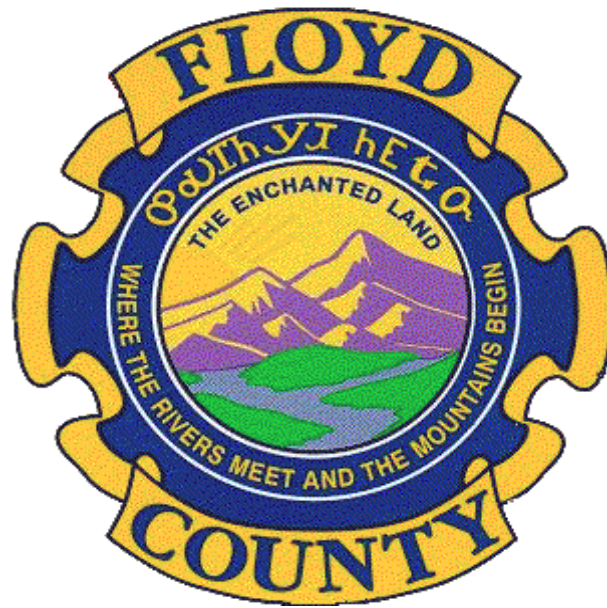


Floyd County, Georgia

*Unaudited Financial Statements
For the Year Ended
December 31, 2022*



*Unaudited Financial Statements
For the Year Ended
December 31, 2022*


*Prepared by:
Finance Department*


FLOYD COUNTY, GEORGIA
Unaudited Financial Statements
For the Year Ended December 31, 2022


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Floyd County, Georgia For the Year Ended December 31, 2022


General Fund Revenues Budget vs Actual	
	\$ 63,821,805 Budget
	<u>\$ 63,536,369 Actual 100%</u>
	\$ (285,436)

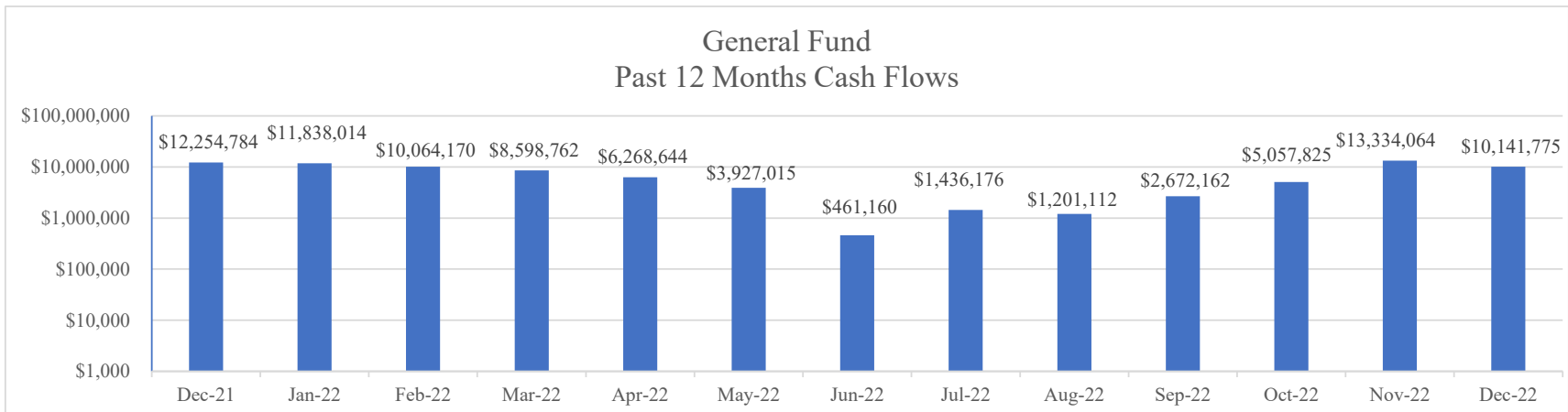
General Fund Expenditures Budget vs Actual	
	\$ 68,549,463 Budget
	<u>\$ 67,489,398 Actual 98%</u>
	\$ 1,060,065

Net Change in General Fund Balance Budget vs Actual	
	\$ (4,727,658) Budget
	<u>\$ (3,953,029) Actual</u>
	\$ 774,629 84%

Cash & Investments vs Fund Balance = Liquidity & Availability of Fund Balance	
	\$ 10,141,775 Cash
	<u>\$ 25,143,272 Fund Balance</u>
	40%

Public Safety Expenditures vs Other As Compared to Actual Expenditures	
	49% Public Safety
	<u>50% Other</u>
	99% Total

Boarding Inmates Revenue Budget vs Actual	
	\$ 550,000 Budget
	<u>\$ 772,228 Actual 140%</u>
	\$ 222,228



Floyd County, Georgia For the Year Ended December 31, 2022



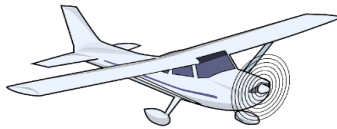
2017 SPLOST Fund Sales Taxes Budget vs Actual	
	\$ 18,446,010 Budget
	<u>\$ 20,490,828 Actual 111%</u>
	\$ 2,044,818
2013 SPLOST Fund Sales Taxes Budget vs Actual	
	\$ - Budget
	<u>\$ - Actual</u>
	\$ -

2017 SPLOST Fund Expenditures Budget vs Actual	
	\$ 23,069,927 Budget
	<u>\$ 12,762,630 Actual 55%</u>
	\$ 10,307,297
2013 SPLOST Fund Expenditures Budget vs Actual	
	\$ 9,829,050 Budget
	<u>\$ 774,343 Actual 8%</u>
	\$ 9,054,707



Water / Sewer Revenues & Expenses All Revenues and All Expenses	
	\$ 8,344,822 Revenues
	<u>\$ 9,384,970 Expenses</u>
	\$ (1,040,148)

Water / Sewer Operating Cash Flows Beg. Of Year vs Current Balance	
	\$ 13,907,771 Beginning
	<u>\$ 11,929,038 Current</u>
	\$ (1,978,733)



Airport Revenues & Expenses All Revenues and All Expenses	
	\$ 1,621,268 Revenues
	<u>\$ 2,281,087 Expenses</u>
	\$ (659,819)

Airport Operating Cash Flows Beg. Of Year vs Current Balance	
	\$ 450,777 Beginning
	<u>\$ 429,038 Current</u>
	\$ (21,739)



Recycling Revenues & Expenses All Revenues and All Expenses	
	\$ 759,984 Revenues
	<u>\$ 905,839 Expenses</u>
	\$ (145,855)

Recycling Operating Cash Flows Beg. Of Year vs Current Balance	
	\$ 7,477 Beginning
	<u>\$ 3,589 Current</u>
	\$ (3,888)

Floyd County Review of December 2022

General Fund

- Revenues
 - Taxes are \$1,032,050 more than last year.
 - Current Year Property Tax is \$61,650 less than this time last year.
 - Prior Years' Tax is \$353,150 more than last year.
 - Intangible Taxes decreased 16.8% since last year. This indicates that the dollar amount of loans acquired decreased compared to last year. Not all loans are subject to Intangible Tax. Government loans, loans obtained through a credit union or loans with a life less than 3 years are not subject to Intangible Tax.
 - The Real Estate Transfer Tax has increased from last year by 16.5% or \$31,350. According to Clerk of Superior Court staff, one sale in 2022 brought in \$25,000 in Real Estate Transfer tax.
 - Penalties & Interest revenue is \$15,850 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 \$916,650 or 8.6%.
 - Motor Vehicle Taxes are \$17,150 less than 2021, which is a 4.8% decrease. This is expected as the number of vehicles on the ad valorem digest decreases.
 - Mobile Home Taxes are \$4,650 more than last year, a 5.3% increase.
 - Motor Vehicle TAVT is \$85,500 less than last year decreasing by 2.3%. 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 \$814,000 ahead of 2021. This is a 5.6% increase.
 - Licenses & Permits is \$17,950 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 \$524,600 more than last year.
 - State-Offender Rehab revenue is \$112,100 higher than 2021. The average number of inmates has increased 28.5%.
 - American Rescue Plan Act (ARPA) funding of \$363,850 was received for a grant through the State for Public Safety and Law Enforcement.
 - An additional \$282,500 has been received from the national opioid settlement.
 - Charges for Services is \$454,900 more than 2021.
 - Sheriff Boarding Inmates is \$298,800 more than 2021.

Floyd County Review of December 2022

General Fund (cont'd)

- Revenues (cont'd)
 - Chattooga County Boarding Inmate revenue is up \$444,500 from 2021.
 - Funds received from the Social Security Administration have decreased 56% from 2021.
 - Payments from US Marshals is down 68.8% from 2021.
 - Payments from Georgia Department of Corrections are \$107,800 less than 2021. Due to COVID-19 in 2021, inmates were not being accepted into state facilities and being left in Floyd County. This is no longer occurring.
 - Inmate Contracts in total have decreased \$116,500.
 - The rate for inmate detail contracts was increased starting in 2022 to cover the cost of the service.
 - We added a contract with City of Rome for the Solid Waste Commission.
 - The contract with the City of Cartersville was discontinued.
 - The contract with Northwest Georgia Housing Authority ended.
 - The contract with Dalton/Whitfield County ended at the end of October.
 - The contract with Bartow County reduced by half at the end of October.
 - Tax Commissioner-TAVT Administrative Fee is 0.7% more than the amount for 2021.
 - The average monthly amount collected in 2021 was \$14,050 and in 2022 was \$14,150.
 - Clerk of Court Charges for Services increased by \$136,150 when compared to 2021. This is a 25.7% increase.
 - Recording Fees have increased 12.9% since 2021, a \$53,900 increase. This is revenue from recording deeds and liens.
 - Advance Deposits are up \$33,050 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 \$10,200 from 2021. Examples of this revenue include UCC filings and bond forfeitures. The portion relating to bond forfeitures has increased \$11,300.
 - All other charges increased a total of \$28,900 compared to 2021.
 - Revenue from copies increased by \$25,900 or 93%. This is a direct result of the Clerks Authority purchasing copies of the images of all plats prior to 2004 as part of a statewide project.

Floyd County Review of December 2022

General Fund (cont'd)

- Revenues (cont'd)
 - Probate Court Charges for Services decreased \$10,900 from 2021, falling 7.3%.
 - Estate revenues increased 7.6% or \$7,650. This revenue is derived from the number of wills probated. The fee schedule is not dependent on the size of the estate but different petitions do have different fees. For example, guardianships have a fee of \$450 as opposed to other petitions that are around \$180.
 - Miscellaneous revenues show a decrease of 46.2%. Miscellaneous revenue is made up of firearm permits. The state passed legislation on March 13, 2022, that rescinded the need for a concealed weapon carry permit. Probate officials report that some people are still getting them to cross state lines and to speed up the process when purchasing a firearm.
 - Magistrate Court Fees have increased \$400 or 0.4% from 2021.
 - There has been an increase of 18.8% in the number of cases from last year. For the cases that generate fees, there has been an 8.6% jump.
 - Clerk of Court-Jail Surcharge is up 4.8% as compared to last year.
 - There is a 7.3% decrease 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 1.1% from 2021, a \$650 increase.
 - Fines & Forfeitures are up by \$46,900.
 - Clerk of Court – Criminal Division Fines are down \$34,700, a 7.3% drop as compared to 2021.
 - Juvenile Court Supplemental Services fines have increased 30.6% since this time last year, but only by a total of \$2,500.
 - Probate Court Fines are up \$55,050 or 11.9%. According to Probate staff, 8,372 citations have been paid in 2022, rising from the 6,984 paid in 2021. The number of citations written in 2022 is 8,766 compared to the 7,618 written in 2021.
 - We 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 \$9,000.
 - Drug Abuse & Treatment Fines as a whole has increased 21% or \$14,900 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 processed.
- Expenditures
 - County Manager is 3.4% higher than the annual budget.
 - Salaries & Wages are 5.2% greater than the annual budget.
 - Board of Registrars is 55% above the annual budget.

Floyd County Review of December 2022

General Fund (cont'd)

- Expenditures (cont'd)
 - Salaries & Wages for Poll Workers is 96.5% over annual budget.
 - There was a primary election with a run-off and a general election with a run-off this year.
 - Member Meeting Fee is over double the annual budget. The number of board members increased from 3 to 5 in 2022. We had 4 elections this year and in June, the Board of Commissioners raised the pay rate for Boards.
 - Supplies is over twice the amount of the annual budget.
 - The Election Office was relocated from the Administrative building to the Health Department earlier this year.
 - Uniforms is at 279.2% of the annual budget.
 - A purchase of jackets, shirts and vests for \$550 was made, but only \$200 was budgeted.
 - Mileage Reimbursement is seven times the annual budget.
 - This is a result of the number of board members increasing from 3 to 5 this year, the mileage rate being higher than last year.
 - Travel & Training is 13.7% over the annual budget.
 - Training was necessary for the new board members.
 - Equipment is one and a half times the annual budget.
 - Furniture was purchased for the new location.
 - Additional shelving was purchased in August.
 - Legal Publications is one and a half times the annual budget.
 - Legal Fees is over five times the annual budget. Open records requests have grown tremendously since 2021. In 2021, we had 161 requests. In 2022, we had 1,431.
 - Election Costs is 75.7% more than the annual budget.
 - Data Processing is 41.1% greater than the annual budget.
 - Utilities are now charged with the move to the new location.
 - Telephone is 3% more than the annual budget.
 - Postage is four times the annual budget.
 - New voter registration cards were mailed to Floyd County voters earlier this year. We thought we may be reimbursed for part of this expense through a grant offered by the state, but the time for submitting the paperwork to receive it has passed.
 - Contract Labor was not budgeted for 2022.
 - Consulting fees were paid to an interim Elections Director.
 - All Other is two and a half times the annual budget.
 - Moving expenses were paid to the new Elections supervisor.
- General Services is 12.6% greater than the annual budget.
 - Record Retention expense is 12.9% higher than the annual budget.
 - Legal Fees is 90.4% above the annual budget.
 - Management Service fee is twice the annual budget.
 - Consulting services were paid for LOST negotiations, compensation, and job reclassification services.

Floyd County Review of December 2022

General Fund (cont'd)

- Expenditures (cont'd)
 - General Audit Expense is 3.5% higher than the annual budget due to single audit requirement.
 - Utilities is 7.2% greater than the annual budget.
 - Judge Neidrach-Superior Court is 1.2% higher than the annual budget.
 - Salaries & Wages are 2.4% more than the annual budget.
 - Judge Wetherington's Court Reporter is 1.7% above the annual budget.
 - Salaries & Wages are 3% over the annual budget.
 - FCPD HEAT is at 137.6% of the annual budget.
 - Inmate Medical is 22.3% over the annual budget.
 - The contracted services with Southern Correctional Medicine is 29.4% 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 \$208,000 for specialty medicines for inmates that were not paid to Correcthealth last year.
 - All other vendors are 120.2% above 2021.
 - Public Roads is 3.1% in excess of the annual budget.
 - Workers' Compensation is \$16,550 greater than the annual budget.
 - Dues & Subscriptions is 16.7% above the annual budget but only by \$200.
 - Uniforms is 51.2% higher than the annual budget.
 - Gas & Oil is twice the annual budget.
 - Equipment Lease is 24.6% more than the annual budget.
 - A walk behind roller and a skid steer loader were rented.
 - Repairs & Maintenance is 3.1% more than the annual budget.
 - Utilities are 37.7% higher than the annual budget.
 - Bridges Material is 19.8% greater than the annual budget.
 - **Total Budgeted Expenditures are 1.7% below the annual budget.**
- Fund Balance
 - For 2022, the General Fund has decreased fund balance by \$3,953,029 compared to an increase of \$9,827,864 for 2021, a variance of \$(13,780,893).
 - In 2021, \$10,000,000 of ARPA funds received were transferred to the General Fund. Without that transfer, fund balance would have decreased \$172,136. Comparing the 2022 decrease in fund balance of \$3,953,029 to what would have been a \$172,136 decrease in 2021 shows a variance of \$(3,780,893).
 - Utilities paid by the General Fund increased 19.1% between 2021 and 2022. Nationwide there was a 14.3% average increase for consumers.
 - Gas & Oil expenditures for the General Fund increased 51.5% from 2021 to 2022. For 2022, \$725,430 was budgeted for gas & oil, increasing \$9,600 from the original budget. However, actual expenditures exceeded the budgeted amount by \$364,500. The nation saw an increase from \$3.03 per gallon in 2021 to \$3.98 in 2022. In Georgia, the increase was \$2.89 to \$3.67.

Floyd County Review of December 2022

Fire Fund

- Revenues
 - Taxes are \$66,350 more than this time last year.
 - Property Tax-Current Year is \$38,600 more than 2021.
 - Property Tax-Prior Years is \$6,550 more than 2021.
 - Motor Vehicle Tax is \$850 less than 2021. See explanation under General Fund.
 - Mobile Home Tax is \$1,200 more than 2021.
 - Recording Intangible Tax is \$14,650 less than 2021.
 - Motor Vehicle TAVT collections is \$14,950 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 \$2,050 more than 2021.
 - Real Estate Tax is \$1,150 more than 2021.

E911 Fund

- Revenues
 - Total Revenues are over the annual budget by 7.8% and are \$139,200 more than last year.
 - Alarm Registration revenue is \$600 less than last year.
 - Miscellaneous Revenue is \$2,350 more than last year.
 - Charges for Services are \$116,050 more than last year.
 - Prepaid fees are \$13,950 more than last year.
 - Landline fees are \$13,150 more than last year.
 - Wireless fees are \$89,000 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.
 - In 2021, we received a GECA grant that was not received in 2022.
- Expenditures
 - Total Expenditures are at 88.2% of the annual budget but \$78,900 more than last year.
 - Salaries and Benefits are \$73,800 more than last year but 10.9% under the annual budget.
 - Other Operating Costs are \$6,150 more than last year.
 - Repairs and Maintenance is at 90.9% 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 \$3,250 more than 2021. Iwispr started renting additional space on the Shannon Tower in October 2021 and is making \$750 quarterly payments.

Floyd County Review of December 2022

800 MHz Communication Fund (cont'd)

- Revenues (cont'd)
 - Miscellaneous revenue is \$3,000 less than 2021 due to a one-time radio activation fee billed to the City of Rome in 2021.
 - Total Revenues are \$2,100 more than 2021.
- Expenditures
 - Repairs and Maintenance is at 95.2% of the annual budget and is \$85,100 more than 2021. There was an increase of \$7,950 per month from Williams Communications.
 - Total Expenditures are at 95.6% of the annual budget but \$110,700 more than 2021.

Emergency Management Fund

- Revenues
 - We received \$28,895 from the GEMA grant.
- Expenditures
 - Total Expenditures are at 103.3% of the annual budget but \$59,150 more than 2021.
 - Salaries and Benefits is \$12,250 more than 2021. The contributing factors to this are increased salary, health, and pension costs.

Solid Waste Fund

- Revenues
 - Taxes increased \$8,150 when compared to 2021.
 - The following increases contributed to this:
 - Property Taxes-Current Year increased \$15,400.
 - Property Tax-Prior Year increased \$2,600.
 - Motor Vehicle Taxes increased \$850.
 - Mobile Home Taxes increased \$100.
 - Penalties and Interest increased \$850.
 - Clerk of Court Real Estate Tax increased \$450.
 - The above increases are offset by the following decreases:
 - Recording Intangibles decreased \$5,800.
 - Motor Vehicle TAVT decreased \$6,400. See explanation under General Fund.
 - Interest Earned is \$2,400 more than last year.
- Expenditures
 - Total Expenditures are \$184,400 more than 2021 and 3.2% above the annual budget.
 - Salaries and Benefits is \$84,650 more than 2021.
 - Salaries and Wages have increased \$52,800 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 \$4,450 more than 2021.
 - Worker's Compensation expense is \$1,650 more than 2021.
 - Health Insurance expenditure is \$24,700 more than 2021.
 - Utilities expenses is \$1,850 more than 2021, and is 13.6% over the annual budget. This is due to increased Georgia Power bills over the same time last year.

Floyd County Review of December 2022

Solid Waste Fund (cont'd)

- Expenditures (cont'd)
 - Telephone expense has increased \$550, due to an increased Windstream bill. We are 12.3% over the annual budget.
 - Remote Site Operations expense is \$60,450 more than 2021. This is 11% over the annual budget. This is due to increased Republic bills. During this time in 2021, we paid Republic \$321,750. This year we have paid \$379,750. This is an increase of \$58,000.
 - Tipping Fees are up \$32,200 when compared to 2021, and 10.2% over the annual budget. This is due to the City of Rome billing for Public Works. In 2021, we paid the City of Rome \$20,100. This year we have paid \$66,900. This is an increase of \$46,750 due in majority to increased prices.
 - These are invoices to pay the City of Rome to dump dirt from road and ditch work in the landfill. Public Works is 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.
 - Advent Health bought the rights to change the name of the stadium. We received \$24,950 for the year in addition to the Braves contribution.
- Expenditures
 - Repairs and Maintenance expenditure is at 11.4% of the annual budget and is \$146,650 less than 2021.

Water Fund

- Revenues
 - Charges for Services is \$554,850 more than the prior year. Consumption reports show a 1.6% increase in residential usage and a 17.4% 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 107.6% of the annual budget.**

Floyd County Review of December 2022

Water Fund (cont'd)

- Expenses
 - Administration Data Processing is at 109.8% of the annual budget and \$20,100 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.
 - Administration Telephone is at 101.3% of the annual budget and \$1,850 more than last year due to increases in the Windstream bill. This will be corrected with the final budget revision.
 - **Total Administration Expenses are at 99% of the annual budget.**
 - Distribution Gas & Oil is at 125.4% of the annual budget and \$8,500 more than last year. This will be corrected with the final budget revision.
 - **Total Distribution Expenses are at 94.9% of the annual budget.**
 - Treatment Plant Utilities is at 103% of the annual budget and \$2,400 more than last year. This will be corrected with the final budget revision.
 - **Total Treatment Plant Expenses are at 90.8% of the annual budget.**
 - **Total Operating Expenses are at 95.1% of the annual budget.**

Airport Fund

- Revenues
 - Charges for Services are 66.2% below the annual budget but are \$100 more than last year.
 - Fuel Sales are \$40,600 less than last year but are 47% over the annual budget. The difference in fuel is the Air Show fuel sales. In 2021, we sold 141 gallons of Avgas and 16,524 gallons of Jet Fuel. At the 2021 Air Show, we had the Thunderbirds buying fuel and we did not have them in 2022. In 2022, we only sold 1,061 gallons of Avgas and 3,606 gallons of Jet Fuel. In addition, the cost of fuel has affected the sale of fuel.
 - Avgas Revenue is \$44,400 more than 2021.
 - Self-Serve Revenue is \$62,950 more than 2021.
 - Jet Fuel Revenue is \$148,050 less than 2021.
 - Miscellaneous Revenue is at 104.1% of the annual budget but \$13,350 less than 2021.
 - Late Fees are up \$1,400 from 2021.
 - Miscellaneous Revenue is up \$2,800 from 2021.
 - Callout revenue is up \$450.
 - Ramp fees are up \$3,900.
 - GPU fees are up \$150.
 - Auto Rental fees are down \$1,150.
 - Overnight Hangar rentals are down \$700.
 - 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 \$9,000 more than 2021.
 - Land Leases are up \$4,200; T-Hangar rentals are up \$14,250; Big Hangar rentals are down \$10,750; and Tie Down Rentals are up \$200.

Floyd County Review of December 2022

Airport Fund (cont'd)

- Revenues (cont'd)
 - There is also an ARPA Grant reimbursement for \$59,000 that was not received in 2021. This reimbursement is from the state to cover expenses that were incurred during the year that were not related to any upcoming or ongoing projects to help keep local airports operating.
 - There was also CARES Act funding of \$23,000 that was received in 2021, but not in 2022.
 - **Total Operating Revenues are at 139.3% of the annual budget.**
- Expenses
 - 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.
 - Cost of Goods sold is at 152% of the annual budget. Compared to 2021, it is \$83,150 more than 2021. This is due to more fuel being sold, but also the increase of fuel costs as well.
 - **Total Operating Expenses are 5.3% below the annual budget.**

Forum Fund

- The Forum continues to be closed to hosting events due to the need to safely conduct court cases. However, rental fees are \$233,740 more than last year due to a grant allowing the courts to pay a rental fee for the use of the Forum. In addition to the court rental, there has been 2 ballroom rentals this year, 1 concert rental, and 1 event rental.
- Total Operating Revenues are at 464.6% of the annual budget.
- Total Operating Expenses are at 77.8% of the annual budget.

Recycling Fund

- Revenues
 - Material Sales is at 190.6% of the annual budget for 2022 with this being \$30,050 less 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 \$46,300 less.
 - This year we have sold \$20,000 more in Mixed Paper than in 2021.
 - Commingled sales are up \$2,600 when compared to 2021.
 - Steel is down. This year we have sold \$1,900 less than in 2021.
 - Plastic #1 sales are down \$30,100 and Plastic #2 sales are up \$29,850. This is compared to no sales of Plastic #2 in 2021 for this same time period.

Floyd County Review of December 2022

Recycling Fund (cont'd)

- Expenses
 - Total Operating Expenses are \$80,300 more than 2021.
 - Salaries and Benefits is \$50,000 more than 2021.
 - Salaries and Wages is \$27,850 more than 2021.
 - This is largely due to the COLA and merit increases for 2022.
 - FICA is \$2,150 more than 2021.
 - Workers Compensation is \$300 less than in 2021.
 - Health Insurance expense is up \$19,670 when compared to 2021.
 - Supplies and other expenses increased \$18,300 when compared to 2021, but is 3.6% below the annual budget. The increase is largely due to the following changes:
 - Supplies have increased \$7,150 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 \$6,500.
 - Household Hazard Waste has increased \$5,600 due to a price increase of approximately 7% across the board. They can also no longer use community service workers for events and have to bring out more inmates and feed them.
 - Utilities have decreased \$8,900 when compared to 2021, and we are 38.2% below the annual budget due to lower landfill bills.
 - Equipment is up \$8,500 when compared to 2021.
 - This was the purchase of a water bottle refilling station and an ice machine.

