

Whitfield County, Georgia
 General Fund Schedule of Revenues, Expenditures, and Changes in Fund Balance - Unaudited
 Year to Date Totals as of November 30, 2022
 With Comparative Totals for 2021

	2022			Variance/ Available Budget	2021
	Amended Budget	Year to Date Projected	Year to Date Actual		Year to Date Actual
REVENUES					
Accrued Taxes	\$ 39,748,000	\$ 20,123,784	\$ 21,721,885	\$ 1,598,101	\$ 23,450,953
Licenses and Permits	766,950	709,538	821,155	111,618	861,711
Intergovernmental Revenue	2,446,385	1,805,048	1,863,717	58,668	2,560,627
Charges for Services	3,063,584	2,293,314	2,418,456	125,142	2,456,076
Fines and Forfeitures	819,250	750,979	835,443	84,464	757,235
Investment Income	6,500	5,958	147,925	141,967	6,217
Contributions - Private Sources	6,000	6,000	20,570	14,570	31,275
Miscellaneous	1,276,444	1,252,144	1,337,931	85,787	1,156,683
Other Financing Sources	3,351,531	3,598,891	3,621,911	23,019	86,654
	<u>51,484,644</u>	<u>30,545,657</u>	<u>32,788,993</u>	<u>2,243,336</u>	<u>31,367,432</u>
EXPENDITURES					
General Government	\$ 9,733,322	\$ 8,927,629	\$ 9,007,764	\$ (80,135)	\$ 8,415,750
Judicial	6,849,562	6,278,765	6,279,180	(416)	5,836,516
Public Safety	19,138,549	17,543,670	18,820,377	(1,276,707)	17,614,886
Public Works	7,530,613	7,009,776	6,761,371	248,405	6,597,957
Health and Welfare	375,284	349,926	354,883	(4,957)	333,534
Culture and Recreation	1,816,912	1,660,182	1,751,944	(91,762)	964,183
Housing and Development	2,302,548	1,951,779	1,929,896	21,883	1,794,706
Debt Service	565,018	540,811	540,811	-	903,352
Other Financing Uses	735,412	673,849	673,848	-	1,567,712
	<u>49,047,219</u>	<u>44,936,386</u>	<u>46,120,075</u>	<u>(1,183,690)</u>	<u>44,028,596</u>
EXCESS OF REVENUES OVER EXPENDITURES	\$ 2,437,425	\$ (14,390,730)	\$ (13,331,083)	\$ 1,059,646	\$ (12,661,164)
UNASSIGNED FUND BALANCE, BEGINNING AS PREVIOUSLY REPORTED	<u>28,914,750</u>	<u>28,914,750</u>	<u>28,914,750</u>	<u>31,352,175</u>	<u>28,386,644</u>
UNASSIGNED FUND BALANCE, YEAR TO DATE		<u>\$ 14,524,020</u>	<u>\$ 15,583,667</u>		<u>\$ 15,725,480</u>
UNASSIGNED FUND BALANCE, END OF YEAR	<u>\$ 31,352,175</u>			<u>\$ 32,411,821</u>	<u>\$ 28,914,750</u>
Days of Reserve	233		116	241	223

Whitfield County, GA
 General Fund Revenue Variance Explanation - Unaudited
 Year to Date as of November 30, 2022

<u>Revenue Category</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Explanation</u>
<u>Taxes</u>		
	1,585,869	LOST collections
	50,735	Real estate transfer taxes
	(10,438)	Alcoholic beverage taxes
	(28,066)	Financial Institution licenses
	<u>1</u>	Net of all others
	1,598,101	Taxes Total
<u>Licenses</u>		
	10,909	Zoning/Planning
	5,217	Land Disturbing Permits
	94,146	Building Permits
	<u>1,346</u>	Net of all others
	111,618	Licenses Total
<u>Intergovernmental</u>		
	58,668	Federal, US Treasury PILOT pymts
	<u>-</u>	Net of all others
	58,668	Intergovernmental Total
<u>Charges for Services</u>		
	30,844	Motor Vehicle Tag Collection Fees
	80,781	Recording fees
	(16,282)	City of Dalton
	(116,920)	State of GA - Inmate Housing
	77,416	Recreation activity fees
	<u>69,303</u>	Net of all others
	125,142	Charges for Services Total
<u>Fines and Forfeitures</u>		
	<u>84,464</u>	Court fines
	84,464	Fines and Forfeitures Total
<u>Investment Income</u>		
	<u>141,967</u>	Investment income
	141,967	Investment Income Total
<u>Contributions</u>		
	<u>14,570</u>	Contributions
	14,570	Contributions total
<u>Miscellaneous</u>		
	<u>85,787</u>	Timing of billings and collections
	85,787	Miscellaneous Total
<u>Other</u>		
	<u>23,019</u>	Op Transfers In
	23,019	Other Total
	<u>2,243,336</u>	Total Favorable (Unfavorable) Variance

