



***Floyd County, Georgia***

***Financial Statements  
For the Month Ended  
February 28, 2025***

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***Financial Statements  
For the Month Ended  
February 28, 2025***

***Prepared by:  
Finance Department***


**FLOYD COUNTY, GEORGIA**  
**Financial Statements**  
**For the Month Ended February 28, 2025**


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# Floyd County, Georgia


## For the Month Ended February 28, 2025


General Fund Revenues Budget vs Actual			
	\$	73,524,480	Budget
	\$	4,996,629	Actual
	\$	(68,527,851)	7%

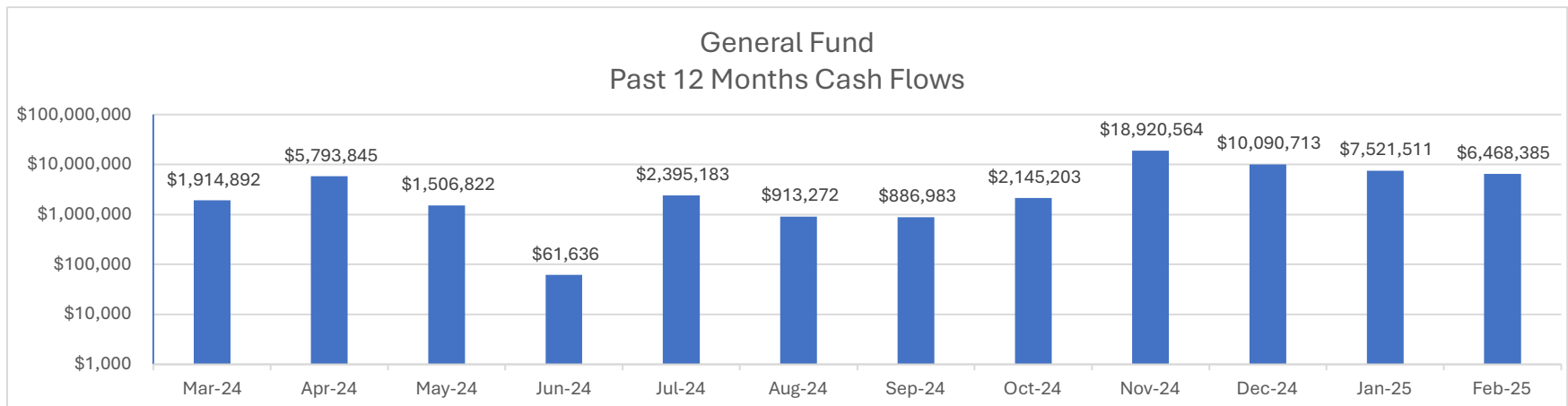
General Fund Expenditures Budget vs Actual			
	\$	73,680,160	Budget
	\$	12,194,004	Actual
	\$	61,486,156	17%

Net Change in General Fund Balance Budget vs Actual			
	\$	(155,680)	Budget
	\$	(7,197,375)	Actual
	\$	(7,041,695)	4623%

Cash & Investments vs Fund Balance = Liquidity & Availability of Fund Balance			
	\$	6,468,385	Cash
	\$	12,221,903	Fund Balance
			53%

Public Safety Expenditures vs Other As Compared to Actual Expenditures			
		49%	Public Safety
		51%	Other
		100%	Total

Boarding Inmates Revenue Budget vs Actual			
	\$	1,325,000	Budget
	\$	157,183	Actual
	\$	(1,167,817)	12%



# Floyd County, Georgia

## For the Month Ended February 28, 2025



2023 SPLOST Fund Sales Taxes Budget vs Actual		
	\$ 21,828,620	Budget
	\$ 3,808,987	Actual
	\$ (18,019,633)	17%

2017 SPLOST Fund Expenditures Budget vs Actual		
	\$ 28,398,475	Budget
	\$ 4,690,808	Actual
	\$ 23,707,667	17%

Water / Sewer Revenues & Expenses All Revenues and All Expenses		
	\$ 1,430,610	Revenues
	\$ 1,663,818	Expenses
	\$ (233,208)	

Airport Revenues & Expenses All Revenues and All Expenses		
	\$ 197,820	Revenues
	\$ 326,081	Expenses
	\$ (128,261)	

Recycling Revenues & Expenses All Revenues and All Expenses		
	\$ 3,277	Revenues
	\$ 116,531	Expenses
	\$ (113,254)	

2023 SPLOST Fund Expenditures Budget vs Actual		
	\$ 24,774,025	Budget
	\$ 4,193,647	Actual
	\$ 20,580,378	17%

2013 SPLOST Fund Expenditures Budget vs Actual		
	\$ 5,089,750	Budget
	\$ 256,245	Actual
	\$ 4,833,505	5%

Water / Sewer Operating Cash Flows Beg. Of Year vs Current Balance		
	\$ 8,492,420	Beginning
	\$ 7,878,573	Current
	\$ (613,847)	

Airport Operating Cash Flows Beg. Of Year vs Current Balance		
	\$ 151,804	Beginning
	\$ 114,230	Current
	\$ (37,573)	

Recycling Operating Cash Flows Beg. Of Year vs Current Balance		
	\$ 20,985	Beginning
	\$ 22,389	Current
	\$ 1,404	



***Financial Narrative  
For the Month Ended  
February 28, 2025***

***Prepared by:  
Finance Department***

## **Floyd County Review of February 2025**

### **General Fund**

- Revenues
  - Taxes are \$107,800 more than last year.
    - Prior Years' Property Tax is \$6,550 less than last year.
    - Intangible Taxes have more than doubled since last year. This indicates that the dollar amount of loans acquired increased 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 of less than 3 years are not subject to Intangible Tax. Refinancing loans also impacts this.
    - The Real Estate Transfer Tax has decreased from last year by 50.5% or \$24,250. This indicates fewer real estate transactions.
    - Penalties & Interest revenue is \$16,950 more than 2024. 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. This is an indicator of a slowing economy resulting in late payments.
    - There is an increase in Sales Tax collections from 2024 of \$98,950 or 5.2%.
    - Motor Vehicle TAVT is \$31,100 more than last year, a 5% increase. New models are usually released in the fall so dealers are wanting to get rid of their inventory. Sales typically increase at this time of year.
    - Cable TV Easements are down 17% from 2024. One possible explanation is that more people are cancelling their cable services and are opting for internet streaming. Comcast is down 16.6% and Direct TV is down 23.2%.
  - Licenses & Permits is \$23,600 more than last year.
    - Licenses & Permits-Banks is \$20,300 higher than this same time last year. This is a business license tax due March 1, 2025. The cause of the increase results from a timing difference for payments. Two banks paid early in 2025.
    - Licenses & Permits-COAM is \$2,500 more in 2025. We didn't begin collecting fees for coin operated amusement machines (COAM) until September 2024.
  - Intergovernmental Revenue is \$27,800 more than last year.
    - State-Offender Rehab revenue is \$29,300 higher than 2024. The average number of inmates has decreased 2.7%. The subsidy went from \$22/day per inmate to \$24/day per inmate beginning in May 2024.
  - Charges for Services is \$70,600 more than 2024.
    - Sheriff Fees & Services is \$6,800 more than in 2024.
    - Sheriff Boarding Inmates is \$39,850 more than in 2024.
      - Chattooga County Boarding Inmate revenue is up \$146,900 from 2024. This is due to a reporting change in 2024 because of the timing of payments.

## **Floyd County Review of February 2025**

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

- Revenues (cont'd)
  - Funds received from the Social Security Administration have increased 30% compared to 2024, an increase of \$1,500.
  - Revenue from US Marshals is down from 2024. When Federal court cases are held in Atlanta rather than Rome, inmates are being held at facilities more closely located to Atlanta.
  - Payments from Haralson County are \$900 more than 2024. We did not house inmates for Haralson County until March 2024.
  - Payments from ICE have decreased by 15.7% compared to February 2024, but only \$50.
- Inmate Contracts in total have increased \$28,050.
  - A new contract for the Forum River Center, now owned by the City of Rome, was added in 2023. Finance was not aware of the inmate crew until the end of 2024. The City of Rome was billed for the crew for 2023 and 2024 in December 2024.
- Tax Commissioner-TAVT Administrative Fee is 10.8% less than the amount for 2024.
  - The average monthly amount collected in 2024 was \$14,750 and in 2025 is \$13,200.
- Tax Collection Commissions have dropped \$12,300 or 13.8%.
  - For motor vehicles, a TAVT administrative fee is received rather than a commission. Commissions are received on other taxes collected by the Tax Commissioner. These commissions have decreased 20.9% from 2024. Commissions are also received from the Clerk of Superior Court. These commissions have increased 8.2% from 2024.
- Clerk of Court Charges for Services increased by \$13,550 when compared to 2024. This is a 17.5% increase.
  - Recording Fees have decreased 17.1% since 2024, an \$8,750 decrease. This is revenue from recording deeds and liens.
  - Advance Deposits are down \$450 from last year. Advance deposits are the County's portion of the filing fee for a new case.
  - Other Fees have increased \$25,600 from 2024. Examples of this revenue include UCC filings and bond forfeitures. The portion relating to bond forfeitures has increased \$25,500.
  - All other charges decreased by a total of \$2,850 compared to 2024.

## **Floyd County Review of February 2025**

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

- Revenues (cont'd)
  - Probate Court Charges for Services increased \$1,700 from 2024, rising 10.5%.
    - Estate revenues increased 7.7% or \$900. 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. Even though the number of filings decreased 16.7%, the amount paid increased 2.6%.
    - Miscellaneous revenues are up 17% compared to 2024. 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 \$2,300 from 2024.
    - There has been a decrease of 15.2% in the total number of cases since last year.
    - Cases that generate fees have decreased 7.6% since 2024.
    - In July 2024, the amount charged per case increased.
  - Clerk of Court-Jail Surcharge is up 13.3% compared to last year.
    - There is an 11.1% decrease in Clerk of Court Criminal Division Fines.
  - City of Rome-Jail Surcharge rose 39.4% from 2024, a \$3,400 increase. There is a 37.1% increase in the number of cases.
  - Court Reporting Services has shown an increase of \$6,000 since last year. In 2024, the number of bills YTD was 2. In 2025, the number is 8. This is a 300% increase.
- Fines & Forfeitures are down \$1,500.
  - Clerk of Court – Criminal Division Fines are down \$7,500, an 11.1% drop as compared to 2024.
  - Juvenile Court Supplemental Services fines have decreased 6.4% since this time last year, a total of \$50.
  - Probate Court Fines are up \$6,550 or 5.4%. There is a 13.7% decrease in the number of fines paid. The amount paid to the County decreased 14.4%. In July 2024, Addy's Law passed which increased the fine for passing a school bus. There has also been an increase in the number of tickets for driving without a license.
  - Parking Fines have decreased 61.3%. The number of cases in 2024 were 75 and for 2025 are only 34,
  - Drug Abuse & Treatment Fines are up 3.1% compared to 2024. This is an increase of \$400.

## **Floyd County Review of February 2025**

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

- Revenues (cont'd)
  - Miscellaneous Revenue is down 98.2%.
    - Miscellaneous Other increased \$4,150. The administrative fee that we receive from HIDTA wasn't paid until May last year.
    - Tax Commissioner-Misc. is down \$127,050. In 2023, interest received was recorded here. In March 2024, the interest was reclassified to the correct account.
    - Telephone Commissions have not been received at this time. The commission is paid to the County from Inmate Solutions. We receive a prepaid commission of \$885,000 annually. Inquiries have been made asking why this has not been received yet.
- Expenditures
  - Board of Commissioners is 6.2% more than the YTD budget.
    - Dues & Subscriptions is 83.7% of the annual budget. ACCG annual dues were paid.
    - Equipment is 57.8% of the annual budget. An iPad was purchased for our newest commissioner.
    - Legal Publications is 3.3% above the YTD budget. This is for required advertising for a public hearing.
    - Data Processing is 97.8% of the annual budget. The Granicus subscription was paid in January.
  - Finance is 1.2% higher than the YTD budget.
    - Credit card processing fee is 83.2% of the annual budget. This amount is dependent on usage. This will be monitored and a budget transfer requested if needed.
  - Purchasing is higher than the YTD budget by 3.3%.
    - Salaries & Wages and FICA are 3.1% and 1.7% higher than the YTD budget respectively. The first payroll of the year included a vacation payout for a retiree.
    - Dues & Subscriptions is 67.6% of the annual budget. Most dues for the department are paid at the beginning of the year.
    - Data processing is 92.9% of the annual budget. The annual fee for Bonfire was paid.
  - Information Technology is 4% higher than the YTD budget.
    - Workers' Compensation was not budgeted for 2025. Claims have been submitted for 2025.
    - HSA County Contribution was not budgeted in 2025 because of a coding error in Benefit Connector, our benefits website.
    - Data Processing is 13.7% greater than the YTD budget. Annual payments for firewall protection, phone support and public safety software were paid.

## **Floyd County Review of February 2025**

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

- Expenditures (cont'd)
  - Human Resources is 1.3% greater than the YTD budget.
    - Data Processing is 79.7% of the annual budget.
      - Kronos maintenance has been paid for 2025.
    - Postage exceeded the YTD budget by 6.4%.
  - Tax Appraisers is 3.3% above the YTD budget.
    - Workers' Compensation was not budgeted for 2025. Claims have been submitted for 2025.
    - Dues & Subscriptions is 86.1% of the annual budget. Subscriptions for Q-Public and Homestead Analysis were paid.
    - Data Processing is 45.4% of the annual budget. Annual data management subscription was paid.
  - Facilities Management is 1.2% higher than the YTD budget.
    - Utilities for several buildings were moved to this department in 2025. These items will be monitored and budget transfers requested if needed.
  - Board of Equalization is 4.8% over the YTD budget.
    - Salaries & Wages and FICA are 27.2% and 27.9% over the YTD budget respectively. The Board is paid on a per diem basis. The Clerk of Superior Court receives a state mandated supplement that was not budgeted in 2025.
    - Travel & Training is 4.3% more than the YTD budget. Members of the Board of Equalization attended mandatory training.
  - Adult Felony Drug Court is 5.3% greater than the YTD budget.
    - No grant monies have been received in 2025. Grant expenses will be submitted in March for reimbursement.
    - HSA County Contribution was not budgeted in 2025 because of a coding error in Benefit Connector, our benefits website.
    - Grant Expenditures are 3.3% above the YTD budget.
    - All Other is \$3,150 greater than the annual budget.
    - Expenditures not covered by the grant are covered with participation fees or DATE funds.
  - HIDTA is 53.3% of the annual budget.
    - No grant monies have been received in 2025. Grant expenses will be submitted in March for reimbursement.
    - Undercover expenses are \$5,250 over the annual budget. Facial recognition software was purchased for 1 year.
  - Transportation for Seniors is 11.8% above the YTD budget.
    - Repair & Maintenance is 79.4% of the annual budget. The vehicles used by Coosa Valley Regional Services have had repairs. Three of the vehicles are 10 years old. This line will be monitored and a budget transfer done if needed.

## **Floyd County Review of February 2025**

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

- Expenditures (cont'd)
  - Operating Transfers Out exceeds the YTD budget by 5.4%.
    - Some capital projects are paid with Jail Surcharge funds. This transfer was accidentally not budgeted for 2025. This will be corrected with a budget revision.
  - **Total Budgeted Expenditures are 0.6% below the YTD budget.**
- Fund Balance
  - For 2025, the General Fund has decreased its fund balance by \$7,197,375 compared to a decrease of \$4,262,214 for 2024, a variance of \$2,935,161.

### **Fire Fund**

- Revenues
  - Taxes are \$6,750 more than this time last year.
    - Property Taxes – Prior Years are \$1,850 less than 2024.
    - Motor Vehicle Taxes are \$2,050 less than 2024.
    - Intangible Taxes are \$2,100 more 2024. See explanation in General Fund.
    - Motor Vehicle Taxes (TAVT) are \$5,450 more than 2024. See explanation in General Fund.
    - Penalties are \$2,750 more than 2024. See explanation in General Fund.
- Expenditures
  - Total expenditures increased by \$229,300 due to pay increases for firefighters at the City of Rome and City of Cave Spring.

### **E911 Fund**

- Revenues
  - Total Revenues are 0.1% below the YTD and \$3,500 less than 2024.
    - Charges for Services are \$3,300 less than last year.
- Expenditures
  - Total Expenditures are 1.1% above the YTD budget and \$17,350 more than 2024.
    - Salaries and Benefits are \$11,250 more than last year but 3.3% below the YTD budget due to filling vacant positions in the department.
    - Other Operating Costs are 26.8% above the annual budget but \$2,650 less than last year.
      - Repairs and Maintenance is 55% above the YTD budget and \$11,400 more than last year.
        - The \$87K annual payment for Tritech Software, used for E-911's daily operations, includes a \$4,000 increase from 2024.
        - The \$16K maintenance contract for Sound Communications, E-911's phone and radio recording system, stayed consistent in pricing from 2024.

## **Floyd County Review of February 2025**

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

- Expenditures (cont'd)
  - Other Operating Costs (cont'd)
    - In 2025, a maintenance expenditure of \$4,890 was allocated for battery replacements at the E-911 center, as these components had not been serviced since 2017. Regular maintenance of battery backup systems is crucial to ensure their reliability during emergencies.
  - Telephone is 10.2% above the YTD budget due to continued charges from Windstream and the pro-rated invoice for the installation of lines from AT&T to replace the Windstream lines.

### **800 MHz Communication Fund**

- Revenues
  - Total Revenues are 0.6% below the YTD budget but \$55,450 more than 2024. For the first time since the communication towers' inception, user charges were increased. Access to the system is set at \$41 per radio, a measure aimed at funding required maintenance as the towers near their tenth year of operation.
- Expenditures
  - Total Expenditures are 1.3% under the YTD budget and \$33,800 more than 2024 due to an invoice timing issue with Williams Communication. Only one invoice was received at this time in 2024 instead of two.

### **Emergency Management Fund**

- Revenues
  - Grant revenue for EMA will be received later in the year.
- Expenditures
  - Total Expenditures are 3.2% above the YTD budget and \$24,050 more than 2023.
    - The annual Code Red Weather expense is shared with the City of Rome and will decrease once payment is received to offset the total cost.
    - The Hazard Mitigation Plan expense is 14.4% above YTD budget as it is paid in installments throughout the year.

### **Solid Waste Fund**

- Revenues
  - Taxes increased \$2,850 when compared to 2024.
    - Property Taxes Prior Years is \$750 less.
    - Motor Vehicle Tax is \$800 less.
    - Recording Intangible Tax is \$850 more.
    - Motor Vehicle TAVT is \$2,350 more.
    - Penalties and Interest Property tax is \$1,100 more.

## **Floyd County Review of February 2025**

### **Solid Waste Fund (cont'd)**

- Revenues (cont'd)
  - Taxes (cont'd)
    - Clerk of Court Real Estate Transfer Tax is \$250 more.
    - See explanation in General Fund for the above revenue categories.
  - Interest Earned is \$500 less when compared to 2024. The average account balance has increased; however, the interest rate earned on that balance has decreased.
- Expenditures
  - Total Expenditures are \$19,600 more than 2024 but 1.8% below the YTD budget.
    - Salaries & Benefits is 4.5% under the YTD budget but \$13,850 more than 2024. This increase is due to a vacation payout for one employee and a change to the Solid Waste Director's pay. In prior years, the Solid Waste Director's pay was split between Public Works and Solid Waste. For 2025, this salary is fully funded by Solid Waste.
    - Other Operating Costs are 11.9% above the YTD budget and \$5,550 more than 2024. This is largely due to an increase in Repairs and Maintenance for dumpster repairs at the remote sites.
    - Utilities is 5.8% above the YTD budget and \$1,850 more than 2024. This is due to a Georgia Power rate increase in January 2024, May 2024, and December 2024.
    - Remote Site Operations expense is \$6,250 less than 2024 due to the monthly hauling bill decreasing.
    - Tipping Fees are \$4,600 more than 2024.
      - This is largely due to the monthly bill for Public Works increasing \$1,900.
        - This is paid to the City of Rome to dump dirt in the landfill. Public Works is able to dump dirt at their facility during dry months to help reduce this cost.

### **Stadium Maintenance Fund**

- Revenues
  - Total Revenues are comprised of Miscellaneous Income and Interest Earned.
    - Interest Earned is 12.1% above the YTD budget but \$50 less than 2024. While interest rates are lower, there is a higher balance earning interest.
    - Miscellaneous Income is comprised of the following, which we receive in July:
      - The Braves Contribution of \$30,000.
      - Stadium Naming Rights of \$24,955.
- Expenditures
  - Repairs and Maintenance is 14.1% below the YTD budget but \$3,950 more than 2024.

## Floyd County Review of February 2025

### Water Fund

- Revenues
  - Charges for Services is \$34,800 more than 2024, but .7% below the YTD budget.
    - Consumption reports show a 4.7% increase in residential usage and 18.3% decrease in commercial usage compared to last year.
      - Decreased commercial usage is due to large companies like Ball Corporation and Plant Hammond reducing their water consumption. Also, Berry College stopped purchasing water in April 2024.
    - Water Meter Charges have increased \$58,700 from 2024. This is due to 2 major subdivisions being built in the area and ongoing work with the meter change out program.
    - Penalties and cut offs are up \$1,650 from 2024.
  - **Operating Revenues are .7% below the YTD budget.**
- Expenses
  - Administration Repairs and Maintenance is 23.4% over the YTD budget and \$6,250 more than 2024 due to a roofing repair made to the drive thru of the building.
  - Administration Data Processing is 7.2% over the YTD budget but \$5,450 less than last year. This is due to an extra invoice being received for the same time period in 2024, but not 2025.
  - **Total Administration Expenses are .5% below the YTD budget.**
  - Distribution Uniforms is 21.1% over the YTD budget and is \$600 more than 2024. This is due to the timing of yearly uniform purchases.
  - Distribution Travel and Training is 38.9% over the YTD budget and \$2,500 more than 2024. This is for construction safety training attended by employees.
  - Distribution Water Meters Purchased is 37.6% over the YTD budget and is \$97,550 more than 2024. This is for the yearly purchase of water meters that was not made until later in 2024.
  - Distribution Data Processing is 34.8% over the YTD budget and is \$1,700 more than 2024. This is due to the replacement of old GPS vehicle trackers.
  - Distribution Radio Maintenance is .8% over the YTD budget and is \$800 more than 2024 due to an increase in radio maintenance costs.
  - **Total Distribution Expenses are 2.3% above the YTD budget.**
  - Treatment Chemicals is 12.8% below the YTD budget and is \$28,400 less than 2024. This is due to the conversion of some of the treatment plants switching to liquid chlorine instead of granular chlorine. This is an ongoing project and once finished it will be less cost in the long run for chemicals.
  - Treatment Plant Uniforms is 12.9% over the YTD budget and is \$50 more than 2024. This is due to the timing of yearly uniform purchases.
  - Treatment Travel and Training is 19.8% over the YTD budget but is \$300 less than 2024. This is due to the timing of classes.
  - **Total Treatment Plant Expenses are 7.7% below the YTD budget.**
  - **Operating Expenses are .6% above the YTD budget.**

## Floyd County Review of February 2025

### Airport Fund

- Revenues
  - Fuel Sales are \$55,500 less than this time last year and 3.2% below the YTD budget. This decline is largely due to extended necessary closures of the main runway for construction, which limited aircraft operations to a shorter runway that lacked lighting during nighttime or low-visibility conditions. Additionally, poor weather in January and February further contributed to the reduction in fuel sales.
    - Avgas Revenue is \$1,500 more than 2024.
    - Self-Serve Revenue is \$6,550 less than 2024.
    - Jet Fuel Revenue is \$50,500 less than 2024.
  - Rental Fees are \$7,600 more than 2024 due to an increase of new tenants and CPI increases to rental contracts.
    - Land Leases are up \$4,000.
    - T-Hangars are up \$3,000.
    - Big Hangars are up \$500.
    - Miscellaneous Revenue is 6.6% below the YTD budget and \$3,800 less than 2024 due to a decrease in Call Outs and Ramp rentals.
  - **Total Operating Revenues are 1.7% below the YTD Budget.**
- Expenses
  - Utilities and Telephone are a combined 3.6% above the YTD budget due to increased rates from Georgia Power.
  - Dues & Subscriptions is 20.8% above the YTD budget due to the annual Civic Plus and AERO Services subscriptions.
  - **Total Operating Expenses are 4.4% below the YTD budget.**

### Recycling Fund

- Revenues
  - Material Sales are at 1.6% of the annual budget but \$1,950 more than 2024.
- Expenses
  - Total Operating Expenses are 2.6% under the YTD budget and \$25,000 less than 2024.
    - Supplies and other expenses decreased \$24,550 when compared to 2024. This decrease is largely due to the following changes:
      - Supplies are \$10,450 less than 2024 due to a large baling wire purchase in January 2024.
      - Repairs and Maintenance are \$11,800 less than 2024. In 2024, repairs were made to two skid steers totaling \$8,900.

