



Floyd County, Georgia

***Financial Statements
For the Month Ended
June 30, 2025***

FLOYD COUNTY, GEORGIA
Financial Statements
For the Month Ended June 30, 2025

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***Financial Statements
For the Month Ended
June 30, 2025***


***Prepared by:
Finance Department***


Floyd County, Georgia


For the Month Ended June 30, 2025


General Fund Revenues Budget vs Actual			
	\$	73,507,610	Budget
	\$	18,681,810	Actual
	\$	(54,825,800)	25%

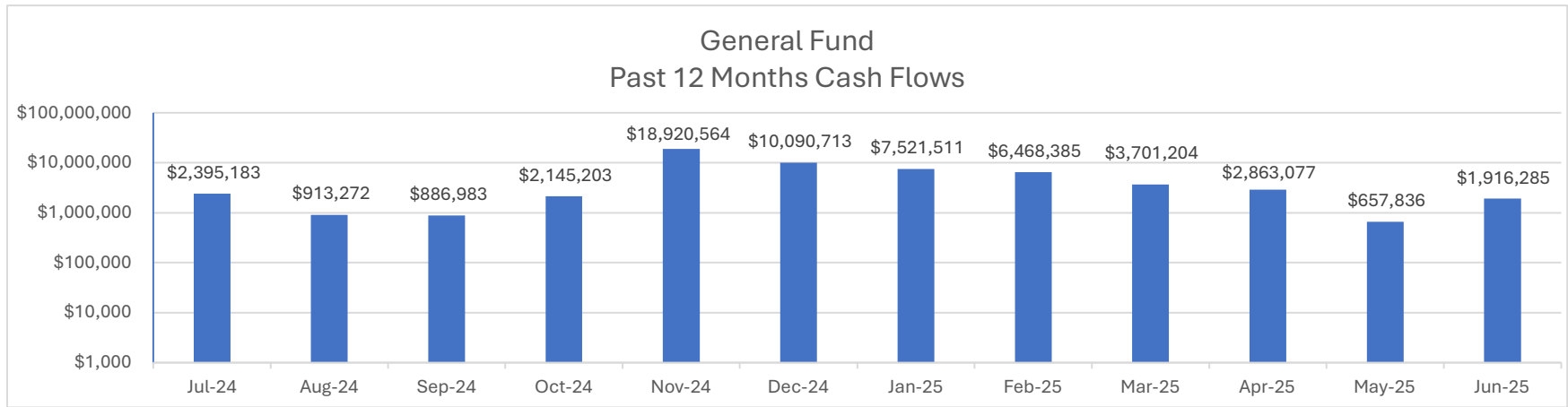
General Fund Expenditures Budget vs Actual			
	\$	74,295,610	Budget
	\$	36,838,161	Actual
	\$	37,457,449	50%

Net Change in General Fund Balance Budget vs Actual			
	\$	(788,000)	Budget
	\$	(18,156,351)	Actual
	\$	(17,368,351)	2304%

Cash & Investments vs Fund Balance = Liquidity & Availability of Fund Balance			
	\$	1,916,285	Cash
	\$	1,699,278	Fund Balance
			113%

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

Boarding Inmates Revenue Budget vs Actual			
	\$	1,325,000	Budget
	\$	637,403	Actual
	\$	(687,597)	48%



Floyd County, Georgia

For the Month Ended June 30, 2025



2023 SPLOST Fund Sales Taxes Budget vs Actual		
	\$ 21,828,620	Budget
	\$ 10,988,763	Actual
	\$ (10,839,857)	50%

2017 SPLOST Fund Expenditures Budget vs Actual		
	\$ 28,946,480	Budget
	\$ 7,828,183	Actual
	\$ 21,118,297	27%

Water / Sewer Revenues & Expenses All Revenues and All Expenses		
	\$ 4,455,886	Revenues
	\$ 4,860,659	Expenses
	\$ (404,773)	

Airport Revenues & Expenses All Revenues and All Expenses		
	\$ 658,524	Revenues
	\$ 1,007,780	Expenses
	\$ (349,256)	

Recycling Revenues & Expenses All Revenues and All Expenses		
	\$ 313,400	Revenues
	\$ 422,172	Expenses
	\$ (108,773)	

2023 SPLOST Fund Expenditures Budget vs Actual		
	\$ 25,896,570	Budget
	\$ 9,523,429	Actual
	\$ 16,373,141	37%

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
	\$ 5,888,097	Current
	\$ (2,604,323)	

Airport Operating Cash Flows Beg. Of Year vs Current Balance		
	\$ 151,804	Beginning
	\$ 58,304	Current
	\$ (93,499)	

Recycling Operating Cash Flows Beg. Of Year vs Current Balance		
	\$ 20,985	Beginning
	\$ 54,624	Current
	\$ 33,639	



***Financial Narrative
For the Month Ended
June 30, 2025***

***Prepared by:
Finance Department***

Floyd County Review of June 2025

General Fund

- Revenues
 - Taxes are \$2,748,050 more than last year.
 - Prior Years' Property Tax is \$2,507,950 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 32.7% 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 decreased from last year by 10.7% or \$11,600. This indicates fewer real estate transactions.
 - Penalties & Interest revenue is \$18,350 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. More investigation will need to be conducted.
 - There is an increase in Sales Tax collections from 2024 of \$173,700 or 3.1%. This is down from the previously reported 5.6% increase 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 \$91,000 more than last year, a 4.7% increase. The possibility of tariffs is prompting the purchase of existing inventory earlier in the year.
 - Cable TV Easements continue to decrease and are down 15.2% from 2024, \$47,400. More people are cancelling their cable services and opting for internet streaming. Comcast is down 14.7% and Direct TV is down 22.2%.
 - Licenses & Permits is \$18,600 more than last year.
 - 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 \$4,000 more in 2025. We didn't begin collecting fees for coin operated amusement machines (COAM) until September 2024.
 - Intergovernmental Revenue is \$68,800 more than last year.
 - State-Offender Rehab revenue is \$75,200 higher than 2024. The average number of inmates has decreased 0.6%. The subsidy went from \$22/day per inmate to \$24/day per inmate beginning in May 2024.

Floyd County Review of June 2025

General Fund (cont'd)

- Revenues (cont'd)
 - Charges for Services is \$36,550 more than in 2024.
 - Sheriff Fees & Services is \$9,100 more than in 2024.
 - Sheriff Boarding Inmates is \$131,750 less than in 2024.
 - Chattooga County Boarding Inmate revenue is down \$138,250 from 2024. The average number of inmates is up 16.5%. Payments for 3 months boarding in 2023 are included in the 2024 amount.
 - Funds received from the Social Security Administration have decreased 1.5% compared to 2024, a decrease of \$300.
 - 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. No inmates have been housed in 2025.
 - Payments from Haralson County are \$6,950 less than 2024.
 - Payments from ICE have increased \$8,250 compared to June 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 \$23,600.
 - Inmate Contracts in total are \$73,700 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 4.8% more than the amount for 2024.
 - The average monthly amount collected in 2024 was \$15,300 and in 2025 is \$16,050.
 - Tax Collection Commissions rose \$72,550 or 44%.
 - 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 35% since 2024. Commissions are also received from the Clerk of Superior Court. These commissions have increased 9.4% from 2024.
 - Clerk of Court Charges for Services increased by \$27,100 when compared to 2024. This is a 10.5% increase.
 - Recording Fees have decreased 1.2% since 2024, a \$2,000 decrease. This is revenue from recording deeds and liens. This is in line with the reduction in Real Estate Transfer Tax.
 - Copies have increased \$6,400 since May 2024. Part of this variance is due to receiving payment for copies for 2024 in 2025.
 - Advance Deposits are up \$1,350 from last year. Advance deposits are the County's portion of the filing fee for a new case.

Floyd County Review of June 2025

General Fund (cont'd)

- Revenues (cont'd)
 - Other Fees have increased \$21,500 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 decreased by a total of \$100 compared to 2024.
 - Probate Court Charges for Services increased \$2,000 from 2024, rising 3.4%.
 - Estate revenues increased 8.9% or \$4,050. 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 25.8% compared to 2024, but only by \$2,600. 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 \$6,300 since 2024.
 - There has been a decrease of 6.4% in the total number of cases since last year.
 - Cases that generate fees have decreased 2.6% since 2024.
 - In July 2024, the amount charged per case increased.
 - City of Rome-Booking Fee is \$11,350 more than June 2024.
 - In May of 2024 the booking fee went from \$15 to \$25.
 - The amount collected in 2025 includes invoices from December 2024 to May 2025. The amount collected in 2024 includes invoices from November 2023 to April 2024.
 - City of Rome-Jail Surcharge rose 32.9% from 2024, an \$8,500 increase. There is a 37.5% increase in the number of cases.
 - Court Reporting Services has shown an increase of \$450 since last year. In 2024, the number of bills YTD was 37. In 2025, the number is 38. This is a 2.7% increase.
- Fines & Forfeitures are down \$37,500.
 - Clerk of Court – Criminal Division Fines are down \$37,000, a 15.6% drop as compared to 2024.
 - Juvenile Court Supplemental Services fines have decreased 12% since this time last year, a total of \$450.
 - Probate Court Fines are down \$3,200 or 0.8%.
 - Parking Fines have decreased 49.9%. The number of cases in 2024 were 170 and for 2025 are only 112.
 - Drug Abuse & Treatment Fines are up 8.8% compared to 2024. This is an increase of \$3,450.

Floyd County Review of June 2025

General Fund (cont'd)

- Revenues (cont'd)
 - Miscellaneous Revenue is down 87.3%.
 - Telephone Commissions are not yet 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
 - Board of Commissioners is 1.8% more than the YTD budget.
 - Dues & Subscriptions is 83.7% of the annual budget. ACCG annual dues were paid.
 - Travel & Training is 73.3% of the annual budget. Newly elected commissioners have attended some training this year and the ACCG annual conference was attended by 4 commissioners in April.
 - Equipment is 57.8% of the annual budget. An iPad was purchased for one of our newer commissioners.
 - Data Processing is 5.9% above the annual budget. The Granicus subscription was paid in January.
 - Facilities Management is 2.9% above the YTD budget.
 - Supplies is 82.8% of the annual budget. A new printer was purchased.
 - Gas & Oil is 63.5% of the annual budget.
 - Repair & Maintenance is 55.8% of the annual budget. Most of the vehicles used are over 10 years old.
 - The costs for several buildings are over budget, ranging from 1.6% to 63.7%. Preparations are being made in anticipation of departmental moves to new locations to renovate older spaces.
 - Victim Witness Program is 4.4% more than the YTD budget.
 - Two grants have been awarded for the Victim Witness Program. The first quarter of 2025 reimbursements have been received so far this year from the Office on Violence Against Women and is 15.5% 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.
 - Salaries & Wages and FICA are 72.2% and 70% 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.
 - Adult Felony Drug Court is 2.6% greater than the YTD budget.
 - The first quarter of 2025 are the only reimbursements received so far this year.

Floyd County Review of June 2025

General Fund (cont'd)

- Expenditures (cont'd)
 - HSA County Contribution was not budgeted in 2025 because of a coding error in Benefit Connector, our benefits website.
 - No budget amount was submitted for Supplies or Travel & Training.
 - Telephone was only budgeted for \$30 annually.
 - All Other is \$10,400 greater than the annual budget.
 - Expenditures not covered by the grant are covered with participation fees or DATE funds.
- FCPD HEAT expenditure is 1.6% over the YTD budget.
 - The first four months of 2025 are the only reimbursements received so far this year.
 - Salaries & Wages are 54.1% of the annual budget.
 - Gas & Oil is 58.8% of the annual budget.
- Transportation for Seniors is 17.8% above the YTD budget.
 - Gas & Oil is 1.6% more than the YTD budget.
 - Repair & Maintenance is 32.6% 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 3% greater than the YTD budget.
 - Salaries & Wages and FICA are 10.7% and 10.4% 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 4.9% 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 7.7% 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 1.1% below the YTD budget.**
- Fund Balance
 - For 2025, the General Fund has decreased its fund balance by \$18,156,351 compared to a decrease of \$15,138,476 for 2024, a variance of \$3,017,875.

Floyd County Review of June 2025

Fire Fund

- Revenues
 - Taxes are \$344,250 more than this time last year.
 - Property Taxes – Prior Years are \$318,700 more.
 - Motor Vehicle Taxes are \$1,000 less.
 - Mobile Home Taxes are \$1,650 more.
 - Intangible Taxes are \$5,550 more.
 - Motor Vehicle TAVT is \$15,950 more.
 - Penalties are \$4,350 more.
 - See explanations in the General Fund for the above revenue categories.
- Expenditures
 - Total expenditures increased by \$686,400 due to pay increases for firefighters at the City of Rome and City of Cave Spring.