Animal Control Fund

- Revenues
 - Total Revenues are \$7,400 more than 2021.
 - Charges for Services is up \$4,300 due to an increase in adoptions compared to 2021. Also, in 2021 adoption fees were waived at times.
 - Donations is up \$11,700 from 2021.
 - Miscellaneous Revenue is down \$8,900 due to decreased private grant donations.
 - \$6,000 was received in 2021 from Claws for Paws for the purchase of a transport van.
 - \$3,000 was received in 2021 from the State of Georgia for a sterilization grant that has not been received this year.
- Expenditures
 - Total Expenditures are \$346,250 more than 2021, and are 28.7% above the annual budget.
 - Salaries is \$129,500 more than 2021, but only 97.1% of the annual budget. While there are open positions to help with the decrease, there were various reasons it was more than 2021. Contributing to being under budget,
 - We had a COLA raise of \$2,500 for all employees.
 - Merit raises were 2%-4% in 2022.

Floyd County Review of December 2022

Animal Control Fund (cont'd)

- Expenditures (cont'd)
 - Dr. Nepp was officially added to payroll.
 - A large vacation payout was given to the former Director in December.
 - Workers Compensation is at 857.3% of the annual budget and \$115,950 more than last year.
 - Credit card processing fee is at 105.5% of the annual budget due to more people using their debit and credit card versus cash.
 - Uniforms is at 123.7% of the annual budget due to a yearly uniform purchase.
 - Gas & Oil is at 249.4% and Utilities is at 129.6% of the annual budget due to increased energy prices.
 - Transporting Animals is at 174.3% of the annual budget. This is due to more rescue shelters acquiring more of the animals to be adopted out.
 - Veterinary Fees is at 102.1% of the annual budget. This is due to more surgeries being performed. We do have an in house vet on staff now.
 - In-House Medical is at 164.3% of the annual budget. This is due to more care for the animals happening in the shelter versus outside the agency. In addition, some of the supplies needed have doubled in cost due to the economy and demand.
 - Legal Fees is at 1,598% of the annual budget. This is for 5 different animal cruelty cases, ordinance revisions, and to establish an Animal Welfare Board.
 - Animal Care is at 398.9% of the annual budget. This line item is used for medical expenses with the animals that cannot be done in house. As stated above, we do have an in house vet on staff now.
 - All Other is at 431.3% of the annual budget. There originally was not a budget in this line item.

Rome-Floyd Parks and Recreation Authority

- Total Revenues are \$110,500 more than 2021.
- Total Expenditures are \$543,000 more than 2021.
- Administrative Operations has spent \$165,050 more than at this time last year.
 - Salaries and Benefits is 1.7% under the annual budget but \$153,650 more than last year.
 - Workers Compensation is \$2,600 less than 2021.
 - Health Insurance is \$206,600 more than 2021.
 - Total Expenditures are at 98.8% of the annual budget and are \$158,150 more than 2021.
 - Transaction Fees is at 103.7% of the annual budget and \$1,800 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 \$2,750 from 2021.
 - ActiveNet fees are up \$1,650 from 2021.
 - CRTP fees are \$2,250 less than 2021.
 - Reserve America credit card fees is down \$300 from 2021.

Floyd County Review of December 2022

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

- Promotions/Advertising is at 89% of the annual budget and is \$3,750 less than 2021.
- Other Programs has a net revenue of \$200. This is \$45,100 less than 2021.
 - Special Events revenue is down \$28,000 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 \$15,550 from 2021 due to no Concert Series being held this year.
 - Sponsorships is down \$17,650 from 2021. This is due to no Concert Series being held this year.
 - Road Race revenue is up \$6,000 due to the Leprechaun-a-Thon held in March. There were 606 race participants in 2022 compared to 315 in 2021.
 - Total Expenditures are up \$17,100 even though less events were held this year.
- Gymnastics has net revenues of \$54,400 for 2022.
 - Revenues are \$46,000 more due to the COVID-19 pandemic restrictions lifting and more people enrolling their children in sports.
 - Expenditures are \$7,950 more than 2021.
 - Salaries and Benefits are \$4,600 more than 2021.
 - Supplies are down \$2,900 from 2021.
 - Travel and Training is \$6,150 more due to several events being reintroduced after the pandemic shut down.
 - Equipment purchases are up \$2,550 from 2021. This is due to aging equipment being replaced.
- Concessions has a net revenue of \$26,250 which is \$1,900 more than 2021.
 - Total Revenues are \$18,450 more than 2021.
 - Alto Park concession sales are down \$17,550 from 2021. This is due to less tournaments being held this year.
 - Anthony Center sales are up \$6,850 from 2021. This is due to a long term rental selling concession products and paying us a portion of those sales.
 - North Floyd Park sales are up \$8,650 from 2021 due to more sales.
 - Riverview Park sales are up \$22,000 from 2021 due to football and baseball games being held at the park simultaneously while this did not happen in 2021.
 - Ridgeferry Park sales are down \$5,350.
 - Parky's Polar Treats sales are down \$4,200.
 - Total Expenditures are \$16,600 more than 2021.
 - Salaries and Benefits are down \$4,000 from 2021.
 - Concessions Resale is \$17,750 more than 2021.
 - Equipment is \$2,200 more than 2021.
- Coosa River Trading Post has a net revenue of \$99,450. This is \$20,750 more than 2021.
 - Total Revenues are \$20,850 more than 2021.
 - Camping Rentals are up \$16,950.
 - Bait is \$3,550 higher than 2021.
 - Parking/Launch Fees is \$1,400 less than 2021.
 - Fish/Camp Supplies is \$1,400 more than 2021.
 - Licenses is \$1,950 less than 2021.
 - Beverages is \$1,600 more than 2021.
 - Total Expenditures are \$150 more than 2021.

Floyd County Review of December 2022

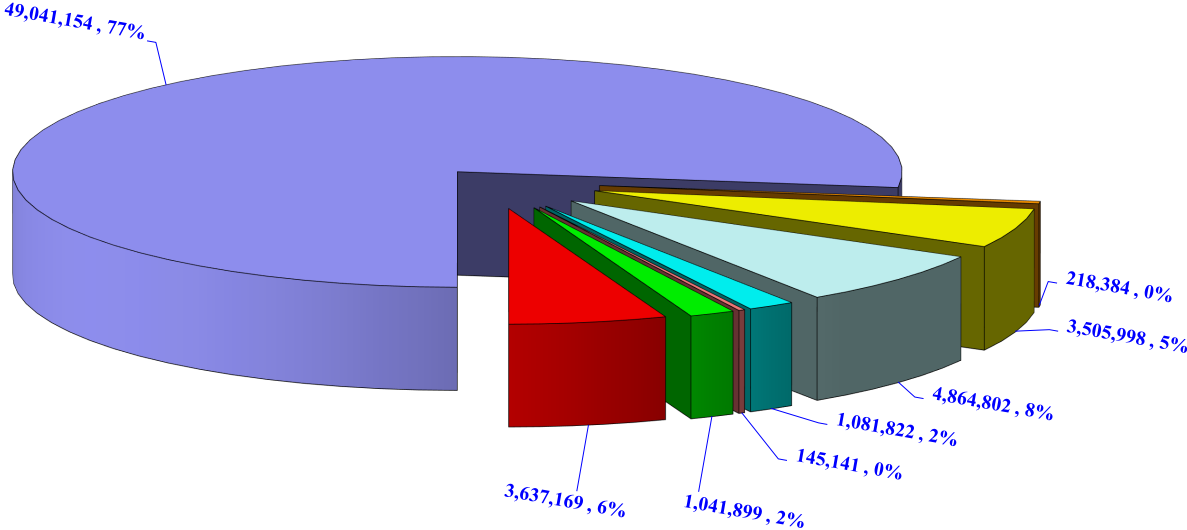
Rome-Floyd Parks and Recreation Authority (cont'd)

- Salaries and Benefits are \$400 higher.
- Supplies is \$150 more than 2021.
- Bait is \$1,500 more than 2021 due to different types of bait being purchased.
- Fish/Camp supplies is \$1,400 less than 2021.
- Licenses is \$2,000 less than 2021.
- Telephone is up \$3,750 compared to 2021. This is due to the new installment of a Comcast line by the camping area and bath house.
- Youth Basketball has a net expenditure of \$12,800 compared to a net expenditure of \$20,500 in 2021.
 - Winter 2022/2023 participation was up 11 people, bringing the total participants to 915. Total season revenue of \$69,740 was split between years based upon the number of games with 100 of 520 games played in 2022.
 - Expenditures are up \$13,050 due to increases in Salaries and Benefits.
- Recreation Centers has net expense of \$105,850. 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 \$5,650 in rentals from 2021, but has an increase in expenses of \$6,650 from 2021.
 - The Fielder Center has a decrease in rentals of \$5,000 from 2021. However, only had an increase in expenses of \$2,250 from 2021.
 - Gilbreath Center has an increase in Camp Good Times Donations of \$10,400 from 2021. A one-time donation of \$10,000 was received for the camp. Facility rentals have decreased \$250 compared to 2021. Total expenses have increased by \$11,100 from 2021.
 - Thornton Center has an increase in rentals of \$6,700 from 2021. Total expenses are up from 2021 by \$15,200.
 - Shannon Center has a decrease in rentals of \$300 from 2021. However, total expenses has decreased by \$2,100 compared to 2021.
- Hall of Fame has net expense of \$250.
 - Revenues are at 69% 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

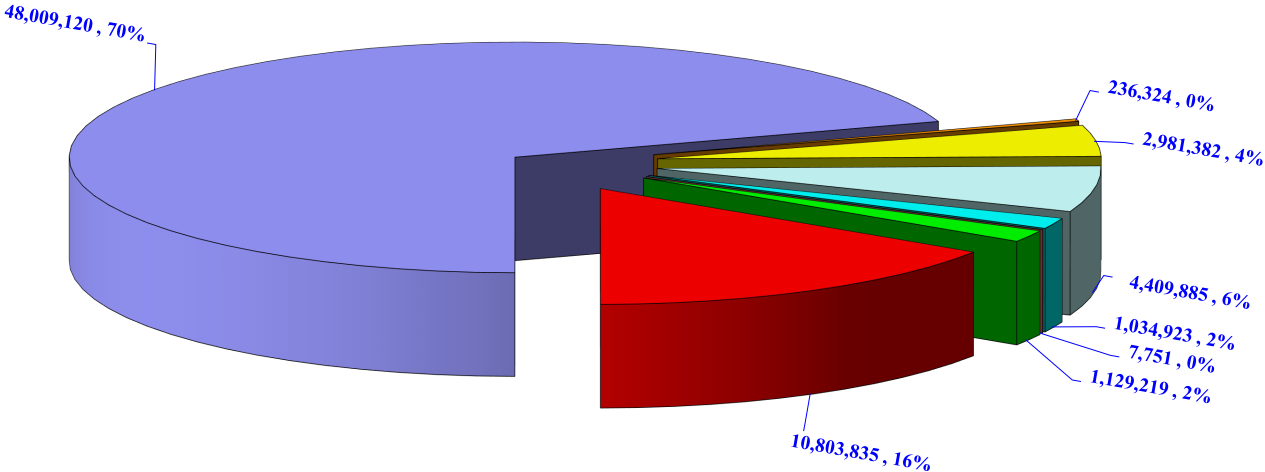
- Revenues
 - Total Revenues are at 100% of the annual budget and are \$2,273,450 more than last year.
- Expenditures
 - Claims is 88.5% of the annual budget but \$1,012,900 more than last year.

December 2022 Revenues and Transfers In



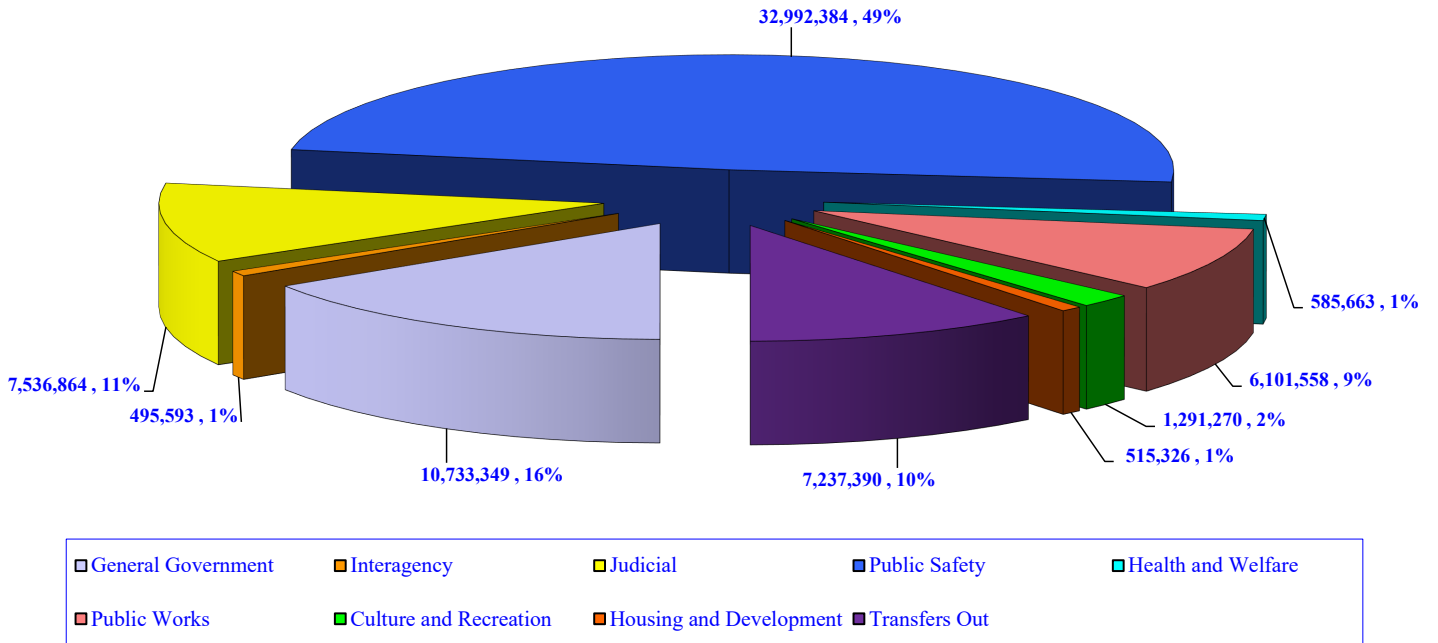
■ Taxes	■ Licenses and Permits	■ Intergovernmental	■ Charges for Services
■ Fines and Forfeitures	■ Interest Earned	■ Miscellaneous	■ Transfers In

December 2021 Revenues and Transfers In

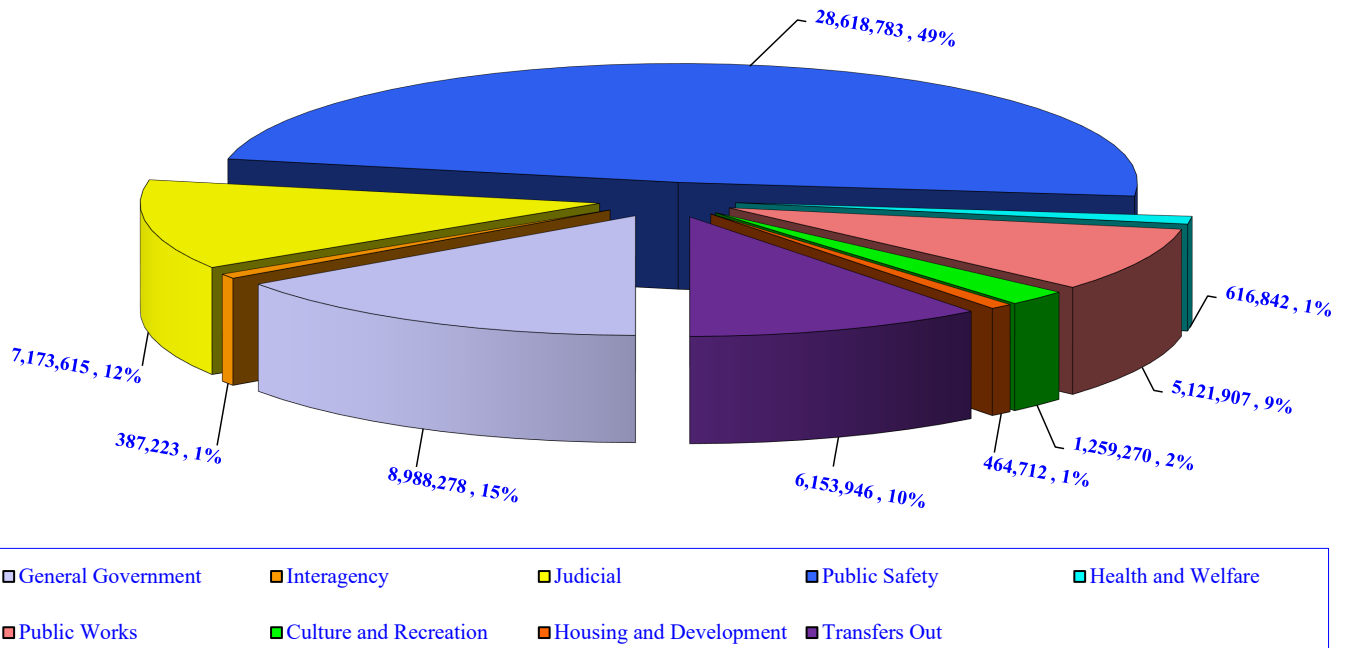


■ Taxes	■ Licenses and Permits	■ Intergovernmental	■ Charges for Services
■ Fines and Forfeitures	■ Interest Earned	■ Miscellaneous	■ Transfers In

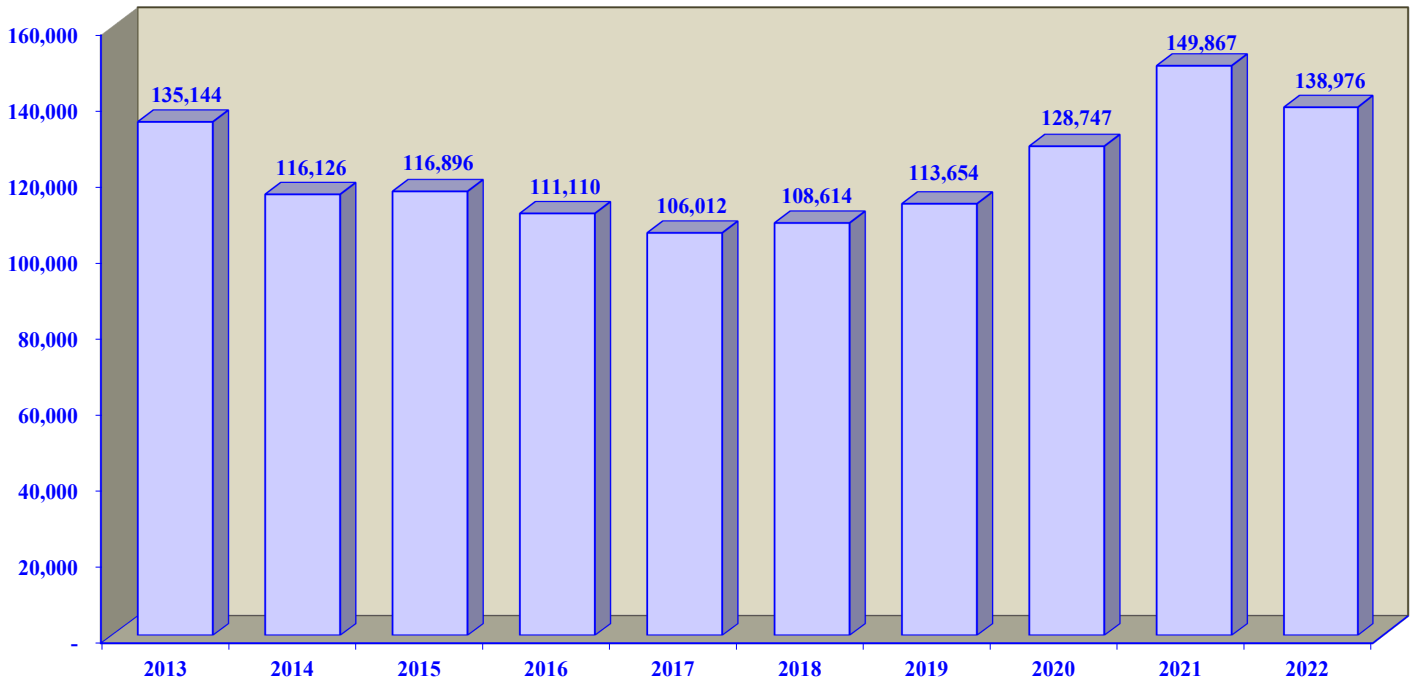
December 2022 Expenditures and Transfers Out



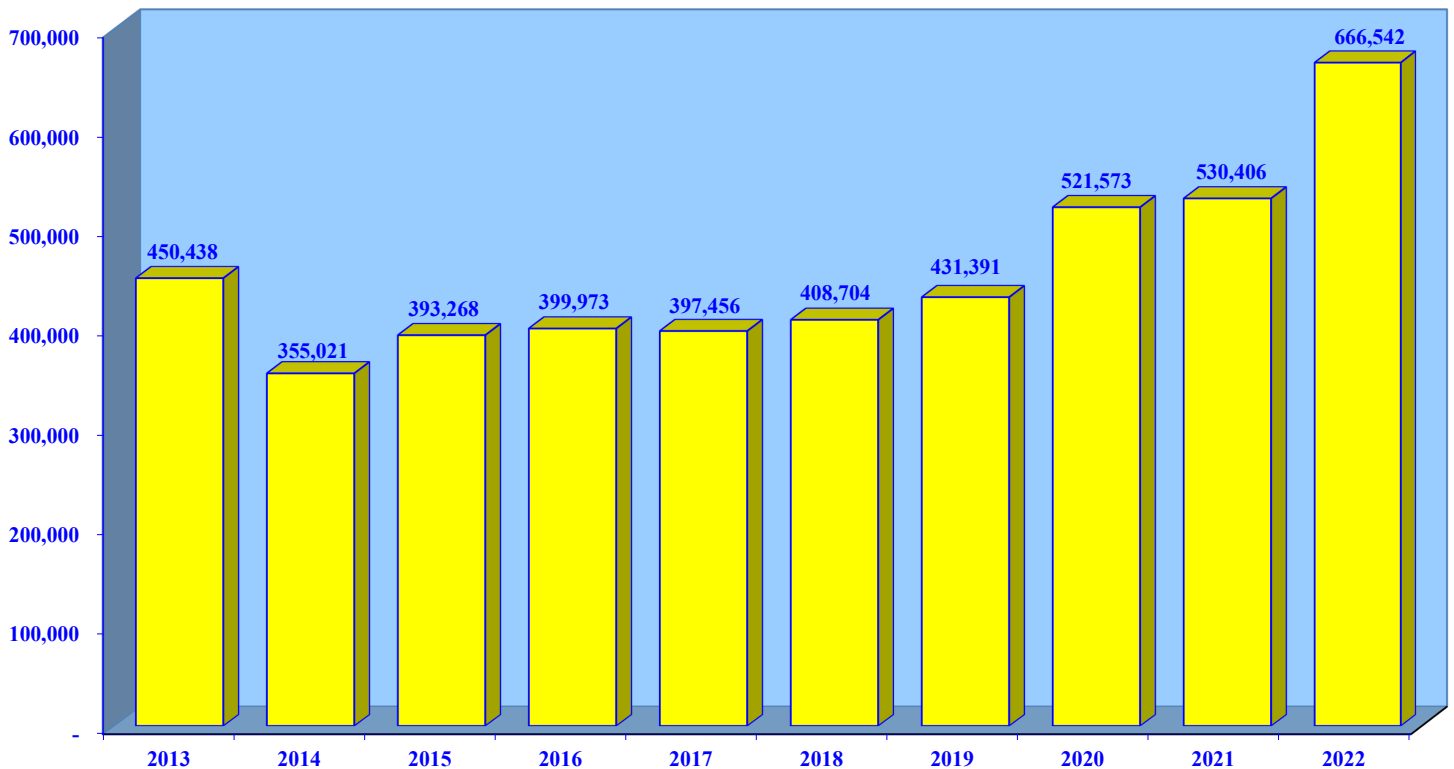
December 2021 Expenditures and Transfers Out



