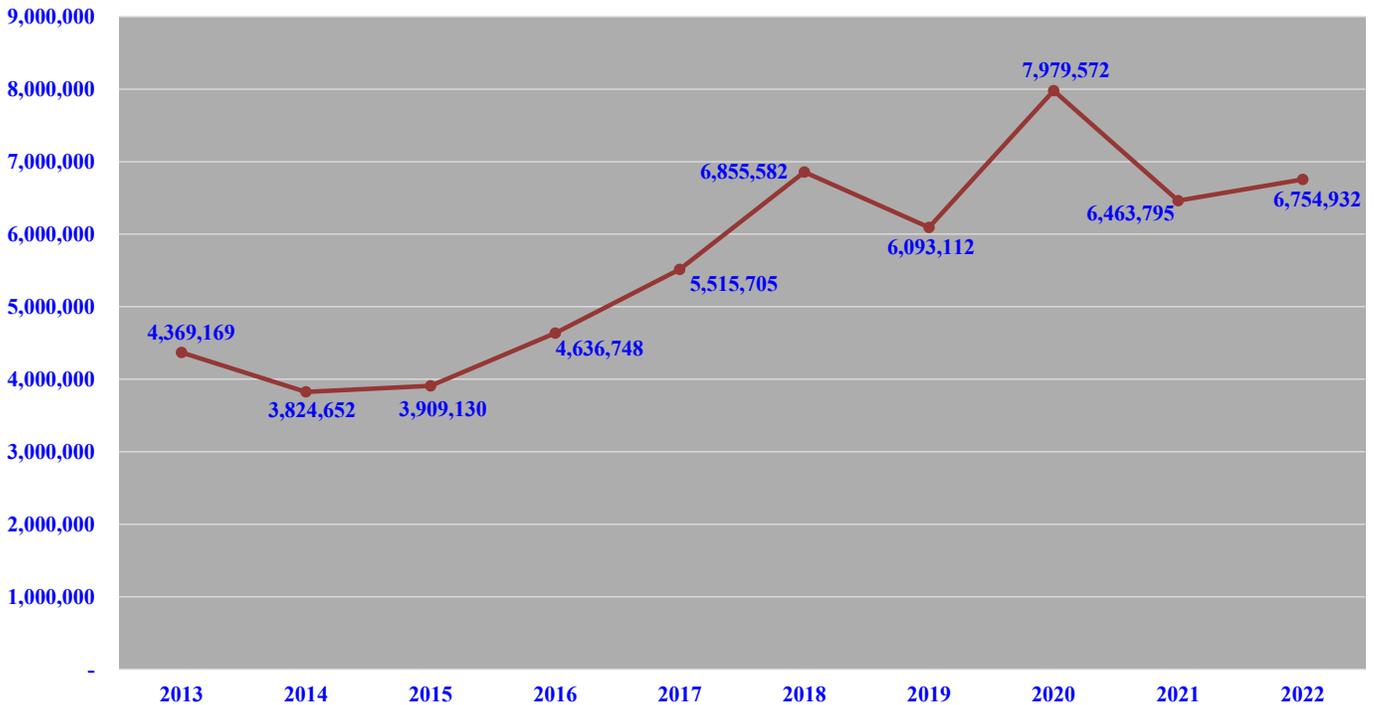
**Recycling Material Sales  
2013-2022  
November YTD**



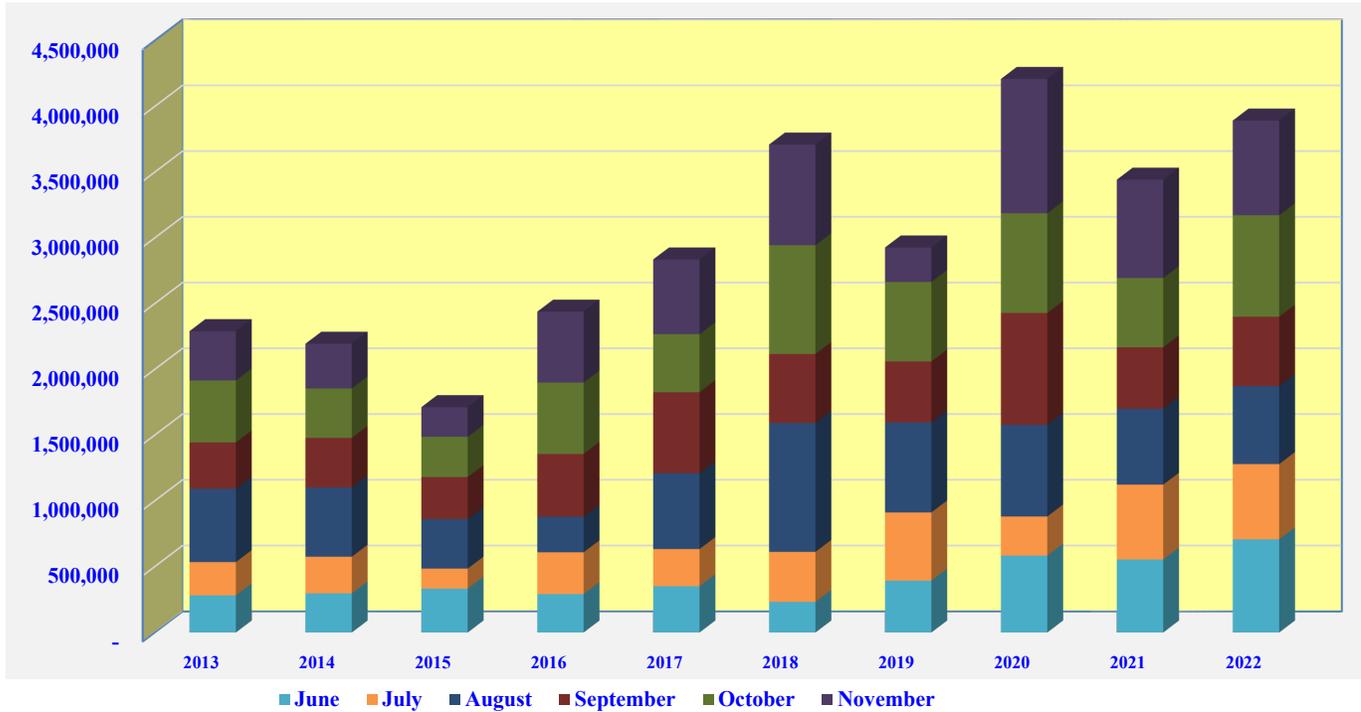
**Health Insurance  
HRA YTD  
2013-2022**



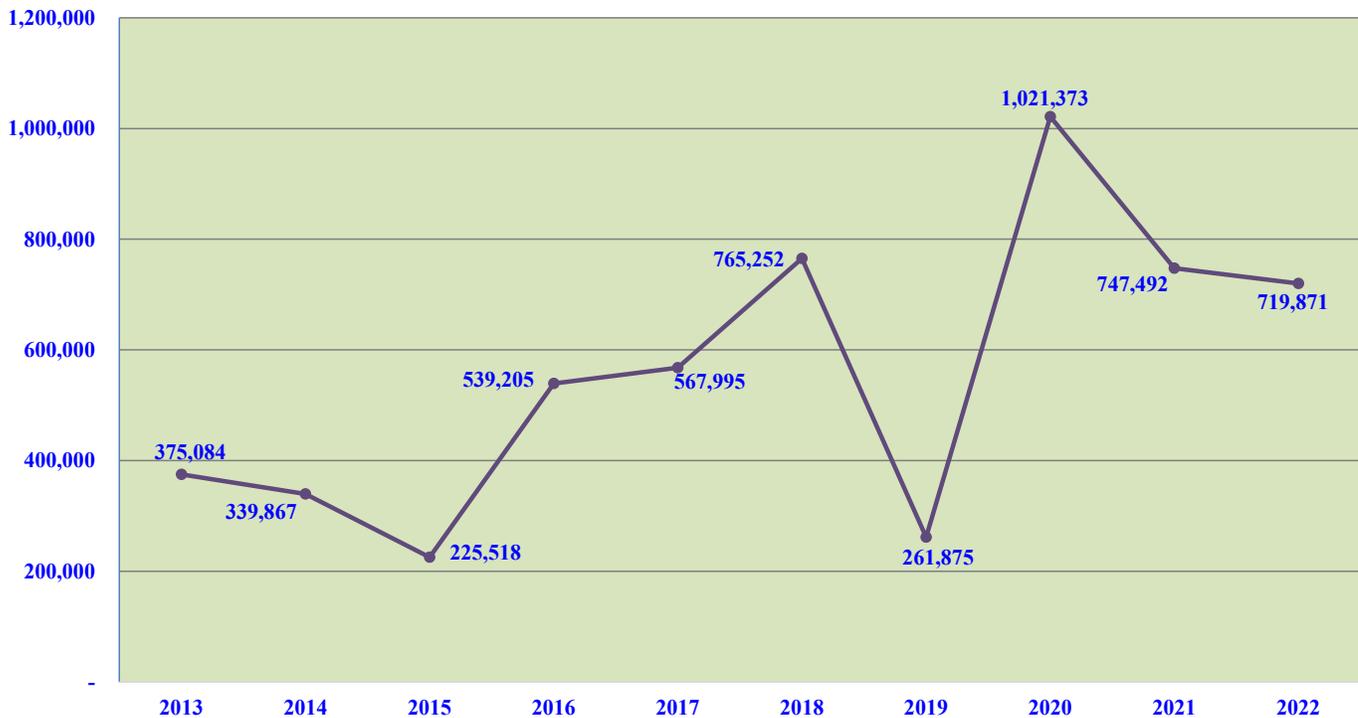
**Health Insurance  
Claims YTD  
2013-2022**



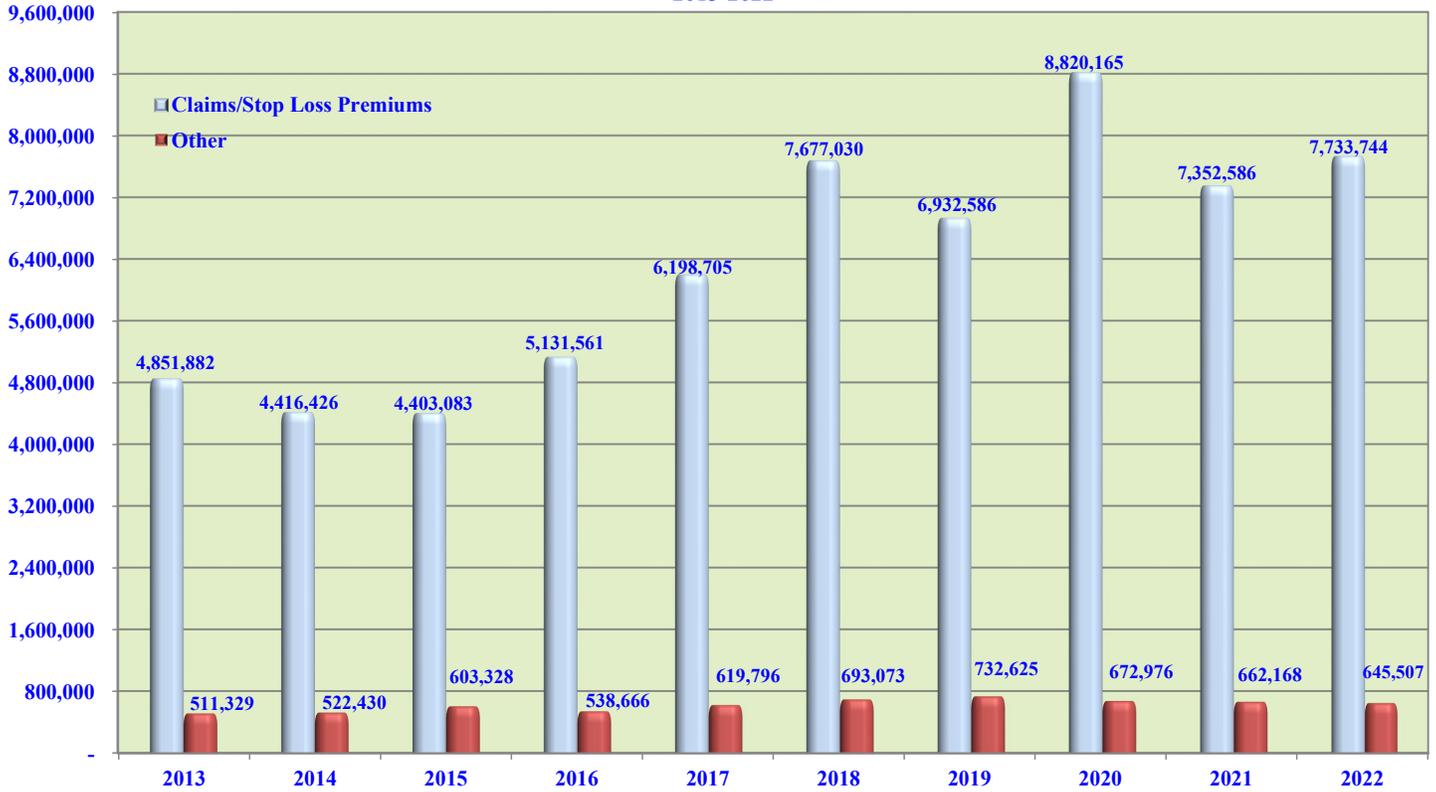
**Health Insurance  
Claims by Month - June-November  
2013-2022**



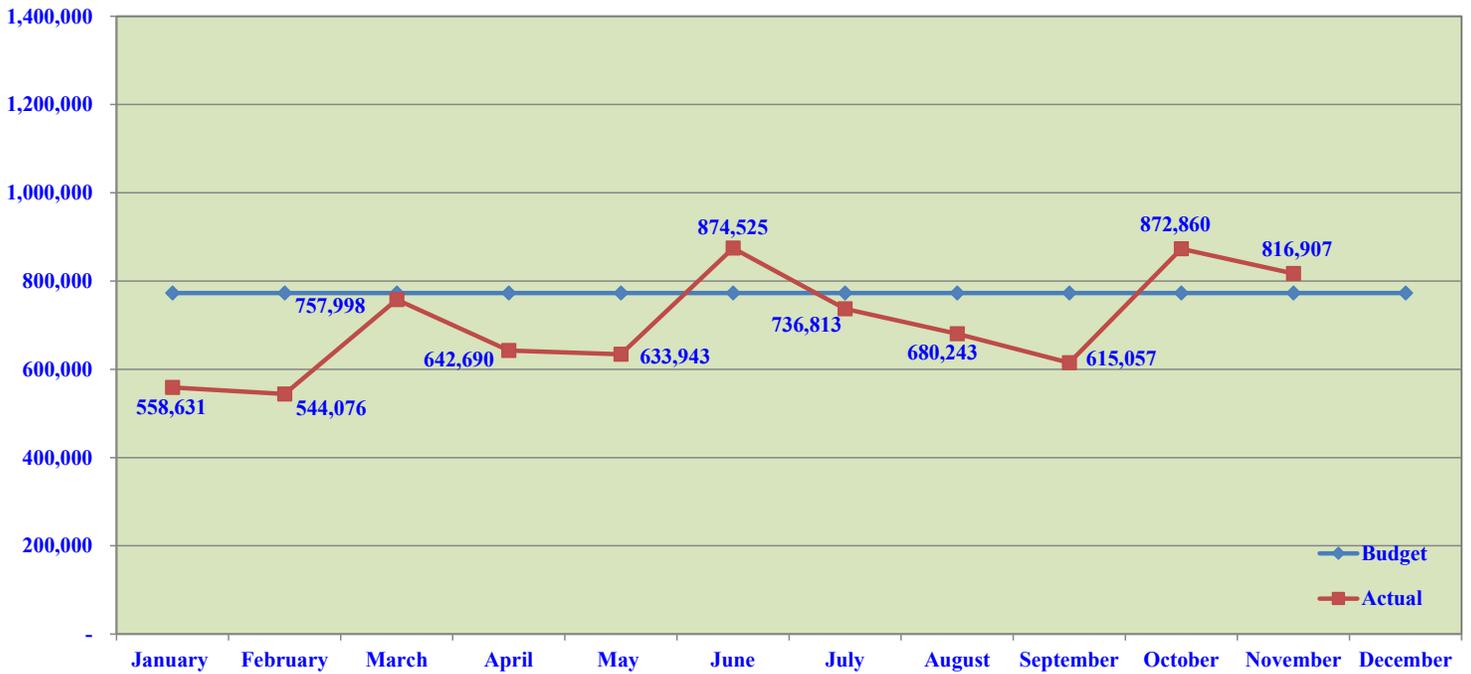
**Health Insurance  
Claims - Current Month  
2013-2022**