E911 Fund

- Revenues
 - Total Revenues are 0.8% below the YTD budget and \$19,750 less than 2024.
 - Charges for Services are \$19,100 less.
 - Prepaid fees are \$12,200 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 \$19,350 less.
 - Wireless fees are \$12,500 more.
- Expenditures
 - Total Expenditures are 3.4% below the YTD budget but \$38,050 more than 2024.
 - Salaries and Benefits are \$44,700 more than last year but 6.5% below the YTD budget due to filling vacant positions in the department.
 - Other Operating Costs are 15.2% above the YTD budget but \$13,450 less than last year.
 - Repairs and Maintenance is 35.9% 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 June 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.
 - 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.
 - Telephone is 9.9% above the YTD budget due to a pro-rated invoice for the installation of lines from AT&T to replace the Windstream lines. We are expected to receive a refund in the amount of \$5,450 towards this charge in July. We also received an \$1,100 refund from Windstream for overcharges.
 - Equipment is 26.2% 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 \$182,650 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 0.7% above the YTD budget and \$61,600 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 has increased the monthly maintenance invoice by 3.5% beyond the amount specified in our signed agreement. To correct this overcharge, we will receive a \$4,400 credit in August covering three months of excess billing to realign payments with the contract date in 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. A budget transfer has been requested.

Floyd County Review of June 2025

Emergency Management Fund

- Revenues
 - Grant revenue for EMA will be received later in the year.
- Expenditures
 - Total Expenditures are 4.3% below the YTD budget but \$23,850 more than 2024 due to an increase in Salaries and Benefits and additional Operating Costs.
 - 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.
 - Repairs and Maintenance is 51.6% above the YTD budget due to repair costs for the Emergency Operations Center (EOC) that were previously charged to General Fund. A portion of these costs will be billed to the City of Rome at the end of the year.

Solid Waste Fund

- Revenues
 - Taxes increased \$137,250 when compared to 2024.
 - Property Taxes Prior Years is \$126,700 more.
 - Recording Intangible Tax is \$1,550 more.
 - Motor Vehicle TAVT is \$6,850 more.
 - Penalties and Interest Property tax is \$1,650 more.
 - See explanations in the General Fund for the above revenue categories.
 - Interest Earned is \$150 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 \$25,850 more than 2024 but 7.3% below the YTD budget.
 - Salaries & Benefits is 13.7% under the YTD budget but \$23,350 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.
 - Other Operating Costs are 4.4% above the YTD budget and \$1,600 more than 2024. This is largely due to an increase in Repairs and Maintenance for dumpster repairs at the remote sites.
 - Utilities is 4.8% above the YTD budget and \$1,200 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 \$3,600 less than 2024 due to the monthly hauling bill decreasing.

Floyd County Review of June 2025

Stadium Maintenance Fund

- Revenues
 - Total Revenues are comprised of Miscellaneous Income and Interest Earned.
 - Interest Earned is 28.5% above the YTD budget but \$800 less than 2024. While interest rates are lower, there is a higher balance earning interest.
 - Miscellaneous Income is comprised of the following, which we receive in July:
 - The Braves Contribution of \$30,000.
 - Stadium Naming Rights of \$24,955.
- Expenditures
 - Repairs and Maintenance is 42.5% below the YTD budget and \$14,450 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 \$330,700 more than 2024, but .1% below the YTD budget.
 - Consumption reports show an 8.6% increase in residential usage and a 13% 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 \$220,000 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 \$12,450 from 2024. In March 2024, we waived fees due to the delay in the postal system.
 - **Operating Revenues are .1% below the YTD budget.**
- Expenses
 - Administration Repairs and Maintenance is 13.5% over the YTD budget and \$7,100 more than 2024 due to a roofing repair made to the drive thru of the building.
 - Administration Data Processing is 22.2% over the YTD budget and \$1,200 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 25.2% over the YTD budget but \$4,050 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 1.6% above the YTD budget.**

Floyd County Review of June 2025

Water Fund (cont'd)

- Expenses (cont'd)
 - Distribution Dues and Subscriptions is 39.9% 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 16.5% over the YTD budget but is \$750 less than 2024. This is due to the timing of yearly uniform purchases.
 - Distribution Travel and Training is 5.6% over the YTD budget and \$2,500 more than 2024. This is for construction safety training attended by employees.
 - Distribution Equipment is 25.2% over the YTD budget but \$24,500 less than last year.
 - Distribution Water Meters Purchased is 28.5% over the YTD budget and is \$174,850 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 42% over the YTD budget and is \$2,700 more than 2024. This is due to the replacement of old GPS vehicle trackers.
 - Distribution Radio Maintenance is \$2,250 more than 2024 due to an increase in radio maintenance costs.
 - **Total Distribution Expenses are 3.6% above the YTD budget.**
 - Treatment Chemicals is 24.6% below the YTD budget and is \$19,450 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 15.3% below the YTD budget.**
 - **Total Operating Expenses are 1% above the YTD budget.**

Airport Fund

- Revenues
 - Fuel Sales are \$124,450 less than this time last year and 3.4% below the YTD budget. This decline is largely due to an 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 Spring further reduced airport traffic and fuel purchases.
 - Avgas Revenue is \$2,500 more.
 - Self-Serve Revenue is \$17,650 less.
 - Jet Fuel Revenue is \$109,300 less.
 - Rental Fees are \$15,200 more than 2024 and 12.4% above the YTD budget due to an increase of new tenants and CPI increases to rental contracts.
 - Land Leases are up \$8,950.
 - T-Hangars are up \$5,150.
 - Big Hangars are up \$850.
 - Tie Downs are up \$250.

Floyd County Review of June 2025

Airport Fund (cont'd)

- Revenues (cont'd)
 - Miscellaneous Revenue is 3.2% below the YTD budget and \$8,600 less than 2024 due to a decrease in Call Outs, Ramp, and Overnight Hangar fees.
 - **Total Operating Revenues are 0.1% above the YTD Budget.**
- Expenses
 - Supplies are 48.8% 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 23% above the annual budget due to an increase in Positive Pay charges from United Community. A budget transfer has been requested.
 - Dues & Subscriptions is 26.4% 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 33% above the YTD budget for the necessary repair of a localizer that is currently out of service 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.
 - Legal Fees are 11.5% above the annual budget due to the need for contract revisions. A budget transfer has been requested.
 - Utilities are 6.7% 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 10.9% below the YTD budget.**

Recycling Fund

- Revenues
 - Operating Revenues are 8% under the YTD budget but \$5,200 more than 2024 due to an increase in aluminum of \$40,900 which is offset by a decrease in corrugated materials of \$30,700. 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.
 - Intergovernmental Revenue is \$37,350 more than 2024. This includes transfers from the City of Rome and the Solid Waste Commission to cover the operational 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 1.9% over the YTD budget and \$25,950 more than 2024.
 - Facility Rental is \$23,350 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.

Floyd County Review of June 2025

Recycling Fund (cont'd)

- Expenses (cont'd)
 - Depreciation is \$5,900 more than 2024 due to the Allegheny Shredder added in December 2024.
 - Utilities are 6% over the YTD budget and \$1,450 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 \$11,600 less than this time last year.
 - Charges for Services is \$2,100 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 almost quadruple the annual budget and \$3,550 more than 2024 due to a higher balance earning interest.
 - Donations are down \$16,100 from 2024 due to receiving fewer public donations and the absence of any fundraisers this year.
- Expenditures
 - Total Expenditures are \$60,600 less than 2024 and 7.3% below the YTD budget.
 - Salaries and Benefits are \$85,950 less than 2024 and 1.3% below the YTD budget due to a combined decrease in Salaries, Workers' Compensation, and Health Insurance.
 - Other Operating Costs have increased \$25,350 compared to 2024 but are 15.8% below the YTD budget.
 - Credit Card Processing Fees are 34.4% above the YTD budget due to a timing issue. There are seven processing fees in 2025 instead of six.
 - Repairs and Maintenance is 33.1% over the annual budget due to necessary 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.
 - In-House Medical has increased by \$7,400 compared to 2024. This increase is attributed to a rise in animal intakes and an approximately 20% increase in veterinary supply costs. To mitigate future price hikes, new purchase orders have been submitted to lock in pricing for the upcoming year.
 - Food & Treats are 24.1% above the YTD budget primarily due to an increase in food cost coupled with an increased intake of animals.
 - Data Processing is 12.7% 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 as needed.

Floyd County Review of June 2025

Rome-Floyd Parks and Recreation Authority

- Total Revenues are \$80,300 more than 2024.
- Total Expenditures are \$83,000 more than 2024.
- Admin. Operations has a net expense of \$477,900, a \$14,200 decrease over 2024.
 - Transaction Fees are 36.2% above the YTD budget due to a timing issue. There are six months of fees instead of five, as well as an overall increase in fees from Clover due to increased revenue processing.
 - Data Processing is 43% 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 \$10,300, an increase of \$7,200 from 2024.
 - Total Revenue is up \$3,100 from 2024 due to an increase in rentals.
 - Total Expenditures are down \$4,100 from 2024 due to a decrease in part-time staff.
- Other Programs has a net revenue of \$12,050, compared to a net revenue of \$34,000 in 2024.
 - Total Revenue is up \$3,250 from 2024 due to an increase in Ice Rink and Road Race revenue.
 - While ice rink gate admissions decreased approximately \$12,000 in 2024-2025, local schools were offered field trip packages that included boxed lunches that added an additional \$11,250 in revenue plus an increase of \$12,000 in Ice Rink sponsorships compared to 2023-2024.
 - The annual Leprechaun-a-thon road race was held in March and hosted 855 runners compared to 655 in 2024. Registration fees were also increased \$5.
 - Total Expenditures are \$25,250 more than 2024 due to receiving the invoice for the July 4th fireworks 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 \$88,750, up \$18,850 from 2024.
 - Revenues are \$1,200 less than 2024.
 - Expenditures are \$17,650 less than 2024 due to an \$11,300 decrease in Salaries and Benefits, equipment purchases, and participation in competitions.
- Concessions has a net revenue of \$49,950, down \$14,200 from 2024.
 - Total Revenues are \$8,250 less than 2024 due to a decrease in revenue at Alto and Gilbreath Park. An increase of \$25,300 at North Floyd is offset by a decrease of \$24,300 at Riverview due to an increase of tournaments held at North Floyd while tournaments at Riverview were rained out.
 - Total Expenses are \$5,900 more than 2024 due to an increase in part-time staff and supplies needed.

Floyd County Review of June 2025

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

- Coosa River Trading Post has a net revenue of \$10,400 down from \$39,800 in 2024.
 - Total Revenues are \$27,700 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 \$22,100 of the decrease.
 - Total Expenditures are \$1,700 more than 2024.
- Adult Softball has a net revenue of \$17,600, up from \$13,150 in 2024.
 - Total Revenues are \$6,000 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 \$1,570 more than in 2024 due to an increased need for part-time staff.

Health Insurance Fund

- Revenues
 - Total Revenues are \$31,300 less than last year mainly due to decreased interest rates, but the average account balance has decreased as well.
 - Premiums paid by others is \$20,200 less than 2024. This is due to a timing issue with billing.
- Expenditures
 - Claims are \$356,550 more than last year and 4% more than the YTD budget. We currently have 17 participants with claims over \$50,000, and the total amount of claims for these 17 participants is \$2,236,250. These account for 53.4% of the total claims.
 - Wellness Clinic costs are 6.1% under the YTD budget and \$39,050 less than 2024.
 - Clinic Fees are 9.2% under the YTD budget but \$3,500 more than last year.
 - Clinic Services are 4.9% under the YTD budget and \$42,500 less than last year.
 - Pharmacy costs compared to the same time period for 2024 are down \$44,350. We stopped allowing GLP-1 medications for weight loss in August 2024.

