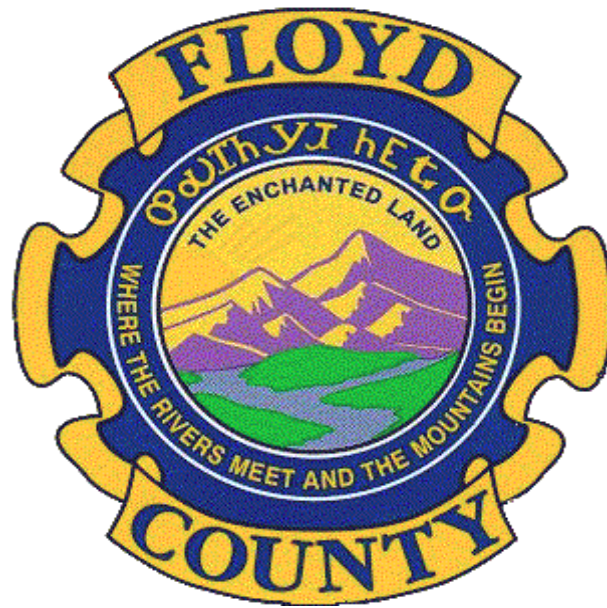


Floyd County, Georgia

***Financial Statements
For the Month Ended
October 31, 2022***



*Financial Statements
For the Month Ended
October 31, 2022*


*Prepared by:
Finance Department*


FLOYD COUNTY, GEORGIA
Financial Statements
For the Month Ended October 31, 2022


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Floyd County, Georgia For the Month Ended October 31, 2022


General Fund Revenues Budget vs Actual	
	\$ 63,804,195 Budget
	<u>\$ 32,342,354 Actual 11%</u>
	\$ (31,461,841)

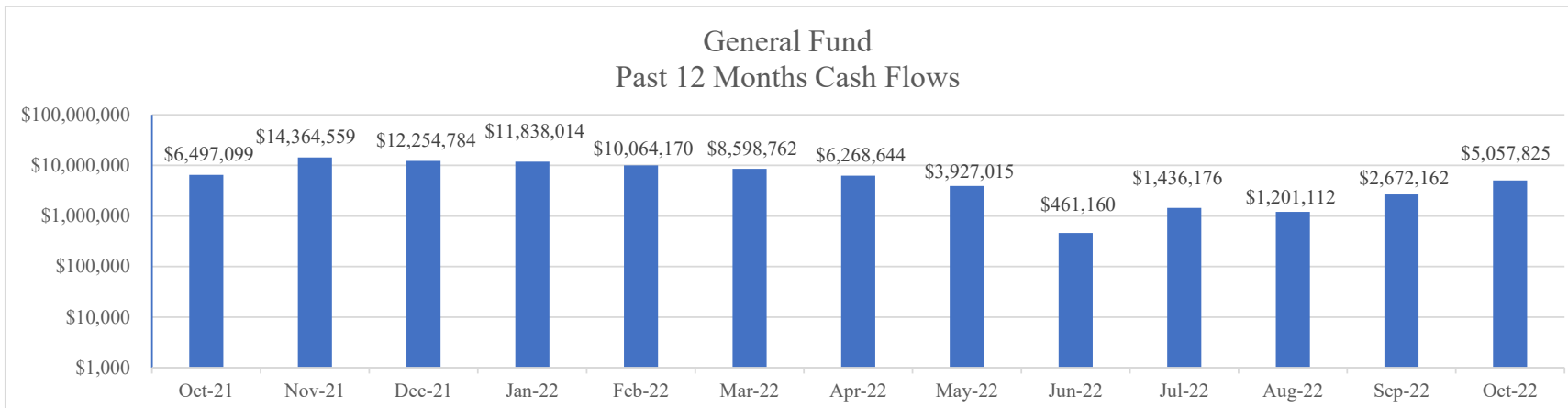
General Fund Expenditures Budget vs Actual	
	\$ 68,487,403 Budget
	<u>\$ 51,318,876 Actual 75%</u>
	\$ 17,168,527

Net Change in General Fund Balance Budget vs Actual	
	\$ (4,683,208) Budget
	<u>\$ (18,976,523) Actual</u>
	\$ (14,293,315) 405%

Cash & Investments vs Fund Balance = Liquidity & Availability of Fund Balance	
	\$ 5,057,825 Cash
	<u>\$ 10,119,779 Fund Balance</u>
	50%



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>\$ 627,486 Actual 114%</u>
	\$ 77,486




Floyd County, Georgia For the Month Ended October 31, 2022




2017 SPLOST Fund Sales Taxes Budget vs Actual	
	\$ 18,446,010 Budget
	<u>\$ 16,996,411 Actual 92%</u>
	\$ (1,449,599)
2013 SPLOST Fund Sales Taxes Budget vs Actual	
	\$ - Budget
	<u>\$ - Actual</u>
	\$ -


2017 SPLOST Fund Expenditures Budget vs Actual	
	\$ 23,064,927 Budget
	<u>\$ 10,673,660 Actual 46%</u>
	\$ 12,391,267
2013 SPLOST Fund Expenditures Budget vs Actual	
	\$ 9,829,050 Budget
	<u>\$ 744,844 Actual 8%</u>
	\$ 9,084,206




Water / Sewer Revenues & Expenses All Revenues and All Expenses	
	\$ 7,002,860 Revenues
	<u>\$ 7,822,317 Expenses</u>
	\$ (819,457)


Water / Sewer Operating Cash Flows Beg. Of Year vs Current Balance	
	\$ 13,907,771 Beginning
	<u>\$ 4,233,005 Current</u>
	\$ (9,674,766)




Airport Revenues & Expenses All Revenues and All Expenses	
	\$ 1,412,841 Revenues
	<u>\$ 1,921,996 Expenses</u>
	\$ (509,155)

Airport Operating Cash Flows Beg. Of Year vs Current Balance	
	\$ 450,777 Beginning
	<u>\$ 420,279 Current</u>
	\$ (30,498)



Recycling Revenues & Expenses All Revenues and All Expenses	
	\$ 471,380 Revenues
	<u>\$ 779,455 Expenses</u>
	\$ (308,076)

Recycling Operating Cash Flows Beg. Of Year vs Current Balance	
	\$ 7,477 Beginning
	<u>\$ 10,276 Current</u>
	\$ 2,799

Floyd County Review of October 2022

General Fund

- Revenues
 - Taxes are \$222,550 less than last year.
 - Current Year Property Tax is \$1,400,950 less than this time last year.
 - Prior Years' Tax is \$352,300 more than last year.
 - Intangible Taxes decreased 8% 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 28.3%.
 - Penalties & Interest revenue is \$16,600 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 \$927,250 or 10.7%.
 - Motor Vehicle Taxes are \$16,950 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 \$4,050 more than last year, a 4.8% increase.
 - Motor Vehicle TAVT is \$94,850 less than last year decreasing by 3%. 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 \$815,450 ahead of 2021. This is a 6.7% increase.
 - Licenses & Permits is \$9,300 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 \$658,850 more than last year.
 - State-Offender Rehab revenue is \$174,900 higher than 2021. The average number of inmates has increased 8.3%.
 - American Rescue Plan Act (ARPA) funding of \$363,850 was received for a grant through the State for Public Safety and Law Enforcement.
 - Charges for Services is \$105,950 more than 2021.
 - Sheriff Boarding Inmates is \$57,050 more than 2021.
 - Chattooga County Boarding Inmate revenue is up \$349,300 from 2021.
 - Funds received from the Social Security Administration have decreased 50.6% from 2021.
 - Payments from US Marshal's is down 60.6% from 2021.

Floyd County Review of October 2022

General Fund (cont'd)

- Revenues (cont'd)
 - Payments from Georgia Department of Corrections are \$203,150 less than in 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 \$60,300.
 - 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.
 - Tax Commissioner-TAVT Administrative Fee is 0.3% more than the amount for 2021.
 - The average monthly amount collected in 2021 was \$15,900 and in 2022 was \$15,950.
 - Clerk of Court Charges for Services increased by \$132,150 when compared to 2021. This is a 33.1% increase.
 - Recording Fees have increased 10.6% since 2021, a \$35,250 increase. This is revenue from recording deeds and liens.
 - Advance Deposits are up \$37,100 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 \$19,550 from 2021. Examples of this revenue include UCC filings and bond forfeitures. The portion relating to bond forfeitures has increased \$17,700.
 - All other charges increased a total of \$31,000 compared to 2021.
 - Probate Court Charges for Services decreased \$7,000 from 2021, falling 5.5%.
 - Estate revenues increased 11.3% or \$9,350. 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 45.5%. Miscellaneous revenue is made up of firearm permits.
 - Magistrate Court Fees have decreased \$200 or 0.3% from 2021.
 - There has been an increase of 23.4% in the number of cases from last year. For the cases that generate fees, there has been a 13.3% jump.

Floyd County Review of October 2022

General Fund (cont'd)

- Revenues (cont'd)
 - Clerk of Court-Jail Surcharge is up 15% as compared to last year.
 - There is a 1.8% 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 0.7% from 2021, a \$350 increase.
 - Fines & Forfeitures are up by \$60,050.
 - Clerk of Court – Criminal Division Fines are up \$7,050, a 1.8% jump as compared to 2021.
 - Juvenile Court Supplemental Services fines have increased 43.2% since this time last year, but only by a total of \$2,750.
 - Probate Court Fines are up \$33,650 or 8.5%. According to Probate staff, 7,324 citations have been paid in 2022, rising from the 5,991 paid in 2021. The number of citations written in 2022 is 7,637 compared to the 6,223 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 \$6,500.
 - Drug Abuse & Treatment Fines as a whole has increased 18.2% or \$10,600 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 111.9% 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 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 7.7% above the annual budget.
 - Salaries & Wages for Poll Workers is 10.4% over annual budget.
 - There was a primary election, a run-off election and a general election this year. There is a run-off election in December.
 - Member Meeting Fee is double the annual budget. We have had 3 elections this year and in June, the Board of Commissioners raised the pay rate for Boards.
 - Supplies is 91% more than the annual budget.
 - The Election Office was relocated from the Administrative building to the Health Department earlier this year.
 - Mileage Reimbursement is over twice the annual budget.

Floyd County Review of October 2022

General Fund (cont'd)

- Expenditures (cont'd)
 - This is a result of the number of board members increasing from 3 to 5 this year and that 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.
 - Repairs & Maintenance is 1% higher than the YTD budget.
 - Legal Publications is 56.2% above the annual budget.
 - Legal Fees is over twice the annual budget.
 - Election Costs is 51% more than the annual budget with the December run-off election still to come.
 - Data Processing is 8.1% greater than the annual budget.
 - Utilities are now charged with the move to the new location.
 - 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 times the annual budget.
 - Moving expenses were paid to the new Elections supervisor.
 - FCPD HEAT is at 122.8% of the annual budget. Grant revenues have only been received through July for this year to offset the expenditures.
 - Inmate Medical is at 99.7% of the annual budget.
 - The contracted services with Southern Correctional Medicine is 30.6% 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 \$168,858.41 for specialty medicines for inmates that were not paid to Correcthealth last year.
 - All other vendors are 78% above 2021.
 - **Total Budgeted Expenditures are 7.1% below the YTD budget.**
- Fund Balance
 - For 2022, the General Fund has decreased fund balance by \$18,976,523 compared to a decrease of \$15,352,402 for 2021, a variance of \$3,624,121.

Fire Fund

- Revenues
 - Taxes are \$151,300 less than this time last year.
 - Property Tax-Current Year is \$182,150 less than 2021.
 - Property Tax-Prior Years is \$4,150 more than 2021.
 - Motor Vehicle Tax is \$1,000 less than 2021. See explanation under General Fund.

Floyd County Review of October 2022

Fire Fund (cont'd)

- Revenues (cont'd)
 - Mobile Home Tax is \$1,150 more than 2021.
 - Recording Intangible Tax is \$9,700 less than 2021.
 - Timber Tax is \$450 more than 2021.
 - Motor Vehicle TAVT collections is \$16,600 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 \$3,050 more than 2021.

E911 Fund

- Revenues
 - Total Revenues are over the YTD budget by 6.2% and are \$116,900 more than last year.
 - Alarm Registration revenue is \$500 less than last year.
 - Miscellaneous Revenue is \$2,250 more than last year.
 - Charges for Services are \$90,200 more than last year.
 - Prepaid fees are \$24,100 more than last year.
 - Landline fees are \$9,650 more than last year.
 - Wireless fees are \$56,450 more than last year.
 - 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 69.9% of the annual budget but \$60,550 more than last year.
 - Salaries and Benefits are \$52,600 more than last year but 14% under the YTD budget.
 - Other Operating Costs are \$9,050 more than last year.
 - 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 \$3,100 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 \$1,600 more than 2021.

Floyd County Review of October 2022

800 MHz Communication Fund (cont'd)

- Expenditures
 - Repairs and Maintenance is at 68.9% of the annual budget and is \$5,750 less 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 69.4% of the annual budget but \$32,150 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 76.3% of the annual budget but \$64,650 more than 2021.
 - Salaries and Benefits is \$19,750 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.
 - Gas & Oil is at 95.7% of the 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 decreased \$78,500 when compared to 2021.
 - The following decreases contributed to this:
 - Property Tax-Current Year decreased \$72,400.
 - Recording Intangibles decreased \$3,850.
 - Motor Vehicle TAVT decreased \$7,100. See explanation under General Fund.
 - The above decreases are offset by the following increases:
 - Mobile Home Taxes increased \$100.
 - Property Tax-Prior Year increased \$1,650.
 - Motor Vehicle Taxes increased \$750.
 - Penalties and Interest increased \$950.

Floyd County Review of October 2022

Solid Waste Fund (cont'd)

- Revenues (cont'd)
 - Clerk of Court Real Estate Tax increased \$1,200.
 - Interest Earned is \$650 more than last year.
- Expenditures
 - Total Expenditures are \$170,150 more than 2021 and .3% above the year to date budget.
 - Salaries and Benefits is \$75,950 more than 2021.
 - Salaries and Wages have increased \$49,850 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 \$4,100 more than 2021.
 - Worker's Compensation expense is \$1,200 more than 2021.
 - Health Insurance expenditure is \$20,550 more than 2021.
 - Utilities expenses is \$1,350 more than 2021, and is 11.3% over the year to date budget. This is due to increased Georgia Power bills over the same time last year.
 - Telephone expense has increased \$450, due to an increased Windstream bill.
 - Remote Site Operations expense is \$49,200 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 \$269,800. This year we have paid \$319,500. This is an increase of \$49,650.
 - Tipping Fees are up \$39,700 when compared to 2021, and 10.9% 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 \$11,300 through October. This year we have paid \$60,900. This is an increase of \$49,600 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.

Floyd County Review of October 2022

Water Fund

- Revenues
 - Charges for Services is \$486,400 more than the prior year. Consumption reports show a 1.8% increase in residential usage and a 17.5% 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 90.6% of the annual budget.**
- Expenses
 - Administration Dues and Subscriptions is 15.9% over the YTD budget and \$1,950 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 Repairs & Maintenance is 3.9% over the YTD budget and \$2,750 more than last year. This increase is due to multiple factors including:
 - \$400 increase in pest control services due to a change in vendor.
 - \$400 increase in the Windstream telephone bill.
 - \$600 for computer upgrades necessary for the Munis upgrade
 - \$600 for a plumbing repair.
 - Administration Data Processing is at 107.6% of the annual budget and \$16,500 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 77.8% of the annual budget.**
 - Distribution Uniforms is \$3,800 more than last year.
 - Distribution Gas & Oil is at 105.7% of the annual budget and \$7,400 more than last year. A budget transfer has been requested.
 - Distribution Repairs and Maintenance – Vehicles is 11.1% over the YTD budget and \$23,900 more than last year due to a few large unexpected repairs to vehicles and trailers.
 - Distribution Data Processing is 14.6% over the YTD budget but \$100 less than last year.
 - **Total Distribution Expenses are at 80.6% of the annual budget.**
 - Treatment Plant Chemicals and Conditioners is at 101% of the annual budget and \$52,950 more than last year due to price increases. This will be corrected with the final budget revision.
 - **Total Treatment Plant Expenses are at 74.8% of the annual budget.**
 - **Total Operating Expenses are at 79.4% of the annual budget.**

Floyd County Review of October 2022

Airport Fund

- Revenues
 - Charges for Services are 50.7% below the YTD budget but are \$150 more than last year.
 - Fuel Sales are \$142,900 more than last year and are 45.7% over the YTD budget. This is due to a fuel price increase.
 - Avgas Revenue is \$50,800 more than 2021.
 - Self-Serve Revenue is \$66,150 more than 2021.
 - Jet Fuel Revenue is \$25,400 more than 2021.
 - Miscellaneous Revenue is at 86.1% of the annual budget but \$14,250 less than 2021.
 - Late Fees are up \$450 from 2021.
 - Miscellaneous Revenue is up \$2,650 from 2021.
 - Callout revenue is up \$1,650.
 - Ramp fees are up \$2,350.
 - GPU fees are up \$150.
 - 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 \$7,550 more than 2021.
 - Land Leases are up \$3,250; T-Hangar rentals are up \$12,250; Big Hangar rentals are down \$8,600; 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.
 - **Total Operating Revenues are at 121.5% of the annual budget.**
- Expenses
 - Dues & Subscriptions is at 111.6% of the annual budget. This is due to yearly subscriptions being renewed. A budget transfer has been requested.
 - Travel and Training is at 100% of the annual budget. This is for an AAAE training for staff.
 - Equipment is at 100% 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 94.1% of the annual budget. This line will continue to be monitored and a budget transfer requested if needed.
 - Garbage Service is at 101.6% of the annual budget. A budget transfer has been requested.
 - 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 133.8% of the annual budget. Compared to the YTD budget it is 50.5% higher than the YTD budget and \$90,500 more than 2021. This is due to more fuel being sold, but also the increase of fuel costs as well.
 - **Total Operating Expenses are 3.5% below the year to date budget.**

Floyd County Review of October 2022

Forum Fund

- The Forum continues to be closed to hosting events due to the need to safely conduct court cases. However, rental fees are \$206,240 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 and 1 concert rental.
- Total Operating Revenues are at 402% of the annual budget.
- Total Operating Expenses are at 66% of the annual budget.

Recycling Fund

- Revenues
 - Material Sales is at 139.5% of the annual budget for 2022 with this being \$71,100 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 \$4,600 less.
 - This year we have sold \$23,000 more in Mixed Paper than in 2021.
 - Commingled sales are up \$6,350 when compared to 2021.
 - Steel is up. This year we have sold \$850 more 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 \$86,150 more than 2021.
 - Salaries and Benefits is \$40,650 more than 2021.
 - Salaries and Wages is \$22,450 more than 2021.
 - This is largely due to the COLA and merit increases for 2022.
 - FICA is \$1,750 more than 2021.
 - Workers Compensation is \$250 less than in 2021.
 - Health Insurance expense is up \$16,400 when compared to 2021.
 - Supplies and other expenses increased \$38,500 when compared to 2021, and we are 6.1% above the year to date budget. The increase is largely due to the following changes:
 - Supplies have increased \$10,700 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 \$5,500.
 - Household Hazard Waste has increased \$18,150 due to a price increase of approximately 7% across the board. They can no longer use community service workers for events and have to bring out more inmates and feed them.

Floyd County Review of October 2022

Recycling Fund (cont'd)

- Expenses (cont'd)
 - Utilities have decreased \$5,650 when compared to 2021, and we are 34.7% below the year to date budget due to lower landfill bills.
 - Equipment is up \$5,750 when compared to 2021.
 - This was the purchase of a water bottle refilling station and an ice machine.

Animal Control Fund

- Revenues
 - Total Revenues are \$950 more than 2021.
 - Charges for Services is up \$3,900 due to an increase in adoptions compared to 2021. Also, in 2021 adoption fees were waived at times.
 - Miscellaneous Revenue is down \$8,950 due to decreased 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 \$230,300 more than 2021, and are 16.2% above the YTD budget.
 - Workers Compensation is at 615.4% of the annual budget and \$58,650 more than last year.
 - Credit card processing fee is at 150.9% 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 92.7% 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 221.5% and Utilities is at 109.6% 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 90.2% of the annual budget due to an unexpected vehicle repair.
 - 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 134.2% of the annual budget. This is due to more care for the animals happening in the shelter versus outside the agency. A budget transfer has been requested.
 - Legal Fees is at 626.4% 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.

Floyd County Review of October 2022

Animal Control Fund (cont'd)

- Expenditures (cont'd)
 - Animal Care is at 382.5% 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.

Rome-Floyd Parks and Recreation Authority

- Total Revenues are \$101,150 more than 2021.
- Total Expenditures are \$399,250 more than 2021.
- Administrative Operations has spent \$79,400 more than at this time last year.
 - Salaries and Benefits is 16.9% under the YTD budget but \$86,350 more than last year.
 - Salaries and FICA are \$42,200 less than 2021. In 2021, there was a large payout to a retired employee.
 - Workers Compensation is \$25,000 less than 2021.
 - Health Insurance is \$152,650 more than 2021.
 - Total Expenditures are at 69.1% of the annual budget but are \$82,900 more than 2021.
 - Transaction Fees is at 127.1% of the annual budget and \$1,850 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 \$2,400 from 2021.
 - ActiveNet fees are up \$1,850 from 2021.
 - CRTP fees are \$2,350 less than 2021.
 - Reserve America credit card fees is down \$50 from 2021.
 - Promotions/Advertising is at 61.8% of the YTD budget and is \$6,850 less than 2021.
- Other Programs has a net revenue of \$10,700. This is \$32,450 less than 2021.
 - Special Events revenue is down \$11,700 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 tickets being sold for the Concert Series.
 - 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 \$13,950 due to less events being held this year.
- Gymnastics has net revenues of \$81,050 for 2022.
 - Revenues are \$43,300 more due to the COVID-19 pandemic restrictions lifting and more people enrolling their children in sports.
 - Expenditures are \$14,600 more than 2021.
 - Salaries and Benefits are \$9,300 more due to more part time staffing for parties, classes, and rentals and the usage of the staffing agency has created more expense.
 - Travel and Training is \$10,500 more due to several events being reintroduced after the pandemic shut down.

Floyd County Review of October 2022

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

- Equipment purchases are up \$150 from 2021. This is due to aging equipment being replaced.
- Concessions has a net revenue of \$15,800 which is \$600 less than 2021.
 - Total Revenues are \$11,100 more than 2021.
 - Alto Park concession sales are down \$14,450 from 2021. This is due to less tournaments being held this year.
 - North Floyd Park sales are up \$10,950 from 2021 due to more sales.
 - Riverview Park sales are up \$18,550 from 2021 due to more sales.
 - Ridgeferry Park sales are down \$5,050.
 - Parky's Polar Treats sales are down \$4,200.
 - Total Expenditures are \$11,700 more than 2021.
 - Salaries and Benefits are down \$6,400 from 2021.
 - Concessions Resale is \$15,350 more than 2021.
- Coosa River Trading Post has a net revenue of \$93,700. This is \$24,200 more than 2021.
 - Total Revenues are \$31,350 more than 2021.
 - Camping Rentals are up \$26,650.
 - Bait is \$3,600 higher than 2021.
 - Parking/Launch Fees is \$1,100 less than 2021.
 - Fish/Camp Supplies is \$1,700 more than 2021.
 - Licenses is \$1,800 less than 2021.
 - Total Expenditures are \$7,100 more than 2021.
 - Salaries and Benefits are \$2,400 higher.
 - Supplies is \$450 more than 2021.
 - Bait is \$1,000 more than 2021 due to different types of bait being purchased.
 - Fish/Camp supplies is \$750 more than 2021.
 - Licenses is \$1,850 less than 2021.
 - Telephone is up \$3,650 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 \$45,100. This is up \$5,700 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.
 - Fall Rec. League T-Ball has 72 participants. A decrease of 17 participants compared to 2021.
 - Total Expenditures are \$17,000 more than 2021.
- Youth Softball has a net revenue of \$4,050, a decrease of \$250 from 2021.