## **Floyd County Review of February 2025**

### **Animal Control Fund**

- Revenues
  - Total Revenues are \$2,150 more than this time last year.
    - Charges for Services is \$900 more than 2024 due to increased animal adoptions and an influx of revenue for the low-cost Spay and Neuter Clinic that is open to the public.
    - Interest Earned is 105% above the YTD and \$1,300 more than 2024 due to a larger amount of funds earning interest.
- Expenditures
  - Total Expenditures are \$19,600 less than 2024 and 2% below the YTD budget.
    - Salaries and Benefits are \$31,350 less and 0.3% below the YTD budget due to a combined decrease in Salaries, Worker's Compensation, and Health Insurance.
    - Other Operating Costs have increased \$11,750 compared to 2024 but are 4.5% below the YTD budget.
      - In-House Medical has increased by \$11,100 compared to 2024. This increase is attributed to a rise in animal intakes and an approximate 20% increase in veterinary supply costs. To mitigate future price hikes, new purchase orders have been submitted to lock in pricing for the upcoming year.
      - Repairs and Maintenance is 60% above the YTD budget due to necessary repairs for the rescue van and trailer. This will be monitored and a budget transfer requested, if needed.

### **Rome-Floyd Parks and Recreation Authority**

- Total Revenues are \$7,300 less than 2024.
- Total Expenditures are \$33,950 less than 2024.
- Admin. Operations has a net expense of \$161,150.
  - Dues & Subscriptions is 36.7% above the YTD budget due to the annual SESEC Music License subscription and GRPA Agency dues.
  - Data Processing is 67% above the YTD budget due to the annual Civic Rec subscription of \$27,470 with an expected increase of 5% each year. This software is used to manage various aspects of community programs, facilities, and activities, as well as process payments.
  - Promotions and Advertising is 17.6% above the YTD budget due to the annual purchase of Rome-Floyd Recreation guides that are provided to the public. An annual \$5,000 sponsorship will help offset this expense.
- Other Programs has a net revenue of \$25,200, down \$93,700 from 2024.
  - Total Revenue is down \$107,450 from 2024 due to an adjustment in Special Event revenue recognition. There is a decrease in Ice Rink revenue compared to 2024 due to having not yet received the revenue from our Ice Rink partnership.

## **Floyd County Review of February 2025**

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

- Other Programs (cont'd)
  - Total Expenditures are \$13,750 less than 2024 due to an increase in Ice Skating and Road Race expenses.
- Gymnastics has net revenues of \$54,050.
  - Revenues are \$25,900 more than 2024 due to an increase in Instructional Fees, Gym Rentals, and Team Fees.
  - Expenditures are \$5,150 less than 2024 due to a decrease in equipment purchases.
- Concessions has a net revenue of \$6,350 compared to net expense of \$8,500 in 2024.
  - Total Revenues are \$700 more than 2024.
  - Total Expenses are \$14,150 less than 2024 due to a decrease in Product Resale.
- Coosa River Trading Post has a net expense of \$4,550.
  - Total Revenues are \$8,550 less than 2024 due to a decrease in Camping Rentals.
  - Total Expenditures are \$250 less than 2024.

### **Health Insurance Fund**

- Revenues
  - Total Revenues are \$10,900 less than last year mainly due to decreased interest rates, but the average account balance has decreased as well.
- Expenditures
  - Claims are \$397,000 more than last year and 2.6% more than the YTD budget. We currently have 4 participants with claims over \$50,000, and the total amount of claims for these 4 participants is \$539,150. These account for 36.1% of the total claims.
  - Wellness Clinic costs are 9% under the YTD budget and \$88,050 less than 2024. This is due to a timing issue with the February 2025 invoice.
    - Clinic Fees are 8.8% under the YTD budget and \$16,750 less than last year.
    - Clinic Services are 9% under the YTD budget and \$71,300 less than last year.

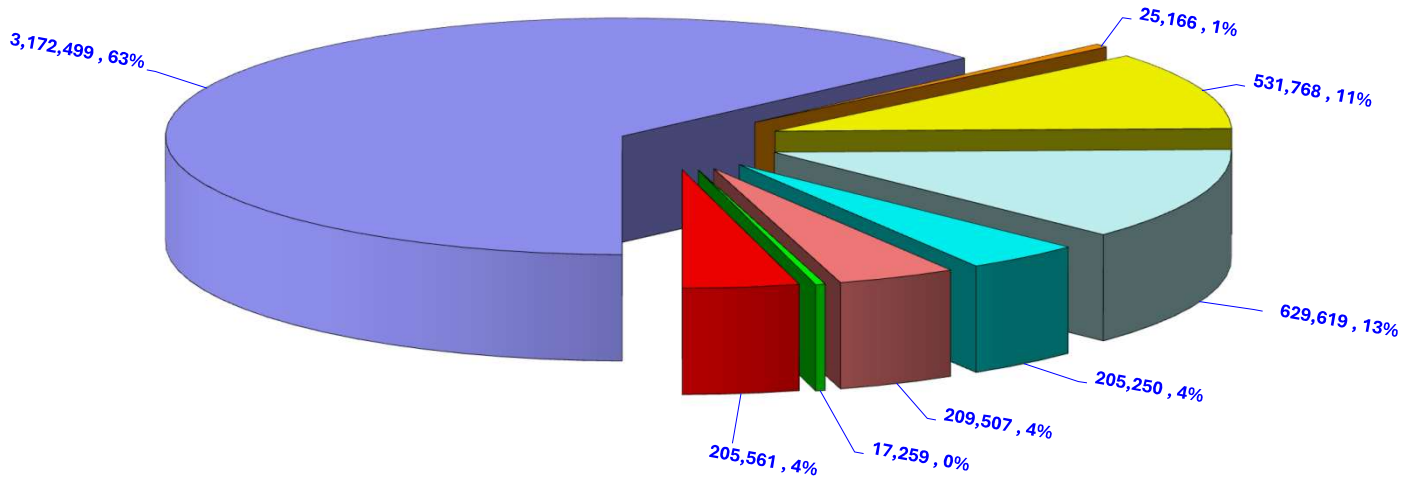
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***Charts  
For the Month Ended  
February 28, 2025***

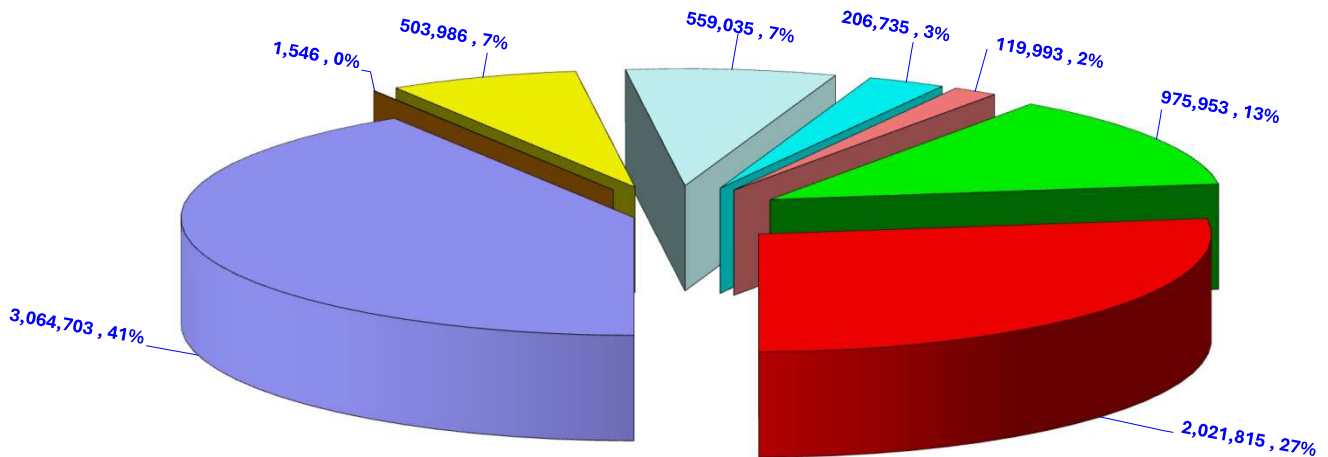
***Prepared by:  
Finance Department***

## February 2025 Revenues and Transfers In



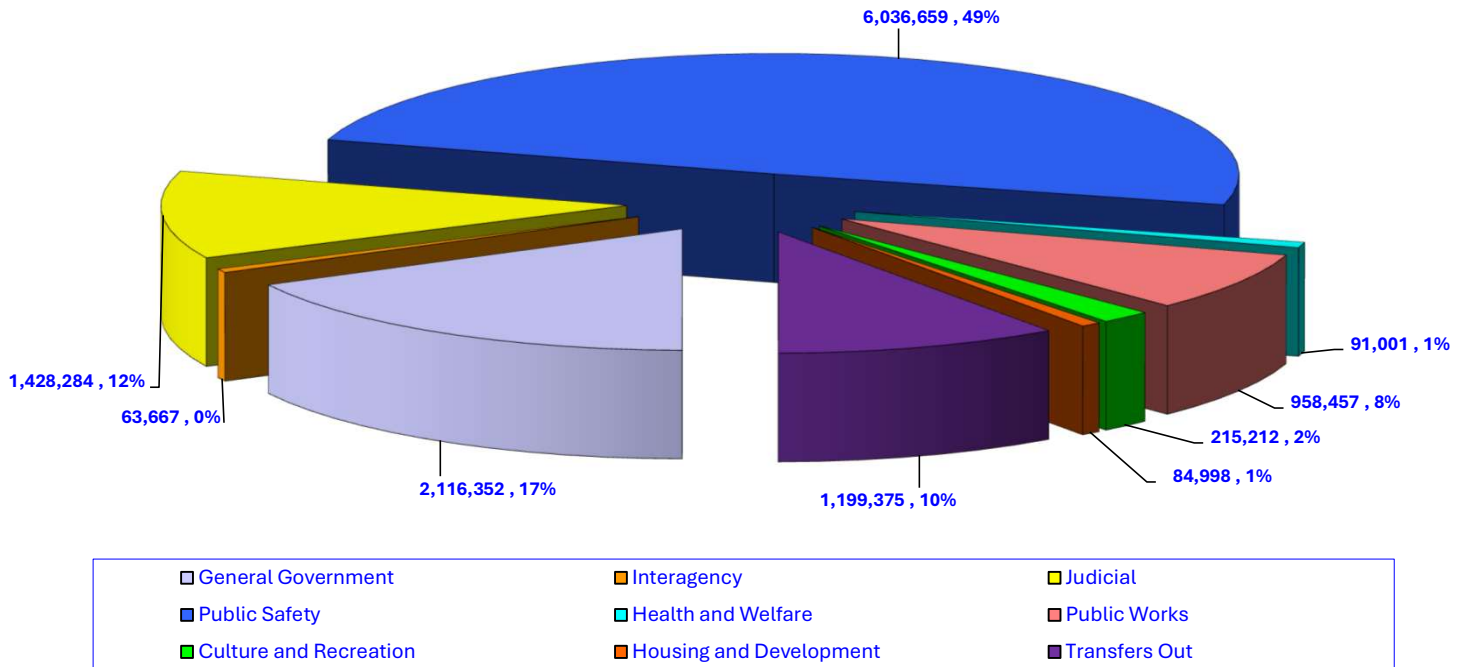
■ Taxes	■ Licenses and Permits	■ Intergovernmental	■ Charges for Services
■ Fines and Forfeitures	■ Interest Earned	■ Miscellaneous	■ Transfers In

## February 2024 Revenues and Transfers In

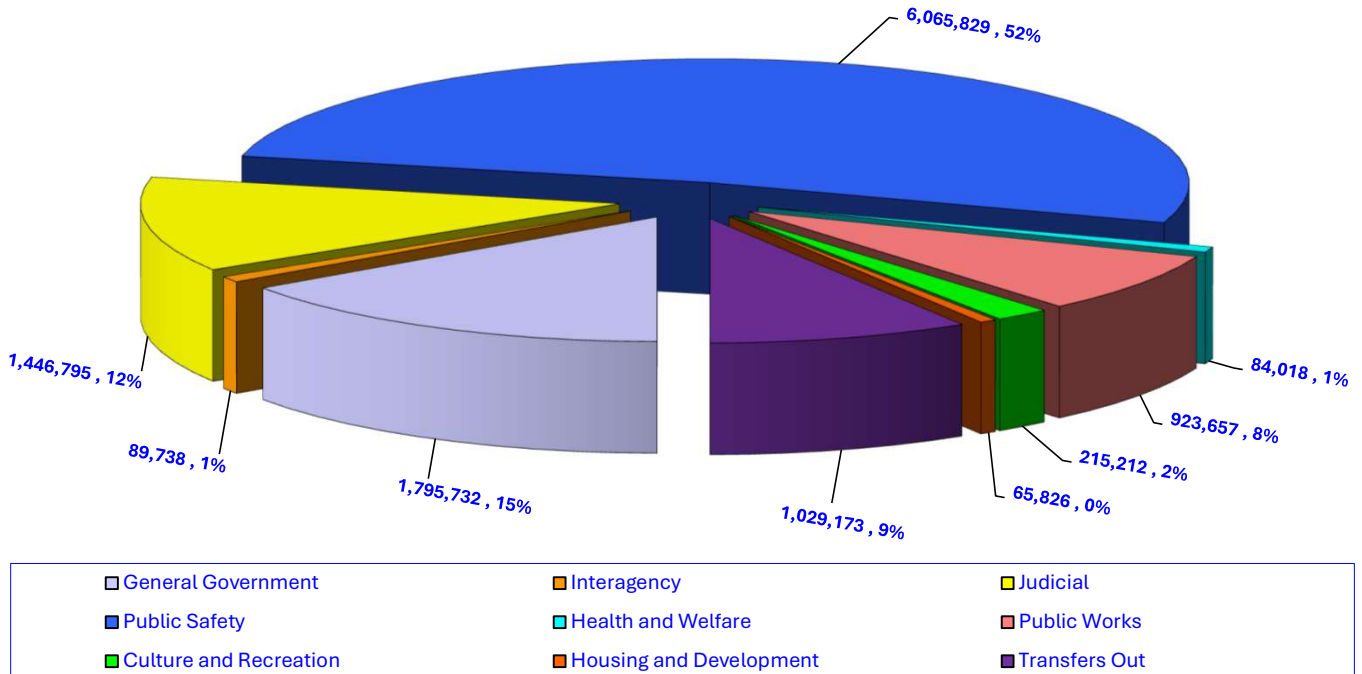


■ Taxes	■ Licenses and Permits	■ Intergovernmental	■ Charges for Services
■ Fines and Forfeitures	■ Interest Earned	■ Miscellaneous	■ Transfers In

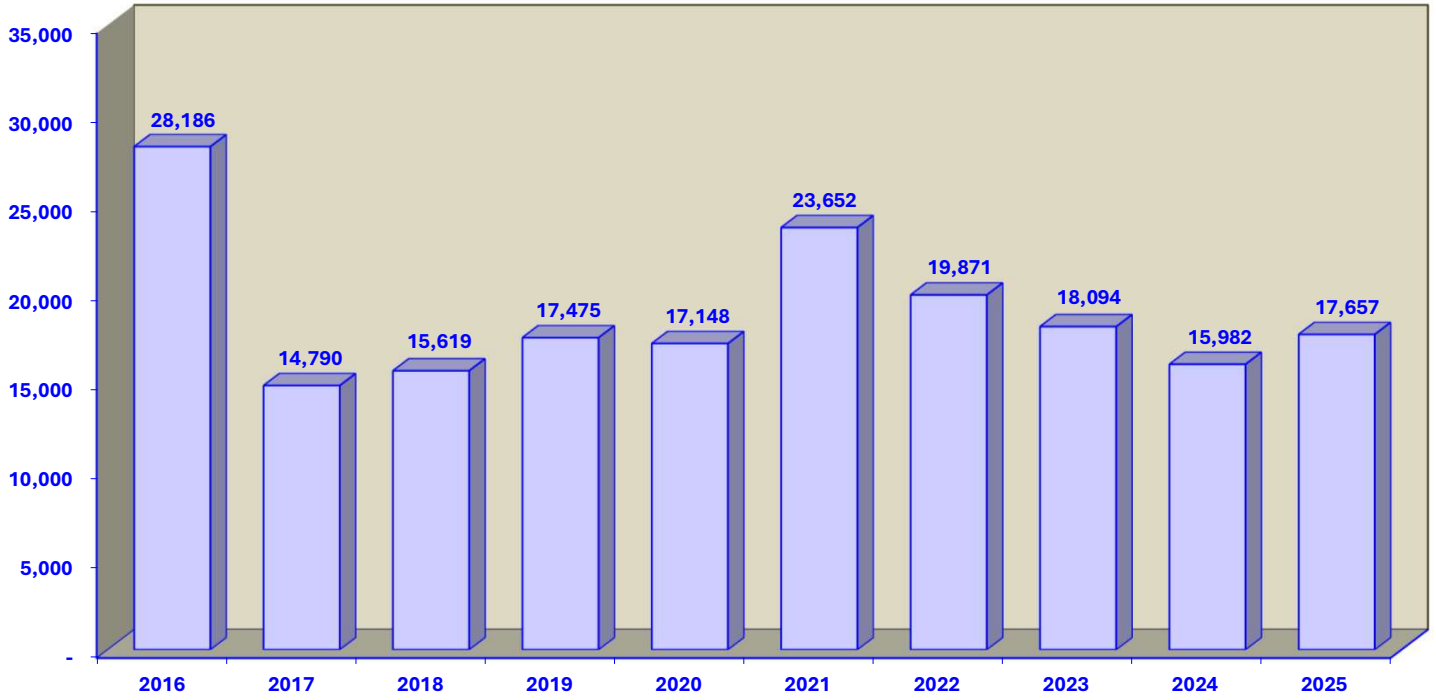
## February 2025 Expenditures and Transfers Out



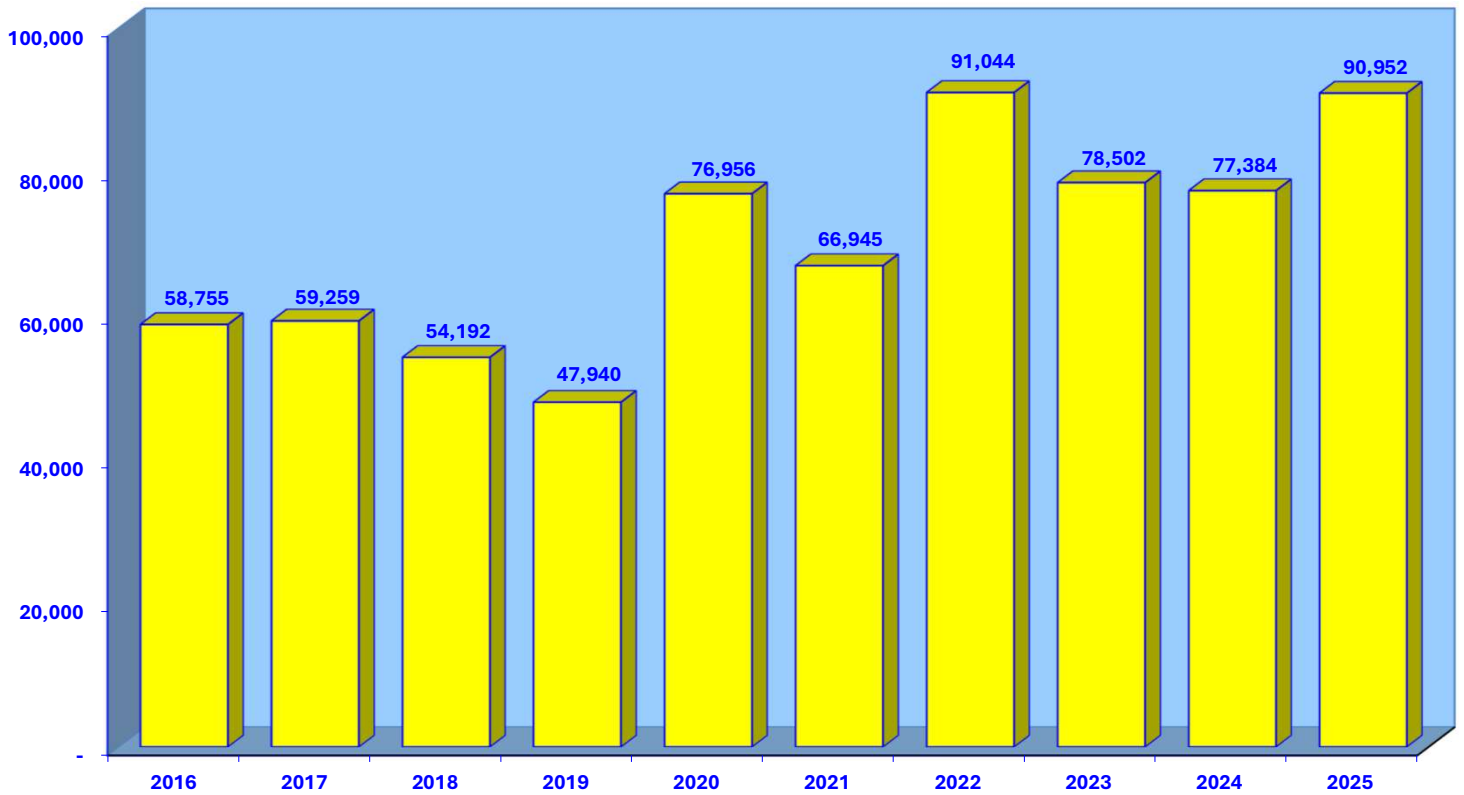
## February 2024 Expenditures and Transfers Out