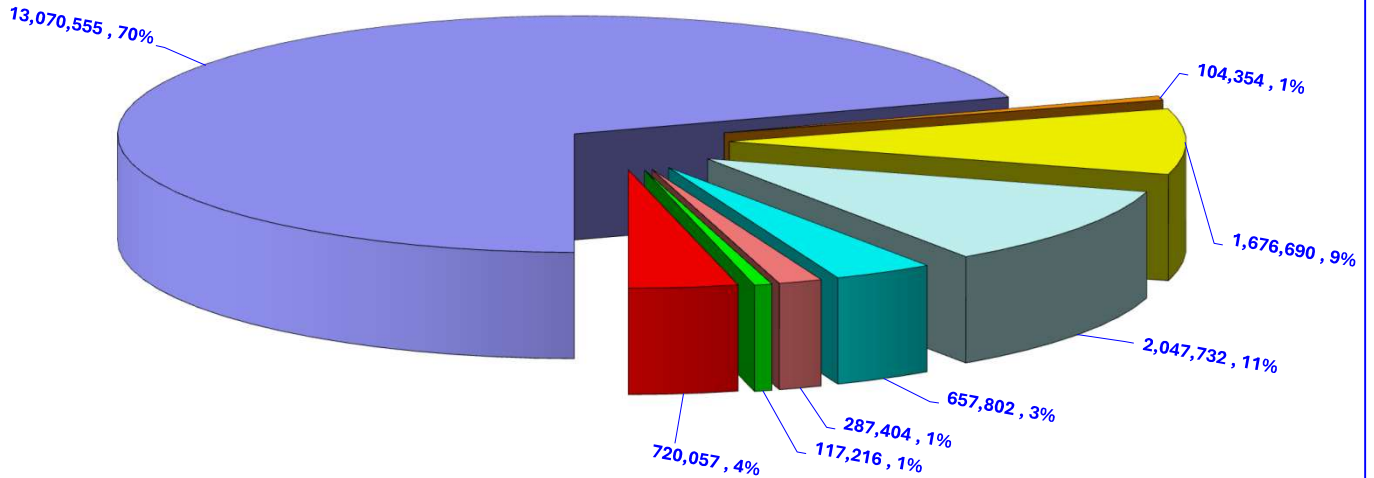
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***Charts
For the Month Ended
June 30, 2025***

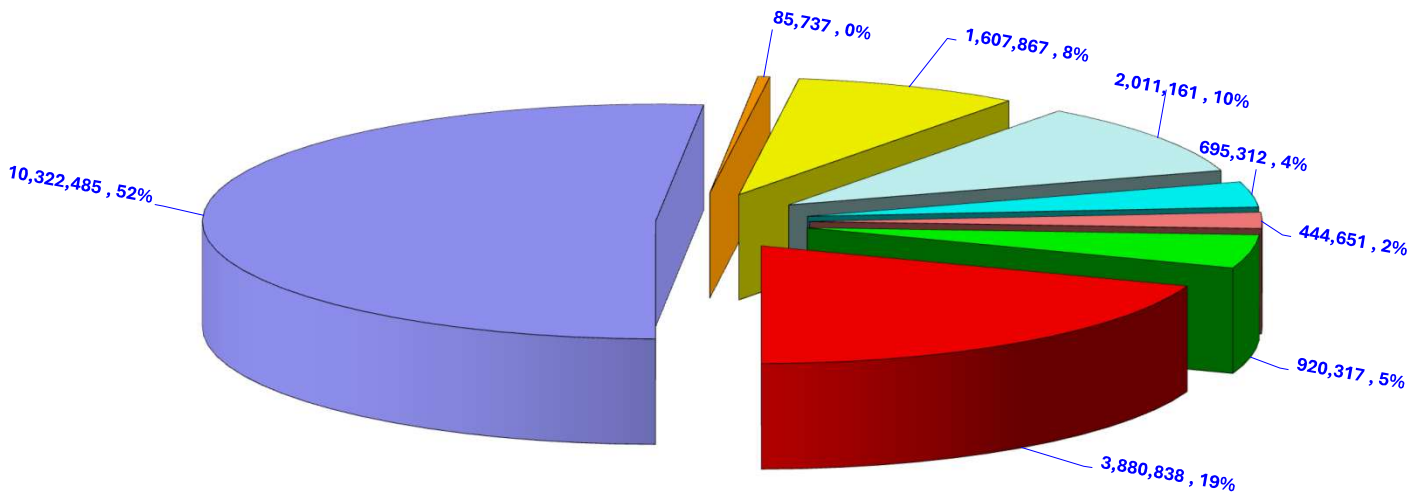
***Prepared by:
Finance Department***

June 2025 Revenues and Transfers In



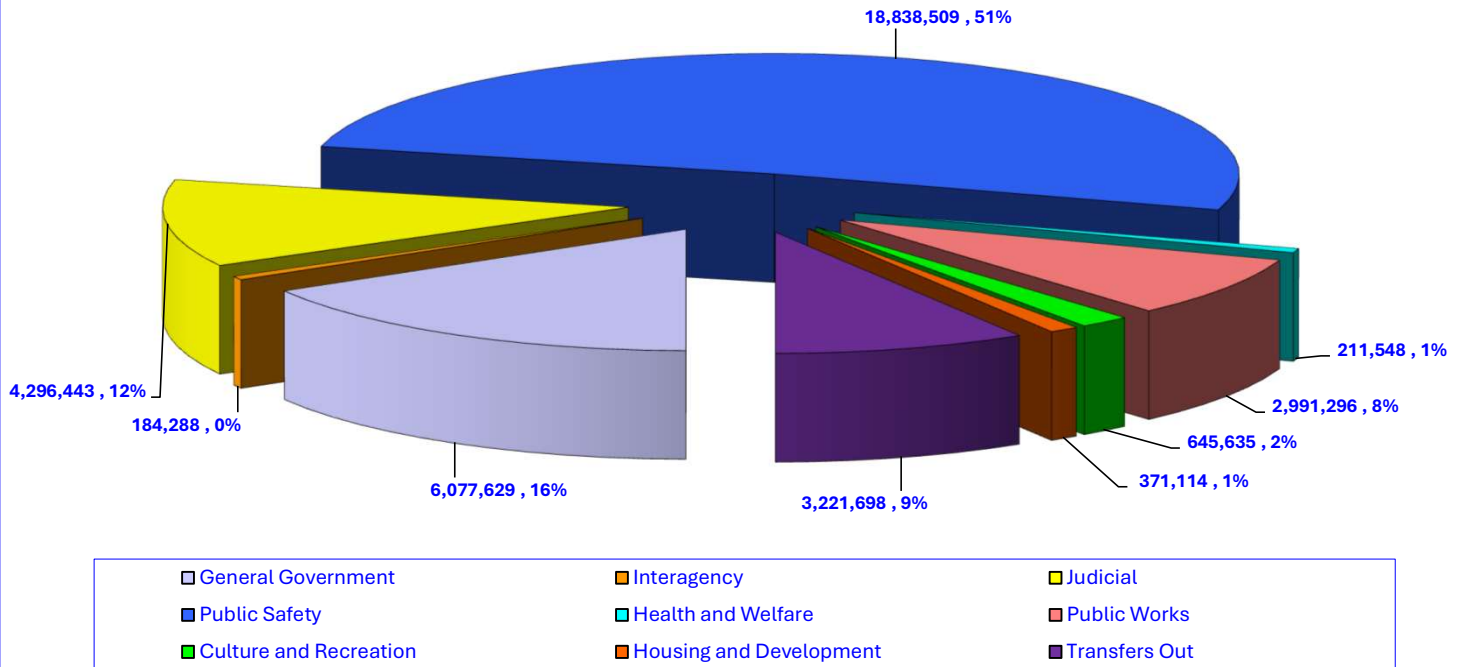
■ Taxes	■ Licenses and Permits	■ Intergovernmental	■ Charges for Services
■ Fines and Forfeitures	■ Interest Earned	■ Miscellaneous	■ Transfers In

June 2024 Revenues and Transfers In

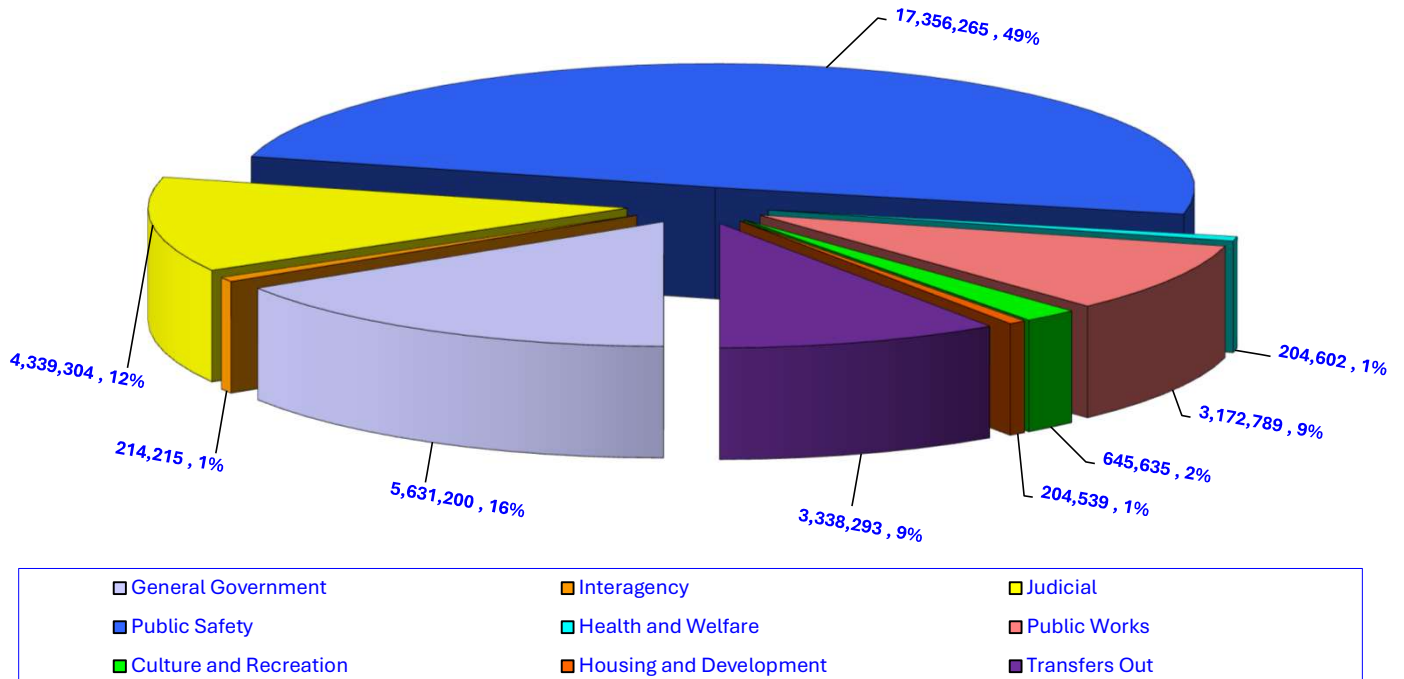


■ Taxes	■ Licenses and Permits	■ Intergovernmental	■ Charges for Services
■ Fines and Forfeitures	■ Interest Earned	■ Miscellaneous	■ Transfers In

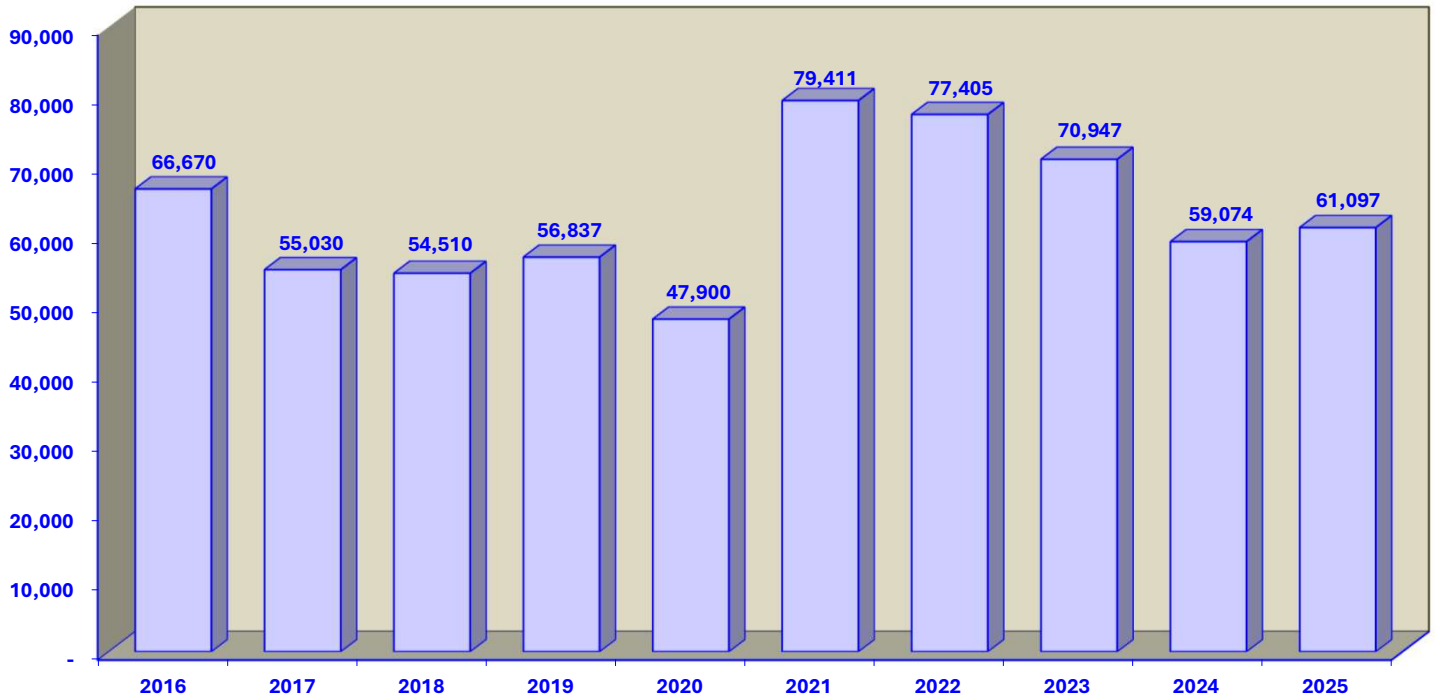
June 2025 Expenditures and Transfers Out