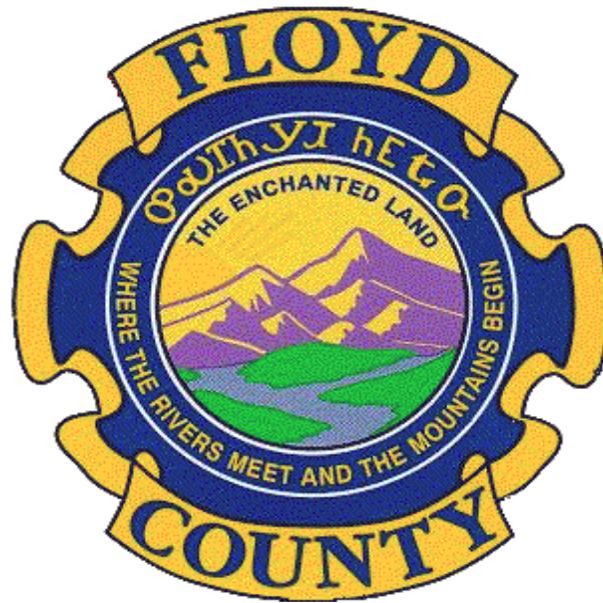


**Health Insurance  
November YTD  
2013-2022**



**Health Insurance  
Claims/Stop Loss Premiums  
2022**





## *November Financial Statements*

**FLOYD COUNTY, GEORGIA**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Month Ended November 30, 2022*

	General Fund	Fire Fund	E 911 Fund	800 MHz Communication Fund	Emergency Management Fund	Solid Waste Fund	Stadium Maintenance Fund
<b>REVENUES:</b>							
Taxes	\$ 43,929,297	\$ 8,072,434	\$ -	\$ -	\$ -	\$ 1,429,070	\$ -
Licenses and Permits	217,874	-	-	-	-	-	-
Intergovernmental	3,243,389	-	-	-	25,000	-	-
Charges for Services	4,427,048	-	1,856,201	351,717	-	-	-
Transportation Charges	-	-	-	-	-	-	-
Fines and Forfeitures	1,028,097	-	-	-	-	-	-
CARES Act	-	-	-	-	-	-	-
FEMA -Disaster Recovery	-	-	24,760	-	-	-	-
Interest Earned	61,052	16,784	591	133	42	1,179	722
Grant Revenues	-	-	-	-	-	-	-
State of GA-LEPC Grant	-	-	-	-	-	-	-
Sale of Goods	-	-	-	-	-	-	-
Rental Fees	-	-	-	37,953	-	-	-
Contributions/Donations	-	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-	-
Miscellaneous	1,221,504	-	9,571	-	-	-	30,000
Appropriation of Jail Surcharge Funds	-	-	-	-	-	-	-
Appropriation of Fund Balance	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>54,128,261</b>	<b>8,089,217</b>	<b>1,891,123</b>	<b>389,804</b>	<b>25,042</b>	<b>1,430,248</b>	<b>30,722</b>
<b>EXPENDITURES:</b>							
General Government	9,619,444	-	-	-	-	-	-
Judicial	7,059,407	-	-	-	-	-	-
Public Safety	29,926,834	7,471,723	-	-	-	-	-
Public Works	5,624,177	-	-	-	-	-	-
Health and Welfare	549,540	-	-	-	-	-	-
Culture and Recreation	1,183,664	-	-	-	-	-	-
Housing and Development	421,544	-	-	-	-	-	-
Interagency	429,360	-	-	-	-	-	-
Salaries and Benefits	-	-	-	96,132	132,643	371,320	-
Other Operating Costs	-	-	1,595,084	568,854	96,930	33,202	23,250
Utilities	-	-	-	-	-	18,473	-
Equipment	-	-	240,886	-	-	-	-
800 MHz Radio Maint/Tower Costs	-	-	-	-	-	-	-
Fees for Services	-	-	-	-	-	374,855	-
Claims	-	-	-	-	-	-	-
Excess Insurance	-	-	-	-	-	-	-
Reserves-County	-	-	-	-	-	-	-
Premium Payments	-	-	-	-	-	-	-
HRA Payments	-	-	-	-	-	-	-
Grant/Project Costs	-	-	-	-	-	-	-
Air Show Expenses	-	-	-	-	-	-	-
Remote Site Operations	-	-	-	-	-	353,890	-
Depreciation	-	-	-	-	-	-	-
Cost of Goods Sold	-	-	-	-	-	-	-
All Other	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>54,813,971</b>	<b>7,471,723</b>	<b>1,835,970</b>	<b>664,986</b>	<b>229,573</b>	<b>1,151,740</b>	<b>23,250</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(685,711)</b>	<b>617,495</b>	<b>55,153</b>	<b>(275,182)</b>	<b>(204,532)</b>	<b>278,508</b>	<b>7,472</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers In	3,152,513	183,333	-	(11,568)	108,840	-	91,667
Transfers Out	(5,213,207)	(114,583)	-	-	-	(437,794)	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(2,060,694)</b>	<b>68,750</b>	<b>-</b>	<b>(11,568)</b>	<b>108,840</b>	<b>(437,794)</b>	<b>91,667</b>
<b>INCOME BEFORE CAPITAL CONTRIBUTIONS</b>							
Water Capital	-	-	-	-	-	-	-
<b>NET CHANGE IN FUND BALANCES</b>	<b>(2,746,405)</b>	<b>686,245</b>	<b>55,153</b>	<b>(286,751)</b>	<b>(95,691)</b>	<b>(159,286)</b>	<b>99,139</b>
<b>FUND BALANCES (DEFICIENCIES) BEGINNING OF YEAR</b>	<b>29,096,302</b>	<b>7,556,929</b>	<b>366,643</b>	<b>4,424</b>	<b>36,601</b>	<b>1,292,560</b>	<b>105,517</b>
<b>FUND BALANCES (DEFICIENCIES) YEAR TO DATE</b>	<b>\$ 26,349,897</b>	<b>\$ 8,243,174</b>	<b>\$ 421,796</b>	<b>\$ (282,327)</b>	<b>\$ (59,090)</b>	<b>\$ 1,133,275</b>	<b>\$ 204,656</b>

**FLOYD COUNTY, GEORGIA**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Month Ended November 30, 2022*

<b>Water Fund</b>	<b>Airport Fund</b>	<b>Forum Fund</b>	<b>Recycling Fund</b>	<b>Animal Control Fund</b>	<b>Health Insurance Fund</b>	<b>Capital Projects Fund</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	62,333	232,705	-	-	-
7,341,936	1,660	13,418	-	9,359	-	-
-	-	-	-	-	-	-
-	59,000	-	-	-	-	-
-	-	-	-	-	-	-
32,706	-	645	112	269	7,751	6,166
-	-	-	-	-	324	2,403,240
-	-	-	-	-	-	-
-	1,170,909	-	176,086	-	-	-
11,544	266,313	231,240	-	-	-	-
-	-	-	-	52,512	10,082,177	-
-	-	-	-	-	-	-
136,513	20,226	-	-	696	-	406,555
-	-	-	-	-	-	122,704
-	-	-	-	-	-	-
<u>7,522,699</u>	<u>1,518,108</u>	<u>307,636</u>	<u>408,903</u>	<u>62,835</u>	<u>10,090,252</u>	<u>2,938,665</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,921,261	317,027	45,497	295,467	897,007	-	-
2,498,883	204,150	53,909	143,012	414,408	170,208	-
399,270	55,573	162,843	25,266	-	-	-
66,000	4,940	-	8,464	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	340,689	-
-	-	-	-	-	6,754,932	-
-	-	-	-	-	-	-
-	-	-	-	-	978,811	-
-	-	-	-	-	134,610	-
-	-	-	-	-	-	2,762,187
-	19,672	-	-	-	-	-
-	-	-	-	-	-	-
1,541,146	594,638	310,274	131,949	-	-	-
-	856,399	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	2,509,176
<u>131,909</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>6,558,469</u>	<u>2,052,399</u>	<u>572,523</u>	<u>604,159</u>	<u>1,311,414</u>	<u>8,379,250</u>	<u>5,271,363</u>
<u>964,230</u>	<u>(534,291)</u>	<u>(264,887)</u>	<u>(195,256)</u>	<u>(1,248,579)</u>	<u>1,711,002</u>	<u>2,332,698</u>
114,583	1,821	252,083	71,127	1,007,600	(683,572)	(1,975,970)
(2,172,216)	(57,209)	-	(232,422)	-	-	(151,890)
<u>(2,057,633)</u>	<u>(55,388)</u>	<u>252,083</u>	<u>(161,295)</u>	<u>1,007,600</u>	<u>(683,572)</u>	<u>(1,824,080)</u>
<u>(1,495,530)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(2,588,933)	(589,679)	(12,804)	(356,551)	(240,979)	1,027,430	508,618
<u>51,082,857</u>	<u>7,598,113</u>	<u>4,141,219</u>	<u>1,347,812</u>	<u>-</u>	<u>791,581</u>	<u>3,806,065</u>
<u>\$ 48,493,924</u>	<u>\$ 7,008,434</u>	<u>\$ 4,128,415</u>	<u>\$ 991,261</u>	<u>\$ (240,979)</u>	<u>\$ 1,819,011</u>	<u>\$ 4,314,683</u>

**FLOYD COUNTY, GEORGIA**  
**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Month Ended November 30, 2022*  
*(with comparative actual amounts for 2021)*

Percentage of Year  
91.7%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>Appropriation of Jail Surcharge Funds</b>	\$ 178,000	\$ 122,704	\$ (55,296)	68.9%	\$ -
<b>Appropriation of DATE Fund Balance</b>	51,050	104,559	53,509	204.8%	90,132
<b>REVENUES:</b>					
Taxes	50,730,000	43,929,297	(6,800,703)	86.6%	42,791,182
Licenses and Permits	235,120	217,874	(17,246)	92.7%	234,454
Intergovernmental	3,115,500	3,243,389	127,889	104.1%	2,660,831
Charges for Services	4,137,085	4,427,048	289,963	107.0%	4,265,204
Fines and Forfeitures	876,750	1,028,097	151,347	117.3%	948,174
Interest Earned	45,625	61,052	15,427	133.8%	6,449
Miscellaneous	1,089,900	1,221,504	131,604	112.1%	795,668
<b>TOTAL REVENUES</b>	<u>60,229,980</u>	<u>54,128,261</u>	<u>(6,101,719)</u>	<u>89.9%</u>	<u>51,701,961</u>
<b>EXPENDITURES:</b>					
<b>GENERAL GOVERNMENT:</b>					
Board of Commissioners	250,165	227,210	22,955	90.8%	157,925
County Manager	1,206,158	1,106,834	99,324	91.8%	478,173
County Clerk	-	-	-	N/A	288,730
Finance Department	623,660	490,166	133,494	78.6%	641,093
Purchasing Department	335,425	294,614	40,811	87.8%	234,157
Information Technology	900,895	800,327	100,568	88.8%	737,697
Human Resources	783,585	708,546	75,039	90.4%	565,033
Tax Commissioner	1,198,840	1,019,498	179,342	85.0%	892,826
Tax Appraisers	1,313,180	1,142,755	170,425	87.0%	974,322
Tax Assessors	53,790	45,842	7,948	85.2%	36,613
Facilities Management	1,471,620	1,185,754	285,866	80.6%	1,148,611
Engineering	331,785	288,218	43,567	86.9%	238,298
Board of Registrars	631,105	831,780	(200,675)	131.8%	365,397
General Services	1,541,720	1,477,899	63,821	95.9%	1,384,632
<b>TOTAL GENERAL GOVERNMENT</b>	<u>10,641,928</u>	<u>9,619,444</u>	<u>1,022,484</u>	<u>90.4%</u>	<u>8,143,509</u>
<b>JUDICIAL:</b>					
Superior Court	517,290	176,513	340,777	34.1%	114,651
Judge Niedrach - Superior Court	115,880	105,559	10,321	91.1%	87,781
Judge Johnson - Superior Court	116,950	101,430	15,520	86.7%	90,668
Judge Sparks - Superior Court	89,715	73,534	16,181	82.0%	62,961
Judge Wetherington - Superior Court	97,030	85,837	11,193	88.5%	78,218
Superior Court Administrator	110,375	95,159	15,216	86.2%	94,164
Court Reporter - Judge Niedrach	109,960	92,826	17,134	84.4%	95,085
Court Reporter - Judge Johnson	114,280	77,185	37,095	67.5%	91,428
Court Reporter - Judge Sparks	132,925	99,080	33,845	74.5%	117,507
Court Reporter - Judge Wetherington	163,745	150,284	13,461	91.8%	116,895
Clerk of Superior Court	1,466,930	1,269,294	197,636	86.5%	1,164,492
Board of Equalization	26,650	17,974	8,676	67.4%	12,930
District Attorney	1,634,145	1,456,109	178,036	89.1%	1,278,714
Victim Witness Program	150,395	143,736	6,659	95.6%	148,689
Public Defender	890,695	802,868	87,827	90.1%	744,584
Magistrate Court	652,765	582,670	70,095	89.3%	543,612
Probate Court	724,825	622,159	102,666	85.8%	532,954
Juvenile Court	1,301,525	1,002,632	298,893	77.0%	1,004,093
Mental Health Court	26,395	106,195	(79,800)	402.3%	46,838
Adult Felony Drug Court	24,565	(1,636)	26,201	-6.7%	43,294
<b>TOTAL JUDICIAL</b>	<u>8,467,040</u>	<u>7,059,407</u>	<u>1,407,633</u>	<u>83.4%</u>	<u>6,469,557</u>

**FLOYD COUNTY, GEORGIA**  
**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Month Ended November 30, 2022*  
*(with comparative actual amounts for 2021)*

Percentage of Year  
91.7%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>PUBLIC SAFETY:</b>					
County Police	\$ 7,662,325	\$ 6,863,332	\$ 798,993	89.6%	\$ 5,916,182
FCPD HEAT	-	16,016	(16,016)	N/A	175,386
HIDTA	150,000	29,539	120,461	19.7%	8,206
Sheriff - County Jail	14,092,850	12,417,048	1,675,802	88.1%	11,016,099
Medical Department-Prisoners	3,481,400	3,801,481	(320,081)	109.2%	2,903,729
County Prison	7,556,270	6,528,858	1,027,412	86.4%	5,615,486
Coroner	360,700	252,103	108,597	69.9%	269,673
Interagency	18,500	18,458	42	99.8%	18,458
<b>TOTAL PUBLIC SAFETY</b>	<u>33,322,045</u>	<u>29,926,834</u>	<u>3,395,211</u>	<u>89.8%</u>	<u>25,923,218</u>
<b>PUBLIC WORKS:</b>					
Public Roads	5,920,545	5,624,177	296,368	95.0%	4,575,688
<b>TOTAL PUBLIC WORKS</b>	<u>5,920,545</u>	<u>5,624,177</u>	<u>296,368</u>	<u>95.0%</u>	<u>4,575,688</u>
<b>HEALTH AND WELFARE</b>					
Health	390,000	353,202	36,798	90.6%	390,000
Welfare	242,560	187,193	55,368	77.2%	186,559
Transportation for Seniors	10,600	9,145	1,455	86.3%	8,515
<b>TOTAL HEALTH AND WELFARE</b>	<u>643,160</u>	<u>549,540</u>	<u>93,620</u>	<u>85.4%</u>	<u>585,074</u>
<b>CULTURE AND RECREATION</b>					
Library	1,291,270	1,183,664	107,606	91.7%	1,154,331
<b>TOTAL CULTURE AND RECREATION</b>	<u>1,291,270</u>	<u>1,183,664</u>	<u>107,606</u>	<u>91.7%</u>	<u>1,154,331</u>
<b>HOUSING AND DEVELOPMENT</b>					
Cooperative Extension	207,895	182,340	25,555	87.7%	159,122
Economic Development	265,950	239,204	26,746	89.9%	240,829
<b>TOTAL HOUSING AND DEVELOPMENT</b>	<u>473,845</u>	<u>421,544</u>	<u>52,301</u>	<u>89.0%</u>	<u>399,951</u>
<b>INTERAGENCY</b>					
NW GA Regional Commission	60,715	59,833	882	98.5%	60,712
GIS	50,000	3,227	46,773	6.5%	7,691
Planning Commission	274,600	251,717	22,883	91.7%	273,336
Environmental Office	125,000	114,583	10,417	91.7%	53,625
<b>TOTAL INTERAGENCY</b>	<u>510,315</u>	<u>429,360</u>	<u>80,955</u>	<u>84.1%</u>	<u>395,364</u>
<b>TOTAL BUDGETED EXPENDITURES</b>	<u>61,270,148</u>	<u>54,813,971</u>	<u>6,456,177</u>	<u>89.5%</u>	<u>47,646,692</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	3,591,825	3,152,513	(439,312)	87.8%	625,542
Transfers Out	(7,273,015)	(5,213,207)	(2,059,808)	71.7%	(4,292,222)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(3,681,190)</u>	<u>(2,060,694)</u>	<u>(2,499,121)</u>	<u>56.0%</u>	<u>(3,666,680)</u>
<b>TOTAL EXPENDITURES</b>	<u>64,951,338</u>	<u>56,874,666</u>	<u>8,955,297</u>	<u>87.6%</u>	<u>51,313,371</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>(4,721,358)</u>	<u>(2,746,405)</u>			<u>388,590</u>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>29,096,302</u>	<u>29,096,302</u>			<u>19,268,438</u>
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ 24,374,944</u>	<u>\$ 26,349,897</u>			<u>\$ 19,657,028</u>