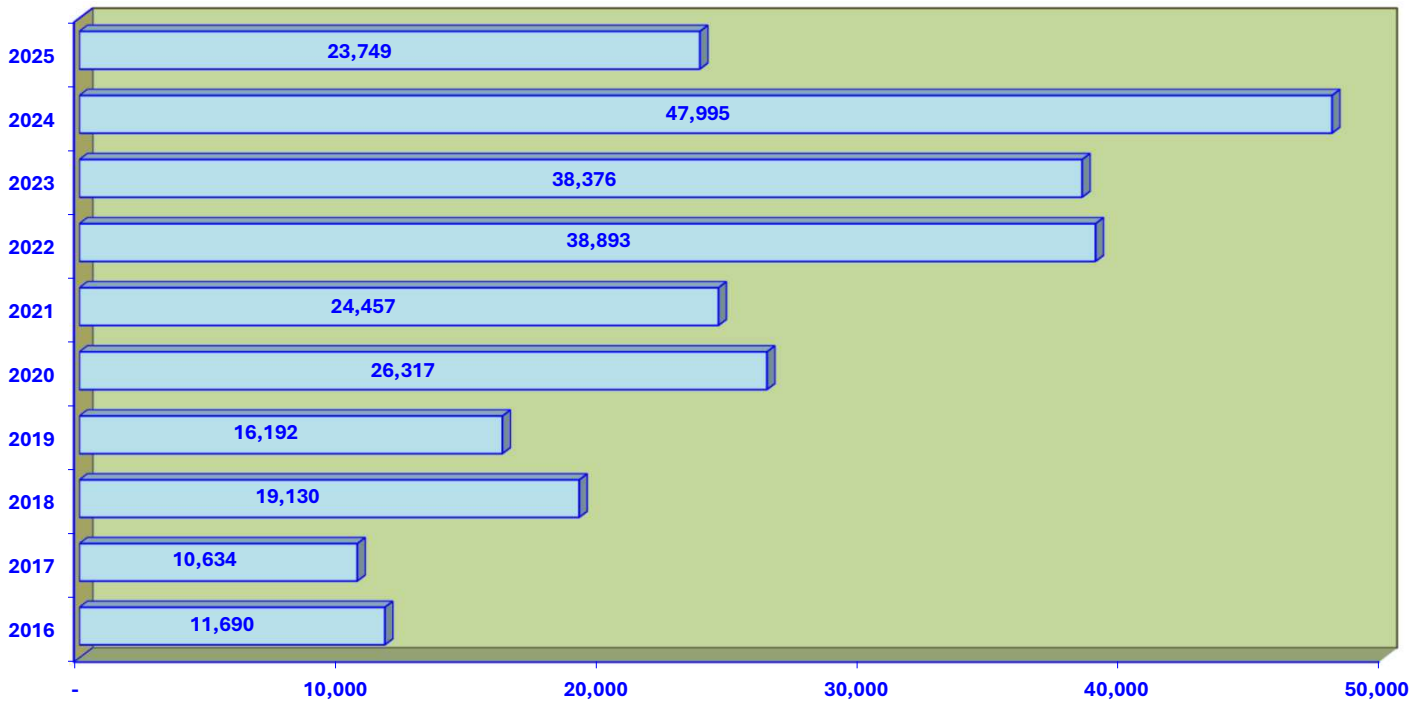
**Probate Court Charges for Service  
February YTD  
2016-2025**



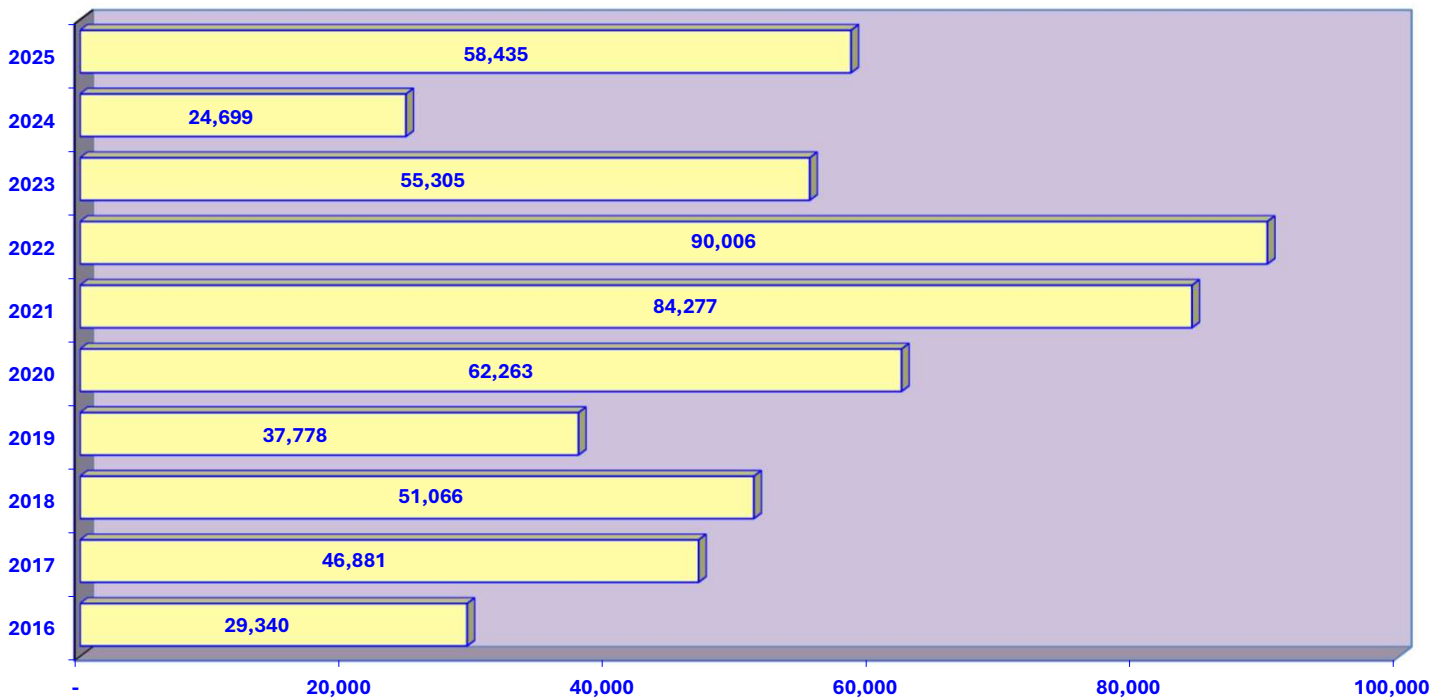
**Clerk of Court Charges for Services  
February YTD  
2016-2025**



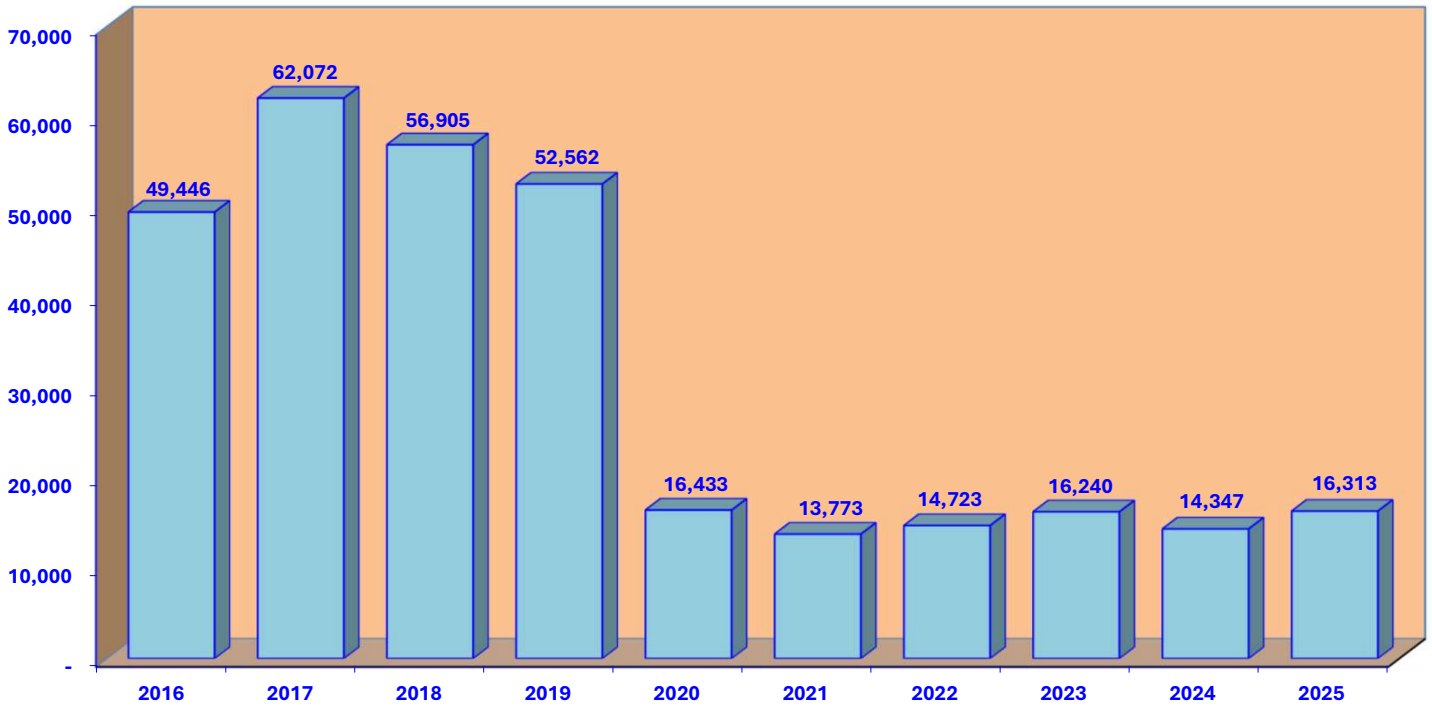
**Clerk of Court  
Real Estate Tax Fee  
February YTD  
2016-2025**



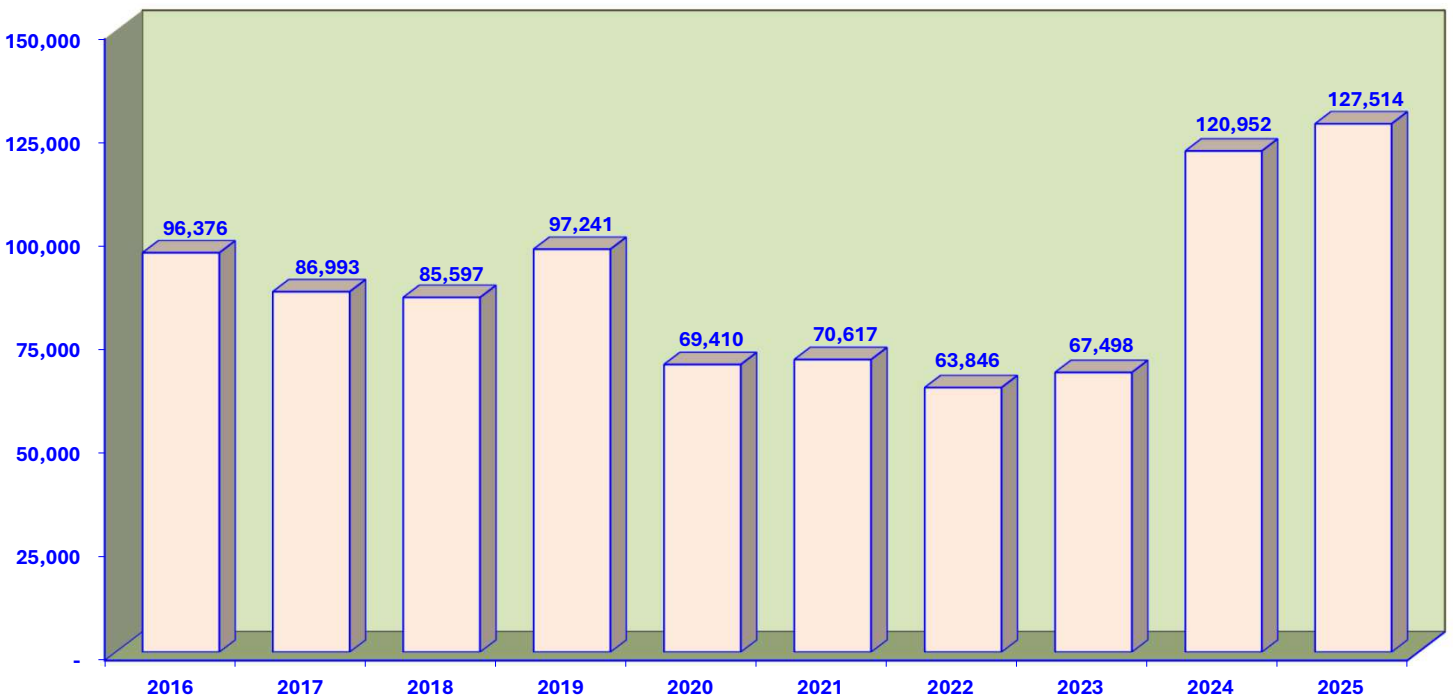
**Clerk of Court  
Recording Intangible Taxes  
February YTD  
2016-2025**



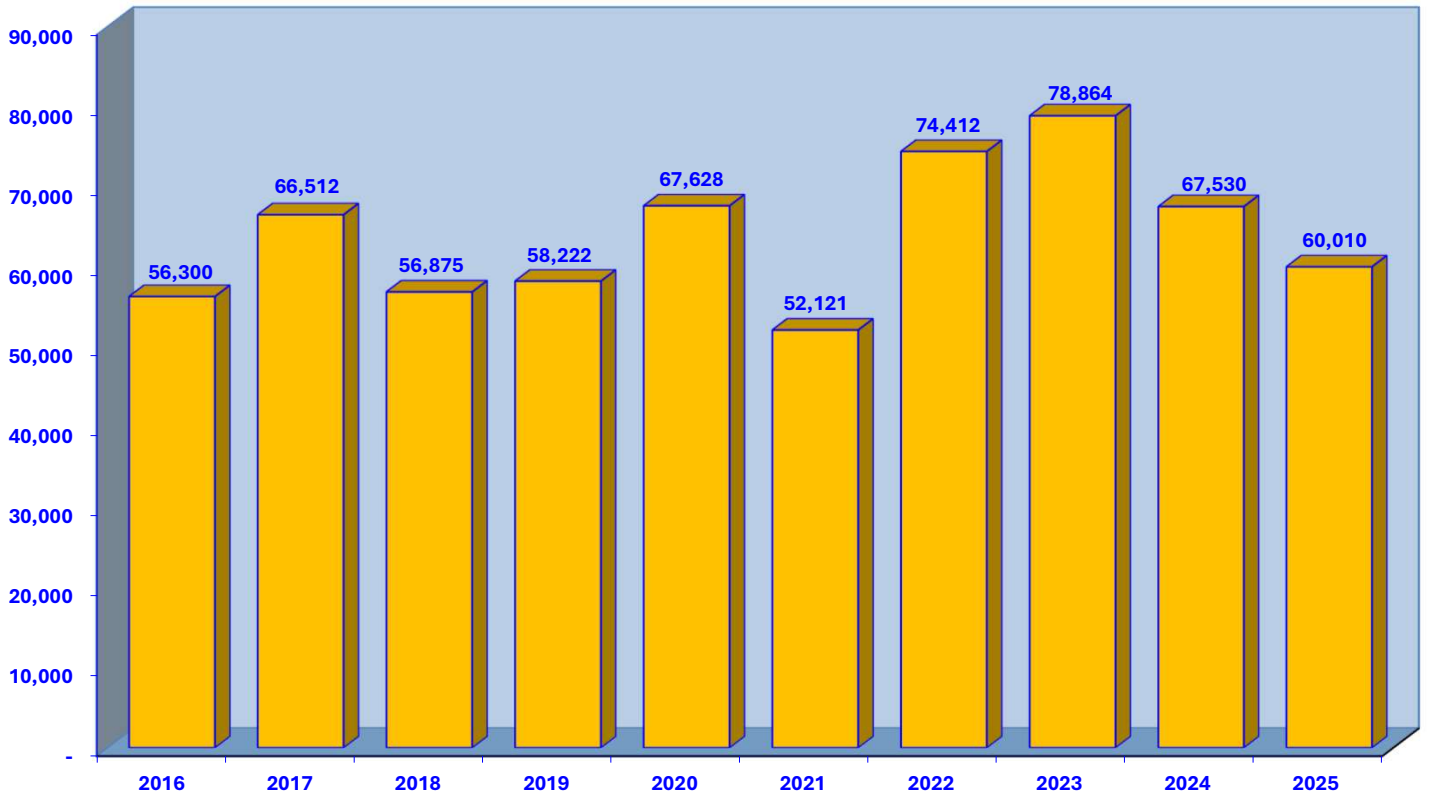
**Magistrate Court Fees  
February YTD  
2016-2025**



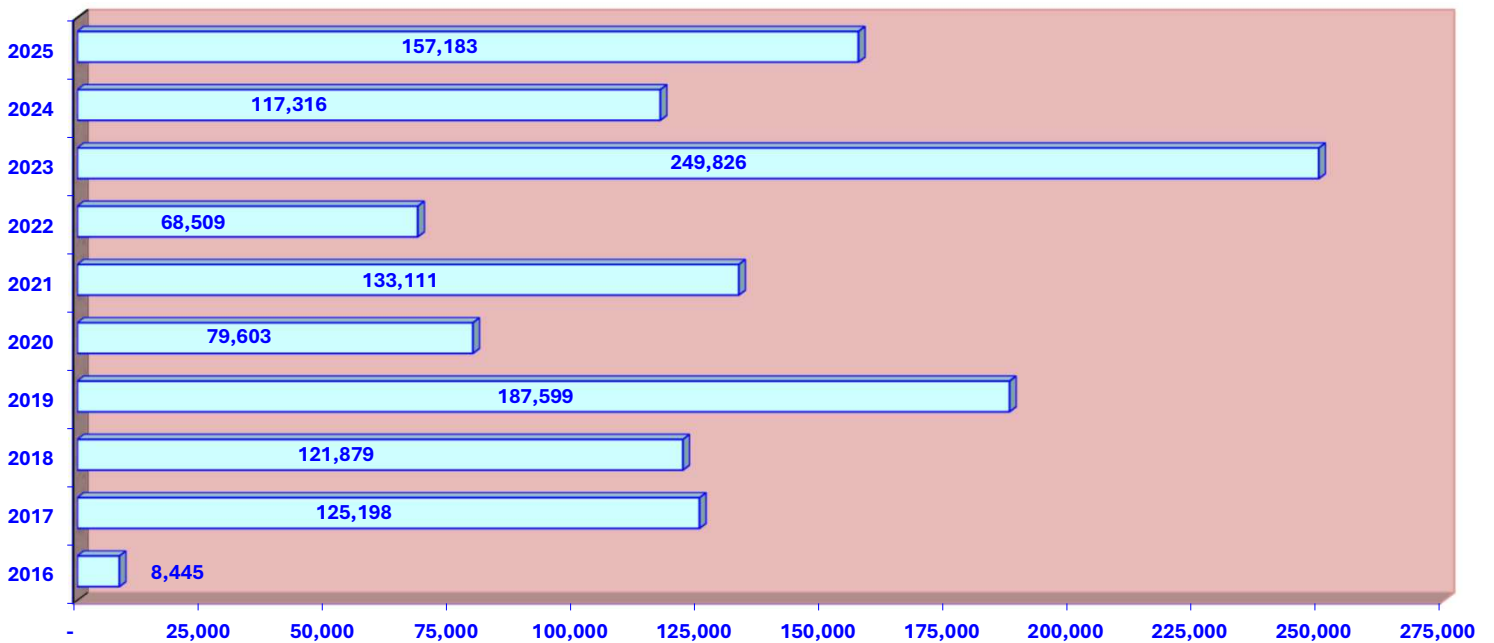
**Probate Court Fines  
February YTD  
2016-2025**



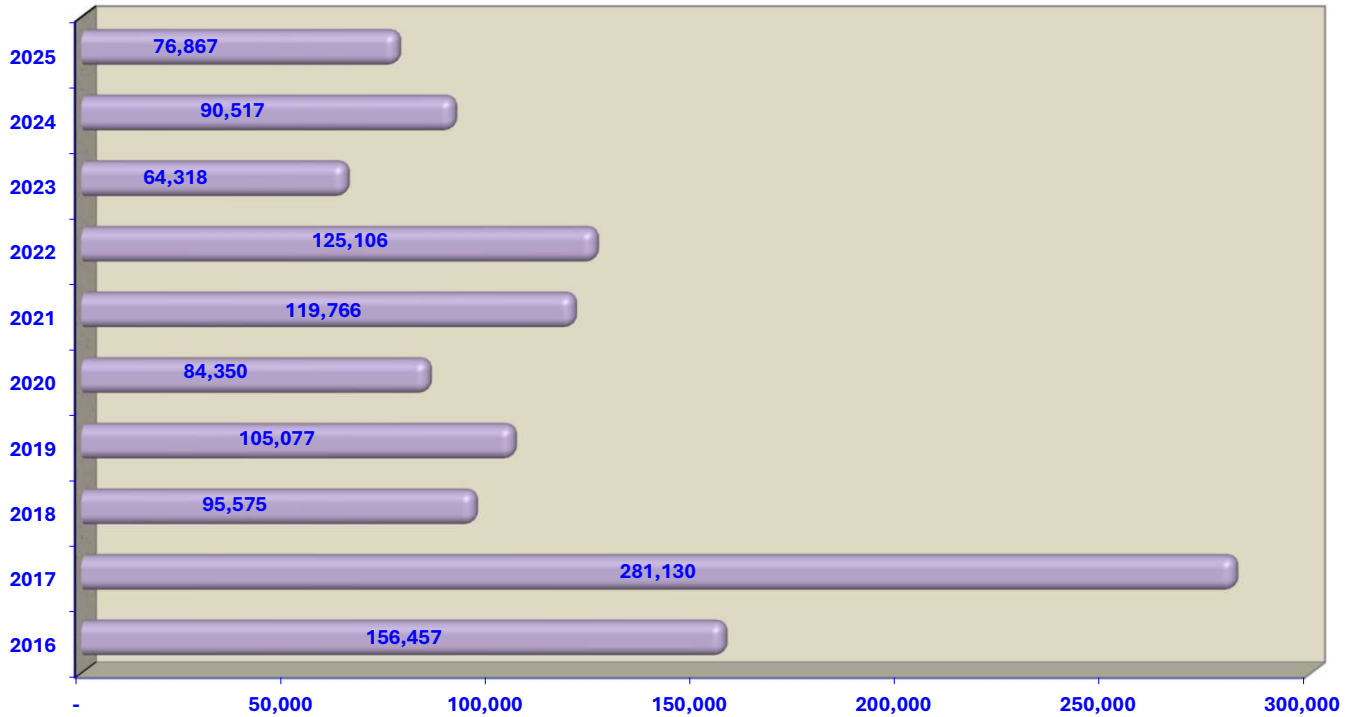
**Clerk of Court Fines  
February YTD  
2016-2025**



