



Floyd County, Georgia

***Financial Statements
For the Month Ended
July 31, 2025***

FLOYD COUNTY, GEORGIA
Financial Statements
For the Month Ended July 31, 2025

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***Financial Statements
For the Month Ended
July 31, 2025***


***Prepared by:
Finance Department***


Floyd County, Georgia


For the Month Ended July 31, 2025


General Fund Revenues Budget vs Actual			
	\$	73,507,610	Budget
	\$	21,432,346	Actual
	\$	(52,075,264)	29%

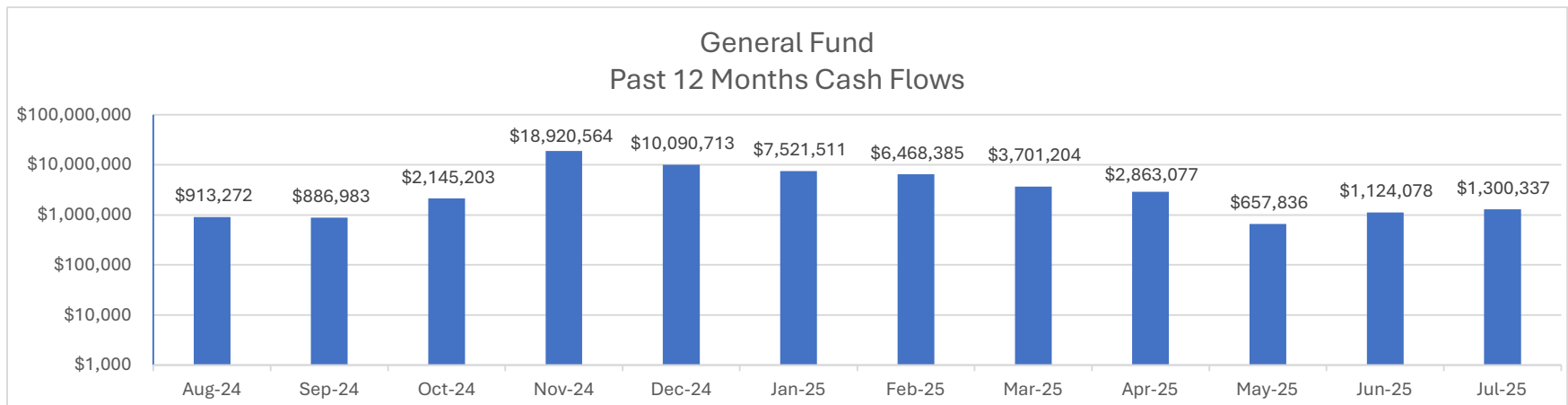
General Fund Expenditures Budget vs Actual			
	\$	74,311,105	Budget
	\$	42,439,016	Actual
	\$	31,872,089	57%

Net Change in General Fund Balance Budget vs Actual			
	\$	(803,495)	Budget
	\$	(21,006,671)	Actual
	\$	(20,203,176)	2614%

Cash & Investments vs Fund Balance = Liquidity & Availability of Fund Balance			
	\$	1,300,337	Cash
	\$	(1,151,042)	Fund Balance
		-113%	

Public Safety Expenditures vs Other As Compared to Actual Expenditures			
		50%	Public Safety
		50%	Other
		100%	Total

Boarding Inmates Revenue Budget vs Actual			
	\$	1,325,000	Budget
	\$	774,068	Actual
	\$	(550,932)	58%



Floyd County, Georgia

For the Month Ended July 31, 2025



2023 SPLOST Fund Sales Taxes Budget vs Actual			
	\$ 21,828,620	Budget	
	\$ 12,868,333	Actual	
	\$ (8,960,287)		59%

2017 SPLOST Fund Expenditures Budget vs Actual			
	\$ 28,946,480	Budget	
	\$ 7,980,754	Actual	
	\$ 20,965,726		28%

Water / Sewer Revenues & Expenses All Revenues and All Expenses			
	\$ 5,260,197	Revenues	
	\$ 5,506,414	Expenses	
	\$ (246,217)		

Airport Revenues & Expenses All Revenues and All Expenses			
	\$ 768,624	Revenues	
	\$ 1,192,931	Expenses	
	\$ (424,307)		

Recycling Revenues & Expenses All Revenues and All Expenses			
	\$ 467,582	Revenues	
	\$ 481,922	Expenses	
	\$ (14,340)		

2023 SPLOST Fund Expenditures Budget vs Actual			
	\$ 25,950,055	Budget	
	\$ 10,616,443	Actual	
	\$ 15,333,612		41%

2013 SPLOST Fund Expenditures Budget vs Actual			
	\$ 5,089,750	Budget	
	\$ 338,639	Actual	
	\$ 4,751,111		7%

Water / Sewer Operating Cash Flows Beg. Of Year vs Current Balance			
	\$ 8,492,420	Beginning	
	\$ 4,582,705	Current	
	\$ (3,909,715)		

Airport Operating Cash Flows Beg. Of Year vs Current Balance			
	\$ 151,804	Beginning	
	\$ 96,939	Current	
	\$ (54,864)		

Recycling Operating Cash Flows Beg. Of Year vs Current Balance			
	\$ 20,985	Beginning	
	\$ 50,602	Current	
	\$ 29,617		



***Financial Narrative
For the Month Ended
July 31, 2025***

***Prepared by:
Finance Department***

Floyd County Review of July 2025

General Fund

- Revenues
 - Taxes are \$2,877,900 more than last year.
 - Prior Years' Property Tax is \$2,517,300 more than last year. City of Rome remitted 2024 excess TAD payments during May. Also, a large portion of the Public Utilities weren't received until April of this year.
 - The Public Utilities' billing was delayed until January 2025 due to the delayed receipt of values from the State of Georgia.
 - Intangible Taxes have increased 17.8% 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 increased from last year by 22% or \$20,950. This indicates more real estate transactions.
 - Penalties & Interest revenue is \$4,200 less 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 does not agree with the trend in the Fire and Solid Waste funds. In May 2024, a large amount was received as a correction for 2023 transactions.
 - There is an increase in Sales Tax collections from 2024 of \$198,750 or 3%. This is down from the 5.6% increase reported in May, due to a taxpayer-initiated sales tax refund. The June sales tax distribution for May collections was reduced by \$113,000 for this refund. The Department of Revenue would release no information other than it was a taxpayer-initiated refund covering multiple years. The only other surrounding entity that appeared to be affected by this was Gordon County.
 - Motor Vehicle TAVT is \$150,250 more than last year, a 6.7% increase. The possibility of tariffs prompted the purchase of existing inventory earlier in the year.
 - Cable TV Easements continue to decrease and are down 13% from 2024, \$40,600. More people are cancelling their cable services and opting for internet streaming. Comcast is down 14.7% and, due to a timing difference in payment, Direct TV is up 12.1%.
 - Licenses & Permits is \$19,200 more than last year.
 - Licenses & Permits-Alcohol is \$4,300 greater than July 2024 collections. This is the result of changes in ownership of establishments.
 - Licenses & Permits-Banks is \$9,500 higher than this same time last year. This is a business license tax due March 1, 2025. Receipts for United Community Bank increased 3.3%.
 - Licenses & Permits-COAM is \$4,500 more in 2025. We didn't begin collecting fees for coin operated amusement machines (COAM) until September 2024.

Floyd County Review of July 2025

General Fund (cont'd)

- Revenues (cont'd)
 - Intergovernmental Revenue is \$101,100 more than last year.
 - COPS Program shows a \$64,100 increase. There is an additional officer this year and a 20.8% increase in the average reimbursement per officer.
 - State-Offender Rehab revenue is \$71,500 higher than 2024. The average number of inmates has decreased 0.8%. The subsidy went from \$22/day per inmate to \$24/day per inmate beginning in May 2024.
 - Charges for Services is \$84,100 more than in 2024.
 - Sheriff Fees & Services is \$6,900 more than in 2024.
 - Sheriff Boarding Inmates is \$102,900 less than in 2024.
 - Chattooga County Boarding Inmate revenue is down \$152,800 from 2024. The average number of inmates rose 12.4%. Payments for 3 months boarding in 2023 are included in the 2024 amount.
 - Funds received from the Social Security Administration have decreased 15% compared to 2024, a decrease of \$3,900.
 - 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. Inmates have been housed only one month in 2025.
 - Payments from Haralson County are \$9,000 less than 2024. No inmates have been housed in 2025.
 - Payments from ICE have increased \$7,300 compared to July 2024.
 - The City of Rome payments have decreased \$15,350, a 13.3% drop.
 - In October of 2024, we began housing inmates for Murray County. So far this year, we have received \$27,650.
 - A \$47,600 payment from the State of Georgia was received in July.
 - Inmate Contracts in total are \$86,450 higher than 2024.
 - 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 7.1% more than the amount for 2024.
 - The average monthly amount collected in 2024 was \$15,000 and in 2025 is \$16,100.
 - Tax Collection Commissions rose \$74,850 or 42.2%.
 - 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 increased 33.6% since 2024. Commissions are also received from the Clerk of Superior Court. These commissions have increased 14.3% from 2024.

Floyd County Review of July 2025

General Fund (cont'd)

- Revenues (cont'd)
 - Clerk of Court Charges for Services increased by \$33,750 when compared to 2024. This is an 11.6% increase.
 - Recording Fees have decreased 0.6% since 2024, a \$1,200 decrease. This is revenue from recording deeds and liens.
 - Copies have increased \$7,900 since July 2024. Part of this variance is due to receiving payment for copies for 2024 in 2025.
 - Advance Deposits are up \$2,500 from last year. Advance deposits are the County's portion of the filing fee for a new case.
 - Other Fees have increased \$21,550 when compared to 2024. Examples of this revenue include UCC filings and bond forfeitures. The portion relating to bond forfeiture has increased \$21,550.
 - All other charges increased by a total of \$3,050 compared to 2024.
 - Probate Court Charges for Services increased \$700 from 2024, rising 1%.
 - Estate revenues increased 5.5% or \$3,000. 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. The number of filings increased 1.6% and the amount paid increased 23.5%.
 - Miscellaneous revenues are down 26% compared to 2024, but only by \$2,950. 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 \$5,900 since 2024.
 - There has been a decrease of 1.7% in the total number of cases since last year.
 - Cases that generate fees have increased 8.2% since 2024.
 - In July 2024, the amount charged per case increased.
 - City of Rome-Booking Fee is \$6,350 more than July 2024.
 - In May of 2024 the booking fee went from \$15 to \$25.
 - The amount collected in 2025 includes invoices from December 2024 to June 2025. The amount collected in 2024 includes invoices from November 2023 to June 2024.
 - City of Rome-Jail Surcharge rose 27.5% from 2024, an \$8,400 increase. There is a 32.4% increase in the number of cases.
 - Court Reporting Services has shown an increase of \$4,400 since last year. In 2024, the number of bills YTD was 40. In 2025, the number is 52. This is a 30% increase.

Floyd County Review of July 2025

General Fund (cont'd)

- Revenues (cont'd)
 - Fines & Forfeitures are down \$31,300.
 - Clerk of Court – Criminal Division Fines are down \$36,950, a 13.5% drop as compared to 2024.
 - Juvenile Court Supplemental Services fines have decreased 11.5% since this time last year, a total of \$500.
 - Probate Court Fines are up \$1,800 or 0.4%.
 - Parking Fines have decreased 47.9%. The number of cases in 2024 were 196 and for 2025 are only 131.
 - Drug Abuse & Treatment Fines are up 9.8% compared to 2024. This is an increase of \$4,450.
 - Miscellaneous Revenue is down 86.3%.
 - Telephone Commissions have not been received this year.
 - In the past, we received a prepaid commission of \$885,000 annually and budgeted \$820,000 for this in 2025.
 - Initially, there was an FCC ruling that eliminated telephone commissions from inmates.
 - We recently learned that ruling has been stayed until 2027, and we should begin receiving these commissions again in the near future.
- Expenditures
 - Information Technology is higher than the YTD budget by 7.6%.
 - Workers' Compensation was not budgeted for 2025, but there is a claim this year.
 - HSA County Contribution was not budgeted in 2025 because of a coding error in Benefit Connector, our benefits website.
 - Dues & Subscriptions is 75.9% of the annual budget. Renewal for our firewall was paid.
 - Data processing is 93.9% of the annual budget. Most of the software for security has been renewed.
 - Facilities Management is 3.9% above the YTD budget.
 - Supplies is 89.7% of the annual budget. A new printer was purchased.
 - Gas & Oil is 76.9% of the annual budget.
 - Repair & Maintenance is 74.6% of the annual budget. Most of the vehicles used are over 10 years old.
 - The costs for several buildings are over budget, ranging from 4.7% to 67%. Preparations are being made in anticipation of departmental moves to new locations to renovate older spaces.
 - Victim Witness Program is 5.3% more than the YTD budget.
 - Two grants have been awarded for the Victim Witness Program. Two quarters of 2025 reimbursements have been received so far this year from the Office on Violence Against Women and is 34.7% of the amount budgeted. Only payments for the first quarter of the grant awarded from the Victim of Crime Act have been received and is 22.4% of the budgeted amount.

Floyd County Review of July 2025

General Fund (cont'd)

- Expenditures (cont'd)
 - Salaries & Wages and FICA are 84.6% and 82.5% of the annual budget respectively.
 - There are 2 positions that were not included in the original budget that have grant revenues to cover the expenses.
 - Supplies is at 96.3% of the annual budget. A budget transfer has been requested.
 - Public Safety and Community Violence is 12.2% greater than the YTD budget.
 - The first five months of 2025 are the only reimbursements received so far.
 - Health Insurance was not budgeted for 2025.
 - The equipment budget has been fully exhausted for 2025. Laptops and vehicle mounts have been ordered for officers.
 - Transportation for Seniors is 17.7% above the YTD budget.
 - Gas & Oil is 2.9% more than the YTD budget.
 - Repair & Maintenance is 34.9% over the annual budget. The vehicles used by Coosa Valley Regional Services have had repairs. Three of the vehicles are 10 years old. This will be adjusted with the final budget revision.
 - Cooperative Extension is 1.2% greater than the YTD budget.
 - Salaries & Wages and FICA are 9.4% and 9.1% higher than the YTD budget respectively. A long-term employee retired in February and received a vacation pay out.
 - Workers' Compensation was not budgeted for 2025, but there is a claim this year.
 - Mileage Reimbursement is 64% of the annual budget. This line item will be monitored and a budget transfer requested if needed.
 - Economic Development is 13.1% higher than the annual budget.
 - A payment of \$148,630 was made to Greater Rome CVB for prior years' hotel motel tax collections. These funds were previously unable to be spent on Forum promotions due to COVID-19 and transfer of ownership of the facility to the City of Rome.
 - Transfers Out is 7% above the YTD budget.
 - Jail Surcharge and ARPA Space Needs funds were not budgeted for General Fund Transfers to Capital Projects. This should be corrected with the final budget revision.
- **Total Budgeted Expenditures are 1.9% below the YTD budget.**
- Fund Balance
 - For 2025, the General Fund has decreased its fund balance by \$21,006,671 compared to a decrease of \$17,958,304 for 2024, a variance of \$3,048,366.

Floyd County Review of July 2025

Fire Fund

- Revenues
 - Taxes are \$354,550 more than this time last year.
 - Property Taxes – Prior Years are \$317,200 more.
 - Motor Vehicle Taxes are \$2,050 less.
 - Mobile Home Taxes are \$1,850 more.
 - Intangible Taxes are \$6,850 more.
 - Motor Vehicle TAVT is \$26,300 more.
 - Penalties are \$4,400 more.
 - See explanations in the General Fund for the above revenue categories.
- Expenditures
 - Total expenditures increased by \$800,950 due to pay increases for firefighters at the City of Rome and City of Cave Spring.

E911 Fund

- Revenues
 - Total Revenues are 0.7% below the YTD budget and \$22,000 less than 2024.
 - Charges for Services are \$22,350 less.
 - Prepaid fees are \$15,250 less. Per the Georgia Emergency Communications Authority (GECA), there is a statewide trend of decreased payments for prepaid cell phones. They are researching the source of this decrease.
 - Landline fees are \$24,300 less.
 - Wireless fees are \$17,250 more.
- Expenditures
 - Total Expenditures are 5.0% below the YTD budget but \$53,400 more than 2024.
 - Salaries and Benefits are \$61,850 more than last year but 7.8% below the YTD budget due to filling budgeted vacant positions in the department.
 - Other Operating Costs are 11.6% above the YTD budget but \$15,300 less than last year.
 - Repairs and Maintenance is 30.2% above the YTD budget and \$8,350 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 annual maintenance contract for Sound Communications, E-911's phone and radio recording system, stayed consistent in pricing from 2024.
 - 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.

Floyd County Review of July 2025

E911 Fund (cont'd)

- Expenditures (cont'd)
 - In March, the semiannual required console cleaning occurred at a cost of \$3,400, staying consistent in pricing from 2024. A second cleaning will occur later this year.
 - Annually, the Diverse Computing gateway undergoes maintenance to ensure continued system integrity and compliance with security standards for E-911. This annual maintenance cost of \$2,250 is consistent with 2024.
- Equipment is 17.9% over the YTD budget due to the purchase of Text-to-Translate software, which will enable the organization to efficiently translate large volumes of content, thereby reducing reliance on external translation services and lowering long-term operational costs.

800 MHz Communication Fund

- Revenues
 - Total Revenues are comparable to the YTD budget but \$213,000 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 0.3% above the YTD budget and \$62,550 more than 2024.
 - This variance is primarily due to a prior-year correction that reduced expenses in 2024 by \$28,000. Without this correction, the variance would be approximately \$10,000 more than 2024 due to an increase in the Williams Communication pricing.
 - Additionally, Williams Communication increased the monthly maintenance invoice by 3.5% above the amount specified in our signed agreement. To correct this overcharge, a \$4,400 credit was applied to the August invoice, covering three months of excess billing and realigning payments with the contract terms effective May 2025.
 - Tower Costs are 4.5% above the annual budget due to several required maintenance items including a transfer switch repair at the Shannon tower, bulb and base replacements, as well as beacon replacements for the Mt. Alto and Cave Spring towers. There is a possibility that the encumbered maintenance, which is pushing the account over budget, will come in under the estimated amount and correct the overage. If not, a budget transfer will be requested.

Floyd County Review of July 2025

Emergency Management Fund

- Revenues
 - Grant revenue for EMA will be received later in the year.
- Expenditures
 - Total Expenditures are 5.8% below the YTD budget but \$26,400 more than 2024 due to an increase in Salaries and Benefits and additional Operating Costs.
 - A new Emergency Operations Center (EOC) maintenance account has been added to EMA without an allocated 2025 budget causing it to appear over budget. This account will capture all repair cost invoices that were previously charged to the General Fund. At the end of the year, a portion of these costs will be billed to the City of Rome.
 - 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.

Solid Waste Fund

- Revenues
 - Taxes increased \$141,650 when compared to 2024.
 - Property Taxes Prior Years is \$126,100 more.
 - Recording Intangible Tax is \$2,050 more.
 - Motor Vehicle TAVT is \$11,250 more.
 - Penalties and Interest Property tax is \$1,650 more.
 - See explanations in the General Fund for the above revenue categories.
 - Interest Earned is \$450 more when compared to 2024. The average account balance has increased; however, the interest rate earned on that balance has decreased.
- Expenditures
 - Total Expenditures are \$31,000 more than 2024 but 8.9% below the YTD budget.
 - Salaries & Benefits is 16.8% under the YTD budget but \$27,100 more than 2024. This increase is due to a vacation payout for two employees 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.
 - Utilities is 4.1% above the YTD budget and \$3,000 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 \$2,450 less than 2024 due to the monthly hauling bill decreasing.

Stadium Maintenance Fund

- Revenues
 - Total Revenues are comprised of Miscellaneous Income and Interest Earned.
 - Interest Earned is 22.9% above the YTD budget but \$2,000 less than 2024. While interest rates are lower, there is a higher balance earning interest.

Floyd County Review of July 2025

Stadium Maintenance Fund (cont'd)

- Revenues (cont'd)
 - 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 51% below the YTD budget and \$35,250 less than 2024. Major renovations were performed through 2017 SPLOST in 2024 and through the beginning of 2025.