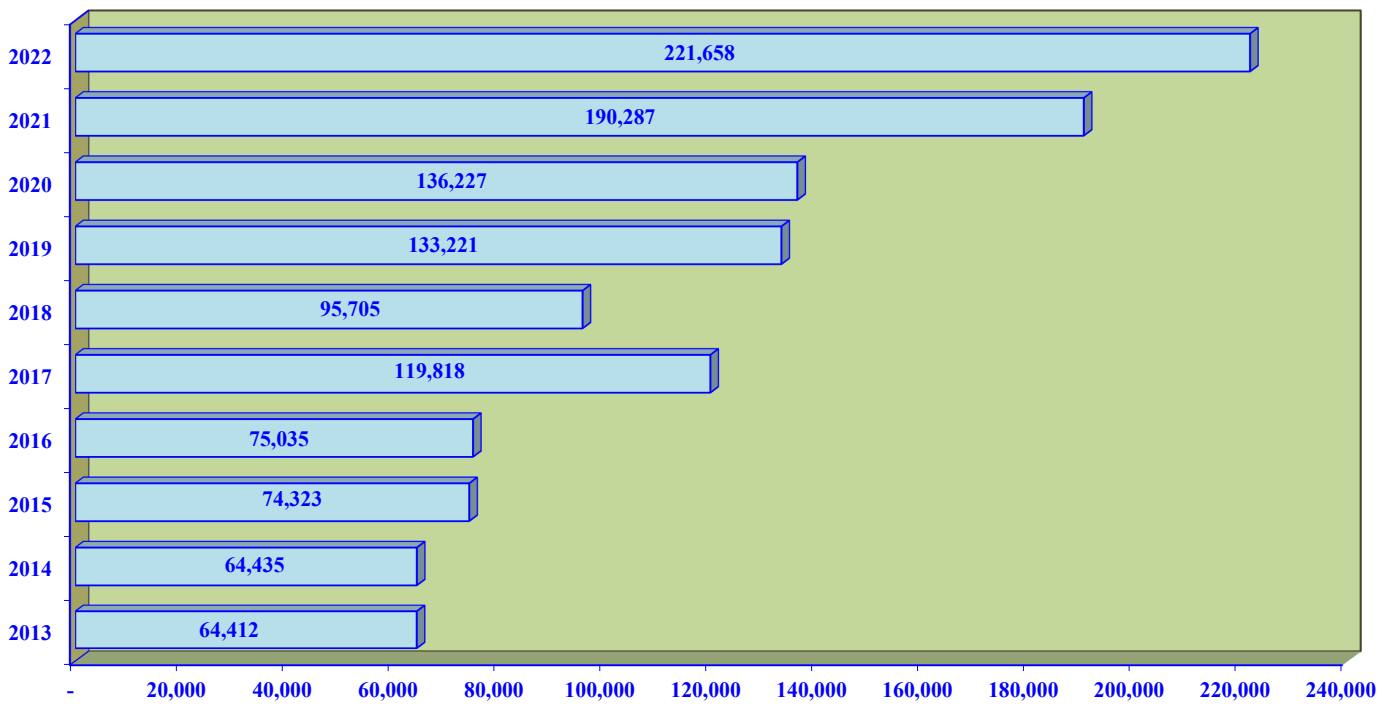
**Probate Court Charges for Services
2013-2022**



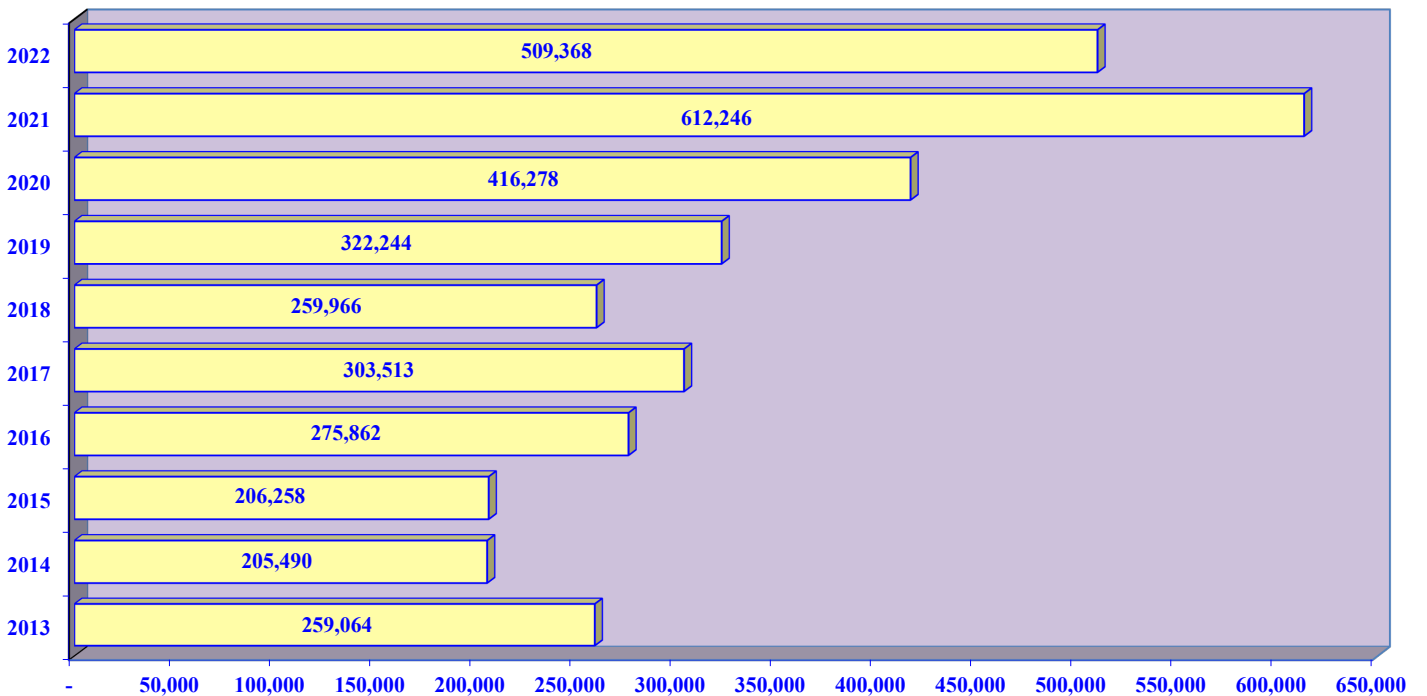
**Clerk of Court Charges for Services
2013-2022**



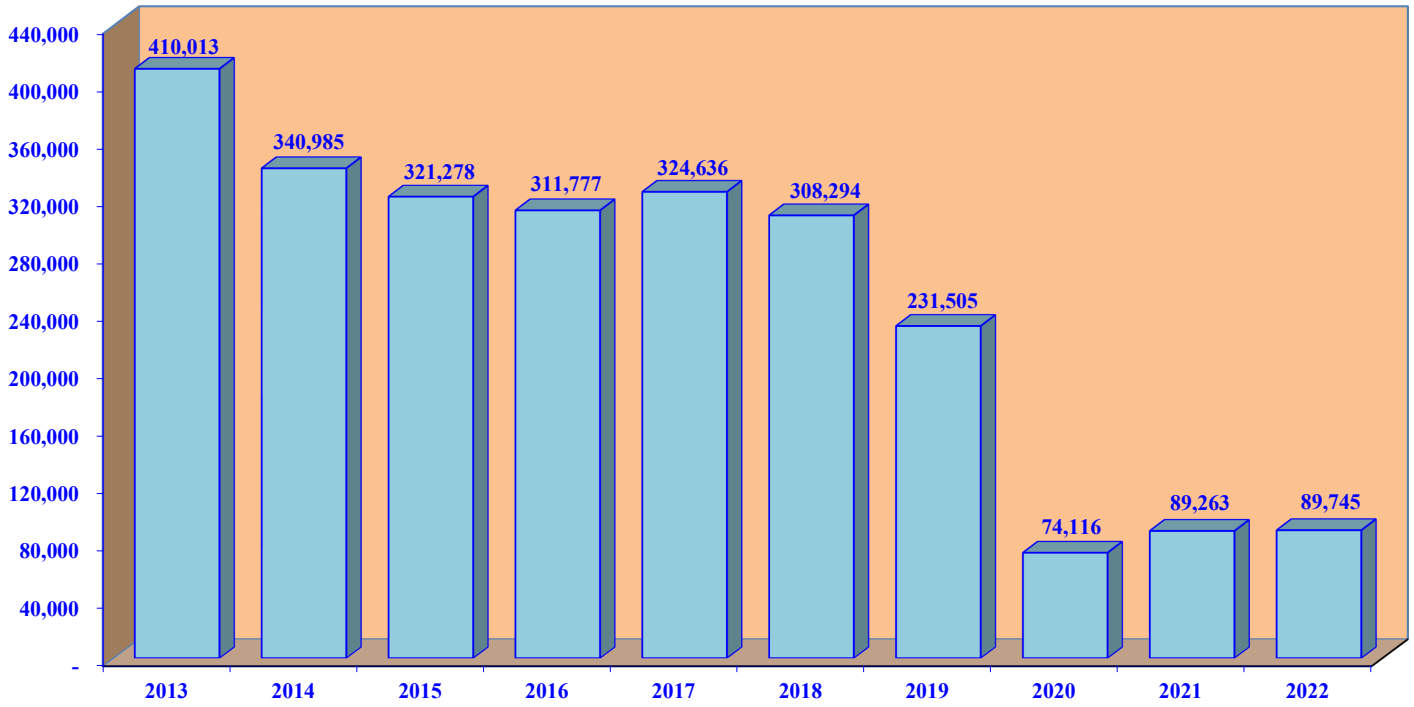
**Clerk of Court
Real Estate Tax Fees
2013-2022**



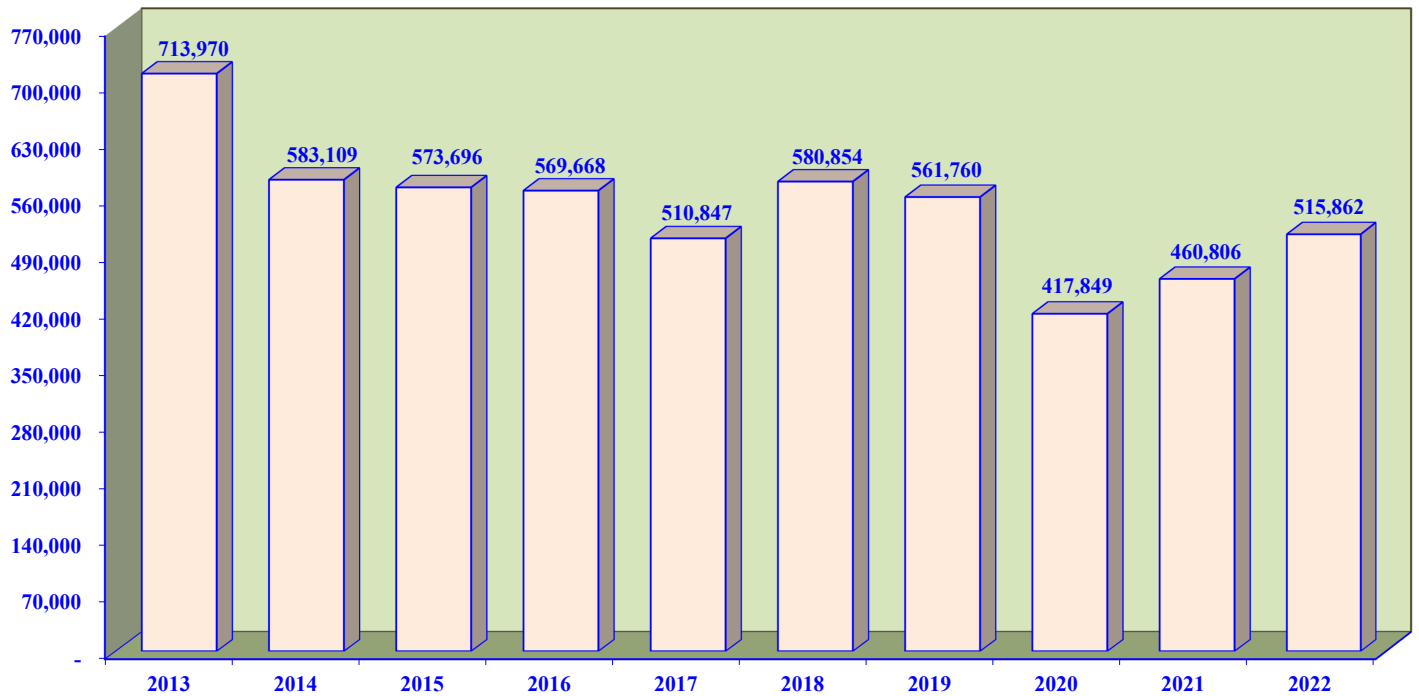
**Clerk of Court
Recording Intangible Taxes
2013-2022**



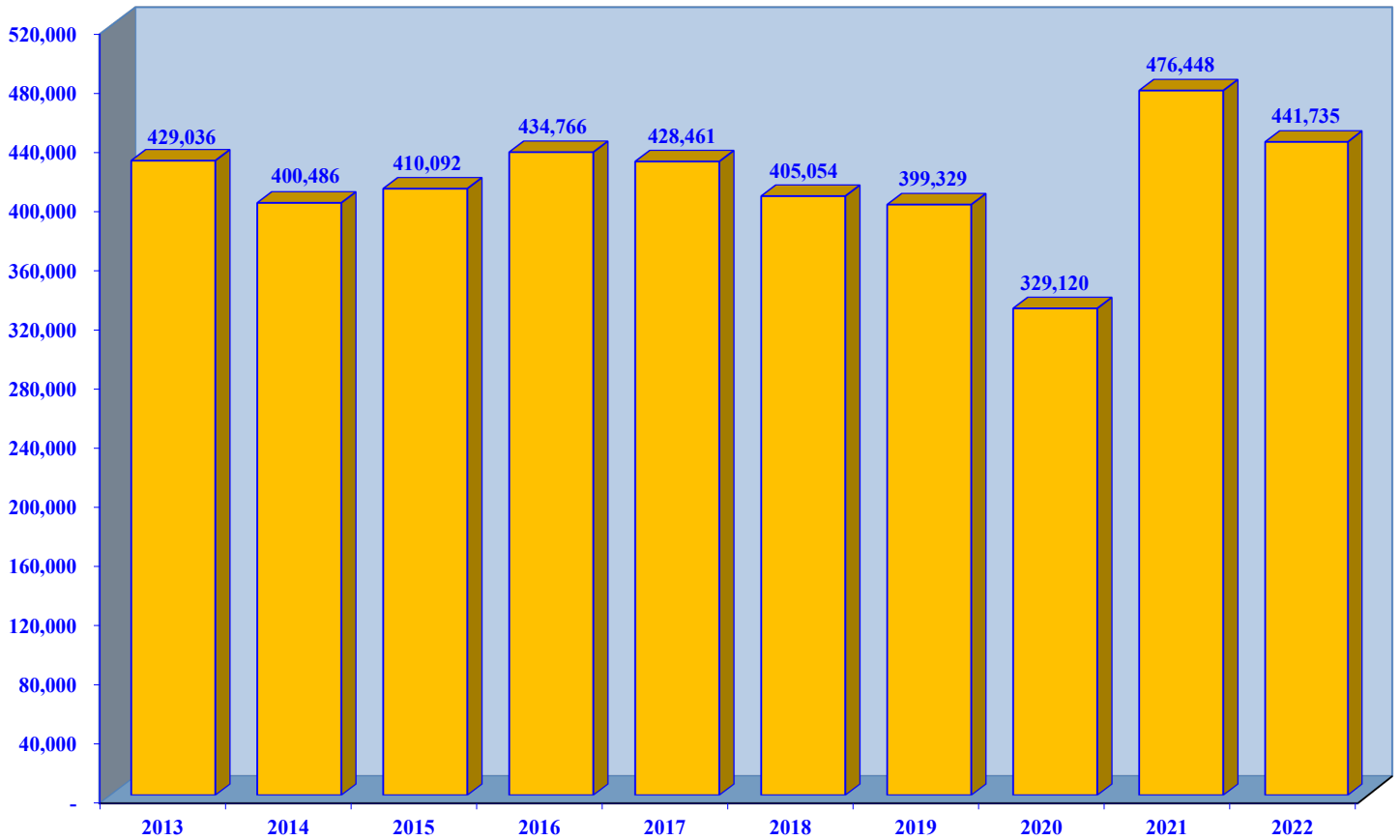
Magistrate Court Fees 2013-2022



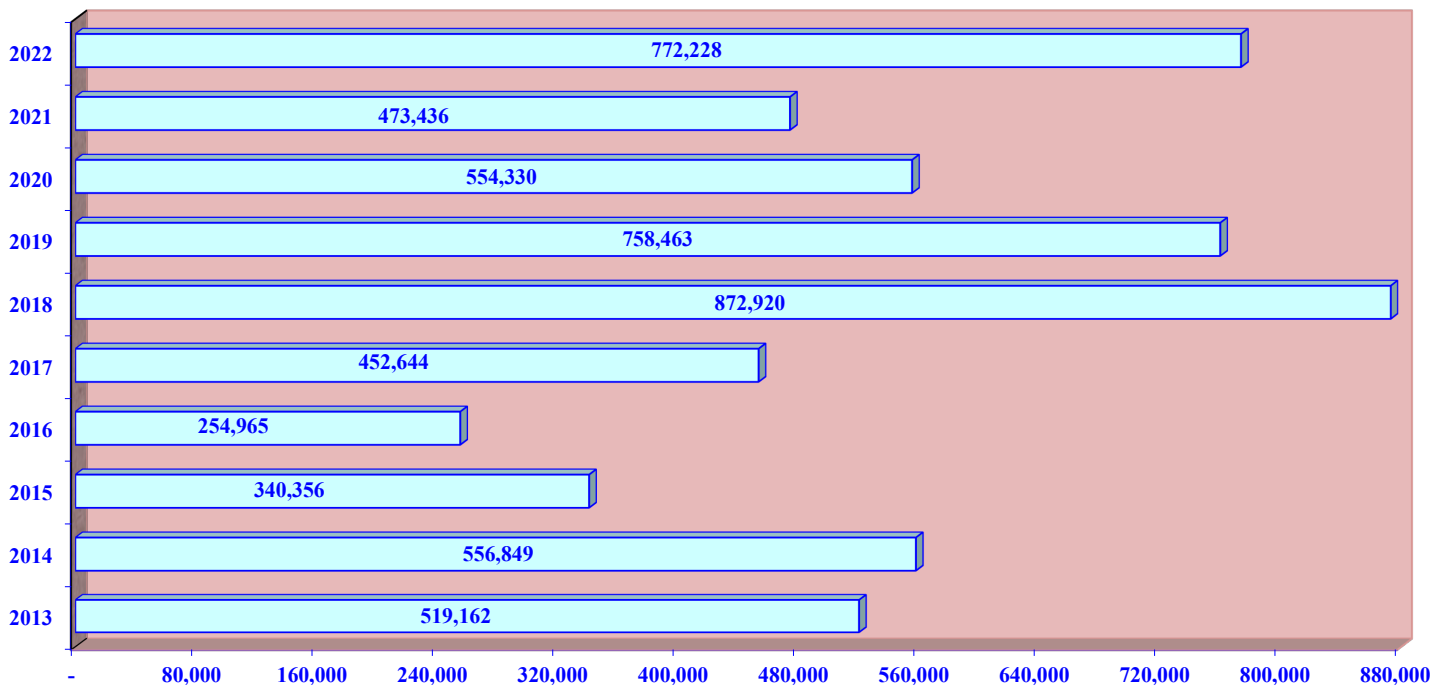
Probate Court Fines 2013-2022



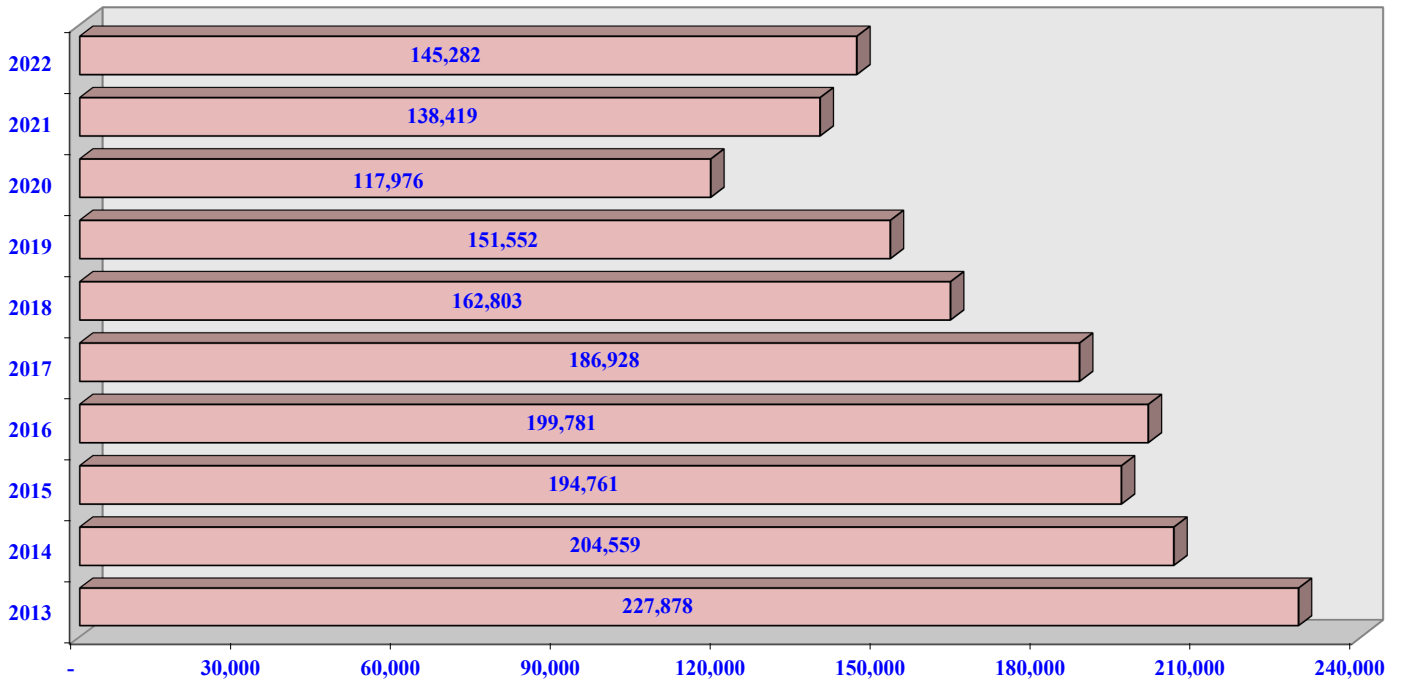
**Clerk of Court Fines
2013-2022**



**Boarding Inmate Revenues
2013-2022**

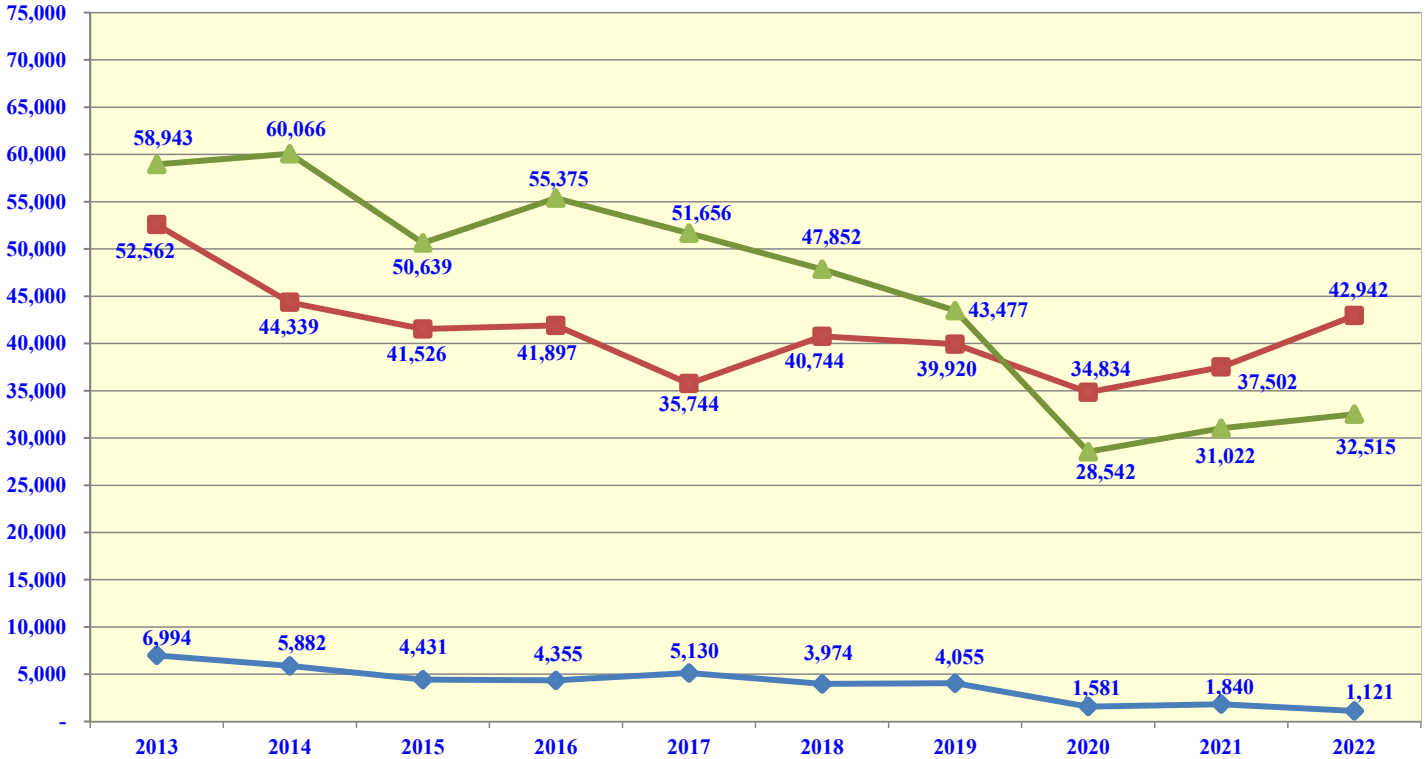


Jail Surcharge Revenues
 (Clerk of Court, Magistrate Court, Probate Court, Juvenile Court, City of Rome & City of Cave Spring)
 2013-2022