* Please note that whenever possible we calculate the projected budget based upon when receipts are expected (monthly, quarterly, etc). However, when this is not possible, we must assume 1/12th of the revenue will be collected each month.

Whitfield County, GA
 General Fund Expenditure Variance Explanation - Unaudited
 Year to Date as of November 30, 2022

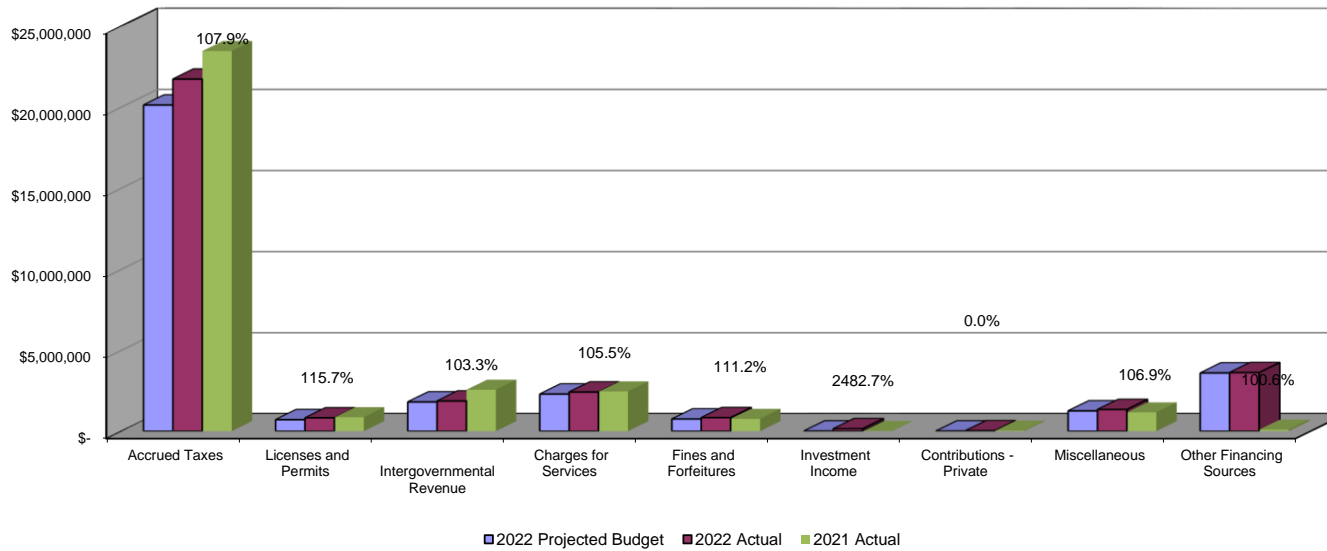
<u>Expenditure Function</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Explanation</u>
<u>General Government</u>		
BOC	(124,999)	Bank bldg utility exp.
Bd. of Elections	63,094	Multiple accounts < YTD budgeted.
Attorney Fees	44,613	Billing < YTD budgeted.
IT	(39,847)	Increased small equip., contract svcs., equip. R&M costs, fuel.
HR	21,978	Multiple accounts < YTD budgeted.
Bd. Of Equalization	12,251	Multiple accounts < YTD budgeted.
Liability Insurance	(52,732)	Actual > estimated budgeted amount.
Audit Fees	(6,667)	Approved required add'l procedures > original budget.
Bldgs & Grnds	(38,652)	Utilities > YTD budgeted.
Public Relations	11,380	Multiple accounts < YTD budgeted.
Others	29,446	No individual dept. with a greater than 5% budget variance.
		(80,135) General Government Total
<u>Judicial</u>		
Court Admin	(67,097)	Traverse Jury Fees, Grand Jury Fees, Translator, Postage > YTD bud
Judge Boyett	13,045	Multiple accounts < YTD budgeted.
Probate Court	59,383	Multiple accounts < budgeted.
Public Defender	51,640	Multiple accounts < YTD budgeted.
Others	(57,387)	No individual dept. with a greater than 5% budget variance.
		(416) Judicial Total
<u>Public Safety</u>		
Sheriff	(295,008)	Payroll, O'time Pay, Communication, Training, Tires & Tubes, Utilities > YTD budgeted.
Correctional Center	(856,167)	Payroll, O'time Pay, Training, Prisoner Transport, Utilities > YTD budge
Animal Shelter	23,459	Multiple accounts < YTD budgeted.
Others	(148,990)	No individual dept. with a greater than 5% budget variance.
		(1,276,707) Public Safety Total
<u>Public Works</u>		
	248,405	O'time Pay, Contract Svcs, Software Maint/Support, Equip R&M, Vehicle R&M, > YTD budgeted.
		248,405 Public Works Total
<u>Health & Welfare</u>		
Indigent Funerals	3,350	Indigent funerals expense less than budgeted.
Others	(8,307)	No individual dept. with a greater than 5% budget variance.
		(4,957) Health & Welfare Total
<u>Culture & Recreation</u>		
Parks & Rec	(91,762)	O'time Pay, Athletic Officials Fees, Utilities, Gas & Oil > YTD budgetec
		(91,762) Culture & Recreation Total
<u>Housing & Development</u>		
County Extension Service	19,423	Multiple accounts < YTD budgeted.
MPO	52,259	Multiple accounts < YTD budgeted.
Others	(49,799)	No individual dept. with a greater than 5% budget variance.
		21,883 Housing & Development Total
<u>Debt Service</u>		
	-	- Debt Service Total
<u>Other Uses</u>		
	-	- Approved CapEx, Health Ins. funding. Budget amend. forthcoming.
		- Other Uses Total
		(1,183,690) Total Favorable (Unfavorable) Variance