**FLOYD COUNTY, GEORGIA**  
**FIRE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Month Ended November 30, 2022*  
*(with comparative actual amounts for 2021)*

Percentage of Year  
91.7%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Taxes	\$ 8,620,675	\$ 8,072,434	\$ (548,242)	93.6%	\$ 7,913,829
Interest Earned	<u>20,000</u>	<u>16,784</u>	<u>(3,216)</u>	<u>83.9%</u>	<u>3,614</u>
<b>TOTAL REVENUES</b>	<u>8,640,675</u>	<u>8,089,217</u>	<u>(551,458)</u>	<u>93.6%</u>	<u>7,917,443</u>
<b>EXPENDITURES</b>					
Public Safety	<u>8,135,600</u>	<u>7,471,723</u>	<u>663,877</u>	<u>91.8%</u>	<u>7,137,387</u>
<b>TOTAL EXPENDITURES</b>	<u>8,135,600</u>	<u>7,471,723</u>	<u>663,877</u>	<u>91.8%</u>	<u>7,137,387</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	505,075	617,495	(1,215,335)	122%	780,056
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer In	200,000	183,333	16,667	91.7%	183,333
Transfer Out	<u>(125,000)</u>	<u>(114,583)</u>	<u>(10,417)</u>	<u>91.7%</u>	<u>(114,583)</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>75,000</u>	<u>68,750</u>	<u>6,250</u>	<u>91.7%</u>	<u>68,750</u>
<b>NET CHANGE IN FUND BALANCE</b>	580,075	686,245			848,806
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>7,556,929</u>	<u>7,556,929</u>			<u>6,777,658</u>
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ 8,137,004</u>	<u>\$ 8,243,174</u>			<u>\$ 7,626,464</u>

**FLOYD COUNTY, GEORGIA**  
**HOTEL/MOTEL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Month Ended November 30, 2022*  
*(with comparative actual amounts for 2021)*

Percentage of Year  
91.7%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Taxes	\$ 140,000	\$ 165,498	\$ 25,498	118.2%	\$ 108,214
Interest Earned	<u>110</u>	<u>452</u>	<u>342</u>	<u>411.0%</u>	<u>37</u>
<b>TOTAL REVENUES</b>	<u>140,110</u>	<u>165,950</u>	<u>25,840</u>	<u>118.4%</u>	<u>108,251</u>
<b>EXPENDITURES</b>					
Economic Development	<u>5,000</u>	<u>3,750</u>	<u>1,250</u>	<u>75.0%</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>5,000</u>	<u>3,750</u>	<u>1,250</u>	<u>75.0%</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	135,110	162,200	27,090	120.1%	108,251
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer Out	<u>(135,110)</u>	<u>-</u>	<u>135,110</u>	<u>0.0%</u>	<u>-</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(135,110)</u>	<u>-</u>	<u>135,110</u>	<u>0.0%</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	162,200			108,251
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>-</u>	<u>-</u>			<u>-</u>
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ -</u>	<u>\$ 162,200</u>			<u>\$ 108,251</u>

**FLOYD COUNTY, GEORGIA**

*E 911 FUND*

*STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE*

*For the Month Ended November 30, 2022  
(with comparative actual amounts for 2021)*

Percentage of Year  
91.7%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
American Rescue Plan	\$ -	\$ 24,760	\$ 24,760	N/A	\$ -
City of Rome	2,000	-	(2,000)	-	-
Miscellaneous	6,500	9,571	3,071	147.2%	7,399
Alarm Registration Fee	2,000	1,524	(476)	76.2%	2,175
Charges for Services	1,915,000	1,854,677	(60,323)	96.8%	1,756,916
Interest Earned	300	591	291	197.0%	152
<b>TOTAL REVENUES</b>	<u>1,925,800</u>	<u>1,891,123</u>	<u>(34,677)</u>	<u>98.2%</u>	<u>1,766,642</u>
<b>EXPENDITURES</b>					
Salaries and Benefits	1,990,645	1,595,084	395,561	80.1%	1,524,860
Other Operating Costs	298,290	240,886	57,404	80.8%	235,679
Equipment	15,000	-	15,000	0.0%	1,097
<b>TOTAL EXPENDITURES</b>	<u>2,303,935</u>	<u>1,835,970</u>	<u>467,965</u>	<u>79.7%</u>	<u>1,761,636</u>
<b>NET CHANGE IN FUND BALANCE</b>	(378,135)	55,153			5,006
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>366,643</u>	<u>366,643</u>			<u>383,512</u>
<b>FUND BALANCE -YEAR TO DATE</b>	<u>\$ (11,492)</u>	<u>\$ 421,796</u>			<u>\$ 388,518</u>

**FLOYD COUNTY, GEORGIA**  
**800 MHz COMMUNICATION SYSTEM FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Month Ended November 30, 2022*  
*(with comparative actual amounts for 2021)*

Percentage of Year  
91.7%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Charges for Services	\$ 381,640	\$ 351,717	\$ (29,923)	92.2%	\$ 350,037
Tower Lease	37,375	37,953	578	101.5%	34,773
Miscellaneous Revenue	-	-	-	N/A	3,000
City of Rome	1,000	-	(1,000)	0.0%	-
Interest Earned	50	133	83	266.0%	43
<b>TOTAL REVENUES</b>	<u>420,065</u>	<u>389,804</u>	<u>(30,261)</u>	<u>92.8%</u>	<u>387,853</u>
<b>EXPENDITURES</b>					
Salaries and Benefits	104,590	96,132	8,458	91.9%	81,915
Other Operating Costs	617,120	568,854	48,266	92.2%	455,575
Equipment	-	-	-	N/A	6,572
800 MHz Radio Tower Costs	20,000	-	20,000	0.0%	-
<b>TOTAL EXPENDITURES</b>	<u>741,710</u>	<u>664,986</u>	<u>76,724</u>	<u>89.7%</u>	<u>544,062</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(321,645)	(275,182)	46,463	85.6%	(156,209)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer In	275,000	-	275,000	0.0%	-
Transfer Out	(12,620)	(11,568)	(1,052)	91.7%	(11,394)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>262,380</u>	<u>(11,568)</u>	<u>273,948</u>	<u>-4.4%</u>	<u>(11,394)</u>
<b>NET CHANGE IN FUND BALANCE</b>	(59,265)	(286,751)			(167,603)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>4,424</u>	<u>4,424</u>			<u>60,870</u>
<b>FUND BALANCE -YEAR TO DATE</b>	<u>\$ (54,841)</u>	<u>\$ (282,327)</u>			<u>\$ (106,733)</u>

**FLOYD COUNTY, GEORGIA**  
**EMERGENCY MANAGEMENT FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Month Ended November 30, 2022*  
*(with comparative actual amounts for 2021)*

Percentage of Year  
91.7%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
GEMA - Emergency Management	\$ 28,895	\$ -	\$ (28,895)	0.0%	\$ 28,895
City of Rome	25,000	25,000	-	N/A	-
Weather Radios-HMGP 1686	10,000	-	(10,000)	0.0%	-
Interest Earned	40	42	2	103.8%	32
<b>TOTAL REVENUES</b>	<u>63,935</u>	<u>25,042</u>	<u>(38,893)</u>	<u>39.2%</u>	<u>28,927</u>
<b>EXPENDITURES</b>					
Salaries and Benefits	133,020	132,643	377	99.7%	109,992
Other Operating Costs	127,490	96,930	30,560	76.0%	52,434
<b>TOTAL EXPENDITURES</b>	<u>260,510</u>	<u>229,573</u>	<u>30,937</u>	<u>88.1%</u>	<u>162,426</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(196,575)	(204,532)	(7,957)	104.0%	(133,498)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	118,735	108,840	(9,895)	91.7%	143,238
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>118,735</u>	<u>108,840</u>	<u>(9,895)</u>	<u>91.7%</u>	<u>143,238</u>
<b>NET CHANGE IN FUND BALANCE</b>	(77,840)	(95,691)			9,740
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>36,601</u>	<u>36,601</u>			<u>53,363</u>
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ (41,239)</u>	<u>\$ (59,090)</u>			<u>\$ 63,103</u>

**FLOYD COUNTY, GEORGIA**  
**LAW LIBRARY FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Month Ended November 30, 2022*  
*(with comparative actual amounts for 2021)*

Percentage of Year  
91.7%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Charges for Services	\$ 30,000	\$ 31,343	\$ 1,343	104.5%	\$ 28,032
Interest Earned	<u>150</u>	<u>525</u>	<u>375</u>	<u>349.7%</u>	<u>144</u>
<b>TOTAL REVENUES</b>	<u>30,150</u>	<u>31,867</u>	<u>1,717</u>	<u>105.7%</u>	<u>28,176</u>
<b>EXPENDITURES</b>					
Judicial	30,400	37,217	(6,817)	122.4%	28,496
Equipment	<u>10,000</u>	<u>1,446</u>	<u>8,554</u>	<u>14.5%</u>	<u>31,859</u>
<b>TOTAL EXPENDITURES</b>	<u>40,400</u>	<u>38,663</u>	<u>1,737</u>	<u>95.7%</u>	<u>60,355</u>
<b>NET CHANGE IN FUND BALANCE</b>	(10,250)	(6,796)			(32,178)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>140,466</u>	<u>140,466</u>			<u>173,427</u>
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ 130,216</u>	<u>\$ 133,670</u>			<u>\$ 141,249</u>

**FLOYD COUNTY, GEORGIA**  
**SOLID WASTE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Month Ended November 30, 2022*  
*(with comparative actual amounts for 2021)*

Percentage of Year  
91.7%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Taxes	\$ 1,653,280	\$ 1,429,070	\$ 1,384,280	86.4%	\$ 1,384,280
Interest Earned	550	1,179	629	214.3%	436
<b>TOTAL REVENUES</b>	<b>1,653,830</b>	<b>1,430,248</b>	<b>1,384,908</b>	<b>86.5%</b>	<b>1,384,716</b>
<b>EXPENDITURES</b>					
Salaries and Benefits	446,640	371,320	75,320	83.1%	294,053
Other Operating Costs	44,110	33,202	10,908	75.3%	26,631
Utilities	17,915	18,473	(558)	103.1%	16,806
Equipment	2,500	-	2,500	0.0%	1,770
Remote Site Operations	350,000	353,890	(3,890)	101.1%	300,773
Tipping Fees	370,000	374,855	(4,855)	101.3%	342,141
<b>TOTAL EXPENDITURES</b>	<b>1,231,165</b>	<b>1,151,740</b>	<b>79,425</b>	<b>93.5%</b>	<b>982,174</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers Out	(805,825)	(437,794)	368,031	54.3%	(439,894)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(805,825)</b>	<b>(437,794)</b>	<b>368,031</b>	<b>54.3%</b>	<b>(439,894)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(383,160)</b>	<b>(159,286)</b>			<b>(37,353)</b>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>1,292,560</b>	<b>1,292,560</b>			<b>1,213,120</b>
<b>FUND BALANCE - YEAR TO DATE</b>	<b>\$ 909,400</b>	<b>\$ 1,133,275</b>			<b>\$ 1,175,767</b>

**FLOYD COUNTY, GEORGIA**  
**STADIUM MAINTENANCE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Month Ended November 30, 2022*  
*(with comparative actual amounts for 2021)*

Percentage of Year  
91.7%

	<b>2022</b>			<b>2021</b>	
	<b>BUDGET</b>	<b>YTD</b>	<b>VARIANCE</b>	<b>% of BUDGET</b>	<b>YTD</b>
<b>REVENUES</b>					
Interest Earned	\$ 140	\$ 722	\$ 582	515.8%	\$ 129
Miscellaneous	<u>30,000</u>	<u>30,000</u>	<u>-</u>	<u>100.0%</u>	<u>30,000</u>
<b>TOTAL REVENUES</b>	<u>30,140</u>	<u>30,722</u>	<u>582</u>	<u>101.9%</u>	<u>30,129</u>
<b>EXPENDITURES</b>					
Maintenance	<u>207,275</u>	<u>23,250</u>	<u>184,025</u>	<u>11.2%</u>	<u>109,520</u>
<b>TOTAL EXPENDITURES</b>	<u>207,275</u>	<u>23,250</u>	<u>184,025</u>	<u>11.2%</u>	<u>109,520</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(177,135)	7,472	(183,443)	-4.2%	(79,390)
<b>OTHER FINANCING SOURCES</b>					
Transfers in	<u>100,000</u>	<u>91,667</u>	<u>8,333</u>	<u>91.7%</u>	<u>91,667</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>100,000</u>	<u>91,667</u>	<u>8,333</u>	<u>91.7%</u>	<u>91,667</u>
<b>NET CHANGE IN FUND BALANCES</b>	(77,135)	99,139			12,277
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>105,517</u>	<u>105,517</u>			<u>144,697</u>
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ 28,382</u>	<u>\$ 204,656</u>			<u>\$ 156,974</u>

**FLOYD COUNTY, GEORGIA**  
*AMERICAN RESCUE PLAN ACT FUND*  
**STATEMENT OF REVENUES, EXPENDITURES**  
*AND CHANGES IN FUND BALANCE*  
**For the Month Ended November 30, 2022**  
*(with comparative actual amounts for 2021)*

Percentage of Year  
91.7%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Intergovernmental	\$ 9,566,040	\$ 9,130,968	\$ (435,072)	95.5%	\$ 9,566,041
Interest Earned	<u>20,000</u>	<u>29,909</u>	<u>9,909</u>	<u>149.5%</u>	<u>5,007</u>
<b>TOTAL REVENUES</b>	<u>9,586,040</u>	<u>9,160,877</u>	<u>(425,163)</u>	<u>95.6%</u>	<u>9,571,048</u>
<b>EXPENDITURES</b>					
Premium Pay	1,400,000	1,177,872	222,128	84.1%	-
Blacks Bluff Culvert Project	537,600	516,730	20,871	96.1%	-
Armuchee Park	100,000	-	100,000	0.0%	-
Biddy Road Well Site	1,560,000	-	1,560,000	0.0%	-
Broadband Infrastructure	2,000,000	-	2,000,000	0.0%	-
Hwy 53 Water Main Upgrades	750,000	-	750,000	0.0%	-
Treatment Plant Chemical Conversions	150,000	-	150,000	0.0%	-
Water Pumps and Pump Houses	1,140,000	-	1,140,000	0.0%	-
Water Source Development	1,000,000	-	1,000,000	0.0%	-
E.S. Brown Tennis and Basketball Courts	15,000	-	15,000	0.0%	-
Land Bank Authority	1,000,000	-	1,000,000	0.0%	-
Professional Fees	<u>-</u>	<u>788</u>	<u>(788)</u>	<u>N/A</u>	<u>1,114</u>
<b>TOTAL EXPENDITURES</b>	<u>9,652,600</u>	<u>1,695,389</u>	<u>7,957,211</u>	<u>17.6%</u>	<u>1,114</u>
<b>NET CHANGE IN FUND BALANCE</b>	(66,560)	7,465,488			9,569,934
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>5,820</u>	<u>5,820</u>			<u>-</u>
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ (60,740)</u>	<u>\$ 7,471,308</u>			<u>\$ 9,569,934</u>