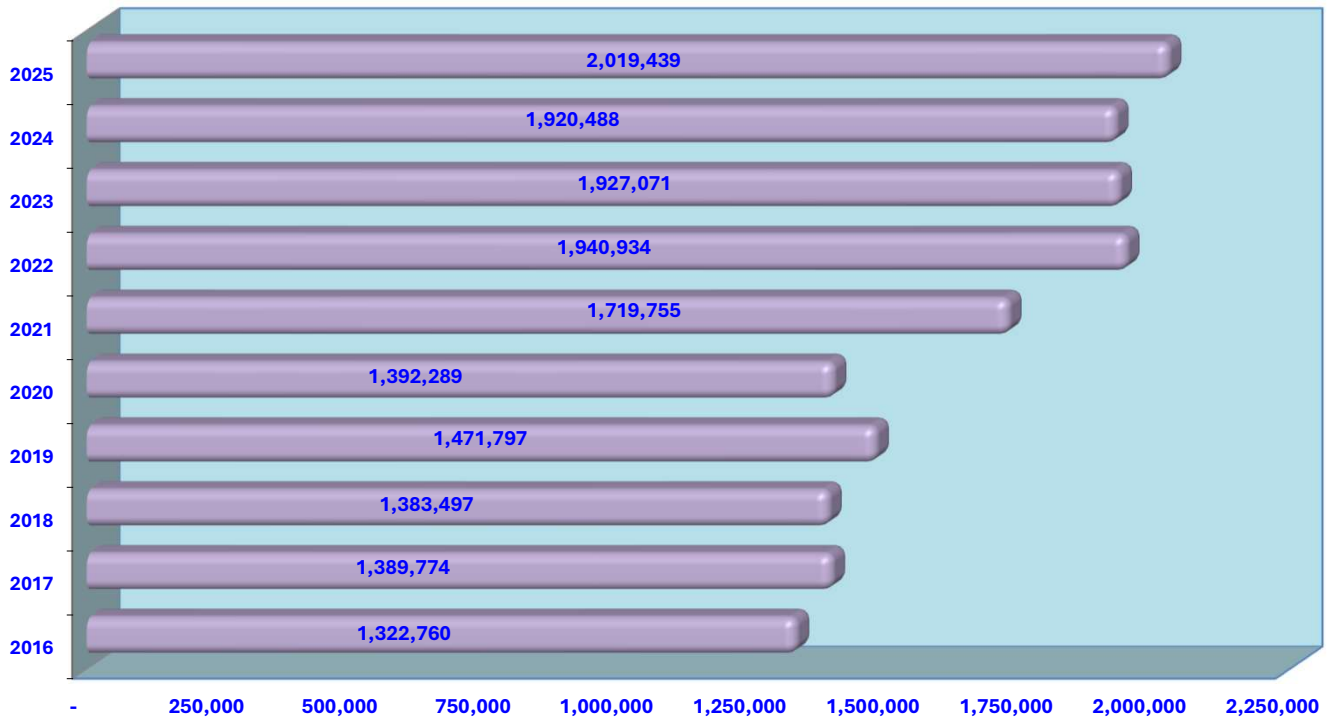
**Boarding Inmate Revenues  
February YTD  
2016-2025**



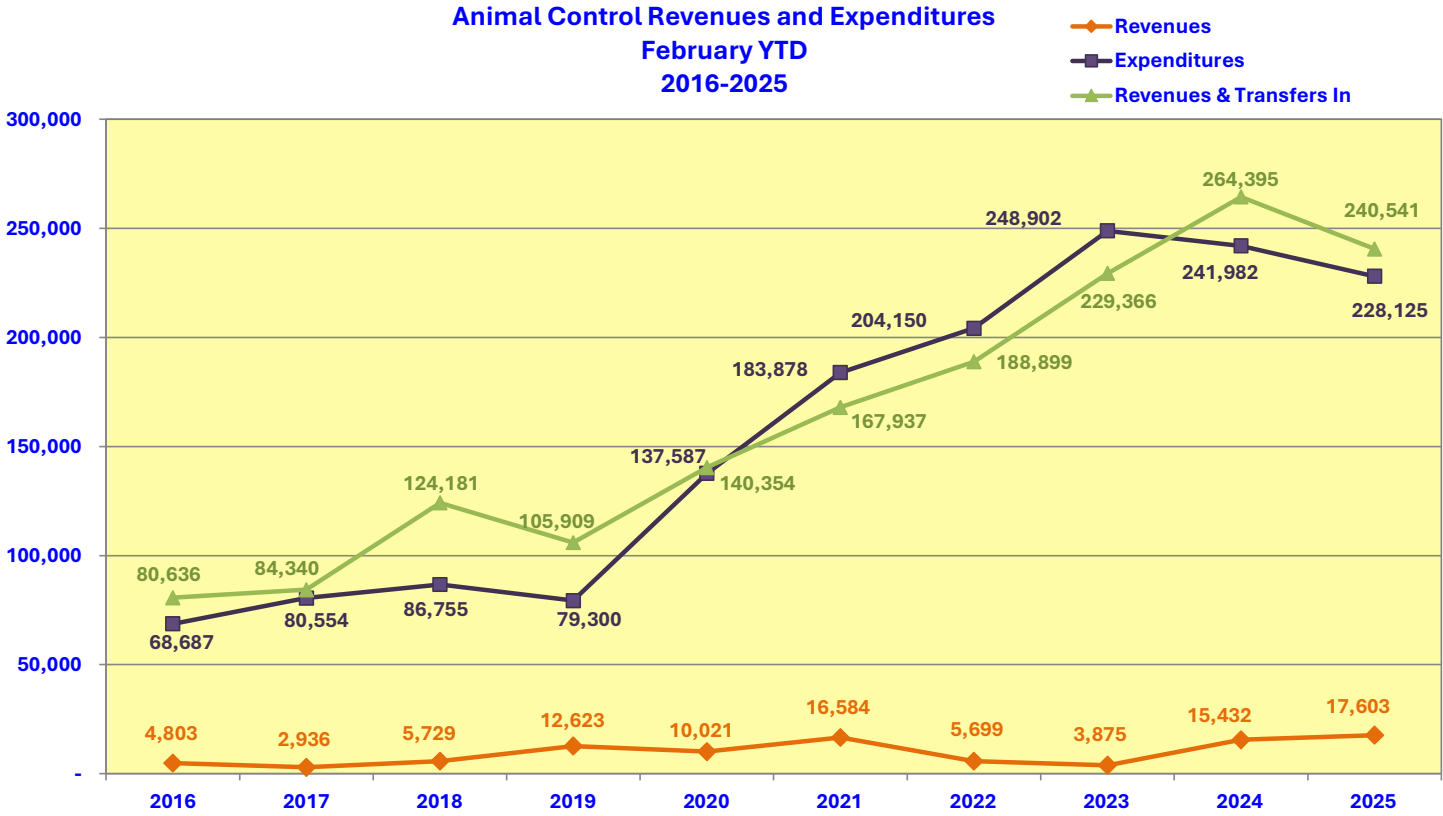
**Tax Commissioner Revenues  
February YTD  
2016-2025**



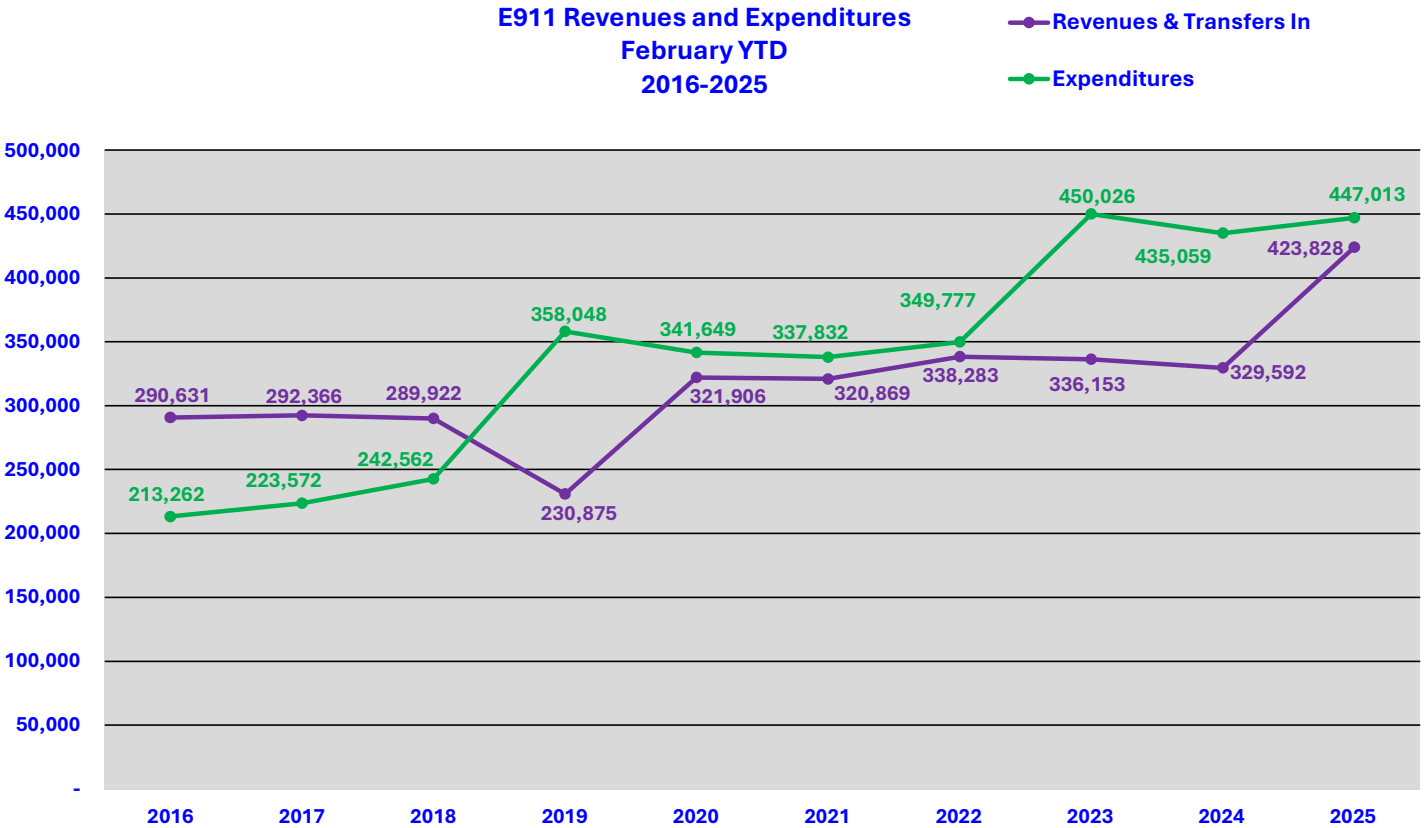
**Local Option Sales Tax  
February YTD  
2016-2025**



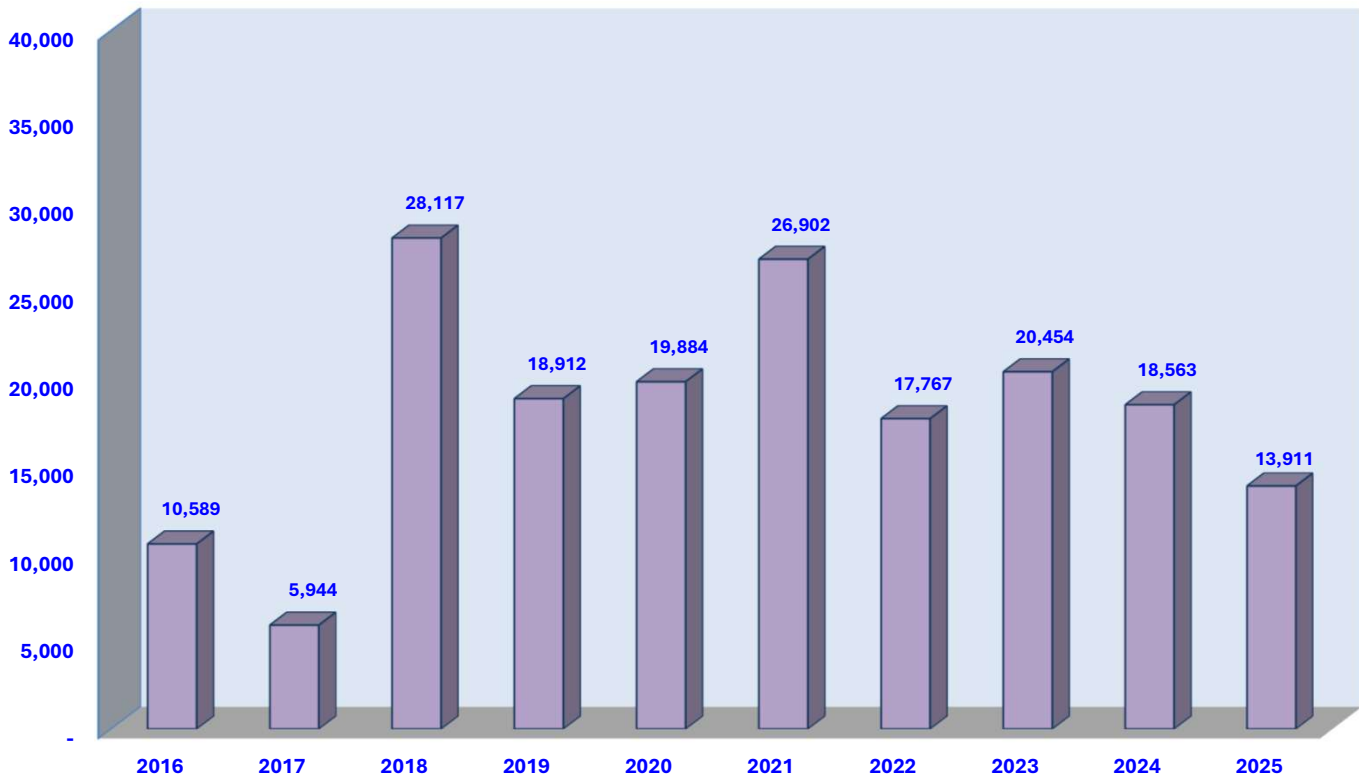
**Animal Control Revenues and Expenditures  
February YTD  
2016-2025**



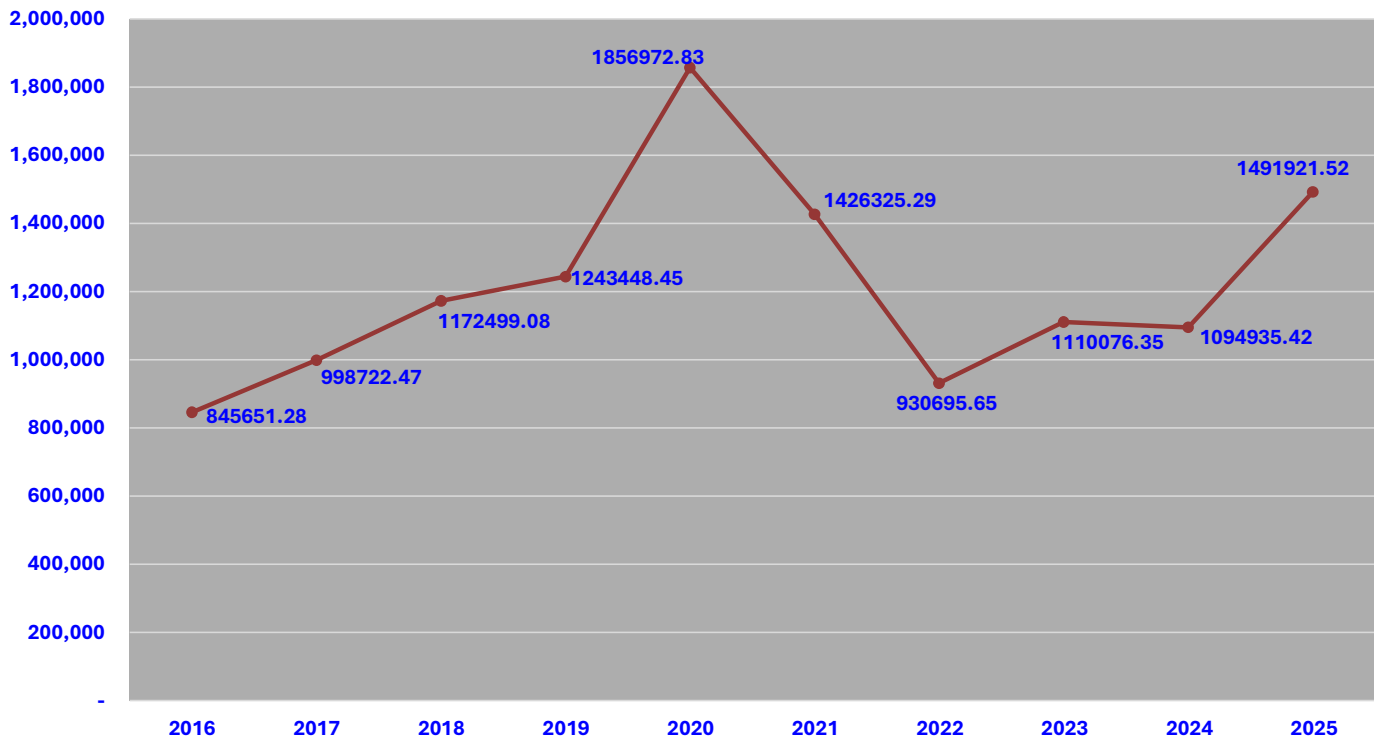
**E911 Revenues and Expenditures  
February YTD  
2016-2025**



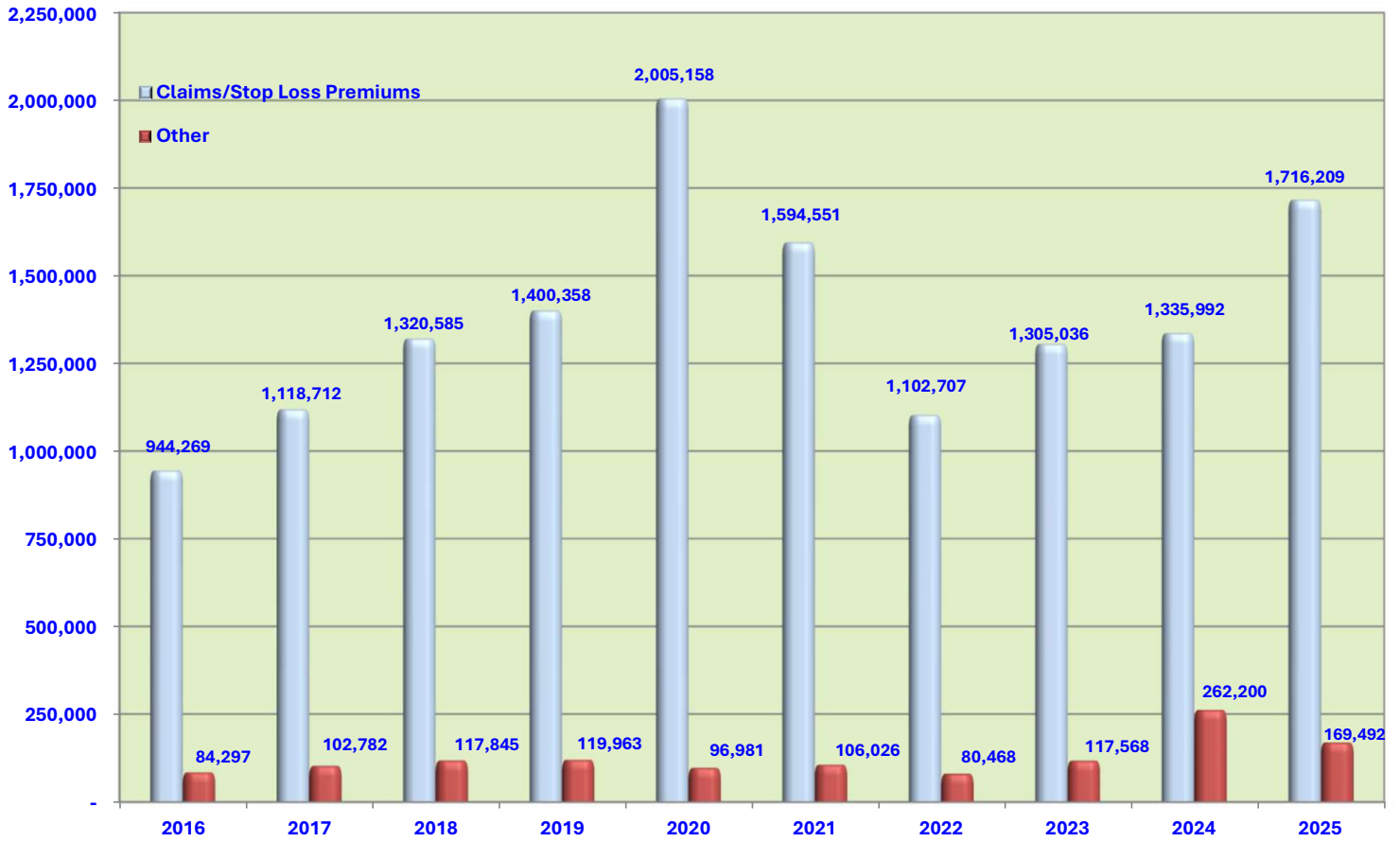
Health Insurance  
HRA  
2016-2025



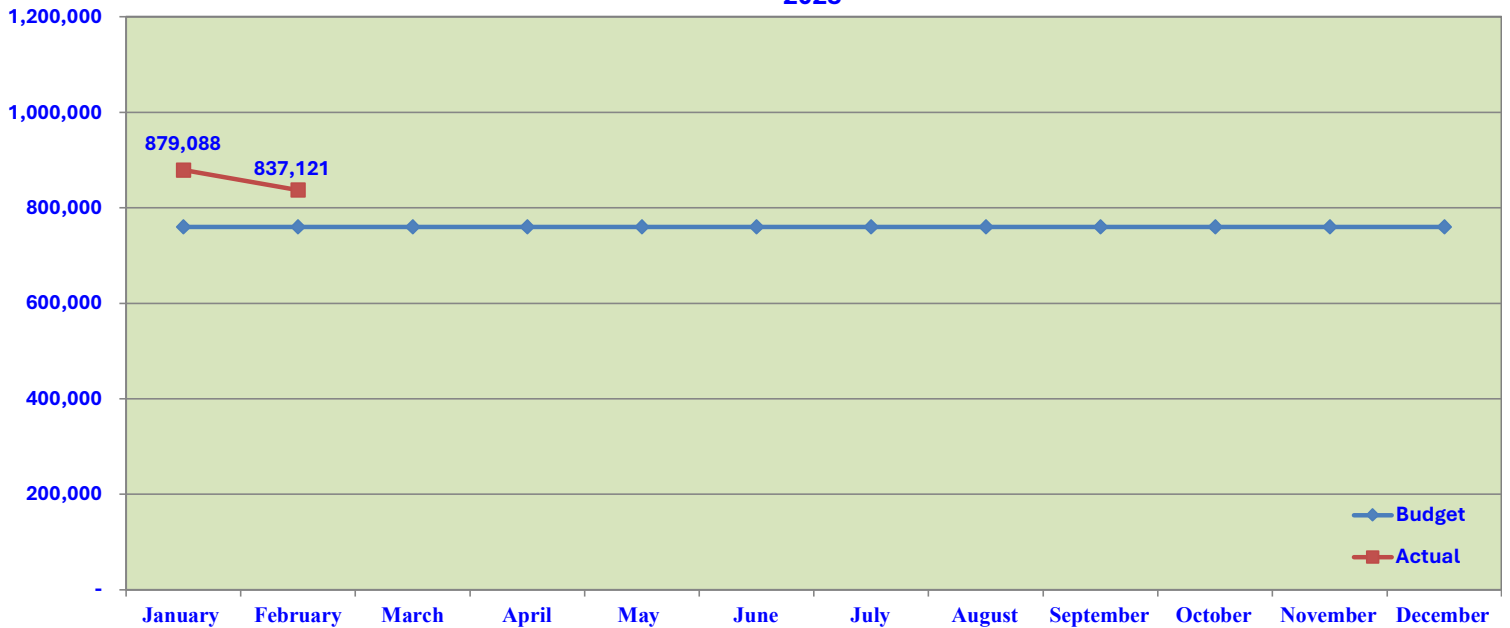
Health Insurance  
Claims  
2016-2025



### Health Insurance February YTD 2016-2025



### Health Insurance Claims/Stop Loss Premiums 2025



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***Financial Statements  
For the Month Ended  
February 28, 2025***