Floyd County Review of October 2022

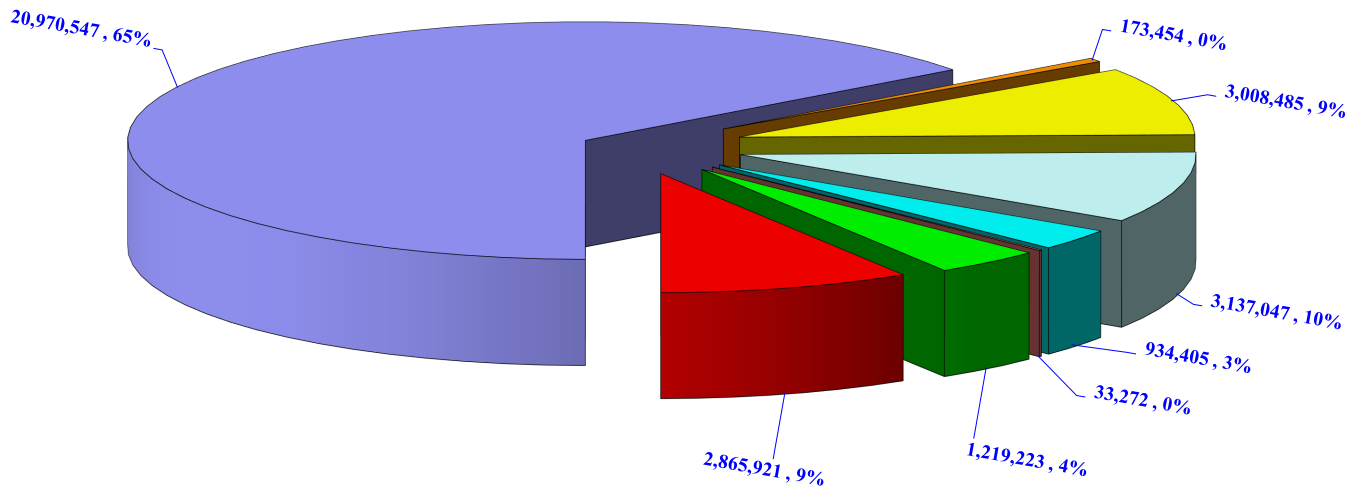
Rome-Floyd Parks and Recreation Authority (cont'd)

- 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 \$24,500. This is a decrease of \$4,400 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 \$72,600. 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 \$6,450 in rentals from 2021, but has an increase in expenses of \$5,250 from 2021.
 - The Fielder Center has a decrease in rentals of \$6,000 from 2021. However, only had an increase in expenses of \$1,500 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 \$9,100 from 2021.
 - Thornton Center has an increase in rentals of \$8,750 from 2021. Total expenses are up from 2021 by \$14,850.
 - Shannon Center has a decrease in rentals of \$1,150 from 2021. However, total expenses has decreased by \$1,800 compared to 2021.
- Hall of Fame has net expenditure of \$800.
 - Revenues are at 65.7% 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

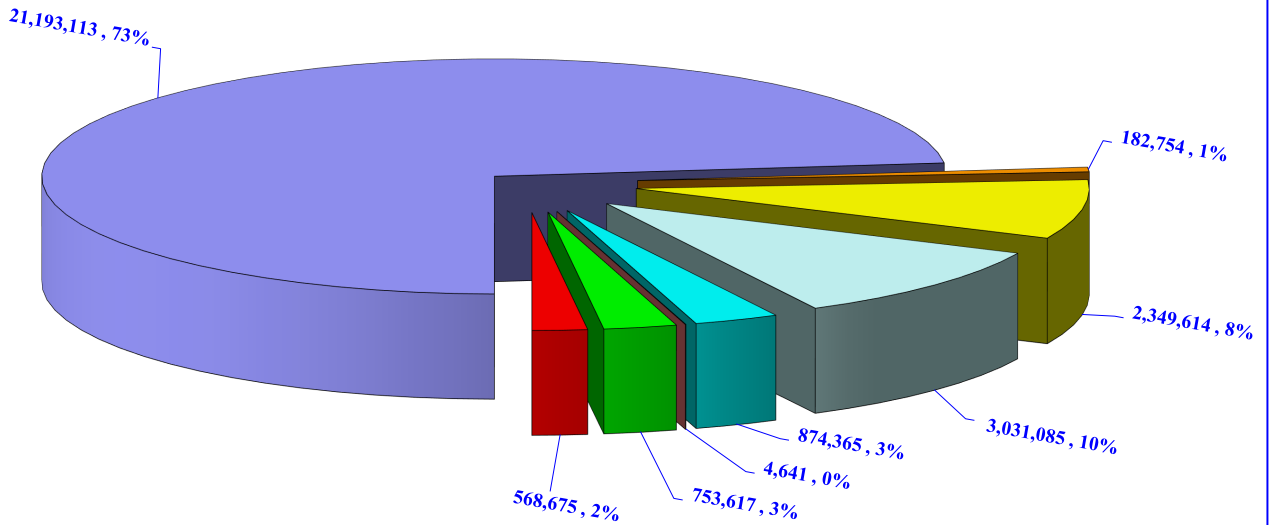
- Revenues
 - Total Revenues are at 83.7% of the annual budget and are \$1,779,400 more than last year.
- Expenditures
 - Claims is 73.7% of the annual budget but \$318,750 more than last year. We currently have 65 participants with claims over \$25,000, and the total amount of claims for these 65 participants is \$4,494,900. These account for 74.5% of total claims.

October 2022 Revenues and Transfers In



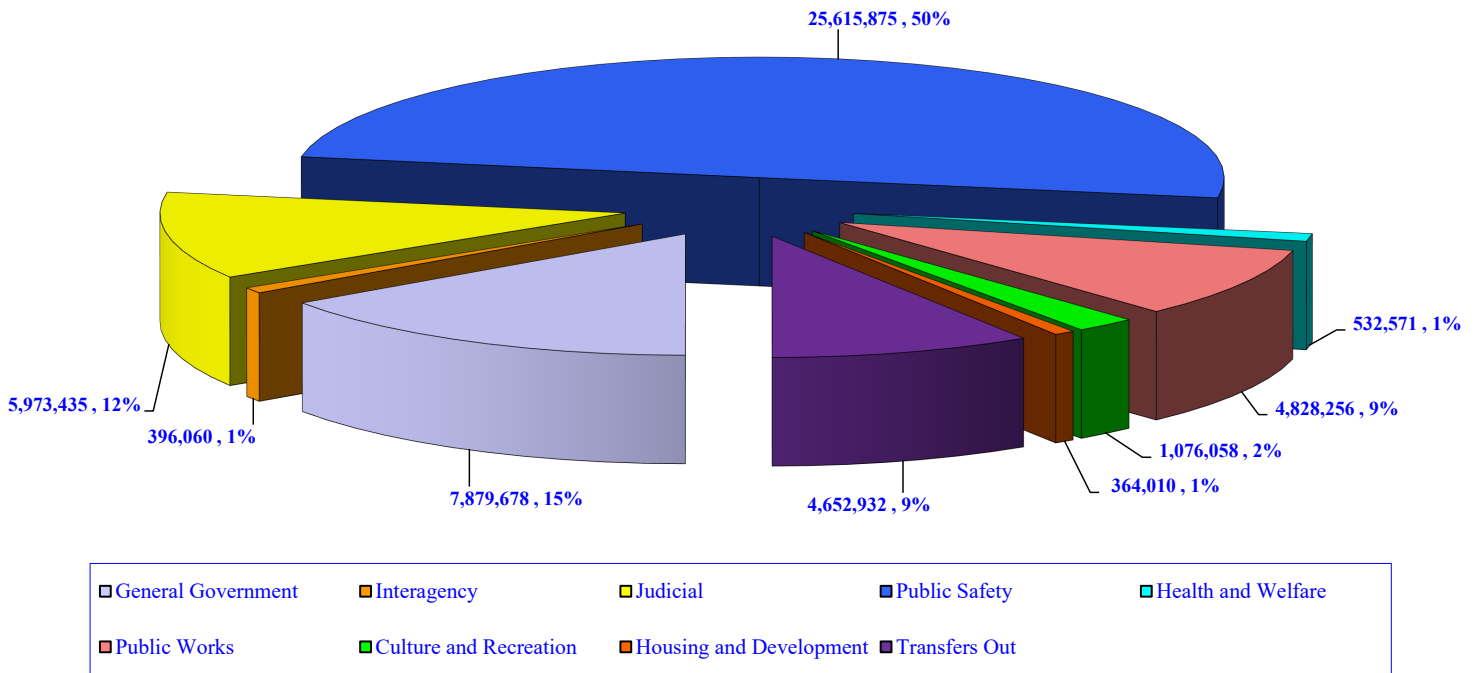
■ Taxes	■ Licenses and Permits	■ Intergovernmental	■ Charges for Services
■ Fines and Forfeitures	■ Interest Earned	■ Miscellaneous	■ Transfers In

October 2021 Revenues and Transfers In

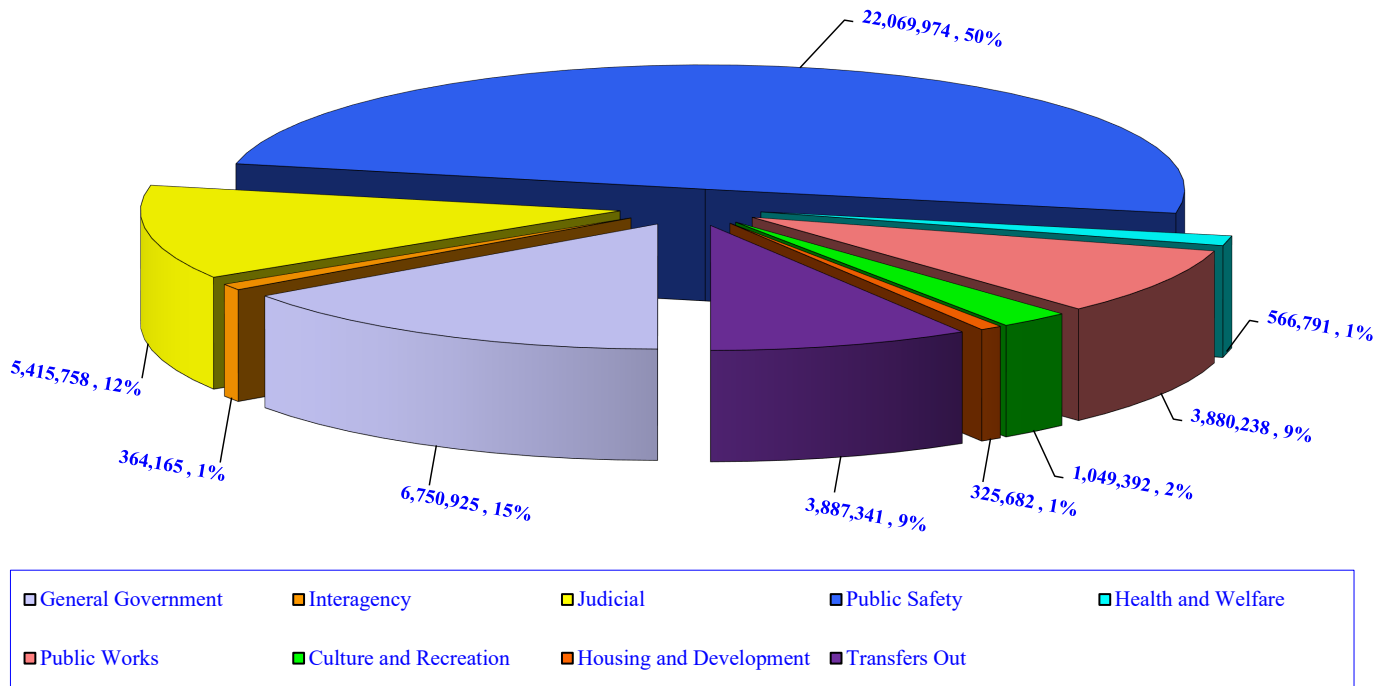


■ Taxes	■ Licenses and Permits	■ Intergovernmental	■ Charges for Services
■ Fines and Forfeitures	■ Interest Earned	■ Miscellaneous	■ Transfers In

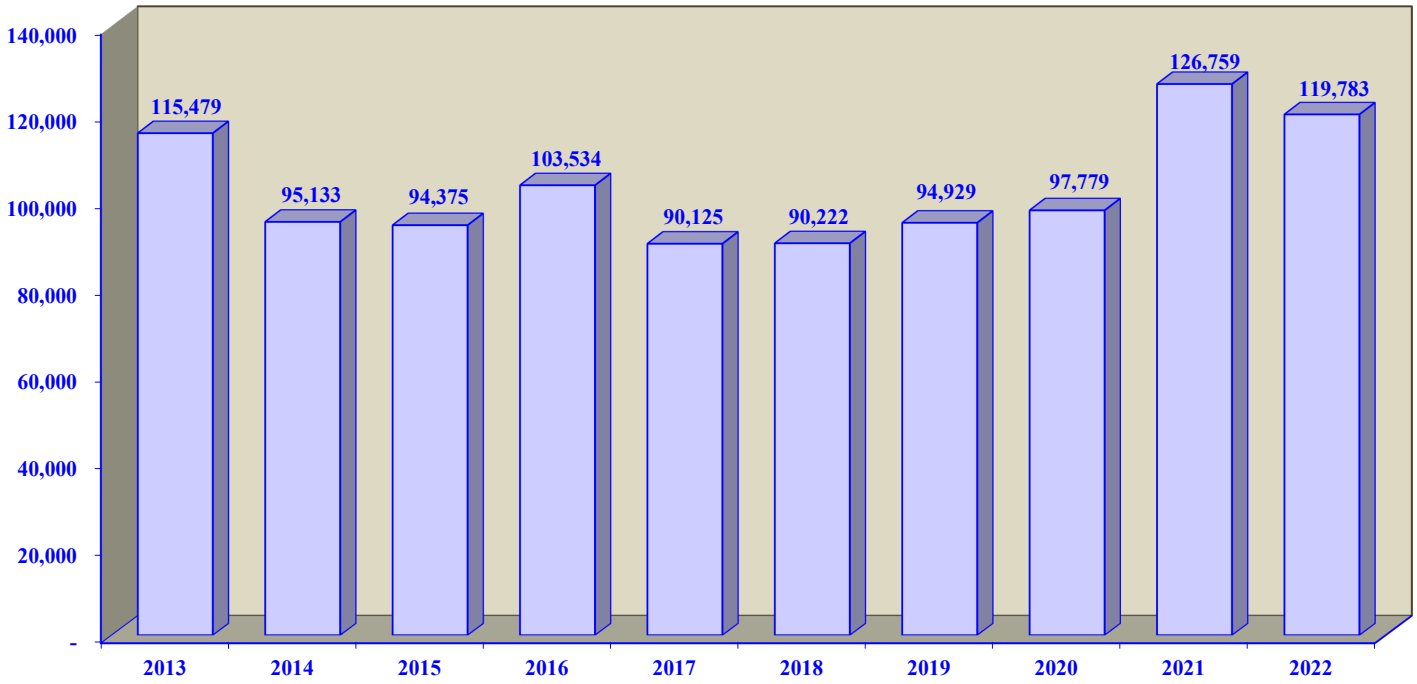
October 2022 Expenditures and Transfers Out



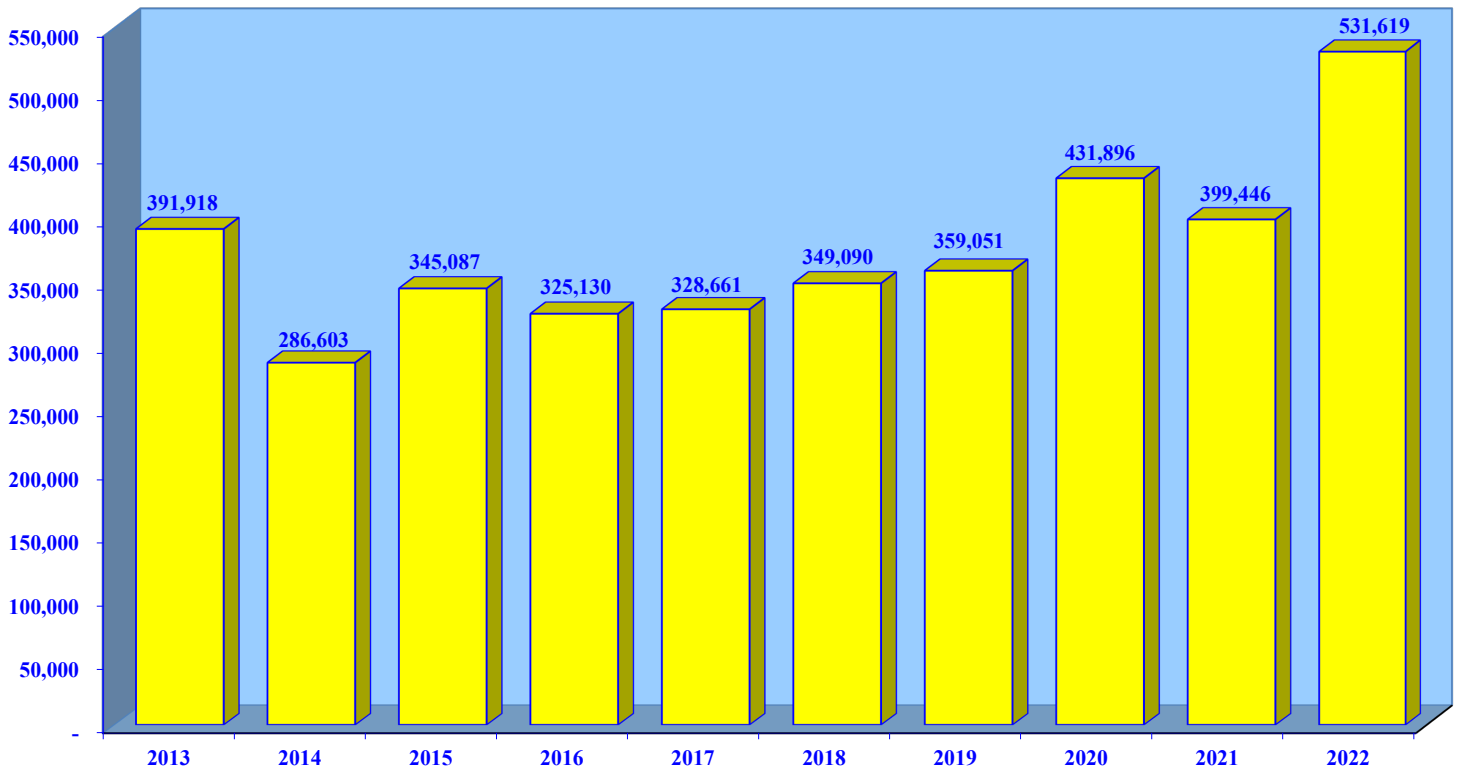
October 2021 Expenditures and Transfers Out



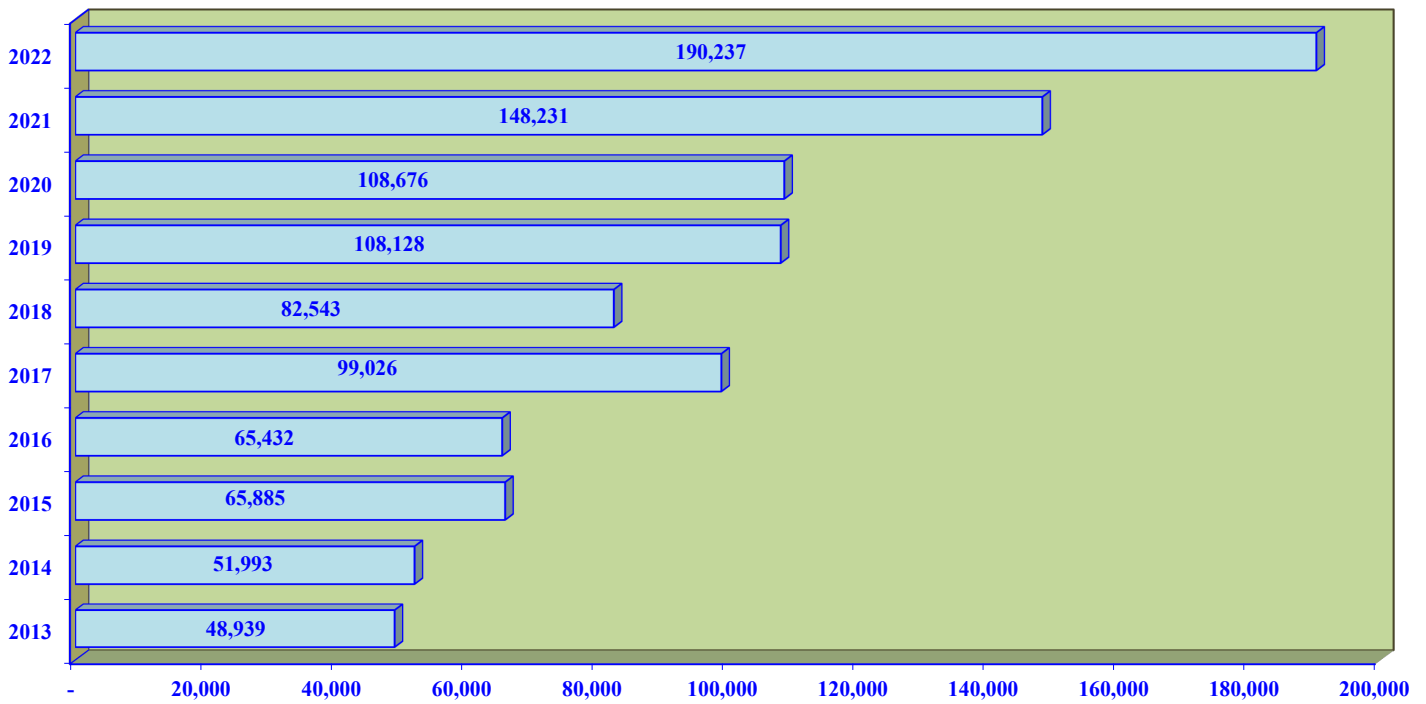
**Probate Court Charges for Services
October YTD
2013-2022**