**FLOYD COUNTY, GEORGIA**  
*1996 SPLOST BUDGET vs. ACTUAL SUMMARY*  
*For the Month Ended November 30, 2022*

	<b>Original Budget</b>	<b>Cumulative Revised Budget</b>	<b>Cumulative Totals To Date</b>	<b>2022 Budget</b>	<b>2022 YTD</b>
<b>Revenues</b>					
SPLOST Taxes	\$ 33,058,378	\$ 36,640,660	\$ 36,640,663	\$ -	\$ -
Interest Earned	494,000	2,444,310	2,398,850	860	3,159
Miscellaneous	-	73,900	73,900	-	-
<b>Total Revenues</b>	<b><u>33,552,378</u></b>	<b><u>39,158,870</u></b>	<b><u>39,113,413</u></b>	<b><u>860</u></b>	<b><u>3,159</u></b>
<b>Expenditures</b>					
Jail Expansion	20,298,378	20,439,500	20,439,437	-	-
Fire Stations	2,000,000	3,280,340	2,517,568	786,760	-
Law Enforcement Center	10,760,000	10,832,230	10,832,221	-	-
Georgia Power Tax Obligation	-	780,000	780,000	-	-
Floyd County Industrial Park Bonds	-	1,318,690	1,318,690	-	-
First Union Debt Service-Forum Bonds	-	214,750	214,750	-	-
General and Administrative	494,000	160,630	90,840	-	-
<b>Total Expenditures</b>	<b><u>33,552,378</u></b>	<b><u>37,026,140</u></b>	<b><u>36,193,506</u></b>	<b><u>786,760</u></b>	<b><u>-</u></b>
<b>Other Financing Sources (Uses)</b>					
Bond Proceeds	-	19,897,270	19,897,267	-	-
Debt Service Payments	-	(22,030,000)	(22,028,276)	-	-
<b>Total Other Financing Sources (Uses)</b>	<b><u>-</u></b>	<b><u>(2,132,730)</u></b>	<b><u>(2,131,009)</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Excess (Deficiency) of Revenues over</b>					
<b>Expenditures and Other Financing Sources (Uses)</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 788,897</u></b>	<b><u>\$ (785,900)</u></b>	<b><u>\$ 3,159</u></b>

**FLOYD COUNTY, GEORGIA**  
**2003 SPLOST BUDGET vs. ACTUAL SUMMARY**  
*For the Month Ended November 30, 2022*

	<u>Original Budget</u>	<u>Cumulative Revised Budget</u>	<u>Cumulative Totals To Date</u>	<u>2022 Budget</u>	<u>2022 YTD</u>
<b>Revenues</b>					
Special Purpose Sales Tax	\$ 26,900,000	\$ 30,651,000	\$ 30,651,359	\$ -	\$ -
Interest Earned	150,000	1,093,615	1,111,301	4,000	3,562
<b>Total Revenues</b>	<u><b>27,050,000</b></u>	<u><b>31,744,615</b></u>	<u><b>31,762,659</b></u>	<u><b>4,000</b></u>	<u><b>3,562</b></u>
<b>Expenditures</b>					
<b>Sewer Projects:</b>					
Blacks Bluff Road Treatment Plant	8,170,000	8,160,000	8,160,000	-	-
Old Dalton Road Sewer	3,000,000	3,000,000	3,000,000	-	-
Cave Spring Sewer Plant	900,000	900,000	900,000	-	-
<b>Transportation Projects:</b>					
Burnett Ferry Road Right-of-Way	300,000	80,000	79,839	-	-
Old Dalton Road Right-of-Way	350,000	750,000	748,500	241,800	-
Chulio Road Right-of-Way	300,000	1,411,315	954,209	241,800	-
Resurfacing Projects	190,000	680,000	679,099	-	-
<b>Recreation Projects:</b>					
North Floyd Park	1,150,000	1,400,000	1,399,919	-	-
Midway Park	250,000	404,000	403,944	-	-
Shannon Park	80,000	83,000	82,879	-	-
Crane Street Park	110,000	94,380	94,376	-	-
Parks Hoke Park	70,000	59,000	58,948	-	-
Cave Spring Park	30,000	31,370	31,369	-	-
<b>Building Projects:</b>					
New Health Department Facility	9,500,000	8,765,000	8,764,365	-	-
4th Ave Courthouse/New Courthouse Renovation	2,000,000	2,670,300	2,670,261	-	-
<b>General and Administrative</b>	27,194	19,115	14,656	-	-
<b>Total Expenditures</b>	<u><b>26,427,194</b></u>	<u><b>28,507,480</b></u>	<u><b>28,042,365</b></u>	<u><b>483,600</b></u>	<u><b>-</b></u>
<b>Other Financing Sources (Uses)</b>					
Bond Proceeds	9,500,000	9,628,000	9,628,789	-	-
Bond Costs	(101,958)	(101,960)	(101,958)	-	-
Transfer to General Fund	-	(2,000,000)	(2,000,000)	-	-
Transfer to Capital Projects Fund	-	(193,000)	(193,000)	-	-
Transfer to Debt Service Fund	(10,122,806)	(10,570,175)	(10,570,175)	-	-
<b>Total Other Financing Sources (Uses)</b>	<u><b>(724,764)</b></u>	<u><b>(3,237,135)</b></u>	<u><b>(3,236,344)</b></u>	<u><b>-</b></u>	<u><b>-</b></u>
<b>Excess (Deficiency) of Revenues over</b>					
<b>Expenditures and Other Financing Sources (Uses)</b>	<u><b>\$ (101,958)</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 483,950</b></u>	<u><b>\$ (479,600)</b></u>	<u><b>\$ 3,562</b></u>

**FLOYD COUNTY, GEORGIA**  
**2013 SPLOST BUDGET vs. ACTUAL SUMMARY**  
*For the Month Ended November 30, 2022*

	<u>Original Budget</u>	<u>Cumulative Revised Budget</u>	<u>Cumulative Totals To Date</u>	<u>2022 Budget</u>	<u>2022 YTD</u>
<b>Revenues:</b>					
Tax Collections					
Floyd County	\$ 38,770,000	\$ 40,746,250	\$ 40,746,251	\$ -	\$ -
City of Rome	23,617,000	24,810,045	24,810,041	-	-
City of Cave Spring	2,591,000	2,691,000	2,691,000	-	-
Interest Earned	-	-	744,905	12,000	22,127
Miscellaneous Revenue	-	565,830	565,814	-	-
<b>Total Revenues</b>	<b><u>64,978,000</u></b>	<b><u>68,813,125</u></b>	<b><u>69,558,011</u></b>	<b><u>12,000</u></b>	<b><u>22,127</u></b>
<b>Expenditures:</b>					
<b>Floyd County</b>					
Airport Runway Extension	5,761,000	5,931,000	3,464,655	4,570,375	714,347
Animal Control Facility	5,700,000	5,722,370	5,722,366	-	-
County Case Management Software	500,000	500,000	269,935	326,065	48,000
Recycling Center	1,379,000	1,712,865	1,712,863	-	-
County Public Safety Range/Special Ops	900,000	910,620	917,926	15,485	9,791
County Building Improvements	1,700,000	1,819,640	1,778,889	57,000	-
Jail Improvements	1,900,000	1,904,500	1,904,492	-	-
Jail Medical/Mental Health Facility Expansion	2,200,000	2,200,000	2,200,000	-	-
Forum Upgrades	1,400,000	1,621,550	1,551,394	113,105	-
Everett Springs Water Line Extension	5,800,000	5,800,000	5,793,524	-	-
Barron Road and Calhoun Road Improvements	130,000	141,780	141,775	-	-
County Infrastructure Improvements	1,400,000	1,962,305	1,525,666	409,125	-
County Public Works & Public Safety Equipment	1,400,000	1,469,250	1,469,235	-	-
Industrial Property	8,000,000	8,174,500	8,174,500	4,244,250	-
Playground Improvements	600,000	600,000	511,355	88,645	-
Intergovernmental City of Rome	23,617,000	24,810,045	22,522,141	-	-
Intergovernmental City of Cave Spring	2,591,000	2,691,000	2,692,178	-	-
Administrative Fees	-	10,000	9,988	5,000	-
<b>Total Expenditures</b>	<b><u>64,978,000</u></b>	<b><u>67,981,425</u></b>	<b><u>62,362,883</u></b>	<b><u>9,829,050</u></b>	<b><u>772,139</u></b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b><u>\$ -</u></b>	<b><u>\$ 831,700</u></b>	<b><u>\$ 7,195,128</u></b>	<b><u>\$ (9,817,050)</u></b>	<b><u>\$ (750,012)</u></b>

**FLOYD COUNTY, GEORGIA**  
**2017 SPLOST BUDGET vs ACTUAL SUMMARY**  
*For the Month Ended November 30, 2022*

	<b>Original Projects Budget</b>	<b>Cumulative Revised Budget</b>	<b>Cumulative Totals To Date</b>	<b>2022 Budget</b>	<b>2022 YTD</b>
<b>Revenues:</b>					
Tax Collections					
Floyd County	\$ 41,384,318	\$ 42,020,808	\$ 43,995,177	\$ 11,949,330	\$ 12,807,526
City of Rome	21,216,362	21,216,362	21,542,606	6,125,920	5,559,721
City of Cave Spring	1,281,000	1,281,000	1,281,000	370,760	313,653
Interest Earned	-	-	185,703	15,000	97,169
Miscellaneous Revenue	-	-	23,036	-	23,036
<b>Total Revenues</b>	<b>63,881,680</b>	<b>64,518,170</b>	<b>67,027,522</b>	<b>18,461,010</b>	<b>18,801,105</b>
<b>Expenditures:</b>					
<b>Floyd County</b>					
Ag Center	8,000,000	8,000,000	1,221,407	2,600,000	1,220,267
E911 Update/Upgrade/Renovation					
Consoles & Furniture	170,000	170,000	158,473	158,473	158,473
Renovations/Update	25,000	25,000	477,637	478,604	477,637
CAD Computer Upgrade	25,000	25,000	-	-	-
Security Enhancements	25,000	25,000	-	-	-
Backup Audio Recorder	12,000	12,000	77,870	77,870	77,870
Center Relocation	-	-	-	-	-
Prison Security Upgrade					
Upgrade Camera System	200,000	176,975	-	110,000	-
Replace Outer Security Doors	120,000	143,025	143,022	-	-
Construct Gym Security	700,000	700,000	5,171	1,225,000	5,171
Install Jail Management System Software	225,000	225,000	66,439	225,000	66,439
Replace Water Heater	70,000	70,000	34,473	-	-
Install Dorm Shower Exhaust Fans	200,000	200,000	-	-	-
Upgrade Control Panel	200,000	200,000	-	-	-
Complete Roof Replacement	400,000	400,000	222,234	400,000	222,234
LED Lighting	400,000	400,000	51,714	357,155	4,039
Install Body Scanner	190,000	190,000	-	-	-
Historic Courthouse Reno./Judicial Imp.	5,000,000	5,000,000	58,973	500,000	-
Paving, Infrastructure, and Bridges					
Paving	3,000,000	3,000,000	949,358	432,000	456,116
Bridges	1,000,000	933,450	-	100,000	-
Lindale	300,000	300,000	10,179	100,000	7,131
Riverside	200,000	200,000	71,005	100,000	69,318
Infrastructure	-	66,550	93,436	130,090	26,909
Texas Valley Infrastructure Expansion	2,500,000	2,500,000	-	2,500,000	-
Jail Medical Phase II/Infrastructure Imp.					
Jail Medical	3,900,000	5,604,425	5,604,423	-	-
Emergency Generator and Backup	300,000	-	-	-	-
Infrastructure	1,000,000	4,570	4,568	25,000	-
Capital Equipment/Vehicle Fund	3,400,000	3,524,345	4,436,816	2,701,690	2,496,637
Public Works Facilities Buildings	2,450,000	2,450,000			
Administration Building	-	-	4,000	100,000	-
Main Shop	-	-	-	-	-
Warehouse	-	-	-	-	-
Sign Shop	-	-	-	-	-
Landscape Shop	-	-	-	-	-
Facilities	-	-	-	-	-
Bridges	-	-	-	-	-
Airport Corporate Hangar Construction	899,210	899,210	3,760	1,788,000	-

**FLOYD COUNTY, GEORGIA**  
**2017 SPLOST BUDGET vs ACTUAL SUMMARY**  
*For the Month Ended November 30, 2022*

	<b>Original Projects Budget</b>	<b>Cumulative Revised Budget</b>	<b>Cumulative Totals To Date</b>	<b>2022 Budget</b>	<b>2022 YTD</b>
Floyd County Baseball Stadium Imp.					
Professional Fees	\$ 150,000	\$ 146,100	\$ 146,066	\$ -	\$ -
Terrace	1,200,000	1,495,150	1,541,192	106,050	45,195
Section 207 & 209, Gate 6 & 9	147,000	15,000	14,401	9,500	14,401
Team Store/ Home Plate Entry	401,000	401,000	400,876	-	-
Safety Upgrades	82,000	38,900	38,864	-	-
Clubhouse Addition	20,000	7,000	6,945	-	-
Public Safety Technology Upgrades					
Mobile Vision Upgrade	87,000	87,000	55,631	-	-
Body Cameras	64,000	64,000	37,243	15,925	16,896
Mobile Technology Terminals	141,300	141,300	14,131	15,860	(1,726)
Digital In-Car Camera Upgrades	102,600	102,600	226,962	120,000	119,025
Forensic Equipment	20,270	20,270	11,441	-	-
Recreation					
27 HVAC units	187,000	218,950	218,946	-	-
Skate Park	150,000	156,500	154,890	156,500	154,890
Anthony Center Roof	70,000	66,055	66,055	-	-
Brushy Branch Pavilion	35,000	5,000	5,000	-	-
Brushy Branch Boat Dock	50,000	80,870	80,869	-	-
Lock and Dam Roof	25,000	12,840	12,836	-	-
Lock and Dam Docks	125,000	125,000	179,500	179,500	179,500
Dock Engineering	100,000	100,000	100,000	100,000	100,000
Senior Center Kitchen	50,000	88,610	118,423	118,425	118,423
Shannon Tennis Courts	150,000	86,765	86,761	-	-
Shannon Bonded Rubber	65,000	65,000	73,540	51,015	73,540
Midway Bonded Rubber	39,600	39,600	-	39,600	-
Recreation	-	1,410	1,410	-	-
Real Estate and Infrastructure for Eco. Dev.	1,555,000	1,555,000	1,130,194	1,000,000	1,130,194
Silver Creek Trail Extension to Lindale	590,000	590,000	-	500,000	-
Special Operations Equipment					
SWAT Unit Upgrade	101,200	167,700	183,653	46,990	16,002
Bomb Unit Upgrade	147,000	80,500	-	-	-
Blueways	518,138	518,140	-	-	-
Administrative Fees	100,000	100,000	4,980	5,000	2,249
<b>Total Floyd County Expenditures</b>	<u>41,384,318</u>	<u>42,020,810</u>	<u>18,605,765</u>	<u>16,573,247</u>	<u>7,256,828</u>
<b>Net Floyd County</b>	<u>-</u>	<u>(2)</u>	<u>25,575,114</u>	<u>(4,608,917)</u>	<u>5,647,867</u>
Intergovernmental City of Rome	21,216,362	21,216,360	21,542,606	6,125,920	5,422,114
Intergovernmental City of Cave Spring	1,281,000	1,281,000	1,281,000	370,760	313,653
<b>Total Expenditures</b>	<u>63,881,680</u>	<u>64,518,170</u>	<u>41,429,372</u>	<u>23,069,927</u>	<u>12,992,595</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,598,151</u>	<u>\$ (4,608,917)</u>	<u>\$ 5,808,510</u>