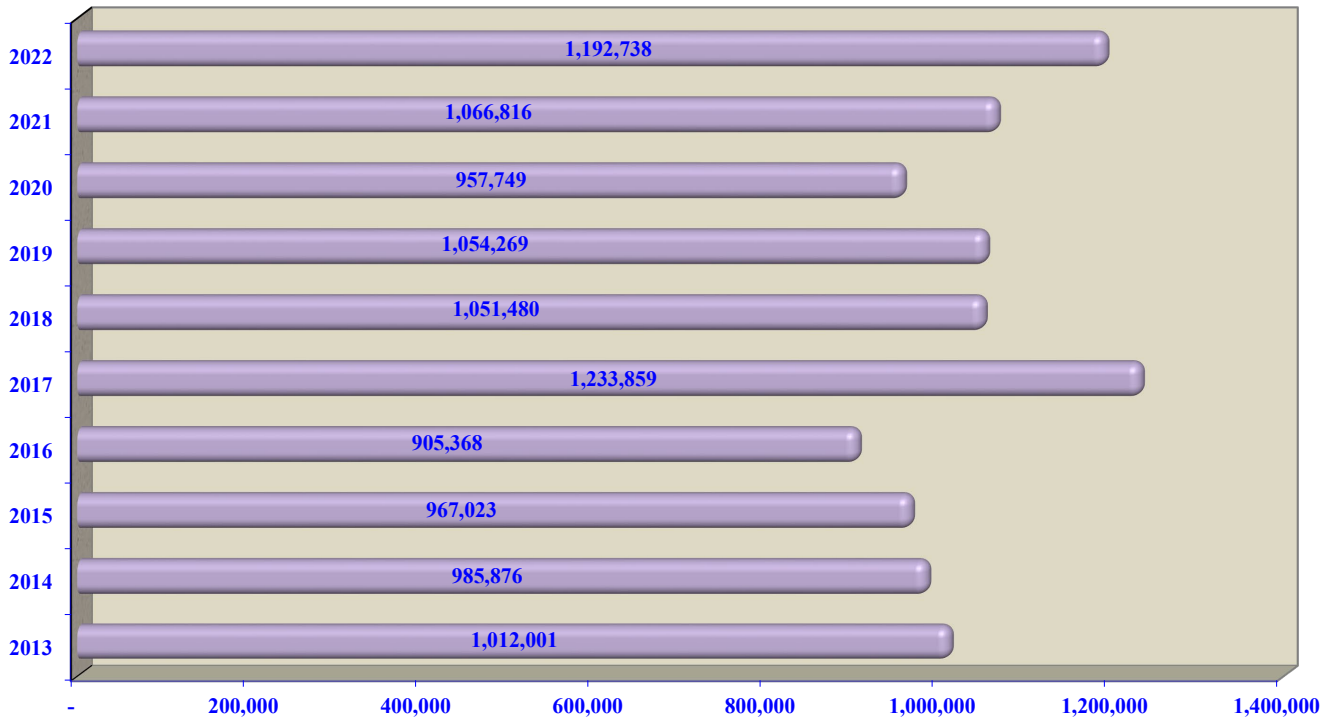


Jail Surcharge Revenues
 2013-2022

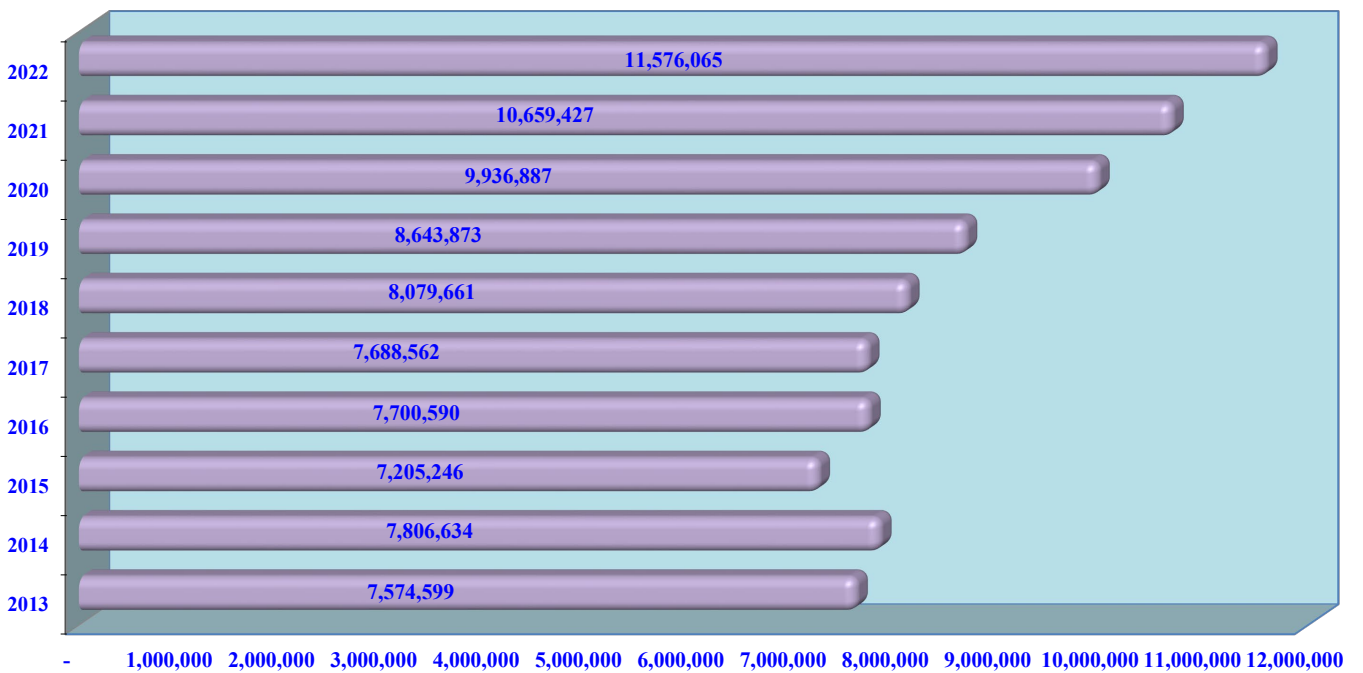
- ◆ Magistrate Court
- Probate Court
- ▲ Clerk of Court



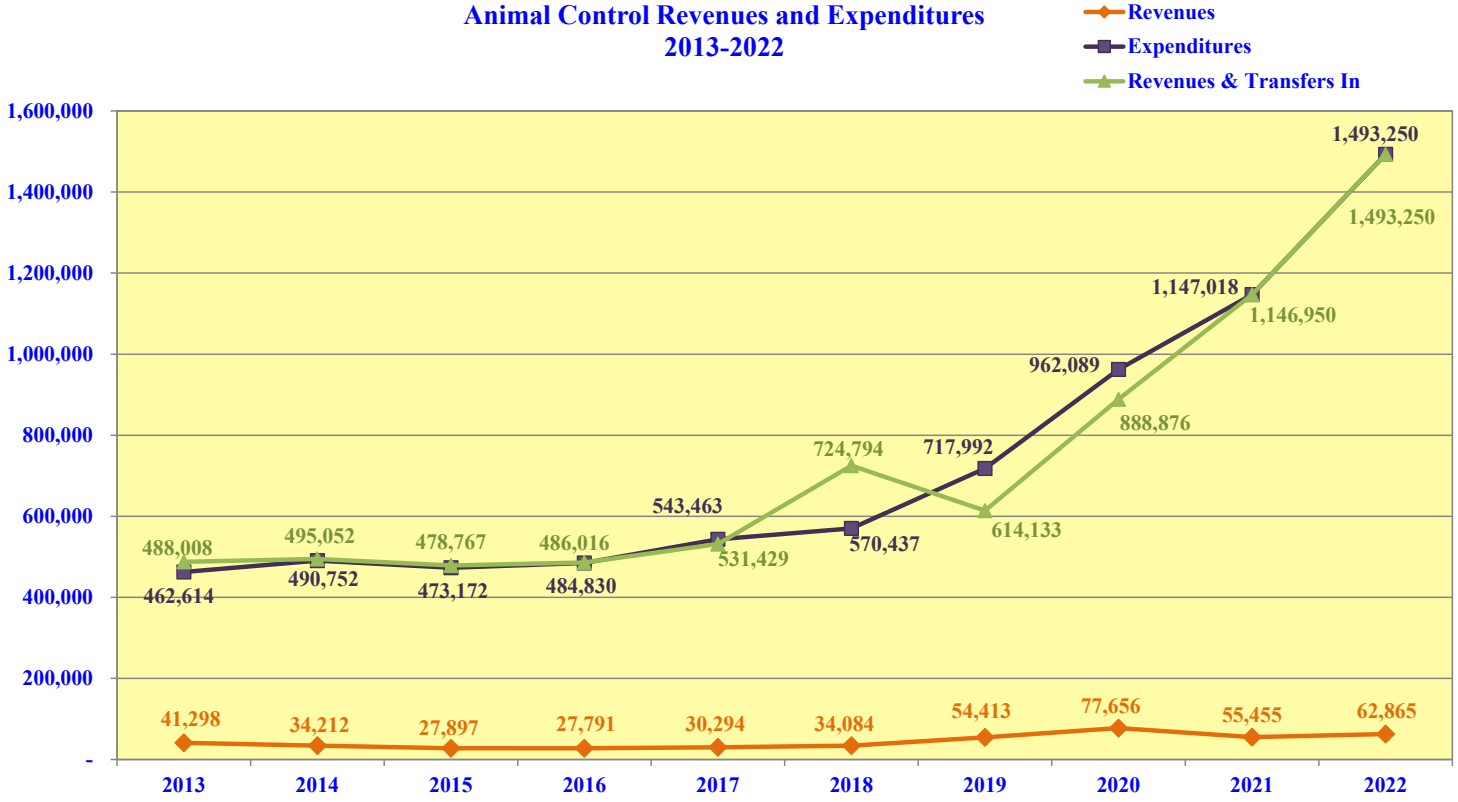
**Tax Commissioner Revenues
2013-2022**



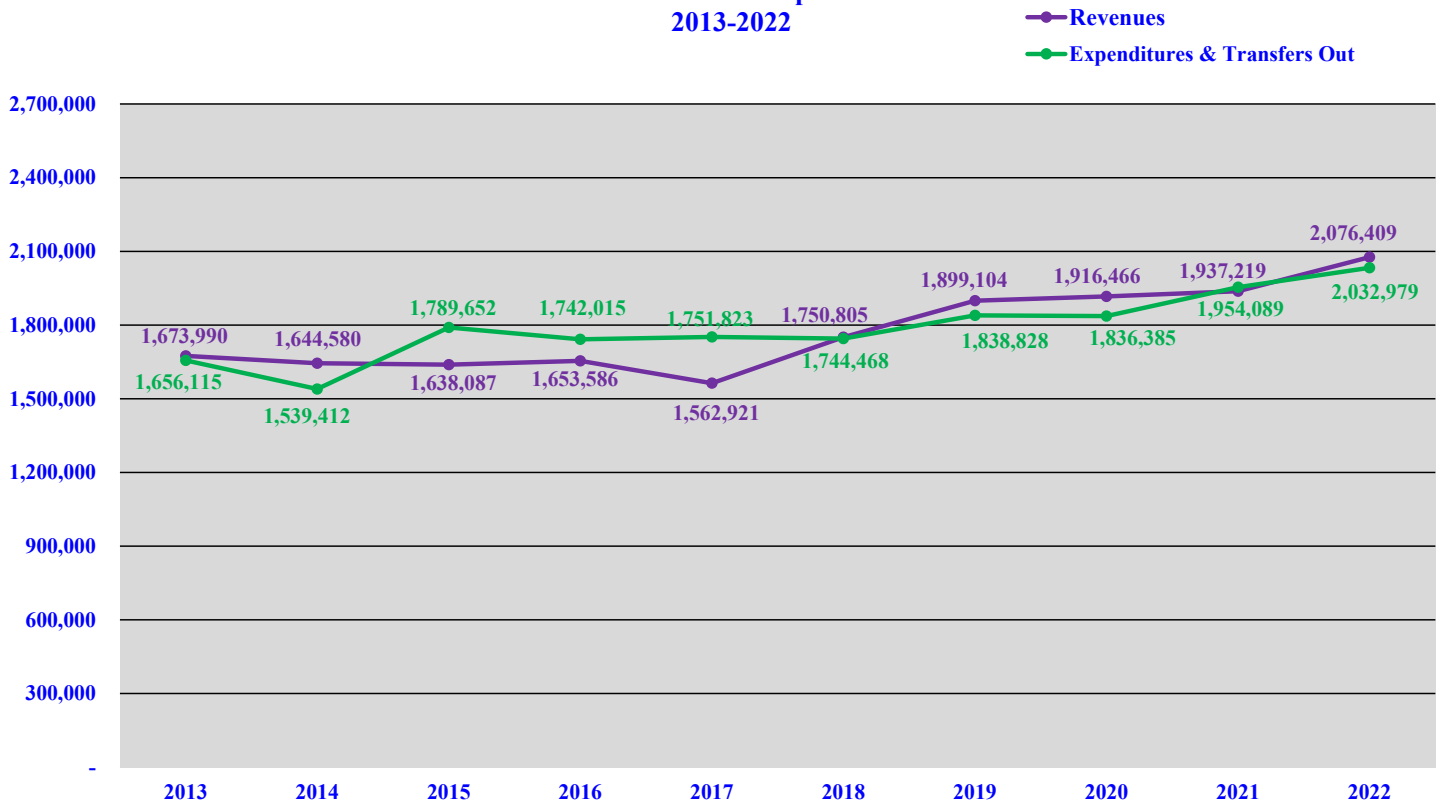
**Local Option Sales Tax
2013-2022**



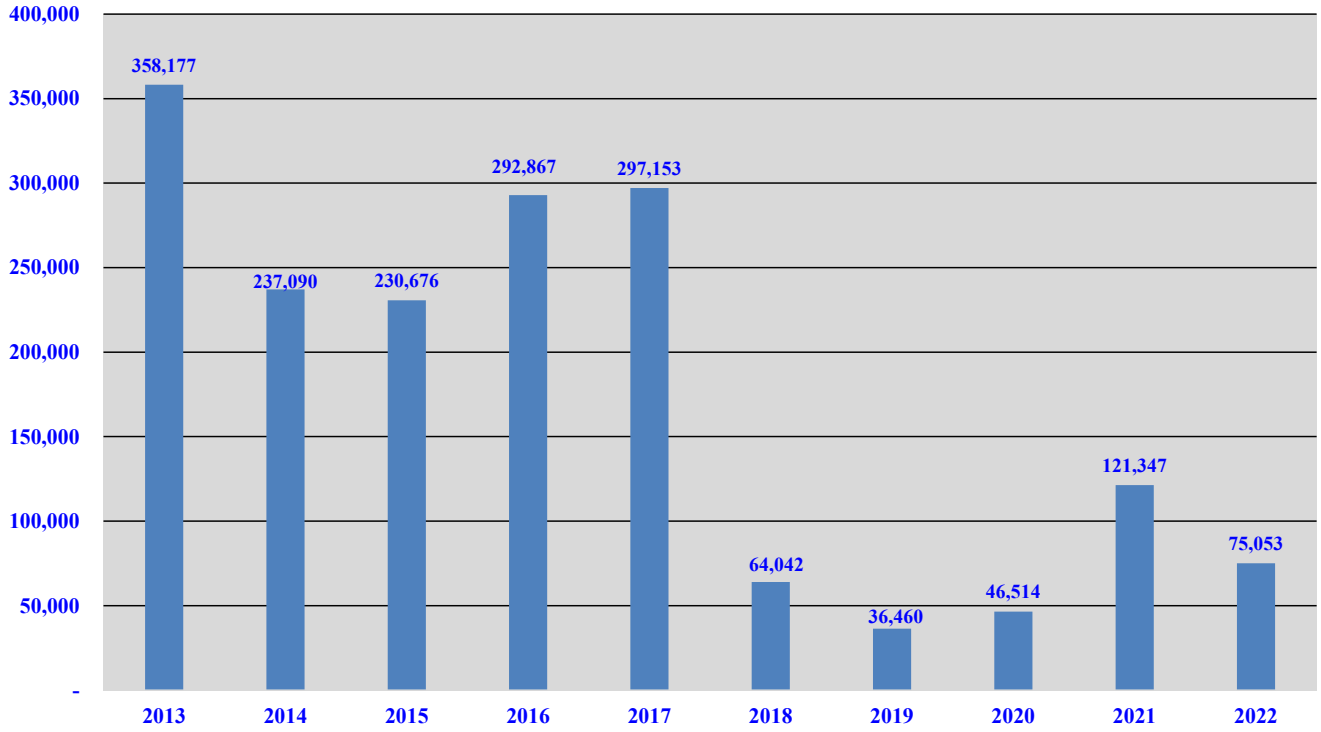
Animal Control Revenues and Expenditures 2013-2022



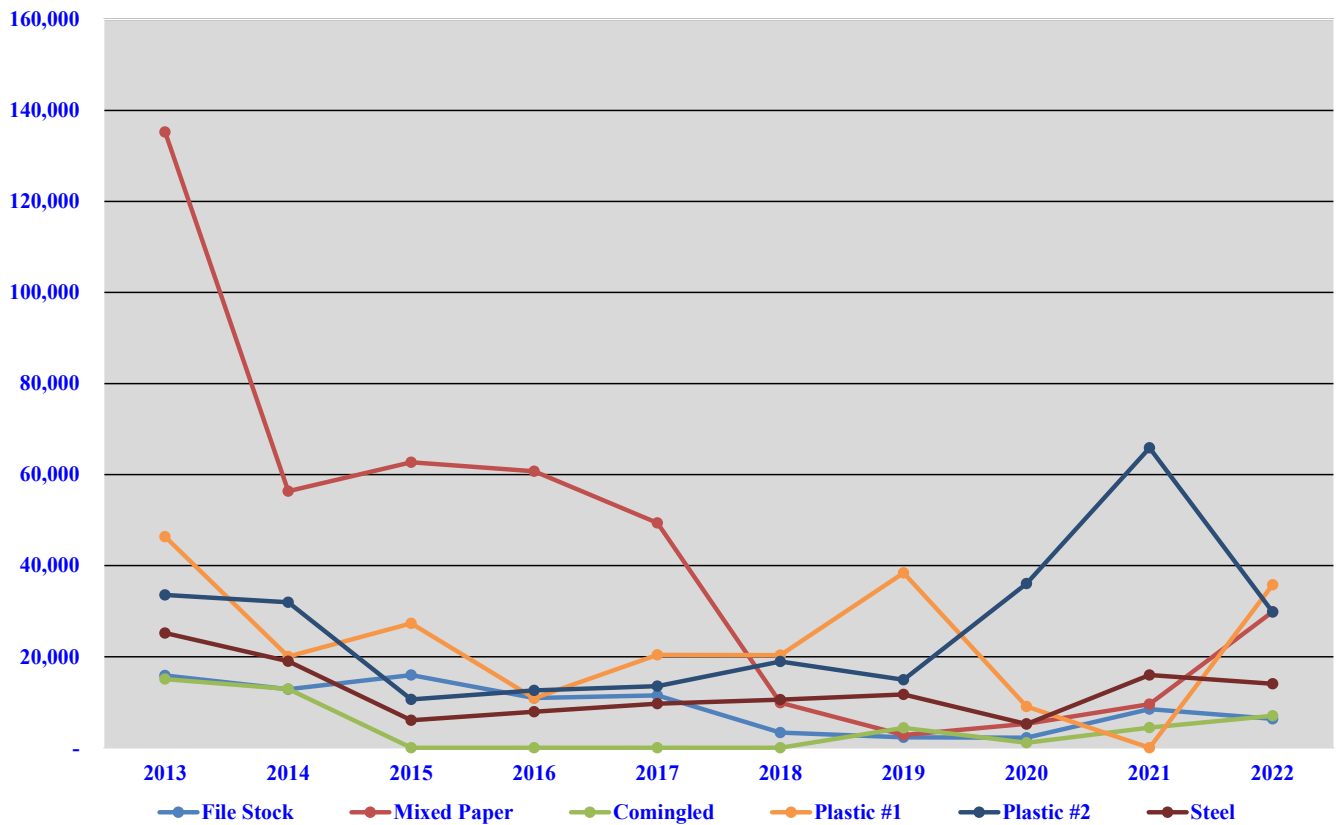
E911 Revenues and Expenditures 2013-2022