***Prepared by:  
Finance Department***

**FLOYD COUNTY, GEORGIA**  
**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Month Ended February 28, 2025*  
*(with comparative actual amounts for 2024)*

Percentage of Year  
16.7%

	2025			% of		2024
	BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	
<b>Appropriation of Jail Surcharge Funds</b>	\$ 173,000	\$ 67,164	\$ (105,836)	38.8%	\$ 41,746	
<b>Appropriation of DATE Fund Balance</b>	98,005	103,104	5,099	105.2%	89,869	
<b>REVENUES:</b>						
Taxes	60,068,725	3,172,499	(56,896,226)	5.3%	3,064,703	
Licenses and Permits	200,120	25,166	(174,954)	12.6%	1,546	
Intergovernmental	3,579,200	531,768	(3,047,432)	14.9%	503,986	
Charges for Services	5,198,850	629,619	(4,569,231)	12.1%	559,035	
Fines and Forfeitures	1,185,250	205,250	(980,000)	17.3%	206,735	
Interest Earned	370,150	209,507	(160,643)	56.6%	119,993	
Miscellaneous	1,253,820	17,259	(1,236,561)	1.4%	975,953	
<b>TOTAL REVENUES</b>	<u>71,856,115</u>	<u>4,791,068</u>	<u>(67,065,047)</u>	<u>6.7%</u>	<u>5,431,951</u>	
<b>EXPENDITURES:</b>						
<b>GENERAL GOVERNMENT:</b>						
Board of Commissioners	287,115	65,820	221,295	22.9%	64,722	
County Manager	1,366,270	183,462	1,182,808	13.4%	188,222	
Finance Department	797,215	142,952	654,263	17.9%	120,704	
Purchasing Department	309,060	61,722	247,338	20.0%	66,424	
Information Technology	1,132,315	234,844	897,471	20.7%	207,289	
Human Resources	934,845	168,306	766,539	18.0%	152,961	
Tax Commissioner	1,292,205	219,890	1,072,315	17.0%	198,289	
Tax Appraisers	1,516,310	302,663	1,213,647	20.0%	201,847	
Tax Assessors	42,670	4,746	37,924	11.1%	6,842	
Facilities Management	1,753,480	314,179	1,439,301	17.9%	182,366	
Engineering	376,890	55,105	321,785	14.6%	37,705	
Board of Registrars	941,075	79,280	861,795	8.4%	112,981	
General Services	1,830,330	283,382	1,546,948	15.5%	255,378	
<b>TOTAL GENERAL GOVERNMENT</b>	<u>12,579,780</u>	<u>2,116,352</u>	<u>10,463,428</u>	<u>16.8%</u>	<u>1,795,732</u>	
<b>JUDICIAL:</b>						
Superior Court	778,610	106,467	672,143	13.7%	114,466	
Judge Niedrach - Superior Court	139,175	20,316	118,859	14.6%	18,902	
Judge Johnson - Superior Court	145,100	19,985	125,115	13.8%	17,855	
Judge Sparks - Superior Court	73,540	11,387	62,153	15.5%	16,537	
Judge King - Superior Court	127,850	19,542	108,308	15.3%	16,649	
Clerk of Superior Court	1,642,215	273,458	1,368,757	16.7%	309,922	
Board of Equalization	19,490	4,195	15,295	21.5%	7,801	
District Attorney	1,801,250	265,025	1,536,225	14.7%	248,143	
Victim Witness Program	10,200	26,604	(16,404)	260.8%	35,779	
Public Defender	1,067,555	170,952	896,603	16.0%	153,052	
Magistrate Court	738,200	106,413	631,787	14.4%	96,322	
Probate Court	829,600	117,584	712,016	14.2%	110,470	
Juvenile Court	1,329,890	183,254	1,146,636	13.8%	211,027	
Mental Health Court	82,345	44,020	38,325	53.5%	46,329	
Adult Felony Drug Court	15,660	59,084	(43,424)	377.3%	43,540	
<b>TOTAL JUDICIAL</b>	<u>8,800,680</u>	<u>1,428,284</u>	<u>7,372,396</u>	<u>16.2%</u>	<u>1,446,795</u>	

**FLOYD COUNTY, GEORGIA**  
**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Month Ended February 28, 2025*  
*(with comparative actual amounts for 2024)*

Percentage of Year  
16.7%

	2025			2024	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
<b>PUBLIC SAFETY:</b>					
County Police	\$ 8,941,375	\$ 1,344,907	\$ 7,596,468	15.0%	\$ 1,070,395
FCPD HEAT	66,605	26,695	39,910	40.1%	24,712
HIDTA	10,900	70,634	(59,734)	648.0%	66,302
Public Safety/Comm Violence	-	11,655	(11,655)	N/A	500,446
Sheriff - County Jail	16,315,705	2,518,959	13,796,746	15.4%	2,447,747
Medical Department-Prisoners	4,092,275	661,779	3,430,496	16.2%	640,068
County Prison	8,248,120	1,362,691	6,885,429	16.5%	1,264,110
Coroner	293,865	39,338	254,527	13.4%	52,048
Interagency	18,500	-	18,500	0.0%	-
<b>TOTAL PUBLIC SAFETY</b>	<u>37,987,345</u>	<u>6,036,659</u>	<u>31,950,686</u>	<u>15.9%</u>	<u>6,065,829</u>
<b>PUBLIC WORKS:</b>					
Public Roads	6,208,490	958,457	5,250,033	15.4%	923,657
<b>TOTAL PUBLIC WORKS</b>	<u>6,208,490</u>	<u>958,457</u>	<u>5,250,033</u>	<u>15.4%</u>	<u>923,657</u>
<b>HEALTH AND WELFARE</b>					
Health	203,205	50,801	152,404	25.0%	50,801
Welfare	227,660	37,346	190,314	16.4%	31,785
Transportation for Seniors	10,000	2,854	7,146	28.5%	1,432
<b>TOTAL HEALTH AND WELFARE</b>	<u>440,865</u>	<u>91,001</u>	<u>349,864</u>	<u>20.6%</u>	<u>84,018</u>
<b>CULTURE AND RECREATION</b>					
Library	1,291,270	215,212	1,076,058	16.7%	215,212
<b>TOTAL CULTURE AND RECREATION</b>	<u>1,291,270</u>	<u>215,212</u>	<u>1,076,058</u>	<u>16.7%</u>	<u>215,212</u>
<b>HOUSING AND DEVELOPMENT</b>					
Cooperative Extension	173,750	41,506	132,244	23.9%	22,335
Economic Development	265,950	43,492	222,458	16.4%	43,492
<b>TOTAL HOUSING AND DEVELOPMENT</b>	<u>439,700</u>	<u>84,998</u>	<u>354,702</u>	<u>19.3%</u>	<u>65,826</u>
<b>INTERAGENCY</b>					
NW GA Regional Commission	60,800	-	60,800	0.0%	-
GIS	50,000	-	50,000	0.0%	27,500
Planning Commission	257,000	42,833	214,167	16.7%	41,405
Environmental Office	125,000	20,833	104,167	16.7%	20,833
<b>TOTAL INTERAGENCY</b>	<u>492,800</u>	<u>63,667</u>	<u>429,133</u>	<u>12.9%</u>	<u>89,738</u>
<b>TOTAL BUDGETED EXPENDITURES</b>	<u>68,240,930</u>	<u>10,994,629</u>	<u>57,246,301</u>	<u>16.1%</u>	<u>10,686,807</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	1,668,365	205,561	(1,462,804)	12.3%	2,021,815
Transfers Out	(5,439,230)	(1,199,375)	(4,239,855)	22.1%	(1,029,173)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(3,770,865)</u>	<u>(993,814)</u>	<u>(1,462,804)</u>	<u>26.4%</u>	<u>992,642</u>
<b>TOTAL EXPENDITURES</b>	<u>72,011,795</u>	<u>11,988,444</u>	<u>58,709,105</u>	<u>16.6%</u>	<u>9,694,165</u>
<b>NET CHANGE IN FUND BALANCE</b>	(155,680)	(7,197,375)			(4,262,214)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>19,419,279</u>	<u>19,419,279</u>			<u>21,860,504</u>
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ 19,263,599</u>	<u>\$ 12,221,903</u>			<u>\$ 17,598,290</u>

**FLOYD COUNTY, GEORGIA**  
**FIRE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Month Ended February 28, 2025*  
*(with comparative actual amounts for 2024)*

Percentage of Year  
16.7%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Taxes	\$ 10,587,840	\$ 142,369	\$ (10,445,471)	1.3%	\$ 135,636
Interest Earned	125,000	37,716	(87,284)	30.2%	51,654
<b>TOTAL REVENUES</b>	10,712,840	180,084	(10,532,756)	1.7%	187,289
<b>EXPENDITURES</b>					
Public Safety	11,680,345	1,944,898	9,735,447	16.7%	1,715,589
<b>TOTAL EXPENDITURES</b>	11,680,345	1,944,898	9,735,447	16.7%	1,715,589
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(967,505)	(1,764,814)	(20,268,202)	182%	(1,528,299)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer In	200,000	33,333	166,667	16.7%	33,333
Transfer Out	(125,000)	(20,833)	(104,167)	16.7%	(20,833)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	75,000	12,500	62,500	16.7%	12,500
<b>NET CHANGE IN FUND BALANCE</b>	(892,505)	(1,752,314)			(1,515,799)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	8,240,572	8,240,572			8,316,215
<b>FUND BALANCE - YEAR TO DATE</b>	\$ 7,348,067	\$ 6,488,258			\$ 6,800,416

**FLOYD COUNTY, GEORGIA**  
**HOTEL/MOTEL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Month Ended February 28, 2025*  
*(with comparative actual amounts for 2024)*

Percentage of Year  
16.7%

	2025			2024	
				% of	
	BUDGET	YTD	VARIANCE	BUDGET	YTD
<b>REVENUES</b>					
Taxes	\$ 185,000	\$ 16,445	\$ (168,555)	8.9%	\$ 15,748
Interest Earned	5,000	1,183	(3,817)	23.7%	1,363
<b>TOTAL REVENUES</b>	190,000	17,627	(172,373)	9.3%	17,112
<b>EXPENDITURES</b>					
Economic Development	5,000	-	5,000	0.0%	-
<b>TOTAL EXPENDITURES</b>	5,000	-	5,000	0.0%	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	185,000	17,627	(167,373)	9.5%	17,112
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer Out	(185,000)	-	185,000	0.0%	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	(185,000)	-	185,000	0.0%	-
<b>NET CHANGE IN FUND BALANCE</b>	-	17,627			17,112
<b>FUND BALANCE - BEGINNING OF YEAR</b>	-	-			-
<b>FUND BALANCE -YEAR TO DATE</b>	\$ -	\$ 17,627			\$ 17,112

**FLOYD COUNTY, GEORGIA**  
**E 911 FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**For the Month Ended February 28, 2025**  
*(with comparative actual amounts for 2024)*

Percentage of Year  
16.7%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
City of Rome	\$ 2,000	\$ -	\$ (2,000)	N/A	\$ -
Miscellaneous	8,000	5	(7,995)	0.1%	40
Alarm Registration Fee	1,700	330	(1,370)	19.4%	405
Charges for Services	1,955,000	325,359	(1,629,641)	16.6%	328,656
Interest Earned	<u>2,000</u>	<u>403</u>	<u>(1,597)</u>	<u>20.2%</u>	<u>491</u>
<b>TOTAL REVENUES</b>	1,968,700	326,097	(1,642,603)	<u>16.6%</u>	329,592
<b>EXPENDITURES</b>					
Salaries and Benefits	2,190,070	293,194	1,896,876	13.4%	281,954
Other Operating Costs	353,475	153,836	199,639	43.5%	156,505
Equipment	<u>11,540</u>	<u>8,790</u>	<u>2,750</u>	<u>76.2%</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>2,555,085</u>	<u>455,820</u>	<u>2,099,265</u>	<u>17.8%</u>	<u>438,459</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer In	<u>586,385</u>	<u>97,731</u>	<u>488,654</u>	<u>N/A</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	(31,992)			(108,867)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>116,935</u>	<u>116,935</u>			<u>116,935</u>
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ 116,935</u>	<u>\$ 84,943</u>			<u>\$ 8,068</u>

**FLOYD COUNTY, GEORGIA**  
**800 MHz COMMUNICATION SYSTEM FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Month Ended February 28, 2025*  
*(with comparative actual amounts for 2024)*

Percentage of Year  
16.7%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Charges for Services	\$ 736,620	\$ 121,606	\$ (615,014)	16.5%	\$ 63,823
Tower Lease	51,360	5,066	(46,294)	9.9%	7,326
City of Rome	1,000	-	(1,000)	0.0%	-
Interest Earned	150	115	(35)	76.7%	164
<b>TOTAL REVENUES</b>	<u>789,130</u>	<u>126,787</u>	<u>(662,343)</u>	<u>16.1%</u>	<u>71,313</u>
<b>EXPENDITURES</b>					
Other Operating Costs	665,340	106,385	558,955	16.0%	72,567
800 MHz Radio Tower Costs	25,000	-	25,000	0.0%	-
<b>TOTAL EXPENDITURES</b>	<u>690,340</u>	<u>106,385</u>	<u>583,955</u>	<u>15.4%</u>	<u>72,567</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>98,790</u>	<u>20,402</u>	<u>(78,388)</u>	<u>20.7%</u>	<u>(1,254)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer Out	<u>(85,310)</u>	<u>(2,199)</u>	<u>(83,111)</u>	<u>2.6%</u>	<u>(2,166)</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(85,310)</u>	<u>(2,199)</u>	<u>(83,111)</u>	<u>2.6%</u>	<u>(2,166)</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>13,480</u>	<u>18,203</u>			<u>(3,420)</u>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>17,369</u>	<u>17,369</u>			<u>17,547</u>
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ 30,849</u>	<u>\$ 35,572</u>			<u>\$ 14,127</u>

**FLOYD COUNTY, GEORGIA**  
**EMERGENCY MANAGEMENT FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Month Ended February 28, 2025*  
*(with comparative actual amounts for 2024)*

Percentage of Year  
16.7%

	2025				2024
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
GEMA - Emergency Management	\$ 28,895	\$ -	\$ (28,895)	0.0%	\$ -
State of GA - Cert Grant	4,475	-	(4,475)	0.0%	-
City of Rome	10,000	-	(10,000)	0.0%	-
Haz Mit Plan HMGP - Federal	22,000	-	(22,000)	0.0%	-
Haz Mit Plan HMGP - State	980	-	(980)	0.0%	-
Weather Radios - State	5,000	-	(5,000)	0.0%	-
Interest Earned	500	147	(353)	29.5%	188
<b>TOTAL REVENUES</b>	<u>71,850</u>	<u>147</u>	<u>(71,703)</u>	<u>0.2%</u>	<u>188</u>
<b>EXPENDITURES</b>					
Salaries and Benefits	268,590	36,302	232,288	13.5%	34,710
Other Operating Costs	118,260	40,800	77,460	34.5%	18,334
<b>TOTAL EXPENDITURES</b>	<u>386,850</u>	<u>77,102</u>	<u>309,748</u>	<u>19.9%</u>	<u>53,044</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(315,000)	(76,954)	238,046	24.4%	(52,855)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	315,000	52,500	(262,500)	16.7%	50,338
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>315,000</u>	<u>52,500</u>	<u>(262,500)</u>	<u>16.7%</u>	<u>50,338</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	(24,454)			(2,518)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>3,236</u>	<u>3,236</u>			<u>5</u>
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ 3,236</u>	<u>\$ (21,218)</u>			<u>\$ (2,513)</u>

**FLOYD COUNTY, GEORGIA**  
**LAW LIBRARY FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Month Ended February 28, 2025*  
*(with comparative actual amounts for 2024)*

Percentage of Year  
16.7%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Charges for Services	\$ 33,000	\$ 5,687	\$ (27,313)	17.2%	\$ 6,358
Interest Earned	<u>6,000</u>	<u>674</u>	<u>(5,326)</u>	<u>11.2%</u>	<u>1,064</u>
<b>TOTAL REVENUES</b>	<u>39,000</u>	<u>6,361</u>	<u>(32,639)</u>	<u>16.3%</u>	<u>7,422</u>
<b>EXPENDITURES</b>					
Judicial	29,605	6,478	23,127	21.9%	4,101
Equipment	<u>7,000</u>	<u>-</u>	<u>7,000</u>	<u>0.0%</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>36,605</u>	<u>6,478</u>	<u>30,127</u>	<u>17.7%</u>	<u>4,101</u>
<b>NET CHANGE IN FUND BALANCE</b>	2,395	(116)			3,321
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>97,237</u>	<u>97,237</u>			<u>138,086</u>
<b>FUND BALANCE -YEAR TO DATE</b>	<u>\$ 99,632</u>	<u>\$ 97,120</u>			<u>\$ 141,407</u>

**FLOYD COUNTY, GEORGIA**  
**OPIOID REMEDIATION FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Month Ended February 28, 2025*  
*(with comparative actual amounts for 2024)*

Percentage of Year  
16.7%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Interest Earned	\$ 15,000	\$ 4,150	\$ (10,850)	27.7%	\$ 2,436
<b>TOTAL REVENUES</b>	15,000	4,150	(10,850)	27.7%	2,436
<b>EXPENDITURES</b>					
Schedule A Expenditures	30,000	-	30,000	0.0%	-
Schedule B Expenditures	127,100	6,841	120,259	5.4%	-
<b>TOTAL EXPENDITURES</b>	157,100	6,841	150,259	4.4%	-
<b>NET CHANGE IN FUND BALANCE</b>	(142,100)	(2,691)			2,436
<b>FUND BALANCE - BEGINNING OF YEAR</b>	748,509	748,509			364,100
<b>FUND BALANCE - YEAR TO DATE</b>	\$ 606,409	\$ 745,818			\$ 366,536

**FLOYD COUNTY, GEORGIA**  
**SOLID WASTE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Month Ended February 28, 2025*  
*(with comparative actual amounts for 2024)*

Percentage of Year  
16.7%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Taxes	\$ 2,065,530	\$ 60,147	\$ 1,384,280	2.9%	\$ 57,304
Interest Earned	<u>20,000</u>	<u>7,711</u>	<u>(12,289)</u>	<u>38.6%</u>	<u>8,202</u>
<b>TOTAL REVENUES</b>	<u>2,085,530</u>	<u>67,857</u>	<u>1,371,991</u>	<u>3.3%</u>	<u>65,507</u>
<b>EXPENDITURES</b>					
Salaries and Benefits	622,495	75,886	546,609	12.2%	62,030
Other Operating Costs	60,355	17,253	43,102	28.6%	11,707
Utilities	24,120	5,426	18,694	22.5%	3,581
Equipment	9,500	-	9,500	0.0%	-
Remote Site Operations	337,260	54,628	282,632	16.2%	60,884
Tipping Fees	<u>400,000</u>	<u>63,565</u>	<u>336,435</u>	<u>15.9%</u>	<u>58,950</u>
<b>TOTAL EXPENDITURES</b>	<u>1,453,730</u>	<u>216,758</u>	<u>1,236,972</u>	<u>14.9%</u>	<u>197,151</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers Out	<u>(551,140)</u>	<u>(66,667)</u>	<u>484,473</u>	<u>12.1%</u>	<u>(66,716)</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(551,140)</u>	<u>(66,667)</u>	<u>484,473</u>	<u>12.1%</u>	<u>(66,716)</u>
<b>NET CHANGE IN FUND BALANCE</b>	80,660	(215,567)			(198,361)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>1,517,426</u>	<u>1,517,426</u>			<u>1,293,266</u>
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ 1,598,086</u>	<u>\$ 1,301,859</u>			<u>\$ 1,094,905</u>

**FLOYD COUNTY, GEORGIA**  
**STADIUM MAINTENANCE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Month Ended February 28, 2025*  
*(with comparative actual amounts for 2024)*

Percentage of Year  
16.7%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Interest Earned	\$ 8,000	\$ 2,304	\$ (5,696)	28.8%	\$ 2,335
Miscellaneous	54,955	-	(54,955)	0.0%	-
<b>TOTAL REVENUES</b>	62,955	2,304	(60,651)	3.7%	2,335
<b>EXPENDITURES</b>					
Maintenance	162,955	4,165	158,790	2.6%	229
<b>TOTAL EXPENDITURES</b>	162,955	4,165	158,790	2.6%	229
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(100,000)	(1,861)	(219,440)	1.9%	2,106
<b>OTHER FINANCING SOURCES</b>					
Transfers in	100,000	16,667	83,333	16.7%	16,667
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	100,000	16,667	83,333	16.7%	16,667
<b>NET CHANGE IN FUND BALANCES</b>	-	14,806			18,773
<b>FUND BALANCE - BEGINNING OF YEAR</b>	409,349	409,349			310,751
<b>FUND BALANCE -YEAR TO DATE</b>	\$ 409,349	\$ 424,155			\$ 329,524

**FLOYD COUNTY, GEORGIA**  
**AMERICAN RESCUE PLAN ACT FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Month Ended February 28, 2025*  
*(with comparative actual amounts for 2024)*