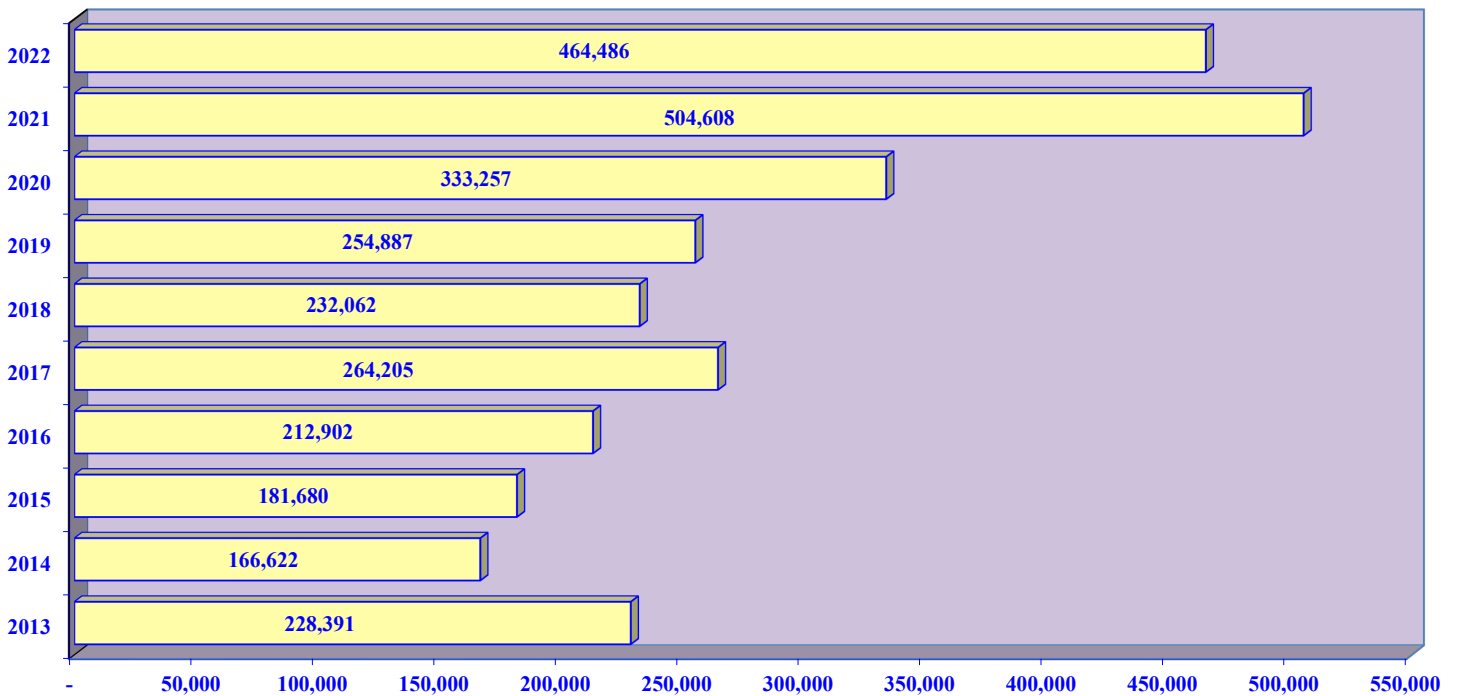
**Clerk of Court Charges for Services
October YTD
2013-2022**



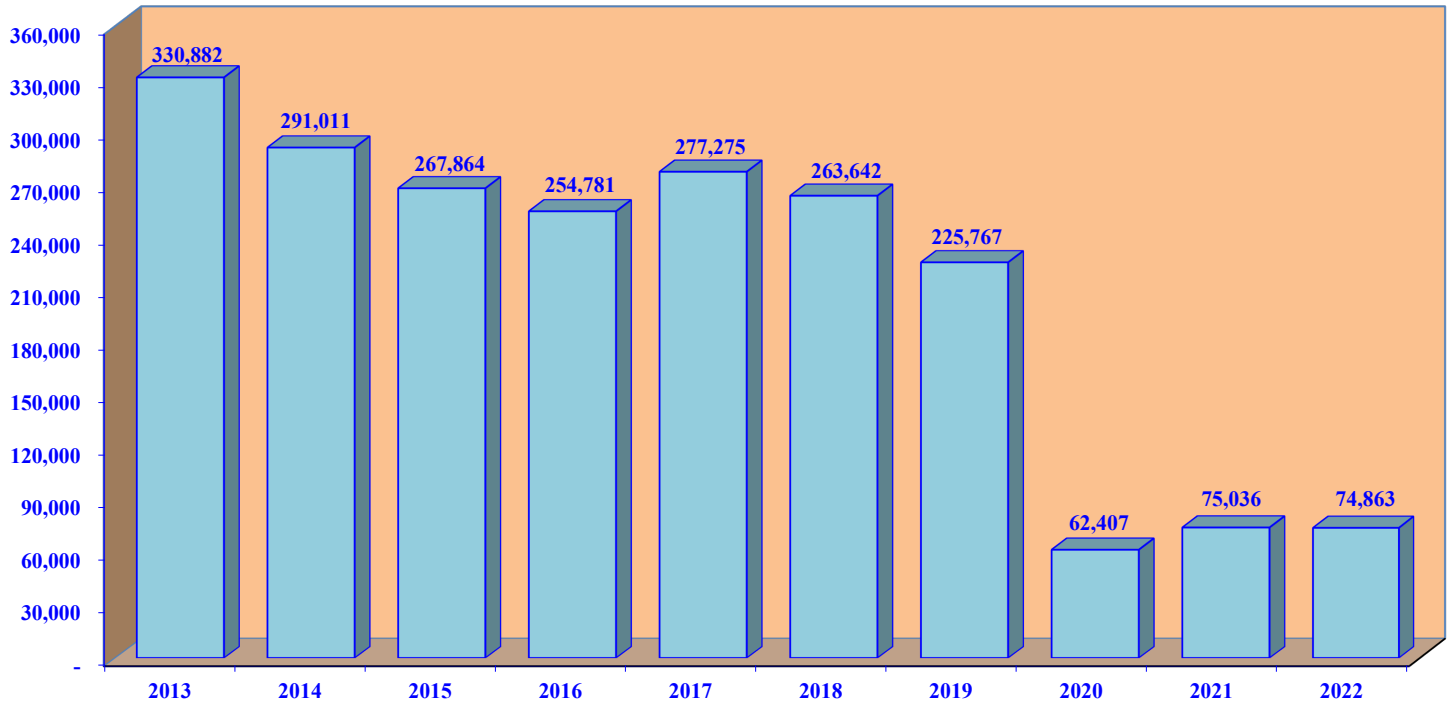
**Clerk of Court
Real Estate Tax Fees
October YTD
2013-2022**



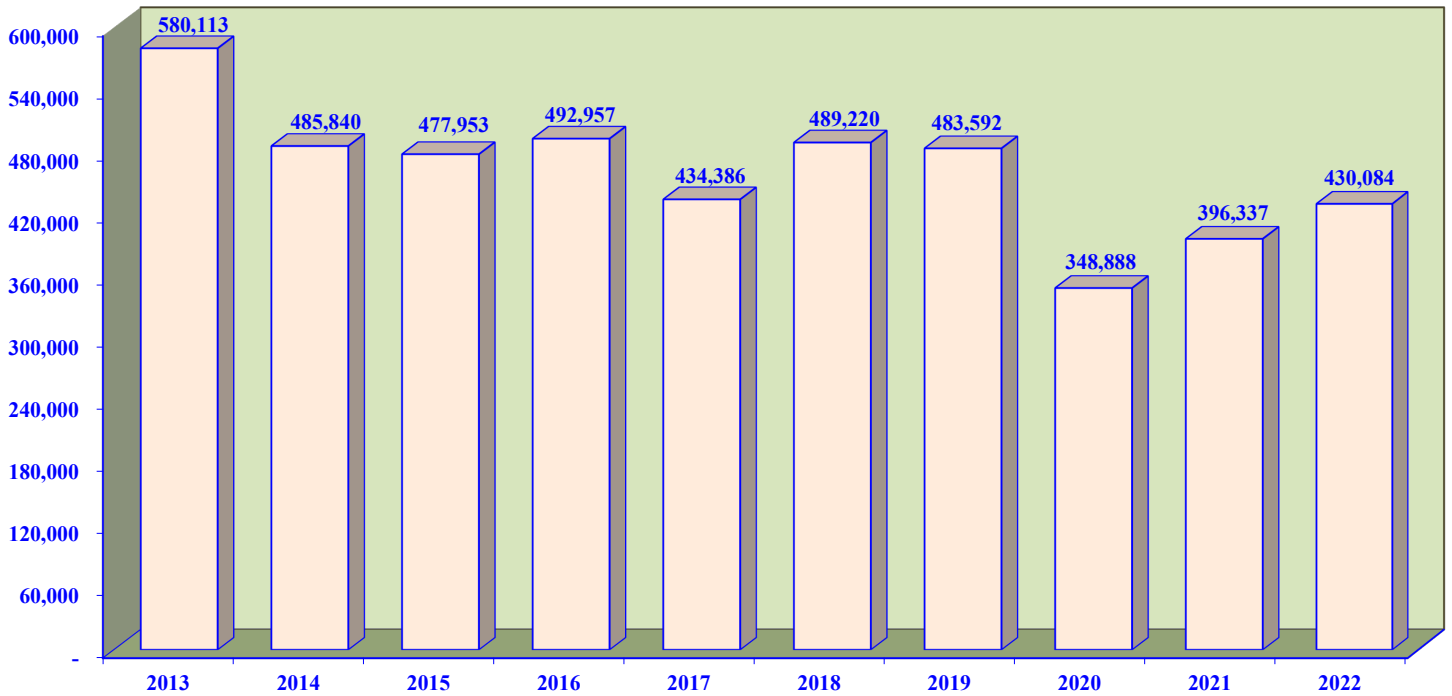
**Clerk of Court
Recording Intangible Taxes
October YTD
2013-2022**



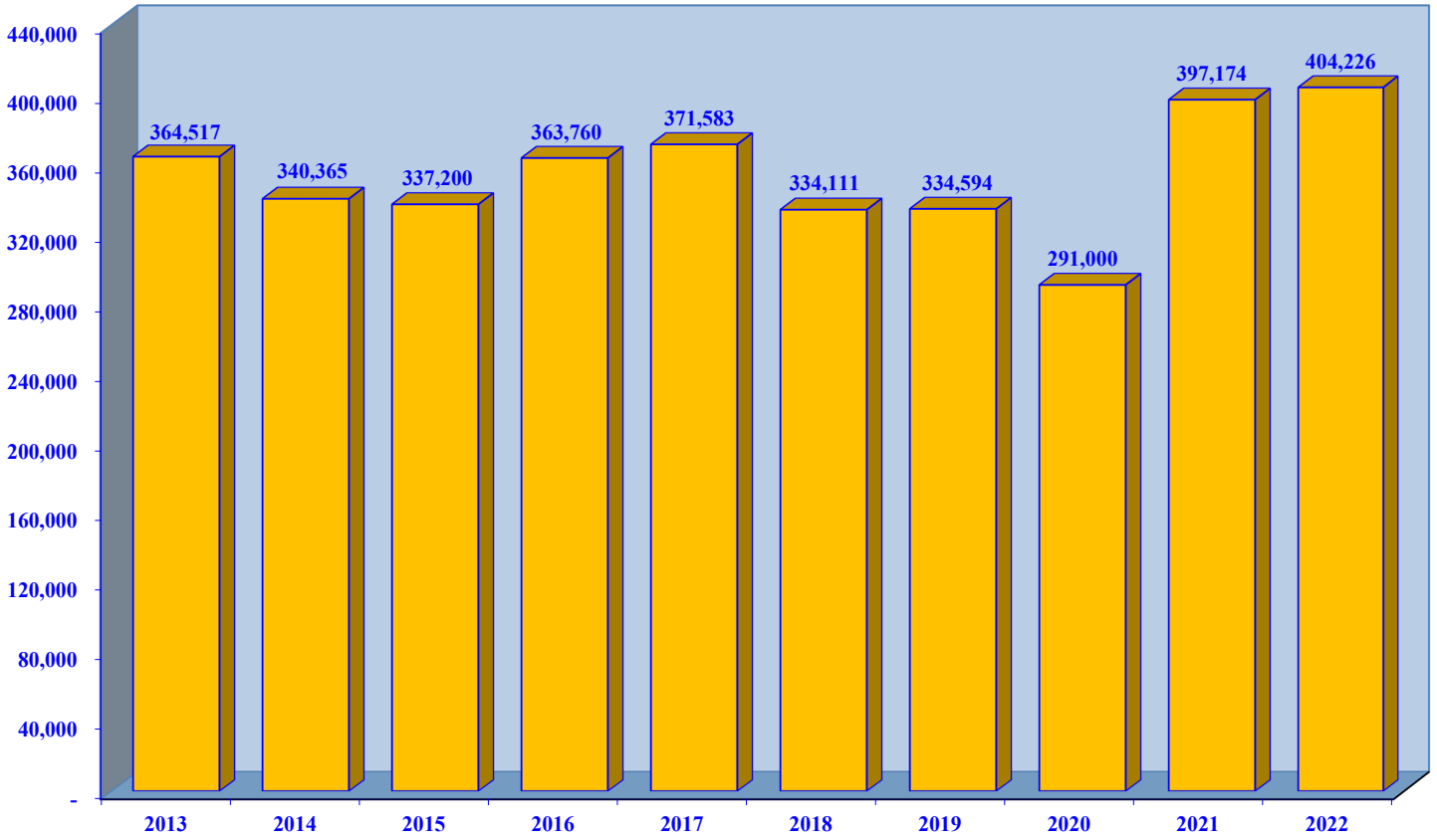
**Magistrate Court Fees
October YTD
2013-2022**



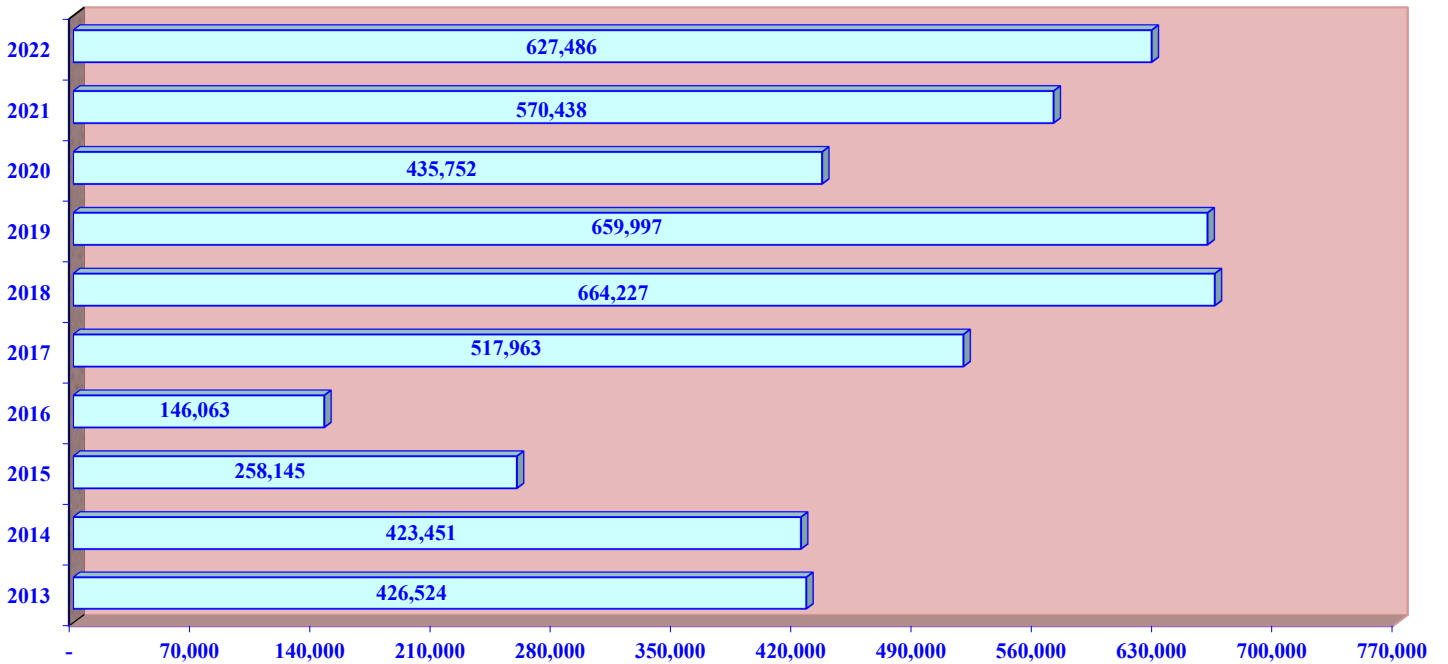
**Probate Court Fines
October YTD
2013-2022**



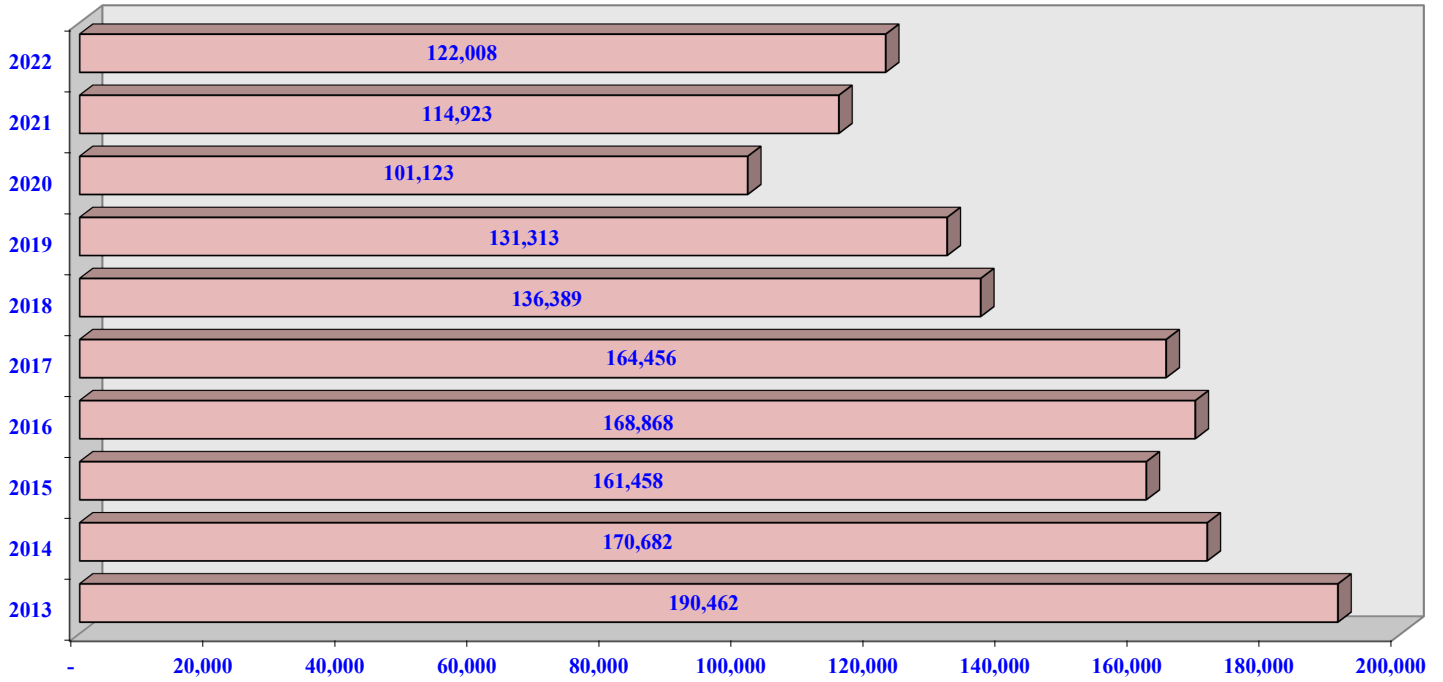
**Clerk of Court Fines
October YTD
2013-2022**



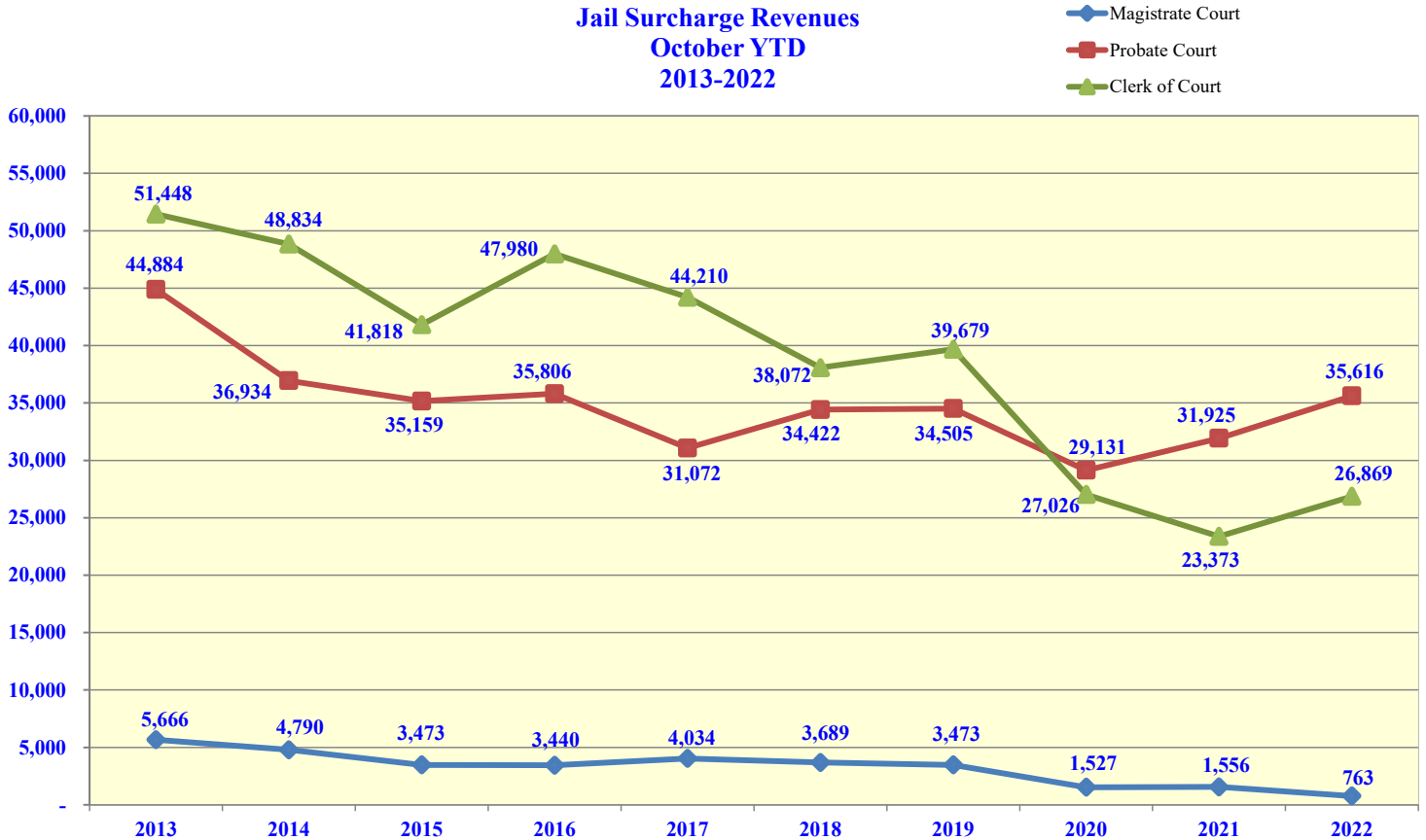
**Boarding Inmate Revenues
October YTD
2013-2022**