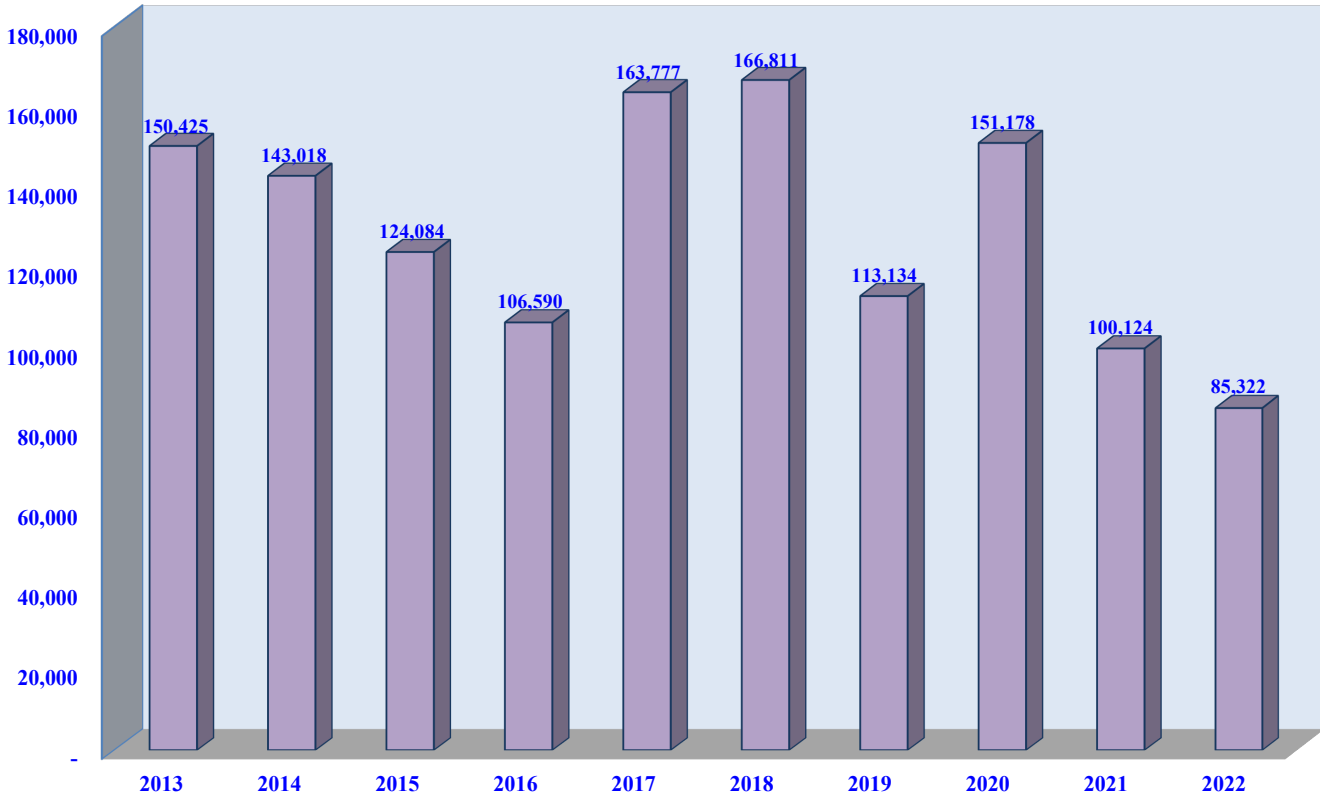
Corrugated Material Sales 2013-2022



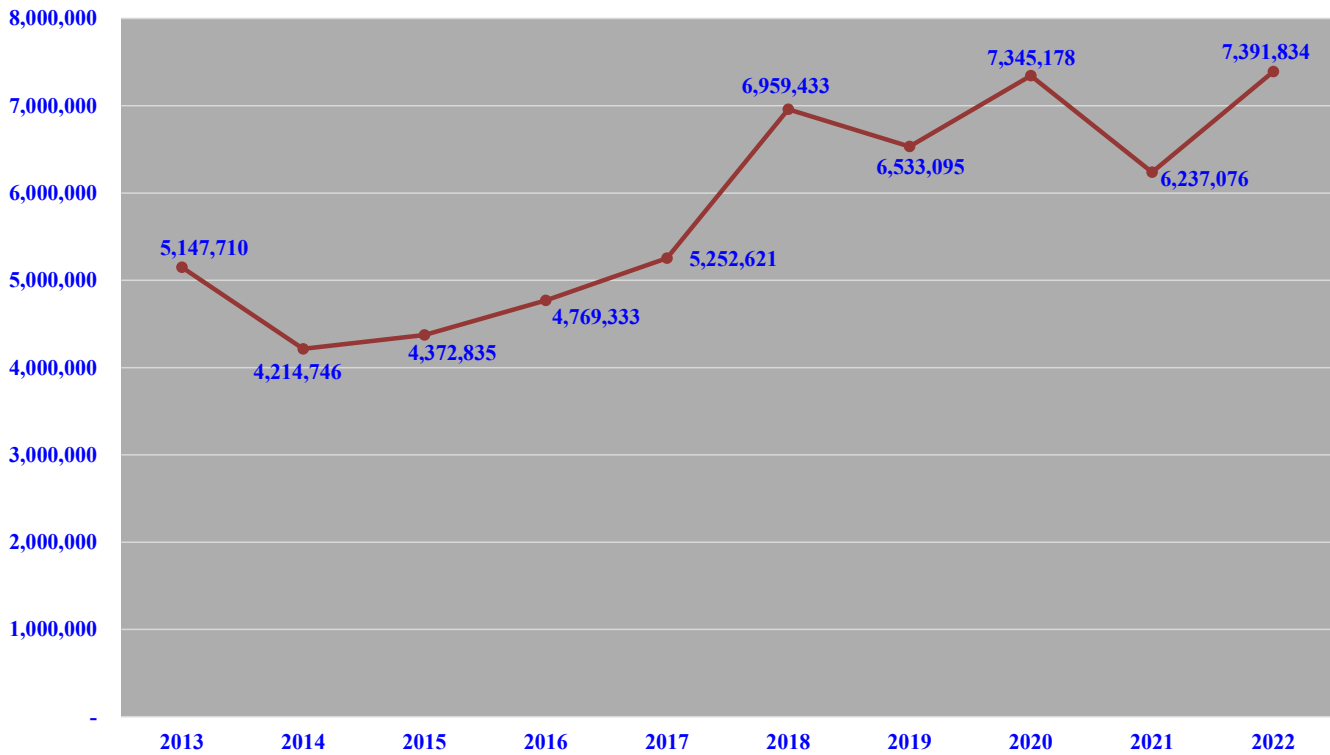
Recycling Material Sales 2013-2022



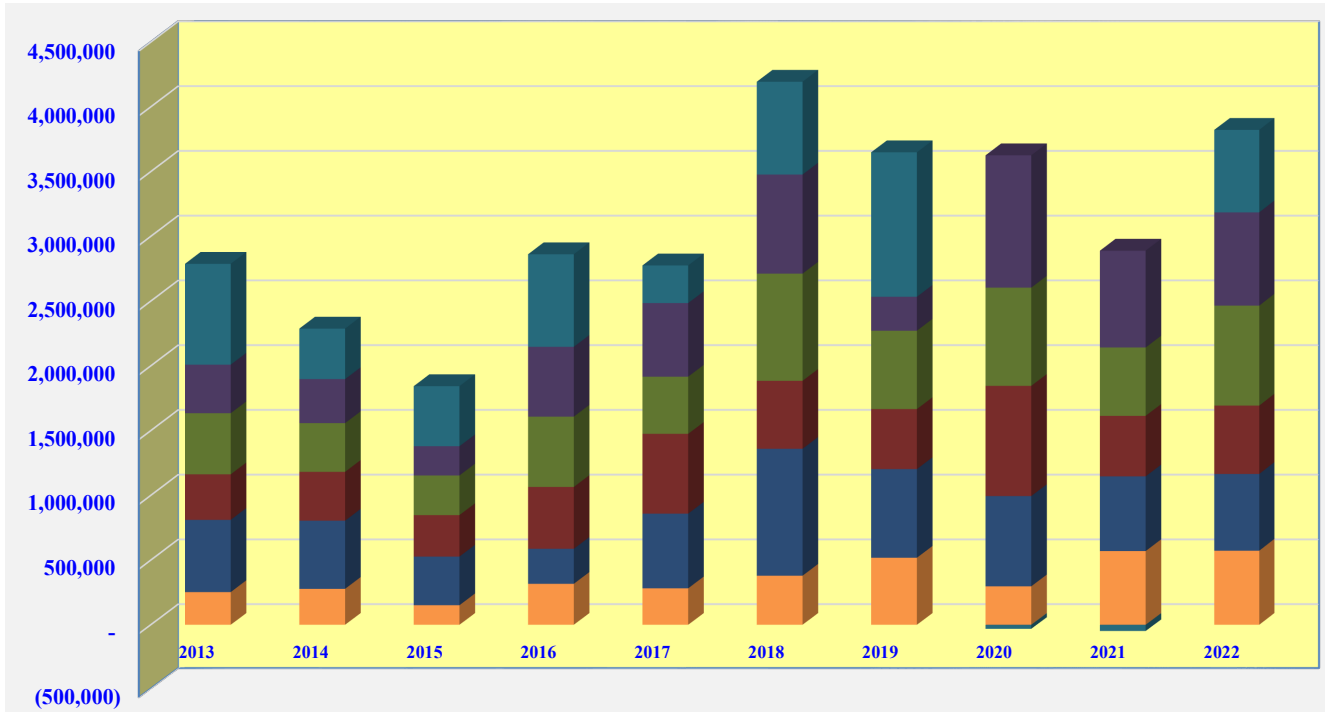
**Health Insurance
HRA YTD
2013-2022**



**Health Insurance
Claims YTD
2013-2022**

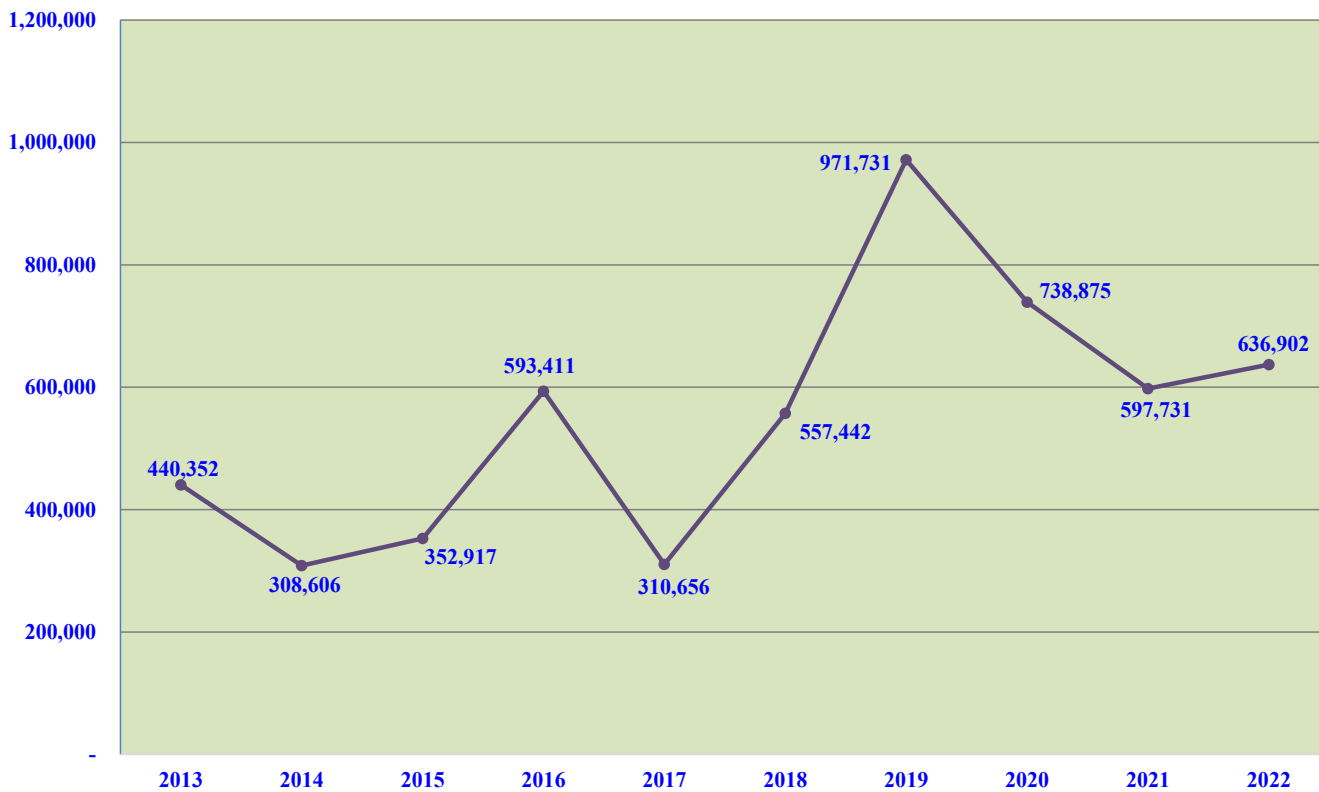


**Health Insurance
Claims by Month - July - December
2013-2022**

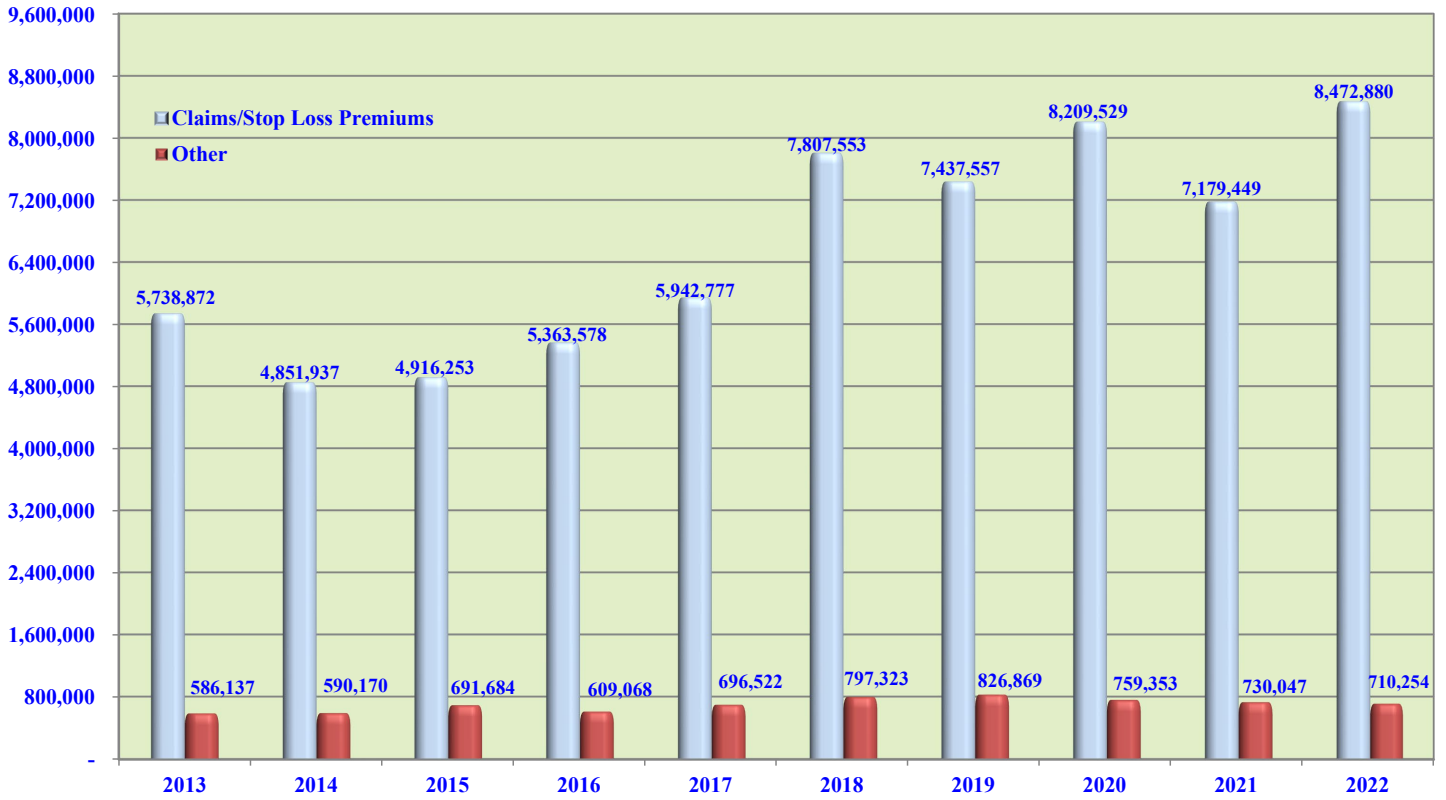


■ July
 ■ August
 ■ September
 ■ October
 ■ November
 ■ December

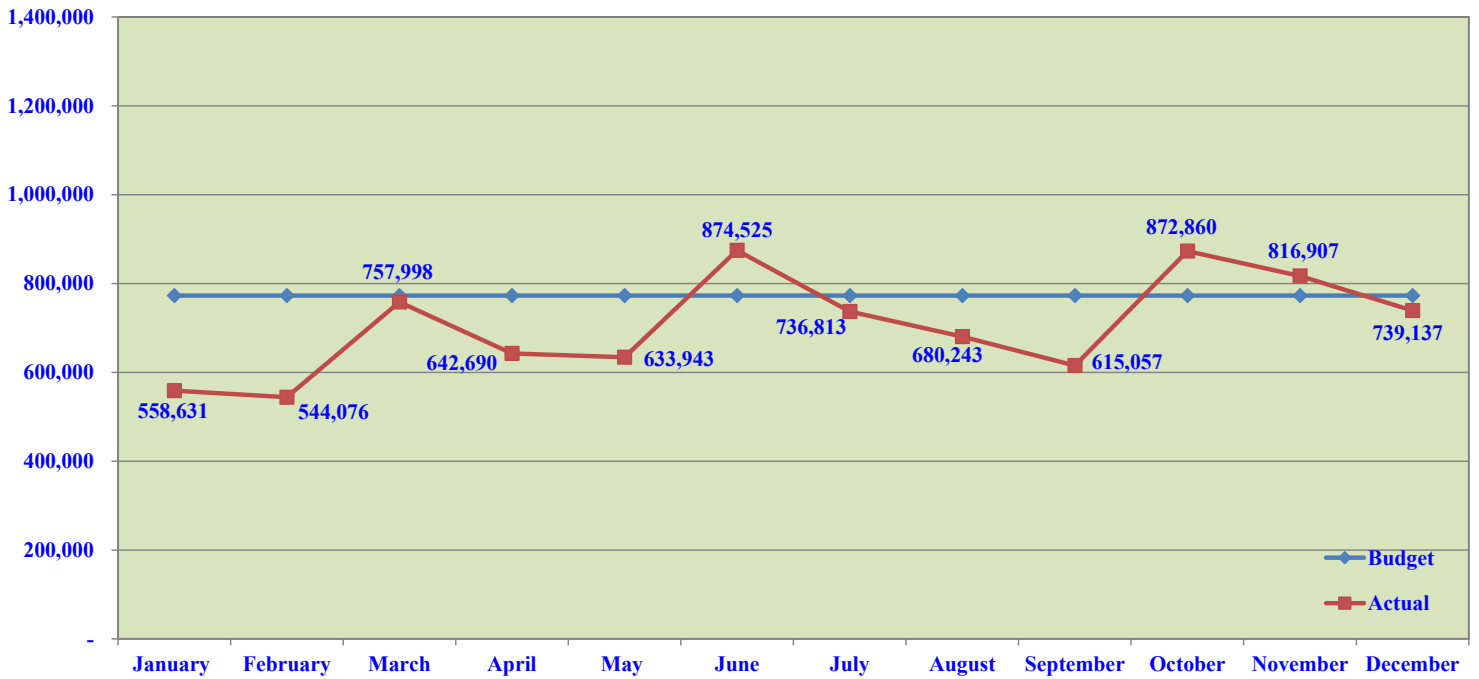
**Health Insurance
Claims - Current Month
2013-2022**

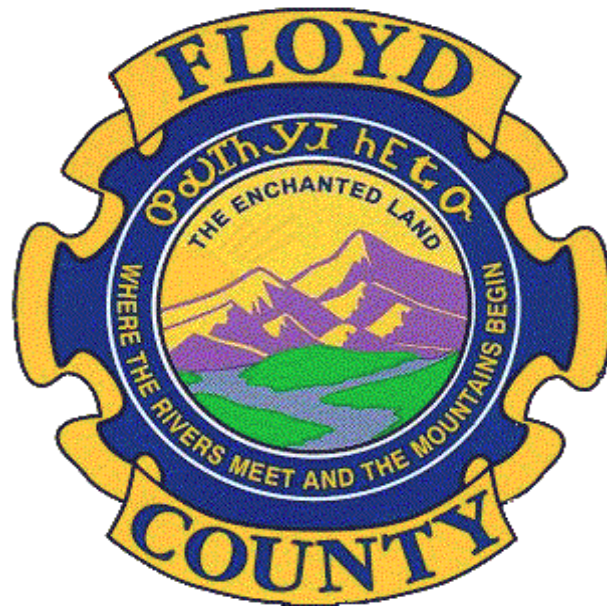


**Health Insurance
2013-2022**



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





*Unaudited December Financial
Statements*

FLOYD COUNTY, GEORGIA
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Year Ended December 31, 2022

	General Fund	Fire Fund	E 911 Fund	800 MHz Communication Fund	Emergency Management Fund	Solid Waste Fund	Stadium Maintenance Fund
REVENUES:							
Taxes	\$ 49,041,154	\$ 8,556,940	\$ -	\$ -	\$ -	\$ 1,623,081	\$ -
Licenses and Permits	218,384	-	-	-	-	-	-
Intergovernmental	3,505,998	-	2,316	1,081	37,041	-	-
Charges for Services	4,864,802	-	2,038,712	383,722	-	-	-
Transportation Charges	-	-	-	-	-	-	-
Fines and Forfeitures	1,081,822	-	-	-	-	-	-
CARES Act	-	-	-	-	-	-	-
FEMA -Disaster Recovery	-	-	24,760	-	-	-	-
Interest Earned	145,141	27,620	858	161	46	2,945	1,309
Grant Revenues	-	-	-	-	28,895	-	-
State of GA-LEPC Grant	-	-	-	-	-	-	-
Sale of Goods	-	-	-	-	-	-	-
Rental Fees	-	-	-	41,153	-	-	-
Contributions/Donations	-	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-	-
Miscellaneous	1,041,899	-	9,764	-	-	-	54,955
Appropriation of Jail Surcharge Funds	-	-	-	-	-	-	-
Appropriation of Fund Balance	-	-	-	-	-	-	-
TOTAL REVENUES	59,899,200	8,584,560	2,076,410	426,117	65,983	1,626,026	56,264
EXPENDITURES:							
General Government	10,733,349	-	-	-	-	-	-
Judicial	7,536,864	-	-	-	-	-	-
Public Safety	32,992,384	8,151,110	-	-	-	-	-
Public Works	6,101,558	-	-	-	-	-	-
Health and Welfare	585,663	-	-	-	-	-	-
Culture and Recreation	1,291,270	-	-	-	-	-	-
Housing and Development	515,326	-	-	-	-	-	-
Interagency	495,593	-	-	-	-	-	-
Salaries and Benefits	-	-	-	117,317	144,020	417,559	-
Other Operating Costs	-	-	1,773,682	591,456	125,095	35,770	23,665
Utilities	-	-	-	-	-	20,350	-
Equipment	-	-	259,297	-	-	-	-
800 MHz Radio Maint/Tower Costs	-	-	-	-	-	-	-
Fees for Services	-	-	-	-	-	407,898	-
Claims	-	-	-	-	-	-	-
Excess Insurance	-	-	-	-	-	-	-
Reserves-County	-	-	-	-	-	-	-
Premium Payments	-	-	-	-	-	-	-
HRA Payments	-	-	-	-	-	-	-
Grant/Project Costs	-	-	-	-	-	-	-
Air Show Expenses	-	-	-	-	-	-	-
Remote Site Operations	-	-	-	-	-	388,506	-
Depreciation	-	-	-	-	-	-	-
Cost of Goods Sold	-	-	-	-	-	-	-
All Other	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
TOTAL EXPENDITURES	60,252,008	8,151,110	2,032,979	708,772	269,115	1,270,082	23,665
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(352,808)	433,450	43,431	(282,656)	(203,133)	355,944	32,599
OTHER FINANCING SOURCES (USES)							
Transfers In	3,637,169	200,000	-	(12,620)	166,535	-	100,000
Transfers Out	(7,237,390)	(125,000)	-	290,855	-	(539,818)	-
TOTAL OTHER FINANCING SOURCES (USES)	(3,600,221)	75,000	-	278,235	166,535	(539,818)	100,000
INCOME BEFORE CAPITAL CONTRIBUTIONS							
Water Capital	-	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(3,953,029)	508,450	43,431	(4,421)	(36,598)	(183,874)	132,599
FUND BALANCES (DEFICIENCIES) BEGINNING OF YEAR							
	<u>29,096,302</u>	<u>7,556,929</u>	<u>366,643</u>	<u>4,424</u>	<u>36,601</u>	<u>1,292,560</u>	<u>105,517</u>
FUND BALANCES (DEFICIENCIES) END OF YEAR							
	<u>\$ 25,143,272</u>	<u>\$ 8,065,379</u>	<u>\$ 410,074</u>	<u>\$ 3</u>	<u>\$ 3</u>	<u>\$ 1,108,686</u>	<u>\$ 238,116</u>

FLOYD COUNTY, GEORGIA
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Year Ended December 31, 2022

Water Fund	Airport Fund	Forum Fund	Recycling Fund	Animal Control Fund	Health Insurance Fund	Capital Projects Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	68,000	391,214	-	-	-
8,003,737	1,689	14,207	-	9,856	-	-
-	-	-	-	-	-	-
-	59,000	-	-	-	-	-
60,858	-	1,003	192	385	16,128	54,097
-	-	-	-	-	27,969	2,752,871
-	1,243,212	-	228,761	-	-	-
13,642	291,458	233,740	-	-	-	-
-	-	-	-	51,910	10,929,699	-
141,585	22,908	-	-	714	-	483,192
-	-	-	-	-	-	161,098
-	-	-	-	-	-	-
<u>8,219,822</u>	<u>1,618,267</u>	<u>316,950</u>	<u>620,166</u>	<u>62,865</u>	<u>10,973,796</u>	<u>3,451,258</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,218,379	366,109	45,574	332,124	1,039,842	-	-
2,458,441	215,863	56,669	149,114	453,409	184,840	-
431,868	60,547	176,023	27,254	-	-	-
66,000	4,940	-	8,464	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	366,464	-
-	-	-	-	-	7,249,968	-
-	-	-	-	-	-	-
-	-	-	-	-	1,050,019	-
-	-	-	-	-	151,692	-
-	-	-	-	-	-	2,914,611
-	19,672	-	-	-	-	-
1,685,982	644,015	337,656	145,855	-	-	-
-	908,261	-	-	-	-	-
-	-	-	-	-	-	-
142,820	-	-	-	-	-	2,146,887
<u>7,003,490</u>	<u>2,219,407</u>	<u>615,922</u>	<u>662,811</u>	<u>1,493,250</u>	<u>9,002,983</u>	<u>5,061,498</u>
<u>1,216,332</u>	<u>(601,140)</u>	<u>(298,972)</u>	<u>(42,645)</u>	<u>(1,430,385)</u>	<u>1,970,813</u>	<u>1,610,240</u>
125,000	3,001	275,000	139,818	1,430,385	(745,715)	(2,248,633)
<u>(2,381,480)</u>	<u>(61,680)</u>	<u>-</u>	<u>(243,028)</u>	<u>-</u>	<u>-</u>	<u>(221,324)</u>
<u>(2,256,480)</u>	<u>(58,679)</u>	<u>275,000</u>	<u>(103,210)</u>	<u>1,430,385</u>	<u>(745,715)</u>	<u>(2,027,309)</u>
<u>(1,835,597)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(2,875,745)</u>	<u>(659,819)</u>	<u>(23,972)</u>	<u>(145,855)</u>	<u>-</u>	<u>1,225,098</u>	<u>(417,069)</u>
<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>\$ 48,207,112</u>	<u>\$ 6,938,294</u>	<u>\$ 4,117,247</u>	<u>\$ 1,201,957</u>	<u>\$ -</u>	<u>\$ 2,016,679</u>	<u>\$ 3,388,996</u>

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

	2022			2021	
	BUDGET	ACTUAL	VARIANCE	% of	ACTUAL
Appropriation of Jail Surcharge Funds	\$ 178,000	\$ 161,098	\$ (16,902)	90.5%	\$ -
Appropriation of DATE Fund Balance	51,050	(13,367)	(64,417)	-26.2%	39,480
REVENUES:					
Taxes	50,730,000	49,041,154	(1,688,846)	96.7%	48,009,120
Licenses and Permits	235,120	218,384	(16,736)	92.9%	236,324
Intergovernmental	3,115,500	3,505,998	390,498	112.5%	2,981,382
Charges for Services	4,137,085	4,864,802	727,717	117.6%	4,409,885
Fines and Forfeitures	876,750	1,081,822	205,072	123.4%	1,034,923
Interest Earned	45,625	145,141	99,516	318.1%	7,751
Miscellaneous	1,089,900	1,041,899	(48,001)	95.6%	1,129,219
TOTAL REVENUES	60,229,980	59,899,200	(330,780)	99.5%	57,808,605
EXPENDITURES:					
GENERAL GOVERNMENT:					
Board of Commissioners	250,165	245,784	4,381	98.2%	173,708
County Manager	1,206,158	1,247,401	(41,243)	103.4%	515,787
County Clerk	-	-	-	N/A	329,748
Finance Department	623,660	538,621	85,039	86.4%	711,593
Purchasing Department	335,425	326,460	8,965	97.3%	265,213
Information Technology	900,895	865,842	35,054	96.1%	799,876
Human Resources	783,585	782,574	1,011	99.9%	636,303
Tax Commissioner	1,198,840	1,110,409	88,431	92.6%	990,891
Tax Appraisers	1,313,180	1,258,771	54,409	95.9%	1,096,075
Tax Assessors	53,790	51,993	1,797	96.7%	42,283
Facilities Management	1,471,620	1,279,879	191,741	87.0%	1,240,265
Engineering	331,785	311,571	20,214	93.9%	271,664
Board of Registrars	631,105	978,440	(347,335)	155.0%	396,470
General Services	1,541,720	1,735,603	(193,883)	112.6%	1,518,402
TOTAL GENERAL GOVERNMENT	10,641,928	10,733,349	(91,421)	100.9%	8,988,278
JUDICIAL:					
Superior Court	517,290	110,139	407,151	21.3%	123,269
Judge Niedrach - Superior Court	115,880	117,311	(1,431)	101.2%	98,005
Judge Johnson - Superior Court	116,950	113,012	3,938	96.6%	101,302
Judge Sparks - Superior Court	89,715	83,105	6,610	92.6%	71,704
Judge Wetherington - Superior Court	97,030	97,440	(410)	100.4%	87,887
Superior Court Administrator	110,375	104,495	5,880	94.7%	102,887
Court Reporter - Judge Niedrach	109,960	107,196	2,764	97.5%	109,046
Court Reporter - Judge Johnson	114,280	87,731	26,549	76.8%	105,108
Court Reporter - Judge Sparks	132,925	109,597	23,328	82.5%	130,577
Court Reporter - Judge Wetherington	163,745	166,519	(2,774)	101.7%	130,856
Clerk of Superior Court	1,466,930	1,402,393	64,537	95.6%	1,423,822
Board of Equalization	26,650	19,280	7,370	72.3%	15,951
District Attorney	1,634,145	1,619,105	15,041	99.1%	1,423,881
Victim Witness Program	150,395	89,598	60,797	59.6%	86,738
Public Defender	890,695	884,297	6,398	99.3%	804,347
Magistrate Court	652,765	642,092	10,673	98.4%	606,079
Probate Court	724,825	682,871	41,954	94.2%	599,879
Juvenile Court	1,301,525	1,114,051	187,474	85.6%	1,112,798
Mental Health Court	26,395	51,126	(24,731)	193.7%	23,760
Adult Felony Drug Court	24,565	(64,493)	89,058	-262.5%	15,720
TOTAL JUDICIAL	8,467,040	7,536,864	930,176	89.0%	7,173,615