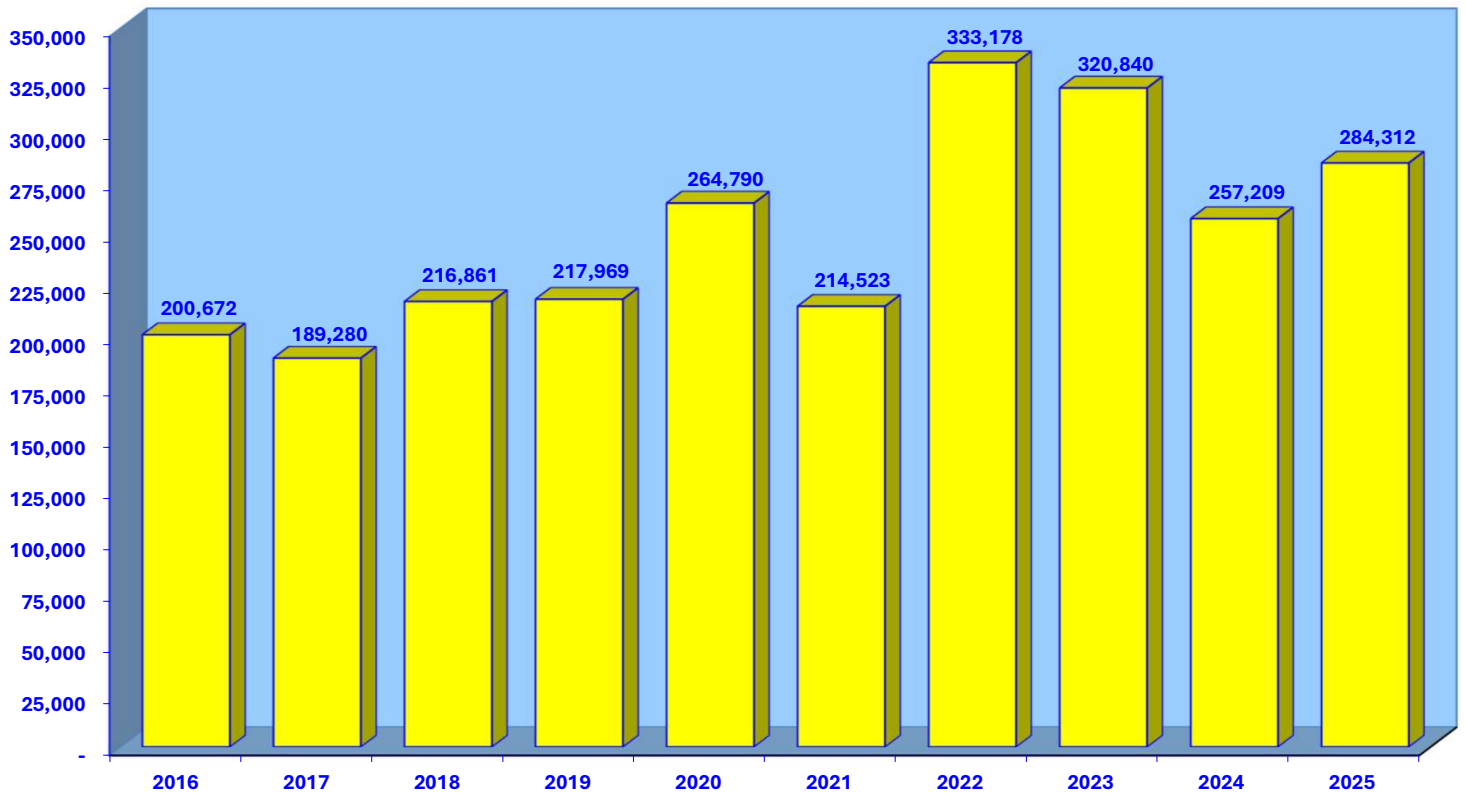
June 2024 Expenditures and Transfers Out



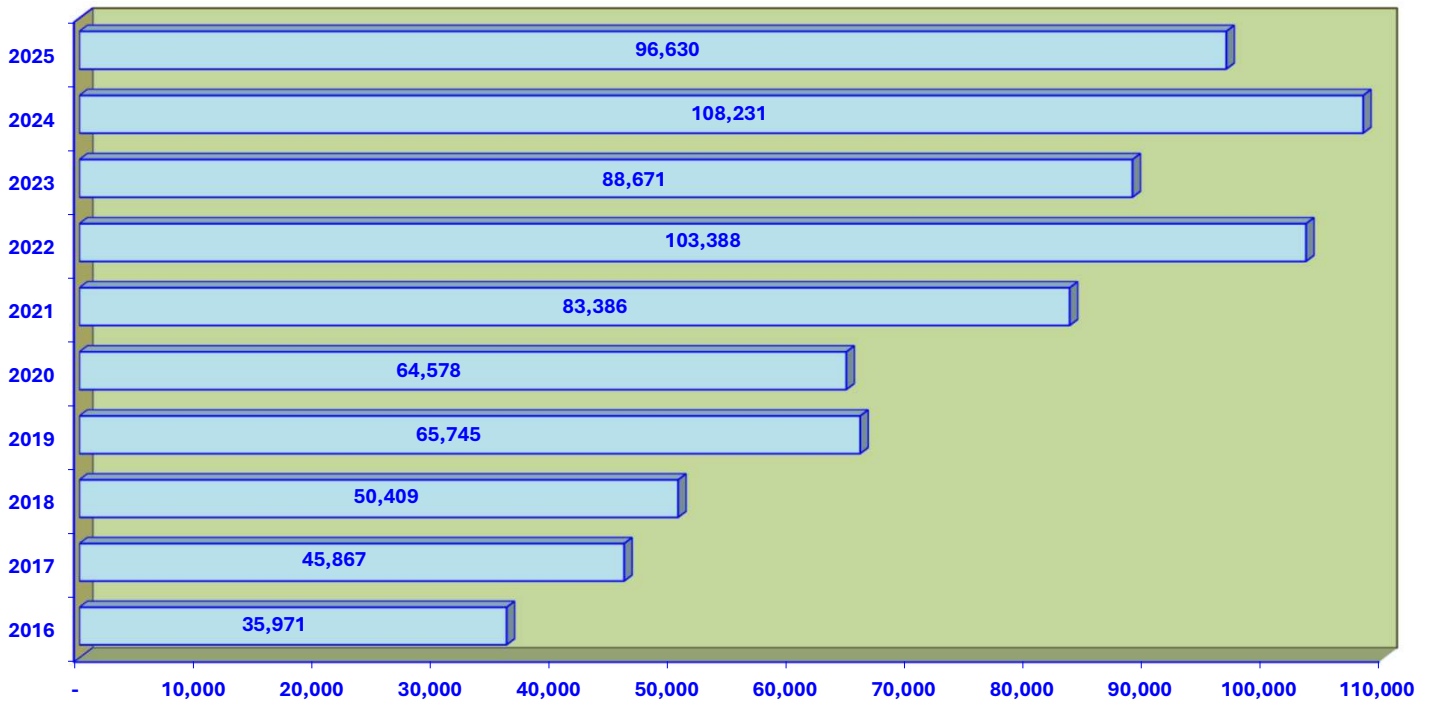
**Probate Court Charges for Services
June YTD
2016-2025**



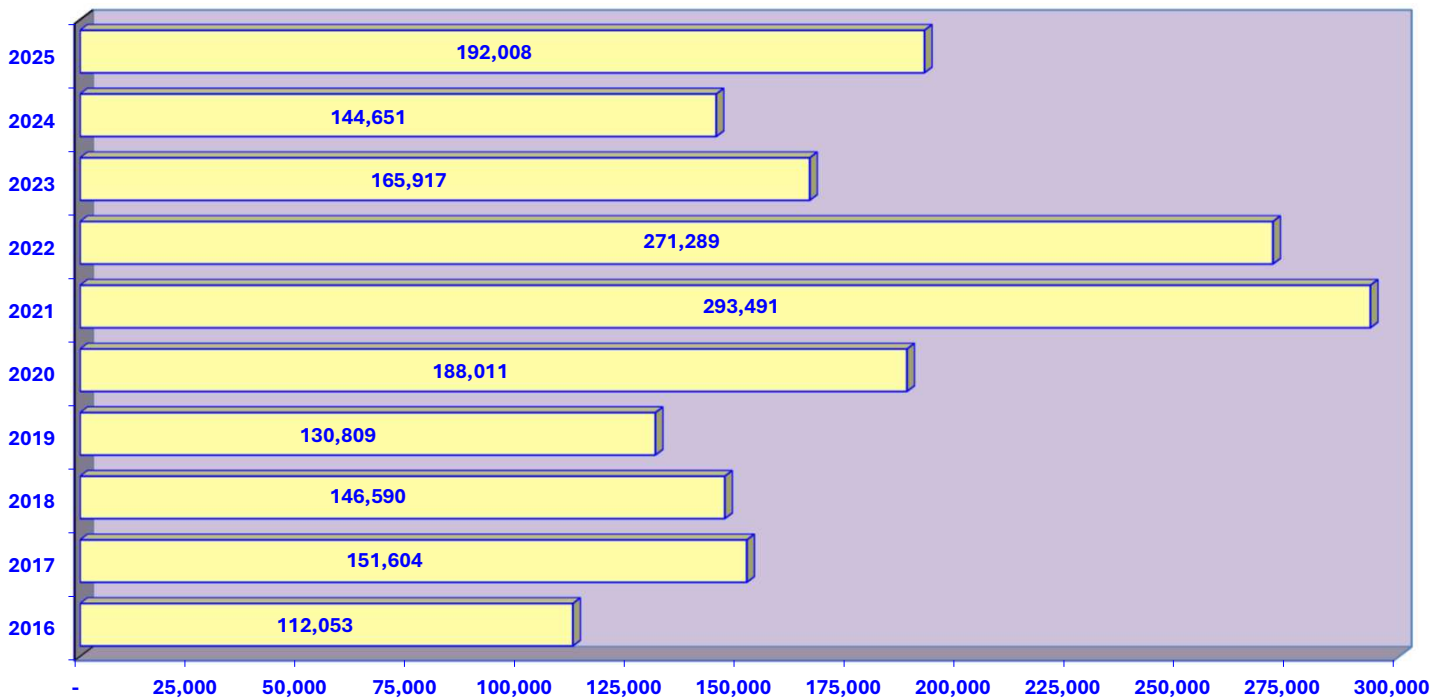
**Clerk of Court Charges for Services
June YTD
2016-2025**



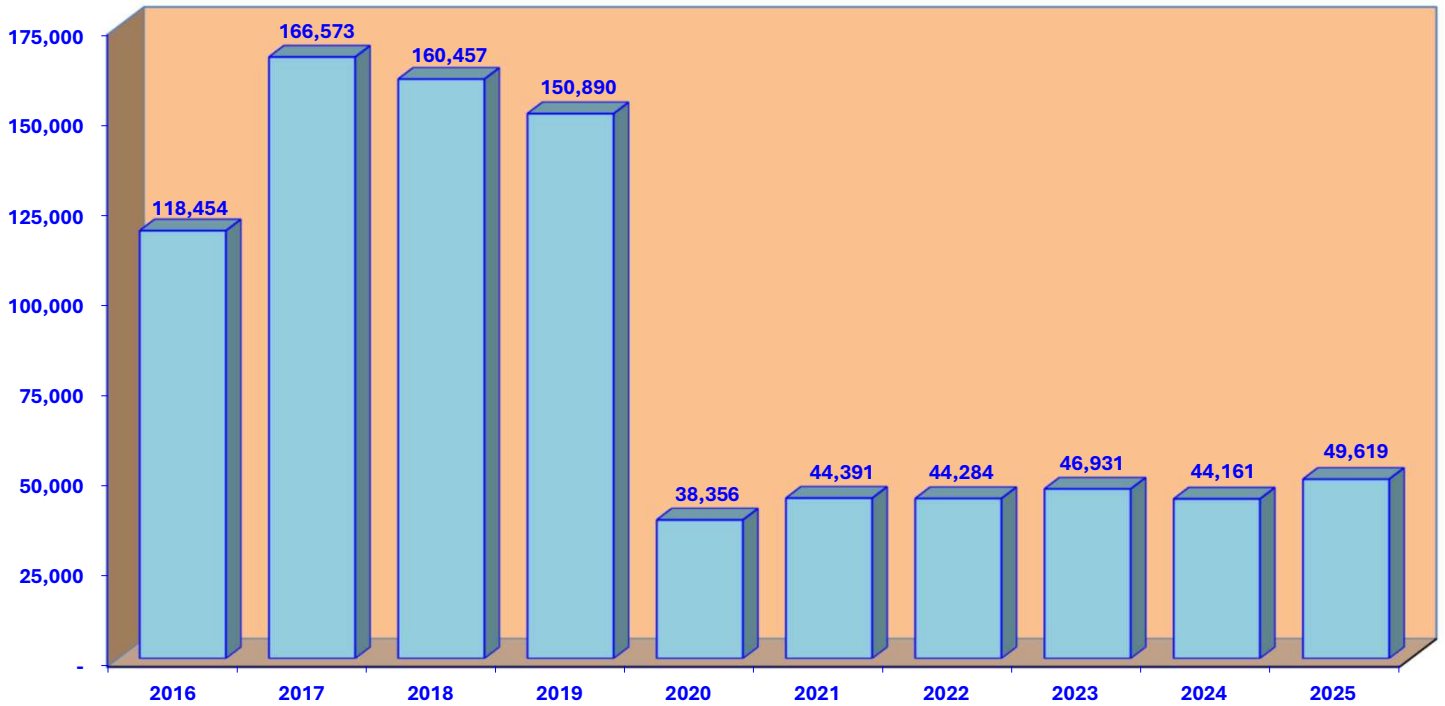
**Clerk of Court
Real Estate Tax Fee
June YTD
2016-2025**