Water Fund

- Revenues
 - Charges for Services is \$402,200 more than 2024, and .7% above the YTD budget.
 - Consumption reports show an 8.1% increase in residential usage and a 9.9% 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.
 - On April 1st a 15% water rate increase went into effect.
 - Water Meter Charges have increased \$239,100 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 \$15,100 from 2024. In March 2024, we waived fees due to the delay in the postal system.
 - **Operating Revenues are .7% above the YTD budget.**
- Expenses
 - Administration Repairs and Maintenance is 33.1% over the YTD budget and \$4,750 more than 2024 due to a roofing repair made to the drive thru of the building.
 - Administration Data Processing is 13.9% over the YTD budget and \$1,150 more than last year. This is due to returned check processing fees from our online payments system. These include invoices from 2024 that were received in 2025.
 - Administration Equipment is 16.9% over the YTD budget but \$6,000 less than 2024. This is due to an emergency purchase of a new HVAC unit for the administration building.
 - We have budget savings in Dues and Subscriptions, Legal Fees, Postage, and Bad Debts that is helping offset the accounts that are over budget.
 - **Total Administration Expenses are even with the YTD budget.**

Floyd County Review of July 2025

Water Fund (cont'd)

- Expenses (cont'd)
 - Distribution Dues and Subscriptions is 31.6% over the YTD budget. This is due to more GA Professional License fees being paid for this year than last year. These renew every 2 years.
 - Distribution Uniforms is 8.2% over the YTD budget but \$900 less than 2024. This is due to the timing of yearly uniform purchases.
 - Distribution Equipment is 16.9% over the YTD budget but \$24,500 less than last year.
 - Distribution Water Meters Purchased is 20.4% over the YTD budget and is \$174,450 more than 2024. This is for the yearly purchase of water meters that was not made until later in 2024. Also, with the construction of 2 large subdivisions, more meters are needed.
 - Distribution Data Processing is 33.7% over the YTD budget and is \$1,100 more than 2024. This is due to the replacement of old GPS vehicle trackers.
 - Distribution Radio Maintenance is \$2,650 more than 2024 due to an increase in radio maintenance costs.
 - **Total Distribution Expenses are 1.7% above the YTD budget.**
 - Treatment Chemicals is 28.9% below the YTD budget and is \$22,100 less than 2024. This is due to chemical feeders being added to some of the treatment plants. We have also switched from using granular chlorine to liquid chlorine with these feeders. This is an ongoing project and once finished it will cost less in the long run for chemicals and maintenance.
 - **Total Treatment Plant Expenses are 16.3% below the YTD budget.**
 - **Total Operating Expenses are .8% below the YTD budget.**

Airport Fund

- Revenues
 - Fuel Sales are \$157,100 less than 2024 and 3.9% below the YTD budget. This decline is largely due to the extended closure of the main runway for construction, which limited aircraft operations to a shorter runway without lighting during nighttime or low-visibility conditions. Higher than normal rainfall and storms throughout the first half of the year further reduced airport traffic and fuel purchases.
 - Avgas Revenue is \$1,300 less.
 - Self-Serve Revenue is \$16,900 less.
 - Jet Fuel Revenue is \$138,900 less.
 - Rental Fees are \$16,950 more than 2024 and 14.5% above the YTD budget due to an increase in new tenants and CPI increases to rental contracts.
 - Land Leases are up \$10,200.
 - T-Hangars are up \$5,550.
 - Big Hangars are up \$850.
 - Tie Downs are up \$300.

Floyd County Review of July 2025

Airport Fund (cont'd)

- Revenues (cont'd)
 - Miscellaneous Revenue is 5.2% below the YTD budget and \$9,200 less than 2024 due to a decrease in Call Outs, Ramp, and Overnight Hangar fees.
 - **Total Operating Revenues are 0.2% above the YTD Budget.**
- Expenses
 - Supplies are 40.5% above the YTD budget due to a restock purchase of cleaning and restroom supplies meant to last the remainder of the year.
 - Bank Charges are 43.5% above the annual budget due to an increase in Positive Pay charges from United Community. A budget transfer has been requested.
 - Dues & Subscriptions is 25.5% above the YTD budget due to the timing of several annual subscriptions including Civic Plus, 1200 Aero, Georgia Airports Association, and individual dues to the American Association of Air Affiliates.
 - Repairs and Maintenance – Runways are 34% above the YTD budget for the necessary repair of a localizer due to a faulty cable needing replacement. The Localizer System projects a signal outward and upward in line with the runways centerline to very specific degrees of height and width of which may be tracked by the aircraft/pilot to guide the flight path to the runway. It is utilized most frequently for inclement weather.
 - Garbage Service is 26.9% above the YTD budget due to larger bills in April and May for dumpster rentals required to clear out the maintenance hangar prior to its demolition.
 - Legal Fees are 26.8% above the annual budget due to the need for contract revisions. A budget transfer has been requested.
 - Utilities are 8% above the YTD budget due to the expected 3% increase in rates from Georgia Power and increase of usage.
 - Oil & Priest Supplies are 37.3% above the annual budget due to a purchase for resell supplies. A budget transfer has been requested.
 - **Total Operating Expenses are 25.7% below the YTD budget.**

Recycling Fund

- Revenues
 - Operating Revenues are 13.1% under the YTD budget and \$16,550 less than 2024.
 - Aluminum has increased \$40,900.
 - Paper has increased \$7,000.
 - Corrugated materials have decreased \$37,650. Pricing for corrugated materials is market based and can fluctuate up and down. On average, the price has been \$40 to \$60 per ton less than it was in 2024.
 - Mixed plastics have decreased \$19,000.
 - Steel has decreased \$5,950.
 - Miscellaneous materials have decreased \$1,900.
 - Intergovernmental Revenue is \$80,400 more than 2024. This includes transfers from the City of Rome and the Solid Waste Commission to cover the operational

Floyd County Review of July 2025

Recycling Fund (cont'd)

- Revenues (cont'd)
 - deficit. This amount will be larger for 2025 due to a correction to how the lease expense was accounted for in prior years.
- Expenses
 - Total Operating Expenses are .8% over the YTD budget and \$25,350 more than 2024.
 - Facility Rental is \$27,250 more than 2024 due to an accounting change. In prior years, this expense was recorded as a reduction in a balance sheet liability account rather than as an expense.
 - Depreciation is \$8,400 more than 2024 due to the Allegheny Shredder added in December 2024.
 - Utilities are 5.9% over the YTD budget and \$1,500 more than 2024. This is due to a Georgia Power rate increase in January 2024, May 2024, and December 2024.

Animal Control Fund

- Revenues
 - Total Revenues are \$11,400 less than this time last year.
 - Charges for Services is \$2,850 more than 2024 due to increased animal adoptions and additional revenue from the Low-Cost Spay and Neuter Clinic that is open to the public.
 - Interest Earned is quadruple the annual budget and \$3,900 more than 2024 due to a higher balance earning interest.
 - Donations are down \$17,500 from 2024 due to receiving fewer public donations and the absence of any fundraisers this year.
- Expenditures
 - Total Expenditures are \$66,300 less than 2024 and 8.6% below the YTD budget.
 - Salaries and Benefits are \$90,400 less than 2024 and 2.3% below the YTD budget due to a combined decrease in Salaries, Workers' Compensation, and Health Insurance.
 - Other Operating Costs have increased \$24,100 compared to 2024 but are 17.6% below the YTD budget.
 - Credit Card Processing Fees are 38.5% above the YTD budget due to underbudgeting and a timing difference. In 2025, there are eight processing fees instead of seven, though monthly costs remain consistent with 2024.
 - Repairs and Maintenance is 34.3% over the annual budget due to necessary ongoing repairs for the rescue van and trailer, as well as the purchase and installation of docks for computers in four Animal Control vehicles. A budget transfer has been requested.
 - Food & Treats are 30.2% above the YTD budget primarily due to an increase in food cost coupled with an increased intake of animals.

Floyd County Review of July 2025

Animal Control Fund (cont'd)

- Expenditures (cont'd)
 - Data Processing is 9.8% above the YTD budget due to an unexpected increase in our Clover merchant software fees—from \$14.95/month to \$29.95/month for credit card payment processing software. We will monitor this account and request a budget transfer if needed.

Rome-Floyd Parks and Recreation Authority

- Total Revenues are \$20,350 less than 2024.
- Total Expenditures are \$141,200 more than 2024.
- Admin. Operations has a net expense of \$626,050, a \$115,100 increase over 2024.
 - Transaction Fees are 37.4% above the YTD budget due to a timing issue. There are seven months of fees instead of six in 2025, as well as an overall increase in fees from Clover due to increased revenue processing.
 - Data Processing is 35.7% 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.
- Northside Swim Center has a net revenue of \$8,800, an increase of \$16,900 from 2024.
 - Total Revenue is up \$15,550 from 2024 due to an increase in Admissions and Rentals.
 - Total Expenditures are down \$1,350 from 2024.
- Other Programs has a net revenue of \$40,800, compared to a net revenue of \$10,300 in 2024.
 - Total Revenue is up \$55,650 from 2024 due to an increase in Ice Rink and Road Race revenue.
 - Sponsorships have been reclassified from Administrative to Other Programs for 2025, resulting in a \$37,500 variance.
 - Although Ice Rink gate admissions decreased by approximately \$12,000 from 2024 to 2025, local schools were offered field trip packages that included boxed lunches, generating an additional \$11,250 in revenue. Ice rink sponsorships also increased by \$12,000 compared to 2023–2024.
 - The annual Leprechaun-a-thon road race, held in March, attracted 855 runners, up from 655 in 2024. Registration fees were also increased by \$5.
 - Total Expenditures are \$25,150 more than 2024 largely due to an encumbrance for the New Year's Eve fireworks earmarked earlier in 2025. This expense is comparable to 2024 and fully covered by Atrium Health as part of their annual event sponsorship.
- Gymnastics has net revenues of \$91,000, compared to \$88,650 in 2024.
 - Revenues are \$750 less than 2024.
 - Expenditures are \$1,600 less than 2024 due to reduced equipment purchases and fewer competition entries, partially offset by an increase in part-time staff costs.

Floyd County Review of July 2025

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

- Concessions has a net revenue of \$44,950, down from \$47,800 from 2024.
 - Total Revenues are \$2,950 less than 2024 due to a decrease in revenue at Alto and Gilbreath Park. An increase of \$27,850 at North Floyd is offset by a decrease of \$18,800 at Riverview due to an increase of tournaments held at North Floyd while tournaments at Riverview were rained out.
 - Total Expenses are comparable to this time last year.
- Coosa River Trading Post has a net revenue of \$11,150 down from \$45,600 in 2024.
 - Total Revenues are \$33,750 less than 2024 due to a decrease in Camping Rentals, as well as a decrease in purchases of bait and camping supplies. Loss of long-term camping rentals account for approximately \$28,050 of the decrease.
 - Total Expenditures are \$700 more than 2024.
- Adult Softball has a net revenue of \$5,050, down from \$8,750 in 2024.
 - Total Revenues are \$6,800 more than 2024 due to an increase of teams participating. In the May/June season for 2024, there were a total of 24 teams versus 38 teams in 2025, with a significant increase of those being church league teams.
 - Total expenditures are \$10,520 more than in 2024 due to an increased need for part-time staff.
- Camp Goodtimes received \$2,220 in revenue and \$1,190 in donations.
 - The camp hosted 30 children this summer. All field trips and meals were supported by community sponsorships and included several Special Education teachers that volunteer annually.
- The Lego Nerf and Kids vs. Wild camps collectively hosted 150 children over the summer, providing a total of five weeks of recreational and educational programming.
- Parks and Recreation Services has a net expenditure of \$727,000, an increase from 2024 of \$38,000 primarily due to an increase in Salaries and Benefits.
 - Total Revenues are down \$2,500 from 2024 due to a decrease in Shelter Rentals.

Health Insurance Fund

- Revenues
 - Total Revenues are \$10,950 more than last year. This due to the Cigna wellness rebate being received quarterly instead of one lump sum at the end of the plan year.
 - Premiums paid by others is \$8,000 less than 2024.
- Expenditures
 - Claims are \$251,550 more than last year and 4.7% more than the YTD budget. We currently have 23 participants with claims over \$50,000, and the total amount of claims for these 23 participants is \$2,685,850. These account for 55% of the total claims.
 - Wellness Clinic costs are 5.5% under the YTD budget and \$39,150 less than 2024.
 - Clinic Fees are 9.1% under the YTD budget but \$4,350 more than last year.
 - Clinic Services are 4.3% under the YTD budget and \$43,500 less than last year.

Floyd County Review of July 2025

Health Insurance Fund (cont'd)

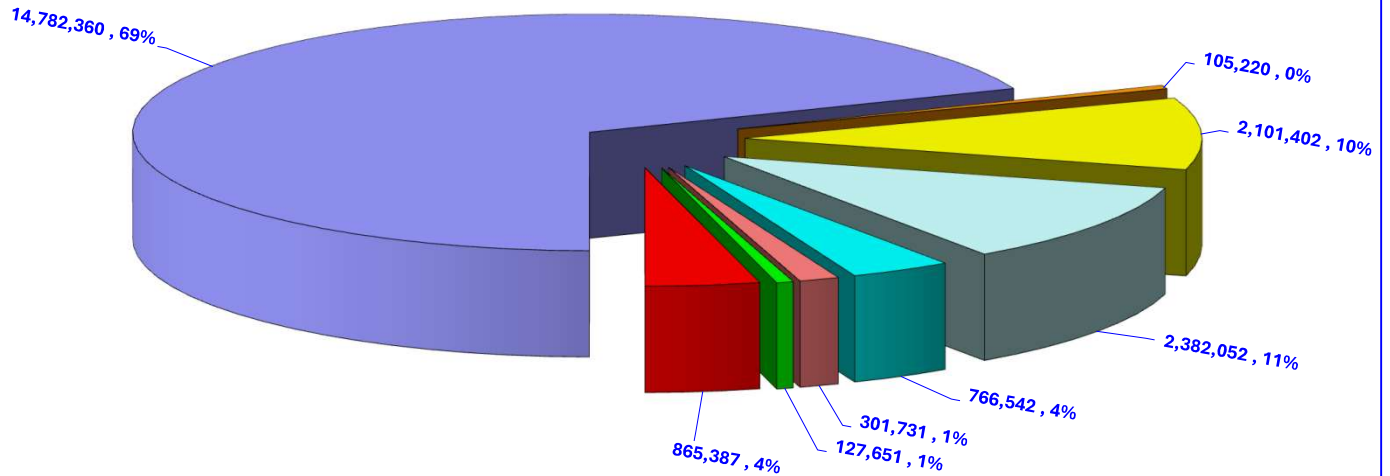
- Expenditures (cont'd)
 - Pharmacy costs compared to the same time period for 2024 are down \$45,300. We stopped allowing GLP-1 medications for weight loss in August 2024.



***Charts
For the Month Ended
July 31, 2025***

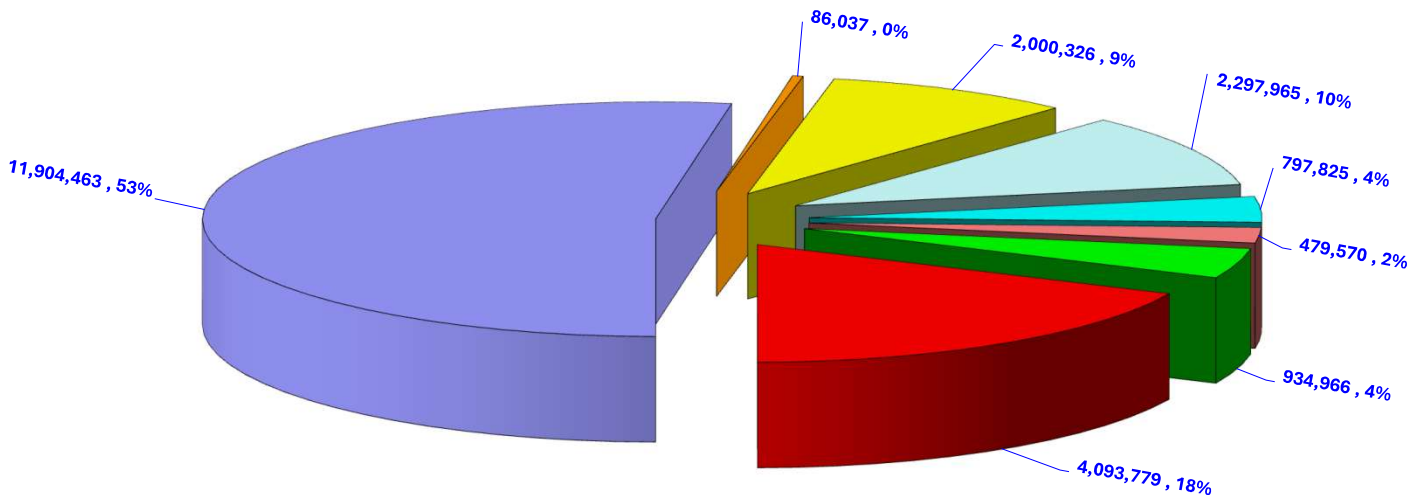
***Prepared by:
Finance Department***

July 2025 Revenues and Transfers In



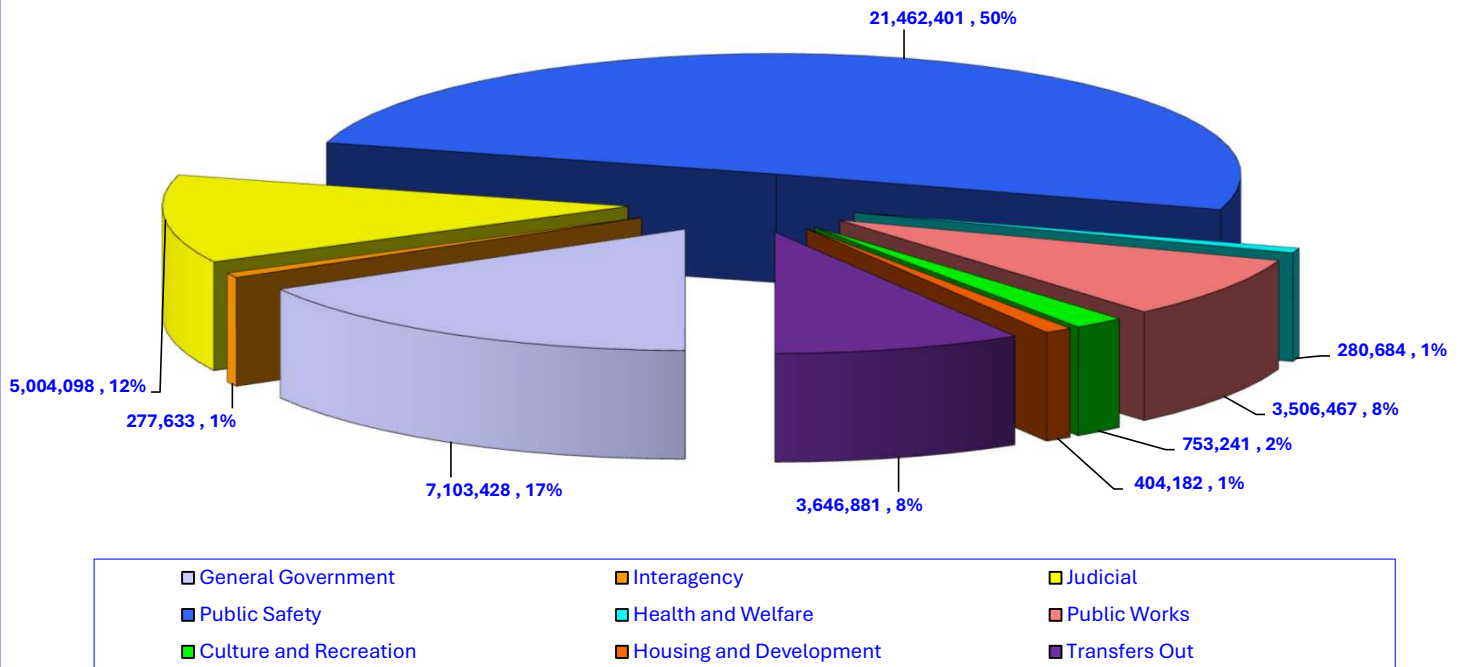
Taxes	Licenses and Permits	Intergovernmental	Charges for Services
Fines and Forfeitures	Interest Earned	Miscellaneous	Transfers In

July 2024 Revenues and Transfers In

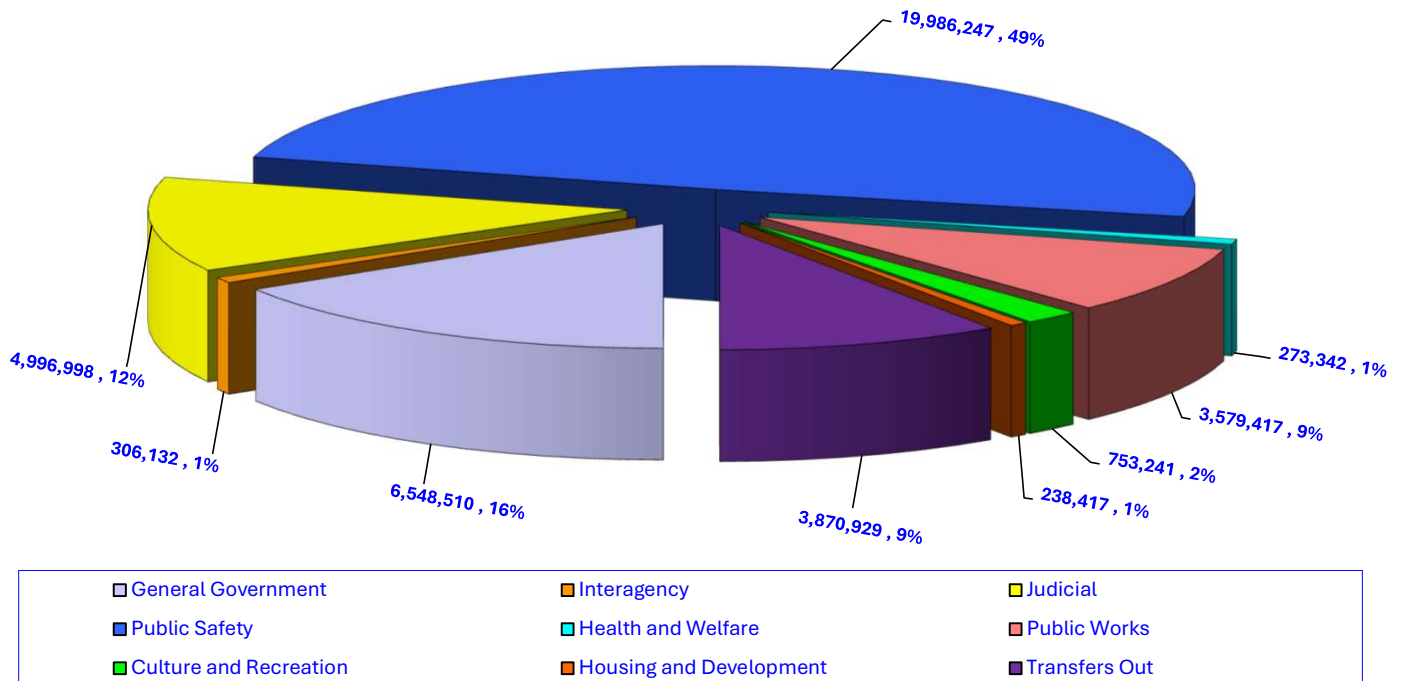


Taxes	Licenses and Permits	Intergovernmental	Charges for Services
Fines and Forfeitures	Interest Earned	Miscellaneous	Transfers In