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

	2022			2021	
	BUDGET	ACTUAL	VARIANCE	% of	ACTUAL
PUBLIC SAFETY:					
County Police	\$ 7,662,325	\$ 7,465,404	\$ 196,921	97.4%	\$ 6,540,947
FCPD HEAT	-	6,082	(6,082)	N/A	7,246
HIDTA	150,000	(4,500)	154,500	-3.0%	(84)
Sheriff - County Jail	14,093,400	13,746,721	346,679	97.5%	12,381,090
Medical Department-Prisoners	3,481,400	4,256,089	(774,689)	122.3%	3,155,040
County Prison	7,562,020	7,230,566	331,454	95.6%	6,221,729
Coroner	360,700	273,564	87,136	75.8%	294,357
Interagency	18,500	18,458	42	99.8%	18,458
TOTAL PUBLIC SAFETY	<u>33,328,345</u>	<u>32,992,384</u>	<u>335,961</u>	<u>99.0%</u>	<u>28,618,783</u>
PUBLIC WORKS:					
Public Roads	5,920,545	6,101,558	(181,013)	103.1%	5,121,907
TOTAL PUBLIC WORKS	<u>5,920,545</u>	<u>6,101,558</u>	<u>(181,013)</u>	<u>103.1%</u>	<u>5,121,907</u>
HEALTH AND WELFARE					
Health	390,000	353,202	36,798	90.6%	390,000
Welfare	242,560	222,660	19,900	91.8%	217,510
Transportation for Seniors	10,600	9,801	799	92.5%	9,332
TOTAL HEALTH AND WELFARE	<u>643,160</u>	<u>585,663</u>	<u>57,497</u>	<u>91.1%</u>	<u>616,842</u>
CULTURE AND RECREATION					
Library	1,291,270	1,291,270	-	100.0%	1,259,270
TOTAL CULTURE AND RECREATION	<u>1,291,270</u>	<u>1,291,270</u>	<u>-</u>	<u>100.0%</u>	<u>1,259,270</u>
HOUSING AND DEVELOPMENT					
Cooperative Extension	207,895	203,765	4,130	98.0%	179,241
Economic Development	265,950	311,562	(45,612)	117.2%	285,472
TOTAL HOUSING AND DEVELOPMENT	<u>473,845</u>	<u>515,326</u>	<u>(41,481)</u>	<u>108.8%</u>	<u>464,712</u>
INTERAGENCY					
NW GA Regional Commission	60,715	59,833	882	98.5%	60,712
GIS	50,000	36,160	13,840	72.3%	14,291
Planning Commission	274,600	274,600	-	100.0%	253,720
Environmental Office	125,000	125,000	-	100.0%	58,500
TOTAL INTERAGENCY	<u>510,315</u>	<u>495,593</u>	<u>14,722</u>	<u>97.1%</u>	<u>387,223</u>
TOTAL BUDGETED EXPENDITURES	61,276,448	60,252,008	1,024,440	98.3%	52,630,630
OTHER FINANCING SOURCES (USES)					
Transfers In	3,591,825	3,637,169	45,344	101.3%	10,803,835
Transfers Out	(7,273,015)	(7,237,390)	(35,625)	99.5%	(6,153,946)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(3,681,190)</u>	<u>(3,600,221)</u>	<u>9,719</u>	<u>97.8%</u>	<u>4,649,889</u>
TOTAL EXPENDITURES	<u>64,957,638</u>	<u>63,852,229</u>	<u>1,014,721</u>	<u>98.3%</u>	<u>47,980,741</u>
NET CHANGE IN FUND BALANCE	(4,727,658)	(3,953,029)			9,827,864
FUND BALANCE - BEGINNING OF YEAR	29,096,302	29,096,302			19,268,438
FUND BALANCE - END OF YEAR	<u>\$ 24,368,644</u>	<u>\$ 25,143,272</u>			<u>\$ 29,096,302</u>

FLOYD COUNTY, GEORGIA
FIRE FUND
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Year Ended December 31, 2022
(with comparative actual amounts for 2021)

	2022			2021	
	BUDGET	ACTUAL	VARIANCE	% of	ACTUAL
REVENUES					
Taxes	\$ 8,620,675	\$ 8,556,940	\$ (63,735)	99.3%	\$ 8,490,579
Interest Earned	<u>20,000</u>	<u>27,620</u>	<u>7,620</u>	<u>138.1%</u>	<u>4,216</u>
TOTAL REVENUES	<u>8,640,675</u>	<u>8,584,560</u>	<u>(56,115)</u>	<u>99.4%</u>	<u>8,494,796</u>
EXPENDITURES					
Public Safety	<u>8,135,600</u>	<u>8,151,110</u>	<u>(15,510)</u>	<u>100.2%</u>	<u>7,790,525</u>
TOTAL EXPENDITURES	<u>8,135,600</u>	<u>8,151,110</u>	<u>(15,510)</u>	<u>100.2%</u>	<u>7,790,525</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	505,075	433,450	(40,604)	86%	704,271
OTHER FINANCING SOURCES (USES)					
Transfer In	200,000	200,000	-	100.0%	200,000
Transfer Out	<u>(125,000)</u>	<u>(125,000)</u>	<u>-</u>	<u>100.0%</u>	<u>(125,000)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>75,000</u>	<u>75,000</u>	<u>-</u>	<u>100.0%</u>	<u>75,000</u>
NET CHANGE IN FUND BALANCE	580,075	508,450			779,271
FUND BALANCE - BEGINNING OF YEAR	<u>7,556,929</u>	<u>7,556,929</u>			<u>6,777,658</u>
FUND BALANCE - END OF YEAR	<u>\$ 8,137,004</u>	<u>\$ 8,065,379</u>			<u>\$ 7,556,929</u>

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

	2022			2021	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
REVENUES					
Taxes	\$ 140,000	\$ 181,223	\$ 41,223	129.4%	\$ 120,576
Interest Earned	<u>110</u>	<u>673</u>	<u>563</u>	<u>611.5%</u>	<u>46</u>
TOTAL REVENUES	<u>140,110</u>	<u>181,896</u>	<u>41,786</u>	<u>129.8%</u>	<u>120,622</u>
EXPENDITURES					
Economic Development	<u>5,000</u>	<u>5,625</u>	<u>(625)</u>	<u>112.5%</u>	<u>-</u>
TOTAL EXPENDITURES	<u>5,000</u>	<u>5,625</u>	<u>(625)</u>	<u>112.5%</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	135,110	176,271	41,161	130.5%	120,622
OTHER FINANCING SOURCES (USES)					
Transfer Out	<u>(135,110)</u>	<u>(176,271)</u>	<u>(41,161)</u>	<u>130.5%</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(135,110)</u>	<u>(176,271)</u>	<u>(41,161)</u>	<u>130.5%</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-			-
FUND BALANCE - BEGINNING OF YEAR	<u>-</u>	<u>-</u>			<u>-</u>
FUND BALANCE -END OF YEAR	<u>\$ -</u>	<u>\$ -</u>			<u>\$ -</u>

FLOYD COUNTY, GEORGIA
E 911 FUND
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Year Ended December 31, 2022
(with comparative actual amounts for 2021)

	2022			2021	
	BUDGET	ACTUAL	VARIANCE	% of	ACTUAL
REVENUES					
American Rescue Plan	\$ -	\$ 24,760	\$ 24,760	N/A	\$ -
City of Rome	2,000	2,316	316	1	2,456
GECA Grant	-	-	-	N/A	3,910
Miscellaneous	6,500	9,764	3,264	150.2%	7,425
Alarm Registration Fee	2,000	1,735	(265)	86.8%	2,355
Charges for Services	1,915,000	2,036,977	121,977	106.4%	1,920,911
Interest Earned	300	858	558	286.0%	162
TOTAL REVENUES	<u>1,925,800</u>	<u>2,076,410</u>	<u>150,610</u>	<u>107.8%</u>	<u>1,937,219</u>
EXPENDITURES					
Salaries and Benefits	1,990,645	1,773,682	216,963	89.1%	1,699,860
Other Operating Costs	298,290	259,297	38,993	86.9%	253,132
Equipment	15,000	-	15,000	0.0%	1,097
TOTAL EXPENDITURES	<u>2,303,935</u>	<u>2,032,979</u>	<u>270,956</u>	<u>88.2%</u>	<u>1,954,089</u>
NET CHANGE IN FUND BALANCE	(378,135)	43,431			(16,870)
FUND BALANCE - BEGINNING OF YEAR	<u>366,643</u>	<u>366,643</u>			<u>383,512</u>
FUND BALANCE -END OF YEAR	<u>\$ (11,492)</u>	<u>\$ 410,074</u>			<u>\$ 366,643</u>

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

	2022			2021	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
REVENUES					
Charges for Services	\$ 381,640	\$ 383,722	\$ 2,082	100.5%	\$ 381,935
Tower Lease	37,375	41,153	3,778	110.1%	37,887
Miscellaneous Revenue	-	-	-	N/A	3,000
City of Rome	1,000	1,081	81	108.1%	1,146
Interest Earned	50	161	111	321.9%	45
TOTAL REVENUES	<u>420,065</u>	<u>426,117</u>	<u>6,052</u>	<u>101.4%</u>	<u>424,013</u>
EXPENDITURES					
Salaries and Benefits	104,590	117,317	(12,727)	112.2%	90,514
Other Operating Costs	617,120	591,456	25,664	95.8%	500,970
Equipment	-	-	-	N/A	6,572
800 MHz Radio Tower Costs	20,000	-	20,000	0.0%	-
TOTAL EXPENDITURES	<u>741,710</u>	<u>708,772</u>	<u>32,938</u>	<u>95.6%</u>	<u>598,056</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(321,645)	(282,656)	38,989	87.9%	(174,043)
OTHER FINANCING SOURCES (USES)					
Transfer In	275,000	290,855	(15,855)	105.8%	130,027
Transfer Out	(12,620)	(12,620)	-	100.0%	(12,430)
TOTAL OTHER FINANCING SOURCES (USES)	<u>262,380</u>	<u>278,235</u>	<u>(15,855)</u>	<u>106.0%</u>	<u>117,597</u>
NET CHANGE IN FUND BALANCE	(59,265)	(4,421)			(56,446)
FUND BALANCE - BEGINNING OF YEAR	<u>4,424</u>	<u>4,424</u>			<u>60,870</u>
FUND BALANCE -END OF YEAR	<u>\$ (54,841)</u>	<u>\$ 3</u>			<u>\$ 4,424</u>

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

	2022			2021	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
REVENUES					
GEMA - Emergency Management	\$ 28,895	\$ 28,895	\$ -	100.0%	\$ 28,895
City of Rome	25,000	37,041	12,041	N/A	12,769
Haz Mit Plan HMGP 4338-0018 Federal	-	-	-	N/A	11,662
Haz Mit Plan HMGP 4338-0018 State	-	-	-	N/A	1,177
Weather Radios	10,000	-	(10,000)	0.0%	-
Interest Earned	40	46	6	115.7%	36
TOTAL REVENUES	<u>63,935</u>	<u>65,983</u>	<u>2,048</u>	<u>103.2%</u>	<u>54,539</u>
EXPENDITURES					
Salaries and Benefits	133,020	144,020	(11,000)	108.3%	131,759
Other Operating Costs	127,490	125,095	2,395	98.1%	78,207
TOTAL EXPENDITURES	<u>260,510</u>	<u>269,115</u>	<u>(8,605)</u>	<u>103.3%</u>	<u>209,967</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(196,575)	(203,133)	(6,558)	103.3%	(155,428)
OTHER FINANCING SOURCES (USES)					
Transfers In	118,735	166,535	47,800	140.3%	156,260
Transfers Out	-	-	-	N/A	(17,594)
TOTAL OTHER FINANCING SOURCES (USES)	<u>118,735</u>	<u>166,535</u>	<u>47,800</u>	<u>140.3%</u>	<u>138,666</u>
NET CHANGE IN FUND BALANCE	(77,840)	(36,598)			(16,762)
FUND BALANCE - BEGINNING OF YEAR	<u>36,601</u>	<u>36,601</u>			<u>53,363</u>
FUND BALANCE -END OF YEAR	<u>\$ (41,239)</u>	<u>\$ 3</u>			<u>\$ 36,601</u>

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

	2022			2021	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
REVENUES					
Charges for Services	\$ 30,000	\$ 33,707	\$ 3,707	112.4%	\$ 30,215
Interest Earned	<u>150</u>	<u>1,146</u>	<u>996</u>	<u>763.9%</u>	<u>154</u>
TOTAL REVENUES	<u>30,150</u>	<u>34,853</u>	<u>4,703</u>	<u>115.6%</u>	<u>30,369</u>
EXPENDITURES					
Judicial	30,400	39,023	(8,623)	128.4%	25,955
Equipment	<u>10,000</u>	<u>1,446</u>	<u>8,554</u>	<u>14.5%</u>	<u>37,375</u>
TOTAL EXPENDITURES	<u>40,400</u>	<u>40,469</u>	<u>(69)</u>	<u>100.2%</u>	<u>63,330</u>
NET CHANGE IN FUND BALANCE	(10,250)	(5,616)			(32,962)
FUND BALANCE - BEGINNING OF YEAR	<u>140,466</u>	<u>140,466</u>			<u>173,427</u>
FUND BALANCE -END OF YEAR	<u>\$ 130,216</u>	<u>\$ 134,850</u>			<u>\$ 140,466</u>

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

	2022			2021	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
REVENUES					
Taxes	\$ 1,653,280	\$ 1,623,081	\$ 1,384,280	98.2%	\$ 1,614,955
Interest Earned	<u>550</u>	<u>2,945</u>	<u>2,395</u>	<u>535.4%</u>	<u>530</u>
TOTAL REVENUES	<u>1,653,830</u>	<u>1,626,026</u>	<u>1,386,675</u>	<u>98.3%</u>	<u>1,615,486</u>
EXPENDITURES					
Salaries and Benefits	446,640	417,559	29,081	93.5%	332,925
Other Operating Costs	44,110	35,770	8,340	81.1%	28,775
Utilities	17,915	20,350	(2,435)	113.6%	18,490
Equipment	2,500	-	2,500	0.0%	1,770
Remote Site Operations	350,000	388,506	(38,506)	111.0%	328,060
Tipping Fees	<u>370,000</u>	<u>407,898</u>	<u>(37,898)</u>	<u>110.2%</u>	<u>375,673</u>
TOTAL EXPENDITURES	<u>1,231,165</u>	<u>1,270,082</u>	<u>(38,917)</u>	<u>103.2%</u>	<u>1,085,693</u>
OTHER FINANCING SOURCES (USES)					
Transfers Out	<u>(805,825)</u>	<u>(539,818)</u>	<u>266,007</u>	<u>67.0%</u>	<u>(450,352)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(805,825)</u>	<u>(539,818)</u>	<u>266,007</u>	<u>67.0%</u>	<u>(450,352)</u>
NET CHANGE IN FUND BALANCE	(383,160)	(183,874)			79,440
FUND BALANCE - BEGINNING OF YEAR	<u>1,292,560</u>	<u>1,292,560</u>			<u>1,213,120</u>
FUND BALANCE - END OF YEAR	<u>\$ 909,400</u>	<u>\$ 1,108,686</u>			<u>\$ 1,292,560</u>

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

	2022			2021	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
REVENUES					
Interest Earned	\$ 140	\$ 1,309	\$ 1,169	934.9%	\$ 144
Miscellaneous	<u>30,000</u>	<u>54,955</u>	<u>24,955</u>	<u>183.2%</u>	<u>30,000</u>
TOTAL REVENUES	<u>30,140</u>	<u>56,264</u>	<u>26,124</u>	<u>186.7%</u>	<u>30,144</u>
EXPENDITURES					
Maintenance	<u>207,275</u>	<u>23,665</u>	<u>183,610</u>	<u>11.4%</u>	<u>169,323</u>
TOTAL EXPENDITURES	<u>207,275</u>	<u>23,665</u>	<u>183,610</u>	<u>11.4%</u>	<u>169,323</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(177,135)	32,599	(157,486)	-18.4%	(139,180)
OTHER FINANCING SOURCES					
Transfers in	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>100.0%</u>	<u>100,000</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>100.0%</u>	<u>100,000</u>
NET CHANGE IN FUND BALANCES	(77,135)	132,599			(39,180)
FUND BALANCE - BEGINNING OF YEAR	<u>105,517</u>	<u>105,517</u>			<u>144,697</u>
FUND BALANCE -END OF YEAR	<u>\$ 28,382</u>	<u>\$ 238,116</u>			<u>\$ 105,517</u>

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

	2022			2021	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
REVENUES					
Intergovernmental	\$ 9,566,040	\$ 1,766,039	\$ (7,800,001)	18.5%	\$ 10,001,114
Interest Earned	20,000	67,219	47,219	336.1%	5,820
TOTAL REVENUES	<u>9,586,040</u>	<u>1,833,258</u>	<u>(7,752,782)</u>	<u>19.1%</u>	<u>10,006,934</u>
EXPENDITURES					
Premium Pay	1,400,000	1,573,794	(173,794)	112.4%	-
Blacks Bluff Culvert Project	537,600	258,677	278,923	48.1%	-
Armuchee Park	100,000	-	100,000	0.0%	-
Biddy Road Well Site	1,560,000	-	1,560,000	0.0%	-
Broadband Infrastructure	2,000,000	-	2,000,000	0.0%	-
Hwy 53 Water Main Upgrades	750,000	-	750,000	0.0%	-
Treatment Plant Chemical Conversions	150,000	-	150,000	0.0%	-
Water Pumps and Pump Houses	1,140,000	-	1,140,000	0.0%	-
Water Source Development	1,000,000	-	1,000,000	0.0%	-
E.S. Brown Tennis and Basketball Courts	15,000	-	15,000	0.0%	-
Land Bank Authority	1,000,000	-	1,000,000	0.0%	-
Professional Fees	-	788	(788)	N/A	1,114
TOTAL EXPENDITURES	<u>9,652,600</u>	<u>1,833,258</u>	<u>7,819,342</u>	<u>19.0%</u>	<u>1,114</u>
OTHER FINANCING SOURCES (USES)					
Transfers Out	-	-	-	N/A	(10,000,000)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>N/A</u>	<u>(10,000,000)</u>
NET CHANGE IN FUND BALANCE	(66,560)	-			5,820
FUND BALANCE - BEGINNING OF YEAR	<u>5,820</u>	<u>5,820</u>			<u>-</u>
FUND BALANCE - END OF YEAR	<u>\$ (60,740)</u>	<u>\$ 5,820</u>			<u>\$ 5,820</u>

FLOYD COUNTY, GEORGIA
UNAUDITED 1996 SPLOST BUDGET vs. ACTUAL SUMMARY
For the Year Ended December 31, 2022

	Original Budget	Cumulative Revised Budget	Cumulative Totals To Date	2022 Budget	2022 Actual
Revenues					
SPLOST Taxes	\$ 33,058,378	\$ 36,640,660	\$ 36,640,663	\$ -	\$ -
Interest Earned	494,000	2,444,310	2,402,653	860	6,962
Miscellaneous	-	73,900	73,900	-	-
Total Revenues	<u>33,552,378</u>	<u>39,158,870</u>	<u>39,117,216</u>	<u>860</u>	<u>6,962</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>\$ 792,701</u>	<u>\$ (785,900)</u>	<u>\$ 6,962</u>

FLOYD COUNTY, GEORGIA
UNAUDITED 2003 SPLOST BUDGET vs. ACTUAL SUMMARY
For the Year Ended December 31, 2022

	Original Budget	Cumulative Revised Budget	Cumulative Totals To Date	2022 Budget	2022 Actual
Revenues					
Special Purpose Sales Tax	\$ 26,900,000	\$ 30,651,000	\$ 30,651,359	\$ -	\$ -
Interest Earned	150,000	1,093,615	1,112,579	4,000	4,840
Total Revenues	27,050,000	31,744,615	31,763,938	4,000	4,840
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	26,427,194	28,507,480	28,042,365	483,600	-
Other Financing Sources (Uses)					
Bond Proceeds	9,500,000	9,628,000	9,628,789	-	-
Bond Costs	(101,958)	(101,960)	(101,958)	-	-
Transfer to General Fund	-	(2,000,000)	(2,000,000)	-	-
Transfer to Capital Projects Fund	-	(193,000)	(193,000)	-	-
Transfer to Debt Service Fund	(10,122,806)	(10,570,175)	(10,570,175)	-	-
Total Other Financing Sources (Uses)	(724,764)	(3,237,135)	(3,236,344)	-	-
Excess (Deficiency) of Revenues over Expenditures and Other Financing Sources (Uses)					
	\$ (101,958)	\$ -	\$ 485,229	\$ (479,600)	\$ 4,840

FLOYD COUNTY, GEORGIA
UNAUDITED 2013 SPLOST BUDGET vs. ACTUAL SUMMARY
For the Year Ended December 31, 2022

	Original Budget	Cumulative Revised Budget	Cumulative Totals To Date	2022 Budget	2022 Actual
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	-	-	770,564	12,000	47,786
Miscellaneous Revenue	-	565,830	565,814	-	-
Total Revenues	<u>64,978,000</u>	<u>68,813,125</u>	<u>69,583,670</u>	<u>12,000</u>	<u>47,786</u>
Expenditures:					
Floyd County					
Airport Runway Extension	5,761,000	5,931,000	3,456,158	4,570,375	705,851
Animal Control Facility	5,700,000	5,722,370	5,722,366	-	-
County Case Management Software	500,000	500,000	269,935	326,065	48,000
Recycling Center	1,379,000	1,712,865	1,712,863	-	-
County Public Safety Range/Special Ops	900,000	910,620	917,926	15,485	9,791
County Building Improvements	1,700,000	1,819,640	1,778,889	57,000	-
Jail Improvements	1,900,000	1,904,500	1,904,492	-	-
Jail Medical/Mental Health Facility Expansion	2,200,000	2,200,000	2,200,000	-	-
Forum Upgrades	1,400,000	1,621,550	1,551,394	113,105	-
Everett Springs Water Line Extension	5,800,000	5,800,000	5,793,524	-	-
Barron Road and Calhoun Road Improvements	130,000	141,780	141,775	-	-
County Infrastructure Improvements	1,400,000	1,962,305	1,536,366	409,125	10,700
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>62,365,087</u>	<u>9,829,050</u>	<u>774,343</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ 831,700</u>	<u>\$ 7,218,583</u>	<u>\$ (9,817,050)</u>	<u>\$ (726,556)</u>

FLOYD COUNTY, GEORGIA
UNAUDITED 2017 SPLOST BUDGET vs ACTUAL SUMMARY
For the Year Ended December 31, 2022

	Original Projects Budget	Cumulative Revised Budget	Cumulative Totals To Date	2022 Budget	2022 Actual
Revenues:					
Tax Collections					
Floyd County	\$ 41,384,318	\$ 42,020,808	\$ 45,230,489	\$ 11,949,330	\$ 14,042,839
City of Rome	21,216,362	21,216,362	22,117,221	6,125,920	6,134,335
City of Cave Spring	1,281,000	1,281,000	1,281,000	370,760	313,653
Interest Earned	-	-	308,447	15,000	219,912
Miscellaneous Revenue	-	-	23,036	-	23,036
Total Revenues	63,881,680	64,518,170	68,960,193	18,461,010	20,733,776
Expenditures:					
Floyd County					
Ag Center	8,000,000	8,000,000	1,227,187	2,600,000	1,226,047
E911 Update/Upgrade/Renovation					
Consoles & Furniture	170,000	170,000	158,470	158,473	158,470
Renovations/Update	25,000	25,000	198,003	478,604	198,003
CAD Computer Upgrade	25,000	25,000	-	-	-
Security Enhancements	25,000	25,000	-	-	-
Backup Audio Recorder	12,000	12,000	38,935	77,870	38,935
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	48,086	225,000	48,086
Replace Water Heater	70,000	70,000	34,473	-	-
Install Dorm Shower Exhaust Fans	200,000	200,000	-	-	-
Upgrade Control Panel	200,000	200,000	-	-	-
Complete Roof Replacement	400,000	400,000	222,234	400,000	222,234
LED Lighting	400,000	400,000	49,250	357,155	1,575
Install Body Scanner	190,000	190,000	-	-	-
Historic Courthouse Reno./Judicial Imp.	5,000,000	5,000,000	58,973	500,000	-
Paving, Infrastructure, and Bridges					
Paving	3,000,000	3,000,000	949,358	432,000	456,116
Bridges	1,000,000	933,450	-	100,000	-
Lindale	300,000	300,000	10,152	100,000	7,105
Riverside	200,000	200,000	71,005	100,000	69,318
Infrastructure	-	66,550	151,283	130,090	84,757
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	3,911,029	2,701,690	1,970,850
Public Works Facilities Buildings	2,450,000	2,450,000			
Administration Building	-	-	15,200	100,000	11,200
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
UNAUDITED 2017 SPLOST BUDGET vs ACTUAL SUMMARY
For the Year Ended December 31, 2022