**FLOYD COUNTY, GEORGIA**  
**WATER FUND**  
**STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGE IN NET POSITION**  
*For the Month Ended November 30, 2022*  
*(with comparative actual amounts for 2021)*

Percentage of Year  
91.7%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>OPERATING REVENUES</b>					
Charges for Services	\$ 7,456,000	\$ 7,341,936	\$ (114,064)	98.5%	\$ 6,822,817
Rental Fees	12,600	11,544	(1,056)	91.6%	10,494
Miscellaneous	40,000	65,346	25,346	163.4%	43,481
<b>TOTAL OPERATING REVENUES</b>	<u>7,508,600</u>	<u>7,418,826</u>	<u>(89,774)</u>	<u>98.8%</u>	<u>6,876,792</u>
<b>OPERATING EXPENSES</b>					
<b>Water Administration</b>					
Salaries and Benefits	792,455	682,713	109,742	86.2%	594,322
Supplies and Other Expenses	386,485	339,097	47,388	87.7%	338,431
Equipment	18,000	1,350	16,650	7.5%	-
Depreciation	25,210	23,108	2,102	91.7%	22,785
	<u>1,222,150</u>	<u>1,046,268</u>	<u>175,882</u>	<u>85.6%</u>	<u>955,538</u>
<b>Water Distribution</b>					
Salaries and Benefits	983,760	830,779	152,981	84.4%	686,536
Supplies and Other Expenses	717,275	643,241	74,034	89.7%	396,728
Equipment	43,635	33,336	10,299	76.4%	14,728
Purchased Water	1,000,000	994,913	5,087	99.5%	909,817
Water Meters	500,000	334,340	165,660	66.9%	263,925
Utilities	346,000	335,206	10,794	96.9%	316,464
Depreciation	1,478,280	1,454,654	23,626	98.4%	1,389,111
	<u>5,068,950</u>	<u>4,626,469</u>	<u>442,481</u>	<u>91.3%</u>	<u>3,977,309</u>
<b>Water Treatment Plant</b>					
Salaries and Benefits	468,780	407,769	61,011	87.0%	351,349
Supplies and Other Expenses	224,720	187,292	37,428	83.3%	149,896
Equipment	31,890	31,314	576	98.2%	36,571
Utilities	68,000	64,064	3,936	94.2%	62,297
Depreciation	131,745	63,384	68,361	48.1%	65,335
	<u>925,135</u>	<u>753,823</u>	<u>171,312</u>	<u>81.5%</u>	<u>665,448</u>
<b>TOTAL OPERATING EXPENSES</b>	<u>7,216,235</u>	<u>6,426,560</u>	<u>789,675</u>	<u>89.1%</u>	<u>5,598,295</u>
<b>OPERATING INCOME (LOSS)</b>	292,365	992,266	699,901	339.4%	1,278,497
<b>NON-OPERATING INCOME (LOSS)</b>					
Interest and Fiscal Charges	(144,825)	(131,909)	12,916	91.1%	(148,101)
Amortization of Bond Costs	69,110	55,792	(13,318)	80.7%	63,350
Gain on sale of fixed assets	-	15,375	15,375	N/A	-
Interest Earned	70,000	32,706	(37,294)	46.7%	14,178
Transfer from Fire Fund	125,000	114,583	(10,417)	91.7%	114,583
Transfer to General Fund	(2,381,480)	(2,172,216)	209,264	91.2%	(333,813)
<b>TOTAL NON-OPERATING INCOME (LOSS)</b>	<u>(2,262,195)</u>	<u>(2,085,669)</u>	<u>176,526</u>	<u>92.2%</u>	<u>(289,803)</u>
<b>Total Operating and Non-Operating Income (Loss)</b>	(1,969,830)	(1,093,403)	876,427	55.5%	988,694
Water Capital	(8,706,370)	(1,495,530)	7,210,840	17.2%	(861,718)
<b>CHANGE IN NET POSITION</b>	(10,676,200)	(2,588,933)			126,976
<b>NET POSITION - BEGINNING OF YEAR</b>	51,082,857	51,082,857			50,065,291
<b>NET POSITION - YEAR TO DATE</b>	<u>\$ 40,406,657</u>	<u>\$ 48,493,924</u>			<u>\$ 50,192,267</u>

**FLOYD COUNTY, GEORGIA**  
**WATER FUND - CASH BASIS**  
**STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGE IN CASH BALANCE**  
*For the Month Ended November 30, 2022*  
*(with comparative actual amounts for 2021)*

Percentage of Year  
91.7%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>CASH INCREASES</b>					
Charges for Services	\$ 7,456,000	\$ 7,341,936	(114,064)	98.5%	\$ 6,822,817
Rental Fees	12,600	11,544	(1,056)	91.6%	11,544
Miscellaneous	40,000	65,346	25,346	163.4%	43,481
Interest Earned	70,000	32,706	(37,294)	46.7%	14,178
Transfer from Fire Fund	125,000	114,583	(10,417)	91.7%	114,583
Gain on sale of fixed assets	-	15,375	15,375	N/A	-
<b>TOTAL CASH INCREASES</b>	<u>7,703,600</u>	<u>7,581,490</u>	<u>(122,110)</u>	<u>98.4%</u>	<u>7,006,603</u>
<b>CASH DECREASES</b>					
<b>Water Administration</b>					
Salaries and Benefits	792,455	682,713	109,742	86.2%	594,322
Supplies and Other Expenses	386,485	303,910	82,575	78.6%	310,026
Equipment	18,000	1,350	16,650	7.5%	-
Interest and Fiscal Charges	144,825	141,367	3,458	97.6%	158,851
Transfer to General Fund	2,381,480	2,172,216	209,264	91.2%	333,813
	<u>3,723,245</u>	<u>3,301,556</u>	<u>421,689</u>	<u>88.7%</u>	<u>1,397,012</u>
<b>Water Distribution</b>					
Salaries and Benefits	983,760	830,779	152,981	84.4%	686,536
Supplies and Other Expenses	717,275	656,006	61,269	91.5%	401,166
Equipment	43,635	33,336	10,299	76.4%	14,728
Purchased Water	1,000,000	994,913	5,087	99.5%	909,817
Water Meters	500,000	334,340	165,660	66.9%	263,925
Utilities	346,000	335,206	10,794	96.9%	316,513
	<u>3,590,670</u>	<u>3,184,580</u>	<u>406,090</u>	<u>88.7%</u>	<u>2,592,685</u>
<b>Water Treatment Plant</b>					
Salaries and Benefits	468,780	407,769	61,011	87.0%	351,349
Supplies and Other Expenses	224,720	188,073	36,647	83.7%	150,187
Equipment	31,890	31,314	576	98.2%	36,571
Utilities	68,000	64,064	3,936	94.2%	62,297
	<u>793,390</u>	<u>691,220</u>	<u>102,170</u>	<u>87.1%</u>	<u>600,404</u>
<b>Water Capital</b>	<u>8,706,370</u>	<u>1,495,530</u>	<u>7,210,840</u>	<u>17.2%</u>	<u>861,718</u>
<b>TOTAL CASH DECREASES</b>	<u>16,813,675</u>	<u>8,672,886</u>	<u>8,140,789</u>	<u>51.6%</u>	<u>5,451,819</u>
<b>NET INCREASE (DECREASE)</b>	(9,110,075)	(1,091,396)			1,554,782
<b>CHANGE IN BALANCE SHEET</b>		(750,472)			(589,794)
<b>CASH - BEGINNING OF YEAR</b>		<u>13,907,771</u>			<u>12,778,384</u>
<b>CASH - YEAR TO DATE</b>		<u>\$ 12,065,903</u>			<u>\$ 13,743,372</u>

**FLOYD COUNTY, GEORGIA**  
**AIRPORT FUND**  
**STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGE IN NET POSITION**  
*For the Month Ended November 30, 2022*  
*(with comparative actual amounts for 2021)*

Percentage of Year  
91.7%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>OPERATING REVENUES</b>					
Charges for Services	\$ 5,000	\$ 1,660	\$ (3,340)	33.2%	\$ 1,536
Fuel Sales	845,500	1,170,909	325,409	138.5%	1,200,562
Rental Fees	289,225	266,313	(22,912)	92.1%	257,776
Miscellaneous	22,000	20,226	(1,774)	91.9%	35,015
ARPA Grant Funds	-	59,000	59,000	N/A	-
CARES Act	-	-	-	N/A	23,000
<b>TOTAL OPERATING REVENUES</b>	<u>1,161,725</u>	<u>1,518,108</u>	<u>356,383</u>	<u>130.7%</u>	<u>1,517,889</u>
<b>OPERATING EXPENSES</b>					
Salaries and Benefits	354,385	317,027	37,358	89.5%	268,517
Supplies and Other Expenses	297,500	204,150	93,350	68.6%	190,653
Utilities	65,000	55,573	9,427	85.5%	57,303
Equipment	-	4,940	(4,940)	N/A	511
Air Show Expenses	50,000	19,672	30,328	39.3%	42,572
Depreciation	980,420	594,638	385,782	60.7%	588,708
Cost of Goods Sold	<u>597,065</u>	<u>856,399</u>	<u>(259,334)</u>	<u>143.4%</u>	<u>771,936</u>
<b>TOTAL OPERATING EXPENSES</b>	<u>2,344,370</u>	<u>2,052,399</u>	<u>291,971</u>	<u>87.5%</u>	<u>1,920,200</u>
<b>OPERATING INCOME (LOSS)</b>	(1,182,645)	(534,291)	648,354	45.2%	(402,311)
<b>NON-OPERATING INCOME (LOSS)</b>					
Interest Earned	315	1,821	1,506	578.1%	324
Transfers Out	<u>(61,680)</u>	<u>(57,209)</u>	<u>4,471</u>	<u>92.8%</u>	<u>(53,524)</u>
<b>TOTAL NON-OPERATING INCOME (LOSS)</b>	<u>(61,365)</u>	<u>(55,388)</u>	<u>5,977</u>	<u>90.3%</u>	<u>(53,200)</u>
<b>CHANGE IN NET POSITION</b>	(1,244,010)	(589,679)			(455,511)
<b>NET POSITION - BEGINNING OF YEAR</b>	<u>7,598,113</u>	<u>7,598,113</u>			<u>8,038,484</u>
<b>NET POSITION - END OF YEAR</b>	<u>\$ 6,354,103</u>	<u>\$ 7,008,434</u>			<u>\$ 7,582,973</u>

**FLOYD COUNTY, GEORGIA**  
**AIRPORT FUND - CASH BASIS**  
**STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGE IN CASH BALANCE**  
*For the Month Ended November 30, 2022*  
*(with comparative actual amounts for 2021)*

Percentage of Year  
91.7%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>CASH INCREASES</b>					
Charges for Services	\$ 5,000	\$ 1,660	\$ (3,340)	33.2%	\$ 1,536
Fuel Sales	845,500	1,165,152	319,652	137.8%	1,199,606
Rental Fees	289,225	267,160	(22,065)	92.4%	274,996
Miscellaneous	22,000	18,885	(3,115)	85.8%	35,523
ARPA Funds Grant	59,000	59,000	-	100.0%	-
CARES Act	-	-	-	N/A	23,000
Interest Earned	315	1,821	1,506	578.1%	324
<b>TOTAL CASH INCREASES</b>	<u>1,221,040</u>	<u>1,513,678</u>	<u>292,638</u>	<u>124.0%</u>	<u>1,534,985</u>
<b>CASH DECREASES</b>					
Salaries and Benefits	354,385	319,704	34,681	90.2%	269,552
Supplies and Other Expenses	297,500	206,070	91,430	69.3%	191,393
Utilities	65,000	55,452	9,548	85.3%	57,596
Equipment	-	4,940	(4,940)	N/A	511
Air Show Expenses	50,000	19,672	30,328	39.3%	45,583
Transfers Out	62,410	57,209	5,201	91.7%	53,524
Cost of Goods Sold	597,065	853,525	(256,460)	143.0%	798,127
<b>TOTAL CASH DECREASES</b>	<u>1,426,360</u>	<u>1,516,572</u>	<u>(90,212)</u>	<u>106.3%</u>	<u>1,416,286</u>
<b>NET INCREASE (DECREASE)</b>	(205,320)	(2,894)			118,699
<b>CHANGE IN BALANCE SHEET</b>		-			-
<b>CASH - BEGINNING OF YEAR</b>		<u>450,777</u>			<u>319,837</u>
<b>CASH - YEAR TO DATE</b>		<u>\$ 447,882</u>			<u>\$ 438,537</u>

**FLOYD COUNTY, GEORGIA**  
**FORUM FUND**  
**STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGE IN NET POSITION**  
*For the Month Ended November 30, 2022*  
*(with comparative actual amounts for 2021)*

Percentage of Year  
91.7%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Intergovernmental	\$ 68,000	\$ 62,333	\$ (5,667)	91.7%	\$ 55,000
Charges for Services	-	13,418	13,418	N/A	979
Rental Fees	-	231,240	231,240	N/A	-
<b>TOTAL OPERATING REVENUES</b>	<u>68,000</u>	<u>306,991</u>	<u>238,991</u>	<u>451.5%</u>	<u>55,979</u>
<b>EXPENSES</b>					
Salaries and Benefits	137,890	45,497	92,393	33.0%	155,245
Supplies and Other Expenses	143,435	53,909	89,526	37.6%	60,491
Equipment	-	-	-	N/A	3,201
Depreciation	341,370	310,274	31,096	90.9%	320,979
Utilities	168,500	162,843	5,657	96.6%	154,977
<b>TOTAL OPERATING EXPENSES</b>	<u>791,195</u>	<u>572,523</u>	<u>218,672</u>	<u>72.4%</u>	<u>694,893</u>
<b>OPERATING INCOME (LOSS)</b>	(723,195)	(265,532)	457,663	36.7%	(638,914)
<b>NON-OPERATING INCOME (LOSS)</b>					
Interest Earned	20	645	625	3225.0%	14
Transfer from General Fund	275,000	252,083	(22,917)	91.7%	252,083
Transfer to Safari	-	-	-	N/A	(7,368)
<b>TOTAL NON-OPERATING INCOME (LOSS)</b>	<u>275,020</u>	<u>252,728</u>	<u>(22,292)</u>	<u>91.9%</u>	<u>244,729</u>
<b>CHANGE IN NET POSITION</b>	(448,175)	(12,804)			(394,185)
<b>NET POSITION - BEGINNING OF YEAR</b>	<u>4,141,219</u>	<u>4,141,219</u>			<u>4,463,617</u>
<b>NET POSITION - YEAR TO DATE</b>	<u>\$ 3,693,044</u>	<u>\$ 4,128,415</u>			<u>\$ 4,069,432</u>

**FLOYD COUNTY, GEORGIA**  
**FORUM FUND - CASH BASIS**  
**STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGE IN CASH BALANCE**  
*For the Month Ended November 30, 2022*  
*(with comparative actual amounts for 2021)*

Percentage of Year  
91.7%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>CASH INCREASES</b>					
Intergovernmental	\$ 68,000	\$ 60,623	\$ (7,377)	89.2%	\$ 52,269
Charges for Services	-	13,418	13,418	N/A	979
Rental Fees	-	231,240	231,240	N/A	-
Interest Earned	-	645	645	N/A	14
Transfer from General Fund	<u>68,000</u>	<u>252,083</u>	<u>184,083</u>	<u>370.7%</u>	<u>252,083</u>
<b>TOTAL CASH INCREASES</b>	<u>136,000</u>	<u>558,009</u>	<u>422,009</u>	<u>410.3%</u>	<u>305,345</u>
<b>CASH DECREASES</b>					
Salaries and Benefits	137,890	41,637	96,253	30.2%	154,324
Supplies and Other Expenses	143,435	63,126	80,309	44.0%	67,250
Equipment	-	-	-	N/A	10,164
Utilities	168,500	162,022	6,478	96.2%	155,401
Transfer to Safari	<u>-</u>	<u>-</u>	<u>-</u>	<u>N/A</u>	<u>7,368</u>
<b>TOTAL CASH DECREASES</b>	<u>449,825</u>	<u>266,785</u>	<u>183,040</u>	<u>59.3%</u>	<u>394,507</u>
<b>NET INCREASE (DECREASE)</b>	(313,825)	291,224			(89,162)
<b>CHANGE IN BALANCE SHEET</b>		(83,191)			88,184
<b>CASH - BEGINNING OF YEAR</b>		<u>4,513</u>			<u>5,115</u>
<b>CASH - YEAR TO DATE</b>		<u>\$ 212,546</u>			<u>\$ 4,137</u>