* Please note that whenever possible we adjust projections based on spending patterns. However, standard practice is to assume 1/12th of the budget will be expended each month.

Whitfield County, Georgia
 General Fund Schedule of Revenues - Unaudited
 Year to Date Totals as of November 30, 2022
 With Comparative Totals for 2021

	2022						2021	
	Amended Budget	Current Month	Year to Date Projected	Year to Date Actual	Variance Favorable (Unfavorable)	Percentage Collected	Current Month	Year to Date Actual
TAXES								
Property taxes - M&O	\$ 17,960,231	\$ 604,454	\$ 604,454	\$ 604,454	\$ -	3.37%	\$ 3,242,933	\$ 3,384,647
Property tax-M&O Delinquent	966,428	17,353	966,428	966,428	-	100.00%	(6,227)	1,189,216
Property tax-Title Ad Valorem Tax	5,750,000	380,468	4,679,941	4,679,941	-	81.39%	404,070	4,814,950
Property taxes - Other (Timber, Vehicle, Misc)	997,705	60,255	997,705	997,705	-	100.00%	87,067	1,144,543
Real Estate transfer taxes	180,000	18,432	185,000	215,735	50,735	119.85%	18,673	170,226
Franchise taxes	345,000	89,234	322,118	322,118	-	93.37%	94,170	325,169
Local Option Sales Taxes	12,750,000	1,263,047	11,624,919	13,210,788	1,585,869	103.61%	1,092,795	11,644,900
Alcoholic beverage taxes	425,000	36,118	389,583	379,146	(10,438)	89.21%	32,985	389,690
Insurance premium taxes	-	-	-	-	-	N/A	-	-
Financial institutional licenses	115,000	-	115,000	86,934	(28,066)	75.60%	-	118,840
Penalties, Interest, Fees - Tax Collection	258,636	9,410	258,636	258,636	-	100.00%	18,197	268,772
Total - Taxes	39,748,000	2,478,771	20,123,784	21,721,885	1,598,101	54.65%	4,984,662	23,450,953
LICENSES AND PERMITS								
Alcoholic beverage licenses	78,000	-	78,000	79,100	1,100	101.41%	1,500	78,875
Zoning/Planning	30,000	3,204	27,500	38,409	10,909	128.03%	2,818	47,322
Land Disturbing Permit	7,500	1,282	6,875	12,092	5,217	161.22%	118	5,480
Raffle, Solicitation, Pawn Shop & Recycler Permits	1,450	100	1,329	1,575	246	108.62%	100	1,600
Building Permits	650,000	19,379	595,833	689,980	94,146	106.15%	68,371	728,434
Total - Licenses and permits	766,950	23,965	709,538	821,155	111,618	107.07%	72,907	861,711
INTERGOVERNMENTAL REVENUE								
Federal/State MPO	138,000	-	37,378	37,378	-	27.09%	19,377	58,647
Federal - Indirect	445,011	123,511	152,104	152,104	-	34.18%	56,607	243,173
Federal - Indirect (SCAAP)	-	-	-	-	-	N/A	-	-
U.S. Treasury (Payment in lieu of property taxes)	475,000	-	435,417	494,085	58,668	104.02%	-	485,407
DW Solid Waste Authority	-	-	-	-	-	N/A	-	-
Dalton Utilities	-	-	-	-	-	N/A	-	-
State Grant - LMIG	1,120,838	-	1,120,838	1,120,838	(0)	100.00%	-	1,428,081
Other	267,536	-	59,311	59,311	-	22.17%	-	345,319
Total - Intergovernmental Revenue	2,446,385	123,511	1,805,048	1,863,717	58,668	76.18%	75,984	2,560,627
CHARGES FOR SERVICES								
Clerk of Court	96,612	7,402	88,561	92,444	3,883	95.69%	7,356	88,958
Probate Court	200,000	14,909	183,333	183,315	(18)	91.66%	19,773	223,633
Magistrate Court	215,000	20,086	197,083	187,376	(9,708)	87.15%	15,486	181,221
Bond Administration	35,000	1,860	32,083	26,579	(5,505)	75.94%	2,360	18,520
Recording Fees	250,000	20,500	229,167	309,948	80,781	123.98%	31,773	340,020