Percentage of Year  
16.7%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Intergovernmental	\$ 5,966,580	\$ -	\$ (5,966,580)	0.0%	\$ -
Interest Earned	250,000	40,226	(209,774)	16.1%	52,957
<b>TOTAL REVENUES</b>	6,216,580	40,226	(6,176,354)	0.6%	52,957
<b>EXPENDITURES</b>					
Treatment Plant Chemical Conversion	1,164,510	928,391	236,119	79.7%	-
Big Texas Valley Water Project	4,802,070	-	4,802,070	0.0%	-
<b>TOTAL EXPENDITURES</b>	5,966,580	928,391	5,038,189	15.6%	-
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers Out	(250,000)	-	250,000	0.0%	(408,286)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	(250,000)	-	250,000	0.0%	(408,286)
<b>NET CHANGE IN FUND BALANCE</b>	-	(888,164)			(355,329)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	-	-			408,285
<b>FUND BALANCE - YEAR TO DATE</b>	\$ -	\$ (888,164)			\$ 52,956

**FLOYD COUNTY, GEORGIA**  
**1996 SPLOST BUDGET vs. ACTUAL SUMMARY**  
*For the Month Ended February 28, 2025*

	<b>Original Budget</b>	<b>Cumulative Revised Budget</b>	<b>Cumulative Totals To Date</b>	<b>2025 Budget</b>	<b>2025 YTD</b>
<b>Revenues</b>					
SPLOST Taxes	\$ 33,058,378	\$ 36,640,660	\$ 36,640,663	\$ -	\$ -
Interest Earned	494,000	2,480,710	2,483,760	25,000	5,907
Miscellaneous	-	73,900	73,900	-	-
<b>Total Revenues</b>	<b>33,552,378</b>	<b>39,195,270</b>	<b>39,198,323</b>	<b>25,000</b>	<b>5,907</b>
<b>Expenditures</b>					
Jail Expansion	20,298,378	20,439,500	20,439,437	-	-
Fire Stations	2,000,000	3,340,290	2,536,268	870,000	-
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	137,080	90,840	-	-
<b>Total Expenditures</b>	<b>33,552,378</b>	<b>37,062,540</b>	<b>36,212,206</b>	<b>870,000</b>	<b>-</b>
<b>Other Financing Sources (Uses)</b>					
Bond Proceeds	-	19,897,270	19,897,267	-	-
Debt Service Payments	-	(22,030,000)	(22,028,276)	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>(2,132,730)</b>	<b>(2,131,009)</b>	<b>-</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues over</b>					
<b>Expenditures and Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 855,107</b>	<b>\$ (845,000)</b>	<b>\$ 5,907</b>

**FLOYD COUNTY, GEORGIA**  
**2003 SPLOST BUDGET vs. ACTUAL SUMMARY**  
*For the Month Ended February 28, 2025*

	Original Budget	Cumulative Revised Budget	Cumulative Totals To Date	2025 Budget	2025 YTD
<b>Revenues</b>					
Special Purpose Sales Tax	\$ 26,900,000	\$ 30,651,000	\$ 30,651,359	\$ -	\$ -
Interest Earned	150,000	1,130,600	1,156,333	18,000	3,497
<b>Total Revenues</b>	<b>27,050,000</b>	<b>31,781,600</b>	<b>31,807,691</b>	<b>18,000</b>	<b>3,497</b>
<b>Expenditures</b>					
<b>Sewer Projects:</b>					
Blacks Bluff Road Treatment Plant	8,170,000	8,160,000	8,160,000	-	-
Old Dalton Road Sewer	3,000,000	3,000,000	3,000,000	-	-
Cave Spring Sewer Plant	900,000	900,000	900,000	-	-
<b>Transportation Projects:</b>					
Burnett Ferry Road Right-of-Way	300,000	80,000	79,839	-	-
Old Dalton Road Right-of-Way	350,000	768,495	748,500	-	-
Chulio Road Right-of-Way	300,000	1,429,805	954,209	537,925	-
Resurfacing Projects	190,000	680,000	679,099	-	-
<b>Recreation Projects:</b>					
North Floyd Park	1,150,000	1,400,000	1,399,919	-	-
Midway Park	250,000	404,000	403,944	-	-
Shannon Park	80,000	83,000	82,879	-	-
Crane Street Park	110,000	94,380	94,376	-	-
Parks Hoke Park	70,000	59,000	58,948	-	-
Cave Spring Park	30,000	31,370	31,369	-	-
<b>Building Projects:</b>					
New Health Department Facility	9,500,000	8,765,000	8,764,365	-	-
4th Ave Courthouse/New Courthouse Renovation	2,000,000	2,670,300	2,670,261	-	-
<b>General and Administrative</b>	27,194	19,115	14,656	-	-
<b>Total Expenditures</b>	<b>26,427,194</b>	<b>28,544,465</b>	<b>28,042,365</b>	<b>537,925</b>	<b>-</b>
<b>Other Financing Sources (Uses)</b>					
Bond Proceeds	9,500,000	9,628,000	9,628,789	-	-
Bond Costs	(101,958)	(101,960)	(101,958)	-	-
Transfer to General Fund	-	(2,000,000)	(2,000,000)	-	-
Transfer to Capital Projects Fund	-	(193,000)	(193,000)	-	-
Transfer to Debt Service Fund	(10,122,806)	(10,570,175)	(10,570,175)	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(724,764)</b>	<b>(3,237,135)</b>	<b>(3,236,344)</b>	<b>-</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues over</b>					
<b>Expenditures and Other Financing Sources (Uses)</b>	<b>\$ (101,958)</b>	<b>\$ -</b>	<b>\$ 528,982</b>	<b>\$ (519,925)</b>	<b>\$ 3,497</b>

**FLOYD COUNTY, GEORGIA**  
**2013 SPLOST BUDGET vs. ACTUAL SUMMARY**  
*For the Month Ended February 28, 2025*

	<b>Original Budget</b>	<b>Cumulative Revised Budget</b>	<b>Cumulative Totals To Date</b>	<b>2025 Budget</b>	<b>2025 YTD</b>
<b>Revenues:</b>					
Tax Collections					
Floyd County	\$ 38,770,000	\$ 40,746,250	\$ 40,746,251	\$ -	\$ -
City of Rome	23,617,000	24,810,045	24,810,041	-	-
City of Cave Spring	2,591,000	2,691,000	2,691,000	-	-
Interest Earned	-	984,250	1,217,858	125,000	25,772
Miscellaneous Revenue	-	565,830	565,814	-	-
<b>Total Revenues</b>	<b>64,978,000</b>	<b>69,797,375</b>	<b>70,030,964</b>	<b>125,000</b>	<b>25,772</b>
<b>Expenditures:</b>					
<b>Floyd County</b>					
Airport Runway Extension	5,761,000	8,365,355	8,928,253	5,000,000	256,245
Animal Control Facility	5,700,000	5,722,370	5,722,366	-	-
County Case Management Software	500,000	500,000	375,494	89,750	-
Recycling Center	1,379,000	1,712,865	1,712,863	-	-
County Public Safety Range/Special Ops	900,000	917,930	917,926	-	-
County Building Improvements	1,700,000	1,778,890	1,778,889	-	-
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	1,557,140	1,557,140	-	-
Everett Springs Water Line Extension	5,800,000	5,793,525	5,793,524	-	-
Barron Road and Calhoun Road Improvements	130,000	141,780	141,775	-	-
County Infrastructure Improvements	1,400,000	1,536,370	1,536,366	-	-
County Public Works & Public Safety Equipment	1,400,000	1,469,250	1,469,235	-	-
Industrial Property	8,000,000	8,174,500	8,173,350	-	-
Playground Improvements	600,000	511,355	511,355	-	-
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	-	10,500	10,463	-	-
<b>Total Expenditures</b>	<b>64,978,000</b>	<b>69,797,375</b>	<b>67,947,812</b>	<b>5,089,750</b>	<b>256,245</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,083,153</b>	<b>\$ (4,964,750)</b>	<b>\$ (230,473)</b>

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**FLOYD COUNTY, GEORGIA**  
**2017 SPLOST BUDGET vs ACTUAL SUMMARY**  
*For the Month Ended February 28, 2025*

	Original Projects Budget	Cumulative Revised Budget	Cumulative Totals To Date	2025 Budget	2025 YTD
<b>Revenues:</b>					
Tax Collections					
Floyd County	\$ 41,384,318	\$ 65,883,190	\$ 71,371,995	\$ -	-
City of Rome	21,216,362	22,516,365	22,117,221	-	-
City of Cave Spring	1,281,000	1,281,000	1,281,000	-	-
Interest Earned	-	-	3,884,034	500,000	257,187
Miscellaneous Revenue	-	-	48,589	-	-
<b>Total Revenues</b>	<b>63,881,680</b>	<b>89,680,555</b>	<b>98,702,839</b>	<b>500,000</b>	<b>257,187</b>
<b>Expenditures:</b>					
<b>Floyd County</b>					
Ag Center	8,000,000	8,000,000	2,211,269	5,794,530	5,800
E911 Update/Upgrade/Renovation					
Consoles & Furniture	170,000	158,475	158,470	-	-
Renovations/Update	25,000	508,295	508,293	-	-
CAD Computer Upgrade	25,000	-	-	-	-
Security Enhancements	25,000	-	-	-	-
Backup Audio Recorder	12,000	77,870	77,870	-	-
Center Relocation	-	-	-	-	-
Prison Security Upgrade					
Upgrade Camera System	200,000	249,170	254,838	-	-
Replace Outer Security Doors	120,000	143,025	143,022	-	-
Construct Gym Security	700,000	1,225,000	239,478	1,218,830	-
Install Jail Management System Software	225,000	114,770	114,769	-	-
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	-	200,000	-
Complete Roof Replacement	400,000	222,235	222,234	-	-
LED Lighting	400,000	49,450	49,450	-	-
Install Body Scanner	190,000	190,000	-	190,000	-
Historic Courthouse Reno./Judicial Imp.	5,000,000	5,000,000	459,455	6,391,780	75,129
Paving, Infrastructure, and Bridges					-
Paving	3,000,000	3,000,000	3,487,082	45,000	-
Bridges	1,000,000	1,000,000	75,000	100,000	-
Lindale	300,000	300,000	48,531	-	-
Riverside	200,000	200,000	164,983	-	-
Infrastructure	-	-	491,781	145,000	30,530
Infrastructure	-	3,113,890	294,096	-	1,749
Texas Valley Infrastructure Expansion	2,500,000	2,500,000	360	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	300,000	-	-	-
Infrastructure	1,000,000	1,000,000	4,568	-	-
Capital Equipment/Vehicle Fund	3,400,000	9,972,205	9,415,197	640,900	45,407
Public Works Facilities Buildings	2,450,000	2,450,000			
Administration Building	-	-	18,200	2,431,800	-
Main Shop	-	-	-	-	-
Warehouse	-	-	-	-	-
Sign Shop	-	-	-	-	-
Landscape Shop	-	-	-	-	-
Facilities	-	-	-	-	-
Bridges	-	-	-	-	-

**FLOYD COUNTY, GEORGIA**  
**2017 SPLOST BUDGET vs ACTUAL SUMMARY**  
*For the Month Ended February 28, 2025*

	<b>Original Projects Budget</b>	<b>Cumulative Revised Budget</b>	<b>Cumulative Totals To Date</b>	<b>2025 Budget</b>	<b>2025 YTD</b>
Airport Corporate Hangar Construction	\$ 899,210	\$ 2,306,300	\$ 193,372	\$ 2,547,610	\$ 50,762
Floyd County Baseball Stadium Imp.					
Professional Fees	150,000	146,070	146,066	-	-
Terrace	1,200,000	1,541,195	1,541,192	-	-
Section 207 & 209, Gate 6 & 9	147,000	14,405	14,401	-	-
Team Store/ Home Plate Entry	401,000	401,000	400,876	-	-
Safety Upgrades	82,000	38,865	38,864	-	-
Clubhouse Addition	20,000	6,945	6,945	-	-
Stadium Improvements	-	6,100,000	7,556,778	6,908,635	4,477,113
Public Safety Technology Upgrades					
Mobile Vision Upgrade	87,000	55,635	55,631	-	-
Body Cameras	64,000	66,045	66,043	-	-
Mobile Technology Terminals	141,300	14,135	14,131	-	-
Digital In-Car Camera Upgrades	102,600	226,965	226,962	-	-
Forensic Equipment	20,270	20,270	20,165	-	-
Recreation					
27 HVAC units	187,000	218,950	218,946	-	-
Skate Park	150,000	154,890	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	179,500	179,500	-	-
Dock Engineering	100,000	100,000	100,000	-	-
Senior Center Kitchen	50,000	118,425	118,423	-	-
Shannon Tennis Courts	150,000	86,765	86,761	-	-
Bonded Rubber	65,000	198,320	198,315	-	-
Midway Bonded Rubber	39,600	-	-	-	-
Recreation	-	128,065	1,410	-	-
Recreation	-	-	111,653	-	-
Shannon Dog Park	-	-	11,820	-	-
Real Estate and Infrastructure for Eco. Dev.	1,555,000	1,555,000	1,130,194	-	-
Silver Creek Trail Extension to Lindale	590,000	590,000	-	590,000	-
Special Operations Equipment					-
SWAT Unit Upgrade	101,200	183,655	183,653	-	-
Bomb Unit Upgrade	147,000	63,975	63,975	-	-
Blueway's	518,138	518,140	-	-	-
Administrative Fees	100,000	100,000	14,337	5,000	-
<b>Total Floyd County Expenditures</b>	<b>41,384,318</b>	<b>61,147,090</b>	<b>37,097,905</b>	<b>27,709,085</b>	<b>4,686,490</b>
<b>Net Floyd County</b>	<b>-</b>	<b>4,736,100</b>	<b>38,158,124</b>	<b>(27,209,085)</b>	<b>(4,429,304)</b>
Intergovernmental City of Rome	21,216,362	22,516,365	22,516,362	-	-
Intergovernmental City of Cave Spring	1,281,000	1,281,000	1,281,000	-	-
<b>Total Expenditures</b>	<b>63,881,680</b>	<b>84,944,455</b>	<b>60,895,267</b>	<b>27,709,085</b>	<b>4,686,490</b>
<b>Other Financing Sources (Uses)</b>					
Transfer to Capital Projects Fund	-	(41,515)	(45,828)	(689,390)	(4,318)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>(41,515)</b>	<b>(45,828)</b>	<b>(689,390)</b>	<b>(4,318)</b>
<b>Excess (Deficiency) of Revenues over</b>					
<b>Expenditures and Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ 4,694,585</b>	<b>\$ 37,761,744</b>	<b>\$ (27,898,475)</b>	<b>\$ (4,433,621)</b>

**FLOYD COUNTY, GEORGIA**  
**2023 SPLOST BUDGET vs ACTUAL SUMMARY**  
*For the Month Ended February 28, 2025*

	Original Projects Budget	Cumulative Revised Budget	Cumulative Totals To Date	2025 Budget	2025 YTD
<b>Revenues:</b>					
Tax Collections					
Floyd County	\$ 58,037,000	\$ 58,037,000	\$ 11,945,328	\$ 11,525,510	\$ 2,011,145
City of Rome	48,766,289	48,766,289	8,243,757	9,670,080	1,687,381
City of Cave Spring	3,200,000	3,200,000	539,659	633,030	110,461
Interest Earned	-	-	121,807	200,000	35,827
Miscellaneous Revenue	-	-	-	-	-
<b>Total Revenues</b>	<b>110,003,289</b>	<b>110,003,289</b>	<b>20,850,551</b>	<b>22,028,620</b>	<b>3,844,813</b>
<b>Expenditures:</b>					
<b>Floyd County</b>					
T-Hangar Construction	1,739,000	1,739,000	-	1,739,000	-
Southeast Water Line Extension	2,600,000	2,600,000	-	-	-
Public Safety Capital	2,000,000	2,000,000	678,607	558,905	545,557
Police Training Facility	2,000,000	2,000,000	-	1,000,000	-
Police Secure Parking & Evidence Facility	270,000	270,000	-	-	-
Jail Improvements	2,890,000	2,890,000	-	-	-
Prison Improvements	1,900,000	1,900,000	-	-	-
Public Works Capital	4,048,000	4,048,000	269,526	825,100	75,000
Mango Road Improvements	2,500,000	2,500,000	-	415,000	-
Park Avenue & Dragon Drive Improvements	1,200,000	1,200,000	-	-	-
Paving and Infrastructure	10,600,000	10,600,000	-	1,445,000	-
Eden Valley Improvements	160,000	160,000	-	160,000	-
Recreation					
Alto Park	915,000	915,000	-	380,000	-
Etowah Park	3,650,000	3,650,000	-	-	-
Garden Lakes Park	2,500,000	2,500,000	1,775,248	1,795,515	1,775,248
Lock & Dam Park	235,000	235,000	-	-	-
North Floyd Park	235,000	235,000	-	-	-
Shag Williams Park	235,000	235,000	-	-	-
Wolfe Park	235,000	235,000	-	-	-
Oostanaula Paddle in Campsite	850,000	850,000	-	-	-
Economic Development	10,000,000	10,000,000	-	1,500,000	-
Fire Capital	2,875,000	2,875,000	1,524,702	-	-
Recycling Technology Improvements	500,000	500,000	-	500,000	-
Chulio Road Improvements	3,000,000	3,000,000	-	3,000,000	-
Three Mile Road	900,000	900,000	-	900,000	-
Administrative Fees	-	-	-	5,000	-
<b>Total Floyd County Expenditures</b>	<b>58,037,000</b>	<b>58,037,000</b>	<b>4,248,083</b>	<b>14,223,520</b>	<b>2,395,805</b>
<b>Net Floyd County</b>	<b>-</b>	<b>-</b>	<b>7,819,052</b>	<b>(2,498,010)</b>	<b>(348,834)</b>
Intergovernmental City of Rome	48,766,289	48,766,289	8,243,757	9,670,080	1,687,381
Intergovernmental City of Cave Spring	3,200,000	3,200,000	539,659	633,030	110,461
<b>Total Expenditures</b>	<b>110,003,289</b>	<b>110,003,289</b>	<b>13,031,499</b>	<b>24,526,630</b>	<b>4,193,647</b>
<b>Other Financing Sources (Uses)</b>					
Transfer to Capital Projects Fund	-	-	-	(247,395)	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(247,395)</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues over</b>					
<b>Expenditures and Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,819,052</b>	<b>\$ (2,745,405)</b>	<b>\$ (348,834)</b>

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**FLOYD COUNTY, GEORGIA**  
**WATER FUND**  
**STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGE IN NET POSITION**  
**For the Month Ended February 28, 2025**  
*(with comparative actual amounts for 2024)*

Percentage of Year  
16.7%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>OPERATING REVENUES</b>					
Charges for Services	\$ 8,463,250	\$ 1,351,301	\$ (7,111,949)	16.0%	\$ 1,316,523
Rental Fees	12,000	2,099	(9,901)	17.5%	1,049
<b>TOTAL OPERATING REVENUES</b>	<u>8,475,250</u>	<u>1,353,400</u>	<u>(7,121,850)</u>	<u>16.0%</u>	<u>1,317,572</u>
<b>OPERATING EXPENSES</b>					
<b>Water Administration</b>					
Salaries and Benefits	889,190	130,328	758,862	14.7%	122,363
Supplies and Other Expenses	461,400	92,599	368,801	20.1%	84,989
Equipment	7,300	-	7,300	0.0%	2,000
Depreciation	18,535	3,812	14,723	20.6%	4,201
	<u>1,376,425</u>	<u>226,739</u>	<u>1,149,686</u>	<u>16.5%</u>	<u>213,553</u>
<b>Water Distribution</b>					
Salaries and Benefits	1,147,100	186,107	960,993	16.2%	169,216
Supplies and Other Expenses	837,540	109,566	727,974	13.1%	105,305
Equipment	2,850	2,143	707	75.2%	20,414
Purchased Water	1,700,000	97,565	1,602,435	5.7%	405,123
Water Meters	225,000	420,821	(195,821)	187.0%	-
Utilities	500,000	80,946	419,054	16.2%	74,376
Depreciation	1,705,575	265,830	1,439,745	15.6%	273,522
	<u>6,118,065</u>	<u>1,162,978</u>	<u>4,955,087</u>	<u>19.0%</u>	<u>1,047,956</u>
<b>Water Treatment Plant</b>					
Salaries and Benefits	452,600	67,830	384,770	15.0%	64,181
Supplies and Other Expenses	393,210	20,457	372,753	5.2%	44,112
Equipment	45,780	-	45,780	0.0%	-
Utilities	100,320	7,036	93,284	7.0%	17,127
Depreciation	64,305	10,717	53,588	16.7%	10,717
	<u>1,056,215</u>	<u>106,040</u>	<u>950,175</u>	<u>10.0%</u>	<u>136,137</u>
<b>TOTAL OPERATING EXPENSES</b>	<u>8,550,705</u>	<u>1,495,757</u>	<u>7,054,948</u>	<u>17.5%</u>	<u>1,397,646</u>
<b>OPERATING INCOME (LOSS)</b>	(75,455)	(142,357)	(66,902)	188.7%	(80,074)
<b>NON-OPERATING INCOME (LOSS)</b>					
Interest and Fiscal Charges	(113,435)	(16,571)	96,864	14.6%	(19,201)
Amortization of Bond Costs	53,700	6,696	(47,004)	12.5%	7,845
Gain on sale of fixed assets	-	-	-	N/A	360
Interest Earned	275,000	49,681	(225,319)	18.1%	69,168
Transfer from Fire Fund	125,000	20,833	(104,167)	16.7%	20,833
Transfer to General Fund	(908,940)	(151,490)	757,450	16.7%	(59,942)
<b>TOTAL NON-OPERATING INCOME (LOSS)</b>	<u>(568,675)</u>	<u>(90,851)</u>	<u>477,824</u>	<u>16.0%</u>	<u>19,063</u>
<b>Total Operating and Non-Operating Income (Loss)</b>	(644,130)	(233,208)	410,922	36.2%	(61,011)
Water Capital	(2,391,750)	(758,285)	1,633,465	31.7%	(32,760)
<b>CHANGE IN NET POSITION</b>	(3,035,880)	(991,493)			(93,771)
<b>NET POSITION - BEGINNING OF YEAR</b>	<u>48,238,337</u>	<u>48,238,337</u>			<u>48,758,275</u>
<b>NET POSITION - YEAR TO DATE</b>	<u>\$ 45,202,457</u>	<u>\$ 47,246,844</u>			<u>\$ 48,664,504</u>

**FLOYD COUNTY, GEORGIA**  
**WATER FUND - CASH BASIS**  
**STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGE IN CASH BALANCE**  
For the Month Ended February 28, 2025  
(with comparative actual amounts for 2025)