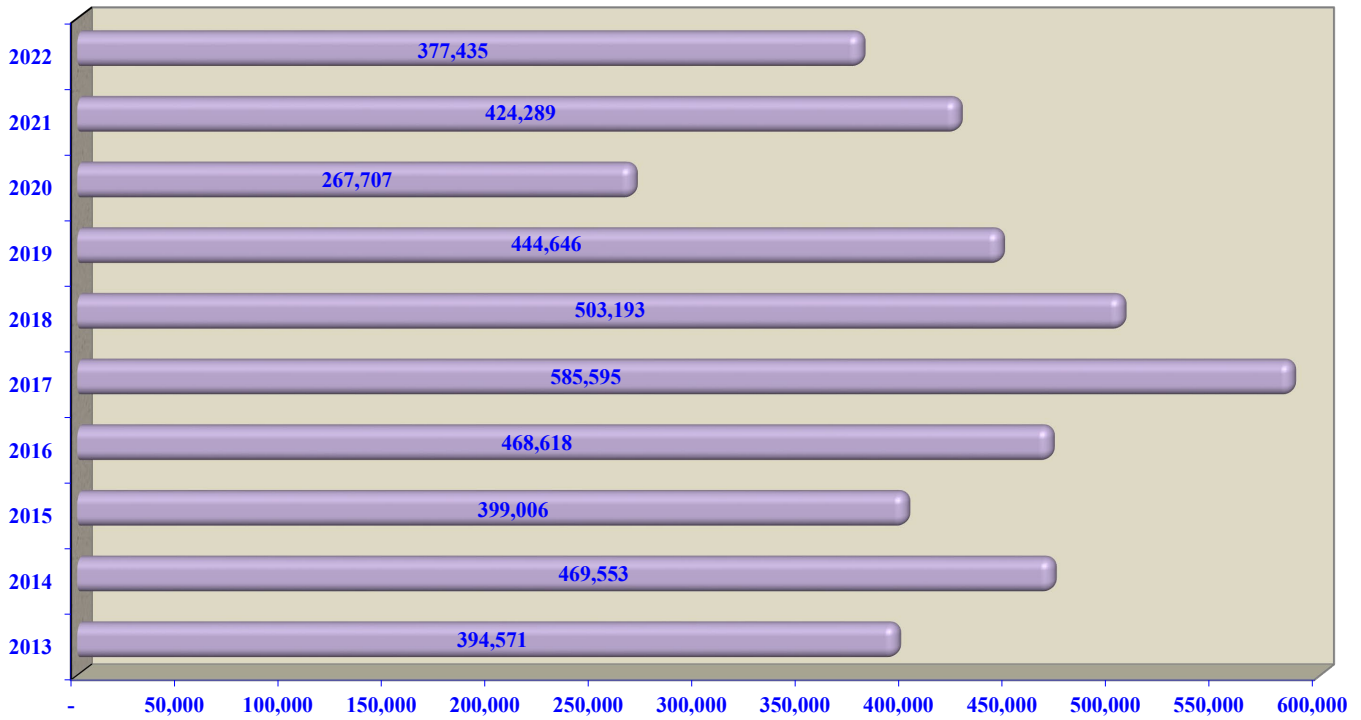
Jail Surcharge Revenues
(Clerk of Court, Magistrate Court, Probate Court, Juvenile Court, City of Rome & City of Cave Spring)
October YTD
2013-2022



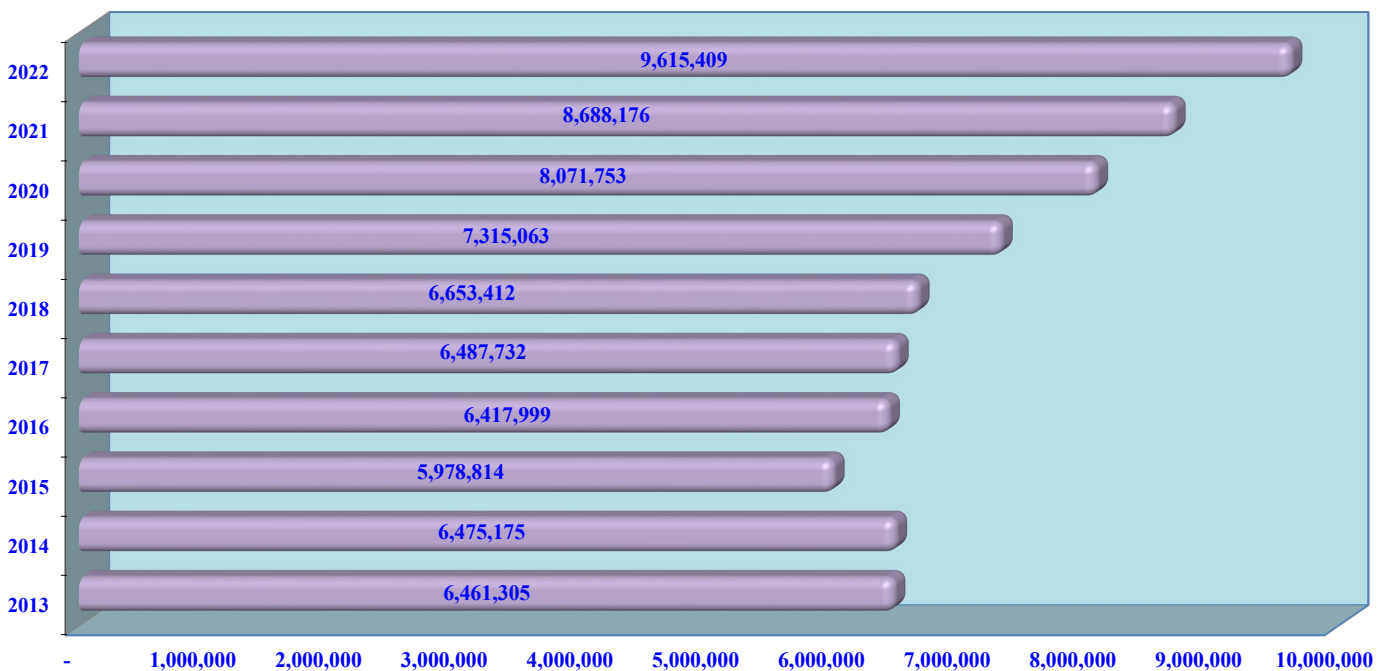
Jail Surcharge Revenues
October YTD
2013-2022



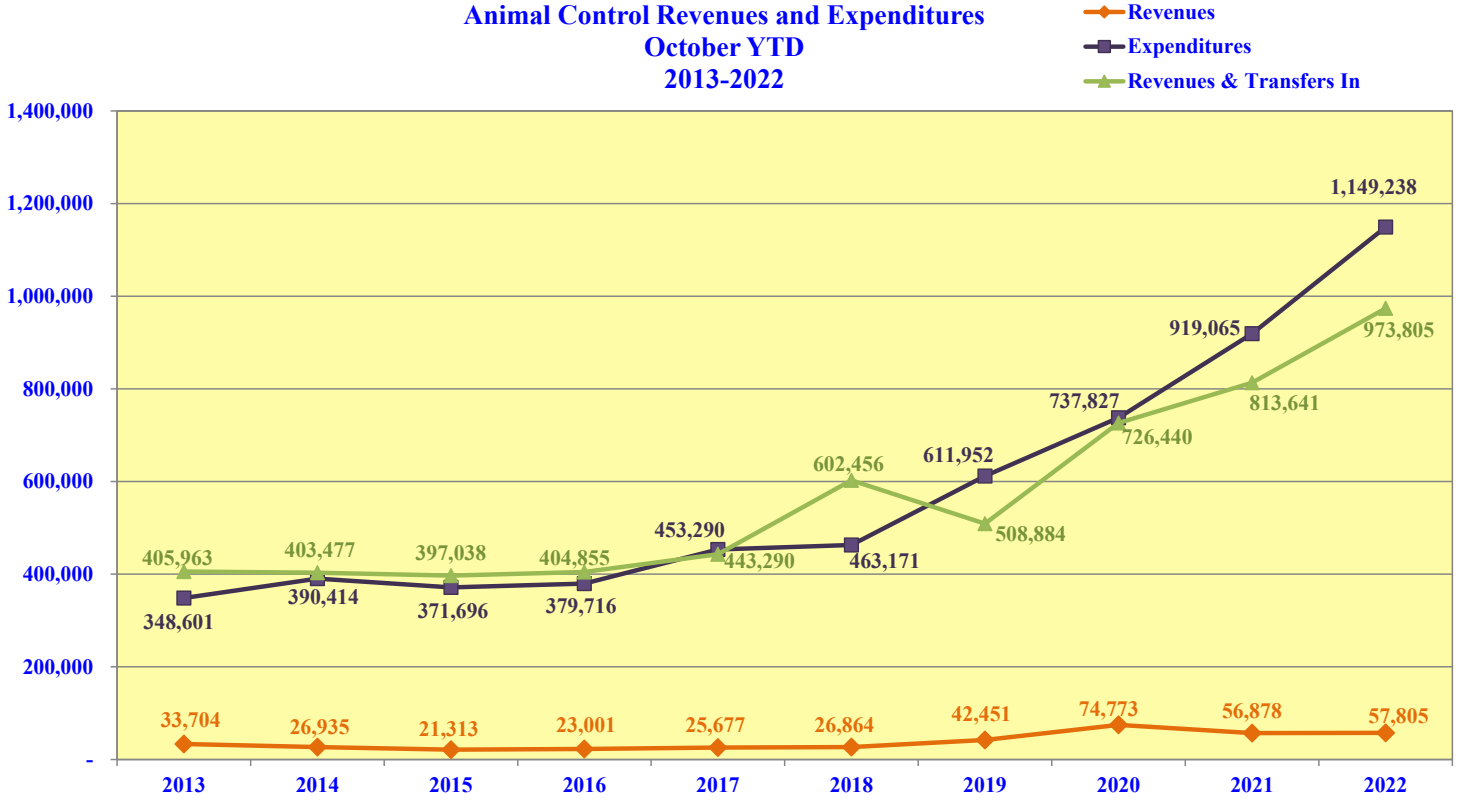
**Tax Commissioner Revenues
October YTD
2013-2022**



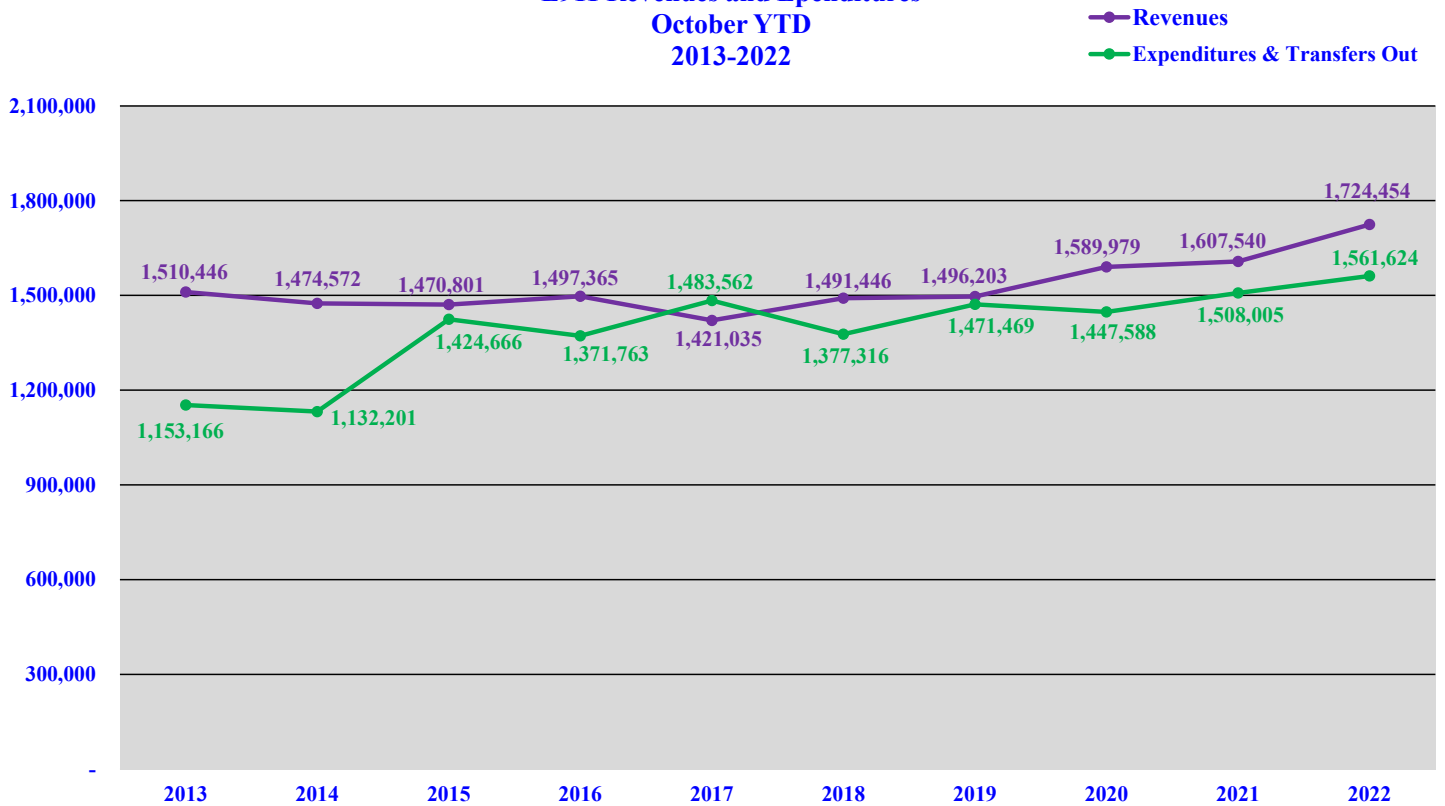
**Local Option Sales Tax
October YTD
2013-2022**



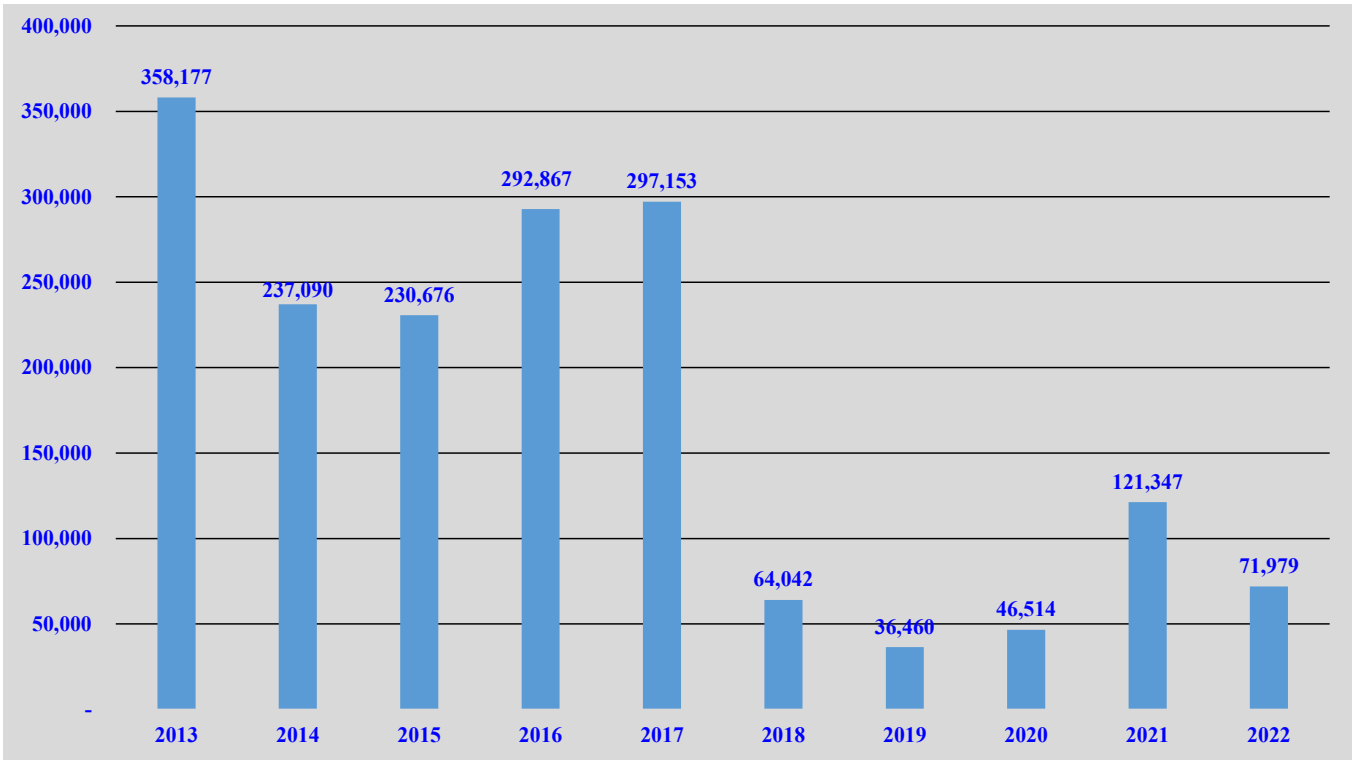
**Animal Control Revenues and Expenditures
October YTD
2013-2022**



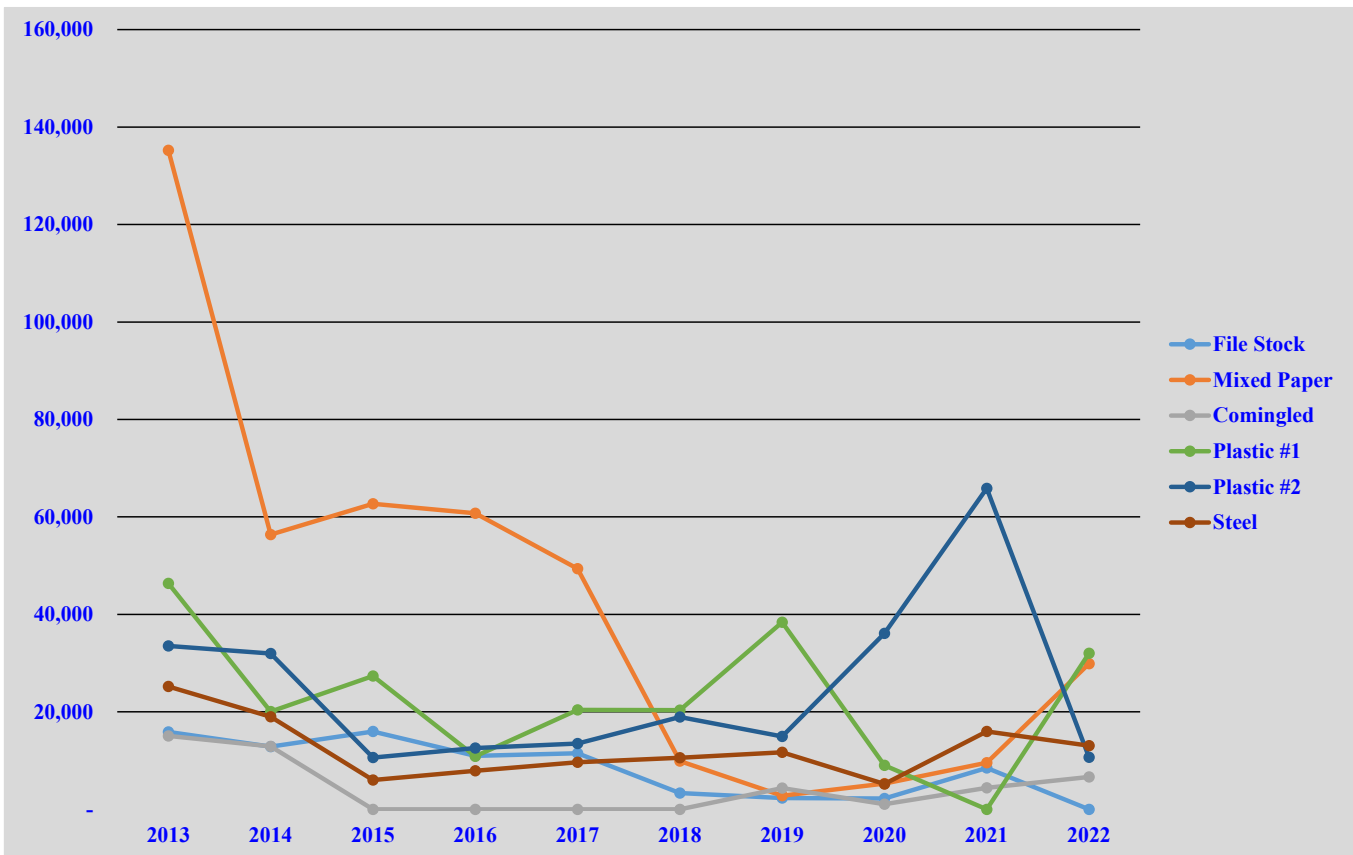
**E911 Revenues and Expenditures
October YTD
2013-2022**



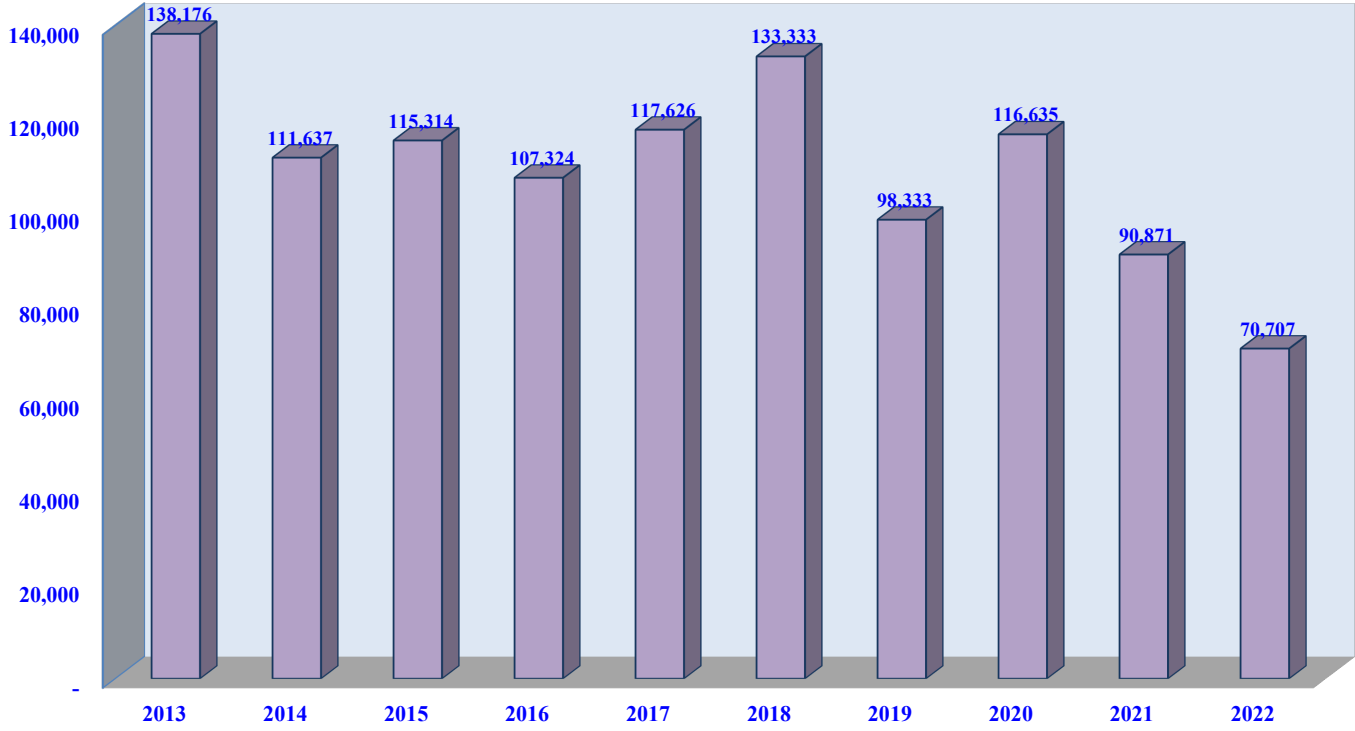
**Corrugated Material Sales
2013-2022
October YTD**