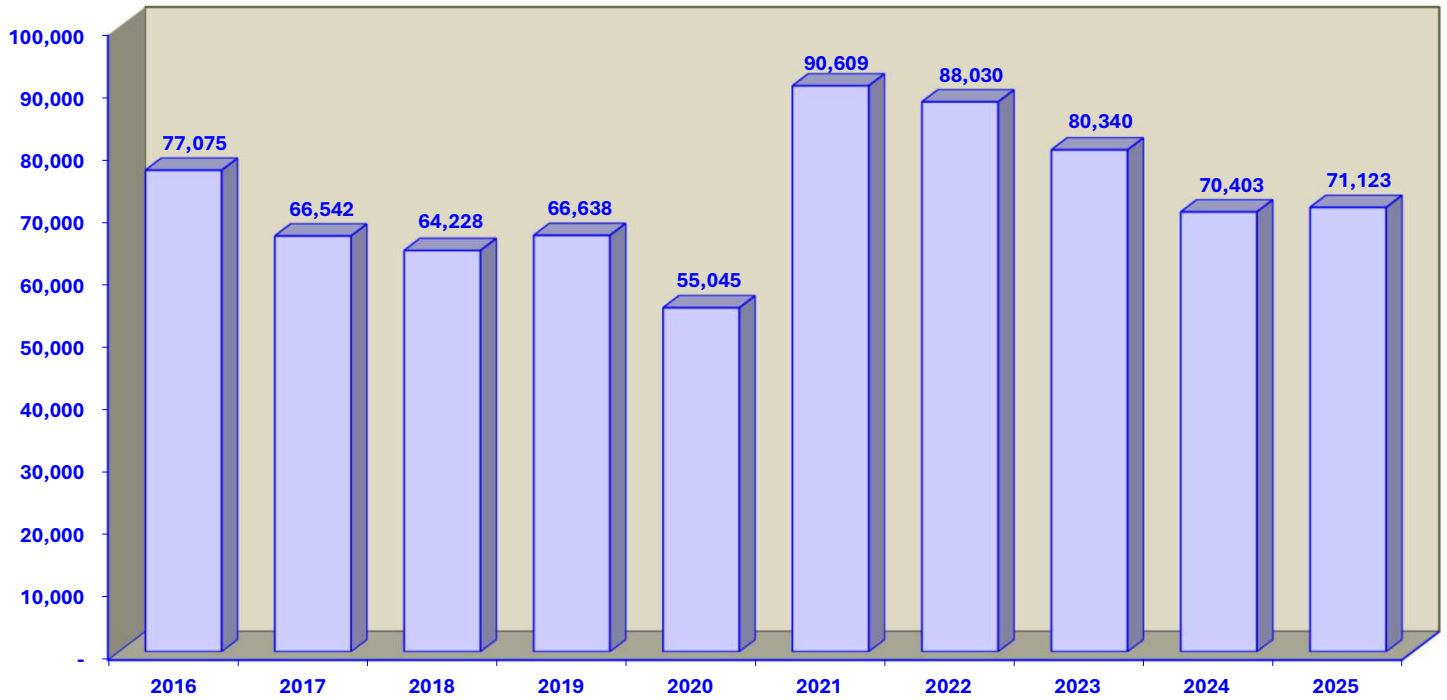
July 2025 Expenditures and Transfers Out



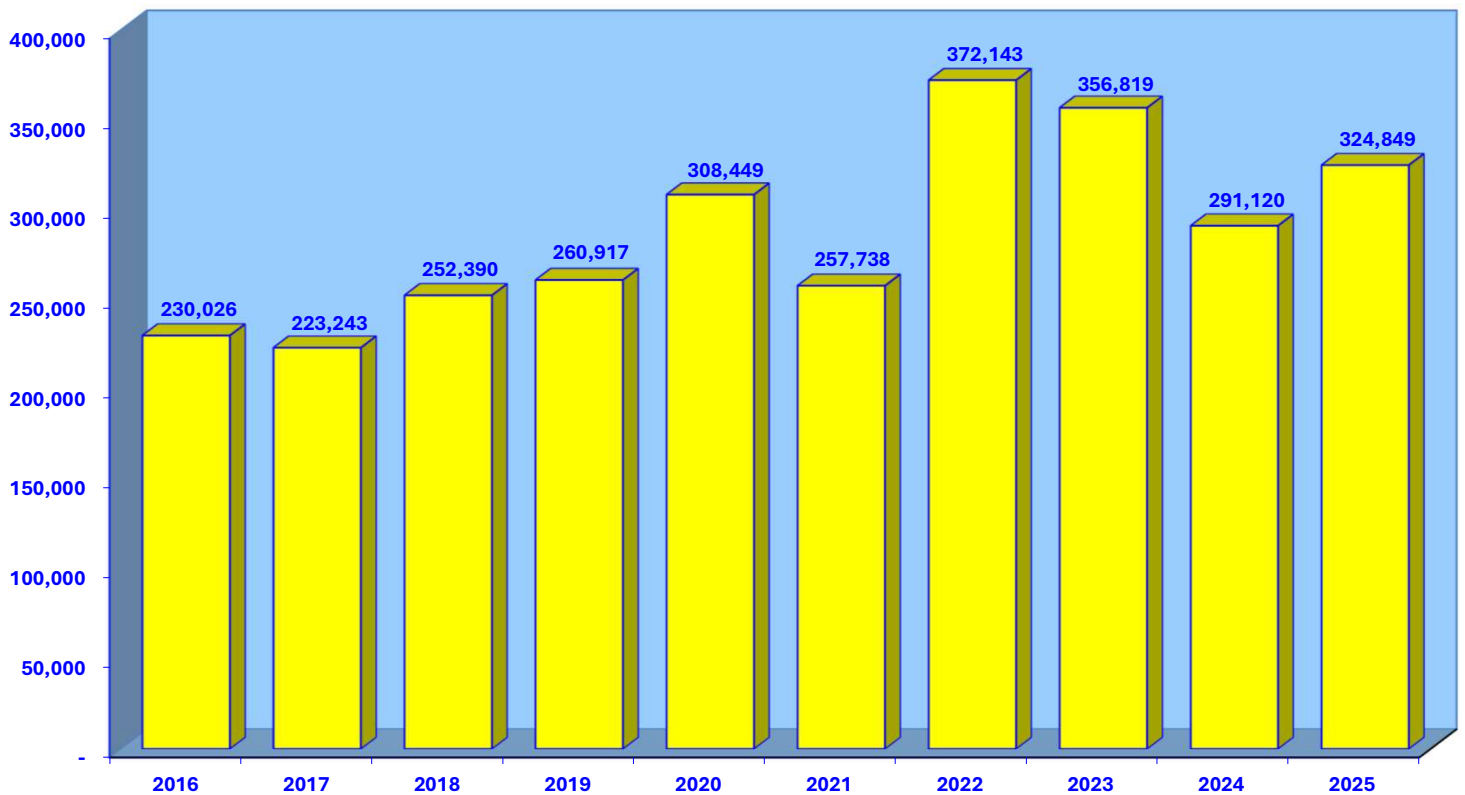
July 2024 Expenditures and Transfers Out



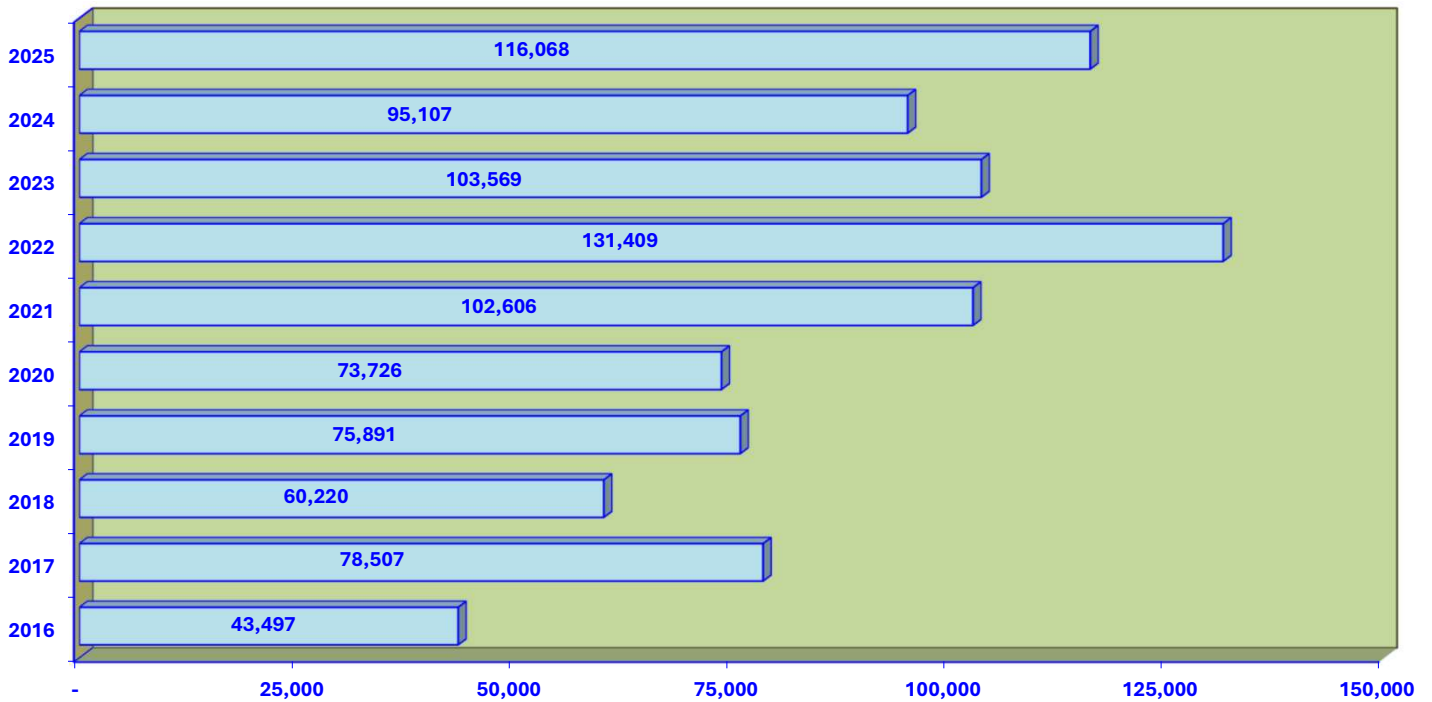
**Probate Court Charges for Services
July YTD
2016-2025**



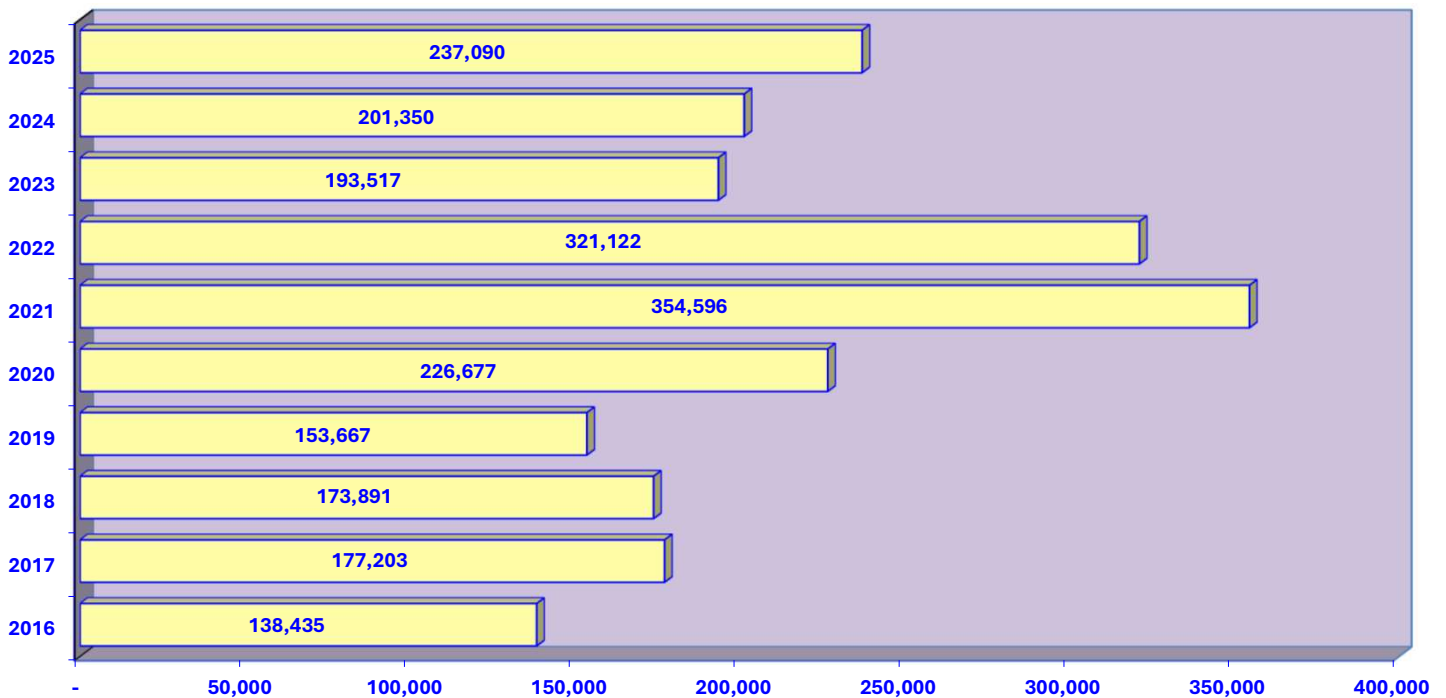
**Clerk of Court Charges for Services
July YTD
2016-2025**



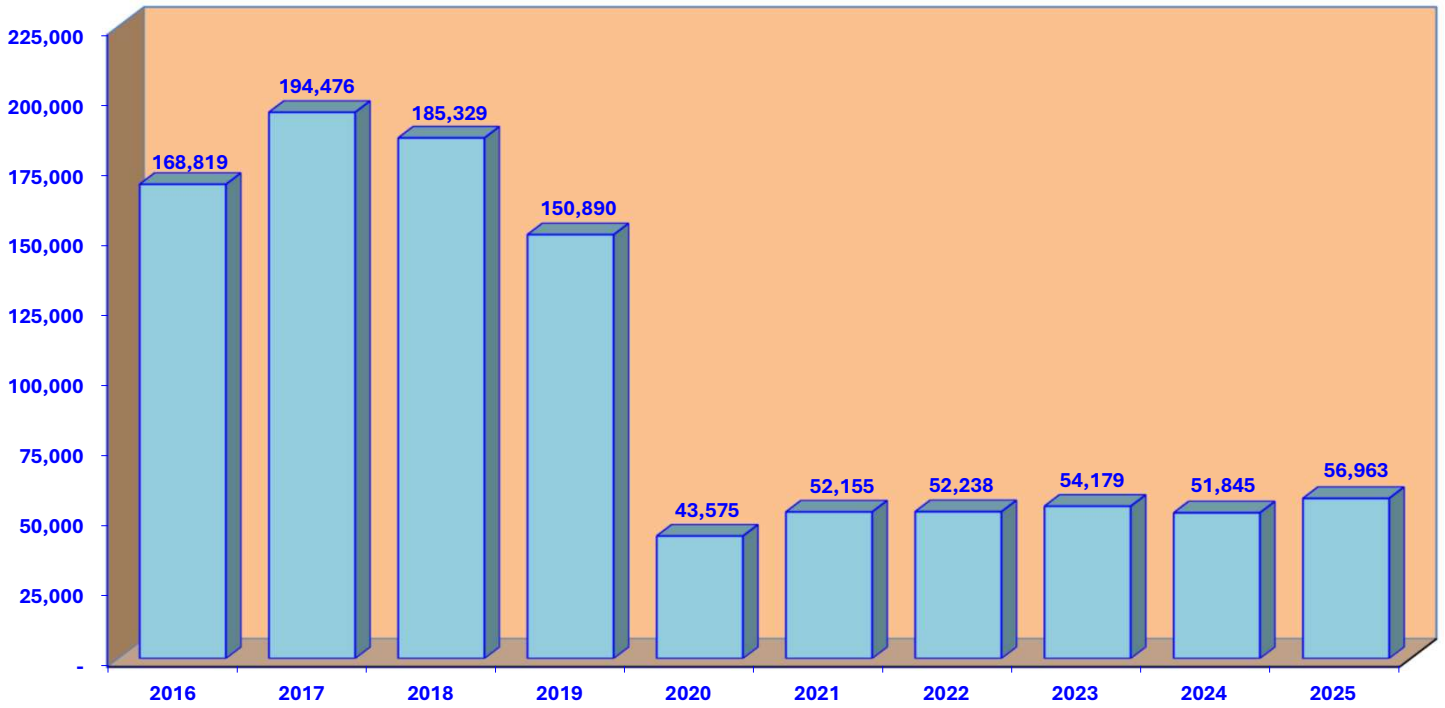
**Clerk of Court
Real Estate Tax Fee
July YTD
2016-2025**



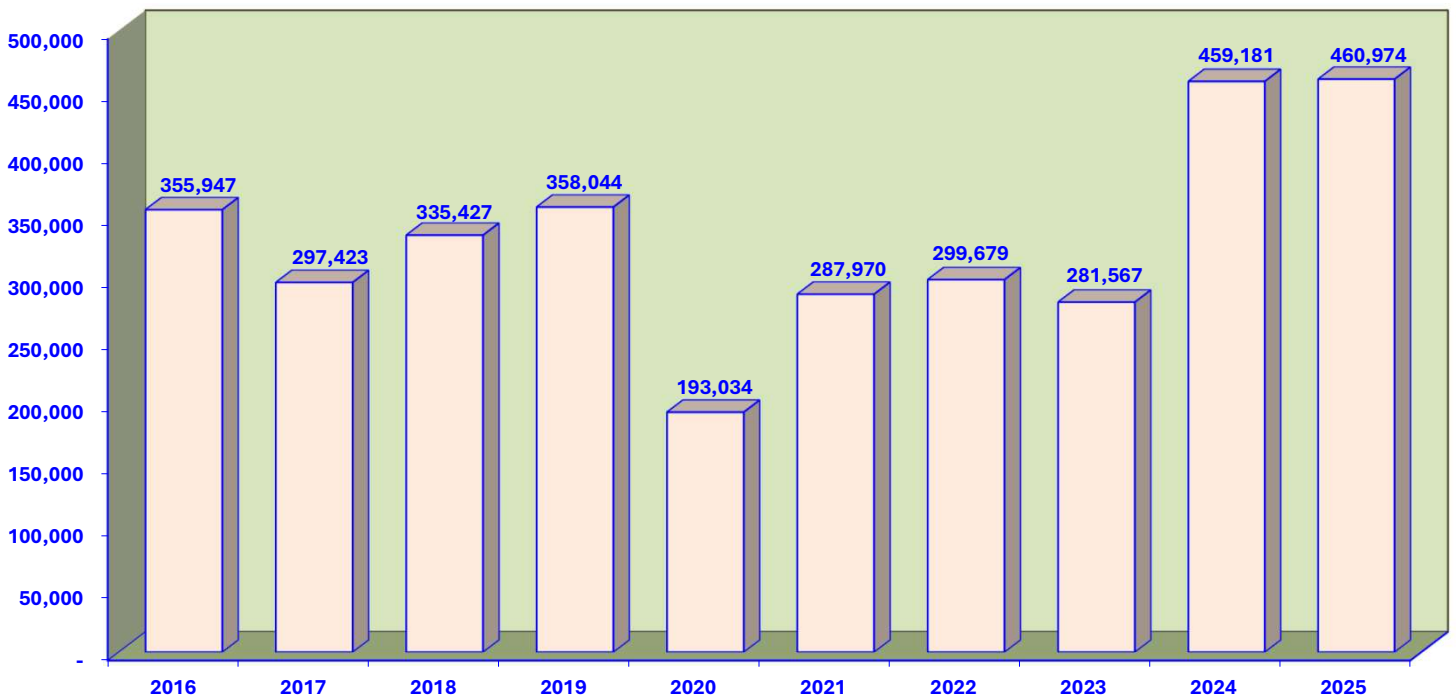
**Clerk of Court
Recording Intangible Taxes
July YTD
2016-2025**