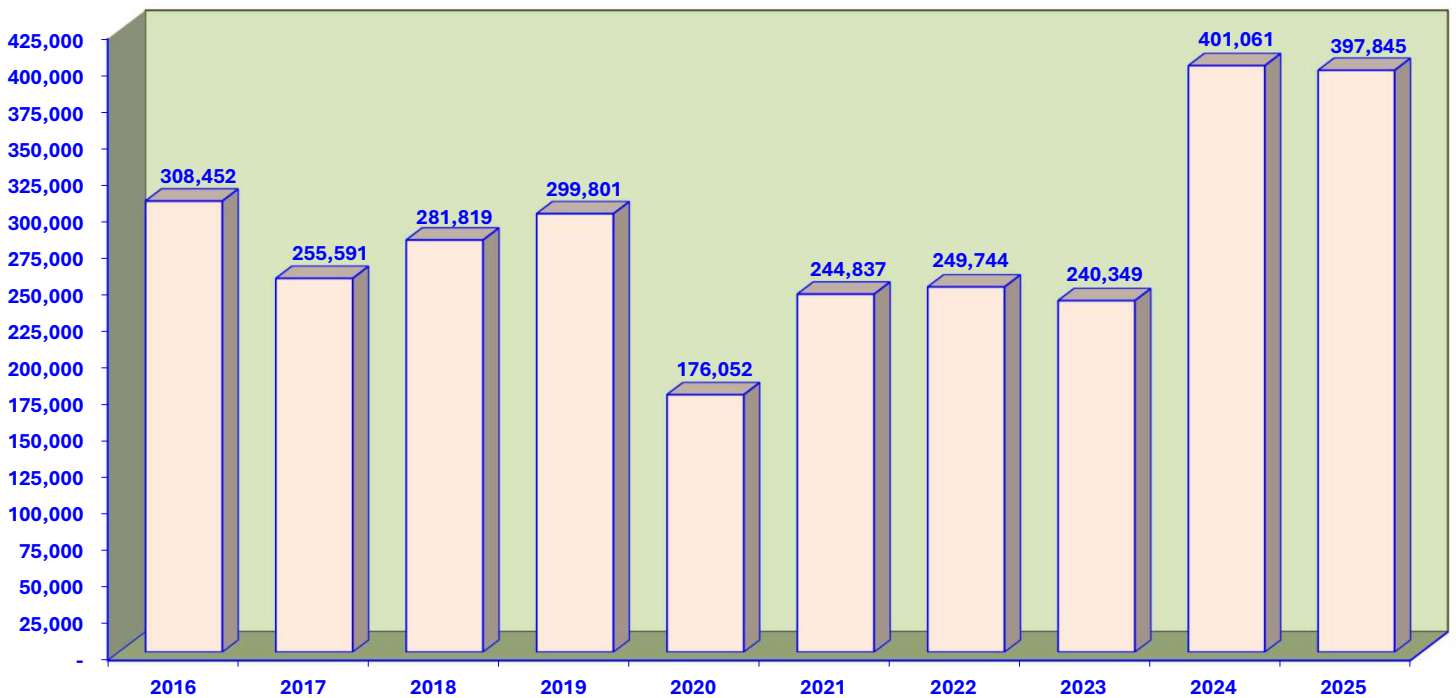
**Clerk of Court
Recording Intangible Taxes
June YTD
2016-2025**



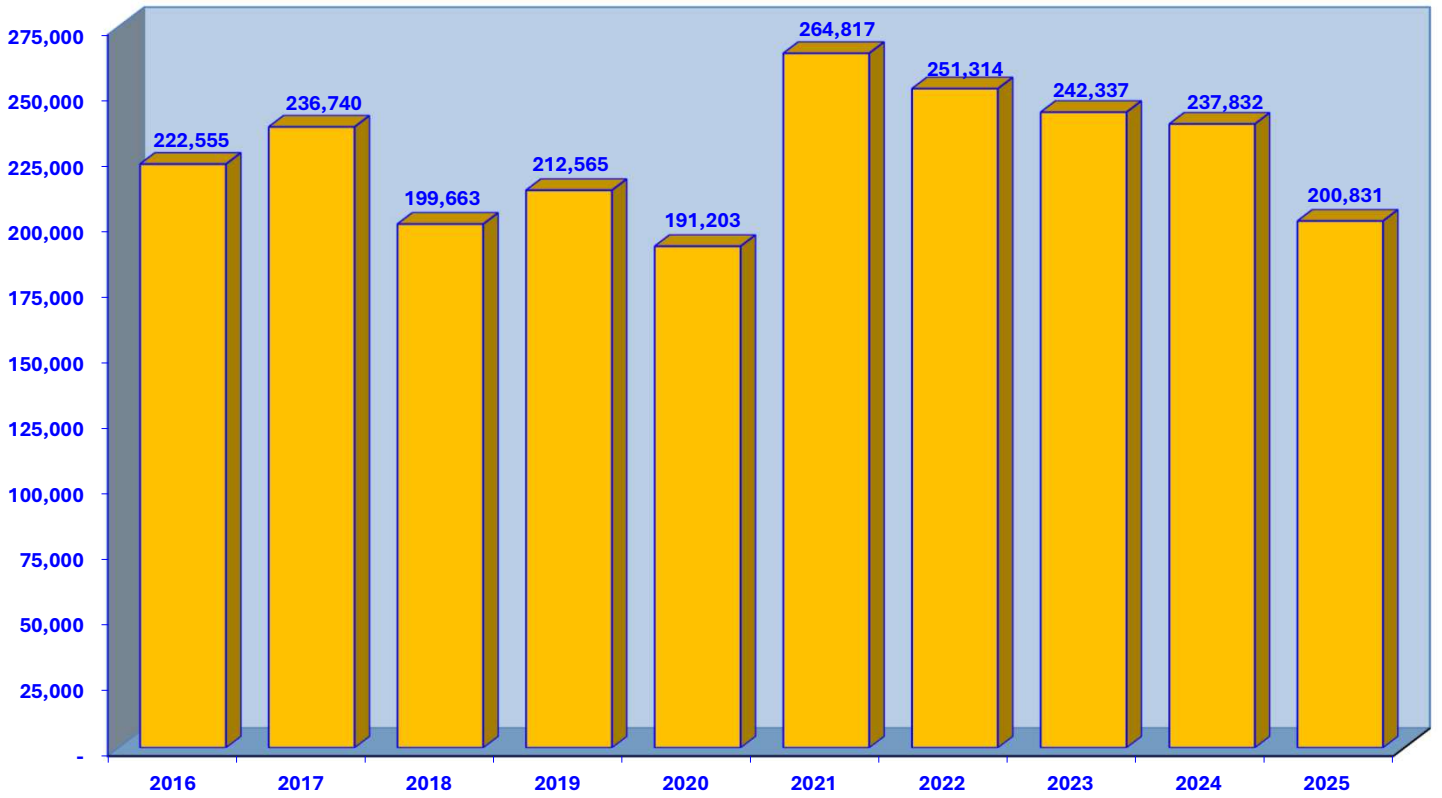
**Magistrate Court Fees
June YTD
2016-2025**



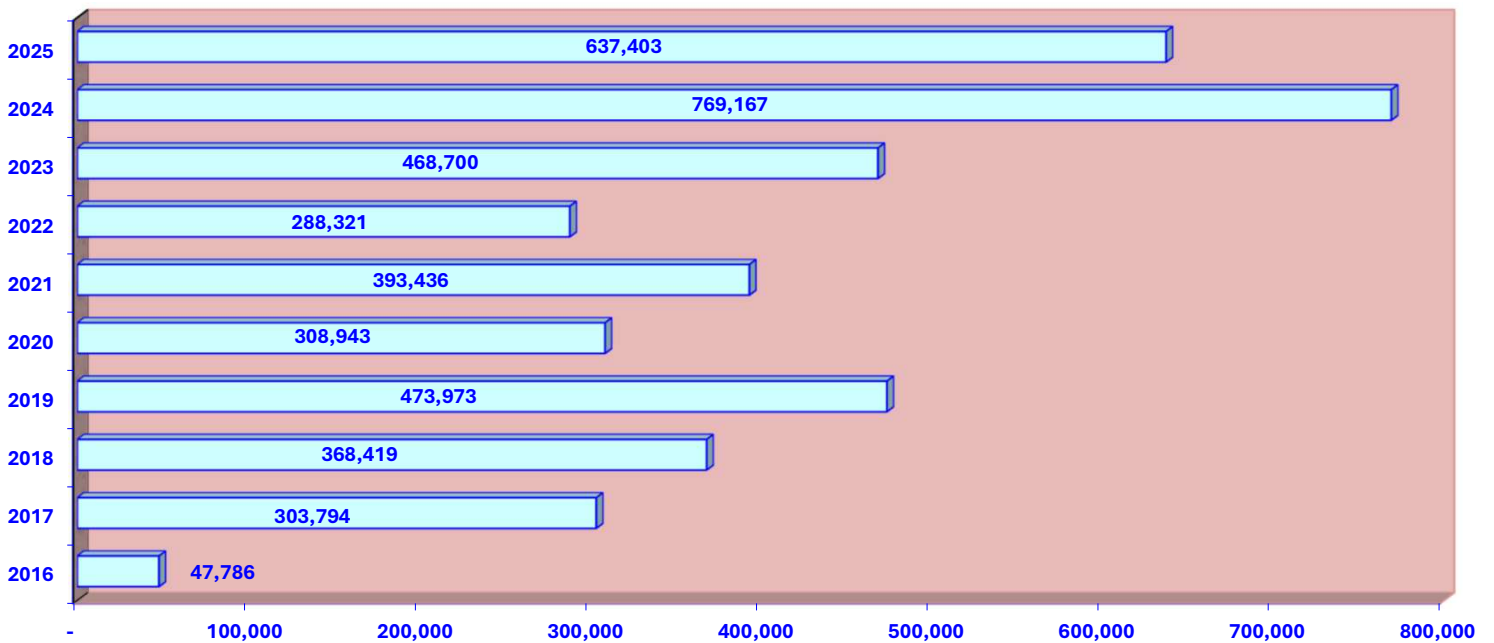
**Probate Court Fines
June YTD
2016-2025**



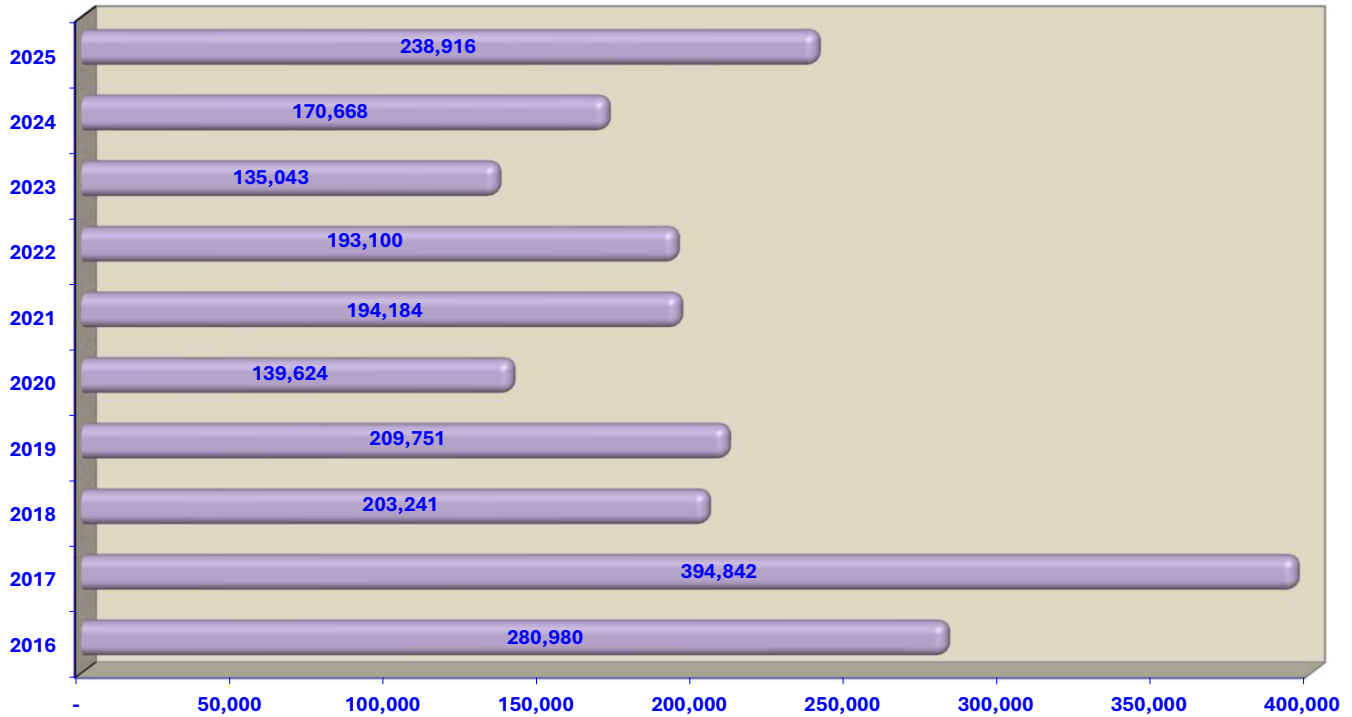
**Clerk of Court Fines
June YTD
2016-2025**