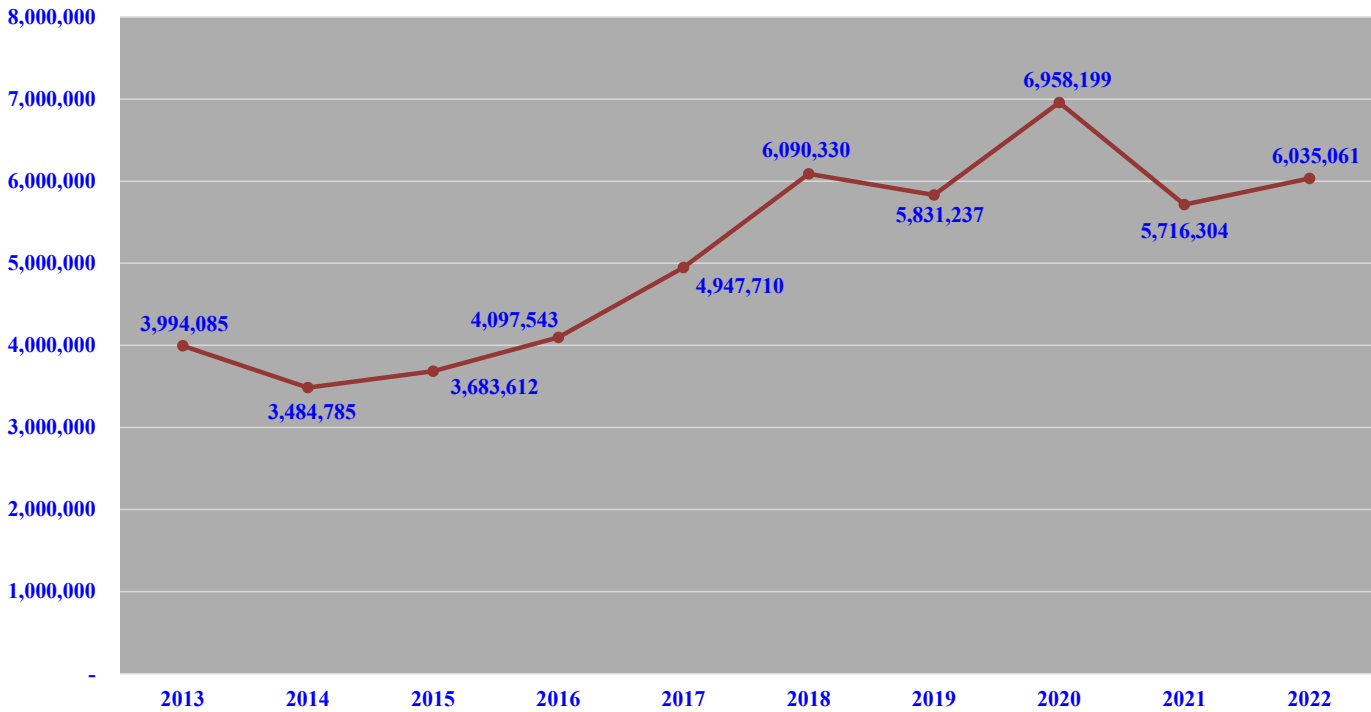
**Recycling Material Sales
2013-2022
October YTD**



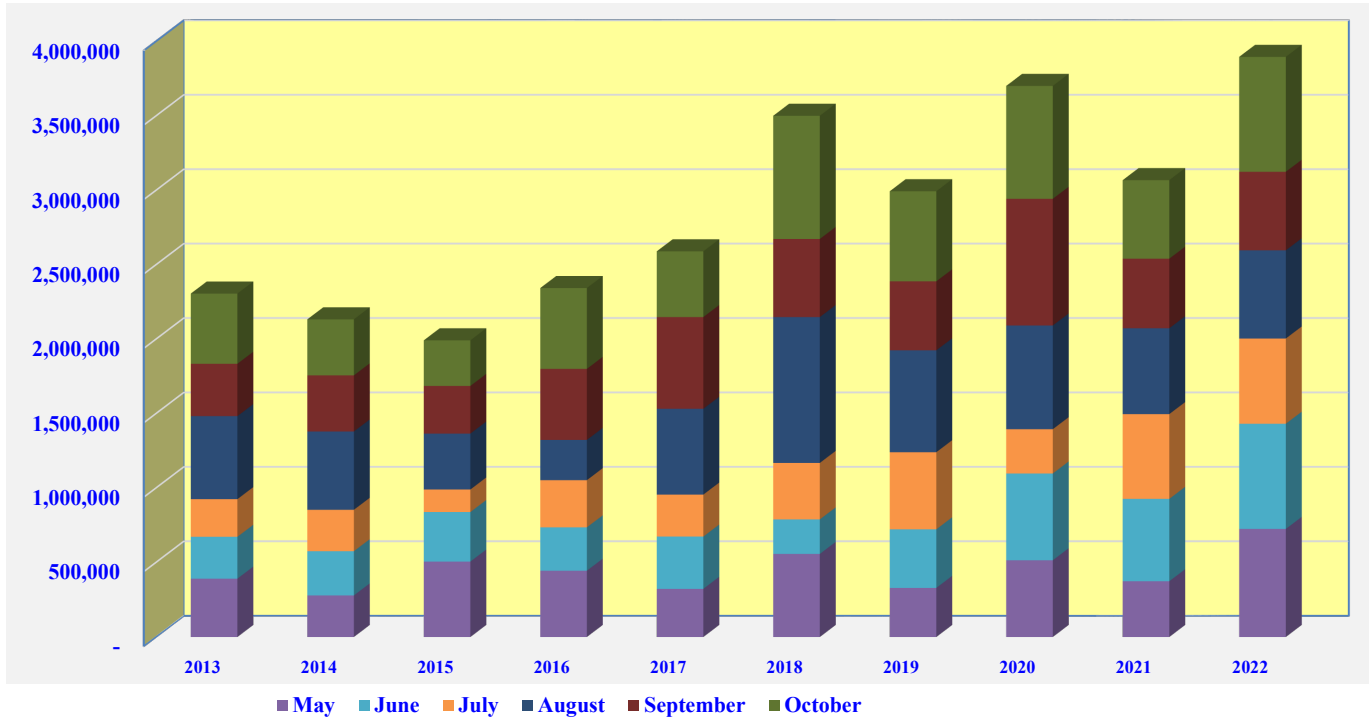
**Health Insurance
HRA YTD
2013-2022**



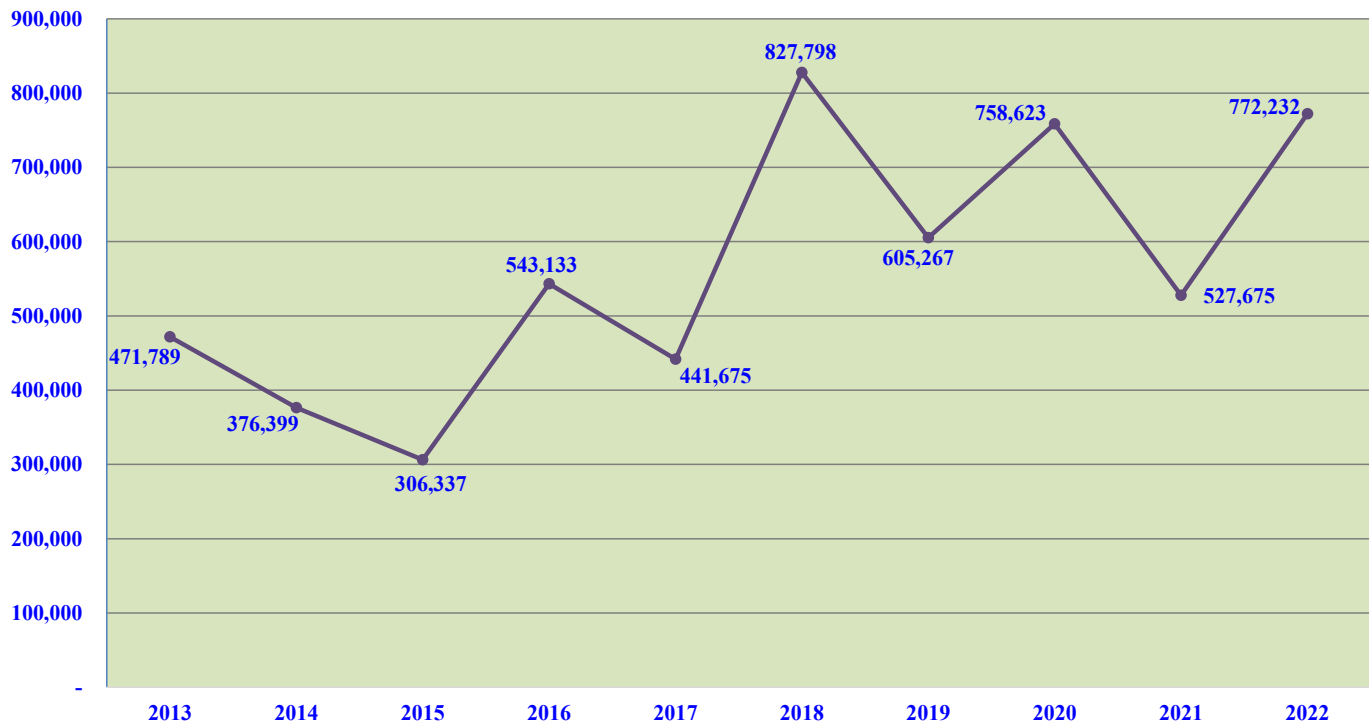
**Health Insurance
Claims YTD
2013-2022**



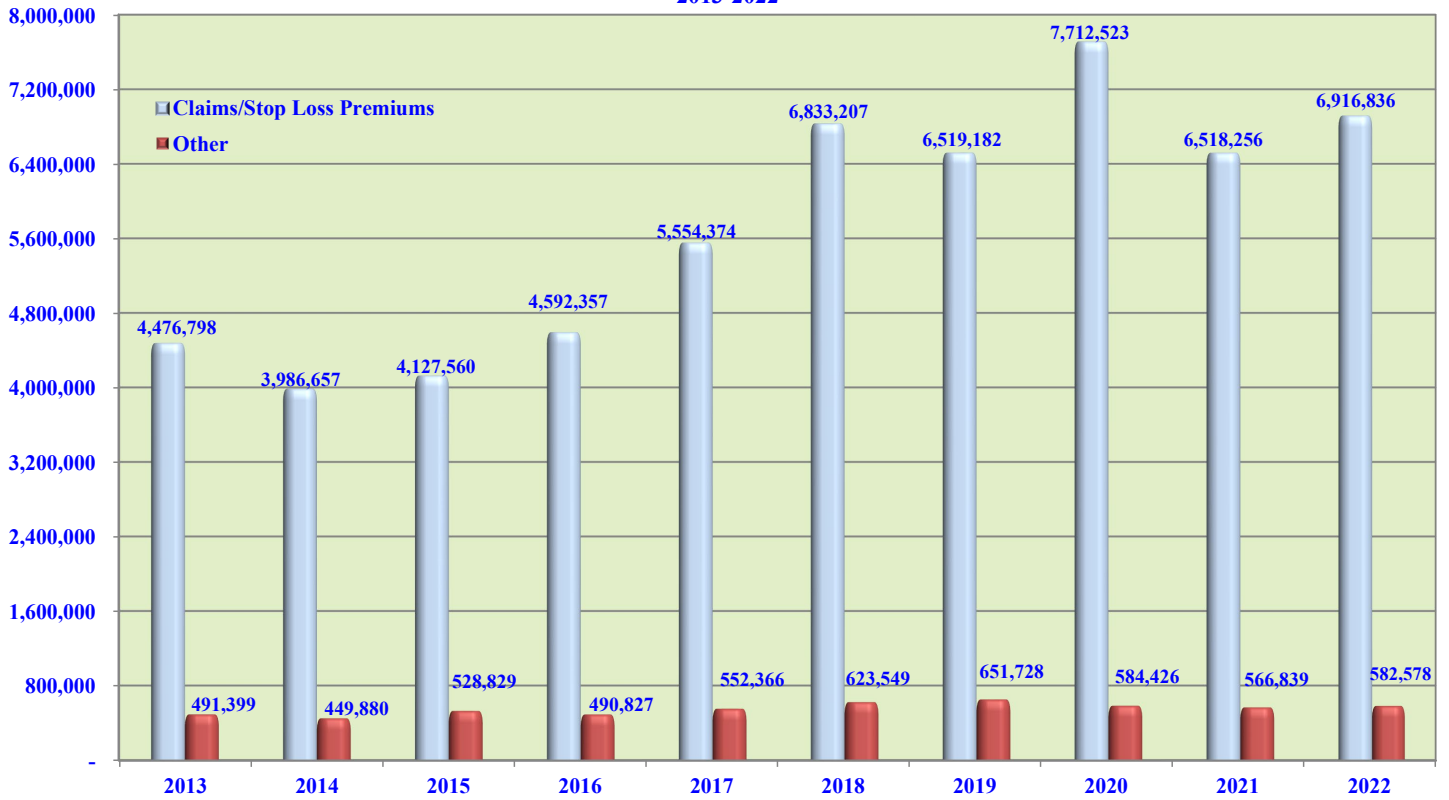
**Health Insurance
Claims by Month - May-October
2013-2022**



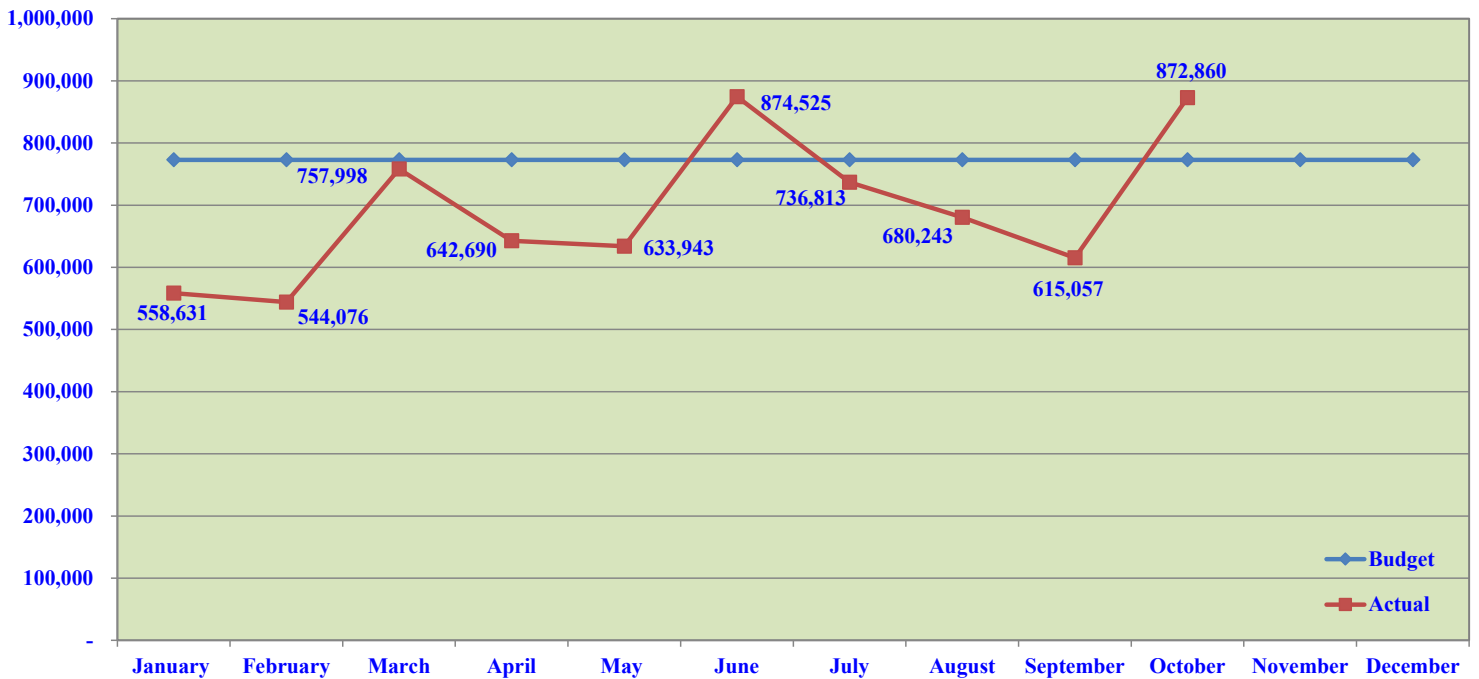
**Health Insurance
Claims - Current Month
2013-2022**

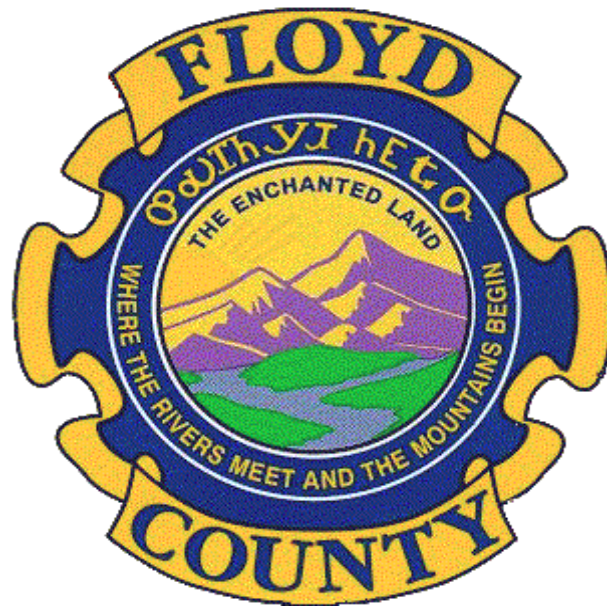


**Health Insurance
October YTD
2013-2022**



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





October Financial Statements

FLOYD COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended October 31, 2022

	General Fund	Fire Fund	E 911 Fund	800 MHz Communication Fund	Emergency Management Fund	Solid Waste Fund	Stadium Maintenance Fund
REVENUES:							
Taxes	\$ 20,970,547	\$ 5,717,907	\$ -	\$ -	\$ -	\$ 491,376	\$ -
Licenses and Permits	173,454	-	-	-	-	-	-
Intergovernmental	3,008,485	-	-	-	25,000	-	-
Charges for Services	3,137,047	-	1,690,373	319,713	-	-	-
Transportation Charges	-	-	-	-	-	-	-
Fines and Forfeitures	934,405	-	-	-	-	-	-
CARES Act	-	-	-	-	-	-	-
FEMA -Disaster Recovery	-	-	24,760	-	-	-	-
Interest Earned	33,272	10,000	366	60	33	1,065	508
Grant Revenues	-	-	-	-	-	-	-
State of GA-LEPC Grant	-	-	-	-	-	-	-
Sale of Goods	-	-	-	-	-	-	-
Rental Fees	-	-	-	34,754	-	-	-
Contributions/Donations	-	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-	-
Miscellaneous	1,219,223	-	8,956	-	-	-	30,000
Appropriation of Jail Surcharge Funds	-	-	-	-	-	-	-
Appropriation of Fund Balance	-	-	-	-	-	-	-
TOTAL REVENUES	29,476,433	5,727,908	1,724,455	354,526	25,033	492,441	30,508
EXPENDITURES:							
General Government	7,879,678	-	-	-	-	-	-
Judicial	5,973,435	-	-	-	-	-	-
Public Safety	25,615,875	6,787,801	-	-	-	-	-
Public Works	4,828,256	-	-	-	-	-	-
Health and Welfare	532,571	-	-	-	-	-	-
Culture and Recreation	1,076,058	-	-	-	-	-	-
Housing and Development	364,010	-	-	-	-	-	-
Interagency	396,060	-	-	-	-	-	-
Salaries and Benefits	-	-	-	74,199	104,240	308,202	-
Other Operating Costs	-	-	1,338,015	440,715	94,587	30,231	23,250
Utilities	-	-	-	-	-	16,942	-
Equipment	-	-	230,555	-	-	-	-
800 MHz Radio Maint/Tower Costs	-	-	-	-	-	-	-
Fees for Services	-	-	-	-	-	348,550	-
Claims	-	-	-	-	-	-	-
Excess Insurance	-	-	-	-	-	-	-
Reserves-County	-	-	-	-	-	-	-
Premium Payments	-	-	-	-	-	-	-
HRA Payments	-	-	-	-	-	-	-
Grant/Project Costs	-	-	-	-	-	-	-
Air Show Expenses	-	-	-	-	-	-	-
Remote Site Operations	-	-	-	-	-	324,547	-
Depreciation	-	-	-	-	-	-	-
Cost of Goods Sold	-	-	-	-	-	-	-
All Other	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
TOTAL EXPENDITURES	46,665,944	6,787,801	1,568,570	514,915	198,827	1,028,472	23,250
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(17,189,511)	(1,059,893)	155,885	(160,388)	(173,794)	(536,031)	7,258
OTHER FINANCING SOURCES (USES)							
Transfers In	2,865,921	166,667	-	(10,517)	98,946	-	83,333
Transfers Out	(4,652,932)	(104,167)	-	-	-	(404,460)	-
TOTAL OTHER FINANCING SOURCES (USES)	(1,787,012)	62,500	-	(10,517)	98,946	(404,460)	83,333
INCOME BEFORE CAPITAL CONTRIBUTIONS							
Water Capital	-	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(18,976,523)	(997,393)	155,885	(170,905)	(74,848)	(940,491)	90,591
FUND BALANCES (DEFICIENCIES) BEGINNING OF YEAR	29,096,302	7,556,929	366,643	4,424	36,601	1,292,560	105,517
FUND BALANCES (DEFICIENCIES) YEAR TO DATE	\$ 10,119,779	\$ 6,559,536	\$ 522,528	\$ (166,481)	\$ (38,247)	\$ 352,069	\$ 196,108

FLOYD COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended October 31, 2022

Water Fund	Airport Fund	Forum Fund	Recycling Fund	Animal Control Fund	Health Insurance Fund	Capital Projects Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	56,667	232,705	-	-	-
6,726,837	1,632	10,452	-	8,139	-	-
-	-	-	-	-	-	-
-	59,000	-	-	-	-	-
-	-	-	-	-	-	-
28,871	-	397	100	169	5,946	5,029
-	-	-	-	-	324	2,149,720
-	-	-	-	-	-	-
-	1,091,050	-	167,448	-	-	-
11,544	240,867	206,240	-	-	-	-
-	-	-	-	48,873	9,170,077	-
-	-	-	-	-	-	-
131,441	18,941	-	-	624	-	332,163
-	-	-	-	-	-	122,704
-	-	-	-	-	-	-
<u>6,898,693</u>	<u>1,411,490</u>	<u>273,756</u>	<u>400,253</u>	<u>57,805</u>	<u>9,176,347</u>	<u>2,609,616</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,726,737	284,216	38,476	269,194	769,965	-	-
2,180,154	171,195	51,619	134,762	379,424	148,746	-
365,023	51,068	149,968	23,323	-	-	-
59,633	4,222	-	5,767	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	310,478	-
-	-	-	-	-	6,035,061	-
-	-	-	-	-	-	-
-	-	-	-	-	881,775	-
-	-	-	-	-	123,354	-
-	-	-	-	-	-	2,492,542
-	19,672	-	-	-	-	-
-	-	-	-	-	-	-
1,395,058	540,580	282,405	118,044	-	-	-
-	799,035	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	2,286,266
120,970	-	-	-	-	-	-
<u>5,847,575</u>	<u>1,869,988</u>	<u>522,468</u>	<u>551,089</u>	<u>1,149,389</u>	<u>7,499,414</u>	<u>4,778,808</u>
<u>1,051,118</u>	<u>(458,498)</u>	<u>(248,712)</u>	<u>(150,836)</u>	<u>(1,091,584)</u>	<u>1,676,933</u>	<u>2,169,192</u>
104,167	1,351	229,167	71,127	916,000	(621,429)	(1,814,561)
(1,974,742)	(52,008)	-	(228,366)	-	-	(141,955)
<u>(1,870,575)</u>	<u>(50,657)</u>	<u>229,167</u>	<u>(157,239)</u>	<u>916,000</u>	<u>(621,429)</u>	<u>(1,672,606)</u>
<u>(1,437,335)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(2,256,792)	(509,155)	(19,545)	(308,076)	(175,584)	1,055,504	496,585
<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>\$ 48,826,065</u>	<u>\$ 7,088,958</u>	<u>\$ 4,121,674</u>	<u>\$ 1,039,736</u>	<u>\$ (175,584)</u>	<u>\$ 1,847,085</u>	<u>\$ 4,302,651</u>