Percentage of Year  
16.7%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>CASH INCREASES</b>					
Charges for Services	\$ 2,483,000	\$ 1,351,301	(1,131,699)	54.4%	\$ 1,316,523
Rental Fees	12,600	2,099	(10,501)	16.7%	1,049
Miscellaneous	63,530	-	(63,530)	0.0%	-
Interest Earned	340,000	49,681	(290,319)	14.6%	69,168
Transfer from Fire Fund	125,000	20,833	(104,167)	16.7%	20,833
Gain on sale of fixed assets	-	-	-	N/A	360
<b>TOTAL CASH INCREASES</b>	<u>3,024,130</u>	<u>1,423,914</u>	<u>(1,600,216)</u>	<u>47.1%</u>	<u>1,407,933</u>
<b>CASH DECREASES</b>					
<b>Water Administration</b>					
Salaries and Benefits	812,160	130,167	681,993	16.0%	122,304
Supplies and Other Expenses	440,805	32,457	408,348	7.4%	64,753
Equipment	27,800	-	27,800	0.0%	2,000
Interest and Fiscal Charges	113,435	5,404	108,031	4.8%	6,118
Transfer to General Fund	359,650	151,490	208,160	42.1%	59,942
	<u>1,753,850</u>	<u>319,518</u>	<u>1,434,332</u>	<u>18.2%</u>	<u>255,117</u>
<b>Water Distribution</b>					
Salaries and Benefits	1,206,590	186,098	1,020,492	15.4%	169,199
Supplies and Other Expenses	829,630	90,362	739,268	10.9%	125,447
Equipment	46,630	1,643	44,987	3.5%	4,322
Purchased Water	1,680,000	(37,778)	1,717,778	-2.2%	399,683
Water Meters	350,000	404,166	(54,166)	115.5%	9,900
Utilities	410,000	81,242	328,758	19.8%	74,367
	<u>4,522,850</u>	<u>725,733</u>	<u>3,797,117</u>	<u>16.0%</u>	<u>782,918</u>
<b>Water Treatment Plant</b>					
Salaries and Benefits	418,030	73,514	344,516	17.6%	64,149
Supplies and Other Expenses	318,260	20,403	297,857	6.4%	26,144
Equipment	45,770	-	45,770	0.0%	-
Utilities	82,000	11,841	70,159	14.4%	17,421
	<u>864,060</u>	<u>105,758</u>	<u>758,302</u>	<u>12.2%</u>	<u>107,714</u>
<b>Water Capital</b>	<u>2,983,000</u>	<u>758,285</u>	<u>2,224,715</u>	<u>25.4%</u>	<u>32,760</u>
<b>TOTAL CASH DECREASES</b>	<u>10,123,760</u>	<u>1,909,294</u>	<u>8,214,466</u>	<u>18.9%</u>	<u>1,178,509</u>
<b>NET INCREASE (DECREASE)</b>	(7,099,630)	(485,381)			229,423
<b>CHANGE IN BALANCE SHEET</b>		(128,466)			336,748
<b>CASH - BEGINNING OF YEAR</b>		<u>8,492,420</u>			<u>8,702,441</u>
<b>CASH - YEAR TO DATE</b>		<u>\$ 7,878,573</u>			<u>\$ 9,268,612</u>

**FLOYD COUNTY, GEORGIA**  
**AIRPORT FUND**  
**STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGE IN NET POSITION**  
*For the Month Ended February 28, 2025*  
*(with comparative actual amounts for 2024)*

Percentage of Year  
16.7%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>OPERATING REVENUES</b>					
Charges for Services	\$ 1,000	\$ 85	\$ (915)	8.5%	\$ 172
Fuel Sales	990,500	133,245	(857,255)	13.5%	188,796
Rental Fees	295,000	61,325	(233,675)	20.8%	53,740
Miscellaneous	23,800	2,413	(21,387)	10.1%	6,236
<b>TOTAL OPERATING REVENUES</b>	<u>1,310,300</u>	<u>197,068</u>	<u>(1,113,232)</u>	<u>15.0%</u>	<u>248,944</u>
<b>OPERATING EXPENSES</b>					
Salaries and Benefits	399,910	70,920	328,990	17.7%	54,537
Supplies and Other Expenses	252,055	29,457	222,598	11.7%	26,567
Utilities	78,660	15,949	62,711	20.3%	13,515
Equipment	15,600	3,022	12,578	19.4%	-
Air Show Expenses	30,000	-	30,000	0.0%	-
Depreciation	831,900	103,541	728,359	12.4%	114,145
Cost of Goods Sold	861,500	80,975	780,525	9.4%	110,729
<b>TOTAL OPERATING EXPENSES</b>	<u>2,469,625</u>	<u>303,864</u>	<u>2,165,761</u>	<u>12.3%</u>	<u>319,493</u>
<b>OPERATING INCOME (LOSS)</b>	<u>(1,159,325)</u>	<u>(106,796)</u>	<u>1,052,529</u>	<u>9.2%</u>	<u>(70,549)</u>
<b>NON-OPERATING INCOME (LOSS)</b>					
Interest Earned	7,000	752	(6,248)	10.7%	1,755
Transfers Out	(374,535)	(22,217)	352,318	5.9%	(58,475)
<b>TOTAL NON-OPERATING INCOME (LOSS)</b>	<u>(367,535)</u>	<u>(21,465)</u>	<u>346,070</u>	<u>5.8%</u>	<u>(56,720)</u>
<b>CHANGE IN NET POSITION</b>	<u>(1,526,860)</u>	<u>(128,261)</u>			<u>(127,269)</u>
<b>NET POSITION - BEGINNING OF YEAR</b>	<u>6,733,385</u>	<u>6,733,385</u>			<u>7,485,410</u>
<b>NET POSITION - YEAR TO DATE</b>	<u>\$ 5,206,525</u>	<u>\$ 6,605,124</u>			<u>\$ 7,358,141</u>

**FLOYD COUNTY, GEORGIA**  
**AIRPORT FUND - CASH BASIS**  
**STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGE IN CASH BALANCE**  
*For the Month Ended February 28, 2025*  
*(with comparative actual amounts for 2024)*

Percentage of Year  
16.7%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>CASH INCREASES</b>					
Charges for Services	\$ 1,500	\$ 85	\$ (1,415)	5.7%	\$ 172
Fuel Sales	940,500	133,353	(807,147)	14.2%	187,022
Rental Fees	306,500	64,504	(241,996)	21.0%	50,026
Miscellaneous	22,500	2,413	(20,087)	10.7%	6,236
Interest Earned	15,000	752	(14,248)	5.0%	1,755
<b>TOTAL CASH INCREASES</b>	<u>1,286,000</u>	<u>201,107</u>	<u>(1,084,893)</u>	<u>15.6%</u>	<u>245,211</u>
<b>CASH DECREASES</b>					
Salaries and Benefits	367,880	89,038	278,842	24.2%	76,265
Supplies and Other Expenses	314,515	22,709	291,806	7.2%	21,020
Utilities	65,000	15,949	49,051	24.5%	12,945
Equipment	2,000	3,022	(1,022)	151.1%	-
Air Show Expenses	30,000	-	30,000	0.0%	-
Transfers Out	399,010	22,217	376,793	5.6%	58,475
Cost of Goods Sold	861,500	80,975	780,525	9.4%	110,729
<b>TOTAL CASH DECREASES</b>	<u>2,039,905</u>	<u>233,910</u>	<u>1,805,995</u>	<u>11.5%</u>	<u>279,434</u>
<b>NET INCREASE (DECREASE)</b>	(753,905)	(32,803)			(34,223)
<b>CHANGE IN BALANCE SHEET</b>		(4,771)			-
<b>CASH - BEGINNING OF YEAR</b>		<u>151,804</u>			<u>230,319</u>
<b>CASH - YEAR TO DATE</b>		<u>\$ 114,230</u>			<u>\$ 153,849</u>

**FLOYD COUNTY, GEORGIA**  
**AGRICULTURE CENTER FUND**  
**STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGE IN NET POSITION**  
*For the Month Ended February 28, 2025*  
*(with comparative actual amounts for 2024)*

Percentage of Year  
16.7%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Intergovernmental	\$ -	\$ -	\$ -	N/A	\$ -
Charges for Services	-	-	-	N/A	-
Rental Fees	-	-	-	N/A	-
Miscellaneous	-	-	-	N/A	-
<b>TOTAL OPERATING REVENUES</b>	-	-	-	N/A	-
<b>EXPENSES</b>					
Salaries and Benefits	98,390	15,055	83,335	15.3%	12,514
Supplies and Other Expenses	17,845	88	17,757	0.5%	-
Equipment	550	-	550	0.0%	-
<b>TOTAL OPERATING EXPENSES</b>	116,785	15,143	101,642	13.0%	12,514
<b>OPERATING INCOME (LOSS)</b>	(116,785)	(15,143)	101,642	13.0%	(12,514)
<b>NON-OPERATING INCOME (LOSS)</b>					
Interest Earned	-	5	5	N/A	-
Transfer from General Fund	116,785	14,445	(102,340)	12.4%	12,514
<b>TOTAL NON-OPERATING INCOME (LOSS)</b>	116,785	14,450	(102,335)	12.4%	12,514
<b>CHANGE IN NET POSITION</b>	-	(693)			-
<b>NET POSITION - BEGINNING OF YEAR</b>	2,114,671	2,114,671			2,123,176
<b>NET POSITION - YEAR TO DATE</b>	\$ 2,114,671	\$ 2,113,978			\$ 2,123,176

**FLOYD COUNTY, GEORGIA**  
**AGRICULTURE CENTER FUND - CASH BASIS**  
**STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGE IN CASH BALANCE**  
*For the Month Ended February 28, 2025*  
*(with comparative actual amounts for 2024)*

Percentage of Year  
16.7%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>CASH INCREASES</b>					
Intergovernmental	\$ -	\$ -	\$ -	N/A	\$ -
Charges for Services	-	-	-	N/A	-
Rental Fees	-	-	-	N/A	-
Miscellaneous	-	-	-	N/A	-
Interest Earned	-	5	5	N/A	-
Transfer from General Fund	-	14,445	14,445	N/A	12,514
<b>TOTAL CASH INCREASES</b>	-	14,450	14,450	N/A	12,514
<b>CASH DECREASES</b>					
Salaries and Benefits	95,840	15,124	80,716	15.8%	12,514
Supplies and Other Expenses	20,440	88	20,352	0.4%	-
Equipment	1,500	-	1,500	0.0%	-
<b>TOTAL CASH DECREASES</b>	117,780	15,212	102,568	12.9%	12,514
<b>NET INCREASE (DECREASE)</b>	(117,780)	(762)			-
<b>CHANGE IN BALANCE SHEET</b>		-			-
<b>CASH - BEGINNING OF YEAR</b>		983			-
<b>CASH - YEAR TO DATE</b>		\$ 220			\$ -

**FLOYD COUNTY, GEORGIA**  
**RECYCLING FUND**  
**STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGE IN NET POSITION**  
*For the Month Ended February 28, 2025*  
*(with comparative actual amounts for 2024)*

Percentage of Year  
16.7%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Intergovernmental					
Solid Waste Commission - Tipping Fees & Promotions	\$ 120,000	\$ -	\$ (120,000)	0.0%	\$ -
City of Rome	127,140	-	(127,140)	0.0%	-
Solid Waste Commission	127,140	-	(127,140)	0.0%	-
Material Sales	200,000	3,204	(196,796)	1.6%	1,274
<b>TOTAL OPERATING REVENUES</b>	574,280	3,204	(571,076)	0.6%	1,274
<b>EXPENSES</b>					
Salaries and Benefits	356,590	51,045	305,545	14.3%	54,263
Supplies and Other Expenses	183,000	19,383	163,617	10.6%	43,948
Equipment	9,500	-	9,500	0.0%	-
Depreciation	141,500	24,088	117,412	17.0%	22,120
Amortization - Right To Use Asset	45,200	7,863	37,337	17.4%	7,863
Utilities	30,440	5,930	24,510	19.5%	5,106
<b>TOTAL OPERATING EXPENSES</b>	766,230	108,310	657,920	14.1%	133,300
<b>OPERATING INCOME (LOSS)</b>	(191,950)	(105,105)	86,845	54.8%	(132,027)
<b>NON-OPERATING INCOME (LOSS)</b>					
Interest Earned	245	72	(173)	29.6%	111
Transfers from Floyd County Solid Waste	127,140	-	127,140	0.0%	-
Transfers to General Fund	(49,330)	(8,222)	(41,108)	16.7%	(7,932)
Transfers to Capital Projects	(90,000)	-	(90,000)	0.0%	-
<b>TOTAL NON-OPERATING INCOME (LOSS)</b>	(11,945)	(8,149)	(4,141)	68.2%	(7,820)
<b>CHANGE IN NET POSITION</b>	(203,895)	(113,254)			(139,847)
<b>NET POSITION - BEGINNING OF YEAR</b>	1,227,303	1,227,303			1,324,284
<b>NET POSITION - YEAR TO DATE</b>	\$ 1,023,408	\$ 1,114,048			\$ 1,184,437

**FLOYD COUNTY, GEORGIA**  
**RECYCLING FUND - CASH BASIS**  
**STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGE IN CASH BALANCE**  
*For the Month Ended February 28, 2025*  
*(with comparative actual amounts for 2024)*

Percentage of Year  
16.7%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>CASH INCREASES</b>					
Intergovernmental	\$ 374,280	\$ 24,077	\$ (350,203)	6.4%	\$ (2,031)
Interest Earned	245	72	(173)	29.6%	111
Material Sales	200,000	23,373	(176,627)	11.7%	49,587
Transfers In	127,140	15,481	(111,659)	12.2%	(1,016)
<b>TOTAL CASH INCREASES</b>	701,665	63,004	(288,458)	9.0%	46,651
<b>CASH DECREASES</b>					
Salaries and Benefits	356,590	51,402	305,188	14.4%	54,263
Supplies and Other Expenses	183,000	19,373	163,627	10.6%	44,396
Equipment	9,500	7,250	2,250	76.3%	-
Utilities	30,440	4,128	26,312	13.6%	4,863
Transfers	139,330	27,389	111,941	19.7%	9,521
<b>TOTAL CASH DECREASES</b>	718,860	109,542	609,318	15.2%	113,043
<b>NET INCREASE (DECREASE)</b>	(17,195)	(46,538)			(66,392)
<b>CHANGE IN BALANCE SHEET</b>		47,941			67,391
<b>CASH - BEGINNING OF YEAR</b>		20,985			362
<b>CASH - YEAR TO DATE</b>		\$ 22,389			\$ 1,362

**FLOYD COUNTY, GEORGIA**  
**ANIMAL CONTROL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Month Ended February 28, 2025*  
*(with comparative actual amounts for 2024)*

Percentage of Year

16.7%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Charges for Services	\$ 20,000	\$ 4,033	\$ (15,967)	20.2%	\$ 3,130
Interest Earned	1,500	1,825	325	121.7%	506
Donations	48,000	11,350	(36,650)	23.6%	11,189
Miscellaneous	1,450	396	(1,055)	27.3%	607
<b>TOTAL REVENUES</b>	<u>70,950</u>	<u>17,603</u>	<u>(53,347)</u>	<u>24.8%</u>	<u>15,432</u>
<b>EXPENDITURES</b>					
Salaries and Benefits	893,085	146,115	746,970	16.4%	177,458
Other Operating Costs	625,495	76,457	549,038	12.2%	64,724
<b>TOTAL EXPENDITURES</b>	<u>1,518,580</u>	<u>222,572</u>	<u>1,296,008</u>	<u>14.7%</u>	<u>242,181</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(1,447,630)	(204,969)	(1,242,661)	14.2%	(226,750)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers from General Fund	1,337,630	222,938	1,114,692	16.7%	248,963
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>1,337,630</u>	<u>222,938</u>	<u>1,114,692</u>	<u>16.7%</u>	<u>248,963</u>
<b>NET CHANGE IN FUND BALANCE</b>	(110,000)	17,969			22,214
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>257,028</u>	<u>257,028</u>			<u>12,296</u>
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ 147,028</u>	<u>\$ 274,997</u>			<u>\$ 34,510</u>

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**ROME-FLOYD PARKS AND RECREATION AUTHORITY**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
*For the Month Ended February 28, 2025*  
*(with comparative actual amounts for 2024)*

Percentage of Year

16.7%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Administrative Operations	\$ 12,000	\$ 35,987	\$ 23,987	299.9%	\$ (65,250)
Miscellaneous Revenues	18,850	3,749	(15,101)	19.9%	4,590
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	-	-	-	N/A	-
Other Programs	224,000	26,484	(197,516)	11.8%	133,939
Gymnastics	412,000	108,896	(303,104)	26.4%	83,007
Special Populations Services	33,850	6,510	(27,340)	19.2%	10,262
Concessions	403,000	35,473	(367,527)	8.8%	34,763
Coosa River Trading Post	184,250	17,794	(166,456)	9.7%	26,324
Etowah Park Golf Practice	7,800	1,300	(6,500)	16.7%	(17,126)
Youth Athletics	403,700	87,603	(316,097)	21.7%	116,663
Adult Athletics	16,500	-	(16,500)	0.0%	800
Scoreboards	7,000	125	(6,875)	1.8%	250
Parks & Recreation Centers	84,150	12,358	(71,793)	14.7%	13,036
Recreation Services	107,000	6,030	(100,970)	5.6%	6,327
Hall of Fame	14,850	4,002	(10,848)	26.9%	6,000
Senior Promotions	5,500	-	(5,500)	0.0%	-
<b>TOTAL REVENUES</b>	<u>1,964,450</u>	<u>346,310</u>	<u>(1,618,140)</u>	<u>17.6%</u>	<u>353,585</u>

**ROME-FLOYD PARKS AND RECREATION AUTHORITY**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
*For the Month Ended February 28, 2025*  
*(with comparative actual amounts for 2024)*

Percentage of Year  
16.7%

	2024			2023	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>EXPENDITURES</b>					
Administrative Operations	\$ 1,206,840	\$ 197,125	\$ (1,009,715)	16.3%	\$ 189,727
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	19,815	729	(19,086)	3.7%	645
Other Programs	107,500	1,283	(106,217)	1.2%	15,027
Gymnastics	248,370	54,847	(193,523)	22.1%	60,022
Special Populations Services	31,620	7,287	(24,333)	23.0%	4,823
Concessions	356,000	29,136	(326,864)	8.2%	43,262
Coosa River Trading Post	147,600	22,351	(125,249)	15.1%	22,603
Sports Division Administration	160,100	20,483	(139,617)	12.8%	22,940
Youth Athletics	257,850	90,928	(166,922)	35.3%	90,235
Adult Athletics	24,500	-	(24,500)	0.0%	-
Scoreboards	1,000	-	(1,000)	0.0%	-
Recreation Centers	214,900	36,223	(178,677)	16.9%	34,883
Recreation Services Administration	258,600	38,433	(220,167)	14.9%	38,067
Parks & Recreation Services	1,278,700	195,019	(1,083,681)	15.3%	187,376
Buildings	107,915	9,365	(98,550)	8.7%	40,631
Shop	179,060	22,043	(157,017)	12.3%	9,206
Hall of Fame	18,350	1,534	(16,816)	8.4%	1,283
Senior Promotions	7,000	-	(7,000)	0.0%	-
<b>TOTAL EXPENDITURES</b>	<b>4,655,720</b>	<b>726,788</b>	<b>(3,928,932)</b>	<b>15.6%</b>	<b>760,731</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	2,600,000	433,333	(2,166,667)	16.7%	469,223
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>2,600,000</b>	<b>433,333</b>	<b>(2,166,667)</b>	<b>16.7%</b>	<b>469,223</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(91,270)</b>	<b>52,855</b>			<b>62,076</b>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>102,570</b>	<b>102,570</b>			<b>135,113</b>
<b>FUND BALANCE - YEAR TO DATE</b>	<b>\$ 11,300</b>	<b>\$ 155,425</b>			<b>\$ 197,233</b>

**FLOYD COUNTY, GEORGIA**  
**HEALTH INSURANCE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**For the Month Ended February 28, 2025**  
*(with comparative actual amounts for 2024)*

Percentage of Year  
16.7%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Contributions					
Employer	\$ 8,430,680	\$ 1,479,772	\$ (6,950,908)	17.6%	\$ 1,464,983
Employees	1,922,780	333,708	(1,589,072)	17.4%	338,375
Retirees	78,875	8,808	(70,067)	11.2%	13,482
Premiums Paid By Others	71,775	-	(71,775)	0.0%	-
Interest Earned	20,000	4,687	(15,313)	23.4%	21,040
Miscellaneous	50,000	-	(50,000)	0.0%	-
<b>TOTAL REVENUES</b>	<u>10,574,110</u>	<u>1,826,975</u>	<u>(8,747,135)</u>	<u>17.3%</u>	<u>1,837,880</u>
<b>EXPENDITURES</b>					
Other Costs	30,036	2,710	27,326	9.0%	4,135
Professional Fees	141,470	21,668	119,802	15.3%	25,221
Claims	7,750,000	1,491,922	6,258,078	19.3%	1,094,935
Premium Payments	1,367,474	224,288	1,143,186	16.4%	241,057
HRA Payments	75,000	13,911	61,089	18.5%	18,563
HSA Payments	49,160	22,803	26,357	46.4%	17,792
Wellness Clinic	871,605	67,512	804,093	7.7%	155,537
Administrative Fees	246,195	40,889	205,306	16.6%	41,422
<b>TOTAL EXPENDITURES</b>	<u>10,530,940</u>	<u>1,885,703</u>	<u>8,645,237</u>	<u>17.9%</u>	<u>1,598,662</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	43,170	(58,728)	101,898	-136.0%	239,218
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer Out	-	-	-	#DIV/0!	(1,500,000)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	-	-	-	#DIV/0!	(1,500,000)
<b>NET CHANGE IN FUND BALANCE</b>	43,170	(58,728)			(1,260,782)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>499,672</u>	<u>499,672</u>			<u>3,950,623</u>
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ 542,842</u>	<u>\$ 440,944</u>			<u>\$ 2,689,841</u>

**FLOYD COUNTY, GEORGIA**  
*Capital Projects and Equipment Expenditures*  
For the Month Ended February 28, 2025

	<b>Budget</b>	<b>2025 YTD</b>
<b>Appropriation of Jail Surcharge Funds</b>	\$ 173,000	\$ 67,164
<b>Appropriation for Future Airport Projects</b>	595,000	-
<b>Appropriation of Fund Balance</b>	2,457,085	1,366
<b>Revenues:</b>		
Interest Earned	50,000	26,654
Transfer from 800 MHz Communications	72,115	-
Transfer from Debt Service	91,860	-
Transfer from ARPA Space Needs	1,469,455	280,738
Transfer from 2017 SPLOST	689,390	4,318
Transfer from 2023 SPLOST	918,455	-
Transfer from Airport	312,635	11,900
Transfer from Solid Waste	24,000	-
Transfer from Recycling	90,000	-
<b>Total Revenues and Appropriations of Fund Balances</b>	<b>\$ 6,942,995</b>	<b>\$ 392,140</b>
<b>Expenditures:</b>		
<b>Sheriff/Jail</b>		
Locking controls	\$ 88,605	\$ -
<b>FB</b>	88,605	-
<b>District Attorney</b>		
DA Grant Revenue	(33,750)	-
GA Grant Expense	33,750	30,000
	-	30,000
<b>County Police</b>		
2022 GEMA Revenue	(20,165)	-
2022 GEMA Expense	20,165	-
	-	-
2025 EOD K9 Revenue	(53,000)	-
2025 EOD K9 Expense	53,000	52,760
	-	52,760
JAG-Federal Revenue	(17,210)	-
JAG	17,210	17,064
	-	17,064
Special Ops Grant Revenue	(50,000)	-
Special Ops Grant #27	50,000	-
	-	-
Project Safe Neighborhood Grant Revenues	(5,085)	-
Project Safe Neighborhood Grant	5,085	-
	-	-
<b>Prison</b>		
Replacement of Kitchen Dishwasher	JS 40,000	-
Replacement of Zero Turn Mowers	JS 18,000	17,008
Replacement of Detail Truck (1-1 Ton Crew Cab 4X4)	JS 90,000	67,164
Installation of Bullet Resistant Glass (Admin. Office)	JS 25,000	-
	173,000	84,172