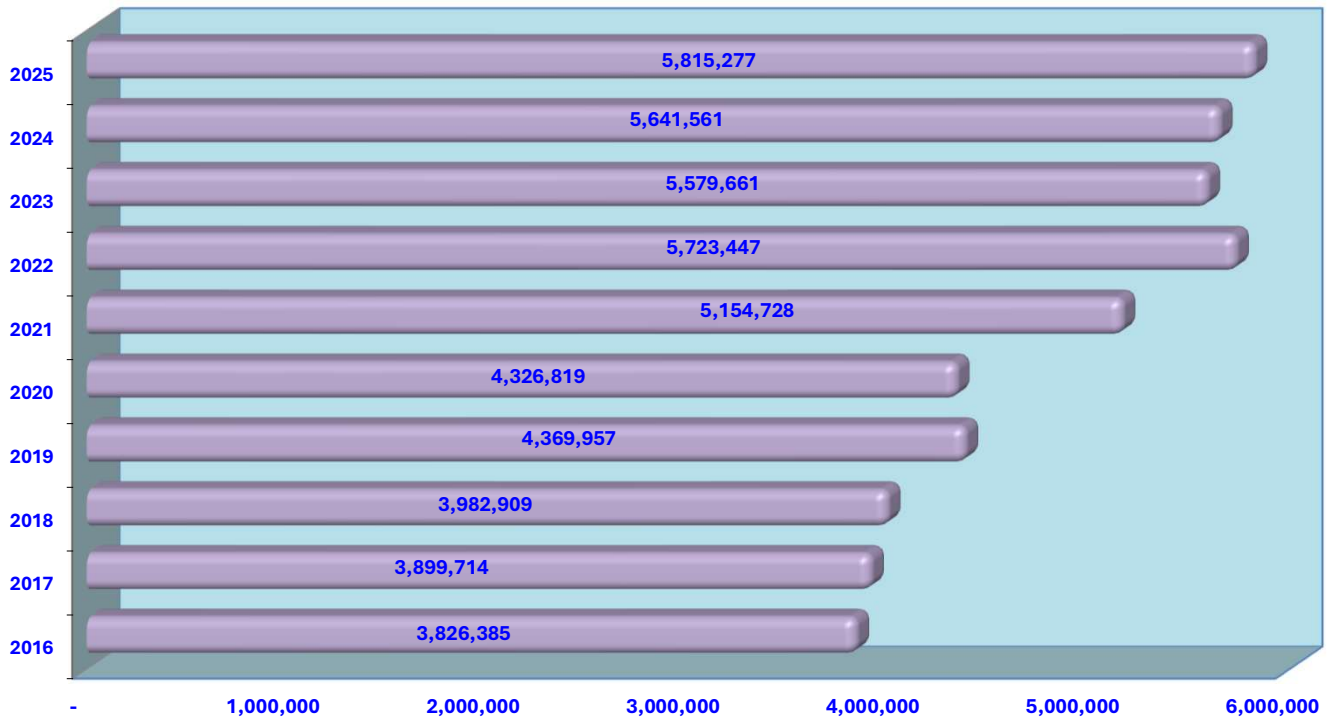
**Boarding Inmate Revenues
June YTD
2016-2025**



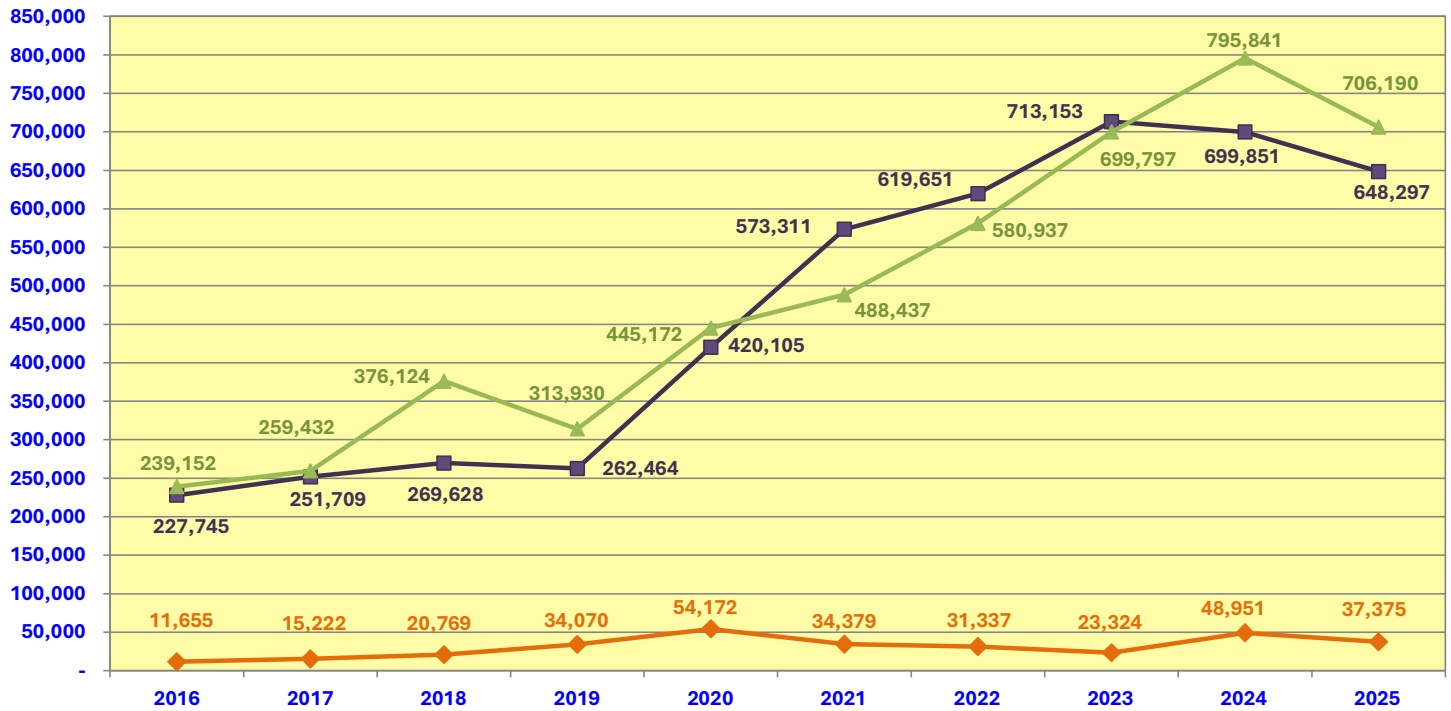
Tax Commissioner Revenues
June YTD
2016-2025



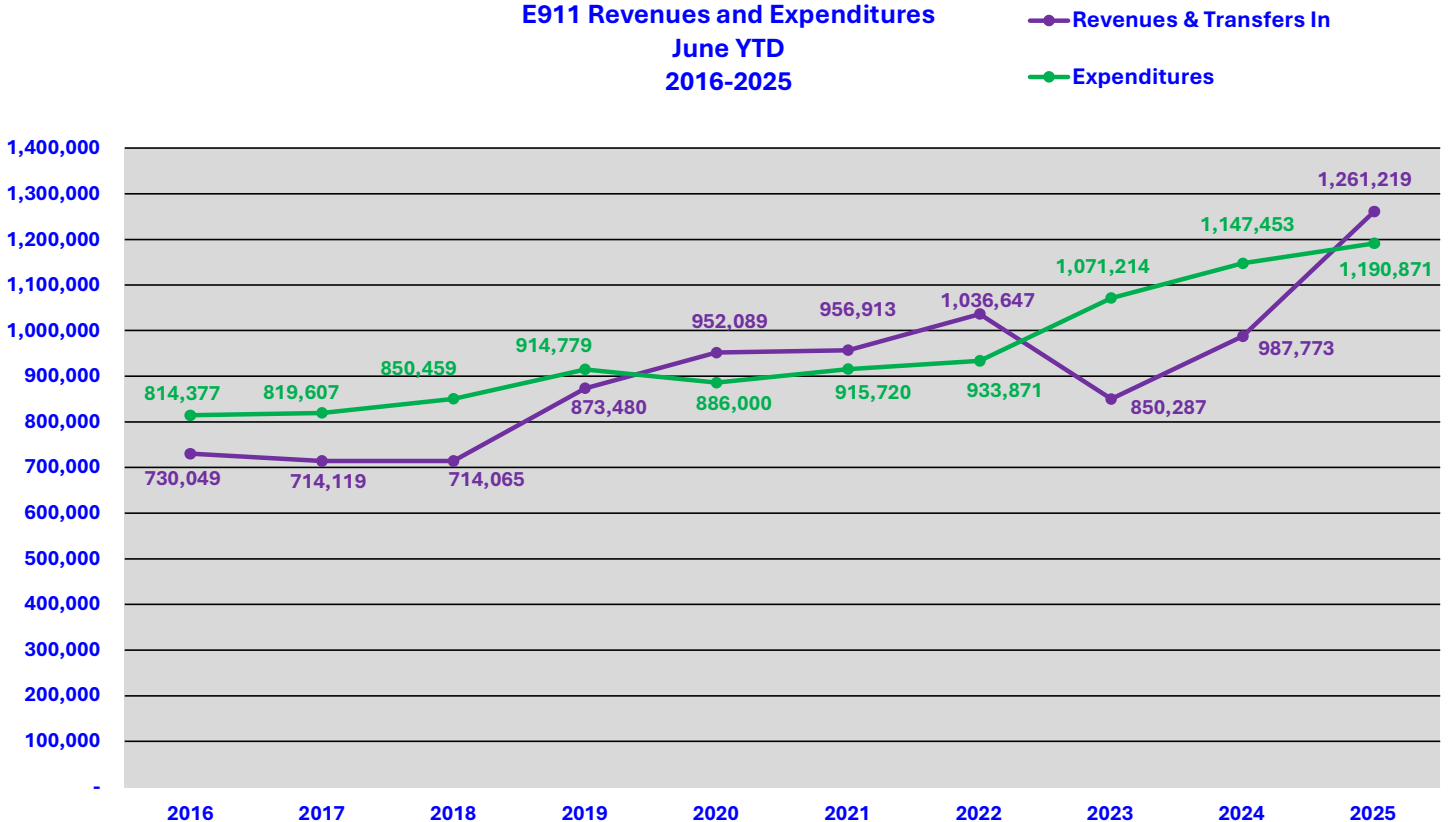
Local Option Sales Tax
June YTD
2016-2025



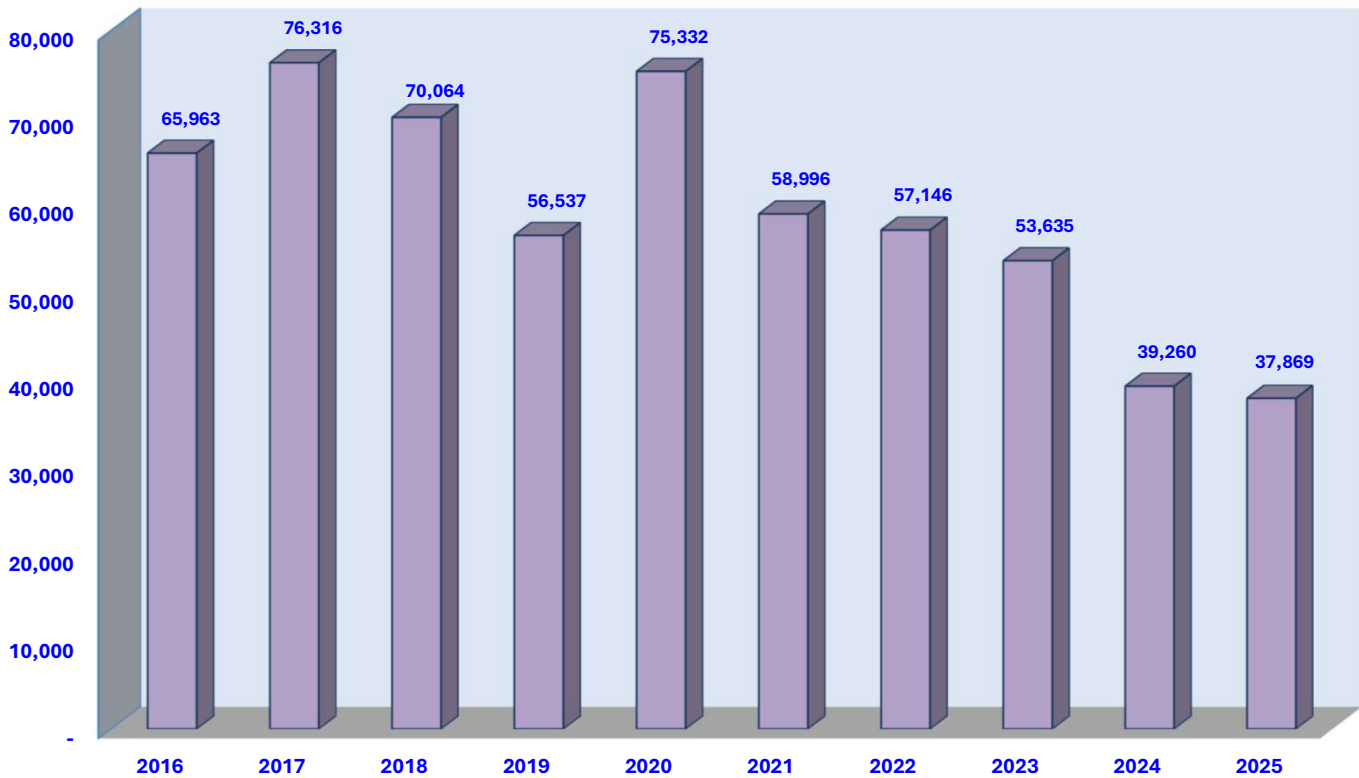
Animal Control Revenues and Expenditures June YTD 2016-2025