**FLOYD COUNTY, GEORGIA**  
**RECYCLING FUND**  
**STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGE IN NET POSITION**  
*For the Month Ended November 30, 2022*  
*(with comparative actual amounts for 2021)*

Percentage of Year  
91.7%

	<b>2022</b>			<b>2021</b>	
	<b>BUDGET</b>	<b>YTD</b>	<b>VARIANCE</b>	<b>% of BUDGET</b>	<b>YTD</b>
<b>REVENUES</b>					
Intergovernmental					
Solid Waste Commission	\$ 100,000	\$ 90,451	\$ (9,549)	90.5%	\$ 62,754
City of Rome	155,825	71,127	(84,698)	45.6%	73,228
Landfill	155,825	71,127	(84,698)	45.6%	73,228
Material Sales	<u>120,000</u>	<u>176,086</u>	<u>56,086</u>	<u>146.7%</u>	<u>122,278</u>
<b>TOTAL OPERATING REVENUES</b>	<u>531,650</u>	<u>408,791</u>	<u>(122,859)</u>	<u>76.9%</u>	<u>331,487</u>
<b>EXPENSES</b>					
Salaries and Benefits	328,840	295,467	33,373	89.9%	250,601
Supplies and Other Expenses	150,760	143,012	7,748	94.9%	111,021
Equipment	11,225	8,464	2,761	75.4%	-
Depreciation	133,405	131,949	1,456	98.9%	122,289
Utilities	<u>48,000</u>	<u>25,266</u>	<u>22,734</u>	<u>52.6%</u>	<u>33,685</u>
<b>TOTAL OPERATING EXPENSES</b>	<u>672,230</u>	<u>604,159</u>	<u>68,071</u>	<u>89.9%</u>	<u>517,597</u>
<b>OPERATING INCOME (LOSS)</b>	(140,580)	(195,368)	(54,788)	139.0%	(186,109)
<b>NON-OPERATING INCOME (LOSS)</b>					
Interest Earned	20	112	92	557.8%	18
Transfers from Solid Waste	155,825	71,127	84,698	45.6%	73,228
Transfers to General Fund	(55,220)	(44,614)	(10,606)	80.8%	(43,478)
Transfers to Capital Projects	<u>(100,000)</u>	<u>(187,808)</u>	<u>87,808</u>	<u>187.8%</u>	<u>-</u>
<b>TOTAL NON-OPERATING INCOME (LOSS)</b>	<u>625</u>	<u>(161,183)</u>	<u>161,992</u>	<u>-25789.4%</u>	<u>29,769</u>
<b>CHANGE IN NET POSITION</b>	(139,955)	(356,551)			(156,340)
<b>NET POSITION - BEGINNING OF YEAR</b>	<u>1,347,812</u>	<u>1,347,812</u>			<u>1,481,221</u>
<b>NET POSITION - YEAR TO DATE</b>	<u>\$ 1,207,857</u>	<u>\$ 991,261</u>			<u>\$ 1,324,881</u>

**FLOYD COUNTY, GEORGIA**  
**RECYCLING FUND - CASH BASIS**  
**STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGE IN CASH BALANCE**  
*For the Month Ended November 30, 2022*  
*(with comparative actual amounts for 2021)*

Percentage of Year  
91.7%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>CASH INCREASES</b>					
Intergovernmental	\$ 345,150	\$ 125,047	\$ (220,103)	36.2%	\$ 278,781
Interest Earned	60	112	52	185.9%	18
Material Sales	100,000	254,455	154,455	254.5%	140,722
Transfers In	<u>117,575</u>	<u>48,252</u>	<u>(69,323)</u>	<u>41.0%</u>	<u>87,874</u>
<b>TOTAL CASH INCREASES</b>	<u>562,785</u>	<u>427,865</u>	<u>85,183</u>	<u>76.0%</u>	<u>507,395</u>
<b>CASH DECREASES</b>					
Salaries and Benefits	302,120	295,540	6,580	97.8%	251,329
Supplies and Other Expenses	154,675	179,684	(25,009)	116.2%	130,561
Equipment	8,560	12,556	(3,996)	146.7%	9,402
Utilities	50,000	25,266	24,734	50.5%	33,685
Transfers	<u>155,220</u>	<u>232,422</u>	<u>(77,202)</u>	<u>149.7%</u>	<u>43,478</u>
<b>TOTAL CASH DECREASES</b>	<u>670,575</u>	<u>745,468</u>	<u>(74,893)</u>	<u>111.2%</u>	<u>468,455</u>
<b>NET INCREASE (DECREASE)</b>		(317,602)			38,940
<b>CHANGE IN BALANCE SHEET</b>		329,492			(1,689)
<b>CASH - BEGINNING OF YEAR</b>		<u>7,477</u>			<u>1,684</u>
<b>CASH - YEAR TO DATE</b>		<u>\$ 19,367</u>			<u>\$ 38,935</u>

**FLOYD COUNTY, GEORGIA**  
**ANIMAL CONTROL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Month Ended November 30, 2022*  
*(with comparative actual amounts for 2021)*

Percentage of Year  
91.7%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Charges for Services	\$ 5,000	\$ 9,359	\$ 4,359	187.2%	\$ 4,806
Interest Earned	50	269	219	537.5%	37
Donations	50,000	52,512	2,512	105.0%	34,369
Miscellaneous	750	696	(54)	92.8%	9,604
<b>TOTAL REVENUES</b>	<b>55,800</b>	<b>62,835</b>	<b>7,035</b>	<b>112.6%</b>	<b>48,815</b>
<b>EXPENDITURES</b>					
Salaries and Benefits	869,870	897,007	(27,137)	103.1%	721,192
Other Operating Costs	290,030	414,408	(124,378)	142.9%	312,794
Equipment	-	-	-	N/A	562
<b>TOTAL EXPENDITURES</b>	<b>1,159,900</b>	<b>1,311,414</b>	<b>(151,514)</b>	<b>113.1%</b>	<b>1,034,547</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(1,104,100)</b>	<b>(1,248,579)</b>	<b>144,479</b>	<b>113.1%</b>	<b>(985,732)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers from General Fund	1,099,200	1,007,600	91,600	91.7%	832,439
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>1,099,200</b>	<b>1,007,600</b>	<b>91,600</b>	<b>91.7%</b>	<b>832,439</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(4,900)</b>	<b>(240,979)</b>			<b>(153,293)</b>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>-</b>	<b>-</b>			<b>67</b>
<b>FUND BALANCE - YEAR TO DATE</b>	<b>\$ (4,900)</b>	<b>\$ (240,979)</b>			<b>\$ (153,226)</b>

**ROME-FLOYD PARKS AND RECREATION AUTHORITY**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
*For the Month Ended November 30, 2022*  
*(with comparative actual amounts for 2021)*

Percentage of Year  
91.7%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Administrative Operations	\$ 18,500	\$ 11,417	\$ (7,083)	61.7%	\$ 16,329
Miscellaneous Revenues	3,560	2,782	(778)	78.2%	3,087
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	53,700	32,969	(20,731)	61.4%	41,247
Other Programs	134,770	69,112	(65,658)	51.3%	108,225
Gymnastics	315,945	340,259	24,314	107.7%	296,460
Special Populations Services	53,300	38,350	(14,950)	72.0%	36,513
Concessions	186,000	189,536	3,536	101.9%	180,762
Coosa River Trading Post	187,000	216,944	29,944	116.0%	188,428
Etowah Park Golf Practice	7,200	6,601	(599)	91.7%	6,697
Youth Athletics	202,080	240,918	38,838	119.2%	199,204
Adult Athletics	16,320	9,860	(6,460)	60.4%	9,240
Scoreboards	7,920	9,295	1,375	117.4%	4,875
Recreation Centers	92,250	93,793	1,543	101.7%	74,295
Parks & Recreation Services	98,500	109,353	10,853	111.0%	103,483
Hall of Fame	16,000	11,588	(4,412)	72.4%	8,748
Senior Promotions	11,500	-	(11,500)	0.0%	-
<b>TOTAL REVENUES</b>	<u>1,449,445</u>	<u>1,382,778</u>	<u>(66,667)</u>	<u>95.4%</u>	<u>1,277,593</u>

**ROME-FLOYD PARKS AND RECREATION AUTHORITY**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
*For the Month Ended November 30, 2022*  
*(with comparative actual amounts for 2021)*

Percentage of Year  
91.7%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>EXPENDITURES</b>					
Administrative Operations	\$ 1,406,430	\$ 1,260,302	\$ (146,128)	89.6%	\$ 1,145,979
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	70,055	46,329	(23,726)	66.1%	55,538
Other Programs	90,020	61,121	(28,899)	67.9%	63,543
Gymnastics	269,150	248,486	(20,664)	92.3%	242,706
Special Populations Services	43,855	29,824	(14,031)	68.0%	21,373
Concessions	195,390	178,858	(16,532)	91.5%	161,672
Coosa River Trading Post	140,905	119,070	(21,835)	84.5%	112,708
Sports Division Administration	138,810	112,793	(26,017)	81.3%	136,757
Youth Athletics	186,845	185,914	(931)	99.5%	159,691
Adult Athletics	16,415	11,696	(4,719)	71.3%	12,682
Scoreboards	2,000	1,029	(971)	51.5%	-
Recreation Centers	186,630	177,390	(9,240)	95.0%	145,200
Recreation Services Administration	208,450	204,032	(4,418)	97.9%	83,017
Parks & Recreation Services	1,078,840	1,028,959	(49,881)	95.4%	893,861
Buildings	73,200	69,775	(3,425)	95.3%	70,292
Shop	100,920	129,661	28,741	128.5%	107,047
Hall of Fame	16,300	11,304	(4,996)	69.3%	7,788
Senior Promotions	11,500	-	(11,500)	0.0%	-
<b>TOTAL EXPENDITURES</b>	4,280,615	3,876,544	(404,071)	90.6%	3,419,853
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	2,858,990	1,703,533	(1,155,457)	59.6%	1,703,533
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	2,858,990	1,703,533	(1,155,457)	59.6%	1,703,533
<b>NET CHANGE IN FUND BALANCE</b>	27,820	(790,233)			(438,727)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	285,887	285,887			42,569
<b>FUND BALANCE - YEAR TO DATE</b>	\$ 313,707	\$ (504,346)			\$ (396,158)

**FLOYD COUNTY, GEORGIA**  
**HEALTH INSURANCE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Month Ended November 30, 2022*  
*(with comparative actual amounts for 2021)*

Percentage of Year  
91.7%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Contributions					
Employer	\$ 8,951,210	\$ 8,237,240	\$ (713,970)	92.0%	\$ 6,300,923
Employees	1,837,755	1,711,151	(126,604)	93.1%	1,706,311
Retirees	100,000	79,965	(20,035)	80.0%	86,751
Premiums Paid By Others	49,025	53,821	4,796	109.8%	42,276
Interest Earned	520	7,751	7,231	1490.6%	466
Miscellaneous	30,000	324	(29,676)	1.1%	-
<b>TOTAL REVENUES</b>	<b>10,968,510</b>	<b>10,090,252</b>	<b>(878,258)</b>	<b>92.0%</b>	<b>8,136,727</b>
<b>EXPENDITURES</b>					
Salary and Benefits	-	-	-	N/A	65,371
Other Costs	36,555	30,469	6,086	83.4%	31,421
Professional Fees	138,560	125,491	13,069	90.6%	127,430
Claims	8,194,000	6,754,932	1,439,068	82.4%	6,463,795
Premium Payments	1,080,100	978,811	101,289	90.6%	888,791
HRA Payments	110,000	75,322	34,678	68.5%	96,237
HSA Payments	-	59,288	(59,288)	N/A	10,191
Wellness Clinic	130,710	139,739	(9,029)	106.9%	117,907
Administrative Fees	237,380	215,198	22,182	90.7%	215,020
<b>TOTAL EXPENDITURES</b>	<b>9,927,305</b>	<b>8,379,250</b>	<b>1,548,055</b>	<b>84.4%</b>	<b>8,016,163</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>1,041,205</b>	<b>1,711,002</b>	<b>(669,797)</b>	<b>164.3%</b>	<b>120,564</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer Out	(745,715)	(683,572)	(62,143)	91.7%	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(745,715)</b>	<b>(683,572)</b>	<b>(62,143)</b>	<b>91.7%</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>295,490</b>	<b>1,027,430</b>			<b>120,564</b>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>791,581</b>	<b>791,581</b>			<b>724</b>
<b>FUND BALANCE - YEAR TO DATE</b>	<b>\$ 1,087,071</b>	<b>\$ 1,819,011</b>			<b>\$ 121,288</b>

**FLOYD COUNTY, GEORGIA**  
*Capital Projects and Equipment Expenditures*  
For the Month Ended November 30, 2022

	<u>Budget</u>	<u>2022 YTD</u>
<b>Appropriation of Jail Surcharge Funds</b>	\$ 178,000	\$ 122,704
<b>Appropriation of Fund Balance</b>	909,535	406,555
<b>Revenues:</b>		
Interest Earned	-	6,166
Transfer from General Fund	1,936,900	1,775,492
Transfer from Debt Service	158,270	-
Transfer from Solid Waste	250,000	-
Transfer from Recycling	100,000	187,808
Sheriff-Inmate Benefit Funds	12,670	12,670
<b>Total Revenues and Appropriations of Fund Balances</b>	<u>\$ 3,545,375</u>	<u>\$ 2,511,395</u>
<b>Expenditures:</b>		
<b>Sheriff/Jail</b>		
4 - Ford Explorer Interceptor SUVs	<b>FB</b> \$ 146,430	\$ 146,427
4 - Vehicle upfittings for Ford Explorers	<b>FB</b> 39,570	-
2 - Unimac Washers	57,680	57,680
2 - Unimac Dryers	36,050	36,050
2 - Tankless water heaters	83,900	83,900
Locking Controls	88,605	88,605
Dump Kettle	25,500	25,499
1 - Hobar HL 300-4STD kitchen mixer	<b>IBF</b> 24,495	24,495
	502,230	462,656
<b>Board of Registrars</b>		
Elections Move	241,170	246,929
	241,170	246,929
<b>County Police</b>		
00089-3-2020 GEMA/HS Revenue	(1,625)	-
00089-3-2020 GEMA/HS	1,625	-
	-	-
00089-27-2020 GEMA/HS Revenue	(2,210)	(1,726)
00089-27-2020 GEMA/HS	2,210	1,726
	-	-
00089-49-2020 GEMA/HS Revenue	(24,400)	-
00089-49-2020 GEMA/HS	24,400	-
	-	-
JAG 2021 - Federal Revenue	-	-
JAG 2021 - State Revenue	-	-
JAG 2021	-	4,600
	-	4,600
0080-8-2021 GEMA/HS Revenue	(8,500)	-
0080-8-2021 GEMA/HS	8,500	8,222
	-	8,222
0080-15-2021 GEMA/HS Revenue	(56,225)	(13,935)
0080-15-2021 GEMA/HS	56,225	39,461
	-	25,526
0080-26-2021 GEMA/HS Revenue	-	(2,458)
0080-26-2021 GEMA/HS	-	3,188
	-	730