Motor Vehicle Tag Collection Fees	234,000	21,167	214,500	245,344	30,844	104.85%	21,015	233,606
Board of Elections and Registrar	20,000	-	18,333	585	(17,748)	2.93%	-	1,350
Commission on Tax Collections	990,000	43,454	372,535	372,535	-	37.63%	137,830	479,426
Sheriff - Fingerprinting Fees	1,500	120	1,375	1,478	103	98.52%	119	1,526
City of Dalton	181,500	14,958	166,375	150,093	(16,282)	82.70%	30,032	148,948
City of Dalton - Inmate Housing	70,000	7,970	64,167	83,167	19,001	118.81%	6,019	46,776
State of Georgia - Inmate Housing	150,000	-	137,500	20,580	(116,920)	13.72%	-	76,065
City of T. Hill, Varnell, & Cohutta - Inmate Housing	37,100	957	34,008	20,707	(13,301)	55.82%	176	27,169
Federal - Inmate Housing	4,000	-	3,667	3,857	190	96.42%	-	1,642
Jail Construction - Staffing	121,800	11,996	111,650	119,384	7,734	98.02%	9,082	119,703
Public Works - Driveways/Jobs	50,000	13,432	65,827	65,827	-	131.65%	1,400	52,500
State D.O.T.	-	-	-	-	-	N/A	-	-
Animal Control	13,000	1,060	11,917	8,991	(2,926)	69.16%	690	11,720
Clerk of Superior Court	9,000	660	8,250	7,879	(371)	87.55%	722	8,130
Recreation Activity Fees	250,000	65,015	229,167	306,582	77,416	122.63%	2,255	194,877
Other	135,072	13,399	123,816	211,783	87,967	156.79%	13,622	200,285
Total - Charges for services	3,063,584	258,946	2,293,314	2,418,456	125,142	78.94%	299,708	2,456,076
FINES AND FORFEITURES								
Clerk of Superior Court	300,000	28,380	275,000	317,386	42,386	105.80%	21,710	280,142
Magistrate Court	60,000	3,861	55,000	57,380	2,380	95.63%	1,664	45,145
Probate Court	450,000	49,615	412,500	459,512	47,012	102.11%	31,669	430,697
Juvenile Court	9,250	82	8,479	1,165	(7,314)	12.59%	29	1,251
Total - Fines and forfeitures	819,250	81,938	750,979	835,443	84,464	101.98%	55,072	757,235
INVESTMENT INCOME								
Interest	6,500	36,975	5,958	147,925	141,967	2275.77%	257	6,217
Total - Investment income	6,500	36,975	5,958	147,925	141,967	2275.77%	257	6,217
CONTRIBUTIONS - PRIVATE SOURCES								
Contributions - Private	6,000	-	6,000	20,570	14,570	342.83%	1,500	31,275
Contributions - Miracle Field	-	-	-	-	-	N/A	-	-
Contributions - Furloughs	-	-	-	-	-	N/A	-	-
Total - Contributions - Private Sources	6,000	-	6,000	20,570	14,570	342.83%	1,500	31,275
MISCELLANEOUS REVENUE								
Contributions - Friends of Greenhouse	-	-	-	-	-	N/A	-	-
Rent U.S. Government	5,460	455	5,005	5,005	-	91.67%	910	5,005
W.C. Board of Education	330,000	50,243	398,761	398,761	-	120.84%	44,467	307,344
Murray County Board of Comm.	315,000	31,667	284,127	284,127	-	90.20%	29,093	264,130
State of Georgia - Other	130,000	1,500	109,599	109,599	-	84.31%	-	104,668
Other Not Classified	495,984	105,044	454,652	540,439	85,787	108.96%	27,157	475,536
Total - Miscellaneous Revenue	1,276,444	188,908	1,252,144	1,337,931	85,787	104.82%	101,627	1,156,683
OTHER FINANCING SOURCES								
Sale of General Fixed Assets	-	-	297,360	297,360	-	N/A	9,358	86,654
Operating Transfer In	3,351,531	-	3,301,531	3,324,550	23,019	99.19%	-	-
Total - Other Financing Sources	3,351,531	-	3,598,891	3,621,911	23,019	108.07%	9,358	86,654
TOTAL REVENUES	\$ 51,484,644	\$ 3,193,014	\$ 30,545,657	\$ 32,788,993	\$ 2,243,336	63.69%	\$ 5,601,075	\$ 31,367,432