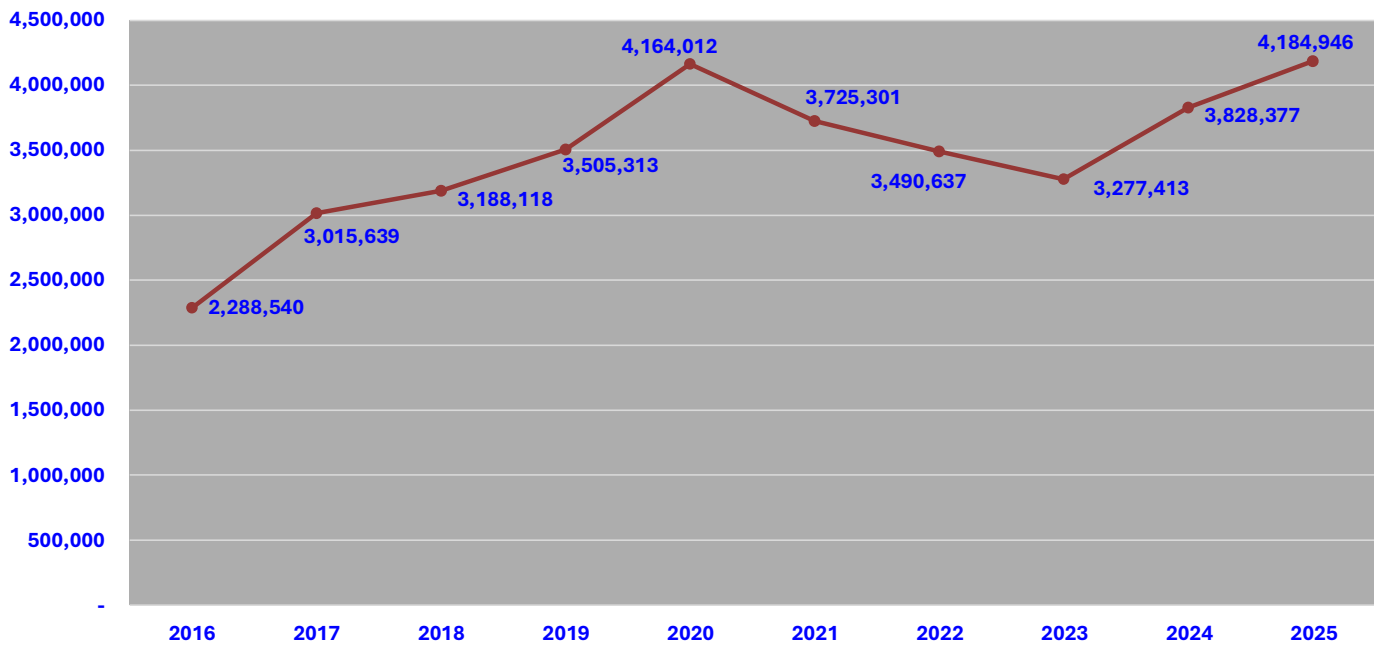
E911 Revenues and Expenditures June YTD 2016-2025



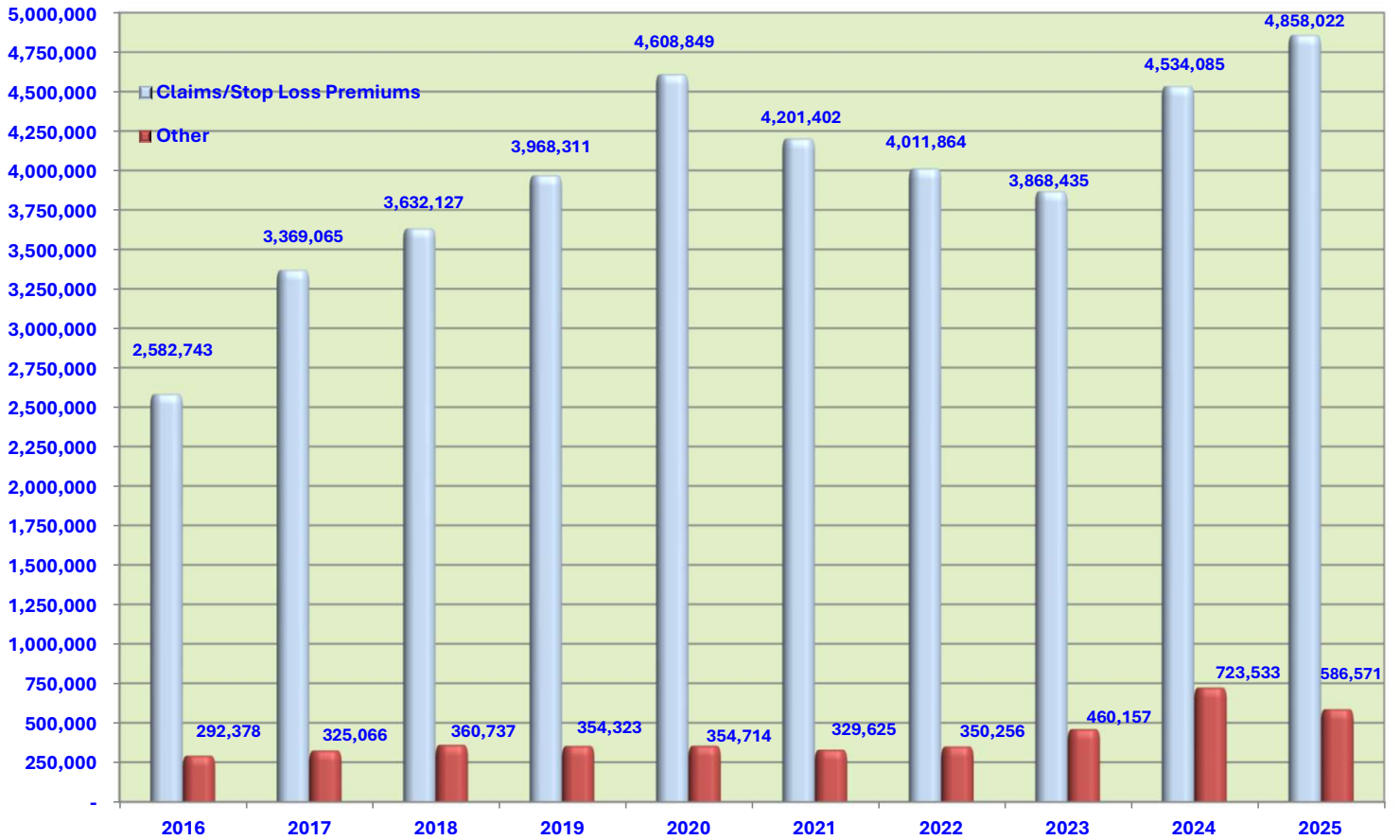
**Health Insurance
HRA
2016-2025**



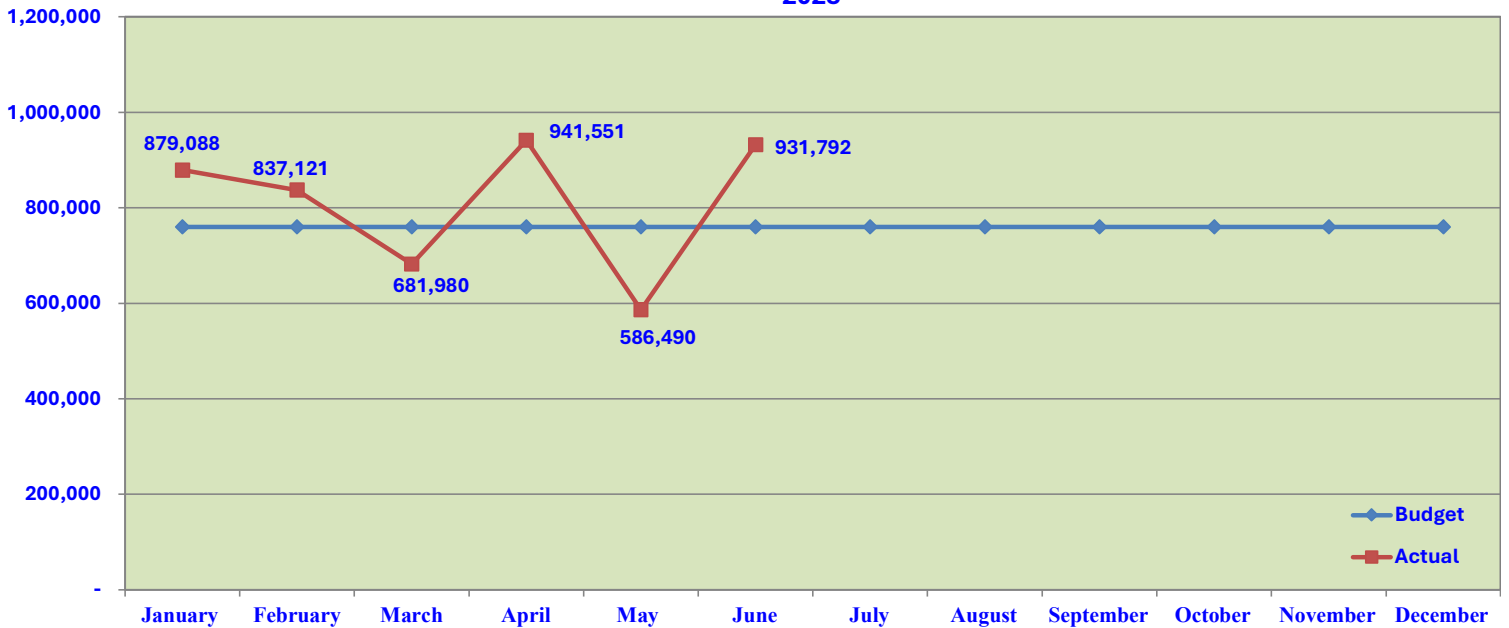
**Health Insurance
Claims
2016-2025**



**Health Insurance
June YTD
2016-2025**



**Health Insurance
Claims/Stop Loss Premiums
2025**



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***Financial Statements
For the Month Ended
June 30, 2025***

***Prepared by:
Finance Department***

FLOYD COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended June 30, 2025
(with comparative actual amounts for 2024)

Percentage of Year
50%

	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	188,939	47,219	133.3%	162,801
REVENUES:					
Taxes	60,068,725	13,070,555	(46,998,170)	21.8%	10,322,485
Licenses and Permits	200,120	104,354	(95,766)	52.1%	85,737
Intergovernmental	3,579,200	1,676,690	(1,902,510)	46.8%	1,607,867
Charges for Services	5,181,980	2,047,732	(3,134,248)	39.5%	2,011,161
Fines and Forfeitures	1,185,250	657,802	(527,448)	55.5%	695,312
Interest Earned	370,150	287,404	(82,746)	77.6%	444,651
Miscellaneous	1,253,820	117,216	(1,136,604)	9.3%	920,317
TOTAL REVENUES	<u>71,839,245</u>	<u>17,961,753</u>	<u>(53,877,492)</u>	<u>25.0%</u>	<u>16,087,530</u>
EXPENDITURES:					
GENERAL GOVERNMENT:					
Board of Commissioners	287,115	148,750	138,365	51.8%	139,841
County Manager	1,366,270	633,682	732,588	46.4%	614,189
Finance Department	797,215	377,098	420,117	47.3%	353,317
Purchasing Department	309,060	149,057	160,003	48.2%	177,681
Information Technology	1,132,315	560,734	571,581	49.5%	483,674
Human Resources	934,845	464,056	470,789	49.6%	409,155
Tax Commissioner	1,292,205	622,950	669,255	48.2%	567,382
Tax Appraisers	1,516,310	752,730	763,580	49.6%	665,408
Tax Assessors	42,670	17,558	25,112	41.1%	26,902
Facilities Management	1,782,280	942,121	840,159	52.9%	631,296
Engineering	376,890	175,543	201,347	46.6%	118,908
Board of Registrars	941,075	421,711	519,364	44.8%	577,437
General Services	1,830,330	811,637	1,018,693	44.3%	866,010
TOTAL GENERAL GOVERNMENT	<u>12,608,580</u>	<u>6,077,629</u>	<u>6,530,951</u>	<u>48.2%</u>	<u>5,631,200</u>
JUDICIAL:					
Superior Court	778,610	340,082	438,528	43.7%	352,566
Judge Niedrach - Superior Court	139,175	64,855	74,320	46.6%	60,805
Judge Johnson - Superior Court	145,100	66,919	78,181	46.1%	54,511
Judge Sparks - Superior Court	73,540	36,872	36,668	50.1%	45,489
Judge King - Superior Court	127,850	63,441	64,409	49.6%	54,491
Clerk of Superior Court	1,642,215	808,734	833,481	49.2%	879,549
Board of Equalization	19,490	8,261	11,229	42.4%	19,244
District Attorney	1,801,250	893,790	907,460	49.6%	842,502
Victim Witness Program	10,200	62,740	(52,540)	615.1%	110,866
Public Defender	1,067,555	437,239	630,316	41.0%	477,500
Magistrate Court	738,200	341,243	396,957	46.2%	312,852
Probate Court	829,600	381,157	448,443	45.9%	357,953
Juvenile Court	1,329,890	602,173	727,717	45.3%	608,174
Mental Health Court	89,835	92,341	(2,506)	102.8%	71,819
Adult Felony Drug Court	51,885	96,598	(44,713)	186.2%	90,982
TOTAL JUDICIAL	<u>8,844,395</u>	<u>4,296,443</u>	<u>4,547,952</u>	<u>48.6%</u>	<u>4,339,304</u>