	Original Projects Budget	Cumulative Revised Budget	Cumulative Totals To Date	2022 Budget	2022 Actual
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	8,697	9,500	8,697
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	109,923	118,425	109,923
Shannon Tennis Courts	150,000	86,765	86,761	-	-
Shannon Bonded Rubber	65,000	65,000	73,540	51,015	73,540
Midway Bonded Rubber	39,600	39,600	-	39,600	-
Recreation	-	1,410	1,410	-	-
Real Estate and Infrastructure for Eco. Dev.	1,555,000	1,555,000	1,130,194	1,000,000	1,130,194
Silver Creek Trail Extension to Lindale	590,000	590,000	-	500,000	-
Special Operations Equipment					
SWAT Unit Upgrade	101,200	167,700	183,653	46,990	16,002
Bomb Unit Upgrade	147,000	80,500	-	-	-
Blueways	518,138	518,140	-	-	-
Administrative Fees	100,000	100,000	4,980	5,000	2,249
Total Floyd County Expenditures	41,384,318	42,020,810	17,801,186	16,573,247	6,452,249
Net Floyd County	-	(2)	27,737,750	(4,608,917)	7,810,503
Intergovernmental City of Rome	21,216,362	21,216,360	22,117,221	6,125,920	5,996,729
Intergovernmental City of Cave Spring	1,281,000	1,281,000	1,281,000	370,760	313,653
Total Expenditures	63,881,680	64,518,170	41,199,406	23,069,927	12,762,630
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ 27,760,787	\$ (4,608,917)	\$ 7,971,146

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

	2022			% of	
	BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL
OPERATING REVENUES					
Charges for Services	\$ 7,456,000	\$ 8,003,737	\$ 547,737	107.3%	\$ 7,448,908
Rental Fees	12,600	13,642	1,042	108.3%	11,544
Miscellaneous	40,000	65,346	25,346	163.4%	43,482
TOTAL OPERATING REVENUES	<u>7,508,600</u>	<u>8,082,725</u>	<u>574,125</u>	<u>107.6%</u>	<u>7,503,934</u>
OPERATING EXPENSES					
Water Administration					
Salaries and Benefits	792,455	781,213	11,242	98.6%	679,531
Supplies and Other Expenses	386,485	402,540	(16,055)	104.2%	332,965
Equipment	18,000	1,350	16,650	7.5%	-
Depreciation	25,210	25,208	2	100.0%	24,887
	<u>1,222,150</u>	<u>1,210,311</u>	<u>11,839</u>	<u>99.0%</u>	<u>1,037,383</u>
Water Distribution					
Salaries and Benefits	983,760	969,057	14,703	98.5%	771,844
Supplies and Other Expenses	717,275	592,289	124,986	82.6%	402,755
Equipment	43,635	33,336	10,299	76.4%	14,728
Purchased Water	1,000,000	997,079	2,921	99.7%	922,312
Water Meters	500,000	265,411	234,589	53.1%	226,850
Utilities	346,000	361,830	(15,830)	104.6%	343,187
Depreciation	1,478,280	1,591,729	(113,449)	107.7%	1,520,837
	<u>5,068,950</u>	<u>4,810,731</u>	<u>258,219</u>	<u>94.9%</u>	<u>4,202,513</u>
Water Treatment Plant					
Salaries and Benefits	468,780	468,109	671	99.9%	408,103
Supplies and Other Expenses	224,720	201,122	23,598	89.5%	156,646
Equipment	31,890	31,314	576	98.2%	36,571
Utilities	68,000	70,038	(2,038)	103.0%	67,643
Depreciation	131,745	69,045	62,700	52.4%	71,275
	<u>925,135</u>	<u>839,628</u>	<u>85,507</u>	<u>90.8%</u>	<u>740,238</u>
TOTAL OPERATING EXPENSES	<u>7,216,235</u>	<u>6,860,670</u>	<u>355,565</u>	<u>95.1%</u>	<u>5,980,134</u>
OPERATING INCOME (LOSS)	292,365	1,222,055	929,690	418.0%	1,523,800
NON-OPERATING INCOME (LOSS)					
Interest and Fiscal Charges	(144,825)	(142,820)	2,005	98.6%	(160,354)
Amortization of Bond Costs	69,110	60,864	(8,246)	88.1%	69,109
Gain on sale of fixed assets	-	15,375	15,375	N/A	1,985
Interest Earned	70,000	60,858	(9,142)	86.9%	15,517
Transfer from Fire Fund	125,000	125,000	-	100.0%	125,000
Transfer to General Fund	(2,381,480)	(2,381,480)	-	100.0%	(364,160)
TOTAL NON-OPERATING INCOME (LOSS)	<u>(2,262,195)</u>	<u>(2,262,203)</u>	<u>(8)</u>	<u>100.0%</u>	<u>(312,903)</u>
Total Operating and Non-Operating Income (Loss)	(1,969,830)	(1,040,148)	929,682	52.8%	1,210,897
Water Capital	(8,706,370)	(1,835,597)	6,870,773	21.1%	(193,331)
CHANGE IN NET POSITION	(10,676,200)	(2,875,745)			1,017,566
NET POSITION - BEGINNING OF YEAR	<u>51,082,857</u>	<u>51,082,857</u>			<u>50,065,291</u>
NET POSITION - END OF YEAR	<u>\$ 40,406,657</u>	<u>\$ 48,207,112</u>			<u>\$ 51,082,857</u>

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

	2022			2021	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
CASH INCREASES					
Charges for Services	\$ 7,456,000	\$ 8,003,737	547,737	107.3%	\$ 7,448,908
Rental Fees	12,600	13,642	1,042	108.3%	12,593
Miscellaneous	40,000	65,346	25,346	163.4%	43,481
Interest Earned	70,000	60,858	(9,142)	86.9%	15,517
Transfer from Fire Fund	125,000	125,000	-	100.0%	125,000
Gain on sale of fixed assets	-	15,375	15,375	N/A	1,985
TOTAL CASH INCREASES	<u>7,703,600</u>	<u>8,283,958</u>	<u>580,358</u>	<u>107.5%</u>	<u>7,647,484</u>
CASH DECREASES					
Water Administration					
Salaries and Benefits	792,455	781,659	10,796	98.6%	679,091
Supplies and Other Expenses	386,485	402,934	(16,449)	104.3%	336,187
Equipment	18,000	1,350	16,650	7.5%	-
Interest and Fiscal Charges	144,825	144,820	5	100.0%	162,646
Transfer to General Fund	2,381,480	2,381,480	-	100.0%	364,160
	<u>3,723,245</u>	<u>3,712,243</u>	<u>11,002</u>	<u>99.7%</u>	<u>1,542,084</u>
Water Distribution					
Salaries and Benefits	983,760	969,008	14,752	98.5%	774,445
Supplies and Other Expenses	717,275	610,468	106,807	85.1%	392,214
Equipment	43,635	55,476	(11,841)	127.1%	(7,412)
Purchased Water	1,000,000	996,999	3,001	99.7%	922,312
Water Meters	500,000	265,411	234,589	53.1%	255,685
Utilities	346,000	362,971	(16,971)	104.9%	343,202
	<u>3,590,670</u>	<u>3,260,333</u>	<u>330,337</u>	<u>90.8%</u>	<u>2,680,446</u>
Water Treatment Plant					
Salaries and Benefits	468,780	468,125	655	99.9%	408,115
Supplies and Other Expenses	224,720	204,326	20,394	90.9%	154,414
Equipment	31,890	31,314	576	98.2%	36,571
Utilities	68,000	69,410	(1,410)	102.1%	68,563
	<u>793,390</u>	<u>773,175</u>	<u>20,215</u>	<u>97.5%</u>	<u>667,663</u>
Water Capital	<u>8,706,370</u>	<u>1,703,571</u>	<u>7,002,799</u>	<u>19.6%</u>	<u>(38,747)</u>
TOTAL CASH DECREASES	<u>16,813,675</u>	<u>9,449,322</u>	<u>7,364,353</u>	<u>56.2%</u>	<u>4,851,446</u>
NET INCREASE (DECREASE)	(9,110,075)	(1,165,363)			2,796,037
CHANGE IN BALANCE SHEET		(813,370)			(1,666,650)
CASH - BEGINNING OF YEAR		<u>13,907,771</u>			<u>12,778,384</u>
CASH - END OF YEAR		<u>\$ 11,929,038</u>			<u>\$ 13,907,771</u>

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

	2022			2021	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
OPERATING REVENUES					
Charges for Services	\$ 5,000	\$ 1,689	\$ (3,311)	33.8%	\$ 1,576
Fuel Sales	845,500	1,243,212	397,712	147.0%	1,283,815
Rental Fees	289,225	291,458	2,233	100.8%	282,445
Miscellaneous	22,000	22,908	908	104.1%	36,235
ARPA Grant Funds	-	59,000	59,000	N/A	-
CARES Act	-	-	-	N/A	23,000
TOTAL OPERATING REVENUES	<u>1,161,725</u>	<u>1,618,267</u>	<u>456,542</u>	<u>139.3%</u>	<u>1,627,071</u>
OPERATING EXPENSES					
Salaries and Benefits	354,385	366,109	(11,724)	103.3%	306,552
Supplies and Other Expenses	292,560	215,863	76,697	73.8%	207,659
Utilities	65,000	60,547	4,453	93.1%	62,568
Equipment	4,940	4,940	-	N/A	511
Air Show Expenses	50,000	19,672	30,328	39.3%	42,904
Depreciation	980,420	644,015	336,405	65.7%	644,856
Cost of Goods Sold	597,065	908,261	(311,196)	152.1%	825,125
TOTAL OPERATING EXPENSES	<u>2,344,370</u>	<u>2,219,407</u>	<u>124,963</u>	<u>94.7%</u>	<u>2,090,175</u>
OPERATING INCOME (LOSS)	(1,182,645)	(601,140)	581,505	50.8%	(463,104)
NON-OPERATING INCOME (LOSS)					
Interest Earned	315	3,001	2,686	952.7%	359
Transfers Out	(61,680)	(61,680)	-	100.0%	(58,390)
TOTAL NON-OPERATING INCOME (LOSS)	<u>(61,365)</u>	<u>(58,679)</u>	<u>2,686</u>	<u>95.6%</u>	<u>(58,031)</u>
INCOME BEFORE CAPITAL CONTRIBUTIONS	(1,244,010)	(659,819)	584,191	53.0%	(521,135)
Capital Contributions	-	-	-	N/A	80,762
CHANGE IN NET POSITION	(1,244,010)	(659,819)			(440,373)
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>\$ 6,354,103</u>	<u>\$ 6,938,294</u>			<u>\$ 7,598,113</u>

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

	2022			2021	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
CASH INCREASES					
Charges for Services	\$ 5,000	\$ 1,689	\$ (3,311)	33.8%	\$ 1,576
Fuel Sales	845,500	1,239,914	394,414	146.6%	1,283,685
Rental Fees	289,225	293,066	3,841	101.3%	297,407
Miscellaneous	22,000	19,685	(2,315)	89.5%	39,569
ARPA Funds Grant	59,000	59,000	-	100.0%	-
CARES Act	-	-	-	N/A	23,000
Interest Earned	315	3,001	2,686	952.7%	359
TOTAL CASH INCREASES	<u>1,221,040</u>	<u>1,616,355</u>	<u>395,315</u>	<u>132.4%</u>	<u>1,645,596</u>
CASH DECREASES					
Salaries and Benefits	354,385	355,692	(1,307)	100.4%	301,275
Supplies and Other Expenses	292,560	221,049	71,511	75.6%	205,209
Utilities	65,000	60,540	4,460	93.1%	63,205
Equipment	4,940	4,940	-	N/A	511
Air Show Expenses	50,000	19,672	30,328	39.3%	46,104
Transfers Out	61,680	61,680	-	100.0%	58,390
Cost of Goods Sold	597,065	914,521	(317,456)	153.2%	839,963
TOTAL CASH DECREASES	<u>1,425,630</u>	<u>1,638,094</u>	<u>(212,464)</u>	<u>114.9%</u>	<u>1,514,657</u>
NET INCREASE (DECREASE)	(204,590)	(21,739)			130,939
CHANGE IN BALANCE SHEET		-			-
CASH - BEGINNING OF YEAR		<u>450,777</u>			<u>319,837</u>
CASH - END OF YEAR		<u>\$ 429,038</u>			<u>\$ 450,777</u>

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

	2022			2021	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
REVENUES					
Intergovernmental	\$ 68,000	\$ 68,000	\$ -	100.0%	\$ 83,278
Charges for Services	-	14,207	14,207	N/A	1,029
Rental Fees	-	233,740	233,740	N/A	-
TOTAL OPERATING REVENUES	68,000	315,947	247,947	464.6%	84,307
EXPENSES					
Salaries and Benefits	137,890	45,574	92,316	33.1%	178,244
Supplies and Other Expenses	143,435	56,669	86,766	39.5%	70,585
Equipment	-	-	-	N/A	3,201
Depreciation	341,370	337,656	3,714	98.9%	349,967
Utilities	168,500	176,023	(7,523)	104.5%	169,427
TOTAL OPERATING EXPENSES	791,195	615,922	175,273	77.8%	771,424
OPERATING INCOME (LOSS)	(723,195)	(299,975)	423,220	41.5%	(687,117)
NON-OPERATING INCOME (LOSS)					
Interest Earned	20	1,003	983	5015.0%	15
Transfer from General Fund	275,000	275,000	-	100.0%	372,072
Transfer to Safari	-	-	-	N/A	(7,368)
TOTAL NON-OPERATING INCOME (LOSS)	275,020	276,003	983	100.4%	364,719
CHANGE IN NET POSITION	(448,175)	(23,972)			(322,398)
NET POSITION - BEGINNING OF YEAR	4,141,219	4,141,219			4,463,617
NET POSITION - END OF YEAR	\$ 3,693,044	\$ 4,117,247			\$ 4,141,219

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

	2022			2021	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
CASH INCREASES					
Intergovernmental	\$ 68,000	\$ 91,278	\$ 23,278	134.2%	\$ 57,269
Charges for Services	-	14,191	14,191	N/A	1,018
Rental Fees	-	233,740	233,740	N/A	-
Interest Earned	-	1,003	1,003	N/A	15
Transfer from General Fund	68,000	275,000	207,000	404.4%	372,072
TOTAL CASH INCREASES	136,000	615,212	479,212	452.4%	430,374
CASH DECREASES					
Salaries and Benefits	137,890	47,333	90,557	34.3%	173,689
Supplies and Other Expenses	143,435	65,051	78,384	45.4%	69,622
Equipment	-	-	-	N/A	10,164
Utilities	168,500	175,427	(6,927)	104.1%	170,133
Transfer to Safari	-	-	-	N/A	7,368
TOTAL CASH DECREASES	449,825	287,811	162,014	64.0%	430,976
NET INCREASE (DECREASE)	(313,825)	327,401			(602)
CHANGE IN BALANCE SHEET		1			-
CASH - BEGINNING OF YEAR		4,513			5,115
CASH - END OF YEAR		\$ 331,915			\$ 4,513

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

	2022			2021	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
REVENUES					
Intergovernmental					
Solid Waste Commission	\$ 100,000	\$ 111,577	\$ 11,577	111.6%	\$ 50,352
City of Rome	155,825	139,818	(16,007)	89.7%	86,651
Landfill	155,825	139,818	(16,007)	89.7%	50,352
Material Sales	<u>120,000</u>	<u>228,761</u>	<u>108,761</u>	<u>190.6%</u>	<u>258,820</u>
TOTAL OPERATING REVENUES	<u>531,650</u>	<u>619,974</u>	<u>88,324</u>	<u>116.6%</u>	<u>446,176</u>
EXPENSES					
Salaries and Benefits	328,840	332,124	(3,284)	101.0%	282,130
Supplies and Other Expenses	154,630	149,114	5,516	96.4%	130,818
Equipment	11,225	8,464	2,761	75.4%	-
Depreciation	133,405	145,855	(12,450)	109.3%	133,406
Utilities	<u>44,130</u>	<u>27,254</u>	<u>16,876</u>	<u>61.8%</u>	<u>36,172</u>
TOTAL OPERATING EXPENSES	<u>672,230</u>	<u>662,811</u>	<u>9,419</u>	<u>98.6%</u>	<u>582,526</u>
OPERATING INCOME (LOSS)	(140,580)	(42,837)	97,743	30.5%	(136,350)
NON-OPERATING INCOME (LOSS)					
Interest Earned	20	192	172	958.7%	21
Transfers from Solid Waste	155,825	139,818	16,007	89.7%	50,352
Transfers to General Fund	(55,220)	(55,220)	-	100.0%	(47,430)
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>625</u>	<u>(103,018)</u>	<u>103,987</u>	<u>-16482.9%</u>	<u>2,943</u>
CHANGE IN NET POSITION	(139,955)	(145,855)			(133,408)
NET POSITION - BEGINNING OF YEAR	<u>1,347,812</u>	<u>1,347,812</u>			<u>1,481,220</u>
NET POSITION - END OF YEAR	<u>\$ 1,207,857</u>	<u>\$ 1,201,957</u>			<u>\$ 1,347,812</u>

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

	2022			2021	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
CASH INCREASES					
Intergovernmental	\$ 345,150	\$ 211,121	\$ (134,029)	61.2%	\$ 292,691
Interest Earned	60	192	132	319.6%	21
Material Sales	100,000	282,283	182,283	282.3%	198,895
Transfers In	<u>117,575</u>	<u>48,252</u>	<u>(69,323)</u>	<u>41.0%</u>	<u>87,873</u>
TOTAL CASH INCREASES	<u>562,785</u>	<u>541,847</u>	<u>113,091</u>	<u>96.3%</u>	<u>579,480</u>
CASH DECREASES					
Salaries and Benefits	302,120	326,823	(24,703)	108.2%	280,513
Supplies and Other Expenses	154,675	191,134	(36,459)	123.6%	158,581
Equipment	8,560	15,254	(6,694)	178.2%	2,612
Utilities	50,000	27,172	22,828	54.3%	36,172
Transfers	<u>155,220</u>	<u>243,028</u>	<u>(87,808)</u>	<u>156.6%</u>	<u>47,430</u>
TOTAL CASH DECREASES	<u>670,575</u>	<u>803,411</u>	<u>(132,836)</u>	<u>119.8%</u>	<u>525,308</u>
NET INCREASE (DECREASE)		(261,564)			54,172
CHANGE IN BALANCE SHEET		257,676			(48,379)
CASH - BEGINNING OF YEAR		<u>7,477</u>			<u>1,684</u>
CASH - END OF YEAR		<u>\$ 3,589</u>			<u>\$ 7,477</u>

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

	2022			2021	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
REVENUES					
Charges for Services	\$ 5,000	\$ 9,856	\$ 4,856	197.1%	\$ 5,576
Interest Earned	50	385	335	769.0%	41
Donations	50,000	51,910	1,910	103.8%	40,205
Miscellaneous	750	714	(36)	95.2%	9,634
TOTAL REVENUES	<u>55,800</u>	<u>62,865</u>	<u>7,065</u>	<u>112.7%</u>	<u>55,455</u>
EXPENDITURES					
Salaries and Benefits	869,870	1,039,842	(169,972)	119.5%	792,856
Other Operating Costs	290,030	453,409	(163,379)	156.3%	353,599
Equipment	-	-	-	N/A	562
TOTAL EXPENDITURES	<u>1,159,900</u>	<u>1,493,250</u>	<u>(333,350)</u>	<u>128.7%</u>	<u>1,147,018</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,104,100)	(1,430,385)	326,285	129.6%	(1,091,562)
OTHER FINANCING SOURCES (USES)					
Transfers from General Fund	<u>1,099,200</u>	<u>1,430,385</u>	<u>(331,185)</u>	<u>130.1%</u>	<u>1,091,495</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,099,200</u>	<u>1,430,385</u>	<u>(331,185)</u>	<u>130.1%</u>	<u>1,091,495</u>
NET CHANGE IN FUND BALANCE	(4,900)	-			(67)
FUND BALANCE - BEGINNING OF YEAR	-	-			67
FUND BALANCE - END OF YEAR	<u>\$ (4,900)</u>	<u>\$ -</u>			<u>\$ -</u>

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

	2022			2021	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
REVENUES					
Administrative Operations	\$ 18,500	\$ 12,000	\$ (6,500)	64.9%	\$ 18,912
Miscellaneous Revenues	3,560	5,088	1,528	142.9%	3,845
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	53,700	32,969	(20,731)	61.4%	41,247
Other Programs	134,770	81,875	(52,895)	60.8%	109,891
Gymnastics	315,945	327,408	11,463	103.6%	281,397
Special Populations Services	53,300	40,947	(12,353)	76.8%	38,489
Concessions	186,000	205,742	19,742	110.6%	187,279
Coosa River Trading Post	187,000	223,424	36,424	119.5%	202,551
Etowah Park Golf Practice	7,200	7,201	1	100.0%	7,311
Youth Athletics	202,080	256,839	54,759	127.1%	213,402
Adult Athletics	16,320	9,860	(6,460)	60.4%	9,240
Scoreboards	7,920	9,420	1,500	118.9%	5,000
Recreation Centers	92,250	85,643	(6,607)	92.8%	76,091
Parks & Recreation Services	98,500	110,347	11,847	112.0%	105,380
Hall of Fame	16,000	11,047	(4,953)	69.0%	9,290
Senior Promotions	11,500	-	(11,500)	0.0%	-
TOTAL REVENUES	<u>1,449,445</u>	<u>1,419,809</u>	<u>(29,636)</u>	<u>98.0%</u>	<u>1,309,325</u>

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

	2022			2021	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
EXPENDITURES					
Administrative Operations	\$ 1,406,430	\$ 1,389,179	\$ (17,251)	98.8%	\$ 1,231,032
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	70,055	50,391	(19,664)	71.9%	55,845
Other Programs	90,020	81,661	(8,359)	90.7%	64,569
Gymnastics	269,150	272,997	3,847	101.4%	265,061
Special Populations Services	43,855	32,457	(11,398)	74.0%	23,556
Concessions	195,390	179,466	(15,924)	91.9%	162,878
Coosa River Trading Post	140,905	123,940	(16,965)	88.0%	123,804
Sports Division Administration	138,810	128,734	(10,076)	92.7%	152,304
Youth Athletics	186,845	209,405	22,560	112.1%	184,683
Adult Athletics	16,415	11,696	(4,719)	71.3%	12,682
Scoreboards	2,000	1,029	(971)	51.5%	-
Recreation Centers	186,630	191,520	4,890	102.6%	158,408
Recreation Services Administration	208,450	231,463	23,013	111.0%	98,917
Parks & Recreation Services	1,078,840	1,130,057	51,217	104.7%	992,209
Buildings	73,200	75,103	1,903	102.6%	73,012
Shop	100,920	135,141	34,221	133.9%	105,709
Hall of Fame	16,300	11,304	(4,996)	69.3%	7,877
Senior Promotions	11,500	-	(11,500)	0.0%	-
TOTAL EXPENDITURES	4,280,615	4,255,545	(25,070)	99.4%	3,712,547
OTHER FINANCING SOURCES (USES)					
Transfers In	2,858,990	2,497,797	(361,193)	87.4%	2,646,541
TOTAL OTHER FINANCING SOURCES (USES)	2,858,990	2,497,797	(361,193)	87.4%	2,646,541
NET CHANGE IN FUND BALANCE	27,820	(337,939)			243,319
FUND BALANCE - BEGINNING OF YEAR	334,640	334,640			91,277
FUND BALANCE - END OF YEAR	\$ 362,460	\$ -			\$ 334,640

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

	2022			2021	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
REVENUES					
Contributions					
Employer	\$ 8,951,210	\$ 8,987,081	\$ 35,871	100.4%	\$ 6,748,486
Employees	1,837,755	1,869,615	31,860	101.7%	1,863,231
Retirees	100,000	-	(100,000)	0.0%	-
Premiums Paid By Others	49,025	73,003	23,978	148.9%	66,437
Interest Earned	520	16,128	15,608	3101.5%	543
Miscellaneous	30,000	27,969	(2,031)	93.2%	21,655
TOTAL REVENUES	<u>10,968,510</u>	<u>10,973,796</u>	<u>5,286</u>	<u>100.0%</u>	<u>8,700,352</u>
EXPENDITURES					
Salary and Benefits	-	-	-	N/A	81,823
Other Costs	36,555	33,024	3,531	90.3%	31,485
Professional Fees	138,560	138,840	(280)	100.2%	146,000
Claims	8,194,000	7,249,968	944,032	88.5%	6,237,076
Premium Payments	1,080,100	1,050,019	30,081	97.2%	942,373
HRA Payments	110,000	85,322	24,678	77.6%	100,124
HSA Payments	-	66,370	(66,370)	N/A	15,530
Wellness Clinic	130,710	151,816	(21,106)	116.1%	129,310
Administrative Fees	237,380	227,624	9,756	95.9%	225,774
TOTAL EXPENDITURES	<u>9,927,305</u>	<u>9,002,983</u>	<u>924,322</u>	<u>90.7%</u>	<u>7,909,495</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,041,205	1,970,813	(929,608)	189.3%	790,857
OTHER FINANCING SOURCES (USES)					
Transfer Out	(745,715)	(745,715)	-	100.0%	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(745,715)</u>	<u>(745,715)</u>	<u>-</u>	<u>100.0%</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	295,490	1,225,098			790,857
FUND BALANCE - BEGINNING OF YEAR	<u>791,581</u>	<u>791,581</u>			<u>724</u>
FUND BALANCE - END OF YEAR	<u>\$ 1,087,071</u>	<u>\$ 2,016,679</u>			<u>\$ 791,581</u>