General Fund Revenue by Source
November 2022
Projected Budget vs. Actual - with 2021 Comparisons



	2022 Projected Budget	2022 Actual	%	2021 Actual
Accrued Taxes	\$20,123,784	\$21,721,885	107.9%	\$23,450,953
Licenses and Permits	709,538	821,155	115.7%	861,711
Intergovernmental Revenue	1,805,048	1,863,717	103.3%	2,560,627
Charges for Services	2,293,314	2,418,456	105.5%	2,456,076
Fines and Forfeitures	750,979	835,443	111.2%	757,235
Investment Income	5,958	147,925	2482.7%	6,217
Contributions - Private	6,000	20,570	0.0%	31,275
Miscellaneous	1,252,144	1,337,931	106.9%	1,156,683
Other Financing Sources	3,598,891	3,621,911	100.6%	86,654
	\$30,545,657	\$32,788,993	107.3%	\$31,367,432

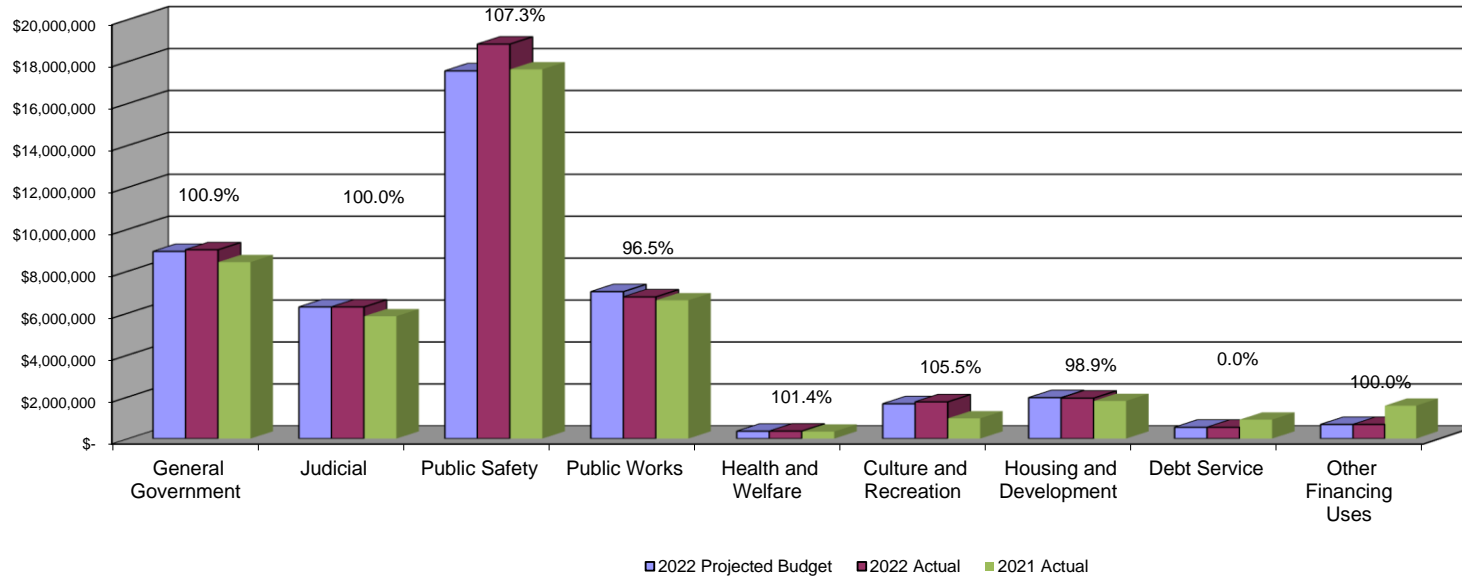
Whitfield County, Georgia
 General Fund Schedule of Expenditures by Department - Unaudited
 Year to Date Totals as of November 30, 2022
 With Comparative Totals for 2021