FLOYD COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended October 31, 2022
(with comparative actual amounts for 2021)

Percentage of Year
83.3%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
Appropriation of Jail Surcharge Funds	\$ 178,000	\$ 122,704	\$ (55,296)	68.9%	\$ -
Appropriation of DATE Fund Balance	51,050	121,756	70,706	238.5%	103,331
REVENUES:					
Taxes	50,730,000	20,970,547	(29,759,453)	41.3%	21,193,113
Licenses and Permits	235,120	173,454	(61,666)	73.8%	182,754
Intergovernmental	3,115,500	3,008,485	(107,015)	96.6%	2,349,614
Charges for Services	4,137,085	3,137,047	(1,000,038)	75.8%	3,031,085
Fines and Forfeitures	876,750	934,405	57,655	106.6%	874,365
Interest Earned	45,625	33,272	(12,353)	72.9%	4,641
Miscellaneous	1,089,900	1,219,223	129,323	111.9%	753,617
TOTAL REVENUES	60,229,980	29,476,433	(30,753,547)	48.9%	28,389,188
EXPENDITURES:					
GENERAL GOVERNMENT:					
Board of Commissioners	250,685	200,584	50,101	80.0%	130,723
County Manager	1,293,078	879,687	413,391	68.0%	390,445
County Clerk	-	-	-	N/A	259,062
Finance Department	602,200	406,184	196,016	67.5%	510,775
Purchasing Department	316,415	249,022	67,393	78.7%	210,742
Information Technology	902,165	657,369	244,796	72.9%	613,566
Human Resources	783,705	620,151	163,554	79.1%	494,033
Tax Commissioner	1,169,790	851,595	318,195	72.8%	758,875
Tax Appraisers	1,323,650	900,271	423,379	68.0%	783,289
Tax Assessors	53,790	38,622	15,168	71.8%	33,719
Facilities Management	1,483,460	986,513	496,947	66.5%	954,940
Engineering	332,685	245,105	87,580	73.7%	187,859
Board of Registrars	628,695	676,920	(48,225)	107.7%	295,306
General Services	1,524,110	1,167,655	356,455	76.6%	1,127,591
TOTAL GENERAL GOVERNMENT	10,664,428	7,879,678	2,784,750	73.9%	6,750,925
JUDICIAL:					
Superior Court	516,060	145,716	370,344	28.2%	106,845
Judge Niedrach - Superior Court	115,770	89,502	26,268	77.3%	73,488
Judge Johnson - Superior Court	117,080	83,708	33,372	71.5%	75,017
Judge Sparks - Superior Court	89,715	66,924	22,791	74.6%	57,392
Judge Wetherington - Superior Court	97,030	78,316	18,714	80.7%	68,006
Superior Court Administrator	110,375	70,340	40,035	63.7%	66,000
Court Reporter - Judge Niedrach	124,260	82,702	41,558	66.6%	74,132
Court Reporter - Judge Johnson	114,430	64,042	50,388	56.0%	58,137
Court Reporter - Judge Sparks	144,375	91,540	52,835	63.4%	92,711
Court Reporter - Judge Wetherington	162,055	117,253	44,802	72.4%	87,005
Clerk of Superior Court	1,465,770	1,102,324	363,446	75.2%	991,555
Board of Equalization	26,650	14,334	12,316	53.8%	6,988
District Attorney	1,644,005	1,186,043	457,962	72.1%	1,022,806
Victim Witness Program	151,135	101,118	50,017	66.9%	115,945
Public Defender	890,695	729,791	160,904	81.9%	676,687
Magistrate Court	641,235	473,772	167,463	73.9%	448,713
Probate Court	714,685	529,851	184,834	74.1%	453,782
Juvenile Court	1,295,685	824,405	471,280	63.6%	837,216
Mental Health Court	26,485	78,862	(52,377)	297.8%	70,512
Adult Felony Drug Court	24,565	42,894	(18,329)	174.6%	32,820
TOTAL JUDICIAL	8,472,060	5,973,435	2,498,625	70.5%	5,415,758

FLOYD COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended October 31, 2022
(with comparative actual amounts for 2021)

Percentage of Year
83.3%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
PUBLIC SAFETY:					
County Police	\$ 7,591,115	\$ 5,621,784	\$ 1,969,331	74.1%	\$ 4,923,959
FCPD HEAT	-	41,075	(41,075)	N/A	175,018
HIDTA	150,000	28,706	121,294	19.1%	3,516
Sheriff - County Jail	14,087,140	10,562,054	3,525,086	75.0%	9,271,240
Medical Department-Prisoners	3,481,400	3,470,392	11,008	99.7%	2,606,879
County Prison	7,534,620	5,641,233	1,893,387	74.9%	4,822,009
Coroner	360,700	232,174	128,526	64.4%	248,895
Interagency	18,500	18,458	42	99.8%	18,458
TOTAL PUBLIC SAFETY	<u>33,223,475</u>	<u>25,615,875</u>	<u>7,607,600</u>	<u>77.1%</u>	<u>22,069,974</u>
PUBLIC WORKS:					
Public Roads	5,935,545	4,828,256	1,107,289	81.3%	3,880,238
TOTAL PUBLIC WORKS	<u>5,935,545</u>	<u>4,828,256</u>	<u>1,107,289</u>	<u>81.3%</u>	<u>3,880,238</u>
HEALTH AND WELFARE					
Health	390,000	353,202	36,798	90.6%	390,000
Welfare	242,560	170,925	71,635	70.5%	168,958
Transportation for Seniors	10,600	8,444	2,156	79.7%	7,833
TOTAL HEALTH AND WELFARE	<u>643,160</u>	<u>532,571</u>	<u>110,589</u>	<u>82.8%</u>	<u>566,791</u>
CULTURE AND RECREATION					
Library	1,291,270	1,076,058	215,212	83.3%	1,049,392
TOTAL CULTURE AND RECREATION	<u>1,291,270</u>	<u>1,076,058</u>	<u>215,212</u>	<u>83.3%</u>	<u>1,049,392</u>
HOUSING AND DEVELOPMENT					
Cooperative Extension	208,185	146,552	61,633	70.4%	124,473
Economic Development	265,950	217,458	48,492	81.8%	201,208
TOTAL HOUSING AND DEVELOPMENT	<u>474,135</u>	<u>364,010</u>	<u>110,125</u>	<u>76.8%</u>	<u>325,682</u>
INTERAGENCY					
NW GA Regional Commission	60,715	59,833	882	98.5%	60,712
GIS	50,000	3,227	46,773	6.5%	7,591
Planning Commission	274,600	228,833	45,767	83.3%	247,112
Environmental Office	125,000	104,167	20,833	83.3%	48,750
TOTAL INTERAGENCY	<u>510,315</u>	<u>396,060</u>	<u>114,255</u>	<u>77.6%</u>	<u>364,165</u>
TOTAL BUDGETED EXPENDITURES	<u>61,214,388</u>	<u>46,665,944</u>	<u>14,548,444</u>	<u>76.2%</u>	<u>40,422,924</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	3,574,215	2,865,921	(708,295)	80.2%	568,675
Transfers Out	(7,273,015)	(4,652,932)	(2,620,083)	64.0%	(3,887,341)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(3,698,800)</u>	<u>(1,787,012)</u>	<u>(3,328,377)</u>	<u>48.3%</u>	<u>(3,318,666)</u>
TOTAL EXPENDITURES	<u>64,913,188</u>	<u>48,452,956</u>	<u>17,876,821</u>	<u>74.6%</u>	<u>43,741,590</u>
NET CHANGE IN FUND BALANCE	<u>(4,683,208)</u>	<u>(18,976,523)</u>			<u>(15,352,402)</u>
FUND BALANCE - BEGINNING OF YEAR	<u>29,096,302</u>	<u>29,096,302</u>			<u>19,268,438</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 24,413,094</u>	<u>\$ 10,119,779</u>			<u>\$ 3,916,036</u>

FLOYD COUNTY, GEORGIA

FIRE FUND

STATEMENT OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCE

For the Month Ended October 31, 2022

(with comparative actual amounts for 2021)

Percentage of Year

83.3%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Taxes	\$ 8,620,675	\$ 5,717,907	\$ (2,902,768)	66.3%	\$ 5,869,222
Interest Earned	20,000	10,000	(10,000)	50.0%	3,180
TOTAL REVENUES	<u>8,640,675</u>	<u>5,727,908</u>	<u>(2,912,767)</u>	<u>66.3%</u>	<u>5,872,402</u>
EXPENDITURES					
Public Safety	8,135,600	6,787,801	1,347,799	83.4%	6,489,308
TOTAL EXPENDITURES	<u>8,135,600</u>	<u>6,787,801</u>	<u>1,347,799</u>	<u>83.4%</u>	<u>6,489,308</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	505,075	(1,059,893)	(4,260,567)	-210%	(616,906)
OTHER FINANCING SOURCES (USES)					
Transfer In	200,000	166,667	33,333	83.3%	166,667
Transfer Out	(125,000)	(104,167)	(20,833)	83.3%	(104,167)
TOTAL OTHER FINANCING SOURCES (USES)	<u>75,000</u>	<u>62,500</u>	<u>12,500</u>	<u>83.3%</u>	<u>62,500</u>
NET CHANGE IN FUND BALANCE	580,075	(997,393)			(554,406)
FUND BALANCE - BEGINNING OF YEAR	<u>7,556,929</u>	<u>7,556,929</u>			<u>6,777,658</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 8,137,004</u>	<u>\$ 6,559,536</u>			<u>\$ 6,223,252</u>

FLOYD COUNTY, GEORGIA
HOTEL/MOTEL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended October 31, 2022
(with comparative actual amounts for 2021)

Percentage of Year
83.3%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Taxes	\$ 140,000	\$ 144,877	\$ 4,877	103.5%	\$ 87,016
Interest Earned	<u>110</u>	<u>273</u>	<u>163</u>	<u>248.3%</u>	<u>30</u>
TOTAL REVENUES	<u>140,110</u>	<u>145,150</u>	<u>5,040</u>	<u>103.6%</u>	<u>87,046</u>
EXPENDITURES					
Economic Development	<u>5,000</u>	<u>1,875</u>	<u>3,125</u>	<u>37.5%</u>	<u>-</u>
TOTAL EXPENDITURES	<u>5,000</u>	<u>1,875</u>	<u>3,125</u>	<u>37.5%</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	135,110	143,275	8,165	106.0%	87,046
OTHER FINANCING SOURCES (USES)					
Transfer Out	<u>(135,110)</u>	<u>-</u>	<u>135,110</u>	<u>0.0%</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(135,110)</u>	<u>-</u>	<u>135,110</u>	<u>0.0%</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	143,275			87,046
FUND BALANCE - BEGINNING OF YEAR	<u>-</u>	<u>-</u>			<u>-</u>
FUND BALANCE - YEAR TO DATE	<u>\$ -</u>	<u>\$ 143,275</u>			<u>\$ 87,046</u>

FLOYD COUNTY, GEORGIA

E 911 FUND

*STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended October 31, 2022
(with comparative actual amounts for 2021)*

Percentage of Year
83.3%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
American Rescue Plan	\$ -	\$ 24,760	\$ 24,760	N/A	\$ -
City of Rome	2,000	-	(2,000)	-	-
Miscellaneous	6,500	8,956	2,456	137.8%	6,697
Alarm Registration Fee	2,000	1,374	(626)	68.7%	1,890
Charges for Services	1,915,000	1,688,999	(226,001)	88.2%	1,598,813
Interest Earned	300	366	66	122.0%	141
TOTAL REVENUES	<u>1,925,800</u>	<u>1,724,455</u>	<u>(201,345)</u>	<u>89.5%</u>	<u>1,607,540</u>
EXPENDITURES					
Salaries and Benefits	1,932,095	1,338,015	594,080	69.3%	1,285,427
Other Operating Costs	298,290	230,555	67,735	77.3%	221,481
Equipment	15,000	-	15,000	0.0%	1,097
TOTAL EXPENDITURES	<u>2,245,385</u>	<u>1,568,570</u>	<u>676,815</u>	<u>69.9%</u>	<u>1,508,005</u>
NET CHANGE IN FUND BALANCE	(319,585)	155,885			99,535
FUND BALANCE - BEGINNING OF YEAR	<u>366,643</u>	<u>366,643</u>			<u>383,512</u>
FUND BALANCE -YEAR TO DATE	<u>\$ 47,058</u>	<u>\$ 522,528</u>			<u>\$ 483,047</u>

FLOYD COUNTY, GEORGIA
800 MHz COMMUNICATION SYSTEM FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended October 31, 2022
(with comparative actual amounts for 2021)

Percentage of Year
83.3%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 381,640	\$ 319,713	\$ (61,927)	83.8%	\$ 318,216
Tower Lease	37,375	34,754	(2,622)	93.0%	31,658
Miscellaneous Revenue	-	-	-	N/A	3,000
City of Rome	1,000	-	(1,000)	0.0%	-
Interest Earned	50	60	10	120.2%	42
TOTAL REVENUES	<u>420,065</u>	<u>354,526</u>	<u>(65,539)</u>	<u>84.4%</u>	<u>352,916</u>
EXPENDITURES					
Salaries and Benefits	104,830	74,199	30,631	70.8%	62,486
Other Operating Costs	617,120	440,715	176,405	71.4%	413,707
Equipment	-	-	-	N/A	6,572
800 MHz Radio Tower Costs	20,000	-	20,000	0.0%	-
TOTAL EXPENDITURES	<u>741,950</u>	<u>514,915</u>	<u>227,035</u>	<u>69.4%</u>	<u>482,765</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(321,885)	(160,388)	161,497	49.8%	(129,849)
OTHER FINANCING SOURCES (USES)					
Transfer In	275,000	-	275,000	0.0%	-
Transfer Out	(12,620)	(10,517)	(2,103)	83.3%	(10,358)
TOTAL OTHER FINANCING SOURCES (USES)	<u>262,380</u>	<u>(10,517)</u>	<u>272,897</u>	<u>-4.0%</u>	<u>(10,358)</u>
NET CHANGE IN FUND BALANCE	(59,505)	(170,905)			(140,207)
FUND BALANCE - BEGINNING OF YEAR	<u>4,424</u>	<u>4,424</u>			<u>60,870</u>
FUND BALANCE -YEAR TO DATE	<u>\$ (55,081)</u>	<u>\$ (166,481)</u>			<u>\$ (79,337)</u>

FLOYD COUNTY, GEORGIA
EMERGENCY MANAGEMENT FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended October 31, 2022
(with comparative actual amounts for 2021)

Percentage of Year
83.3%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
GEMA - Emergency Management	\$ 28,895	\$ -	\$ (28,895)	0.0%	\$ -
City of Rome	25,000	25,000	-	N/A	-
Weather Radios-HMGP 1686	10,000	-	(10,000)	0.0%	-
Interest Earned	40	33	(7)	82.7%	30
TOTAL REVENUES	<u>63,935</u>	<u>25,033</u>	<u>(38,902)</u>	<u>39.2%</u>	<u>30</u>
EXPENDITURES					
Salaries and Benefits	133,150	104,240	28,910	78.3%	84,473
Other Operating Costs	127,490	94,587	32,903	74.2%	49,713
TOTAL EXPENDITURES	<u>260,640</u>	<u>198,827</u>	<u>61,813</u>	<u>76.3%</u>	<u>134,185</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(196,705)	(173,794)	22,911	88.4%	(134,156)
OTHER FINANCING SOURCES (USES)					
Transfers In	118,735	98,946	(19,789)	83.3%	130,217
TOTAL OTHER FINANCING SOURCES (USES)	<u>118,735</u>	<u>98,946</u>	<u>(19,789)</u>	<u>83.3%</u>	<u>130,217</u>
NET CHANGE IN FUND BALANCE	(77,970)	(74,848)			(3,939)
FUND BALANCE - BEGINNING OF YEAR	<u>36,601</u>	<u>36,601</u>			<u>53,363</u>
FUND BALANCE - YEAR TO DATE	<u>\$ (41,369)</u>	<u>\$ (38,247)</u>			<u>\$ 49,424</u>

FLOYD COUNTY, GEORGIA
LAW LIBRARY FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended October 31, 2022
(with comparative actual amounts for 2021)

Percentage of Year
83.3%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 30,000	\$ 28,723	\$ (1,277)	95.7%	\$ 25,503
Interest Earned	<u>150</u>	<u>419</u>	<u>269</u>	<u>279.1%</u>	<u>135</u>
TOTAL REVENUES	<u>30,150</u>	<u>29,142</u>	<u>(1,008)</u>	<u>96.7%</u>	<u>25,638</u>
EXPENDITURES					
Judicial	30,400	34,943	(4,543)	114.9%	22,098
Equipment	<u>10,000</u>	<u>1,446</u>	<u>8,554</u>	<u>14.5%</u>	<u>36,312</u>
TOTAL EXPENDITURES	<u>40,400</u>	<u>36,389</u>	<u>4,011</u>	<u>90.1%</u>	<u>58,410</u>
NET CHANGE IN FUND BALANCE	(10,250)	(7,247)			(32,773)
FUND BALANCE - BEGINNING OF YEAR	<u>140,466</u>	<u>140,466</u>			<u>173,427</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 130,216</u>	<u>\$ 133,219</u>			<u>\$ 140,654</u>

FLOYD COUNTY, GEORGIA
SOLID WASTE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended October 31, 2022
(with comparative actual amounts for 2021)

Percentage of Year
83.3%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Taxes	\$ 1,653,280	\$ 491,376	\$ (1,161,904)	29.7%	\$ 569,844
Interest Earned	550	1,065	515	193.6%	423
TOTAL REVENUES	1,653,830	492,441	(1,161,389)	29.8%	570,267
EXPENDITURES					
Salaries and Benefits	446,240	308,202	138,038	69.1%	232,252
Other Operating Costs	44,110	30,231	13,879	68.5%	24,517
Utilities	17,915	16,942	973	94.6%	15,570
Equipment	2,500	-	2,500	0.0%	1,770
Remote Site Operations	350,000	324,547	25,453	92.7%	275,353
Tipping Fees	370,000	348,550	21,450	94.2%	308,837
TOTAL EXPENDITURES	1,230,765	1,028,472	202,293	83.6%	858,300
OTHER FINANCING SOURCES (USES)					
Transfers Out	(805,825)	(404,460)	401,365	50.2%	(406,561)
TOTAL OTHER FINANCING SOURCES (USES)	(805,825)	(404,460)	401,365	50.2%	(406,561)
NET CHANGE IN FUND BALANCE	(382,760)	(940,491)			(694,594)
FUND BALANCE - BEGINNING OF YEAR	1,292,560	1,292,560			1,213,120
FUND BALANCE - YEAR TO DATE	\$ 909,800	\$ 352,069			\$ 518,526

FLOYD COUNTY, GEORGIA
STADIUM MAINTENANCE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended October 31, 2022
(with comparative actual amounts for 2021)

Percentage of Year
83.3%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Interest Earned	\$ 140	\$ 508	\$ 368	362.7%	\$ 116
Miscellaneous	<u>30,000</u>	<u>30,000</u>	<u>-</u>	<u>100.0%</u>	<u>30,000</u>
TOTAL REVENUES	<u>30,140</u>	<u>30,508</u>	<u>368</u>	<u>101.2%</u>	<u>30,116</u>
EXPENDITURES					
Maintenance	<u>207,275</u>	<u>23,250</u>	<u>184,025</u>	<u>11.2%</u>	<u>109,520</u>
TOTAL EXPENDITURES	<u>207,275</u>	<u>23,250</u>	<u>184,025</u>	<u>11.2%</u>	<u>109,520</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(177,135)	7,258	(183,657)	-4.1%	(79,404)
OTHER FINANCING SOURCES					
Transfers in	<u>100,000</u>	<u>83,333</u>	<u>16,667</u>	<u>83.3%</u>	<u>83,333</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>100,000</u>	<u>83,333</u>	<u>16,667</u>	<u>83.3%</u>	<u>83,333</u>
NET CHANGE IN FUND BALANCES	(77,135)	90,591			3,930
FUND BALANCE - BEGINNING OF YEAR	<u>105,517</u>	<u>105,517</u>			<u>144,697</u>
FUND BALANCE -YEAR TO DATE	<u>\$ 28,382</u>	<u>\$ 196,108</u>			<u>\$ 148,627</u>

FLOYD COUNTY, GEORGIA
AMERICAN RESCUE PLAN ACT FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended October 31, 2022
(with comparative actual amounts for 2021)

Percentage of Year
83.3%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Intergovernmental	\$ 9,566,040	\$ 9,130,968	\$ (435,072)	95.5%	\$ 9,566,041
Interest Earned	<u>20,000</u>	<u>24,036</u>	<u>4,036</u>	<u>120.2%</u>	<u>4,168</u>
TOTAL REVENUES	<u>9,586,040</u>	<u>9,155,004</u>	<u>(431,036)</u>	<u>95.5%</u>	<u>9,570,209</u>
EXPENDITURES					
Premium Pay	1,400,000	1,177,872	222,128	84.1%	-
Blacks Bluff Culvert Project	537,600	516,151	21,449	96.0%	-
Armuchee Park	33,440	-	33,440	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>-</u>
TOTAL EXPENDITURES	<u>9,586,040</u>	<u>1,694,811</u>	<u>7,891,229</u>	<u>17.7%</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	7,460,194			9,570,209
FUND BALANCE - BEGINNING OF YEAR	<u>5,820</u>	<u>5,820</u>			<u>-</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 5,820</u>	<u>\$ 7,466,014</u>			<u>\$ 9,570,209</u>

FLOYD COUNTY, GEORGIA
1996 SPLOST BUDGET vs. ACTUAL SUMMARY
For the Month Ended October 31, 2022

	Original Budget	Cumulative Revised Budget	Cumulative Totals To Date	2022 Budget	2022 YTD
Revenues					
SPLOST Taxes	\$ 33,058,378	\$ 36,640,660	\$ 36,640,663	\$ -	\$ -
Interest Earned	494,000	2,444,310	2,398,278	860	2,587
Miscellaneous	-	73,900	73,900	-	-
Total Revenues	<u>33,552,378</u>	<u>39,158,870</u>	<u>39,112,841</u>	<u>860</u>	<u>2,587</u>
Expenditures					
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	-	-
Total Expenditures	<u>33,552,378</u>	<u>37,026,140</u>	<u>36,193,506</u>	<u>786,760</u>	<u>-</u>
Other Financing Sources (Uses)					
Bond Proceeds	-	19,897,270	19,897,267	-	-
Debt Service Payments	-	(22,030,000)	(22,028,276)	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(2,132,730)</u>	<u>(2,131,009)</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues over					
Expenditures and Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 788,325</u>	<u>\$ (785,900)</u>	<u>\$ 2,587</u>

FLOYD COUNTY, GEORGIA
2003 SPLOST BUDGET vs. ACTUAL SUMMARY
For the Month Ended October 31, 2022