**FLOYD COUNTY, GEORGIA**  
*Capital Projects and Equipment Expenditures*  
For the Month Ended November 30, 2022

	<u>Budget</u>	<u>2022 YTD</u>
<b>County Police (cont'd)</b>		
Law Enforcement Training Grant	\$ (85,000)	\$ -
Law Enforcement Training Grant	<u>85,000</u>	<u>85,000</u>
	-	85,000
0048-37-2002 GEMA/HS Revenue	(3,000)	-
0048-37-2002 GEMA/HS	<u>3,000</u>	<u>-</u>
	-	-
00048-56-2022 GEMA/HS Revenue	(50,000)	-
00048-56-2022 GEMA/HS	<u>50,000</u>	<u>-</u>
	-	-
Special Operations Garage	16,000	13,988
<b>Prison</b>		
1 - Washing Machine	<b>JS</b> 23,350	21,155
Replace kitchen steam kettle	<b>JS</b> 25,000	21,724
Replace detail tractor	<b>JS</b> 85,000	83,400
Replace Power Terrain/Grasshopper diesel zero turn mower	<b>JS</b> 18,000	17,580
Replace Kitchen HVAC system	<b>JS</b> 28,000	17,239
Replace kitchen heating and refrigeration unit	<b>JS</b> -	-
CrimePoint.net	11,100	11,099
Replace commercial dryer	<u>12,650</u>	<u>11,802</u>
	203,100	183,999
<b>Clerk of Superior Court</b>		
Real estate deed book shelving	<u>25,000</u>	<u>-</u>
	25,000	-
<b>Facilities Management</b>		
Judicial building ADA project completion	40,000	40,000
Administration building back alley	-	-
Recycling LED lighting and additional power circuits	20,000	12,011
Replace roof on Administration building loading dock	40,000	41,524
Courtroom D renovation with ADA changes	30,000	8,400
Audio Improvements in Administrative Community Room	-	-
Spray foam insulation in Administration Building	35,000	-
Flooring in multiple buildings	20,000	1,666
Paint in multiple buildings	15,000	-
Door card readers in multiple buildings	20,000	9,729
Pressure wash multiple buildings	20,000	-
Renovate Airport kitchen, bathrooms, and common area	-	-
6th Avenue Deck Assessment	6,200	6,200
GNTC Electrical Work	40,000	-
Morgue cooler condenser	8,800	-
Future MR/R grant for Library	<u>10,000</u>	<u>-</u>
	305,000	119,530
GMA Leasepool	(167,385)	-
LED conversion for Health Department	<u>167,385</u>	<u>-</u>
	-	-
<b>Public Roads</b>		
Paving		
2022 LMIG Revenue	(1,219,630)	(1,219,630)
2022 LMIG Paving	1,219,630	1,219,630
2021 LMIG Paving	<b>FB</b> 369,250	177,154
LMIG Off System Safety	-	83,268
Excess LMIG Road Improvements	<b>FB</b> <u>256,445</u>	<u>98,294</u>
	625,695	358,716

**FLOYD COUNTY, GEORGIA**  
*Capital Projects and Equipment Expenditures*  
For the Month Ended November 30, 2022

	<u>Budget</u>	<u>2022 YTD</u>
<b>Public Roads (cont'd)</b>		
Chubb Road - GDOT#S015457	\$ (262,900)	\$ -
Chubb Road - Excess LMIG Road Improvements	420,320	130,007
<b>FB</b>	<u>157,420</u>	<u>130,007</u>
Hall Road - GDOT #0017946	(10,000)	-
Hall Road - Excess LMIG Road Improvements	10,000	1,100
<b>FB</b>	<u>-</u>	<u>1,100</u>
Blacks Bluff Culvert - GDOT	-	(253,520)
Blacks Bluff Culvert	-	253,520
	<u>-</u>	<u>-</u>
Prep and paving	75,000	73,334
Drainage	10,000	-
<b>Redmond Trail</b>		
Federal Grant	(670,520)	(259,851)
City of Rome	(70,180)	-
Project Cost	797,600	695,313
	<u>56,900</u>	<u>435,462</u>
<b>Superior Court</b>		
Replace evidence presentation system	15,000	-
	<u>15,000</u>	<u>-</u>
<b>County Clerk</b>		
New Website (Year 2 of 4 Year Contract)	10,000	10,000
	<u>10,000</u>	<u>10,000</u>
<b>Information Technology</b>		
Office 365 - Option 1	82,540	82,540
Backupify	28,407	17,316
Mimecast (replaces Barracuda)	67,573	67,573
	<u>178,520</u>	<u>167,429</u>
Computer Lease	160,000	129,273
	<u>160,000</u>	<u>129,273</u>
<b>Communication</b>		
Microwave Tx/Rx replacement, 3 towers/4paths	219,335	218,915
	<u>219,335</u>	<u>218,915</u>
<b>Solid Waste</b>		
New remote site	250,000	-
	<u>250,000</u>	<u>-</u>
<b>Airport</b>		
North Perimeter Fencing - 90/10		
Federal Revenue	(57,320)	-
Design	42,175	-
	<u>(15,145)</u>	<u>-</u>
North Perimeter Fencing - 75/25		
Federal Revenue	(140,540)	(197,861)
State Revenue	(512,825)	(446,663)
Construction	823,560	649,422
	<u>170,195</u>	<u>4,898</u>
West T-Hangar Taxiway Area Pavement Improvements - 90/10		
Federal Revenue	-	-
Design	-	-
	<u>-</u>	<u>-</u>

**FLOYD COUNTY, GEORGIA**  
*Capital Projects and Equipment Expenditures*  
*For the Month Ended November 30, 2022*

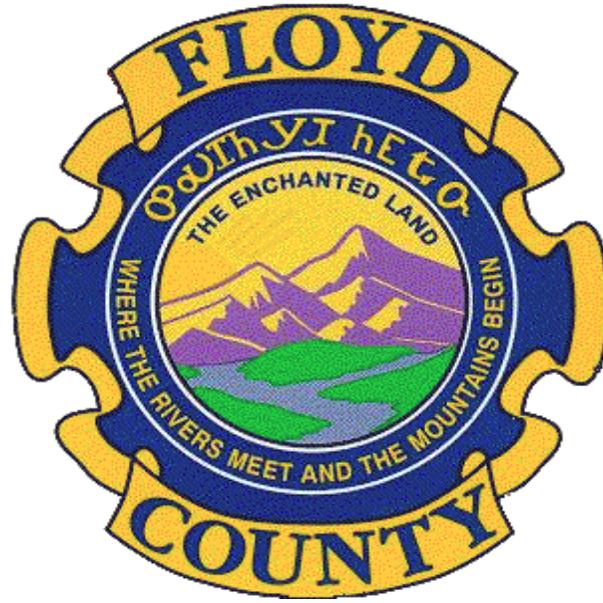
	<u>Budget</u>	<u>2022 YTD</u>
<b>Airport (cont'd)</b>		
Runway 1/19 Approach Obstruction/Land Acquisition/Easements - 90/5/5		
Federal Revenue	\$ (135,000)	\$ -
Entitlement Funds	(150,000)	-
Phase 3 - Clearing	<u>300,000</u>	<u>-</u>
	15,000	-
Taxiway B rehabilitation & overlay (East of 1/10)		
Design	<u>6,455</u>	<u>-</u>
	6,455	-
Partial parallel taxiway B relocation including hangar area access taxiways - 90/10		
Federal Revenue	(185,400)	-
Design	<u>206,000</u>	<u>-</u>
	20,600	-
Preservation of existing apron pavements		
Design	<u>-</u>	<u>-</u>
	-	-
North April Expansion - Design	76,045	-
T-Hanger Electrical Upgrades	30,000	-
Building 700 upgrades - Tiger Flight Museum	30,000	-
<b>Recycling</b>		
Fork lift with clamp	60,000	41,058
2021 Western Star Garbage Packer	110,000	110,000
2 - Side dump trailers	<u>40,000</u>	<u>36,750</u>
	210,000	187,808
State Revenue	(7,596)	(7,596)
Scrap Tire 22STO57003	<u>7,596</u>	<u>7,596</u>
	-	-
<b>Animal Control</b>		
Repair & replace outside fencing	<u>10,000</u>	<u>-</u>
	10,000	-
<b>Current Year Lease Purchase Payments</b>	<b>DS</b> 158,270	-
<b>Transfer to Rome/Floyd Parks and Recreation Capital</b>	<u>218,655</u>	<u>151,890</u>
<b>Total Net (Revenues) Expenditures</b>	<b><u>\$ 3,982,830</u></b>	<b><u>\$ 3,020,013</u></b>

**FLOYD COUNTY, GEORGIA**  
*Water Capital Projects and Equipment Expenses*  
For the Month Ended November 30, 2022

	<u>Budget</u>	<u>2022 YTD</u>
<b>Revenues:</b>		
R & E Funds	\$ 8,296,370	\$ 1,373,941
Operating Funds	410,000	121,589
<b>Total Revenues</b>	<b><u>\$ 8,706,370</u></b>	<b><u>\$ 1,495,530</u></b>
<b>Expenses:</b>		
Water Tank Maintenance	\$ 350,000	\$ 352,733
Water Main Replacement	552,820	114,836
Water Pumps and Pump Houses	175,000	66,538
Large Meter Testing	50,000	21,596
Bells Ferry Pump House Upgrade	420	419
Water Improvements-Highway 53 Water Line Upgrade	1,000,000	514,990
Water Improvements-Kingston Well Upgrade	75,000	65,920
Water Extensions-Big Texas Valley Road	2,700,000	-
Biddy Well - Test Well	612,870	23,795
Huffaker Rd & Hwy 100 Phase II	1,130,000	-
GPS Mapping System	35,580	34,475
Chemical Conversion/Engineering	390,000	-
UWS Future Projects Contract	954,680	43,860
Water Meter Change Out Program	270,000	134,780
	<u>8,296,370</u>	<u>1,373,941</u>
<b>2022 Equipment</b>		
Replace 2014 Toyota Tacoma #352WD	32,475	28,411
Replace 2008 Ford F750 dump truck #71 WD	75,000	-
2 - Mini excavators and trailers	20,000	15,543
Replace 2014 Ford F250 #350WD	75,000	-
Replace 2013 skid steer loader #26WD	75,000	75,114
2 - Mobile generators	130,000	-
Upfittings for Truck bought in 2021	2,525	2,521
	<u>410,000</u>	<u>121,589</u>
<b>Total Expenses</b>	<b><u>\$ 8,706,370</u></b>	<b><u>\$ 1,495,530</u></b>

**FLOYD COUNTY, GEORGIA**  
*Recreation Capital Projects and Equipment Expenditures*  
For the Month Ended November 30, 2022

	<u>Budget</u>	<u>2022 YTD</u>
<b>Revenues</b>		
Interest Income	\$ -	\$ 85
Capital Improvements-County	218,655	151,890
Capital Improvements-City of Rome	49,210	-
Capital Improvements-Cave Springs	440	-
<b>Total Revenues</b>	<b><u>\$ 268,305</u></b>	<b><u>\$ 151,975</u></b>
<b>Expenditures</b>		
Capital Improvements-County		
Comprehensive Plan	\$ 118,000	\$ 118,500
Infield mix at all ballfields	24,000	23,800
Turf project - Garden Lakes	30,000	-
3-wheel John Deer 1200A infield groomer	14,615	14,615
Etowah Park restrooms	13,305	13,305
Etowah Driving Range building	59,000	76,925
Etowah Driving Range putting green	22,625	10,125
Thornton Center exterior cleaning/painting	9,385	4,200
<b>Total Expenditures</b>	<b><u>\$ 290,930</u></b>	<b><u>\$ 261,470</u></b>



## ***Other Information***

**FLOYD COUNTY, GEORGIA  
SALES TAX COLLECTIONS**

Cash Basis

LOCAL OPTION SALES TAX												
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	\$ Increase (Decrease)	% Increase (Decrease)
January	778,011.12	756,468.30	795,164.34	750,014.85	816,424.37	771,367.64	811,412.61	697,002.47	937,913.89	1,094,295.63	156,381.74	16.67%
February	526,928.62	607,923.45	631,379.35	572,744.80	573,349.30	612,129.62	660,383.95	695,286.40	781,840.61	846,638.45	64,797.84	8.29%
March	730,907.28	623,700.97	615,506.78	607,970.66	574,649.61	590,493.95	667,744.68	696,359.81	761,176.31	879,983.09	118,806.78	15.61%
April	689,713.39	642,717.50	660,645.79	633,221.32	642,000.38	760,985.43	701,035.86	713,760.28	895,621.37	953,816.94	58,195.57	6.50%
May	632,765.17	614,580.75	675,205.63	624,039.41	622,248.30	569,032.84	747,982.83	717,289.65	900,064.90	953,255.62	53,190.72	5.91%
June	637,175.82	625,465.93	658,344.46	635,221.62	669,962.41	676,212.44	777,777.77	806,474.63	876,837.27	993,429.97	116,592.70	13.30%
July	628,348.22	643,544.67	-	647,018.35	654,203.44	685,500.16	715,690.06	772,592.57	899,909.12	1,000,240.28	100,331.16	11.15%
August	569,066.43	658,596.47	607,731.76	638,639.65	637,537.88	669,188.44	743,957.89	749,731.01	891,025.48	941,696.27	50,670.79	5.69%
September	668,202.28	639,179.99	676,193.66	654,781.96	653,522.92	667,971.11	736,815.13	1,452,819.94	874,148.57	962,048.54	87,899.97	10.06%
October	599,517.73	661,061.55	657,669.28	652,147.01	642,753.04	647,844.00	748,643.55	769,791.14	868,364.73	987,976.98	119,612.25	13.77%
November	506,533.68	609,672.40	635,351.37	600,917.37	599,441.11	698,685.85	713,719.73	830,189.33	881,711.81	952,746.51	71,034.70	8.06%
December	626,658.96	681,330.12	633,300.05	614,596.18	645,431.00	683,087.72	727,129.82	792,743.53	932,432.97	-	-	-
March Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A
April Pro Rata	669.27	-	-	-	-	-	-	-	-	-	-	N/A
May Pro Rata	-	1,934.93	-	-	-	-	-	-	-	-	-	N/A
June Pro Rata	-	-	973.00	1,586.38	1,079.57	2,686.77	3,619.11	645.47	1,273.70	2,027.46	753.76	59.18%
September Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A
October Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A
Nov/Dec Pro Rata	1,643.53	1,760.88	2,929.06	1,281.10	1,015.86	4,429.82	2,369.44	1,289.54	724.25	-	-	-
<b>Totals</b>	<b>7,596,141.50</b>	<b>7,767,937.91</b>	<b>7,250,394.53</b>	<b>7,634,180.66</b>	<b>7,733,619.19</b>	<b>8,039,615.79</b>	<b>8,758,282.43</b>	<b>9,695,975.77</b>	<b>10,503,044.98</b>	<b>10,568,155.74</b>	<b>998,267.98</b>	

**Original Budget**      8,600,000      7,600,000      7,700,000      8,000,000      7,700,000      7,800,000      7,892,500      8,925,000      8,743,870      10,400,000

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

**Am't > Revised**      (403,858.50)      167,937.91      400,394.53      (125,819.34)      33,619.19      239,615.79      158,282.43      1,055,975.77      1,759,174.98      168,155.74