	2022							2021	
	Amended Budget	Current Month	Year to Date Projected	Year to Date Actual	Encumbered	Available Budget	Percentage Used	Current Month	Year to Date Actual
GENERAL GOVERNMENT									
Board of Commissioners	\$ 911,124	\$ 72,600	\$ 835,197	\$ 960,196	\$ 1,523	\$ (50,596)	105.55%	\$ 99,650	\$ 839,822
Board of Elections and Registrar	639,268	66,160	585,995	522,902	5,166	111,200	82.61%	28,751	357,973
Finance & Accounting	619,002	44,676	567,419	534,320	2,976	81,706	86.80%	45,212	614,116
General Administration (Contingency)	-	-	-	-	-	-	#DIV/0!	-	-
Law	210,000	500	192,500	147,887	8,958	53,155	74.69%	14,083	164,262
Information Technologies	1,163,172	63,540	1,066,241	1,106,088	7,190	49,895	95.71%	65,526	1,121,490
Human Resources	444,695	52,813	407,637	385,659	15,566	43,470	90.22%	39,171	503,980
Tax Commissioner	1,802,934	159,364	1,652,690	1,649,199	21,883	131,852	92.69%	127,847	1,500,796
Tax Assessor	1,594,482	114,632	1,461,608	1,382,046	6,314	206,122	87.07%	107,533	1,343,658
Board of Equalization	14,839	590	13,602	1,351	358	13,129	11.52%	2,733	4,439
Risk Management	610,000	62,114	559,167	611,899	-	(1,899)	100.31%	52,564	563,654
Audit	65,000	-	65,000	66,250	-	(1,250)	101.92%	16,000	69,920
Buildings & Grounds	1,539,879	126,670	1,411,556	1,450,208	23,664	66,007	95.71%	121,387	1,236,567
Communications	36,928	4,964	33,851	22,471	-	14,457	60.85%	1,717	21,631
General Administration Fees	82,000	6,447	75,167	77,624	-	4,376	94.66%	6,502	73,442
Indirect Cost Allocation	-	-	-	-	-	-	N/A	-	-
Total - General Government	9,733,322	775,070	8,927,629	8,918,101	93,597	721,625	92.59%	728,677	8,415,750
JUDICIAL									
Judicial Administration	587,327	53,885	538,383	605,480	8,585	(26,737)	104.55%	43,612	514,467
Judge Morris	52,912	4,478	48,503	45,622	2,200	5,090	90.38%	3,619	48,027
Judge Boyett	52,162	4,320	47,815	34,770	-	17,392	66.66%	4,839	38,923
Judge Wilbanks	58,387	4,932	53,521	52,348	-	6,039	89.66%	1,557	48,047
Judge Minter	55,872	4,736	51,216	47,954	1,866	6,052	89.17%	1,942	48,988
Drug Court	-	-	-	-	-	-	N/A	-	-
Clerk of Superior Court	974,660	79,667	893,438	925,391	15,170	34,099	96.50%	80,591	896,811
District Attorney	1,408,328	125,853	1,290,967	1,278,714	14,679	114,935	91.84%	112,775	1,204,322
Magistrate Court	1,103,866	96,870	1,011,877	1,070,401	5,526	27,939	97.47%	89,119	929,199
Probate Court	664,960	46,625	609,547	550,164	2,364	112,432	83.09%	48,490	557,526
Juvenile Court	1,084,797	89,088	994,398	959,305	11,827	113,665	89.52%	77,318	908,013
Public Defender	806,290	73,588	739,099	687,459	284	118,547	85.30%	60,332	642,193
Total - Judicial	6,849,562	584,042	6,278,765	6,257,609	62,502	529,451	92.27%	524,195	5,836,516
PUBLIC SAFETY									
Sheriff	8,553,161	705,234	7,840,397	8,135,406	98,445	319,310	96.27%	719,632	8,241,884