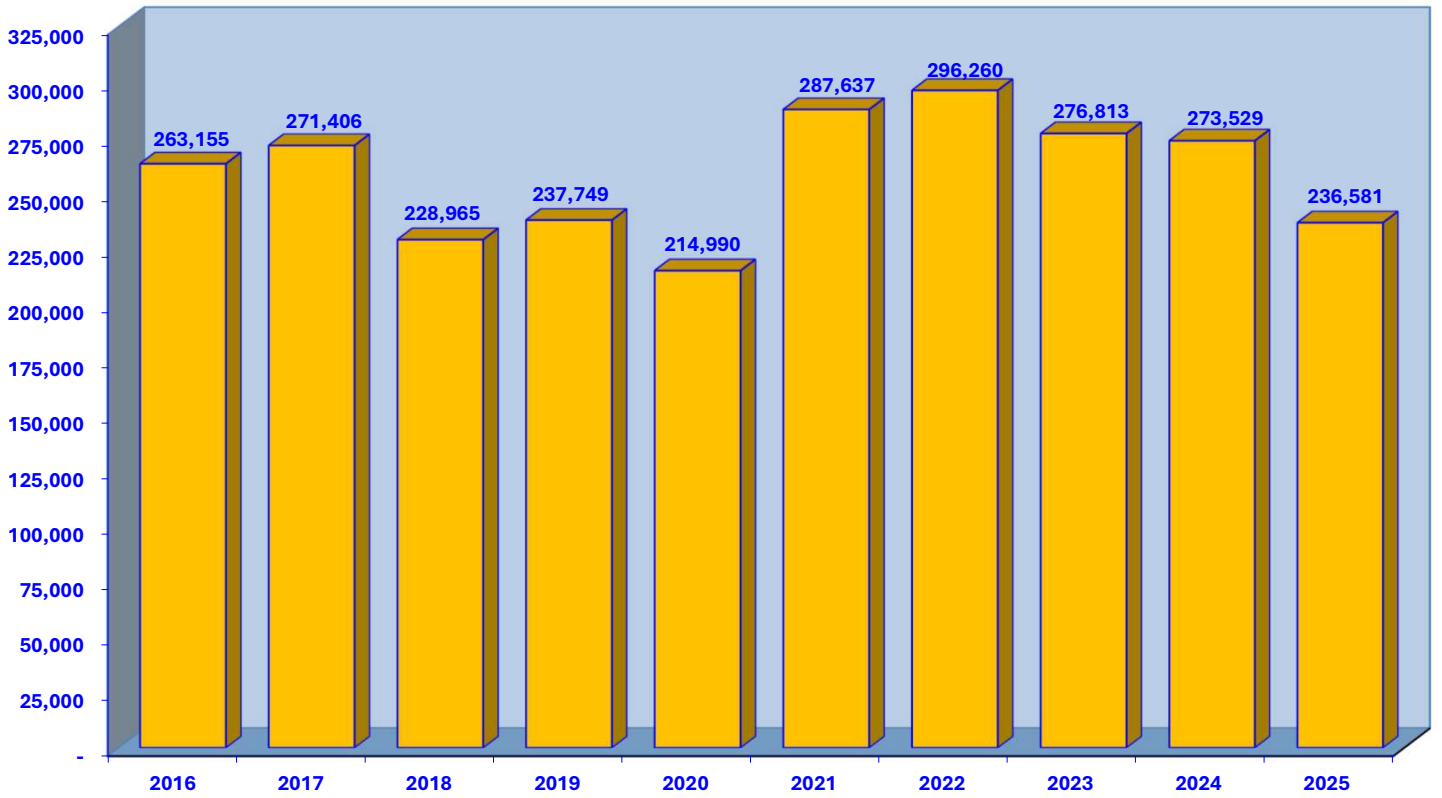
**Magistrate Court Fees
July YTD
2016-2025**



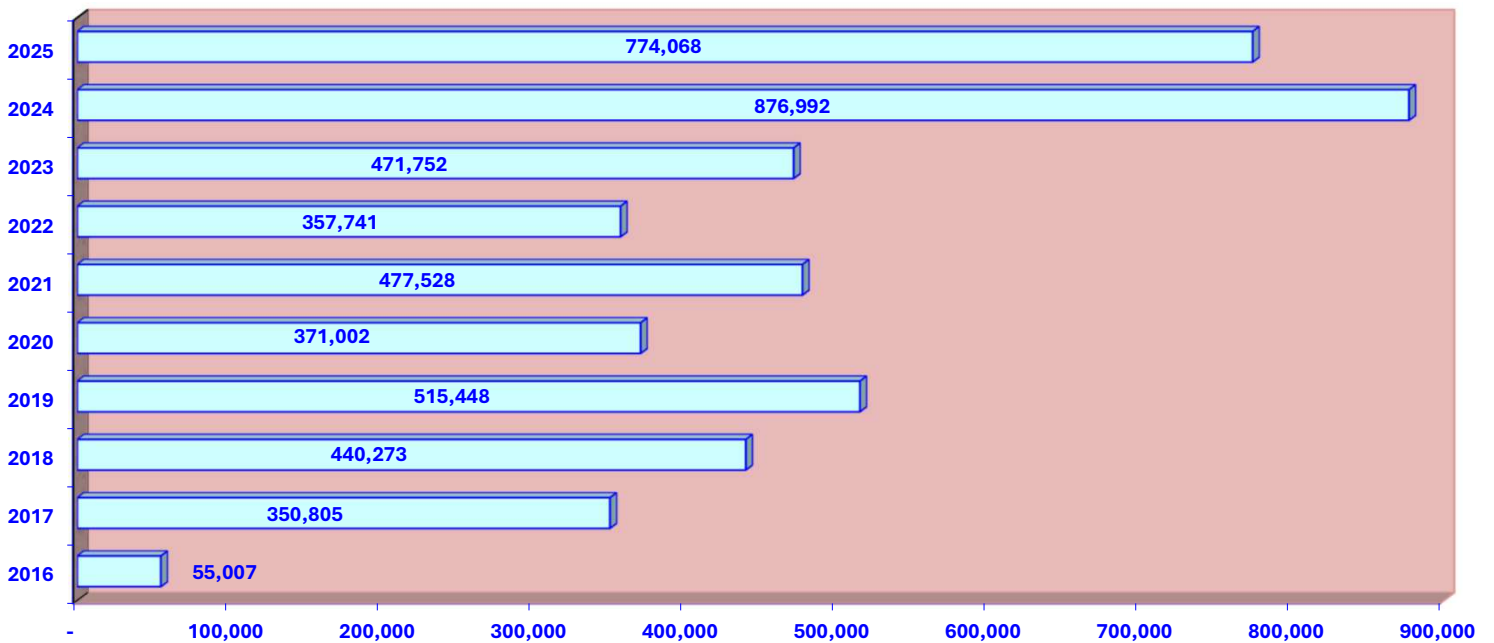
**Probate Court Fines
July YTD
2016-2025**



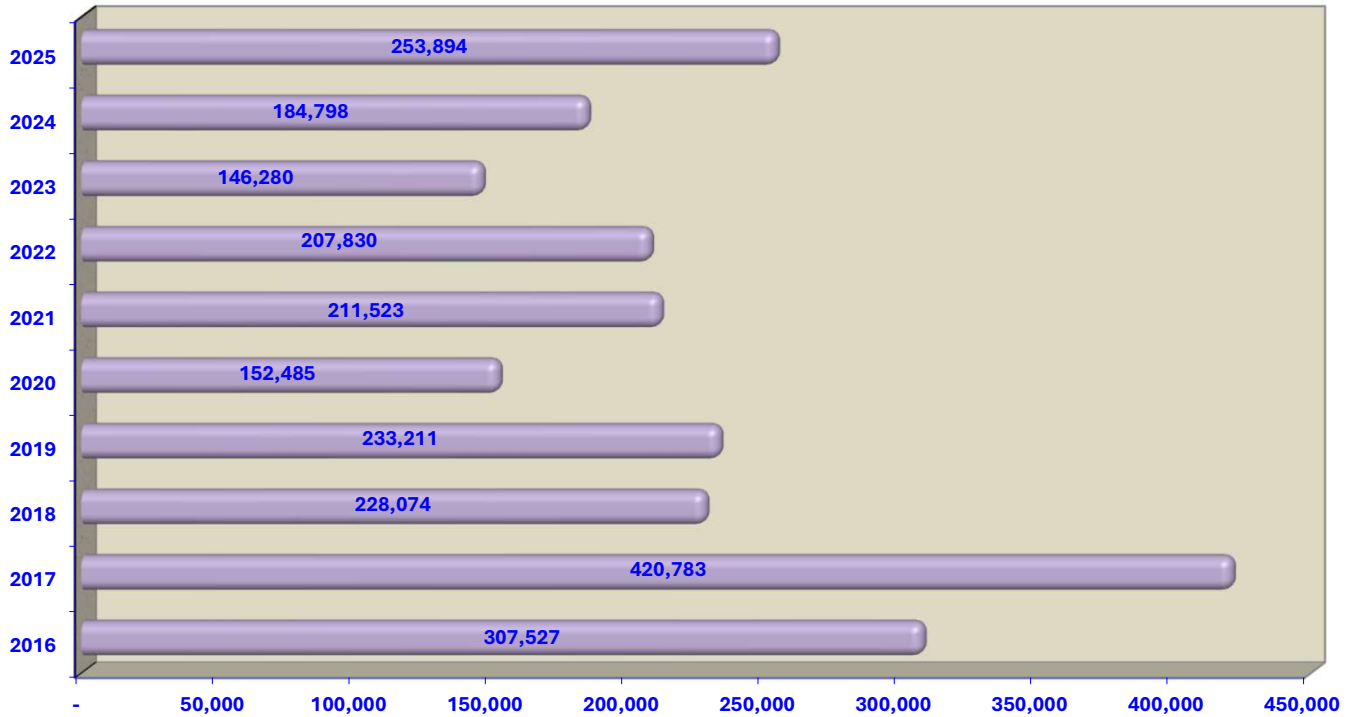
**Clerk of Court Fines
July YTD
2016-2025**



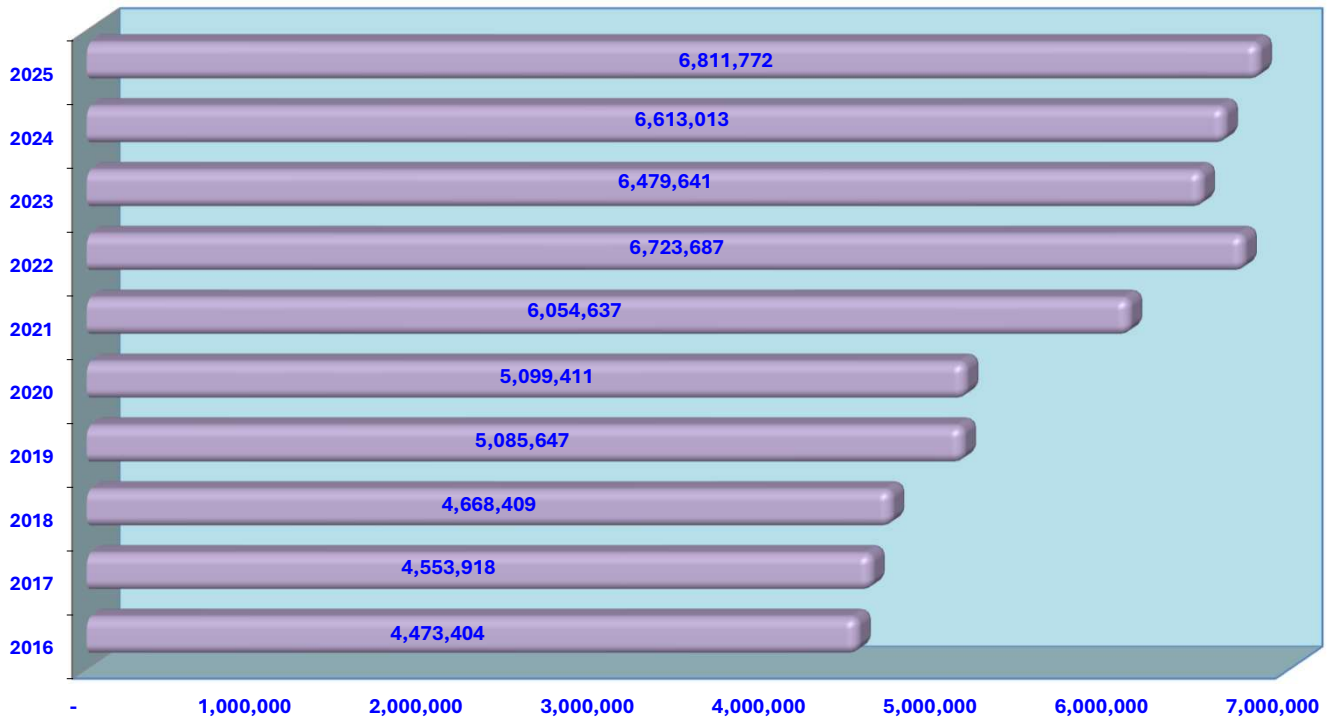
**Boarding Inmate Revenues
July YTD
2016-2025**



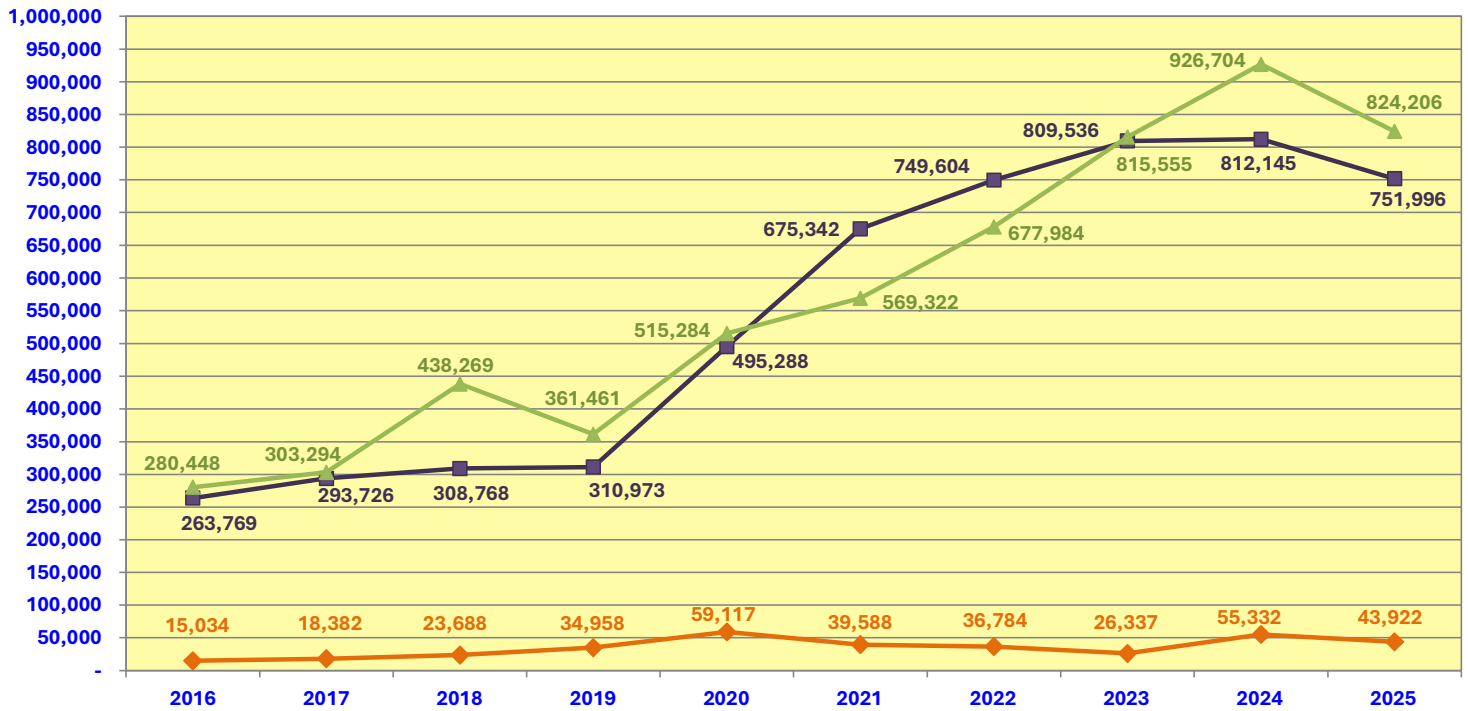
Tax Commissioner Revenues
July YTD
2016-2025



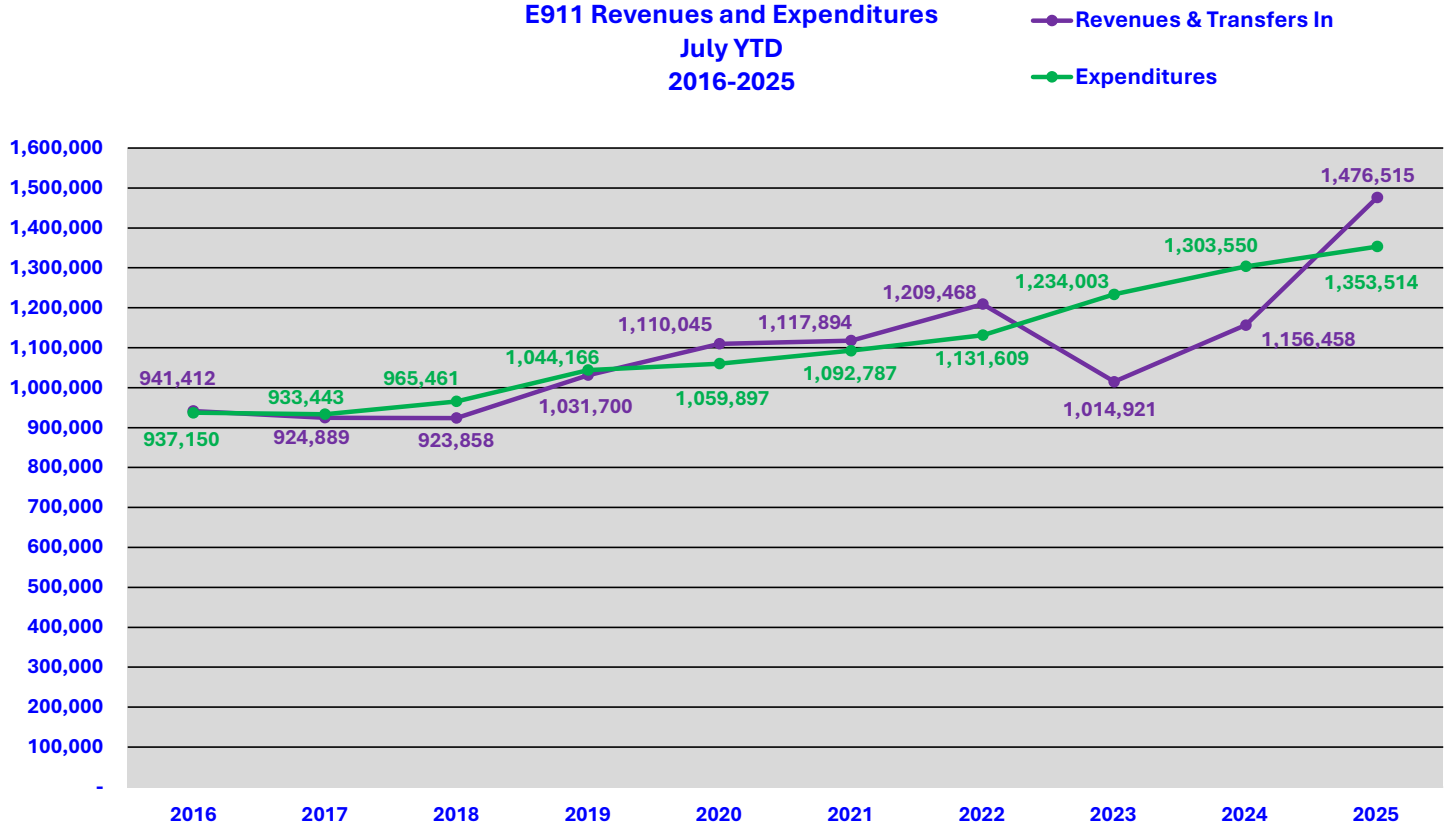
Local Option Sales Tax
July YTD
2016-2025



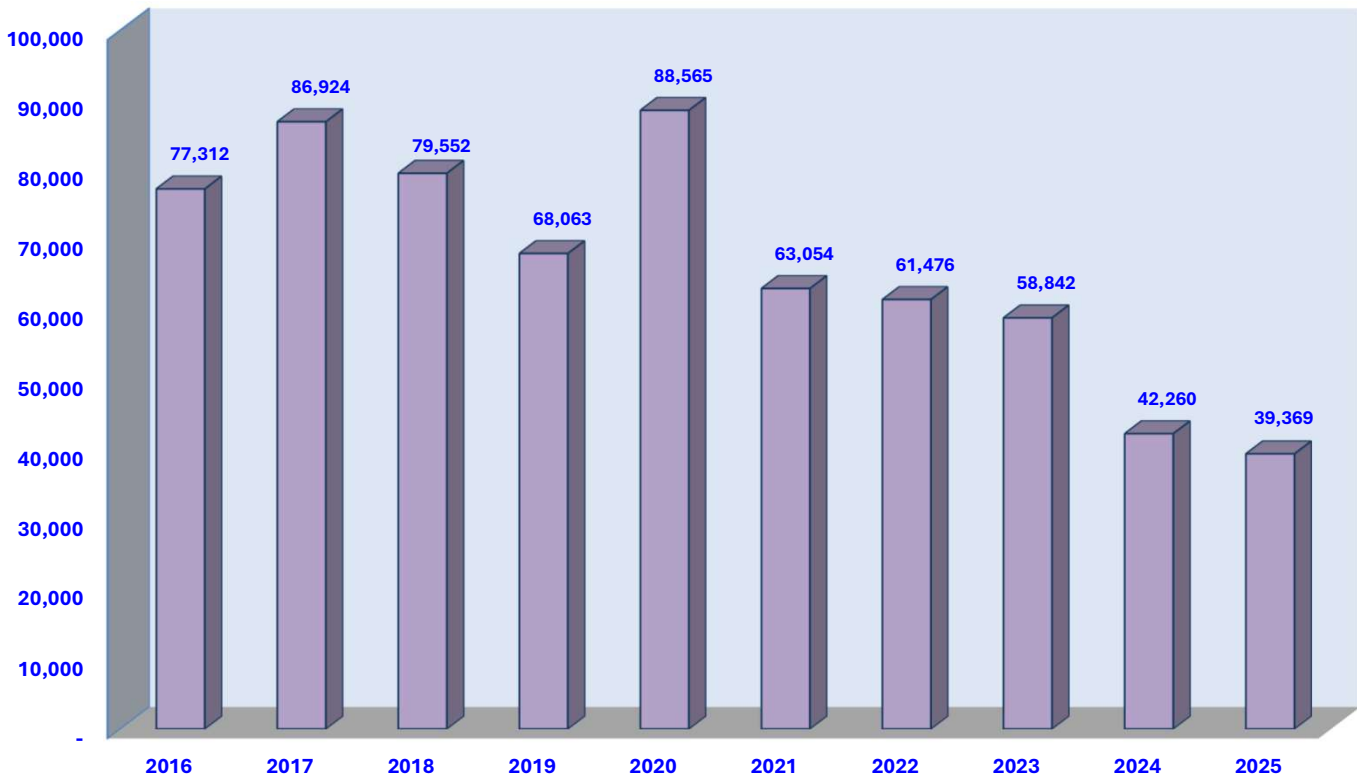
Animal Control Revenues and Expenditures July YTD 2016-2025