	<u>Original Budget</u>	<u>Cumulative Revised Budget</u>	<u>Cumulative Totals To Date</u>	<u>2022 Budget</u>	<u>2022 YTD</u>
Revenues					
Special Purpose Sales Tax	\$ 26,900,000	\$ 30,651,000	\$ 30,651,359	\$ -	\$ -
Interest Earned	150,000	1,093,615	1,110,959	4,000	3,220
Total Revenues	<u>27,050,000</u>	<u>31,744,615</u>	<u>31,762,317</u>	<u>4,000</u>	<u>3,220</u>
Expenditures					
Sewer Projects:					
Blacks Bluff Road Treatment Plant	8,170,000	8,160,000	8,160,000	-	-
Old Dalton Road Sewer	3,000,000	3,000,000	3,000,000	-	-
Cave Spring Sewer Plant	900,000	900,000	900,000	-	-
Transportation Projects:					
Burnett Ferry Road Right-of-Way	300,000	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	-	-
Recreation Projects:					
North Floyd Park	1,150,000	1,400,000	1,399,919	-	-
Midway Park	250,000	404,000	403,944	-	-
Shannon Park	80,000	83,000	82,879	-	-
Crane Street Park	110,000	94,380	94,376	-	-
Parks Hoke Park	70,000	59,000	58,948	-	-
Cave Spring Park	30,000	31,370	31,369	-	-
Building Projects:					
New Health Department Facility	9,500,000	8,765,000	8,764,365	-	-
4th Ave Courthouse/New Courthouse Renovation	2,000,000	2,670,300	2,670,261	-	-
General and Administrative	27,194	19,115	14,656	-	-
Total Expenditures	<u>26,427,194</u>	<u>28,507,480</u>	<u>28,042,365</u>	<u>483,600</u>	<u>-</u>
Other Financing Sources (Uses)					
Bond Proceeds	9,500,000	9,628,000	9,628,789	-	-
Bond Costs	(101,958)	(101,960)	(101,958)	-	-
Transfer to General Fund	-	(2,000,000)	(2,000,000)	-	-
Transfer to Capital Projects Fund	-	(193,000)	(193,000)	-	-
Transfer to Debt Service Fund	(10,122,806)	(10,570,175)	(10,570,175)	-	-
Total Other Financing Sources (Uses)	<u>(724,764)</u>	<u>(3,237,135)</u>	<u>(3,236,344)</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues over					
Expenditures and Other Financing Sources (Uses)	<u>\$ (101,958)</u>	<u>\$ -</u>	<u>\$ 483,608</u>	<u>\$ (479,600)</u>	<u>\$ 3,220</u>

FLOYD COUNTY, GEORGIA
2013 SPLOST BUDGET vs. ACTUAL SUMMARY
For the Month Ended October 31, 2022

	<u>Original Budget</u>	<u>Cumulative Revised Budget</u>	<u>Cumulative Totals To Date</u>	<u>2022 Budget</u>	<u>2022 YTD</u>
Revenues:					
Tax Collections					
Floyd County	\$ 38,770,000	\$ 40,746,250	\$ 40,746,251	\$ -	\$ -
City of Rome	23,617,000	24,810,045	24,810,041	-	-
City of Cave Spring	2,591,000	2,691,000	2,691,000	-	-
Interest Earned	-	-	741,028	12,000	18,250
Miscellaneous Revenue	-	565,830	565,814	-	-
Total Revenues	<u>64,978,000</u>	<u>68,813,125</u>	<u>69,554,134</u>	<u>12,000</u>	<u>18,250</u>
Expenditures:					
Floyd County					
Airport Runway Extension	5,761,000	5,931,000	3,437,546	4,570,375	687,239
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	917,740	15,485	9,605
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	-
Total Expenditures	<u>64,978,000</u>	<u>67,981,425</u>	<u>62,335,589</u>	<u>9,829,050</u>	<u>744,844</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ 831,700</u>	<u>\$ 7,218,545</u>	<u>\$ (9,817,050)</u>	<u>\$ (726,594)</u>

FLOYD COUNTY, GEORGIA
2017 SPLOST BUDGET vs ACTUAL SUMMARY
For the Month Ended October 31, 2022

	Original Projects Budget	Cumulative Revised Budget	Cumulative Totals To Date	2022 Budget	2022 YTD
Revenues:					
Tax Collections					
Floyd County	\$ 41,384,318	\$ 42,020,808	\$ 42,881,121	\$ 11,949,330	\$ 11,693,470
City of Rome	21,216,362	21,216,362	20,983,187	6,125,920	5,000,302
City of Cave Spring	1,281,000	1,281,000	1,269,985	370,760	302,638
Interest Earned	-	-	165,849	15,000	77,314
Miscellaneous Revenue	-	-	23,036	-	23,036
Total Revenues	63,881,680	64,518,170	65,323,178	18,461,010	17,096,761
Expenditures:					
Floyd County					
Ag Center	8,000,000	8,000,000	3,140	2,600,000	2,000
E911 Update/Upgrade/Renovation					
Consoles & Furniture	170,000	170,000	158,473	158,473	158,473
Renovations/Update	25,000	25,000	473,713	478,604	473,713
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	65,234	225,000	65,234
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	216,771	400,000	216,771
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	493,242	432,000	-
Bridges	1,000,000	933,450	-	100,000	-
Lindale	300,000	300,000	9,897	100,000	6,850
Riverside	200,000	200,000	71,005	100,000	69,318
Infrastructure	-	66,550	91,614	125,090	25,087
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	4,375,392	2,701,690	2,435,212
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 October 31, 2022

	Original Projects Budget	Cumulative Revised Budget	Cumulative Totals To Date	2022 Budget	2022 YTD
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	33,165	51,015	33,165
Midway Bonded Rubber	39,600	39,600	40,375	39,600	40,375
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
Total Floyd County Expenditures	<u>41,384,318</u>	<u>42,020,810</u>	<u>16,857,264</u>	<u>16,568,247</u>	<u>5,508,327</u>
Net Floyd County	<u>-</u>	<u>(2)</u>	<u>26,189,706</u>	<u>(4,603,917)</u>	<u>6,262,458</u>
Intergovernmental City of Rome	21,216,362	21,216,360	20,983,187	6,125,920	4,862,695
Intergovernmental City of Cave Spring	1,281,000	1,281,000	1,269,985	370,760	302,638
Total Expenditures	<u>63,881,680</u>	<u>64,518,170</u>	<u>39,110,436</u>	<u>23,064,927</u>	<u>10,673,660</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,212,742</u>	<u>\$ (4,603,917)</u>	<u>\$ 6,423,101</u>

FLOYD COUNTY, GEORGIA
WATER FUND
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN NET POSITION
For the Month Ended October 31, 2022
(with comparative actual amounts for 2021)

Percentage of Year
83.3%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
OPERATING REVENUES					
Charges for Services	\$ 7,456,000	\$ 6,726,837	\$ (729,163)	90.2%	\$ 6,240,433
Rental Fees	12,600	11,544	(1,056)	91.6%	9,445
Miscellaneous	40,000	65,346	25,346	163.4%	43,481
TOTAL OPERATING REVENUES	<u>7,508,600</u>	<u>6,803,727</u>	<u>(704,873)</u>	<u>90.6%</u>	<u>6,293,359</u>
OPERATING EXPENSES					
Water Administration					
Salaries and Benefits	792,455	614,700	177,755	77.6%	544,243
Supplies and Other Expenses	386,485	314,234	72,251	81.3%	307,244
Equipment	18,000	1,350	16,650	7.5%	-
Depreciation	25,210	21,007	4,203	83.3%	20,684
	<u>1,222,150</u>	<u>951,291</u>	<u>270,859</u>	<u>77.8%</u>	<u>872,171</u>
Water Distribution					
Salaries and Benefits	983,760	746,795	236,965	75.9%	616,891
Supplies and Other Expenses	717,275	595,476	121,799	83.0%	376,348
Equipment	43,635	31,531	12,104	72.3%	14,728
Purchased Water	1,000,000	819,026	180,974	81.9%	706,427
Water Meters	500,000	268,100	231,900	53.6%	229,455
Utilities	346,000	306,270	39,730	88.5%	288,324
Depreciation	1,478,280	1,316,328	161,952	89.0%	1,258,035
	<u>5,068,950</u>	<u>4,083,526</u>	<u>985,424</u>	<u>80.6%</u>	<u>3,490,208</u>
Water Treatment Plant					
Salaries and Benefits	468,780	365,242	103,538	77.9%	317,275
Supplies and Other Expenses	210,220	183,318	26,902	87.2%	140,041
Equipment	31,890	26,752	5,138	83.9%	30,083
Utilities	68,000	58,753	9,247	86.4%	57,161
Depreciation	146,245	57,723	88,522	39.5%	59,396
	<u>925,135</u>	<u>691,788</u>	<u>233,347</u>	<u>74.8%</u>	<u>603,956</u>
TOTAL OPERATING EXPENSES	<u>7,216,235</u>	<u>5,726,605</u>	<u>1,489,630</u>	<u>79.4%</u>	<u>4,966,335</u>
OPERATING INCOME (LOSS)	292,365	1,077,122	784,757	368.4%	1,327,024
NON-OPERATING INCOME (LOSS)					
Interest and Fiscal Charges	(144,825)	(120,970)	23,855	83.5%	(135,819)
Amortization of Bond Costs	69,110	50,720	(18,390)	73.4%	57,591
Gain on sale of fixed assets	-	15,375	15,375	N/A	-
Interest Earned	70,000	28,871	(41,129)	41.2%	13,353
Transfer from Fire Fund	125,000	104,167	(20,833)	83.3%	104,167
Transfer to General Fund	(2,369,690)	(1,974,742)	394,948	83.3%	(303,467)
TOTAL NON-OPERATING INCOME (LOSS)	<u>(2,250,405)</u>	<u>(1,896,579)</u>	<u>353,826</u>	<u>84.3%</u>	<u>(264,175)</u>
Total Operating and Non-Operating Income (Loss)	(1,958,040)	(819,457)	1,138,583	41.9%	1,062,849
Water Capital	(8,706,370)	(1,437,335)	7,269,035	16.5%	(835,292)
CHANGE IN NET POSITION	(10,664,410)	(2,256,792)			227,557
NET POSITION - BEGINNING OF YEAR	51,082,857	51,082,857			50,065,291
NET POSITION - YEAR TO DATE	<u>\$ 40,418,447</u>	<u>\$ 48,826,065</u>			<u>\$ 50,292,848</u>

FLOYD COUNTY, GEORGIA
WATER FUND - CASH BASIS
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN CASH BALANCE
For the Month Ended October 31, 2022
(with comparative actual amounts for 2021)

Percentage of Year
83.3%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Charges for Services	\$ 7,456,000	\$ 6,726,837	(729,163)	90.2%	\$ 6,240,433
Rental Fees	12,600	11,544	(1,056)	91.6%	10,494
Miscellaneous	40,000	65,346	25,346	163.4%	43,481
Interest Earned	70,000	28,871	(41,129)	41.2%	13,353
Transfer from Fire Fund	125,000	104,167	(20,833)	83.3%	104,167
Gain on sale of fixed assets	-	15,375	15,375	N/A	-
TOTAL CASH INCREASES	<u>7,703,600</u>	<u>6,952,140</u>	<u>(751,460)</u>	<u>90.2%</u>	<u>6,411,928</u>
CASH DECREASES					
Water Administration					
Salaries and Benefits	792,455	614,700	177,755	77.6%	544,243
Supplies and Other Expenses	386,485	278,180	108,305	72.0%	279,478
Equipment	18,000	1,350	16,650	7.5%	-
Interest and Fiscal Charges	144,825	87,136	57,689	60.2%	97,402
Transfer to General Fund	2,369,690	1,974,742	394,948	83.3%	303,467
	<u>3,711,455</u>	<u>2,956,108</u>	<u>755,347</u>	<u>79.6%</u>	<u>1,224,590</u>
Water Distribution					
Salaries and Benefits	983,760	746,795	236,965	75.9%	616,891
Supplies and Other Expenses	717,275	603,541	113,734	84.1%	388,265
Equipment	43,635	31,531	12,104	72.3%	14,728
Purchased Water	1,000,000	819,026	180,974	81.9%	706,427
Water Meters	500,000	268,100	231,900	53.6%	229,455
Utilities	346,000	306,270	39,730	88.5%	288,373
	<u>3,590,670</u>	<u>2,775,263</u>	<u>815,407</u>	<u>77.3%</u>	<u>2,244,139</u>
Water Treatment Plant					
Salaries and Benefits	468,780	365,242	103,538	77.9%	317,275
Supplies and Other Expenses	210,220	184,629	25,591	87.8%	140,812
Equipment	31,890	26,752	5,138	83.9%	30,083
Utilities	68,000	58,753	9,247	86.4%	57,161
	<u>778,890</u>	<u>635,376</u>	<u>143,514</u>	<u>81.6%</u>	<u>545,331</u>
Water Capital	<u>8,706,370</u>	<u>1,437,335</u>	<u>7,269,035</u>	<u>16.5%</u>	<u>835,292</u>
TOTAL CASH DECREASES	<u>16,787,385</u>	<u>7,804,082</u>	<u>8,983,303</u>	<u>46.5%</u>	<u>4,849,352</u>
NET INCREASE (DECREASE)	(9,083,785)	(851,942)			1,562,575
CHANGE IN BALANCE SHEET		(8,822,824)			(5,961,636)
CASH - BEGINNING OF YEAR		<u>13,907,771</u>			<u>12,778,384</u>
CASH - YEAR TO DATE		<u>\$ 4,233,005</u>			<u>\$ 8,379,323</u>

FLOYD COUNTY, GEORGIA
AIRPORT FUND
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN NET POSITION
For the Month Ended October 31, 2022
(with comparative actual amounts for 2021)

Percentage of Year
83.3%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
OPERATING REVENUES					
Charges for Services	\$ 5,000	\$ 1,632	\$ (3,368)	32.6%	\$ 1,472
Fuel Sales	845,500	1,091,050	245,550	129.0%	948,127
Rental Fees	289,225	240,867	(48,358)	83.3%	233,339
Miscellaneous	22,000	18,941	(3,059)	86.1%	33,204
ARPA Grant Funds	-	59,000	59,000	N/A	-
TOTAL OPERATING REVENUES	<u>1,161,725</u>	<u>1,411,490</u>	<u>249,765</u>	<u>121.5%</u>	<u>1,216,142</u>
OPERATING EXPENSES					
Salaries and Benefits	354,385	284,216	70,169	80.2%	237,470
Supplies and Other Expenses	297,500	171,195	126,305	57.5%	163,087
Utilities	65,000	51,068	13,932	78.6%	52,469
Equipment	-	4,222	(4,222)	N/A	511
Air Show Expenses	50,000	19,672	30,328	39.3%	950
Depreciation	980,420	540,580	439,840	55.1%	534,859
Cost of Goods Sold	597,065	799,035	(201,970)	133.8%	708,516
TOTAL OPERATING EXPENSES	<u>2,344,370</u>	<u>1,869,988</u>	<u>474,382</u>	<u>79.8%</u>	<u>1,697,862</u>
OPERATING INCOME (LOSS)	(1,182,645)	(458,498)	724,147	38.8%	(481,720)
NON-OPERATING INCOME (LOSS)					
Interest Earned	315	1,351	1,036	428.9%	291
Transfers Out	(62,410)	(52,008)	10,402	83.3%	(48,658)
TOTAL NON-OPERATING INCOME (LOSS)	<u>(62,095)</u>	<u>(50,657)</u>	<u>11,438</u>	<u>81.6%</u>	<u>(48,367)</u>
CHANGE IN NET POSITION	(1,244,740)	(509,155)			(530,087)
NET POSITION - BEGINNING OF YEAR	<u>7,598,113</u>	<u>7,598,113</u>			<u>8,038,484</u>
NET POSITION - END OF YEAR	<u>\$ 6,353,373</u>	<u>\$ 7,088,958</u>			<u>\$ 7,508,397</u>

FLOYD COUNTY, GEORGIA
AIRPORT FUND - CASH BASIS
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN CASH BALANCE
For the Month Ended October 31, 2022
(with comparative actual amounts for 2021)

Percentage of Year
83.3%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Charges for Services	\$ 5,000	\$ 1,632	\$ (3,368)	32.6%	\$ 1,472
Fuel Sales	845,500	1,089,783	244,283	128.9%	834,432
Rental Fees	289,225	242,508	(46,717)	83.8%	248,322
Miscellaneous	22,000	20,498	(1,502)	93.2%	35,073
ARPA Funds Grant	59,000	59,000	-	100.0%	-
Interest Earned	315	1,351	1,036	428.9%	291
TOTAL CASH INCREASES	1,221,040	1,414,772	193,732	115.9%	1,119,590
CASH DECREASES					
Salaries and Benefits	354,385	284,794	69,591	80.4%	238,446
Supplies and Other Expenses	297,500	169,184	128,316	56.9%	167,385
Utilities	65,000	51,007	13,993	78.5%	52,340
Equipment	-	4,222	(4,222)	N/A	511
Air Show Expenses	50,000	19,123	30,877	38.2%	3,302
Transfers Out	62,410	52,008	10,402	83.3%	48,658
Cost of Goods Sold	597,065	864,932	(267,867)	144.9%	606,579
TOTAL CASH DECREASES	1,426,360	1,445,270	(18,910)	101.3%	1,117,221
NET INCREASE (DECREASE)	(205,320)	(30,498)			2,369
CHANGE IN BALANCE SHEET		-			-
CASH - BEGINNING OF YEAR		450,777			319,837
CASH - YEAR TO DATE		\$ 420,279			\$ 322,207

FLOYD COUNTY, GEORGIA
FORUM FUND
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN NET POSITION
For the Month Ended October 31, 2022
(with comparative actual amounts for 2021)

Percentage of Year
83.3%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Intergovernmental	\$ 68,000	\$ 56,667	\$ (11,333)	83.3%	\$ 50,000
Charges for Services	-	10,452	10,452	N/A	965
Rental Fees	-	206,240	206,240	N/A	-
TOTAL OPERATING REVENUES	<u>68,000</u>	<u>273,359</u>	<u>205,359</u>	<u>402.0%</u>	<u>50,965</u>
EXPENSES					
Salaries and Benefits	137,890	38,476	99,414	27.9%	136,821
Supplies and Other Expenses	143,435	51,619	91,816	36.0%	57,827
Equipment	-	-	-	N/A	3,201
Depreciation	341,370	282,405	58,965	82.7%	291,799
Utilities	168,500	149,968	18,532	89.0%	141,142
TOTAL OPERATING EXPENSES	<u>791,195</u>	<u>522,468</u>	<u>268,727</u>	<u>66.0%</u>	<u>630,790</u>
OPERATING INCOME (LOSS)	(723,195)	(249,109)	474,086	34.4%	(579,825)
NON-OPERATING INCOME (LOSS)					
Interest Earned	20	397	377	1985.0%	13
Transfer from General Fund	275,000	229,167	(45,833)	83.3%	229,167
Transfer to Safari	-	-	-	N/A	(7,368)
TOTAL NON-OPERATING INCOME (LOSS)	<u>275,020</u>	<u>229,564</u>	<u>(45,456)</u>	<u>83.5%</u>	<u>221,812</u>
CHANGE IN NET POSITION	(448,175)	(19,545)			(358,013)
NET POSITION - BEGINNING OF YEAR	<u>4,141,219</u>	<u>4,141,219</u>			<u>4,463,617</u>
NET POSITION - YEAR TO DATE	<u>\$ 3,693,044</u>	<u>\$ 4,121,674</u>			<u>\$ 4,105,604</u>

FLOYD COUNTY, GEORGIA
FORUM FUND - CASH BASIS
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN CASH BALANCE
For the Month Ended October 31, 2022
(with comparative actual amounts for 2021)

Percentage of Year
83.3%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Intergovernmental	\$ 68,000	\$ 29,616	\$ (38,384)	43.6%	\$ 47,269
Charges for Services	-	10,452	10,452	N/A	965
Rental Fees	-	206,240	206,240	N/A	-
Interest Earned	-	397	397	N/A	13
Transfer from General Fund	<u>68,000</u>	<u>229,167</u>	<u>161,167</u>	<u>337.0%</u>	<u>229,167</u>
TOTAL CASH INCREASES	<u>136,000</u>	<u>475,872</u>	<u>339,872</u>	<u>349.9%</u>	<u>277,414</u>
CASH DECREASES					
Salaries and Benefits	137,890	120,910	16,980	87.7%	136,789
Supplies and Other Expenses	143,435	31,454	111,981	21.9%	66,002
Equipment	-	-	-	N/A	10,164
Utilities	168,500	149,968	18,532	89.0%	142,320
Transfer to Safari	<u>-</u>	<u>-</u>	<u>-</u>	<u>N/A</u>	<u>7,368</u>
TOTAL CASH DECREASES	<u>449,825</u>	<u>302,332</u>	<u>147,493</u>	<u>67.2%</u>	<u>362,643</u>
NET INCREASE (DECREASE)	(313,825)	173,540			(85,229)
CHANGE IN BALANCE SHEET		1			80,818
CASH - BEGINNING OF YEAR		<u>4,513</u>			<u>5,115</u>
CASH - YEAR TO DATE		<u>\$ 178,054</u>			<u>\$ 704</u>

FLOYD COUNTY, GEORGIA
RECYCLING FUND
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN NET POSITION
For the Month Ended October 31, 2022
(with comparative actual amounts for 2021)

Percentage of Year
83.3%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
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>167,448</u>	<u>47,448</u>	<u>139.5%</u>	<u>96,350</u>
TOTAL OPERATING REVENUES	<u>531,650</u>	<u>400,153</u>	<u>(131,497)</u>	<u>75.3%</u>	<u>305,560</u>
EXPENSES					
Salaries and Benefits	328,840	269,194	59,646	81.9%	228,545
Supplies and Other Expenses	150,760	134,762	15,998	89.4%	96,255
Equipment	11,225	5,767	5,458	51.4%	-
Depreciation	133,405	118,044	15,361	88.5%	111,172
Utilities	<u>48,000</u>	<u>23,323</u>	<u>24,677</u>	<u>48.6%</u>	<u>28,963</u>
TOTAL OPERATING EXPENSES	<u>672,230</u>	<u>551,089</u>	<u>121,141</u>	<u>82.0%</u>	<u>464,935</u>
OPERATING INCOME (LOSS)	(140,580)	(150,937)	(10,357)	107.4%	(159,375)
NON-OPERATING INCOME (LOSS)					
Interest Earned	20	100	80	501.2%	15
Transfers from Solid Waste	155,825	71,127	84,698	45.6%	73,228
Transfers to General Fund	(48,670)	(40,558)	(8,112)	83.3%	(39,525)
Transfers to Capital Projects	<u>(100,000)</u>	<u>(187,808)</u>	<u>87,808</u>	<u>187.8%</u>	<u>-</u>
TOTAL NON-OPERATING INCOME (LOSS)	<u>7,175</u>	<u>(157,139)</u>	<u>164,474</u>	<u>-2190.1%</u>	<u>33,718</u>
CHANGE IN NET POSITION	(133,405)	(308,076)			(125,657)
NET POSITION - BEGINNING OF YEAR	<u>1,347,812</u>	<u>1,347,812</u>			<u>1,481,221</u>
NET POSITION - YEAR TO DATE	<u>\$ 1,214,407</u>	<u>\$ 1,039,736</u>			<u>\$ 1,355,564</u>

FLOYD COUNTY, GEORGIA
RECYCLING FUND - CASH BASIS
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN CASH BALANCE
For the Month Ended October 31, 2022
(with comparative actual amounts for 2021)