Correctional Facility	9,494,138	918,813	8,702,960	9,559,127	145,218	(210,207)	102.21%	759,147	8,575,113
Fire Department	-	-	-	-	-	-	N/A	-	-
Emergency Medical Services	250,000	20,833	229,167	229,167	20,833	-	100.00%	20,833	229,167
Coroner	111,360	8,563	102,080	105,550	950	4,860	95.64%	10,471	99,965
Animal Control	332,905	26,145	305,163	281,704	700	50,501	84.83%	22,220	253,970
Emergency Management	396,985	29,834	363,903	341,736	1,470	53,779	86.45%	14,924	214,788
American Red Cross	-	-	-	-	-	-	N/A	-	-
Total - Public Safety	19,138,549	1,709,422	17,543,670	18,652,689	267,615	218,244	98.86%	1,547,227	17,614,886
PUBLIC WORKS									
Public Works	7,530,613	435,976	7,009,776	6,609,887	263,178	657,548	91.27%	573,386	6,597,957
Solid Waste Disposal	-	-	-	-	-	-	N/A	-	-
Payments to Varnell/Cohutta/Tunnel H	-	-	-	-	-	-	N/A	-	-
Total - Public Works	7,530,613	435,976	7,009,776	6,609,887	263,178	657,548	91.27%	573,386	6,597,957
HEALTH AND WELFARE									
Health Department	250,000	20,833	229,167	229,167	20,833	-	100.00%	20,833	229,167
Family Supp Council / Greenhouse Ad	32,300	-	30,442	23,200	-	9,100	71.83%	1,250	23,750
Family and Children Services	80,000	6,667	73,333	73,333	6,667	-	100.00%	6,667	73,333
GA Dept. of Veterans Service	984	-	984	984	-	-	100.00%	-	984
Indigent Funeral Expense	12,000	1,350	16,000	7,650	-	4,350	63.75%	-	6,300
Senior Citizens	-	5,652	-	7,098	12,563	(19,661)	N/A	-	-
Payments to Others	-	2,538	-	2,538	-	(2,538)	N/A	-	-
Total - Health and Welfare	375,284	37,040	349,926	343,969	40,063	(8,749)	102.33%	28,750	333,534
CULTURE AND RECREATION									
Parks & Recreation Department	1,412,762	132,797	1,295,031	1,318,254	63,909	30,599	97.83%	84,275	964,183
Dalton Regional Library	404,150	39,000	365,151	365,151	39,000	(1)	N/A	-	-
Total - Culture and Recreation	1,816,912	171,797	1,660,182	1,683,405	102,909	30,598	98.32%	84,275	964,183
HOUSING AND DEVELOPMENT									
County Extension Service	125,499	12,680	115,041	95,618	1,253	28,628	77.19%	7,272	82,851
State Forestry Service	7,875	656	7,219	7,219	-	656	91.67%	656	7,219
Inspection & Enforcement	475,857	44,743	436,202	444,947	24	30,885	93.51%	37,848	449,861
Dalton/Whitfield CDC	80,000	6,667	73,333	73,333	6,667	-	0.00%	-	-
Condemned Hsng Demo	25,000	-	-	-	-	25,000	0.00%	-	-
County Planner	48,000	-	44,000	28,000	20,000	-	100.00%	4,000	44,000
MPO	171,146	9,653	156,884	104,625	2,200	64,321	62.42%	7,075	99,884
County Engineer Office	738,956	61,973	677,377	714,683	269	24,004	96.75%	64,910	718,220
Dalton/Whitfield JDA	-	-	-	-	-	-	N/A	-	-
NW GA Trade & Conv. Center Authorit	630,215	22,031	441,724	386,979	76,776	166,460	73.59%	23,418	392,671
Total - Housing and Development	2,302,548	158,402	1,951,779	1,855,404	107,189	339,955	85.24%	145,180	1,794,706