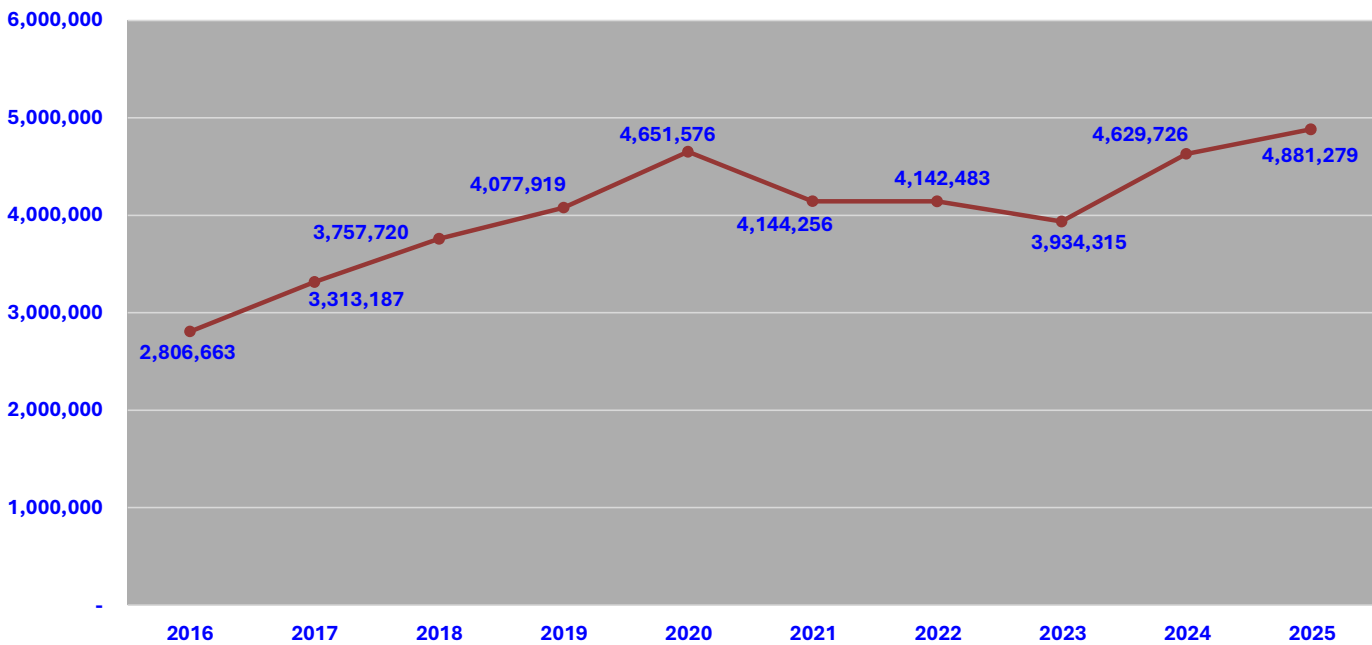
E911 Revenues and Expenditures July YTD 2016-2025



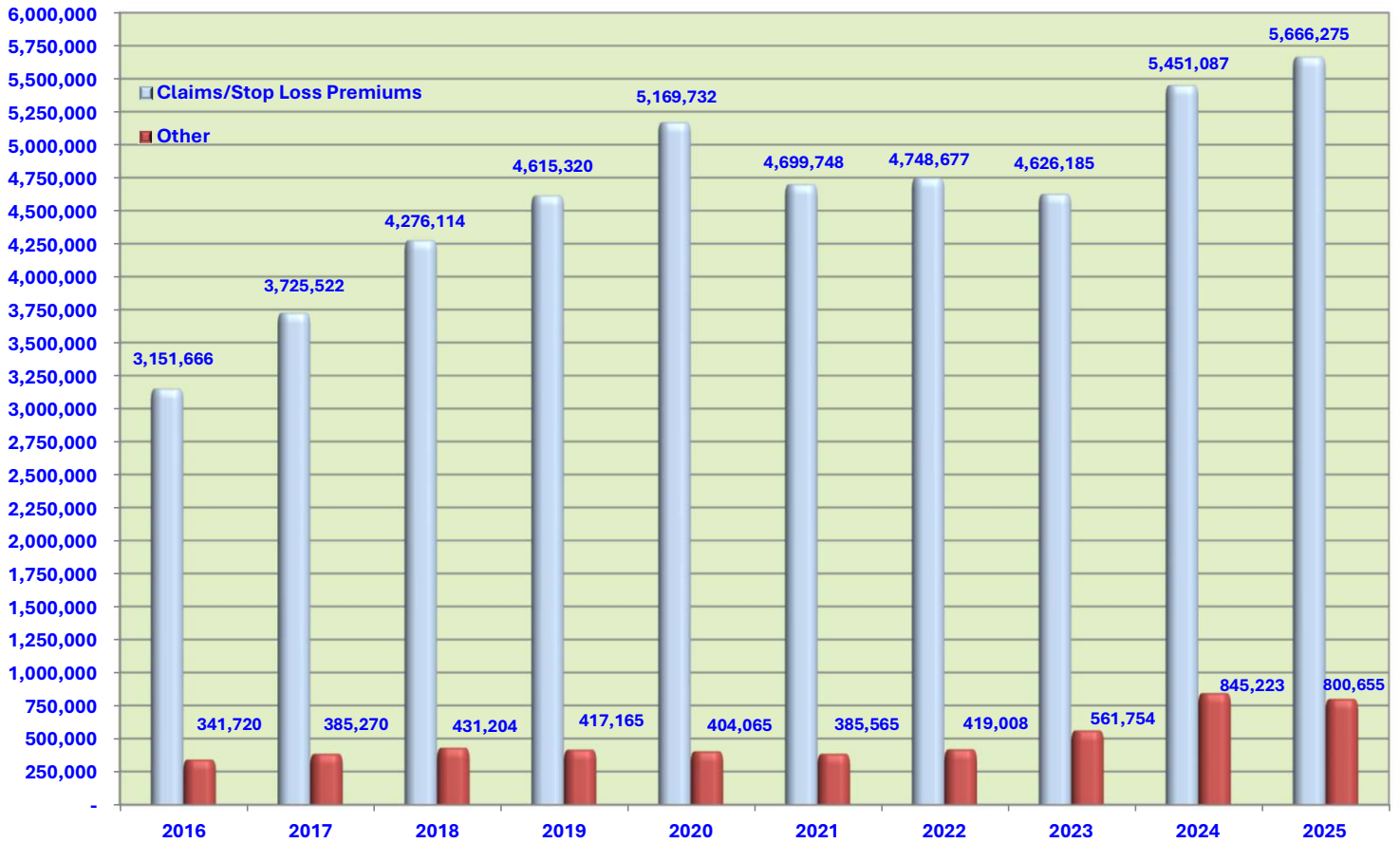
Health Insurance
HRA
2016-2025



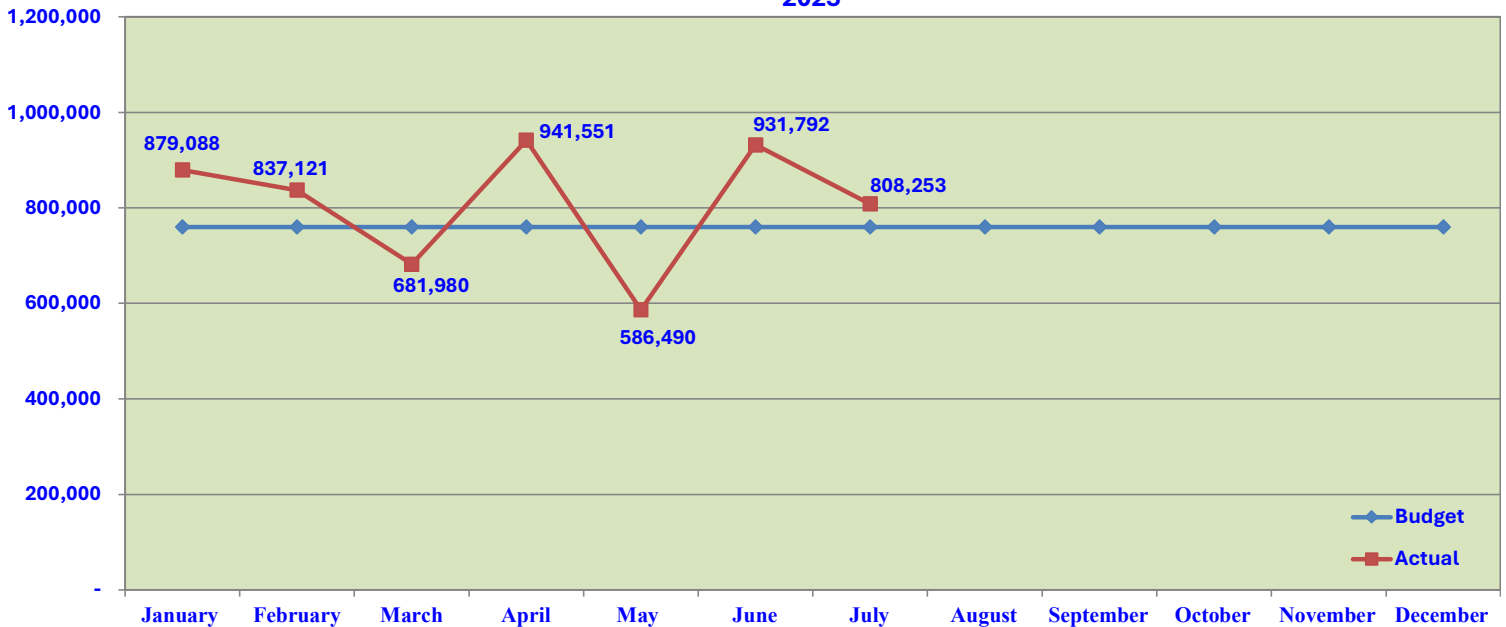
Health Insurance
Claims
2016-2025



Health Insurance July YTD 2016-2025



Health Insurance Claims/Stop Loss Premiums 2025



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***Financial Statements
For the Month Ended
July 31, 2025***

***Prepared by:
Finance Department***

FLOYD COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended July 31, 2025
(with comparative actual amounts for 2024)

Percentage of Year
58.3%

	2025			2024	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
Appropriation of Jail Surcharge Funds	\$ 173,000	\$ 106,633	\$ (66,367)	61.6%	\$ 41,746
Appropriation of DATE Fund Balance	141,720	226,414	84,694	159.8%	205,980
REVENUES:					
Taxes	60,068,725	14,782,360	(45,286,365)	24.6%	11,904,463
Licenses and Permits	200,120	105,220	(94,900)	52.6%	86,037
Intergovernmental	3,579,200	2,101,402	(1,477,798)	58.7%	2,000,326
Charges for Services	5,181,980	2,382,052	(2,799,928)	46.0%	2,297,965
Fines and Forfeitures	1,185,250	766,542	(418,708)	64.7%	797,825
Interest Earned	370,150	301,731	(68,419)	81.5%	479,570
Miscellaneous	1,253,820	127,651	(1,126,169)	10.2%	934,966
TOTAL REVENUES	<u>71,839,245</u>	<u>20,566,959</u>	<u>(51,272,287)</u>	<u>28.6%</u>	<u>18,501,151</u>
EXPENDITURES:					
GENERAL GOVERNMENT:					
Board of Commissioners	287,115	169,033	118,082	58.9%	158,598
County Manager	1,366,270	726,960	639,310	53.2%	698,696
Finance Department	797,215	433,527	363,688	54.4%	400,959
Purchasing Department	309,060	167,879	141,181	54.3%	201,762
Information Technology	1,132,315	745,660	386,655	65.9%	546,975
Human Resources	934,845	523,878	410,967	56.0%	464,949
Tax Commissioner	1,292,205	692,279	599,926	53.6%	631,829
Tax Appraisers	1,516,310	845,316	670,994	55.7%	772,031
Tax Assessors	42,670	21,799	20,871	51.1%	33,163
Facilities Management	1,782,280	1,107,889	674,391	62.2%	729,646
Engineering	376,890	208,130	168,760	55.2%	147,591
Board of Registrars	941,075	484,340	456,735	51.5%	620,361
General Services	1,830,330	976,737	853,593	53.4%	1,141,950
TOTAL GENERAL GOVERNMENT	<u>12,608,580</u>	<u>7,103,428</u>	<u>5,505,152</u>	<u>56.3%</u>	<u>6,548,510</u>
JUDICIAL:					
Superior Court	778,610	389,170	389,440	50.0%	406,856
Judge Niedrach - Superior Court	139,175	75,362	63,813	54.1%	70,233
Judge Johnson - Superior Court	145,100	76,888	68,212	53.0%	62,438
Judge Sparks - Superior Court	73,540	42,305	31,235	57.5%	50,973
Judge King - Superior Court	127,850	73,025	54,825	57.1%	62,673
Clerk of Superior Court	1,642,215	945,002	697,213	57.5%	1,006,862
Board of Equalization	19,490	9,026	10,464	46.3%	19,534
District Attorney	1,801,250	1,052,552	748,698	58.4%	987,311
Victim Witness Program	10,200	56,978	(46,778)	558.6%	103,658
Public Defender	1,067,555	523,399	544,156	49.0%	557,565
Magistrate Court	738,200	393,983	344,217	53.4%	360,535
Probate Court	829,600	442,878	386,722	53.4%	412,154
Juvenile Court	1,329,890	697,115	632,775	52.4%	690,228
Mental Health Court	89,835	115,352	(25,517)	128.4%	91,089
Adult Felony Drug Court	51,885	111,062	(59,177)	214.1%	114,891
TOTAL JUDICIAL	<u>8,844,395</u>	<u>5,004,098</u>	<u>3,840,297</u>	<u>56.6%</u>	<u>4,996,998</u>

FLOYD COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended July 31, 2025
(with comparative actual amounts for 2024)

Percentage of Year
58.3%

	2025			2024	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
PUBLIC SAFETY:					
County Police	\$ 9,035,975	\$ 5,153,305	\$ 3,882,670	57.0%	\$ 4,205,548
FCPD HEAT	66,605	43,316	23,289	65.0%	44,104
HIDTA	10,900	5,380	5,520	49.4%	13,847
Public Safety/Comm Violence	-	106,131	(106,131)	N/A	388,496
Sheriff - County Jail	16,573,520	9,093,335	7,480,185	54.9%	8,517,319
Medical Department-Prisoners	4,092,275	2,290,081	1,802,194	56.0%	2,314,935
County Prison	8,281,970	4,607,410	3,674,560	55.6%	4,342,026
Coroner	293,865	145,365	148,500	49.5%	159,973
Interagency	18,500	18,078	422	97.7%	-
TOTAL PUBLIC SAFETY	38,373,610	21,462,401	16,911,209	55.9%	19,986,247
PUBLIC WORKS:					
Public Roads	6,232,490	3,506,467	2,726,023	56.3%	3,579,417
TOTAL PUBLIC WORKS	6,232,490	3,506,467	2,726,023	56.3%	3,579,417
HEALTH AND WELFARE					
Health	203,205	152,404	50,801	75.0%	152,404
Welfare	227,660	120,684	106,976	53.0%	115,453
Transportation for Seniors	10,000	7,597	2,403	76.0%	5,486
TOTAL HEALTH AND WELFARE	440,865	280,684	160,181	63.7%	273,342
CULTURE AND RECREATION					
Library	1,291,270	753,241	538,029	58.3%	753,241
TOTAL CULTURE AND RECREATION	1,291,270	753,241	538,029	58.3%	753,241
HOUSING AND DEVELOPMENT					
Cooperative Extension	173,750	103,331	70,419	59.5%	86,196
Economic Development	265,950	300,851	(34,901)	113.1%	152,221
TOTAL HOUSING AND DEVELOPMENT	439,700	404,182	35,518	91.9%	238,417
INTERAGENCY					
NW GA Regional Commission	60,800	61,512	(712)	101.2%	60,798
GIS	50,000	(6,712)	56,712	-13.4%	27,500
Planning Commission	257,000	149,917	107,083	58.3%	144,918
Environmental Office	125,000	72,917	52,083	58.3%	72,917
TOTAL INTERAGENCY	492,800	277,633	215,167	56.3%	306,132
TOTAL BUDGETED EXPENDITURES	68,723,710	38,792,135	29,931,575	56.4%	36,682,305
OTHER FINANCING SOURCES (USES)					
Transfers In	1,668,365	865,387	(802,978)	51.9%	4,093,779
Transfers Out	(5,587,395)	(3,646,881)	(1,940,514)	65.3%	(3,870,929)
TOTAL OTHER FINANCING SOURCES (USES)	(3,919,030)	(2,781,494)	(802,978)	71.0%	222,849
TOTAL EXPENDITURES	72,642,740	41,573,629	30,734,553	57.2%	36,459,456
NET CHANGE IN FUND BALANCE	(803,495)	(21,006,671)			(17,958,304)
FUND BALANCE - BEGINNING OF YEAR	19,855,629	19,855,629			21,860,504
FUND BALANCE - YEAR TO DATE	\$ 19,052,134	\$ (1,151,042)			\$ 3,902,200

FLOYD COUNTY, GEORGIA
FIRE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended July 31, 2025
(with comparative actual amounts for 2024)

Percentage of Year
58.3%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Taxes	\$ 10,587,840	\$ 981,748	\$ (9,606,092)	9.3%	\$ 627,175
Interest Earned	125,000	87,070	(37,930)	69.7%	133,803
TOTAL REVENUES	<u>10,712,840</u>	<u>1,068,818</u>	<u>(9,644,022)</u>	<u>10.0%</u>	<u>760,977</u>
EXPENDITURES					
Public Safety	11,680,345	6,812,002	4,868,343	58.3%	6,011,034
TOTAL EXPENDITURES	<u>11,680,345</u>	<u>6,812,002</u>	<u>4,868,343</u>	<u>58.3%</u>	<u>6,011,034</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(967,505)	(5,743,183)	(14,512,365)	594%	(5,250,056)
OTHER FINANCING SOURCES (USES)					
Transfer In	200,000	116,667	83,333	58.3%	116,667
Transfer Out	(125,000)	(72,917)	(52,083)	58.3%	(72,917)
TOTAL OTHER FINANCING SOURCES (USES)	<u>75,000</u>	<u>43,750</u>	<u>31,250</u>	<u>58.3%</u>	<u>43,750</u>
NET CHANGE IN FUND BALANCE	(892,505)	(5,699,433)			(5,206,306)
FUND BALANCE - BEGINNING OF YEAR	<u>8,299,512</u>	<u>8,299,512</u>			<u>8,316,215</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 7,407,007</u>	<u>\$ 2,600,079</u>			<u>\$ 3,109,909</u>

FLOYD COUNTY, GEORGIA
HOTEL/MOTEL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended July 31, 2025
(with comparative actual amounts for 2024)

Percentage of Year
58.3%

	2025			2024	
				% of	
	BUDGET	YTD	VARIANCE	BUDGET	YTD
REVENUES					
Taxes	\$ 185,000	\$ 117,294	\$ (67,706)	63.4%	\$ 105,441
Interest Earned	5,000	1,768	(3,232)	35.4%	2,346
TOTAL REVENUES	190,000	119,062	(70,938)	62.7%	107,786
EXPENDITURES					
Economic Development	5,000	500	4,500	10.0%	-
TOTAL EXPENDITURES	5,000	500	4,500	10.0%	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	185,000	118,562	(66,438)	64.1%	107,786
OTHER FINANCING SOURCES (USES)		-			
Transfer Out	(185,000)	-	185,000	0.0%	-
TOTAL OTHER FINANCING SOURCES (USES)	(185,000)	-	185,000	0.0%	-
NET CHANGE IN FUND BALANCE	-	118,562			107,786
FUND BALANCE - BEGINNING OF YEAR	-	-			-
FUND BALANCE -YEAR TO DATE	\$ -	\$ 118,562			\$ 107,786

FLOYD COUNTY, GEORGIA
E 911 FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended July 31, 2025
(with comparative actual amounts for 2024)

Percentage of Year
58.3%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
City of Rome	\$ 2,000	\$ -	\$ (2,000)	-	\$ -
Miscellaneous	8,000	4,025	(3,975)	50.3%	3,217
Alarm Registration Fee	1,700	885	(815)	52.1%	1,100
Charges for Services	1,955,000	1,127,892	(827,108)	57.7%	1,150,228
Interest Earned	2,000	1,654	(346)	82.7%	1,913
TOTAL REVENUES	1,968,700	1,134,456	(834,244)	57.6%	1,156,458
EXPENDITURES					
Salaries and Benefits	2,190,070	1,106,572	1,083,498	50.5%	1,044,726
Other Operating Costs	353,475	246,942	106,533	69.9%	262,224
Equipment	11,540	8,790	2,750	76.2%	1,946
TOTAL EXPENDITURES	2,555,085	1,362,304	1,192,781	53.3%	1,308,896
OTHER FINANCING SOURCES (USES)					
Transfer In	586,385	342,058	244,327	58.3%	-
NET CHANGE IN FUND BALANCE	-	114,210			(152,438)
FUND BALANCE - BEGINNING OF YEAR	116,901	116,901			116,935
FUND BALANCE -YEAR TO DATE	\$ 116,901	\$ 231,111			\$ (35,503)

FLOYD COUNTY, GEORGIA
800 MHz COMMUNICATION SYSTEM FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended July 31, 2025
(with comparative actual amounts for 2024)