**FLOYD COUNTY, GEORGIA**  
*Capital Projects and Equipment Expenditures*  
For the Month Ended February 28, 2025

		<b>Budget</b>	<b>2025 YTD</b>
<b>Facilities Management</b>			
E911 Generator (2023 Carryover)		\$ 40,000	\$ -
Administration Building Road Repair		10,000	-
Pressure Wash Building Exterior		12,975	-
Valve Replacement at Health Department		20,000	-
	<b>FB</b>	82,975	-
Space Needs Project			
Glenwood	<b>ARPA</b>	1,488,245	1,113,498
		1,488,245	1,113,498
<b>Public Roads</b>			
EPD Tire Products Grant Revenue		(204,055)	-
EPD Tire Products Grant	<b>23S</b>	451,450	-
		247,395	-
Paving			
2025 LMIG Revenue		(1,352,670)	(1,352,670)
2025 LMIG Paving		1,352,670	-
2024 LMIG Paving		379,155	-
2023 LMIG Paving		141,500	-
Excess LMIG Road Improvements		66,010	-
2024 LRA-Paving		1,371,020	-
	<b>FB</b>	1,957,685	(1,352,670)
Prep and paving	<b>FB</b>	50,000	-
Drainage	<b>FB</b>	30,000	-
<b>Tax Appraisers</b>			
Vehicle Replacement-1997 Jeep Cherokee		30,000	28,020
	<b>FB</b>	30,000	28,020
<b>Superior Court</b>			
Courtroom Furniture/Technology		10,000	-
	<b>FB</b>	10,000	-
<b>County Clerk</b>			
CivicPlus Website (Year 4 of 4 Year Contract)		10,000	-
	<b>FB</b>	10,000	-
<b>Information Technology</b>			
Replace Switches for the Judicial Building		30,000	-
Computer Lease		175,000	-
	<b>FB</b>	205,000	-
<b>Communication</b>			
MPLS Upgrade-Alto, Blossom, Cave Spring, Heath, & Lake Marvin	<b>COM</b>	72,115	4,085
MPLS Upgrade	<b>17S</b>	24,040	4,085
		96,155	8,170
<b>Solid Waste</b>			
Remote Site Building Upgrades	<b>SW</b>	14,000	-
Resurfacing at Remote Sites	<b>SW</b>	10,000	-
		24,000	-
<b>Airport</b>			
Overlay Taxiway "A"			
Federal Revenue		(148,500)	-
Design		165,000	-
	<b>17S</b>	16,500	-

**FLOYD COUNTY, GEORGIA**  
*Capital Projects and Equipment Expenditures*  
For the Month Ended February 28, 2025

		<b>Budget</b>	<b>2025 YTD</b>
<b>Airport (cont'd)</b>			
Rehabilitation & Overlay Taxiway "B" (East)			
Design	<b>AP</b>	\$ 5,135	\$ -
Acquire Easements & Mitigate On-Airport Obstructions- Rwy 7 (Group 1)	<b>AP</b>	133,800	-
Mitigate On-Airport Obstructions - Rwy 7 & 25 Approaches			
State Revenue (Construction) (75/25)	<b>FB</b>	(333,750)	-
Design	<b>FB</b>	67,900	-
Construction	<b>FAP</b>	445,000	-
		179,150	-
Mitigate On-Airport Obstructions- Rwy 1& 19 Approaches			
Federal Revenue (Construction)		(364,500)	-
State Revenue (Construction)		(20,250)	-
Design Revenue		(85,500)	-
Design		95,000	-
Construction		405,000	-
	<b>17S</b>	29,750	-
Rwy 7 & 25 Lighting			
State Revenue (Construction) (75/25)		(712,500)	-
Construction		992,000	-
	<b>FB</b>	279,500	-
Mitigate Obstructions (EA & Design)- Rwy 1 Approach (Group 1)			
Design Revenue (90%)		(151,200)	-
Design		168,000	-
	<b>AP</b>	16,800	-
Relocate Partial Parallel Taxiway "B" (West)			
Federal Revenue (Construction 82%)		(3,324,600)	-
State Revenue (Construction 9%)		(347,200)	-
Federal Revenue (Design 90%)		(167,400)	-
Design		186,000	-
Construction		4,044,000	-
	<b>17S</b>	390,800	-
Expand West T-Hangar Area Sitework			
State Revenue		(711,750)	-
Design		56,310	-
Construction		949,000	-
	<b>23S</b>	293,560	-
Construct West Area Hangar (20+/- Units) Phase 1			
Design	<b>23S</b>	93,000	-
		93,000	-
Overlay Runway 1/19			
Federal Revenue (Construction)		(4,950,000)	-
Federal Revenue (Design)		(85,500)	-
State Revenue		(275,000)	-
Design		95,000	-
Construction		5,500,000	-
	<b>23S</b>	284,500	-

**FLOYD COUNTY, GEORGIA**  
*Capital Projects and Equipment Expenditures*  
For the Month Ended February 28, 2025

		<b>Budget</b>	<b>2025 YTD</b>
<b>Airport (cont'd)</b>			
Runway 1/19 Lighting Rehabilitation			
Federal Revenue		\$ (1,418,400)	\$ -
State Revenue (Construction)		(78,800)	-
Federal Revenue (Design)		(76,500)	-
Design		85,000	4,318
Construction		1,717,000	-
	<b>17S</b>	228,300	4,318
Airport Self Serve Fuel Facility Improvements			
Construction	<b>FAP</b>	150,000	-
Design	<b>AP</b>	75,000	-
		225,000	-
Airport Fuel Tank Catwalk	<b>AP</b>	25,000	4,500
Airport Fuel Storage Facility Improvements (Design)	<b>AP</b>	45,000	-
Airport Sewer Pump	<b>AP</b>	11,900	11,900
<b>Recycling Center</b>			
Forklift with Clamp Forks		60,000	-
Inmate Transport Vehicle		30,000	-
	<b>RC</b>	90,000	-
<b>Current Year Lease Purchase Payments</b>	<b>DS</b>	91,860	-
<b>Transfer to Rome/Floyd Parks and Recreation Capital</b>	<b>FB</b>	29,170	-
<b>Total Net (Revenues) Expenditures</b>		<b>\$ 6,961,785</b>	<b>\$ 1,732</b>

**FLOYD COUNTY, GEORGIA**  
*Water Capital Projects and Equipment Expenses*  
For the Month Ended February 28, 2025

	<b>Budget</b>	<b>2025 YTD</b>
<b>Revenues:</b>		
R & E Funds	\$ 2,155,080	\$ 745,465
Operating Funds	236,670	12,820
Intergovernmental-FEMA Grant	1,471,235	-
<b>Total Revenues</b>	<b>\$ 3,862,985</b>	<b>\$ 758,285</b>
<b>Expenses:</b>		
Water Tank Maintenance	\$ 350,000	\$ -
Water Main Replacement	140,000	-
Water Pumps and Pump Houses	100,000	-
Large Meter Testing	50,000	-
Water Improvements-Highway 53 Water Line Upgrade	137,000	-
Biddy Well - Test Well	119,400	70,300
Chemical Conversion/Engineering	80,915	-
Water Meter Change Out Program	250,000	-
FEMA Grant Expense	2,399,000	675,165
	3,626,315	745,465
<b>2024 Equipment</b>		
Mini Excavator Bobcat E48	15,000	-
Mini Excavator Sany SY60	21,900	-
Mini Excavator Sany SY60	23,180	-
Light Tower	14,000	12,820
Truck Replacement #358	49,590	-
Truck Replacement #303	52,000	-
Replace Zero Turn Mowers	11,000	-
Fulton Well Membrane System	50,000	-
	236,670	12,820
<b>Total Expenses</b>	<b>\$ 3,862,985</b>	<b>\$ 758,285</b>

**FLOYD COUNTY, GEORGIA**  
*Recreation Capital Projects and Equipment Expenditures*  
*For the Month Ended February 28, 2025*

		<b>Budget</b>	<b>2025 YTD</b>
<b>Revenues:</b>			
Interest Income		\$ 1,600	\$ 288
Capital Improvements-County		<u>29,170</u>	<u>-</u>
<b>Total Revenues</b>		<b>\$ 30,770</b>	<b>\$ 288</b>
<b>Expenditures:</b>			
<b>Capital Improvements-County</b>			
Alto Park Tennis Restroom Building Upgrades	<b>FB</b>	\$ 12,000	\$ -
Thornton Gym Leak Repair	<b>FB</b>	11,500	-
Lock and Dam Window/Door Replacement and Siding	<b>FB</b>	20,500	-
Court Resurface	<b>FB</b>	10,000	-
2-Wright ZXT Mowers		<u>29,170</u>	<u>-</u>
<b>Total Expenditures</b>		<b>\$ <u>83,170</u></b>	<b>\$ <u>-</u></b>



***Other Information  
For the Month Ended  
February 28, 2025***

***Prepared by:  
Finance Department***

**FLOYD COUNTY, GEORGIA  
SALES TAX COLLECTIONS**

Cash Basis											
LOCAL OPTION SALES TAX											
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	\$ Increase (Decrease)
											% Increase (Decrease)
January	750,014.85	816,424.37	771,367.64	811,412.61	697,002.47	937,913.89	1,094,295.63	1,111,221.46	1,061,425.82	1,123,886.12	62,460.30
February	572,744.80	573,349.30	612,129.62	660,383.95	695,286.40	781,840.61	846,638.45	815,849.89	859,061.77	895,552.87	36,491.10
March	607,970.66	574,649.61	590,493.95	667,744.68	696,359.81	761,176.31	879,983.09	816,952.01	907,522.71		4.47%
April	633,221.32	642,000.38	760,985.43	701,035.86	713,760.28	895,621.37	953,816.94	978,548.95	898,666.31		
May	624,039.41	622,248.30	569,032.84	747,982.83	717,289.65	900,064.90	953,255.62	918,460.57	948,310.21		
June	635,221.62	669,962.41	676,212.44	777,777.77	806,474.63	876,837.27	993,429.97	936,409.62	964,230.40		
July	647,018.35	654,203.44	685,500.16	715,690.06	772,592.57	899,909.12	1,000,240.28	899,980.14	971,451.39		
August	638,639.65	637,537.88	669,188.44	743,957.89	749,731.01	891,025.48	941,696.27	1,050,226.11	1,018,751.44		
September	654,781.96	653,522.92	667,971.11	736,815.13	1,452,819.94	874,148.57	962,048.54	920,006.52	1,017,415.55		
October	652,147.01	642,753.04	647,844.00	748,643.55	769,791.14	868,364.73	987,976.98	903,115.49	962,687.91		
November	600,917.37	599,441.11	698,685.85	713,719.73	830,189.33	881,711.81	952,746.51	946,161.67	979,612.72		
December	614,596.18	645,431.00	683,087.72	727,129.82	792,743.53	932,432.97	987,893.53	922,784.24	985,298.58		
March Pro Rata	-	-	-	-	-	-	-	-	-	-	N/A
April Pro Rata	-	-	-	-	-	-	-	-	-	-	N/A
May Pro Rata	-	-	-	-	-	-	-	-	-	-	N/A
June Pro Rata	1,586.38	1,079.57	2,686.77	3,619.11	645.47	1,273.70	2,027.46	2,218.68	2,344.15	-	N/A
September Pro Rata	-	-	-	-	-	-	-	-	-	-	N/A
October Pro Rata	-	-	-	-	-	-	-	-	-	-	N/A
Nov/Dec Pro Rata	1,281.10	1,015.86	4,429.82	2,369.44	1,289.54	724.25	3,090.22	-	2,635.38	-	N/A
<b>Totals</b>	<b>7,634,180.66</b>	<b>7,733,619.19</b>	<b>8,039,615.79</b>	<b>8,758,282.43</b>	<b>9,695,975.77</b>	<b>10,503,044.98</b>	<b>11,559,139.49</b>	<b>11,221,935.35</b>	<b>11,579,414.34</b>	<b>2,019,438.99</b>	<b>98,951.40</b>
<b>Original Budget</b>	<b>8,000,000</b>	<b>7,700,000</b>	<b>7,800,000</b>	<b>7,892,500</b>	<b>8,925,000</b>	<b>8,743,870</b>	<b>10,400,000</b>	<b>11,642,950</b>	<b>11,642,950</b>	<b>12,000,000</b>	
<b>Revised Budget</b>	<b>7,760,000</b>	<b>7,700,000</b>	<b>7,800,000</b>	<b>8,600,000</b>	<b>8,640,000</b>	<b>8,743,870</b>	<b>10,400,000</b>	<b>11,642,950</b>	<b>11,642,950</b>	<b>12,000,000</b>	
<b>Amt &gt; Revised</b>	<b>(125,819.34)</b>	<b>33,619.19</b>	<b>239,615.79</b>	<b>158,282.43</b>	<b>1,055,975.77</b>	<b>1,759,174.98</b>	<b>1,159,139.49</b>	<b>(421,014.65)</b>	<b>(63,535.66)</b>	<b>(9,980,561.01)</b>	
<b>Annual Comparisons</b>								<b>1,920,487.59</b>	<b>2,019,438.99</b>	<b>98,951.40</b>	<b>5.15%</b>
SPECIAL PURPOSE LOCAL OPTION SALES TAX											
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	\$ Increase (Decrease)
											% Increase (Decrease)
January	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	2,010,427.80	2,001,927.18	2,119,811.74	(8,500.62)
February	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	1,532,761.35	1,621,252.62	1,689,175.13	88,491.27
March	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	1,543,335.16	1,713,055.32		5.77%
April	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	1,845,456.97	1,750,906.06		
May	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	1,685,680.86	1,788,864.97		
June	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	1,745,514.75	1,818,105.05		
July	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	1,681,069.84	1,830,159.71		
August	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	2,045,497.61	1,920,719.90		
September	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	1,737,420.08	1,915,786.41		
October	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	1,703,132.02	1,815,554.87		
November	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	1,782,636.82	1,847,380.76		
December	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	1,740,242.32	1,858,373.22		
March Pro Rata	-	-	-	-	-	-	-	-	-	-	N/A
April Pro Rata	-	-	-	-	-	-	-	-	-	-	N/A
May Pro Rata	-	-	-	-	-	-	-	-	-	-	N/A
June Pro Rata	2,827.87	1,914.40	4,689.95	6,399.29	1,142.06	2,264.86	3,584.40	3,914.57	4,448.43	-	N/A
July Jet Fuel Tax Grant	-	-	3,452.00	-	-	-	-	-	-	-	N/A
September Pro Rata	-	-	-	-	-	-	-	-	-	-	N/A
October Pro Rata	-	-	-	-	-	-	-	-	-	-	N/A
Nov/Dec Pro Rata	2,291.46	1,802.43	7,833.66	4,192.69	2,276.07	1,282.20	5,465.50	3,253.59	5,000.42	-	N/A
<b>Totals</b>	<b>13,514,990.89</b>	<b>13,703,884.18</b>	<b>14,229,556.96</b>	<b>15,490,294.76</b>	<b>17,161,758.27</b>	<b>18,580,825.27</b>	<b>20,416,610.35</b>	<b>21,060,343.74</b>	<b>21,891,534.92</b>	<b>3,808,986.87</b>	<b>79,990.65</b>
<b>Annual Comparisons</b>								<b>3,623,179.80</b>	<b>3,808,986.87</b>	<b>185,807.07</b>	<b>5.13%</b>

# FLOYD COUNTY, GEORGIA

Water Fund Bonds Debt Service Coverage Ratio  
For the Month Ended February 28, 2025  
(with comparative calculation for 2024)

	ACTUALS	
	2025	2024
<b>Operating Revenues:</b>		
Misc-Other	\$ 5,745	\$ 4,210
Water Charges	1,221,816	1,248,947
Water Meter Charges	90,362	31,650
Penalties & Cut Offs	33,378	31,716
Fire Service Charges	20,833	20,833
Less: Fire Service Charges	(20,833)	(20,833)
Charges for Services	1,351,301	1,316,523
Miscellaneous	-	-
Rental Fees	2,099	1,049
<b>Total Operating Revenues</b>	<b>1,353,400</b>	<b>1,317,572</b>
<b>Operating Expenses:</b>		
Administration	226,739	213,553
Less: Depreciation	(3,812)	(4,201)
Net Administration	222,929	209,352
Distribution	1,162,978	1,047,956
Less: Depreciation	(265,830)	(273,522)
Net Distribution	897,147	774,434
Treatment Plant	106,040	136,137
Less: Depreciation	(10,717)	(10,717)
Net Treatment Plant	95,322	125,420
<b>Total Operating Expenses</b>	<b>\$ 1,215,398</b>	<b>\$ 1,109,206</b>
Net Available for Debt Service	\$ 138,002	\$ 208,366
Bonds Debt Service (83.3% of Annual Debt Payment)	51,167	51,417
<b>Bonds Debt Service Coverage Ratio (1.10 Requirement)</b>	<b>2.70</b>	<b>4.05</b>
Total Debt Service (83.3% of Annual Debt Payment)	94,030	94,280
<b>Total Debt Service Coverage Ratio</b>	<b>1.47</b>	<b>2.21</b>

**FLOYD COUNTY, GEORGIA**

*Non-Capital Equipment*

*For the Month Ended February 28, 2025*

	<b>Budget</b>	<b>YTD</b>
Probate Court		
2-Printers	\$ 1,600	\$ -
	1,600	-
District Attorney		
6 - Printers	3,000	-
2 - Filing cabinets	1,200	-
	4,200	-
Public Defender		
Shredder	5,000	1,516
	5,000	1,516
Sheriff		
5-Glock G17T (SWAT)	3,000	-
5-Simmunition Bolt Carrier Group (SWAT)	2,500	-
Breaching Shotgun with Accessories	3,800	3,133
Laptop	1,040	1,040
2-Docking Stations for Body Cameras	2,480	-
Sally Port Rollup Door	7,000	6,965
13-Tasers	39,560	39,560
	59,380	50,698
Board of Commissioners		
iPad	2,000	1,156
	2,000	1,156
Board of Registrars		
Computer Monitor	1,800	-
Training Room Projector	1,200	-
Computer	1,800	-
Laptop	1,200	-
	6,000	-
Police		
10-Glock Model 45 MOS Pistols	5,000	-
10-Aim Point ACRO P-11 Sight	5,500	-
	10,500	-
Facilities Management		
Electronic HVAC Gauges	960	-
Electronic Megohmmeter	800	-
Battery Drill Set	1,000	-
Mop Machine	2,000	-
Admin. Camera Viewing Station	2,040	2,040
	6,800	2,040
Public Works		
2-Exhaust Fume Extractors	4,010	4,007
3-1/2" Drive Air Impact Wrenches	1,350	1,187
2-Table Vises	600	-
Smoke Machines for EVAP Emissions Testing	1,200	1,005
Pressure Washer for Wash Rack	9,500	9,175
2-Hose Reels	600	-
Stihl MC 311 Chainsaw	540	537
4-Stihl FS 91 Weed Eaters	1,400	1,169
2-Harris 2 Way Radios	4,400	-
Montana Hammer (for Guardrail Posts)	9,000	8,000
Concrete/Asphalt Demo Saw	1,850	1,438
Stihl MS 194 T-Chainsaws	500	-
Stihl HL 94 Hedge Trimmer	550	-
	35,500	26,519
Prison		
Radio Equipment	7,500	-
Taser Equipment	20,000	19,989
Body Cameras	3,000	2,924
3-Body Armor	3,000	-
	33,500	22,913

**FLOYD COUNTY, GEORGIA**  
*Non-Capital Equipment*  
For the Month Ended February 28, 2025

	<u>Budget</u>	<u>YTD</u>
Tax Appraisers		
1 - Printer	\$ 500	\$ -
	500	-
Cooperative Extension		
2 - Laptops with docking stations (cost share with UGA)	2,500	-
	2,500	-
Tax Commissioner		
3-Printers	2,325	-
	2,325	-
Superior Court		
Courtroom Upgrades	5,500	1,853
	5,500	1,853
Judge Niedrach Superior Court		
Desktop printer	600	-
	600	-
Judge Johnson Superior Court		
Desktop printer	600	-
	600	-
Judge Sparks Superior Court		
Desktop printer	600	-
	600	-
Judge King Superior Court		
Desktop printer	600	-
	600	-
County Manager		
Office Furniture	3,500	-
	3,500	-
Community Violence Grant		
Equipment	147,155	-
	147,155	-
Purchasing		
Painting	1,500	-
	1,500	-
Information Technology		
Emergency equipment purchases	8,000	
Veeam (On Prim)	2,500	
Backup Drive Storage System	8,000	5,150
	18,500	5,150
E-911		
5-Plantronics PTT Wireless	2,750	-
Text Translation Service Install	8,790	8,790
	11,540	8,790
Law Library		
Technology Updates & Additions, Wireless Upgrades	7,000	-
	7,000	-
Solid Waste		
Remote Site Signage	9,500	-
	9,500	-
Inmate Benefit		
Sheriff - Equipment	60,000	-
Prison - Equipment	8,000	-
Work Release - Equipment	5,000	-
	73,000	-

**FLOYD COUNTY, GEORGIA**  
*Non-Capital Equipment*  
For the Month Ended February 28, 2025

	<b>Budget</b>	<b>YTD</b>
Water Department		
Administration		
Electric Letter Opener	\$ 2,800	\$ -
3-Document Scanners	4,500	-
	7,300	-
Distribution		
2-Stihl Weed Eaters	1,000	648
2-BR 800 Backpack Blowers	1,300	995
Push Mower	550	500
	2,850	2,143
Treatment		
Surface Pro Laptop	1,500	-
Lab Refrigerator	3,740	-
Heratherm Drying Oven	3,345	-
3-Hach 5300 TU	11,400	-
3-Hach SC4500	14,550	-
2-Maintenance Cleaning Kit	2,400	-
Conductivity Meter	940	-
Spectrometer Meter	7,905	-
	45,780	-
Airport		
All Terrain Vehicle	9,900	
Pressure Washer	2,500	
Safety Cabinet for Fuel Farm	3,100	3,022
Fuel Pump for Fuel Farm Jet Tanks	6,000	5,247
	21,500	8,269
Agriculture Center		
Equipment	550	-
	550	-
Recycling		
Belt Replacement for Main Belt and Install	9,500	-
	9,500	-
Recreation		
Gymnastics		
Pit Blocks	2,000	-
Level 4 Vault Mat	5,610	-
	7,610	-
Youth Baseball		
3 - Pitching machines	7,500	-
	7,500	-
Park & Recreation Services		
Commercial Steel Waste Receptacles	15,000	-
Dual Axel Trailer	8,700	-
Windscreens (Alto Park Tennis)	7,500	-
	31,200	-
Rec-Buildings		
Thornton Center Tables	7,100	-
Gilbreath Center Tables	900	-
Shannon Center Tables	7,100	-
Anthony Center Tables	1,500	-
	16,600	-
Rec-Shop		
Push Mower	2,200	-
Weed Eaters and Blowers	5,700	-
	7,900	-
Total:	\$ 607,690	\$ 131,047