Whitfield County, Georgia
 General Fund Schedule of Expenditures by Department - Unaudited
 Year to Date Totals as of November 30, 2022
 With Comparative Totals for 2021

	2022						2021		
	Amended Budget	Current Month	Year to Date Projected	Year to Date Actual	Encumbered	Available Budget	Percentage Used	Current Month	Year to Date Actual
DEBT SERVICE									
Loan Payment	565,018		509,000	509,000		56,018	90.09%		859,000
Interest Expense	-		31,811	31,811		(31,811)	#DIV/0!		44,352
TAN's	-		-	-		-	0.00%		
Total - Debt Service	565,018	-	540,811	540,811	-	24,207	95.72%	-	903,352
OTHER FINANCING USES									
Greenhouse	-					-	N/A		
E-911 Center	173,654	12,066	136,785	136,785		36,869	78.77%	56,569	622,256
Whitfield Transit Grant	256,690	20,365	236,325	236,325		20,365	92.07%	8,856	97,420
Northwest Georgia Trade & Conventio	-					-	N/A		
Group Health Insurance	-		-	-		-	N/A		
Capital Projects	236,000		236,000	236,000		-	100.00%	70,465	775,120
5% Victim Witness Assistance Prograr	-					-	N/A		
JDA Project Fund	51,956	4,330	47,626	47,626		4,330	91.67%	4,330	47,626
Fund 221	175		175	175			N/A		19,500
Fund 237	3,964		3,964	3,964					
Fund 252	12,973		12,973	12,973					
Fund 211	-		-	-		-	N/A		5,790
Total - Other Financing Uses	735,412	36,760	673,849	673,848	-	61,563	91.63%	140,220	1,567,712
TOTAL EXPENDITURES	\$ 49,047,219	\$ 3,908,508	\$ 44,936,386	\$ 45,535,724	\$ 937,053	\$ 2,574,442	94.75%	\$ 3,771,909	\$ 44,028,596

**General Fund Expenditures by Category
November 2022
Projected Budget vs. Actual - with 2021 Comparisons**



	2022 Projected Budget	2022 Actual	%	2021 Actual
General Government	\$ 8,927,629	\$ 9,007,764	100.9%	\$ 8,415,750
Judicial	6,278,765	6,279,180	100.0%	5,836,516
Public Safety	17,543,670	18,820,377	107.3%	17,614,886
Public Works	7,009,776	6,761,371	96.5%	6,597,957
Health and Welfare	349,926	354,883	101.4%	333,534
Culture and Recreation	1,660,182	1,751,944	105.5%	964,183
Housing and Development	1,951,779	1,929,896	98.9%	1,794,706
Debt Service	540,811	540,811	0.0%	903,352
Other Financing Uses	673,849	673,848	100.0%	1,567,712
	44,936,386	46,120,075	102.6%	44,028,596