Percentage of Year
58.3%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 736,620	\$ 434,968	\$ (301,653)	59.0%	\$ 223,101
Tower Lease	51,360	27,188	(24,172)	52.9%	25,645
City of Rome	1,000	-	(1,000)	0.0%	-
Interest Earned	150	533	383	355.6%	928
TOTAL REVENUES	<u>789,130</u>	<u>462,689</u>	<u>(326,441)</u>	<u>58.6%</u>	<u>249,674</u>
EXPENDITURES					
Other Operating Costs	665,340	378,550	286,790	56.9%	342,091
800 MHz Radio Tower Costs	25,000	26,116	(1,116)	104.5%	-
TOTAL EXPENDITURES	<u>690,340</u>	<u>404,666</u>	<u>285,674</u>	<u>58.6%</u>	<u>342,091</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>98,790</u>	<u>58,023</u>	<u>(40,767)</u>	<u>58.7%</u>	<u>(92,417)</u>
OTHER FINANCING SOURCES (USES)					
Transfer Out	<u>(85,310)</u>	<u>(7,697)</u>	<u>(77,613)</u>	<u>9.0%</u>	<u>(7,582)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(85,310)</u>	<u>(7,697)</u>	<u>(77,613)</u>	<u>9.0%</u>	<u>(7,582)</u>
NET CHANGE IN FUND BALANCE	<u>13,480</u>	<u>50,326</u>			<u>(99,999)</u>
FUND BALANCE - BEGINNING OF YEAR	<u>17,368</u>	<u>17,368</u>			<u>17,547</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 30,848</u>	<u>\$ 67,694</u>			<u>\$ (82,452)</u>

FLOYD COUNTY, GEORGIA
EMERGENCY MANAGEMENT FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended July 31, 2025
(with comparative actual amounts for 2024)

Percentage of Year
58.3%

	2025				2024
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
GEMA - Emergency Management	\$ 28,895	\$ -	\$ (28,895)	0.0%	\$ 5,719
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	303	(197)	60.5%	985
TOTAL REVENUES	<u>71,850</u>	<u>303</u>	<u>(71,547)</u>	<u>0.4%</u>	<u>6,704</u>
EXPENDITURES					
Salaries and Benefits	268,590	147,074	121,516	54.8%	139,072
Other Operating Costs	118,260	56,003	62,258	47.4%	37,614
TOTAL EXPENDITURES	<u>386,850</u>	<u>203,076</u>	<u>183,774</u>	<u>52.5%</u>	<u>176,685</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(315,000)	(202,774)	112,226	64.4%	(169,982)
OTHER FINANCING SOURCES (USES)					
Transfers In	315,000	183,750	(131,250)	58.3%	176,181
TOTAL OTHER FINANCING SOURCES (USES)	<u>315,000</u>	<u>183,750</u>	<u>(131,250)</u>	<u>58.3%</u>	<u>176,181</u>
NET CHANGE IN FUND BALANCE	-	(19,024)			6,199
FUND BALANCE - BEGINNING OF YEAR	<u>3,237</u>	<u>3,237</u>			<u>5</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 3,237</u>	<u>\$ (15,787)</u>			<u>\$ 6,204</u>

FLOYD COUNTY, GEORGIA
LAW LIBRARY FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended July 31, 2025
(with comparative actual amounts for 2024)

Percentage of Year
58.3%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 33,000	\$ 20,425	\$ (12,575)	61.9%	\$ 21,542
Interest Earned	<u>6,000</u>	<u>2,448</u>	<u>(3,552)</u>	<u>40.8%</u>	<u>3,876</u>
TOTAL REVENUES	<u>39,000</u>	<u>22,873</u>	<u>(16,127)</u>	<u>58.6%</u>	<u>25,418</u>
EXPENDITURES					
Judicial	29,605	15,510	14,095	52.4%	13,593
Equipment	<u>7,000</u>	<u>-</u>	<u>7,000</u>	<u>0.0%</u>	<u>58,480</u>
TOTAL EXPENDITURES	<u>36,605</u>	<u>15,510</u>	<u>21,095</u>	<u>42.4%</u>	<u>72,073</u>
NET CHANGE IN FUND BALANCE	2,395	7,363			(46,655)
FUND BALANCE - BEGINNING OF YEAR	<u>97,237</u>	<u>97,237</u>			<u>138,086</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 99,632</u>	<u>\$ 104,600</u>			<u>\$ 91,431</u>

FLOYD COUNTY, GEORGIA
OPIOID REMEDIATION FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended July 31, 2025
(with comparative actual amounts for 2024)

Percentage of Year

58.3%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Fines & Forfeitures	\$ -	\$ 29,385	\$ 29,385	N/A	\$ 381,249
Interest Earned	15,000	13,268	(1,732)	88.5%	12,289
TOTAL REVENUES	15,000	42,653	27,653	284.4%	393,538
EXPENDITURES					
Schedule A Expenditures	30,000	6,390	23,610	21.3%	-
Schedule B Expenditures	127,100	125,060	2,040	98.4%	17,321
TOTAL EXPENDITURES	157,100	131,450	25,650	83.7%	17,321
NET CHANGE IN FUND BALANCE	(142,100)	(88,797)			376,217
FUND BALANCE - BEGINNING OF YEAR	748,509	748,509			364,100
FUND BALANCE - YEAR TO DATE	\$ 606,409	\$ 659,712			\$ 740,317

FLOYD COUNTY, GEORGIA
SOLID WASTE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended July 31, 2025
(with comparative actual amounts for 2024)

Percentage of Year

58.3%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Taxes	\$ 2,065,530	\$ 403,177	\$ 1,384,280	19.5%	\$ 261,523
Interest Earned	20,000	23,535	3,535	117.7%	23,073
TOTAL REVENUES	<u>2,085,530</u>	<u>426,712</u>	<u>1,387,815</u>	<u>20.5%</u>	<u>284,596</u>
EXPENDITURES					
Salaries and Benefits	622,495	258,509	363,986	41.5%	231,395
Other Operating Costs	60,355	36,587	23,768	60.6%	38,796
Utilities	24,120	15,040	9,080	62.4%	12,025
Equipment	9,500	-	9,500	0.0%	-
Remote Site Operations	337,260	194,166	143,094	57.6%	196,618
Tipping Fees	400,000	213,346	186,654	53.3%	207,796
TOTAL EXPENDITURES	<u>1,453,730</u>	<u>717,648</u>	<u>736,082</u>	<u>49.4%</u>	<u>686,629</u>
OTHER FINANCING SOURCES (USES)					
Transfers Out	(551,140)	(333,544)	217,596	60.5%	(318,364)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(551,140)</u>	<u>(333,544)</u>	<u>217,596</u>	<u>60.5%</u>	<u>(318,364)</u>
NET CHANGE IN FUND BALANCE	80,660	(624,480)			(720,397)
FUND BALANCE - BEGINNING OF YEAR	<u>1,514,726</u>	<u>1,514,726</u>			<u>1,293,266</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 1,595,386</u>	<u>\$ 890,246</u>			<u>\$ 572,869</u>

FLOYD COUNTY, GEORGIA
AMERICAN RESCUE PLAN ACT FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended July 31, 2025
(with comparative actual amounts for 2024)

Percentage of Year
58.3%

	2025				2024
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Intergovernmental	\$ 5,966,580	\$ 4,275,170	\$ (1,691,410)	71.7%	\$ 776,879
Interest Earned	250,000	110,682	(139,318)	44.3%	178,723
TOTAL REVENUES	<u>6,216,580</u>	<u>4,385,852</u>	<u>(1,830,728)</u>	<u>70.6%</u>	<u>955,602</u>
EXPENDITURES					
Treatment Plant Chemical Conversion	1,164,510	900,191	264,319	77.3%	-
Admin. HVAC	-	-	-	N/A	776,879
Big Texas Valley Water Project	4,802,070	4,802,070	-	100.0%	-
TOTAL EXPENDITURES	<u>5,966,580</u>	<u>5,702,261</u>	<u>264,319</u>	<u>95.6%</u>	<u>776,879</u>
OTHER FINANCING SOURCES (USES)					
Transfers Out	(250,000)	(103,783)	146,217	41.5%	(696,425)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(250,000)</u>	<u>(103,783)</u>	<u>146,217</u>	<u>41.5%</u>	<u>(696,425)</u>
NET CHANGE IN FUND BALANCE	-	(1,420,192)			(517,702)
FUND BALANCE - BEGINNING OF YEAR	-	-			408,285
FUND BALANCE - YEAR TO DATE	<u>\$ -</u>	<u>\$ (1,420,192)</u>			<u>\$ (109,417)</u>

FLOYD COUNTY, GEORGIA
STADIUM MAINTENANCE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended July 31, 2025
(with comparative actual amounts for 2024)

Percentage of Year
58.3%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Interest Earned	\$ 8,000	\$ 6,497	\$ (1,503)	81.2%	\$ 8,492
Miscellaneous	54,955	-	(54,955)	0.0%	54,955
TOTAL REVENUES	62,955	6,497	(56,458)	10.3%	63,447
EXPENDITURES					
Maintenance	162,955	11,952	151,003	7.3%	47,193
TOTAL EXPENDITURES	162,955	11,952	151,003	7.3%	47,193
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(100,000)	(5,455)	(207,462)	5.5%	16,254
OTHER FINANCING SOURCES					
Transfers in	100,000	58,333	41,667	58.3%	58,333
TOTAL OTHER FINANCING SOURCES (USES)	100,000	58,333	41,667	58.3%	58,333
NET CHANGE IN FUND BALANCES	-	52,878			74,587
FUND BALANCE - BEGINNING OF YEAR	409,349	409,349			310,751
FUND BALANCE - YEAR TO DATE	\$ 409,349	\$ 462,227			\$ 385,338

FLOYD COUNTY, GEORGIA
1996 SPLOST BUDGET vs. ACTUAL SUMMARY
For the Month Ended July 31, 2025

	Original Budget	Cumulative Revised Budget	Cumulative Totals To Date	2025 Budget	2025 YTD
Revenues					
SPLOST Taxes	\$ 33,058,378	\$ 36,640,660	\$ 36,640,663	\$ -	\$ -
Interest Earned	494,000	2,479,575	2,499,270	25,000	21,417
Miscellaneous	-	73,900	73,900	-	-
Total Revenues	33,552,378	39,194,135	39,213,833	25,000	21,417
Expenditures					
Jail Expansion	20,298,378	20,439,500	20,439,437	-	-
Fire Stations	2,000,000	3,339,155	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	-	-
Total Expenditures	33,552,378	37,061,405	36,212,206	870,000	-
Other Financing Sources (Uses)					
Bond Proceeds	-	19,897,270	19,897,267	-	-
Debt Service Payments	-	(22,030,000)	(22,028,276)	-	-
Total Other Financing Sources (Uses)	-	(2,132,730)	(2,131,009)	-	-
Excess (Deficiency) of Revenues over					
Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ 870,617	\$ (845,000)	\$ 21,417

FLOYD COUNTY, GEORGIA
2003 SPLOST BUDGET vs. ACTUAL SUMMARY
For the Month Ended July 31, 2025

	Original Budget	Cumulative Revised Budget	Cumulative Totals To Date	2025 Budget	2025 YTD
Revenues					
Special Purpose Sales Tax	\$ 26,900,000	\$ 30,651,000	\$ 30,651,359	\$ -	\$ -
Interest Earned	150,000	1,153,980	1,165,506	18,000	12,670
Total Revenues	27,050,000	31,804,980	31,816,865	18,000	12,670
Expenditures					
Sewer Projects:					
Blacks Bluff Road Treatment Plant	8,170,000	8,160,000	8,160,000	-	-
Old Dalton Road Sewer	3,000,000	3,000,000	3,000,000	-	-
Cave Spring Sewer Plant	900,000	900,000	900,000	-	-
Transportation Projects:					
Burnett Ferry Road Right-of-Way	300,000	80,000	79,839	-	-
Old Dalton Road Right-of-Way	350,000	768,495	748,500	-	-
Chulio Road Right-of-Way	300,000	1,453,185	954,209	537,925	-
Resurfacing Projects	190,000	680,000	679,099	-	-
Recreation Projects:					
North Floyd Park	1,150,000	1,400,000	1,399,919	-	-
Midway Park	250,000	404,000	403,944	-	-
Shannon Park	80,000	83,000	82,879	-	-
Crane Street Park	110,000	94,380	94,376	-	-
Parks Hoke Park	70,000	59,000	58,948	-	-
Cave Spring Park	30,000	31,370	31,369	-	-
Building Projects:					
New Health Department Facility	9,500,000	8,765,000	8,764,365	-	-
4th Ave Courthouse/New Courthouse Renovation	2,000,000	2,670,300	2,670,261	-	-
General and Administrative	27,194	19,115	14,656	-	-
Total Expenditures	26,427,194	28,567,845	28,042,365	537,925	-
Other Financing Sources (Uses)					
Bond Proceeds	9,500,000	9,628,000	9,628,789	-	-
Bond Costs	(101,958)	(101,960)	(101,958)	-	-
Transfer to General Fund	-	(2,000,000)	(2,000,000)	-	-
Transfer to Capital Projects Fund	-	(193,000)	(193,000)	-	-
Transfer to Debt Service Fund	(10,122,806)	(10,570,175)	(10,570,175)	-	-
Total Other Financing Sources (Uses)	(724,764)	(3,237,135)	(3,236,344)	-	-
Excess (Deficiency) of Revenues over					
Expenditures and Other Financing Sources (Uses)	\$ (101,958)	\$ -	\$ 538,156	\$ (519,925)	\$ 12,670

FLOYD COUNTY, GEORGIA
2013 SPLOST BUDGET vs. ACTUAL SUMMARY
For the Month Ended July 31, 2025

	Original Budget	Cumulative Revised Budget	Cumulative Totals To Date	2025 Budget	2025 YTD
Revenues:					
Tax Collections					
Floyd County	\$ 38,770,000	\$ 40,746,250	\$ 40,746,251	\$ -	\$ -
City of Rome	23,617,000	24,810,045	24,810,041	-	-
City of Cave Spring	2,591,000	2,691,000	2,691,000	-	-
Interest Earned	-	1,360,585	1,221,459	125,000	29,372
Miscellaneous Revenue	-	603,540	565,814	-	-
Total Revenues	64,978,000	70,211,420	70,034,565	125,000	29,372
Expenditures:					
Floyd County					
Airport Runway Extension	5,761,000	8,775,810	8,628,175	5,000,000	338,639
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	1,904,495	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	141,775	141,775	-	-
County Infrastructure Improvements	1,400,000	1,536,370	1,536,366	-	-
County Public Works & Public Safety Equipment	1,400,000	1,469,235	1,469,235	-	-
Industrial Property	8,000,000	8,173,350	8,173,350	-	-
Playground Improvements	600,000	516,155	516,155	-	-
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	-	10,465	10,463	-	-
Total Expenditures	64,978,000	70,211,420	67,652,533	5,089,750	338,639
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ 2,382,031	\$ (4,964,750)	\$ (309,266)

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FLOYD COUNTY, GEORGIA
2017 SPLOST BUDGET vs ACTUAL SUMMARY
For the Month Ended July 31, 2025

	Original Projects Budget	Cumulative Revised Budget	Cumulative Totals To Date	2025 Budget	2025 YTD
Revenues:					
Tax Collections					
Floyd County	\$ 41,384,318	\$ 70,972,850	\$ 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	-	3,626,850	4,452,004	500,000	825,157
Miscellaneous Revenue	-	-	48,589	-	-
Total Revenues	63,881,680	98,397,065	99,270,809	500,000	825,157
Expenditures:					
Floyd County					
Ag Center	8,000,000	8,000,000	2,611,269	5,794,530	405,800
E911 Update/Upgrade/Renovation					
Consoles & Furniture	170,000	158,470	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	254,840	254,838	-	-
Replace Outer Security Doors	120,000	143,025	143,022	-	-
Construct Gym Security	700,000	1,225,000	274,478	1,218,830	35,000
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	1,360,681	6,520,770	976,355
Paving, Infrastructure, and Bridges					
Paving	3,000,000	3,000,000	3,528,770	45,000	41,688
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 (Parking Decks & Airport)	-	707,500	1,769,479	145,000	821,955
Infrastructure (Admin. Back Alley)	-	292,500	311,282	-	18,935
Texas Valley Infrastructure Expansion	2,500,000	2,500,000	495,145	500,000	494,785
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	10,018,295	9,885,968	640,900	508,164
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 July 31, 2025

	Original Projects Budget	Cumulative Revised Budget	Cumulative Totals To Date	2025 Budget	2025 YTD
Airport Corporate Hangar Construction	\$ 899,210	\$ 2,734,185	\$ 202,111	\$ 2,547,610	\$ 15,535
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	400,880	400,876	-	-
Safety Upgrades	82,000	38,865	38,864	-	-
Clubhouse Addition	20,000	6,945	6,945	-	-
Stadium Improvements	-	7,760,260	7,729,095	7,327,650	4,649,430
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	20,165	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	-	124,885	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	15,979	5,000	1,641
Total Floyd County Expenditures	41,384,318	61,169,695	40,918,957	28,257,090	7,969,288
Net Floyd County	-	13,430,005	34,905,043	(27,757,090)	(7,144,131)
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	-	-
Total Expenditures	63,881,680	84,967,060	64,716,319	28,257,090	7,969,288
Other Financing Sources (Uses)					
Transfer to Capital Projects Fund	-	(41,515)	(52,977)	(689,390)	(11,466)
Total Other Financing Sources (Uses)	-	(41,515)	(52,977)	(689,390)	(11,466)
Excess (Deficiency) of Revenues over					
Expenditures and Other Financing Sources (Uses)	\$ -	\$ 13,388,490	\$ 34,501,513	\$ (28,446,480)	\$ (7,155,598)

FLOYD COUNTY, GEORGIA
2023 SPLOST BUDGET vs ACTUAL SUMMARY
For the Month Ended July 31, 2025

	Original Projects Budget	Cumulative Revised Budget	Cumulative Totals To Date	2025 Budget	2025 YTD
Revenues:					
Tax Collections					
Floyd County	\$ 58,037,000	\$ 58,037,000	\$ 17,729,214	\$ 11,525,510	\$ 7,795,031
City of Rome	48,766,289	48,766,289	11,317,971	9,670,080	4,761,595
City of Cave Spring	3,200,000	3,200,000	740,906	633,030	311,707
Interest Earned	-	-	213,001	200,000	127,021
Miscellaneous Revenue	-	-	-	-	-
Total Revenues	110,003,289	110,003,289	30,001,091	22,028,620	12,995,354
Expenditures:					
Floyd County					
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	679,207	601,055	546,157
Police Training Facility	2,000,000	2,000,000	120,000	1,000,000	120,000
Police Secure Parking & Evidence Facility	270,000	270,000	45,000	45,000	45,000
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	1,078,771	846,505	884,245
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	796,501	1,445,000	796,501
Eden Valley Improvements	160,000	160,000	-	160,000	-
Recreation					
Alto Park	915,000	915,000	1,375,990	1,384,475	1,375,990
Etowah Park	3,650,000	3,650,000	-	-	-
Garden Lakes Park	2,500,000	2,500,000	1,775,248	1,858,515	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	-
Total Floyd County Expenditures	58,037,000	58,037,000	7,395,419	15,399,550	5,543,141
Net Floyd County	-	-	10,546,796	(3,674,040)	2,378,910
Intergovernmental City of Rome	48,766,289	48,766,289	11,317,971	9,670,080	4,761,595
Intergovernmental City of Cave Spring	3,200,000	3,200,000	740,906	633,030	311,707
Total Expenditures	110,003,289	110,003,289	19,454,295	25,702,660	10,616,443
Other Financing Sources (Uses)					
Transfer to Capital Projects Fund	-	-	-	(247,395)	-
Total Other Financing Sources (Uses)	-	-	-	(247,395)	-
Excess (Deficiency) of Revenues over					
Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ 10,546,796	\$ (3,921,435)	\$ 2,378,910

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FLOYD COUNTY, GEORGIA
WATER FUND
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN NET POSITION
For the Month Ended July 31, 2025
(with comparative actual amounts for 2024)