Percentage of Year
83.3%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Intergovernmental	\$ 345,150	\$ 125,047	\$ (220,103)	36.2%	\$ 207,600
Interest Earned	60	100	40	167.1%	15
Material Sales	100,000	245,816	145,816	245.8%	114,794
Transfers In	<u>117,575</u>	<u>18,706</u>	<u>(98,869)</u>	<u>15.9%</u>	<u>74,543</u>
TOTAL CASH INCREASES	<u>562,785</u>	<u>389,670</u>	<u>46,987</u>	<u>69.2%</u>	<u>396,952</u>
CASH DECREASES					
Salaries and Benefits	302,120	269,235	32,885	89.1%	229,321
Supplies and Other Expenses	154,675	169,001	(14,326)	109.3%	126,675
Equipment	8,560	12,556	(3,996)	146.7%	9,402
Utilities	50,000	23,323	26,677	46.6%	28,963
Transfers	<u>148,670</u>	<u>40,558</u>	<u>108,112</u>	<u>27.3%</u>	<u>39,525</u>
TOTAL CASH DECREASES	<u>664,025</u>	<u>514,673</u>	<u>149,352</u>	<u>77.5%</u>	<u>433,886</u>
NET INCREASE (DECREASE)		(125,003)			(36,934)
CHANGE IN BALANCE SHEET		127,802			36,734
CASH - BEGINNING OF YEAR		<u>7,477</u>			<u>1,684</u>
CASH - YEAR TO DATE		<u>\$ 10,276</u>			<u>\$ 1,484</u>

FLOYD COUNTY, GEORGIA
ANIMAL CONTROL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended October 31, 2022
(with comparative actual amounts for 2021)

Percentage of Year
83.3%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 5,000	\$ 8,139	\$ 3,139	162.8%	\$ 4,236
Interest Earned	50	169	119	338.5%	34
Donations	50,000	48,873	(1,127)	97.7%	43,039
Miscellaneous	750	624	(126)	83.2%	9,570
TOTAL REVENUES	55,800	57,805	2,005	103.6%	56,878
EXPENDITURES					
Salaries and Benefits	864,970	769,965	95,005	89.0%	628,700
Other Operating Costs	290,030	379,424	(89,394)	130.8%	289,803
Equipment	-	-	-	N/A	562
TOTAL EXPENDITURES	1,155,000	1,149,389	5,611	99.5%	919,065
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,099,200)	(1,091,584)	(7,616)	99.3%	(862,187)
OTHER FINANCING SOURCES (USES)					
Transfers from General Fund	1,099,200	916,000	183,200	83.3%	756,763
TOTAL OTHER FINANCING SOURCES (USES)	1,099,200	916,000	183,200	83.3%	756,763
NET CHANGE IN FUND BALANCE	-	(175,584)			(105,424)
FUND BALANCE - BEGINNING OF YEAR	-	-			67
FUND BALANCE - YEAR TO DATE	\$ -	\$ (175,584)			\$ (105,357)

ROME-FLOYD PARKS AND RECREATION AUTHORITY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
For the Month Ended October 31, 2022
(with comparative actual amounts for 2021)

Percentage of Year
83.3%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Administrative Operations	\$ 18,500	\$ 11,375	\$ (7,125)	61.5%	\$ 7,871
Miscellaneous Revenues	3,560	1,962	(1,598)	55.1%	3,051
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	53,700	32,969	(20,731)	61.4%	41,247
Other Programs	120,500	61,246	(59,254)	50.8%	107,613
Gymnastics	315,945	317,820	1,875	100.6%	274,543
Special Populations Services	53,300	35,474	(17,826)	66.6%	33,877
Concessions	186,000	181,360	(4,640)	97.5%	170,283
Coosa River Trading Post	187,000	205,182	18,182	109.7%	173,847
Etowah Park Golf Practice	7,200	6,001	(1,199)	83.3%	6,097
Youth Athletics	199,700	237,262	37,562	118.8%	196,124
Adult Athletics	16,320	9,860	(6,460)	60.4%	9,240
Scoreboards	7,920	9,170	1,250	115.8%	4,750
Recreation Centers	92,250	88,917	(3,333)	96.4%	68,084
Parks & Recreation Services	98,500	98,803	303	100.3%	101,942
Hall of Fame	16,000	10,505	(5,495)	65.7%	8,207
Senior Promotions	11,500	-	(11,500)	0.0%	-
TOTAL REVENUES	<u>1,430,195</u>	<u>1,307,904</u>	<u>(122,291)</u>	<u>91.4%</u>	<u>1,206,777</u>

ROME-FLOYD PARKS AND RECREATION AUTHORITY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
For the Month Ended October 31, 2022
(with comparative actual amounts for 2021)

Percentage of Year
83.3%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
EXPENDITURES					
Administrative Operations	\$ 1,422,280	\$ 983,411	\$ (438,869)	69.1%	\$ 900,528
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	70,055	46,001	(24,054)	65.7%	54,297
Other Programs	75,750	50,543	(25,207)	66.7%	64,483
Gymnastics	269,150	236,755	(32,395)	88.0%	222,136
Special Populations Services	43,855	27,411	(16,444)	62.5%	18,978
Concessions	195,390	165,531	(29,859)	84.7%	153,850
Coosa River Trading Post	140,905	111,462	(29,443)	79.1%	104,343
Sports Division Administration	138,810	101,724	(37,086)	73.3%	123,522
Youth Athletics	187,065	164,520	(22,545)	87.9%	129,622
Adult Athletics	16,415	11,696	(4,719)	71.3%	12,682
Scoreboards	2,000	1,029	(971)	51.5%	-
Recreation Centers	186,630	161,511	(25,119)	86.5%	132,597
Recreation Services Administration	208,450	184,102	(24,348)	88.3%	75,467
Parks & Recreation Services	1,078,840	934,404	(144,436)	86.6%	812,309
Buildings	73,200	66,479	(6,721)	90.8%	68,004
Shop	100,920	115,558	14,638	114.5%	93,589
Hall of Fame	16,300	11,304	(4,996)	69.3%	7,788
Senior Promotions	11,500	-	(11,500)	0.0%	-
TOTAL EXPENDITURES	4,279,815	3,373,442	(906,373)	78.8%	2,974,198
OTHER FINANCING SOURCES (USES)					
Transfers In	2,858,990	1,548,667	(1,310,323)	54.2%	1,548,667
TOTAL OTHER FINANCING SOURCES (USES)	2,858,990	1,548,667	(1,310,323)	54.2%	1,548,667
NET CHANGE IN FUND BALANCE	9,370	(516,859)			(218,754)
FUND BALANCE - BEGINNING OF YEAR	285,887	285,887			42,569
FUND BALANCE - YEAR TO DATE	\$ 295,257	\$ (230,972)			\$ (176,185)

FLOYD COUNTY, GEORGIA
HEALTH INSURANCE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended October 31, 2022
(with comparative actual amounts for 2021)

Percentage of Year
83.3%

	2022			2021	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Contributions					
Employer	\$ 8,951,210	\$ 7,487,379	\$ (1,463,831)	83.6%	\$ 5,725,176
Employees	1,837,755	1,554,800	(282,955)	84.6%	1,552,373
Retirees	100,000	74,077	(25,923)	74.1%	79,237
Premiums Paid By Others	49,025	53,821	4,796	109.8%	39,722
Interest Earned	520	5,946	5,426	1143.5%	430
Miscellaneous	30,000	324	(29,676)	1.1%	-
TOTAL REVENUES	10,968,510	9,176,347	(1,792,163)	83.7%	7,396,938
EXPENDITURES					
Salary and Benefits	11,670	-	11,670	0.0%	48,814
Other Costs	36,555	22,924	13,631	62.7%	26,643
Professional Fees	138,560	113,938	24,622	82.2%	103,919
Claims	8,194,000	6,035,061	2,158,939	73.7%	5,716,304
Premium Payments	1,080,100	881,775	198,325	81.6%	801,952
HRA Payments	110,000	70,707	39,293	64.3%	90,871
HSA Payments	-	52,647	(52,647)	N/A	5,039
Wellness Clinic	130,710	125,822	4,888	96.3%	97,093
Administrative Fees	237,380	196,540	40,840	82.8%	195,868
TOTAL EXPENDITURES	9,938,975	7,499,414	2,439,561	75.5%	7,086,503
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,029,535	1,676,933	(647,398)	162.9%	310,435
OTHER FINANCING SOURCES (USES)					
Transfer Out	(745,715)	(621,429)	(124,286)	83.3%	-
TOTAL OTHER FINANCING SOURCES (USES)	(745,715)	(621,429)	(124,286)	83.3%	-
NET CHANGE IN FUND BALANCE	283,820	1,055,504			310,435
FUND BALANCE - BEGINNING OF YEAR	791,581	791,581			724
FUND BALANCE - YEAR TO DATE	\$ 1,075,401	\$ 1,847,085			\$ 311,159

FLOYD COUNTY, GEORGIA
Capital Projects and Equipment Expenditures
For the Month Ended October 31, 2022

	<u>Budget</u>	<u>2022 YTD</u>
Appropriation of Jail Surcharge Funds	\$ 178,000	\$ 122,704
Appropriation of Fund Balance	909,535	332,163
Revenues:		
Interest Earned	-	5,029
Transfer from General Fund	1,936,900	1,614,083
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
Total Revenues and Appropriations of Fund Balances	<u>\$ 3,545,375</u>	<u>\$ 2,274,458</u>
Expenditures:		
Sheriff/Jail		
4 - Ford Explorer Interceptor SUVs	FB \$ 140,000	\$ -
4 - Vehicle upfittings for Ford Explorers	FB 46,000	-
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 - Hobart HL 300-4STD kitchen mixer	IBF 24,495	24,495
	502,230	316,229
Board of Registrars		
Elections Move	241,170	246,929
	241,170	246,929
County Police		
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 October 31, 2022

	<u>Budget</u>	<u>2022 YTD</u>
County Police (cont'd)		
Law Enforcement Training Grant	\$ (85,000)	\$ -
Law Enforcement Training Grant	<u>85,000</u>	<u>85,000</u>
	-	85,000
Special Operations Garage	16,000	13,988
Prison		
1 - Washing Machine	JS 23,350	23,346
Replace kitchen steam kettle	JS 25,000	21,724
Replace detail tractor	JS 85,000	83,400
Replace Power Terrain/Grasshopper diesel zero turn mower	JS 18,000	17,580
Replace Kitchen HVAC system	JS 28,000	17,239
Replace kitchen heating and refrigeration unit	JS -	-
CrimePoint.net	11,100	11,099
Replace commercial dryer	<u>12,650</u>	<u>11,802</u>
	203,100	186,190
Clerk of Superior Court		
Real estate deed book shelving	<u>25,000</u>	<u>-</u>
	25,000	-
Facilities Management		
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	1,696
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	79,702
GMA Leasepool	(165,000)	-
LED conversion for Health Department	<u>167,385</u>	<u>-</u>
	2,385	-
Public Roads		
Paving		
2022 LMIG Revenue	(1,219,630)	(1,219,630)
2022 LMIG Paving	1,219,630	1,288,643
2021 LMIG Paving	FB 369,250	184,356
LMIG Off System Safety	-	83,268
Excess LMIG Road Improvements	FB <u>256,445</u>	<u>57,921</u>
	625,695	394,557
Chubb Road - GDOT#S015457	(262,900)	-
Chubb Road - Excess LMIG Road Improvements	<u>420,320</u>	<u>88,787</u>
	FB 157,420	88,787

FLOYD COUNTY, GEORGIA
Capital Projects and Equipment Expenditures
For the Month Ended October 31, 2022

	<u>Budget</u>	<u>2022 YTD</u>
Public Roads (cont'd)		
Hall Road - GDOT #0017946	\$ (10,000)	\$ -
Hall Road - Excess LMIG Road Improvements	<u>10,000</u>	<u>1,100</u>
FB	-	1,100
Blacks Bluff Culvert	-	253,520
Prep and paving	75,000	34,489
Drainage	10,000	-
Redmond Trail		
Federal Grant	(670,520)	(259,851)
City of Rome	(70,180)	-
Project Cost	<u>797,600</u>	<u>695,313</u>
	56,900	435,462
Superior Court		
Replace evidence presentation system	<u>15,000</u>	-
	15,000	-
County Clerk		
New Website (Year 2 of 4 Year Contract)	<u>10,000</u>	<u>10,000</u>
	10,000	10,000
Information Technology		
Office 365 - Option 1	82,540	82,540
Backupify	28,407	17,316
Mimecast (replaces Barracuda)	<u>67,573</u>	<u>67,573</u>
	178,520	167,429
Computer Lease	<u>160,000</u>	<u>129,273</u>
	160,000	129,273
Communication		
Microwave Tx/Rx replacement, 3 towers/4paths	<u>219,335</u>	<u>218,915</u>
	219,335	218,915
Solid Waste		
New remote site	<u>250,000</u>	-
	250,000	-
Airport		
North Perimeter Fencing - 90/10		
Federal Revenue	(57,320)	-
Design	<u>42,175</u>	-
	(15,145)	-
North Perimeter Fencing - 75/25		
Federal Revenue	(140,540)	(197,861)
State Revenue	(512,825)	(446,663)
Construction	<u>823,560</u>	<u>638,676</u>
	170,195	(5,849)
West T-Hangar Taxiway Area Pavement Improvements - 90/10		
Federal Revenue	(148,500)	-
Design	<u>165,000</u>	-
	16,500	-

FLOYD COUNTY, GEORGIA
Capital Projects and Equipment Expenditures
For the Month Ended October 31, 2022

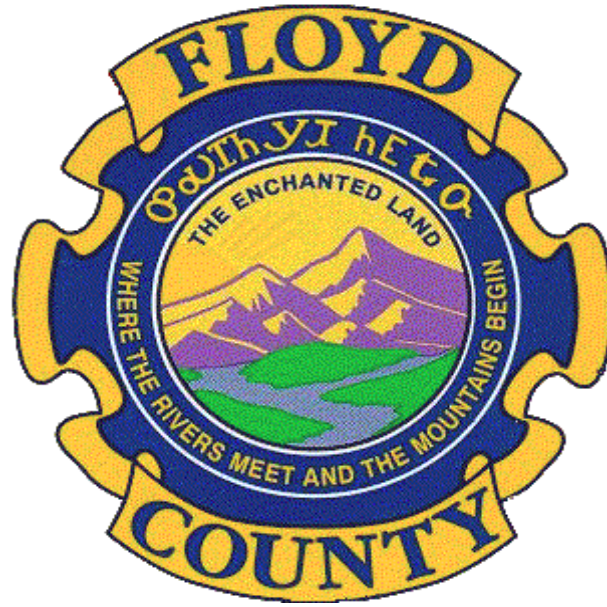
	<u>Budget</u>	<u>2022 YTD</u>
Airport (cont'd)		
Runway 1/19 Approach Obstruction/Land Acquisition/Easements - 90/5/5		
Federal Revenue	\$ (135,000)	\$ -
Entitlement Funds	(150,000)	-
Phase 3 - Clearing	<u>300,000</u>	<u>-</u>
	15,000	-
Taxiway B rehabilitation & overlay (East of 1/10)		
Design	<u>66,000</u>	<u>-</u>
	66,000	-
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>30,000</u>	<u>-</u>
	30,000	-
North April Expansion - Design	-	-
T-Hanger Electrical Upgrades	-	-
Building 700 upgrades - Tiger Flight Museum	30,000	-
Recycling		
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>
	-	-
Animal Control		
Repair & replace outside fencing	<u>10,000</u>	<u>-</u>
	10,000	-
Current Year Lease Purchase Payments	DS 158,270	-
Transfer to Rome/Floyd Parks and Recreation Capital	<u>218,655</u>	<u>141,955</u>
Total Net (Revenues) Expenditures	<u>\$ 3,982,830</u>	<u>\$ 2,771,043</u>

FLOYD COUNTY, GEORGIA
Water Capital Projects and Equipment Expenses
For the Month Ended October 31, 2022

	<u>Budget</u>	<u>2022 YTD</u>
Revenues:		
R & E Funds	\$ 8,296,370	\$ 1,315,746
Operating Funds	410,000	121,589
Total Revenues	<u>\$ 8,706,370</u>	<u>\$ 1,437,335</u>
Expenses:		
Water Tank Maintenance	\$ 350,000	\$ 352,733
Water Main Replacement	552,820	97,399
Water Pumps and Pump Houses	175,000	48,783
Large Meter Testing	50,000	21,596
Bells Ferry Pump House Upgrade	420	419
Water Improvements-Highway 53 Water Line Upgrade	1,000,000	495,390
Water Improvements-Kingston Well Upgrade	75,000	65,920
Water Extensions-Big Texas Valley Road	2,700,000	-
Biddy Well - Test Well	612,870	20,392
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>1,315,746</u>
2022 Equipment		
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>
Total Expenses	<u>\$ 8,706,370</u>	<u>\$ 1,437,335</u>

FLOYD COUNTY, GEORGIA
Recreation Capital Projects and Equipment Expenditures
For the Month Ended October 31, 2022

	<u>Budget</u>	<u>2022 YTD</u>
Revenues		
Interest Income	\$ -	\$ 71
Capital Improvements-County	218,655	141,955
Capital Improvements-City of Rome	49,210	-
Capital Improvements-Cave Springs	440	-
Total Revenues	<u>\$ 268,305</u>	<u>\$ 142,026</u>
Expenditures		
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
Total Expenditures	<u>\$ 290,930</u>	<u>\$ 261,470</u>



Other Information

**FLOYD COUNTY, GEORGIA
SALES TAX COLLECTIONS**

Cash Basis

LOCAL OPTION SALES TAX											\$ Increase	% Increase
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	(Decrease)	(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	-	-	-
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	-	-	-
Totals	7,596,141.50	7,767,937.91	7,250,394.53	7,634,180.66	7,733,619.19	8,039,615.79	8,758,282.43	9,695,975.77	10,503,044.98	9,615,409.23	927,233.28	

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	(784,590.77)		

Annual Comparisons									8,688,175.95	9,615,409.23	927,233.28	10.67%
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SPECIAL PURPOSE LOCAL OPTION SALES TAX											\$ Increase	% Increase
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	(Decrease)	(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	-	-	-
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	-	-	-
Totals	8,179,526.15	8,911,900.50	12,857,342.77	13,514,990.89	13,703,884.18	14,229,556.96	15,490,294.76	17,161,758.27	18,580,825.27	16,996,410.21	1,624,723.59	

Annual Comparisons									15,371,686.62	16,996,410.21	1,624,723.59	10.57%
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FLOYD COUNTY, GEORGIA
Water Fund Bonds Debt Service Coverage Ratio
For the Month Ended October 31, 2022
(with comparative calculation for 2021)

	ACTUALS	
	2022	2021
Operating Revenues:		
Developers Contributions	\$ -	\$ -
Misc-Other	19,246	12,443
Water Charges	6,203,845	5,903,431
Water Meter Charges	344,570	167,718
Penalties & Cut Offs	158,726	156,376
Fire Service Charges	104,167	104,167
Surcharge Revenue	447	447
Convenience Fee	3	18
Less: Fire Service Charges	(104,167)	(104,167)
Charges for Services	<u>6,726,837</u>	<u>6,240,433</u>
Miscellaneous	65,346	43,481
Rental Fees	11,544	9,445
Total Operating Revenues	<u>6,803,727</u>	<u>6,293,359</u>
Operating Expenses:		
Administration	951,291	872,171
Less: Depreciation	(21,007)	(20,684)
Net Administration	<u>930,284</u>	<u>851,487</u>
Distribution	4,083,526	3,490,208
Less: Depreciation	(1,316,328)	(1,258,035)
Net Distribution	<u>2,767,198</u>	<u>2,232,173</u>
Treatment Plant	691,788	603,956
Less: Depreciation	(57,723)	(59,396)
Net Treatment Plant	<u>634,065</u>	<u>544,560</u>
Total Operating Expenses	<u>4,331,547</u>	<u>3,628,220</u>
Net Available for Debt Service	2,472,180	2,665,139
Bonds Debt Service (83.3% of Annual Debt Payment)	256,125	325,208
Bonds Debt Service Coverage Ratio (1.10 Requirement)	9.65	8.20
Total Debt Service (83.3% of Annual Debt Payment)	449,010	368,072
Total Debt Service Coverage Ratio	5.51	7.24

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended October 31, 2022

	Budget	2022 YTD
Juvenile Court		
Furniture - 2 desks, 4 chairs	\$ 1,180	\$ 1,050
Laptop	870	870
	<u>2,050</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>
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
3 - Banquet cabinets	11,200	7,497
	<u>204,580</u>	<u>163,358</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
Fireproof Cabinet	-	6,117
Power Stocker	-	6,760
Office Furniture	3,480	5,881
	<u>12,310</u>	<u>28,563</u>
Police Department		
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>

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended October 31, 2022

	Budget	2022 YTD
Facilities Management		
Propane stripper	\$ 8,800	\$ 8,790
Window replacement in County Manager's office	8,000	3,566
Office signs-Admin, Judicial, and LEC	6,200	-
Blueprint holder	2,000	-
Prison Maintenance Shop Heater	1,000	-
Window AC Units for Historic Courthouse	3,200	2,344
Replace gate operator and key pad for aviation school	9,250	10,724
	<u>38,450</u>	<u>25,424</u>
Public Works		
Trailer, 2021 carryover	4,500	4,500
12K pound vehicle lift	7,372	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	324	-
Cutoff shoes	2,735	-
Concrete Mixer	3,777	3,777
Stripping Machine	5,575	5,571
Broom for skid steer	-	-
	<u>29,640</u>	<u>26,255</u>
Engineering		
Replace plotter & scanner	12,000	10,986
	<u>12,000</u>	<u>10,986</u>
Prison		
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>
Tax Appraisers		
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>
Cooperative Extension		
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>
General Services		
TV/stand for caucus room, 2021 carryover	6,145	-
	<u>6,145</u>	<u>-</u>
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>

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended October 31, 2022

	Budget	2022 YTD
Superior Court Administration		
Printer/desktop scanner	\$ 500	\$ -
	500	-
HIDTA		
Equipment	12,770	16,333
	12,770	16,333
FCPD HEAT		
Equipment	12,200	39,443
	12,200	39,443
County Manager		
Community Room Chairs	7,200	7,191
Equipment	3,500	3,099
	10,700	10,290
Purchasing		
Scanner	1,000	608
Scanner	850	829
Emergency equipment purchases	150	-
	2,000	1,437
Information Technology		
Core switch for Admin. Bldg.	14,835	14,835
	14,835	14,835
E 911		
12 - 911 chairs	15,000	-
	15,000	-
Law Library		
Technology updates and additions for Law Library and Forum court	2,025	1,446
	2,025	1,446
Solid Waste		
Radio	2,500	-
	2,500	-
Inmate Benefit		
Jail equipment	119,200	-
Prison equipment	25,000	-
Work Release Center equipment	5,220	-
	149,420	-
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
	18,000	2,948
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	235
Cutting torch with hoses, tank gauges, cutting goggles, & gloves	1,000	-
Toolbox for cutting torch equipment	865	-
Battery bandsaw	590	-
	43,635	31,531
Treatment		
3 - Prominent Gamma X fluoride pumps - Old Mill Spring, Fulton Well, Kingston Well	9,610	9,603
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
	31,890	31,264
Airport		
Water fountain	1,185	1,182
Radios	3,040	3,040
	4,225	4,222

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended October 31, 2022

	Budget	2022 YTD
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	<u>5,000</u>	<u>-</u>
	11,225	8,464
Recreation		
Administration		
Laptop	<u>1,800</u>	<u>1,798</u>
	1,800	1,798
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	<u>1,835</u>	<u>1,789</u>
	10,115	10,015
Concessions		
Ice machine, 2021 carryover	4,340	-
3 - Hot dog machines	2,975	2,970
3 - Popcorn popper	<u>3,575</u>	<u>3,575</u>
	10,890	6,545
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	<u>2,160</u>	<u>2,156</u>
	15,000	11,945
Rec-Buildings		
Ice machine at Gilbreath	<u>4,500</u>	<u>-</u>
	4,500	-
Rec-Shop		
2- high speed & 2 -low speed buffers	<u>4,180</u>	<u>6,794</u>
	4,180	6,794
Total:	<u>\$ 925,705</u>	<u>\$ 645,086</u>