FLOYD COUNTY, GEORGIA
UNAUDITED Capital Projects and Equipment Expenditures
For the Year Ended December 31, 2022

	<u>Budget</u>	<u>2022 Actual</u>
Appropriation of Jail Surcharge Funds	\$ 178,000	\$ 161,098
Appropriation of Fund Balance	909,535	483,192
Revenues:		
Interest Earned	-	54,097
Transfer from General Fund	1,936,900	1,936,900
Transfer from Debt Service	158,270	111,255
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	\$ 3,545,375	\$ 2,947,020
Expenditures:		
Sheriff/Jail		
4 - Ford Explorer Interceptor SUVs	FB \$ 146,430	\$ 146,427
4 - Vehicle upfittings for Ford Explorers	FB 39,570	24,883
2 - Unimac Washers	57,680	57,680
2 - Unimac Dryers	36,050	36,050
2 - Tankless water heaters	83,900	83,900
Locking Controls	88,605	88,605
Dump Kettle	25,500	25,499
1 - Hobar HL 300-4STD kitchen mixer	IBF 24,495	24,495
	502,230	487,539
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	-	(4,600)
JAG 2021	-	4,600
	-	-
0080-8-2021 GEMA/HS Revenue	(8,500)	(8,222)
0080-8-2021 GEMA/HS	8,500	8,222
	-	-
0080-15-2021 GEMA/HS Revenue	(56,225)	(42,852)
0080-15-2021 GEMA/HS	56,225	42,852
	-	-
0080-26-2021 GEMA/HS Revenue	-	(5,360)
0080-26-2021 GEMA/HS	-	5,360
	-	-

FLOYD COUNTY, GEORGIA
UNAUDITED Capital Projects and Equipment Expenditures
For the Year Ended December 31, 2022

	<u>Budget</u>	<u>2022 Actual</u>
County Police (cont'd)		
Law Enforcement Training Grant	\$ (85,000)	\$ (85,000)
Law Enforcement Training Grant	<u>85,000</u>	<u>85,000</u>
	-	-
0048-37-2002 GEMA/HS Revenue	(3,000)	(1,348)
0048-37-2002 GEMA/HS	<u>3,000</u>	<u>1,348</u>
	-	-
00048-56-2022 GEMA/HS Revenue	(50,000)	-
00048-56-2022 GEMA/HS	<u>50,000</u>	<u>-</u>
	-	-
Special Operations Garage	16,000	13,988
Prison		
1 - Washing Machine	JS 23,350	21,155
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>-</u>
	203,100	172,197
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	-
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	-
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	2,570
Pressure wash multiple buildings	20,000	-
Renovate Airport kitchen, bathrooms, and common area	-	-
6th Avenue Deck Assessment	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	17,943
GMA Leasepool	(167,385)	-
LED conversion for Health Department	<u>167,385</u>	<u>-</u>
	-	-
Public Roads		
Paving		
2022 LMIG Revenue	(1,219,630)	(1,219,630)
2022 LMIG Paving	1,219,630	1,219,630
2021 LMIG Paving	FB 369,250	177,154
LMIG Off System Safety	-	83,268
Excess LMIG Road Improvements	FB <u>256,445</u>	<u>98,429</u>
	625,695	358,851

FLOYD COUNTY, GEORGIA
UNAUDITED Capital Projects and Equipment Expenditures
For the Year Ended December 31, 2022

	<u>Budget</u>	<u>2022 Actual</u>
Public Roads (cont'd)		
Chubb Road - GDOT#S015457	\$ (262,900)	\$ -
Chubb Road - Excess LMIG Road Improvements	420,320	206,509
FB	<u>157,420</u>	<u>206,509</u>
Hall Road - GDOT #0017946	(10,000)	-
Hall Road - Excess LMIG Road Improvements	10,000	1,100
FB	<u>-</u>	<u>1,100</u>
Blacks Bluff Culvert - GDOT	-	(253,520)
Blacks Bluff Culvert	-	253,520
	<u>-</u>	<u>-</u>
Prep and paving	75,000	73,334
Drainage	10,000	-
Redmond Trail		
Federal Grant	(670,520)	(518,650)
City of Rome	(70,180)	-
Project Cost	797,600	640,445
	<u>56,900</u>	<u>121,795</u>
Superior Court		
Replace evidence presentation system	15,000	-
	<u>15,000</u>	<u>-</u>
County Clerk		
New Website (Year 2 of 4 Year Contract)	10,000	10,000
	<u>10,000</u>	<u>10,000</u>
Information Technology		
Office 365 - Option 1	82,540	82,540
Backupify	28,407	17,316
Mimecast (replaces Barracuda)	67,573	67,573
	<u>178,520</u>	<u>167,429</u>
Computer Lease	160,000	129,273
	<u>160,000</u>	<u>129,273</u>
Communication		
Microwave Tx/Rx replacement, 3 towers/4paths	219,335	-
	<u>219,335</u>	<u>-</u>
Solid Waste		
New remote site	250,000	-
	<u>250,000</u>	<u>-</u>
Airport		
North Perimeter Fencing - 90/10		
Federal Revenue	(57,320)	-
Design	42,175	-
	<u>(15,145)</u>	<u>-</u>
North Perimeter Fencing - 75/25		
Federal Revenue	(140,540)	(157,704)
State Revenue	(512,825)	(446,663)
Construction	823,560	718,297
	<u>170,195</u>	<u>113,930</u>
West T-Hangar Taxiway Area Pavement Improvements - 90/10		
Federal Revenue	-	-
Design	-	-
	<u>-</u>	<u>-</u>

FLOYD COUNTY, GEORGIA
UNAUDITED Capital Projects and Equipment Expenditures
For the Year Ended December 31, 2022

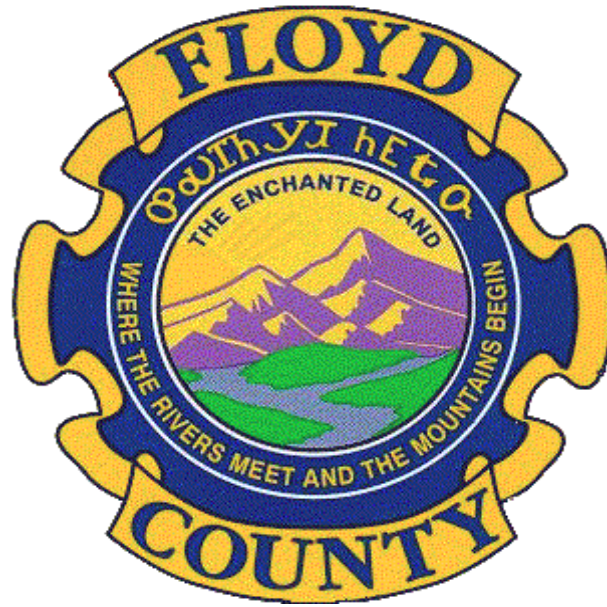
	<u>Budget</u>	<u>2022 Actual</u>
Airport (cont'd)		
Runway 1/19 Approach Obstruction/Land Acquisition/Easements - 90/5/5		
Federal Revenue	\$ (135,000)	\$ -
Entitlement Funds	(150,000)	-
Phase 3 - Clearing	<u>300,000</u>	<u>-</u>
	15,000	-
Taxiway B rehabilitation & overlay (East of 1/10)		
Design	<u>6,455</u>	<u>-</u>
	6,455	-
Partial parallel taxiway B relocation including hangar area access taxiways - 90/10		
Federal Revenue	(185,400)	-
Design	<u>206,000</u>	<u>-</u>
	20,600	-
North April Expansion - Design	76,045	-
T-Hanger Electrical Upgrades	30,000	-
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>221,324</u>
Total Net (Revenues) Expenditures	<u>\$ 3,980,445</u>	<u>\$ 2,529,951</u>

FLOYD COUNTY, GEORGIA
UNAUDITED Water Capital Projects and Equipment Expenses
For the Year Ended December 31, 2022

	<u>Budget</u>	<u>2022 Actual</u>
Revenues:		
R & E Funds	\$ 8,296,370	\$ 1,714,009
Operating Funds	410,000	121,589
Total Revenues	\$ 8,706,370	\$ 1,835,597
Expenses:		
Water Tank Maintenance	\$ 350,000	\$ 352,733
Water Main Replacement	552,820	131,228
Water Pumps and Pump Houses	175,000	72,905
Large Meter Testing	50,000	21,596
Bells Ferry Pump House Upgrade	420	419
Water Improvements-Highway 53 Water Line Upgrade	1,000,000	679,990
Water Improvements-Kingston Well Upgrade	75,000	65,920
Water Extensions-Big Texas Valley Road	2,700,000	-
Biddy Well - Test Well	612,870	24,881
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	195,082
Water Meter Change Out Program	270,000	134,780
	8,296,370	1,714,009
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
	410,000	121,589
Total Expenses	\$ 8,706,370	\$ 1,835,597

FLOYD COUNTY, GEORGIA
UNAUDITED Recreation Capital Projects and Equipment Expenditures
For the Year Ended December 31, 2022

	<u>Budget</u>	<u>2022 Actual</u>
Revenues		
Interest Income	\$ -	\$ 98
Capital Improvements-County	218,655	221,324
Capital Improvements-City of Rome	49,210	-
Capital Improvements-Cave Springs	440	-
Total Revenues	<u>\$ 268,305</u>	<u>\$ 221,422</u>
Expenditures		
Capital Improvements-County		
Comprehensive Plan	\$ 118,000	\$ 78,052
Infield mix at all ballfields	24,000	23,800
Turf project - Garden Lakes	30,000	-
3-wheel John Deer 1200A infield groomer	14,615	14,917
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>\$ 221,324</u>



Other Information

**FLOYD COUNTY, GEORGIA
SALES TAX COLLECTIONS**

Cash Basis

LOCAL OPTION SALES TAX											\$ Increase (Decrease)	% Increase (Decrease)
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022		
January	778,011.12	756,468.30	795,164.34	750,014.85	816,424.37	771,367.64	811,412.61	697,002.47	937,913.89	1,094,295.63	156,381.74	16.67%
February	526,928.62	607,923.45	631,379.35	572,744.80	573,349.30	612,129.62	660,383.95	695,286.40	781,840.61	846,638.45	64,797.84	8.29%
March	730,907.28	623,700.97	615,506.78	607,970.66	574,649.61	590,493.95	667,744.68	696,359.81	761,176.31	879,983.09	118,806.78	15.61%
April	689,713.39	642,717.50	660,645.79	633,221.32	642,000.38	760,985.43	701,035.86	713,760.28	895,621.37	953,816.94	58,195.57	6.50%
May	632,765.17	614,580.75	675,205.63	624,039.41	622,248.30	569,032.84	747,982.83	717,289.65	900,064.90	953,255.62	53,190.72	5.91%
June	637,175.82	625,465.93	658,344.46	635,221.62	669,962.41	676,212.44	777,777.77	806,474.63	876,837.27	993,429.97	116,592.70	13.30%
July	628,348.22	643,544.67	-	647,018.35	654,203.44	685,500.16	715,690.06	772,592.57	899,909.12	1,000,240.28	100,331.16	11.15%
August	569,066.43	658,596.47	607,731.76	638,639.65	637,537.88	669,188.44	743,957.89	749,731.01	891,025.48	941,696.27	50,670.79	5.69%
September	668,202.28	639,179.99	676,193.66	654,781.96	653,522.92	667,971.11	736,815.13	1,452,819.94	874,148.57	962,048.54	87,899.97	10.06%
October	599,517.73	661,061.55	657,669.28	652,147.01	642,753.04	647,844.00	748,643.55	769,791.14	868,364.73	987,976.98	119,612.25	13.77%
November	506,533.68	609,672.40	635,351.37	600,917.37	599,441.11	698,685.85	713,719.73	830,189.33	881,711.81	952,746.51	71,034.70	8.06%
December	626,658.96	681,330.12	633,300.05	614,596.18	645,431.00	683,087.72	727,129.82	792,743.53	932,432.97	987,893.53	55,460.56	5.95%
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	3,090.22	2,365.97	326.68%
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	11,559,139.49	1,056,094.51	10.06%

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	1,159,139.49		

Annual Comparisons									10,503,044.98	11,559,139.49	1,056,094.51	10.06%
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SPECIAL PURPOSE LOCAL OPTION SALES TAX											\$ Increase (Decrease)	% Increase (Decrease)
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022		
January	1,376,452.35	-	1,405,561.03	1,329,303.17	1,474,317.70	1,365,091.10	1,436,258.38	1,231,195.23	1,659,579.17	1,936,210.94	276,631.77	16.67%
February	930,053.67	-	1,115,891.89	1,013,229.61	1,014,142.87	1,084,104.78	1,168,271.30	1,211,828.74	1,383,440.75	1,497,898.49	114,457.74	8.27%
March	1,293,272.64	-	1,087,647.33	1,074,888.37	1,017,224.22	1,044,434.07	1,180,247.66	1,231,771.69	1,346,784.21	1,556,742.13	209,957.92	15.59%
April	1,220,829.29	-	1,168,395.26	1,120,609.67	1,134,168.18	1,346,433.60	1,240,029.83	1,258,718.41	1,584,782.96	1,686,796.75	102,013.79	6.44%
May	1,119,832.73	940,543.54	1,193,227.96	1,106,288.66	1,100,541.37	1,005,478.92	1,323,376.46	1,269,418.18	1,592,375.88	1,686,403.27	94,027.39	5.90%
June	1,127,092.05	1,103,675.65	1,164,479.90	1,124,229.98	1,184,993.04	1,196,841.69	1,375,911.97	1,425,975.47	1,551,292.70	1,757,445.38	206,152.68	13.29%
July	1,110,812.38	1,128,779.28	-	1,148,725.74	1,156,961.13	1,215,840.27	1,263,037.03	1,367,003.63	1,592,245.20	1,769,609.54	177,364.34	11.14%
August	-	1,163,876.44	1,102,089.25	1,130,527.72	1,128,048.53	1,183,754.55	1,322,420.03	1,357,781.45	1,576,329.71	1,666,165.13	89,835.42	5.70%
September	-	1,126,060.99	1,190,887.83	1,159,709.87	1,156,576.40	1,181,651.06	1,301,533.09	2,571,002.07	1,546,444.94	1,672,909.18	126,464.24	8.18%
October	-	1,167,325.49	1,163,061.71	1,154,082.27	1,137,149.31	1,146,165.88	1,322,763.31	1,361,917.50	1,536,146.24	1,762,645.00	226,498.76	14.74%
November	-	1,073,778.15	1,126,161.46	1,062,236.97	1,060,694.60	1,235,592.36	1,261,751.67	1,468,913.09	1,558,125.38	1,684,489.72	126,364.34	8.11%
December	-	1,205,601.85	1,132,971.63	1,086,039.53	1,135,350.00	1,208,193.07	1,284,102.05	1,402,814.68	1,649,731.07	1,730,244.92	80,513.85	4.88%
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	5,465.50	4,183.30	326.26%
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	20,416,610.35	1,835,785.08	9.88%

Annual Comparisons									18,580,825.27	20,416,610.35	1,835,785.08	9.88%
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FLOYD COUNTY, GEORGIA
UNAUDITED Water Fund Bonds Debt Service Coverage Ratio
For the Year Ended December 31, 2022
(with comparative calculation for 2021)

	ACTUALS	
	2022	2021
Operating Revenues:		
Developers Contributions	\$ -	\$ -
Misc-Other	24,229	46,496
Water Charges	7,412,702	7,004,837
Water Meter Charges	376,320	216,158
Penalties & Cut Offs	189,946	180,862
Fire Service Charges	125,000	125,000
Surcharge Revenue	537	537
Convenience Fee	3	18
Less: Fire Service Charges	(125,000)	(125,000)
Charges for Services	<u>8,003,737</u>	<u>7,448,908</u>
Miscellaneous	65,346	43,482
Rental Fees	13,642	11,544
Total Operating Revenues	<u>8,082,725</u>	<u>7,503,934</u>
Operating Expenses:		
Administration	1,210,311	1,037,383
Less: Depreciation	(25,208)	(24,887)
Net Administration	<u>1,185,103</u>	<u>1,012,496</u>
Distribution	4,810,730	4,202,513
Less: Depreciation	(1,591,729)	(1,520,837)
Net Distribution	<u>3,219,001</u>	<u>2,681,676</u>
Treatment Plant	839,628	740,238
Less: Depreciation	(69,045)	(71,275)
Net Treatment Plant	<u>770,583</u>	<u>668,963</u>
Total Operating Expenses	<u>5,174,687</u>	<u>4,363,135</u>
Net Available for Debt Service	2,908,038	3,140,799
Bonds Debt Service (100% of Annual Debt Payment)	336,167	382,125
Bonds Debt Service Coverage Ratio (1.10 Requirement)	8.65	8.22
Total Debt Service (100% of Annual Debt Payment)	593,347	518,840
Total Debt Service Coverage Ratio	4.90	6.05

FLOYD COUNTY, GEORGIA
UNAUDITED Non-Capital Equipment
For the Year Ended December 31, 2022

	Budget	2022 Actual
Juvenile Court		
Furniture - 2 desks, 4 chairs	\$ 1,330	\$ 1,050
Laptop	870	870
	<u>2,200</u>	<u>1,920</u>
Probate Court		
Shredder	1,500	850
Scanner	830	829
Courtroom Recording Equipment	2,160	2,158
Microfilm reader	5,770	5,770
	<u>10,260</u>	<u>9,607</u>
Clerk of Superior Court		
Media Player	-	703
	<u>-</u>	<u>703</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	19,825	19,821
5 - Mobile laptops for incoming warrant/civil division vehicles	-	-
6 - Computers with i5 processor and 16GB	-	-
1 - Industrial dehumidifier	-	-
5 - Mobile laptops for existing warrant/civil division vehicles	24,824	21,878
4 - Lockboxes for SUVs	-	-
2 - Rechargeable RACC belts	3,771	3,771
Gang database	2,000	-
15 - Portable radios Kit-XG-15P-768/861 MHz (jail/court/warrants)	27,000	-
15 - Portable radios Kit-XG75PE-764/870 MHz (field operations/supervisors)	16,840	-
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	26,550
20 - Body Cameras (3rd payment year)	14,600	13,646
Ballistic Helmets for Road Deputies/SERT Deputies	30,000	-
3 - Banquet cabinets	11,200	7,497
	<u>221,420</u>	<u>126,966</u>
Coroner		
Router Equipment	685	684
Brush guard for Truck	550	550
Scanner	610	608
6 - Computers for vehicles	17,995	17,995
	<u>19,840</u>	<u>19,837</u>
Human Resources		
Recruitment banner	1,000	-
Scanner	1,000	981
TV for training	600	599
ID badge printer	2,000	-
	<u>4,600</u>	<u>1,580</u>
Board of Commissioners		
Camera/Live Stream system for Community Room	14,005	14,005
	<u>14,005</u>	<u>14,005</u>
Board of Registrars		
Rack System	8,830	8,830
Laptop	-	975
Refrigerator	-	598
Fireproof Cabinet	-	6,117
Power Stocker	-	6,760
Office Furniture	3,480	5,881
	<u>12,310</u>	<u>29,161</u>

FLOYD COUNTY, GEORGIA
UNAUDITED Non-Capital Equipment
For the Year Ended December 31, 2022

	Budget	2022 Actual
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
5 - Vests	3,735	3,733
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>22,300</u>	<u>19,688</u>
Facilities Management		
Propane stripper	8,800	8,790
Window replacement in County Manager's office	-	-
Office signs-Admin, Judicial, and LEC	4,700	-
Blueprint holder	2,000	-
Prison Maintenance Shop Heater	9,000	8,262
Window AC Units for Historic Courthouse	3,200	2,344
Replace gate operator and key pad for aviation school	10,750	10,724
	<u>38,450</u>	<u>30,121</u>
Public Works		
Trailer, 2021 carryover	4,500	4,500
12K pound vehicle lift	7,799	7,794
22 ton hydraulic lift	702	-
4 - Air hose reels	1,117	-
2 - Weed eaters	1,075	1,074
Vibraplate	2,423	2,423
14" limb saw for bucket truck	-	-
Cutoff shoes	1,483	-
Concrete Mixer	3,777	3,777
Truck Tool Box	549	549
Tire Pump	640	636
Stripping Machine	5,575	5,571
Broom for skid steer	-	-
	<u>29,640</u>	<u>26,325</u>
Engineering		
Refrigerator	600	598
Replace plotter & scanner	12,000	10,986
	<u>12,600</u>	<u>11,584</u>
Prison		
Tasers	30,000	30,000
Body cameras	4,000	-
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
2 - Vehicles purchased from DOAS with Prison Education Fund money	5,750	5,750
Zero turn mower for airport maintenance	7,000	6,855
	<u>115,185</u>	<u>102,790</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>

FLOYD COUNTY, GEORGIA
UNAUDITED Non-Capital Equipment
For the Year Ended December 31, 2022

	Budget	2022 Actual
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	1,200	1,198
Courtroom furniture and jury room chairs - Courtroom A	5,800	-
Replace PA system	9,000	-
ARPA Video Conference Equipment	16,865	9,873
Courtroom B & C furniture - counsel table, pews, and other seating	10,000	-
	<u>49,865</u>	<u>17,119</u>
Superior Court Administration		
Printer/desktop scanner	500	-
	<u>500</u>	<u>-</u>
HIDTA		
Equipment	12,770	11,367
	<u>12,770</u>	<u>11,367</u>
FCPD HEAT		
Equipment	12,200	39,443
	<u>12,200</u>	<u>39,443</u>
County Manager		
Community Room Chairs	7,200	3,580
Caucus Room Interactive Flat Panel Display	3,500	3,099
	<u>10,700</u>	<u>6,679</u>
Purchasing		
Scanner	1,000	608
Scanner	850	829
Emergency equipment purchases	150	-
	<u>2,000</u>	<u>1,437</u>
Information Technology		
Core switch for Admin. Bldg.	14,835	14,835
	<u>14,835</u>	<u>14,835</u>
E 911		
Battery backup	610	-
12 - 911 chairs	14,390	-
	<u>15,000</u>	<u>-</u>
Law Library		
Technology updates and additions for Law Library and Forum court	2,025	1,446
	<u>2,025</u>	<u>1,446</u>
Solid Waste		
Radio	2,500	-
	<u>2,500</u>	<u>-</u>
Inmate Benefit		
Jail equipment	119,200	-
Prison equipment	25,000	-
Work Release Center equipment	5,220	-
	<u>149,420</u>	<u>-</u>
Water Department		
Administration		
POS Printer	1,600	-
3 - Tablets, receivers, (2) belt clips, and vehicle mounts (carryover from 2021)	16,400	1,350
	<u>18,000</u>	<u>1,350</u>
Distribution		
Portable cool air fan	3,000	2,669
2 - Zero turn mowers	18,000	15,498
2 - Weed eaters	1,000	-
3 - Demo saws	6,000	5,210
2 - Surface Pro Books	1,400	1,400
Portable flow meter	5,000	4,915
Attic fan at shop	3,000	644
Desktop scanner for warehouse	3,000	960
Electric impact drill	780	467
Cutting torch with hoses, tank gauges, cutting goggles, & gloves	1,000	708
Toolbox for cutting torch equipment	865	536
Battery bandsaw	590	329
	<u>43,635</u>	<u>33,336</u>

FLOYD COUNTY, GEORGIA
UNAUDITED Non-Capital Equipment
For the Year Ended December 31, 2022

	Budget	2022 Actual
Treatment		
3 - Prominent Gamma X fluoride pumps - Old Mill Spring, Fulton Well, Kingston Well	\$ 9,655	\$ 9,653
Regal Smart Valve - Old Mill Spring	3,875	3,303
3 - A-255 Regal Flow meters (2 spares) - Old Mill Spring, Kingston Well	1,944	1,944
6 - Steel doors (budgeted in 2021)	7,245	7,245
Door for Texas Valley pump station (budgeted in 2021)	1,600	1,598
27 North pump house door replacement	2,575	2,575
Thermo Scientific pH meter (spare) - Old Mill Spring or Kingston Well	676	675
2 - Chlorine cylinder switch over valves (spares) - Old Mill Spring or Kingston Well	4,320	4,320
	<u>31,890</u>	<u>31,314</u>
Airport		
Water fountain	1,182	1,182
Towbar	718	719
Radios	3,040	3,040
	<u>4,940</u>	<u>4,940</u>
Recycling		
Icemaker	4,225	4,223
Hands free water fountain (carryover from 2021)	2,000	1,544
Reposition and add cameras	5,000	2,697
	<u>11,225</u>	<u>8,464</u>
Recreation		
Administration		
Laptop	1,800	1,798
	<u>1,800</u>	<u>1,798</u>
Gymnastics		
Pit Blocks	2,380	2,371
Vault table with fitted pad	5,900	5,855
Deluxe folding jumbo incline mat 5 X 10 X 24	1,835	1,789
	<u>10,115</u>	<u>10,015</u>
Concessions		
Ice machine, 2021 carryover	4,340	-
3 - Hot dog machines	2,975	2,970
3 - Popcorn popper	3,575	3,575
	<u>10,890</u>	<u>6,545</u>
Park & Recreation Services		
6" rotary cut bush hog	1,900	1,750
72" smooth bucket/forks bobcat attachments	2,100	-
1 - John Deere utility vehicle	8,840	8,039
Field paint machine	2,160	2,156
	<u>15,000</u>	<u>11,945</u>
Rec-Buildings		
Ice machine at Gilbreath	4,500	3,743
	<u>4,500</u>	<u>3,743</u>
Rec-Shop		
2- high speed & 2 -low speed buffers	4,180	4,433
	<u>4,180</u>	<u>4,433</u>
Total:	<u>\$ 953,495</u>	<u>\$ 614,628</u>