Percentage of Year
58.3%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
OPERATING REVENUES					
Charges for Services	\$ 8,463,250	\$ 4,994,550	\$ (3,468,700)	59.0%	\$ 4,592,367
Rental Fees	12,000	8,133	(3,867)	67.8%	7,346
TOTAL OPERATING REVENUES	<u>8,475,250</u>	<u>5,002,683</u>	<u>(3,472,567)</u>	<u>59.0%</u>	<u>4,599,713</u>
OPERATING EXPENSES					
Water Administration					
Salaries and Benefits	889,190	494,324	394,866	55.6%	464,817
Supplies and Other Expenses	457,400	286,474	170,926	62.6%	274,817
Equipment	11,300	8,500	2,800	75.2%	14,527
Depreciation	18,535	13,344	5,191	72.0%	14,705
	<u>1,376,425</u>	<u>802,642</u>	<u>573,783</u>	<u>58.3%</u>	<u>768,866</u>
Water Distribution					
Salaries and Benefits	1,147,100	705,603	441,497	61.5%	625,173
Supplies and Other Expenses	837,540	416,841	420,699	49.8%	423,306
Equipment	2,850	2,143	707	75.2%	26,641
Purchased Water	1,700,000	1,116,811	583,189	65.7%	969,524
Water Meters	225,000	177,145	47,855	78.7%	2,713
Utilities	500,000	284,416	215,584	56.9%	260,242
Depreciation	1,705,575	969,929	735,646	56.9%	965,461
	<u>6,118,065</u>	<u>3,672,888</u>	<u>2,445,177</u>	<u>60.0%</u>	<u>3,273,060</u>
Water Treatment Plant					
Salaries and Benefits	452,600	259,569	193,031	57.4%	239,271
Supplies and Other Expenses	393,210	118,094	275,116	30.0%	142,349
Equipment	45,780	6,315	39,465	13.8%	37,469
Utilities	100,320	21,711	78,609	21.6%	57,876
Depreciation	64,305	37,510	26,795	58.3%	37,510
	<u>1,056,215</u>	<u>443,199</u>	<u>613,016</u>	<u>42.0%</u>	<u>514,475</u>
TOTAL OPERATING EXPENSES	<u>8,550,705</u>	<u>4,918,729</u>	<u>3,631,976</u>	<u>57.5%</u>	<u>4,556,401</u>
OPERATING INCOME (LOSS)	(75,455)	83,954	159,409	-111.3%	43,312
NON-OPERATING INCOME (LOSS)					
Interest and Fiscal Charges	(113,435)	(57,470)	55,965	50.7%	(66,687)
Amortization of Bond Costs	53,700	23,436	(30,264)	43.6%	27,459
Gain on sale of fixed assets	-	4,050	4,050	N/A	12,771
Interest Earned	275,000	157,111	(117,889)	57.1%	235,527
Transfer from Fire Fund	125,000	72,917	(52,083)	58.3%	72,917
Transfer to General Fund	(908,940)	(530,215)	378,725	58.3%	(209,796)
TOTAL NON-OPERATING INCOME (LOSS)	<u>(568,675)</u>	<u>(330,171)</u>	<u>238,504</u>	<u>58.1%</u>	<u>72,191</u>
Total Operating and Non-Operating Income (Loss)	(644,130)	(246,217)	397,913	38.2%	115,503
Water Capital	(2,416,380)	(2,787,381)	(371,001)	115.4%	(1,035,121)
CHANGE IN NET POSITION	(3,060,510)	(3,033,598)			(919,618)
NET POSITION - BEGINNING OF YEAR	<u>48,237,032</u>	<u>48,237,032</u>			<u>48,758,275</u>
NET POSITION - YEAR TO DATE	<u>\$ 45,176,522</u>	<u>\$ 45,203,434</u>			<u>\$ 47,838,657</u>

FLOYD COUNTY, GEORGIA
WATER FUND - CASH BASIS
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN CASH BALANCE
For the Month Ended July 31, 2025
(with comparative actual amounts for 2025)

Percentage of Year
58.3%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Charges for Services	\$ 2,483,000	\$ 4,994,550	2,511,550	201.1%	\$ 4,592,367
Rental Fees	12,600	8,133	(4,467)	64.5%	7,346
Miscellaneous	63,530	-	(63,530)	0.0%	-
Interest Earned	340,000	157,111	(182,889)	46.2%	235,527
Transfer from Fire Fund	125,000	72,917	(52,083)	58.3%	72,917
Gain on sale of fixed assets	-	4,050	4,050	N/A	12,771
TOTAL CASH INCREASES	<u>3,024,130</u>	<u>5,236,761</u>	<u>2,212,631</u>	<u>173.2%</u>	<u>4,920,928</u>
CASH DECREASES					
Water Administration					
Salaries and Benefits	812,160	494,324	317,836	60.9%	464,946
Supplies and Other Expenses	440,805	275,710	165,095	62.5%	284,629
Equipment	27,800	8,500	19,300	30.6%	14,527
Interest and Fiscal Charges	113,435	51,887	61,548	45.7%	60,145
Transfer to General Fund	359,650	530,215	(170,565)	147.4%	209,796
	<u>1,753,850</u>	<u>1,360,636</u>	<u>393,214</u>	<u>77.6%</u>	<u>1,034,043</u>
Water Distribution					
Salaries and Benefits	1,206,590	705,602	500,988	58.5%	625,182
Supplies and Other Expenses	829,630	406,434	423,196	49.0%	441,142
Equipment	46,630	2,143	44,487	4.6%	26,641
Purchased Water	1,680,000	1,116,811	563,189	66.5%	960,627
Water Meters	350,000	176,675	173,325	50.5%	(6,292)
Utilities	410,000	284,773	125,227	69.5%	260,121
	<u>4,522,850</u>	<u>2,692,438</u>	<u>1,830,412</u>	<u>59.5%</u>	<u>2,307,421</u>
Water Treatment Plant					
Salaries and Benefits	418,030	259,569	158,461	62.1%	239,257
Supplies and Other Expenses	318,260	100,367	217,893	31.5%	160,244
Equipment	45,770	6,315	39,455	13.8%	1,125
Utilities	82,000	25,172	56,828	30.7%	57,530
	<u>864,060</u>	<u>391,423</u>	<u>472,637</u>	<u>45.3%</u>	<u>458,156</u>
Water Capital	<u>2,983,000</u>	<u>2,787,381</u>	<u>195,619</u>	<u>93.4%</u>	<u>1,035,121</u>
TOTAL CASH DECREASES	<u>10,123,760</u>	<u>7,231,878</u>	<u>2,891,882</u>	<u>71.4%</u>	<u>4,834,741</u>
NET INCREASE (DECREASE)	(7,099,630)	(1,995,117)			86,186
CHANGE IN BALANCE SHEET		(1,914,598)			(449,670)
CASH - BEGINNING OF YEAR		<u>8,492,420</u>			<u>8,702,441</u>
CASH - YEAR TO DATE		<u>\$ 4,582,705</u>			<u>\$ 8,338,957</u>

FLOYD COUNTY, GEORGIA
AIRPORT FUND
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN NET POSITION
For the Month Ended July 31, 2025
(with comparative actual amounts for 2024)

Percentage of Year
58.3%

	2025				2024
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
OPERATING REVENUES					
Charges for Services	\$ 1,000	\$ 353	\$ (647)	35.3%	\$ 458
Fuel Sales	990,500	539,020	(451,480)	54.4%	696,132
Rental Fees	295,000	214,651	(80,349)	72.8%	197,687
Miscellaneous	23,800	12,647	(11,153)	53.1%	21,855
TOTAL OPERATING REVENUES	<u>1,310,300</u>	<u>766,671</u>	<u>(543,629)</u>	<u>58.5%</u>	<u>916,132</u>
OPERATING EXPENSES					
Salaries and Benefits	399,910	240,167	159,743	60.1%	206,781
Supplies and Other Expenses	240,155	111,115	129,040	46.3%	123,607
Utilities	78,660	50,552	28,108	64.3%	42,481
Equipment	27,500	14,098	13,402	51.3%	-
Air Show Expenses	30,000	-	30,000	0.0%	-
Depreciation	831,900	344,158	487,742	41.4%	402,030
Cost of Goods Sold	861,500	384,833	476,667	44.7%	419,736
TOTAL OPERATING EXPENSES	<u>2,469,625</u>	<u>1,144,923</u>	<u>1,324,702</u>	<u>46.4%</u>	<u>1,194,635</u>
OPERATING INCOME (LOSS)	<u>(1,159,325)</u>	<u>(378,252)</u>	<u>781,073</u>	<u>32.6%</u>	<u>(278,503)</u>
NON-OPERATING INCOME (LOSS)					
Interest Earned	7,000	1,953	(5,047)	27.9%	4,926
Transfers Out	(374,535)	(48,008)	326,527	12.8%	(95,249)
TOTAL NON-OPERATING INCOME (LOSS)	<u>(367,535)</u>	<u>(46,055)</u>	<u>321,480</u>	<u>12.5%</u>	<u>(90,323)</u>
CHANGE IN NET POSITION	<u>(1,526,860)</u>	<u>(424,307)</u>			<u>(368,826)</u>
NET POSITION - BEGINNING OF YEAR	<u>6,722,274</u>	<u>6,722,274</u>			<u>7,485,410</u>
NET POSITION - YEAR TO DATE	<u>\$ 5,195,414</u>	<u>\$ 6,297,967</u>			<u>\$ 7,116,584</u>

FLOYD COUNTY, GEORGIA
AIRPORT FUND - CASH BASIS
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN CASH BALANCE
For the Month Ended July 31, 2025
(with comparative actual amounts for 2024)

Percentage of Year
58.3%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Charges for Services	\$ 1,500	\$ 353	\$ (1,147)	23.5%	\$ 458
Fuel Sales	940,500	557,863	(382,637)	59.3%	664,656
Rental Fees	306,500	215,997	(90,503)	70.5%	199,867
Miscellaneous	22,500	12,647	(9,853)	56.2%	21,855
Interest Earned	15,000	1,953	(13,047)	13.0%	4,926
TOTAL CASH INCREASES	<u>1,286,000</u>	<u>788,813</u>	<u>(497,187)</u>	<u>61.3%</u>	<u>891,762</u>
CASH DECREASES					
Salaries and Benefits	367,880	220,386	147,494	59.9%	207,388
Supplies and Other Expenses	314,515	128,903	185,612	41.0%	138,055
Utilities	65,000	44,063	20,937	67.8%	42,481
Equipment	2,000	14,098	(12,098)	704.9%	-
Air Show Expenses	30,000	-	30,000	0.0%	-
Transfers Out	399,010	48,008	351,002	12.0%	95,249
Cost of Goods Sold	861,500	384,833	476,667	44.7%	419,736
TOTAL CASH DECREASES	<u>2,039,905</u>	<u>840,291</u>	<u>1,199,614</u>	<u>41.2%</u>	<u>902,909</u>
NET INCREASE (DECREASE)	(753,905)	(51,478)			(11,147)
CHANGE IN BALANCE SHEET		(3,388)			-
CASH - BEGINNING OF YEAR		<u>151,804</u>			<u>230,319</u>
CASH - YEAR TO DATE		<u>\$ 96,939</u>			<u>\$ 178,289</u>

FLOYD COUNTY, GEORGIA
AGRICULTURE CENTER FUND
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN NET POSITION
For the Month Ended July 31, 2025
(with comparative actual amounts for 2024)

Percentage of Year
58.3%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Intergovernmental	\$ -	\$ -	\$ -	N/A	\$ -
Charges for Services	-	-	-	N/A	-
Rental Fees	-	-	-	N/A	-
Miscellaneous	-	-	-	N/A	31,252
TOTAL OPERATING REVENUES	-	-	-	N/A	31,252
EXPENSES					
Salaries and Benefits	98,390	57,264	41,126	58.2%	48,804
Supplies and Other Expenses	17,845	455	17,390	2.5%	1,043
Equipment	550	-	550	0.0%	-
TOTAL OPERATING EXPENSES	116,785	57,719	59,066	49.4%	49,847
OPERATING INCOME (LOSS)	(116,785)	(57,719)	59,066	49.4%	(18,595)
NON-OPERATING INCOME (LOSS)					
Interest Earned	-	5	5	N/A	25
Transfer from General Fund	116,785	55,562	(61,223)	47.6%	45,080
TOTAL NON-OPERATING INCOME (LOSS)	116,785	55,567	(61,218)	47.6%	45,105
CHANGE IN NET POSITION	-	(2,152)			26,510
NET POSITION - BEGINNING OF YEAR	2,114,672	2,114,672			2,123,176
NET POSITION - YEAR TO DATE	\$ 2,114,672	\$ 2,112,520			\$ 2,149,686

FLOYD COUNTY, GEORGIA
AGRICULTURE CENTER FUND - CASH BASIS
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN CASH BALANCE
For the Month Ended July 31, 2025
(with comparative actual amounts for 2024)

Percentage of Year
58.3%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Intergovernmental	\$ -	\$ -	\$ -	N/A	\$ -
Charges for Services	-	-	-	N/A	-
Rental Fees	-	-	-	N/A	-
Miscellaneous	-	-	-	N/A	31,252
Interest Earned	-	5	5	N/A	25
Transfer from General Fund	-	55,562	55,562	N/A	45,080
TOTAL CASH INCREASES	-	55,567	55,567	N/A	76,357
CASH DECREASES					
Salaries and Benefits	95,840	55,725	40,115	58.1%	48,804
Supplies and Other Expenses	20,440	824	19,616	4.0%	1,043
Equipment	1,500	-	1,500	0.0%	-
TOTAL CASH DECREASES	117,780	56,549	61,231	48.0%	49,847
NET INCREASE (DECREASE)	(117,780)	(983)			26,510
CHANGE IN BALANCE SHEET		-			(26,510)
CASH - BEGINNING OF YEAR		983			-
CASH - YEAR TO DATE		\$ -			\$ -

FLOYD COUNTY, GEORGIA
RECYCLING FUND
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN NET POSITION
For the Month Ended July 31, 2025
(with comparative actual amounts for 2024)

Percentage of Year
58.3%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Material Sales	\$ 200,000	\$ 90,393	\$ (109,607)	45.2%	\$ 106,925
TOTAL OPERATING REVENUES	<u>200,000</u>	<u>90,393</u>	<u>(109,607)</u>	<u>45.2%</u>	<u>106,925</u>
EXPENSES					
Salaries and Benefits	356,590	198,202	158,388	55.6%	207,841
Supplies and Other Expenses	183,000	120,235	62,765	65.7%	92,204
Equipment	9,500	1,847	7,653	19.4%	4,760
Depreciation	141,500	85,801	55,699	60.6%	77,421
Amortization - Right To Use Asset	45,200	27,522	17,678	60.9%	27,522
Utilities	30,440	19,540	10,900	64.2%	18,046
TOTAL OPERATING EXPENSES	<u>766,230</u>	<u>453,146</u>	<u>313,084</u>	<u>59.1%</u>	<u>427,795</u>
OPERATING INCOME (LOSS)	<u>(566,230)</u>	<u>(362,754)</u>	<u>203,476</u>	<u>64.1%</u>	<u>(320,870)</u>
NON-OPERATING INCOME (LOSS)					
Intergovernmental					
Solid Waste Commission - Tipping Fees & Promotions	120,000	75,811	(44,189)	63.2%	66,704
City of Rome	127,140	100,210	(26,930)	78.8%	64,549
Solid Waste Commission	127,140	100,210	(26,930)	78.8%	64,549
Interest Earned	245	748	503	305.2%	862
Transfers from Floyd County Solid Waste	127,140	100,210	26,930	78.8%	64,549
Transfers to General Fund	(49,330)	(28,776)	(20,554)	58.3%	(27,761)
Transfers to Capital Projects	(90,000)	-	(90,000)	0.0%	-
TOTAL NON-OPERATING INCOME (LOSS)	<u>362,335</u>	<u>348,414</u>	<u>(181,170)</u>	<u>96.2%</u>	<u>233,453</u>
CHANGE IN NET POSITION	<u>(203,895)</u>	<u>(14,340)</u>			<u>(87,417)</u>
NET POSITION - BEGINNING OF YEAR	<u>1,227,304</u>	<u>1,227,304</u>			<u>1,324,284</u>
NET POSITION - YEAR TO DATE	<u>\$ 1,023,409</u>	<u>\$ 1,212,964</u>			<u>\$ 1,236,867</u>

FLOYD COUNTY, GEORGIA
RECYCLING FUND - CASH BASIS
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN CASH BALANCE
For the Month Ended July 31, 2025
(with comparative actual amounts for 2024)

Percentage of Year
58.3%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Intergovernmental	\$ 374,280	\$ 331,271	\$ (43,009)	88.5%	\$ 96,707
Interest Earned	245	748	503	305.2%	862
Material Sales	200,000	(609)	(200,609)	-0.3%	163,820
Transfers In	127,140	100,210	(26,930)	78.8%	64,549
TOTAL CASH INCREASES	701,665	431,620	(227,036)	61.5%	325,938
CASH DECREASES					
Salaries and Benefits	356,590	198,570	158,020	55.7%	207,841
Supplies and Other Expenses	183,000	126,656	56,344	69.2%	95,154
Equipment	9,500	9,097	403	95.8%	-
Utilities	30,440	19,737	10,703	64.8%	17,660
Transfers	139,330	13,295	126,035	9.5%	28,777
TOTAL CASH DECREASES	718,860	367,355	351,505	51.1%	349,432
NET INCREASE (DECREASE)	(17,195)	64,265			(23,494)
CHANGE IN BALANCE SHEET		(34,648)			46,983
CASH - BEGINNING OF YEAR		20,985			362
CASH - YEAR TO DATE		\$ 50,602			\$ 23,852

FLOYD COUNTY, GEORGIA
ANIMAL CONTROL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended July 31, 2025
(with comparative actual amounts for 2024)

Percentage of Year

58.3%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 20,000	\$ 18,014	\$ (1,986)	90.1%	\$ 15,169
Interest Earned	1,500	6,964	5,464	464.2%	3,074
Donations	48,000	17,629	(30,371)	36.7%	35,132
Miscellaneous	1,450	1,315	(136)	90.7%	1,957
TOTAL REVENUES	<u>70,950</u>	<u>43,922</u>	<u>(27,028)</u>	<u>61.9%</u>	<u>55,332</u>
EXPENDITURES					
Salaries and Benefits	893,085	500,362	392,723	56.0%	590,757
Other Operating Costs	625,495	254,527	370,968	40.7%	230,441
TOTAL EXPENDITURES	<u>1,518,580</u>	<u>754,890</u>	<u>763,690</u>	<u>49.7%</u>	<u>821,198</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,447,630)	(710,968)	(736,662)	49.1%	(765,866)
OTHER FINANCING SOURCES (USES)					
Transfers from General Fund	1,337,630	780,284	557,346	58.3%	871,372
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,337,630</u>	<u>780,284</u>	<u>557,346</u>	<u>58.3%</u>	<u>871,372</u>
NET CHANGE IN FUND BALANCE	(110,000)	69,316			105,506
FUND BALANCE - BEGINNING OF YEAR	<u>255,869</u>	<u>255,869</u>			<u>12,296</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 145,869</u>	<u>\$ 325,185</u>			<u>\$ 117,802</u>

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ROME-FLOYD PARKS AND RECREATION AUTHORITY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
For the Month Ended July 31, 2025
(with comparative actual amounts for 2024)

Percentage of Year

58.3%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Administrative Operations	\$ 12,000	\$ 9,383	\$ (2,617)	78.2%	\$ 68,792
Miscellaneous Revenues	18,850	13,589	(5,261)	72.1%	18,521
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	-	54,174	54,174	N/A	38,649
Other Programs	224,000	141,378	(82,622)	63.1%	85,737
Gymnastics	412,000	276,219	(135,781)	67.0%	275,463
Special Populations Services	33,850	24,824	(9,027)	73.3%	24,936
Concessions	403,000	269,745	(133,255)	66.9%	272,708
Coosa River Trading Post	184,250	91,660	(92,590)	49.7%	125,430
Etowah Park Golf Practice	7,800	5,200	(2,600)	66.7%	4,350
Youth Athletics	403,700	241,170	(162,530)	59.7%	245,259
Adult Athletics	16,500	26,500	10,000	160.6%	19,700
Scoreboards	7,000	875	(6,125)	12.5%	917
Parks & Recreation Centers	84,150	58,390	(25,761)	69.4%	47,991
Recreation Services	91,000	50,400	(40,600)	55.4%	52,901
Hall of Fame	14,850	7,977	(6,873)	53.7%	9,562
Senior Promotions	5,500	4,600	(900)	83.6%	5,500
TOTAL REVENUES	<u>1,948,450</u>	<u>1,276,084</u>	<u>(672,366)</u>	<u>65.5%</u>	<u>1,296,414</u>

ROME-FLOYD PARKS AND RECREATION AUTHORITY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
For the Month Ended July 31, 2025
(with comparative actual amounts for 2024)

Percentage of Year
58.3%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
EXPENDITURES					
Administrative Operations	\$ 1,206,840	\$ 635,410	\$ (571,430)	52.7%	\$ 579,704
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	19,815	45,359	25,544	228.9%	46,710
Other Programs	107,500	100,597	(6,903)	93.6%	75,459
Gymnastics	248,370	185,227	(63,143)	74.6%	186,840
Special Populations Services	31,620	29,381	(2,239)	92.9%	18,150
Concessions	356,000	224,797	(131,203)	63.1%	224,888
Coosa River Trading Post	147,600	80,519	(67,081)	54.6%	79,807
Sports Division Administration	160,100	87,150	(72,950)	54.4%	80,770
Youth Athletics	257,850	183,410	(74,440)	71.1%	172,698
Adult Athletics	24,500	21,465	(3,035)	87.6%	11,012
Scoreboards	1,000	-	(1,000)	0.0%	-
Recreation Centers	214,900	131,130	(83,770)	61.0%	124,666
Recreation Services Administration	258,600	148,195	(110,405)	57.3%	157,402
Parks & Recreation Services	1,278,700	777,417	(501,283)	60.8%	741,905
Buildings	108,465	60,805	(47,660)	56.1%	77,753
Shop	179,060	89,019	(90,041)	49.7%	71,887
Hall of Fame	18,350	10,951	(7,399)	59.7%	14,364
Senior Promotions	7,000	1,276	(5,724)	18.2%	6,909
TOTAL EXPENDITURES	4,656,270	2,812,108	(1,844,162)	60.4%	2,670,925
OTHER FINANCING SOURCES (USES)					
Transfers In	2,600,000	1,549,558	(1,050,442)	59.6%	1,642,279
TOTAL OTHER FINANCING SOURCES (USES)	2,600,000	1,549,558	(1,050,442)	59.6%	1,642,279
NET CHANGE IN FUND BALANCE	(107,820)	13,535			267,767
FUND BALANCE - BEGINNING OF YEAR	102,570	102,570			135,113
FUND BALANCE - YEAR TO DATE	\$ (5,250)	\$ 116,105			\$ 402,924

FLOYD COUNTY, GEORGIA
HEALTH INSURANCE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended July 31, 2025
(with comparative actual amounts for 2024)