<b>Annual Comparisons</b>											<b>9,569,887.76</b>	<b>10,568,155.74</b>	<b>998,267.98</b>	<b>10.43%</b>
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SPECIAL PURPOSE LOCAL OPTION SALES TAX												
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	\$ Increase (Decrease)	% Increase (Decrease)
January	1,376,452.35	-	1,405,561.03	1,329,303.17	1,474,317.70	1,365,091.10	1,436,258.38	1,231,195.23	1,659,579.17	1,936,210.94	276,631.77	16.67%
February	930,053.67	-	1,115,891.89	1,013,229.61	1,014,142.87	1,084,104.78	1,168,271.30	1,211,828.74	1,383,440.75	1,497,898.49	114,457.74	8.27%
March	1,293,272.64	-	1,087,647.33	1,074,888.37	1,017,224.22	1,044,434.07	1,180,247.66	1,231,771.69	1,346,784.21	1,556,742.13	209,957.92	15.59%
April	1,220,829.29	-	1,168,395.26	1,120,609.67	1,134,168.18	1,346,433.60	1,240,029.83	1,258,718.41	1,584,782.96	1,686,796.75	102,013.79	6.44%
May	1,119,832.73	940,543.54	1,193,227.96	1,106,288.66	1,100,541.37	1,005,478.92	1,323,376.46	1,269,418.18	1,592,375.88	1,686,403.27	94,027.39	5.90%
June	1,127,092.05	1,103,675.65	1,164,479.90	1,124,229.98	1,184,993.04	1,196,841.69	1,375,911.97	1,425,975.47	1,551,292.70	1,757,445.38	206,152.68	13.29%
July	1,110,812.38	1,128,779.28	-	1,148,725.74	1,156,961.13	1,215,840.27	1,263,037.03	1,367,003.63	1,592,245.20	1,769,609.54	177,364.34	11.14%
August	-	1,163,876.44	1,102,089.25	1,130,527.72	1,128,048.53	1,183,754.55	1,322,420.03	1,357,781.45	1,576,329.71	1,666,165.13	89,835.42	5.70%
September	-	1,126,060.99	1,190,887.83	1,159,709.87	1,156,576.40	1,181,651.06	1,301,533.09	2,571,002.07	1,546,444.94	1,672,909.18	126,464.24	8.18%
October	-	1,167,325.49	1,163,061.71	1,154,082.27	1,137,149.31	1,146,165.88	1,322,763.31	1,361,917.50	1,536,146.24	1,762,645.00	226,498.76	14.74%
November	-	1,073,778.15	1,126,161.46	1,062,236.97	1,060,694.60	1,235,592.36	1,261,751.67	1,468,913.09	1,558,125.38	1,684,489.72	126,364.34	8.11%
December	-	1,205,601.85	1,132,971.63	1,086,039.53	1,135,350.00	1,208,193.07	1,284,102.05	1,402,814.68	1,649,731.07	-	-	-
March Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A
April Pro Rata	1,181.04	-	-	-	-	-	-	-	-	-	-	N/A
May Pro Rata	-	1,590.25	-	-	-	-	-	-	-	-	-	N/A
June Pro Rata	-	-	1,781.88	2,827.87	1,914.40	4,689.95	6,399.29	1,142.06	2,264.86	3,584.40	1,319.54	58.26%
July Jet Fuel Tax Grant	-	-	-	-	-	3,452.00	-	-	-	-	-	N/A
September Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A
October Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A
Nov/Dec Pro Rata	-	668.86	5,185.64	2,291.46	1,802.43	7,833.66	4,192.69	2,276.07	1,282.20	-	-	-
<b>Totals</b>	<b>8,179,526.15</b>	<b>8,911,900.50</b>	<b>12,857,342.77</b>	<b>13,514,990.89</b>	<b>13,703,884.18</b>	<b>14,229,556.96</b>	<b>15,490,294.76</b>	<b>17,161,758.27</b>	<b>18,580,825.27</b>	<b>18,680,899.93</b>	<b>1,751,087.93</b>	

<b>Annual Comparisons</b>												<b>16,929,812.00</b>	<b>18,680,899.93</b>	<b>1,751,087.93</b>	<b>10.34%</b>
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**FLOYD COUNTY, GEORGIA**  
*Water Fund Bonds Debt Service Coverage Ratio*  
*For the Month Ended November 30, 2022*  
*(with comparative calculation for 2021)*

	<b>ACTUALS</b>	
	<b>2022</b>	<b>2021</b>
<b>Operating Revenues:</b>		
Developers Contributions	\$ -	\$ -
Misc-Other	20,907	15,173
Water Charges	6,784,125	6,456,353
Water Meter Charges	364,670	182,068
Penalties & Cut Offs	171,739	168,713
Fire Service Charges	114,583	114,583
Surcharge Revenue	492	492
Convenience Fee	3	18
Less: Fire Service Charges	(114,583)	(114,583)
Charges for Services	<u>7,341,936</u>	<u>6,822,817</u>
Miscellaneous	65,346	43,481
Rental Fees	11,544	10,494
<b>Total Operating Revenues</b>	<b><u>7,418,826</u></b>	<b><u>6,876,792</u></b>
<b>Operating Expenses:</b>		
Administration	1,046,268	955,538
Less: Depreciation	(23,108)	(22,785)
Net Administration	<u>1,023,160</u>	<u>932,753</u>
Distribution	4,626,469	3,977,309
Less: Depreciation	(1,454,654)	(1,389,111)
Net Distribution	<u>3,171,815</u>	<u>2,588,198</u>
Treatment Plant	753,823	665,448
Less: Depreciation	(63,384)	(65,335)
Net Treatment Plant	<u>690,439</u>	<u>600,113</u>
<b>Total Operating Expenses</b>	<b><u>4,885,414</u></b>	<b><u>4,121,064</u></b>
Net Available for Debt Service	2,533,412	2,755,728
Bonds Debt Service (91.7% of Annual Debt Payment)	310,375	353,667
<b>Bonds Debt Service Coverage Ratio (1.10 Requirement)</b>	<b>8.16</b>	<b>7.79</b>
Total Debt Service (91.7% of Annual Debt Payment)	546,124	464,888
<b>Total Debt Service Coverage Ratio</b>	<b>4.64</b>	<b>5.93</b>

**FLOYD COUNTY, GEORGIA**

*Non-Capital Equipment*

*For the Month Ended November 30, 2022*

	<b>Budget</b>	<b>2022 YTD</b>
Juvenile Court		
Furniture - 2 desks, 4 chairs	\$ 1,330	\$ 1,050
Laptop	870	870
	<u>2,200</u>	<u>1,920</u>
Probate Court		
Shredder	1,500	850
Scanner	830	829
Courtroom Recording Equipment	2,160	2,158
Microfilm reader	5,770	5,770
	<u>10,260</u>	<u>9,607</u>
Clerk of Superior Court		
Media Player	-	703
	-	703
District Attorney		
3 - Desktop scanners	1,800	-
6 - Printers	1,800	-
4 - Filing cabinets	2,400	1,188
	<u>6,000</u>	<u>1,188</u>
Sheriff		
Computers, 2021 carryover	19,820	19,821
5 - Mobile laptops for incoming warrant/civil division vehicles	22,450	-
6 - Computers with i5 processor and 16GB	7,200	-
1 - Industrial dehumidifier	3,500	-
5 - Mobile laptops for existing warrant/civil division vehicles	25,000	21,878
4 - Lockboxes for SUVs	8,000	-
2 - Rechargeable RACC belts	3,600	-
Gang database	2,000	-
15 - Portable radios Kit-XG-15P-768/861 MHz (jail/court/warrants)	27,000	26,904
15 - Portable radios Kit-XG75PE-764/870 MHz (field operations/supervisors)	30,000	26,904
4 - Tumblepro speedship tumbling mats (defensive training tactics)	2,800	-
2 - Restraint chairs	5,460	4,093
AED Machines	8,215	8,211
A/V Jail Equipment	18,955	18,951
Firearms Accessories	6,830	-
2 - Network Cameras	2,550	2,548
20 - Lavatories & toilets	-	26,550
20 - Body Cameras (3rd payment year)	-	13,646
Ballistic Helmets for Road Deputies/SERT Deputies	30,000	-
3 - Banquet cabinets	11,200	7,497
	<u>234,580</u>	<u>177,004</u>
Coroner		
Router Equipment	685	684
Brush guard for Truck	550	550
Scanner	610	608
6 - Computers for vehicles	17,995	17,995
	<u>19,840</u>	<u>19,837</u>
Human Resources		
Recruitment banner	1,000	-
Scanner	1,000	981
TV for training	600	599
ID badge printer	2,000	-
	<u>4,600</u>	<u>1,580</u>
Board of Commissioners		
Camera/Live Stream system for Community Room	14,005	14,005
	<u>14,005</u>	<u>14,005</u>
Board of Registrars		
Rack System	8,830	8,830
Laptop	-	975
Refrigerator	-	598
Fireproof Cabinet	-	6,117
Power Stocker	-	6,760
Office Furniture	3,480	5,881
	<u>12,310</u>	<u>29,161</u>

**FLOYD COUNTY, GEORGIA**

*Non-Capital Equipment*

*For the Month Ended November 30, 2022*

	<b>Budget</b>	<b>2022 YTD</b>
<b>Police Department</b>		
14 - Glock #45MOS 9 mm pistols	\$ 7,490	\$ 5,568
14 - Trijicon RMR type 2 electronic reflex sights	7,000	6,895
4 - Glock 17T simunition pistols	2,260	2,102
Rapid Assault Tools	(915)	(912)
Body Camera	(425)	(750)
EO Tech ATPIAL SWAT	3,055	3,052
24 X 24 pole barn type enclosure with 3 sides at special operations site	-	-
24 X 24 heavy duty concrete pad for pole barn type enclosure at special operations site	100	-
	<u>18,565</u>	<u>15,955</u>
<b>Facilities Management</b>		
Propane stripper	8,800	8,790
Window replacement in County Manager's office	8,000	3,566
Office signs-Admin, Judicial, and LEC	4,700	-
Blueprint holder	2,000	-
Prison Maintenance Shop Heater	1,000	8,262
Window AC Units for Historic Courthouse	3,200	2,344
Replace gate operator and key pad for aviation school	10,750	10,724
	<u>38,450</u>	<u>33,686</u>
<b>Public Works</b>		
Trailer, 2021 carryover	4,500	4,500
12K pound vehicle lift	7,759	7,794
22 ton hydraulic lift	742	-
4 - Air hose reels	1,117	1,116
2 - Weed eaters	1,075	1,074
Vibraplate	2,423	2,423
14" limb saw for bucket truck	-	-
Cutoff shoes	1,483	1,483
Concrete Mixer	3,777	3,777
Truck Tool Box	549	549
Tire Pump	640	636
Stripping Machine	5,575	5,571
Broom for skid steer	-	-
	<u>29,640</u>	<u>28,924</u>
<b>Engineering</b>		
Refrigerator	600	598
Replace plotter & scanner	12,000	10,986
	<u>12,600</u>	<u>11,584</u>
<b>Prison</b>		
Tasers	30,000	30,000
Body cameras	4,000	3,995
Radio equipment	5,000	4,996
2 - Bushhogs for airport maintenance	13,810	6,690
Ice Maker	10,190	10,189
Warmers	11,500	11,500
CrimePoint.net	1,725	1,725
Logistical Systems	4,140	4,139
Dakota Lithium Batteries	2,670	2,533
Dell Technologies	1,700	1,680
Flir Online Store	4,190	4,190
Newegg.com	2,210	2,207
Staples	1,440	500
Air Conditioner Unit	9,860	9,838
Zero turn mower for airport maintenance	7,000	6,855
	<u>109,435</u>	<u>101,035</u>
<b>Tax Appraisers</b>		
4 - iPads with cases and screen covers	2,650	2,520
2 - Monitors	700	510
4 - Desktop scanners	1,200	-
2 - Printers	-	-
	<u>4,550</u>	<u>3,030</u>
<b>Cooperative Extension</b>		
Enclosed trailer (reimbursed by 4H Archery Team)	-	-
2 - Laptops with docking stations (cost share with UGA)	2,000	2,000
	<u>2,000</u>	<u>2,000</u>
<b>General Services</b>		
TV/stand for caucus room, 2021 carryover	6,145	-
	<u>6,145</u>	<u>-</u>

**FLOYD COUNTY, GEORGIA**

*Non-Capital Equipment*

*For the Month Ended November 30, 2022*

	<b>Budget</b>	<b>2022 YTD</b>
Magistrate Court		
Video conferencing	\$ 3,000	\$ 2,990
Courtroom E Scanner	1,000	925
	<u>4,000</u>	<u>3,915</u>
Superior Court		
Evidence presentation system - Courtrooms C&D	7,000	6,048
2 - Interpreter transmitters	-	1,198
Courtroom furniture and jury room chairs - Courtroom A	7,000	-
Replace PA system	9,000	-
ARPA Video Conference Equipment	16,865	9,873
Courtroom B & C furniture - counsel table, pews, and other seating	10,000	-
	<u>49,865</u>	<u>17,119</u>
Superior Court Administration		
Printer/desktop scanner	500	-
	<u>500</u>	<u>-</u>
HIDTA		
Equipment	12,770	16,333
	<u>12,770</u>	<u>16,333</u>
FCPD HEAT		
Equipment	12,200	39,443
	<u>12,200</u>	<u>39,443</u>
County Manager		
Community Room Chairs	7,200	3,580
Equipment	3,500	3,099
	<u>10,700</u>	<u>6,679</u>
Purchasing		
Scanner	1,000	608
Scanner	850	829
Emergency equipment purchases	150	-
	<u>2,000</u>	<u>1,437</u>
Information Technology		
Core switch for Admin. Bldg.	14,835	14,835
	<u>14,835</u>	<u>14,835</u>
E 911		
Battery backup	610	-
12 - 911 chairs	14,390	-
	<u>15,000</u>	<u>-</u>
Law Library		
Technology updates and additions for Law Library and Forum court	2,025	1,446
	<u>2,025</u>	<u>1,446</u>
Solid Waste		
Radio	2,500	-
	<u>2,500</u>	<u>-</u>
Inmate Benefit		
Jail equipment	119,200	-
Prison equipment	25,000	-
Work Release Center equipment	5,220	-
	<u>149,420</u>	<u>-</u>
Water Department		
Administration		
POS Printer	1,600	1,598
3 - Tablets, receivers, (2) belt clips, and vehicle mounts (carryover from 2021)	16,400	1,350
	<u>18,000</u>	<u>2,948</u>
Distribution		
Portable cool air fan	3,000	2,669
2 - Zero turn mowers	18,000	15,498
2 - Weed eaters	1,000	-
3 - Demo saws	6,000	5,210
2 - Surface Pro Books	1,400	1,400
Portable flow meter	5,000	4,915
Attic fan at shop	3,000	644
Desktop scanner for warehouse	3,000	960
Electric impact drill	780	467
Cutting torch with hoses, tank gauges, cutting goggles, & gloves	1,000	708
Toolbox for cutting torch equipment	865	536
Battery bandsaw	590	329
	<u>43,635</u>	<u>33,336</u>

**FLOYD COUNTY, GEORGIA**

*Non-Capital Equipment*

*For the Month Ended November 30, 2022*

	<b>Budget</b>	<b>2022 YTD</b>
Treatment		
3 - Prominent Gamma X fluoride pumps - Old Mill Spring, Fulton Well, Kingston Well	\$ 9,610	\$ 9,653
Regal Smart Valve - Old Mill Spring	3,920	3,303
3 - A-255 Regal Flow meters (2 spares) - Old Mill Spring, Kingston Well	1,944	1,944
6 - Steel doors (budgeted in 2021)	7,245	7,245
Door for Texas Valley pump station (budgeted in 2021)	1,600	1,598
27 North pump house door replacement	2,575	2,575
Thermo Scientific pH meter (spare) - Old Mill Spring or Kingston Well	676	675
2 - Chlorine cylinder switch over valves (spares) - Old Mill Spring or Kingston Well	4,320	4,320
	<u>31,890</u>	<u>31,314</u>
Airport		
Water fountain	1,185	1,182
Towbar	-	719
Radios	3,040	3,040
	<u>4,225</u>	<u>4,940</u>
Recycling		
Icemaker	4,225	4,223
Hands free water fountain (carryover from 2021)	2,000	1,544
Dell Sever System	-	2,697
Reposition and add cameras	5,000	-
	<u>11,225</u>	<u>8,464</u>
Recreation		
Administration		
Laptop	1,800	1,798
	<u>1,800</u>	<u>1,798</u>
Gymnastics		
Pit Blocks	2,380	2,371
Vault table with fitted pad	5,900	5,855
Deluxe folding jumbo incline mat 5 X 10 X 24	1,835	1,789
	<u>10,115</u>	<u>10,015</u>
Concessions		
Ice machine, 2021 carryover	4,340	-
3 - Hot dog machines	2,975	2,970
3 - Popcorn popper	3,575	3,575
	<u>10,890</u>	<u>6,545</u>
Park & Recreation Services		
6" rotary cut bush hog	1,900	1,750
72" smooth bucket/forks bobcat attachments	2,100	-
1 - John Deere utility vehicle	8,840	8,039
Field paint machine	2,160	2,156
	<u>15,000</u>	<u>11,945</u>
Rec-Buildings		
Ice machine at Gilbreath	4,500	-
	<u>4,500</u>	<u>-</u>
Rec-Shop		
2- high speed & 2 -low speed buffers	4,180	6,794
	<u>4,180</u>	<u>6,794</u>
Total:	<u>\$ 956,455</u>	<u>\$ 670,524</u>