Percentage of Year
58.3%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Contributions					
Employer	\$ 8,430,680	\$ 5,149,676	\$ (3,281,004)	61.1%	\$ 5,126,752
Employees	1,922,780	1,174,791	(747,989)	61.1%	1,173,754
Retirees	78,875	33,184	(45,691)	42.1%	43,618
Premiums Paid By Others	71,775	28,264	(43,511)	39.4%	36,246
Interest Earned	20,000	16,064	(3,936)	80.3%	39,333
Miscellaneous	50,000	28,674	(21,326)	57.3%	-
TOTAL REVENUES	<u>10,574,110</u>	<u>6,430,653</u>	<u>(4,143,457)</u>	<u>60.8%</u>	<u>6,419,703</u>
EXPENDITURES					
Other Costs	30,035	11,467	18,568	38.2%	12,168
Professional Fees	141,470	86,906	54,564	61.4%	86,281
Claims	7,750,000	4,881,279	2,868,721	63.0%	4,629,726
Premium Payments	1,367,475	784,996	582,479	57.4%	821,361
HRA Payments	75,000	39,369	35,631	52.5%	42,260
HSA Payments	49,160	57,250	(8,090)	116.5%	61,763
Wellness Clinic	871,605	459,993	411,612	52.8%	499,124
Administrative Fees	246,195	145,670	100,525	59.2%	143,628
TOTAL EXPENDITURES	<u>10,530,940</u>	<u>6,466,930</u>	<u>4,064,010</u>	<u>61.4%</u>	<u>6,296,311</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	43,170	(36,277)	79,447	-84.0%	123,392
OTHER FINANCING SOURCES (USES)					
Transfer Out	-	-	-	N/A	(3,000,000)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	N/A	(3,000,000)
NET CHANGE IN FUND BALANCE	43,170	(36,277)			(2,876,608)
FUND BALANCE - BEGINNING OF YEAR	<u>888,179</u>	<u>888,179</u>			<u>3,950,623</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 931,349</u>	<u>\$ 851,902</u>			<u>\$ 1,074,015</u>

FLOYD COUNTY, GEORGIA
Capital Projects and Equipment Expenditures
For the Month Ended July 31, 2025

		Budget	2025 YTD
Appropriation of Jail Surcharge Funds		\$ 173,000	\$ 106,633
Appropriation for Future Airport Projects		595,000	-
Appropriation of Fund Balance		1,118,415	222,822
Revenues:			
Interest Earned		50,000	84,366
Transfer from General Fund		148,165	-
Transfer from 800 MHz Communications		72,115	-
Transfer from Debt Service		91,860	-
Transfer from ARPA Space Needs		1,469,455	561,002
Transfer from 2017 SPLOST		689,390	11,466
Transfer from 2023 SPLOST		918,455	-
Transfer from Airport		312,635	11,900
Transfer from Solid Waste		24,000	-
Transfer from Recycling		90,000	-
Total Revenues and Appropriations of Fund Balances		\$ 5,752,490	\$ 998,189
Expenditures:			
Sheriff/Jail			
Locking controls	FB	\$ 88,605	\$ 88,605
3 Rooftop HVAC Units	GF	39,500	39,500
BACnet Controllers	GF	2,400	2,400
		130,505	130,505
District Attorney			
DA Grant Revenue		(33,750)	(33,345)
DA Grant Expense		33,750	33,345
		-	-
County Police			
2022 GEMA Revenue		(20,165)	-
2022 GEMA Expense		20,165	20,165
		-	20,165
2025 EOD K9 Revenue		(53,000)	-
2025 EOD K9 Expense		53,000	52,760
		-	52,760
JAG-Federal Revenue		(17,210)	(17,064)
JAG		17,210	17,064
		-	0
Special Ops Grant Revenue		(50,000)	-
Special Ops Grant #27		50,000	49,974
		-	49,974

FLOYD COUNTY, GEORGIA
Capital Projects and Equipment Expenditures
For the Month Ended July 31, 2025

		Budget	2025 YTD
County Police (cont'd)			
Project Safe Neighborhood Grant Revenues		\$ (5,085)	\$ -
Project Safe Neighborhood Grant		<u>5,085</u>	<u>2,205</u>
		-	2,205
Prison			
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	<u>25,000</u>	<u>22,460</u>
		173,000	106,633
Facilities Management			
E911 Generator (2023 Carryover)		40,000	-
Administration Building Roof Repair		10,000	-
Pressure Wash Building Exterior		12,975	-
Library Amphitheater		-	5,709
MaxLink Lines for County Elevators		36,250	36,244
Valve Replacement at Health Department		<u>20,000</u>	<u>-</u>
	FB	119,225	41,952
Space Needs Project			
Glenwood	ARPA	<u>1,488,245</u>	<u>561,002</u>
		1,488,245	561,002
Public Roads			
EPD Tire Products Grant Revenue		(204,055)	-
EPD Tire Products Grant	23S	451,450	-
Faster & Fuelmaster	GF	<u>106,265</u>	<u>106,261</u>
		353,660	106,261
Paving			
2025 LMIG Revenue		(1,352,670)	(1,352,670)
2025 LRA Revenue		-	(1,659,500)
2025 LMIG Paving		1,352,670	892,392
2024 LMIG Paving		379,155	
2023 LMIG Paving		141,500	-
Excess LMIG Road Improvements		66,010	-
2024 LRA-Paving		<u>1,371,020</u>	<u>-</u>
	FB	1,957,685	(2,119,778)
Prep and paving	FB	50,000	34,755
Drainage	FB	30,000	27,563

FLOYD COUNTY, GEORGIA
Capital Projects and Equipment Expenditures
For the Month Ended July 31, 2025

		Budget	2025 YTD
Tax Appraisers			
Vehicle Replacement-1997 Jeep Cherokee		\$ 30,000	\$ 28,020
	FB	30,000	28,020
Superior Court			
Courtroom Furniture/Technology		10,000	-
	FB	10,000	-
County Clerk			
CivicPlus Website (Year 4 of 4 Year Contract)		10,000	-
	FB	10,000	-
Information Technology			
Replace Switches for the Judicial Building		30,000	26,565
Computer Lease		175,000	39,488
	FB	205,000	66,053
Communication			
MPLS Upgrade-Alto, Blossom, Cave Spring, Heath, & Lake Marvin	COM	72,115	72,115
MPLS Upgrade	17S	24,040	24,040
		96,155	96,155
Solid Waste			
Remote Site Building Upgrades	SW	14,000	-
Resurfacing at Remote Sites	SW	10,000	-
		24,000	-
Airport			
Overlay Taxiway "A"			
Federal Revenue		(148,500)	-
Design		165,000	-
	17S	16,500	-
Rehabilitation & Overlay Taxiway "B" (East)			
Design	AP	5,135	(10,700)
Acquire Easements & Mitigate On-Airport Obstructions- Rwy 7 (Group 1)	AP	133,800	-
Mitigate On-Airport Obstructions - Rwy 7 & 25 Approaches			
State Revenue (Construction) (75/25)	FB	(333,750)	-
Design	FB	67,900	-
Construction	FAP	445,000	-
		179,150	-

FLOYD COUNTY, GEORGIA
Capital Projects and Equipment Expenditures
For the Month Ended July 31, 2025

	Budget	2025 YTD
Airport (cont'd)		
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	-
17S	29,750	-
Rwy 7 & 25 Lighting		
State Revenue (Construction) (75/25)	(700,500)	-
Construction	976,100	3,505
FB	275,600	3,505
Mitigate Obstructions (EA & Design)- Rwy 1 Approach (Group 1)		
Design Revenue (90%)	(151,200)	-
Design	168,000	-
AP	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	-
17S	390,800	-
Expand West T-Hangar Area Sitework		
State Revenue	(711,750)	-
Design	56,310	-
Construction	949,000	-
23S	293,560	-
Construct West Area Hangar (20+/- Units) Phase 1		
Design	93,000	-
	93,000	-
Runway 1/19 Rehabilitation and Overlay		
Federal Revenue	(78,210)	(78,210)
	(78,210)	(78,210)

FLOYD COUNTY, GEORGIA
Capital Projects and Equipment Expenditures
For the Month Ended July 31, 2025

		Budget	2025 YTD
Airport (cont'd)			
Overlay Runway 1/19			
Federal Revenue (Construction)		\$ (4,950,000)	\$ -
Federal Revenue (Design)		(85,500)	-
State Revenue		(275,000)	-
Design		95,000	630
Construction		5,500,000	-
	23S	284,500	630
Runway 1/19 Lighting Rehabilitation			
Federal Revenue		(1,400,000)	(6,563)
State Revenue (Construction)		(77,700)	(293)
Federal Revenue (Design)		(73,470)	(73,473)
Design		166,620	78,378
Construction		1,618,380	10,723
	17S	233,830	8,772
Airport Self Serve Fuel Facility Improvements			
Construction	FAP	150,000	-
Design	AP	75,000	-
		225,000	-
DBE Plan Update-Federal Revenue			
DBE Plan Update		(13,695)	(13,691)
		13,695	13,691
		-	-
Airport Fuel Tank Catwalk			
	AP	25,000	4,500
Airport Fuel Storage Facility Improvements (Design)			
	AP	45,000	-
Airport Sewer Pump			
	AP	11,900	11,900
Recycling Center			
Forklift with Clamp Forks		60,000	44,924
Inmate Transport Vehicle		30,000	29,885
	RC	90,000	74,809
Current Year Lease Purchase Payments			
	DS	91,860	-
Transfer to Rome/Floyd Parks and Recreation Capital			
	FB	29,170	22,444
Total Net (Revenues) Expenditures		\$ 7,069,620	\$ (758,126)

FLOYD COUNTY, GEORGIA
Water Capital Projects and Equipment Expenses
For the Month Ended July 31, 2025

	Budget	2025 YTD
Revenues:		
R & E Funds	\$ 2,176,610	\$ 2,603,930
Operating Funds	239,770	183,451
Intergovernmental-FEMA Grant	1,471,235	-
Total Revenues	\$ 3,887,615	\$ 2,787,381
Expenses:		
Water Tank Maintenance	\$ 350,000	\$ 190,230
Water Main Replacement	112,570	-
Water Pumps and Pump Houses	124,630	58,870
Large Meter Testing	50,000	-
Water Improvements-Highway 53 Water Line Upgrade	100,900	-
Biddy Well - Test Well	119,400	83,847
Chemical Conversion/Engineering	141,345	142,615
Water Meter Change Out Program	250,000	82,368
FEMA Grant Expense-Generators	2,399,000	2,046,000
	3,647,845	2,603,930
2025 Equipment		
Mini Excavator Bobcat E48	17,360	17,360
Mini Excavator Sany SY60	22,360	22,360
Mini Excavator Sany SY50	20,360	20,360
Light Tower	14,000	12,820
Truck Replacement #358	48,090	47,181
Truck Replacement #303	53,500	53,424
Replace Zero Turn Mowers	11,000	9,948
Fulton Well Membrane System	53,100	-
	239,770	183,451
Total Expenses	\$ 3,887,615	\$ 2,787,381

FLOYD COUNTY, GEORGIA
Recreation Capital Projects and Equipment Expenditures
For the Month Ended July 31, 2025

		Budget	2025 YTD
Revenues:			
Interest Income	\$	1,600	\$ 809
Capital Improvements-County		29,170	22,444
Donations		10,000	10,000
Total Revenues	\$	40,770	\$ 33,252
Expenditures:			
Capital Improvements-County			
Alto Park Tennis Restroom Building Upgrades	FB \$	12,000	\$ -
Thornton Gym Leak Repair	FB	11,500	-
Lock and Dam Window/Door Replacement and Siding	FB	20,500	-
Court Resurface	FB	13,370	13,367
Master Plan		6,630	8,801
2-Wright ZXT Mowers		29,170	25,478
Total Expenditures	\$	93,170	\$ 47,646



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***Other Information
For the Month Ended
July 31, 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	5.88%
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	4.25%
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	919,456.73	11,934.02	1.32%
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	1,020,549.27	121,882.96	13.56%
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	977,509.49	29,199.28	3.08%
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	877,243.39	(86,987.01)	-9.02%
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	996,495.02	25,043.63	2.58%
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	1,079.01	(1,265.14)	-53.97%
September Pro Rata	-	-	-	-	-	-	-	-	-	-	-	
October Pro Rata	-	-	-	-	-	-	-	-	-	-	-	
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			
Totals	7,634,180.66	7,733,619.19	8,039,615.79	8,758,282.43	9,695,975.77	10,503,044.98	11,559,139.49	11,221,935.35	11,579,414.34	6,811,771.90	198,759.14	3.01%
Original Budget	8,000,000	7,700,000	7,800,000	7,892,500	8,925,000	8,743,870	10,400,000	11,642,950	11,642,950	12,000,000		
Revised Budget	7,760,000	7,700,000	7,800,000	8,600,000	8,640,000	8,743,870	10,400,000	11,642,950	11,642,950	12,000,000		
Amt > Revised	(125,819.34)	33,619.19	239,615.79	158,282.43	1,055,975.77	1,759,174.98	1,159,139.49	(421,014.65)	(63,535.66)	(5,188,228.10)		
Annual Comparisons									6,613,012.76	6,811,771.90	198,759.14	3.01%

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	117,884.56	5.89%
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	67,922.51	4.19%
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	1,744,385.18	31,329.86	1.83%
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	1,924,745.82	173,839.76	9.93%
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	1,844,195.91	55,330.94	3.09%
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	1,664,406.60	(153,698.45)	-8.45%
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	1,879,570.79	49,411.08	2.70%
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	2,041.85	(2,406.58)	-54.10%
July Jet Fuel Tax Grant	-	-	3,452.00	-	-	-	-	-	-	-	-	N/A
September Pro Rata	-	-	-	-	-	-	-	-	-	-	-	
October Pro Rata	-	-	-	-	-	-	-	-	-	-	-	
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			
Totals	13,514,990.89	13,703,884.18	14,229,556.96	15,490,294.76	17,161,758.27	18,580,825.27	20,416,610.35	21,060,343.74	21,891,534.92	12,868,333.02	339,613.68	
Annual Comparisons									12,528,719.34	12,868,333.02	339,613.68	2.71%

FLOYD COUNTY, GEORGIA
Water Fund Bonds Debt Service Coverage Ratio
For the Month Ended July 31, 2025
(with comparative calculation for 2024)

	ACTUALS	
	2025	2024
Operating Revenues:		
Misc-Other	\$ 20,906	\$ 15,247
Water Charges	4,442,309	4,300,044
Water Meter Charges	415,228	176,101
Penalties & Cut Offs	116,107	100,975
Fire Service Charges	72,917	72,917
Less: Fire Service Charges	(72,917)	(72,917)
Charges for Services	4,994,550	4,592,367
Miscellaneous	-	-
Rental Fees	8,133	7,346
Total Operating Revenues	5,002,683	4,599,713
Operating Expenses:		
Administration	802,642	768,866
Less: Depreciation	(13,344)	(14,705)
Net Administration	789,298	754,161
Distribution	3,672,888	3,273,060
Less: Depreciation	(969,929)	(965,461)
Net Distribution	2,702,959	2,307,599
Treatment Plant	443,199	514,475
Less: Depreciation	(37,510)	(37,510)
Net Treatment Plant	405,689	476,965
Total Operating Expenses	\$ 3,897,946	\$ 3,538,725
Net Available for Debt Service	\$ 1,104,737	\$ 1,060,988
Bonds Debt Service (83.3% of Annual Debt Payment)	179,083	179,958
Bonds Debt Service Coverage Ratio (1.10 Requirement)	6.17	5.90
Total Debt Service (83.3% of Annual Debt Payment)	329,105	329,980
Total Debt Service Coverage Ratio	3.36	3.22

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended July 31, 2025

	Budget	YTD
Juvenile Court		
Time & Date Stamp	\$ 2,350	\$ 2,350
Court Recording System	850	850
Clover Credit Card Machine	-	725
	<u>3,200</u>	<u>3,925</u>
Probate Court		
2-Printers	<u>1,600</u>	<u>-</u>
	1,600	-
District Attorney		
6 - Printers	3,000	-
2 - Filing cabinets	<u>1,200</u>	<u>-</u>
	4,200	-
Public Defender		
Shredder	<u>1,540</u>	<u>1,516</u>
	1,540	1,516
Sheriff		
5-Glock G17T (SWAT)	3,000	2,270
5-Simmunition Bolt Carrier Group (SWAT)	2,500	2,316
Breaching Shotgun with Accessories	3,730	3,133
Laptop	1,040	1,040
Docking Stations for Body Cameras	10,680	13,667
Sally Port Rollup Door	7,000	6,965
Jail Locks	4,815	4,815
Printer	565	561
Shat-R-Shield Lights	57,990	57,988
Icotech Cameras	6,900	13,787
Jail Cell Toilets & Sinks	72,335	72,335
2-Camera Microphones	3,635	3,635
Biometric System	1,740	-
Wi-Fi for Jail Visitor Center	4,915	1,334
E-Bands and Shields	18,245	18,245
2-Vehicle Laptops	6,000	5,987
Ridgid Press Ring Kit	1,620	1,616
Pepperball products	9,495	-
13-Tasers	<u>39,560</u>	<u>39,560</u>
	255,765	249,254
Board of Commissioners		
iPad	<u>2,000</u>	<u>1,156</u>
	2,000	1,156
Board of Registrars		
Computer Monitor	1,800	-
Training Room Projector	200	-
Computer	1,800	-
Laptop	<u>1,200</u>	<u>-</u>
	5,000	-
Police		
14-Glock Model 45 MOS Pistols	5,000	5,000
14-Aim Point ACRO P-11 Sight	5,500	5,248
2023 Bullet Proof Vests Grant Funds	<u>-</u>	<u>(5,301)</u>
	10,500	4,948
Facilities Management		
Electronic HVAC Gauges	960	-
Electronic Megohmmeter	800	-
Battery Drill Set	1,000	-
Mop Machine	2,000	-
Admin. Camera Viewing Station	<u>2,040</u>	<u>2,040</u>
	6,800	2,040

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended July 31, 2025

	Budget	YTD
Public Works		
2-Exhaust Fume Extractors	\$ 4,065	\$ 4,065
3-1/2" Drive Air Impact Wrenches	1,350	1,187
2-Table Vises	600	-
Smoke Machines for EVAP Emissions Testing	1,145	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	-
Wedge Ramps for Low Boy Trailer	2,310	2,308
Stihl HL 94 Hedge Trimmer	550	-
	<u>37,810</u>	<u>28,884</u>
Prison		
Radio Equipment	7,500	2,058
Taser Equipment	27,000	26,989
Body Cameras	3,000	2,924
Chromebook and Supplies	5,095	5,095
Camera Additions	1,750	1,750
3-Body Armor	3,000	2,857
	<u>47,345</u>	<u>41,672</u>
Tax Appraisers		
1 - Printer	500	-
	<u>500</u>	<u>-</u>
Cooperative Extension		
2 - Laptops with docking stations (cost share with UGA)	2,500	1,952
	<u>2,500</u>	<u>1,952</u>
Tax Commissioner		
3-Printers	2,325	-
	<u>2,325</u>	<u>-</u>
Superior Court		
Courtroom Upgrades	5,500	1,853
	<u>5,500</u>	<u>1,853</u>
Judge Niedrach Superior Court		
Desktop printer	600	-
	<u>600</u>	<u>-</u>
Judge Johnson Superior Court		
Desktop printer	600	-
	<u>600</u>	<u>-</u>
Judge Sparks Superior Court		
Desktop printer	600	-
	<u>600</u>	<u>-</u>
Judge King Superior Court		
Desktop printer	600	-
	<u>600</u>	<u>-</u>
Mental Health Court		
Laptop	860	855
	<u>860</u>	<u>855</u>
HIDTA		
Computer Peripherals & Printers	1,000	-
	<u>1,000</u>	<u>-</u>

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended July 31, 2025

	Budget	YTD
County Manager		
Office Furniture	\$ 3,500	\$ -
	3,500	-
Community Violence Grant		
Equipment	160,355	160,352
	160,355	160,352
Purchasing		
Painting	1,500	-
	1,500	-
Information Technology		
Emergency equipment purchases	8,000	-
Veeam (On Prim)	2,500	-
Backup Drive Storage System	8,000	6,959
	18,500	6,959
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	9,419
Prison - Equipment	8,000	-
Work Release - Equipment	5,000	-
	73,000	9,419
Water Department		
Administration		
Electric Letter Opener	2,800	-
HVAC Unit	8,500	8,500
	11,300	8,500
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	2,085
Heratherm Drying Oven	3,345	3,300
3-Hach 5300 TU	11,400	-
3-Hach SC4500	14,550	19,475
2-Maintenance Cleaning Kit	2,400	-
Conductivity Meter	940	930
Spectrometer Meter	7,905	-
	45,780	25,790

FLOYD COUNTY, GEORGIA*Non-Capital Equipment**For the Month Ended July 31, 2025*

	Budget	YTD
Airport		
All Terrain Vehicle	\$ 9,900	\$ -
Pressure Washer	2,500	-
Safety Cabinet for Fuel Farm	3,100	3,022
Sump Pump and Hoses for Over-the Top Fuel Tank	6,000	5,829
Fuel Pump for Fuel Farm Jet Tanks	6,000	5,247
	27,500	14,098
Agriculture Center		
Equipment	550	-
	550	-
Recycling		
Belt Replacement for Main Belt and Install	9,500	4,247
	9,500	4,247
Recreation		
Gymnastics		
Pit Blocks	2,000	1,955
Level 4 Vault Mat	5,610	4,901
	7,610	6,856
Youth Baseball		
3 - Pitching machines	7,500	6,375
	7,500	6,375
Park & Recreation Services		
Commercial Steel Waste Receptacles	15,000	14,996
Dual Axel Trailers	8,700	7,550
Windscreens (Alto Park Tennis)	7,500	7,424
	31,200	29,971
Rec-Buildings		
Thornton Center Tables	7,100	6,544
Gilbreath Center Tables	900	833
Shannon Center Tables	7,100	6,544
Anthony Center Tables	1,500	1,389
	16,600	15,311
Rec-Shop		
Push Mower	2,200	1,996
Weed Eaters and Blowers	5,700	-
	7,900	1,996
Total:	\$ 843,030	\$ 638,862