FLOYD COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended June 30, 2025
(with comparative actual amounts for 2024)

Percentage of Year
50%

	2025			2024	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
PUBLIC SAFETY:					
County Police	\$ 9,035,975	\$ 4,498,568	\$ 4,537,407	49.8%	\$ 3,647,516
FCPD HEAT	66,605	52,369	14,236	78.6%	35,314
HIDTA	10,900	12,966	(2,066)	119.0%	8,472
Public Safety/Comm Violence	-	172,740	(172,740)	N/A	381,430
Sheriff - County Jail	16,558,025	7,916,830	8,641,195	47.8%	7,330,750
Medical Department-Prisoners	4,092,275	1,992,337	2,099,938	48.7%	1,971,189
County Prison	8,281,970	4,045,105	4,236,865	48.8%	3,839,626
Coroner	293,865	129,516	164,349	44.1%	141,968
Interagency	18,500	18,078	422	97.7%	-
TOTAL PUBLIC SAFETY	<u>38,358,115</u>	<u>18,838,509</u>	<u>19,519,606</u>	<u>49.1%</u>	<u>17,356,265</u>
PUBLIC WORKS:					
Public Roads	6,232,490	2,991,296	3,241,194	48.0%	3,172,789
TOTAL PUBLIC WORKS	<u>6,232,490</u>	<u>2,991,296</u>	<u>3,241,194</u>	<u>48.0%</u>	<u>3,172,789</u>
HEALTH AND WELFARE					
Health	203,205	101,603	101,603	50.0%	101,603
Welfare	227,660	103,166	124,494	45.3%	98,655
Transportation for Seniors	10,000	6,779	3,221	67.8%	4,345
TOTAL HEALTH AND WELFARE	<u>440,865</u>	<u>211,548</u>	<u>229,317</u>	<u>48.0%</u>	<u>204,602</u>
CULTURE AND RECREATION					
Library	1,291,270	645,635	645,635	50.0%	645,635
TOTAL CULTURE AND RECREATION	<u>1,291,270</u>	<u>645,635</u>	<u>645,635</u>	<u>50.0%</u>	<u>645,635</u>
HOUSING AND DEVELOPMENT					
Cooperative Extension	173,750	92,009	81,741	53.0%	74,064
Economic Development	265,950	279,105	(13,155)	104.9%	130,475
TOTAL HOUSING AND DEVELOPMENT	<u>439,700</u>	<u>371,114</u>	<u>68,586</u>	<u>84.4%</u>	<u>204,539</u>
INTERAGENCY					
NW GA Regional Commission	60,800	-	60,800	0.0%	-
GIS	50,000	(6,712)	56,712	-13.4%	27,500
Planning Commission	257,000	128,500	128,500	50.0%	124,215
Environmental Office	125,000	62,500	62,500	50.0%	62,500
TOTAL INTERAGENCY	<u>492,800</u>	<u>184,288</u>	<u>308,512</u>	<u>37.4%</u>	<u>214,215</u>
TOTAL BUDGETED EXPENDITURES	<u>68,708,215</u>	<u>33,616,463</u>	<u>35,091,752</u>	<u>48.9%</u>	<u>31,768,550</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	1,668,365	720,057	(948,308)	43.2%	3,880,838
Transfers Out	(5,587,395)	(3,221,698)	(2,365,697)	57.7%	(3,338,293)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(3,919,030)</u>	<u>(2,501,641)</u>	<u>(948,308)</u>	<u>63.8%</u>	<u>542,544</u>
TOTAL EXPENDITURES	<u>72,627,245</u>	<u>36,118,104</u>	<u>36,040,060</u>	<u>49.7%</u>	<u>31,226,006</u>
NET CHANGE IN FUND BALANCE	(788,000)	(18,156,351)			(15,138,476)
FUND BALANCE - BEGINNING OF YEAR	<u>19,855,629</u>	<u>19,855,629</u>			<u>21,860,504</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 19,067,629</u>	<u>\$ 1,699,278</u>			<u>\$ 6,722,028</u>

FLOYD COUNTY, GEORGIA
FIRE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended June 30, 2025
(with comparative actual amounts for 2024)

Percentage of Year
50%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Taxes	\$ 10,587,840	\$ 899,894	\$ (9,687,946)	8.5%	\$ 555,646
Interest Earned	125,000	83,978	(41,022)	67.2%	121,822
TOTAL REVENUES	10,712,840	983,871	(9,728,969)	9.2%	677,467
EXPENDITURES					
Public Safety	11,680,345	5,839,242	5,841,103	50.0%	5,152,844
TOTAL EXPENDITURES	11,680,345	5,839,242	5,841,103	50.0%	5,152,844
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(967,505)	(4,855,371)	(15,570,071)	502%	(4,475,376)
OTHER FINANCING SOURCES (USES)					
Transfer In	200,000	100,000	100,000	50.0%	100,000
Transfer Out	(125,000)	(62,500)	(62,500)	50.0%	(62,500)
TOTAL OTHER FINANCING SOURCES (USES)	75,000	37,500	37,500	50.0%	37,500
NET CHANGE IN FUND BALANCE	(892,505)	(4,817,871)			(4,437,876)
FUND BALANCE - BEGINNING OF YEAR	8,299,512	8,299,512			8,316,215
FUND BALANCE - YEAR TO DATE	\$ 7,407,007	\$ 3,481,641			\$ 3,878,339

FLOYD COUNTY, GEORGIA
HOTEL/MOTEL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended June 30, 2025
(with comparative actual amounts for 2024)

Percentage of Year
50%

	2025			2024	
				% of	
	BUDGET	YTD	VARIANCE	BUDGET	YTD
REVENUES					
Taxes	\$ 185,000	\$ 86,588	\$ (98,412)	46.8%	\$ 88,527
Interest Earned	5,000	1,644	(3,356)	32.9%	1,999
TOTAL REVENUES	190,000	88,232	(101,768)	46.4%	90,526
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	87,732	(97,268)	47.4%	90,526
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	-	87,732			90,526
FUND BALANCE - BEGINNING OF YEAR	-	-			-
FUND BALANCE -YEAR TO DATE	\$ -	\$ 87,732			\$ 90,526

FLOYD COUNTY, GEORGIA
E 911 FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended June 30, 2025
(with comparative actual amounts for 2024)

Percentage of Year
50%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
City of Rome	\$ 2,000	\$ -	\$ (2,000)	-	\$ -
Miscellaneous	8,000	1,740	(6,260)	21.8%	2,235
Alarm Registration Fee	1,700	735	(965)	43.2%	830
Charges for Services	1,955,000	964,017	(990,983)	49.3%	983,110
Interest Earned	2,000	1,534	(466)	76.7%	1,598
TOTAL REVENUES	<u>1,968,700</u>	<u>968,026</u>	<u>(1,000,674)</u>	<u>49.2%</u>	<u>987,773</u>
EXPENDITURES					
Salaries and Benefits	2,190,070	951,775	1,238,295	43.5%	907,092
Other Operating Costs	353,475	230,306	123,169	65.2%	243,760
Equipment	11,540	8,790	2,750	76.2%	1,946
TOTAL EXPENDITURES	<u>2,555,085</u>	<u>1,190,871</u>	<u>1,364,214</u>	<u>46.6%</u>	<u>1,152,799</u>
OTHER FINANCING SOURCES (USES)					
Transfer In	586,385	293,193	293,192	50.0%	-
NET CHANGE IN FUND BALANCE	-	70,348			(165,026)
FUND BALANCE - BEGINNING OF YEAR	<u>116,901</u>	<u>116,901</u>			<u>116,935</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 116,901</u>	<u>\$ 187,249</u>			<u>\$ (48,091)</u>

FLOYD COUNTY, GEORGIA
800 MHz COMMUNICATION SYSTEM FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended June 30, 2025
(with comparative actual amounts for 2024)

Percentage of Year
50%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 736,620	\$ 372,894	\$ (363,726)	50.6%	\$ 191,185
Tower Lease	51,360	22,811	(28,549)	44.4%	21,515
City of Rome	1,000	-	(1,000)	0.0%	-
Interest Earned	150	504	354	335.8%	843
TOTAL REVENUES	<u>789,130</u>	<u>396,209</u>	<u>(392,921)</u>	<u>50.2%</u>	<u>213,543</u>
EXPENDITURES					
Other Operating Costs	665,340	324,061	341,279	48.7%	288,586
800 MHz Radio Tower Costs	25,000	26,116	(1,116)	104.5%	-
TOTAL EXPENDITURES	<u>690,340</u>	<u>350,178</u>	<u>340,162</u>	<u>50.7%</u>	<u>288,586</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>98,790</u>	<u>46,031</u>	<u>(52,759)</u>	<u>46.6%</u>	<u>(75,043)</u>
OTHER FINANCING SOURCES (USES)					
Transfer Out	(85,310)	(6,597)	(78,713)	7.7%	(6,499)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(85,310)</u>	<u>(6,597)</u>	<u>(78,713)</u>	<u>7.7%</u>	<u>(6,499)</u>
NET CHANGE IN FUND BALANCE	<u>13,480</u>	<u>39,434</u>			<u>(81,542)</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>\$ 56,802</u>			<u>\$ (63,995)</u>

FLOYD COUNTY, GEORGIA
EMERGENCY MANAGEMENT FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended June 30, 2025
(with comparative actual amounts for 2024)

Percentage of Year
50%

	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	288	(212)	57.5%	824
TOTAL REVENUES	<u>71,850</u>	<u>288</u>	<u>(71,562)</u>	<u>0.4%</u>	<u>6,543</u>
EXPENDITURES					
Salaries and Benefits	268,590	124,756	143,834	46.4%	117,748
Other Operating Costs	118,260	52,066	66,194	44.0%	35,201
TOTAL EXPENDITURES	<u>386,850</u>	<u>176,822</u>	<u>210,028</u>	<u>45.7%</u>	<u>152,950</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(315,000)	(176,534)	138,466	56.0%	(146,407)
OTHER FINANCING SOURCES (USES)					
Transfers In	315,000	157,500	(157,500)	50.0%	151,013
TOTAL OTHER FINANCING SOURCES (USES)	<u>315,000</u>	<u>157,500</u>	<u>(157,500)</u>	<u>50.0%</u>	<u>151,013</u>
NET CHANGE IN FUND BALANCE	-	(19,034)			4,606
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>\$ (15,797)</u>			<u>\$ 4,611</u>

FLOYD COUNTY, GEORGIA
LAW LIBRARY FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended June 30, 2025
(with comparative actual amounts for 2024)

Percentage of Year
50%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 33,000	\$ 17,618	\$ (15,382)	53.4%	\$ 18,689
Interest Earned	<u>6,000</u>	<u>2,092</u>	<u>(3,908)</u>	<u>34.9%</u>	<u>3,300</u>
TOTAL REVENUES	<u>39,000</u>	<u>19,710</u>	<u>(19,290)</u>	<u>50.5%</u>	<u>21,989</u>
EXPENDITURES					
Judicial	29,605	13,796	15,809	46.6%	11,418
Equipment	<u>7,000</u>	<u>-</u>	<u>7,000</u>	<u>0.0%</u>	<u>57,630</u>
TOTAL EXPENDITURES	<u>36,605</u>	<u>13,796</u>	<u>22,809</u>	<u>37.7%</u>	<u>69,048</u>
NET CHANGE IN FUND BALANCE	2,395	5,914			(47,058)
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>\$ 103,151</u>			<u>\$ 91,028</u>

FLOYD COUNTY, GEORGIA
OPIOID REMEDIATION FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended June 30, 2025
(with comparative actual amounts for 2024)

Percentage of Year
50%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Fines & Forfeitures	\$ -	\$ 29,385	\$ 29,385	N/A	\$ 274,310
Interest Earned	15,000	12,404	(2,596)	82.7%	9,905
TOTAL REVENUES	15,000	41,789	26,789	278.6%	284,215
EXPENDITURES					
Schedule A Expenditures	30,000	4,410	25,590	14.7%	-
Schedule B Expenditures	127,100	104,517	22,583	82.2%	17,321
TOTAL EXPENDITURES	157,100	108,927	48,173	69.3%	17,321
NET CHANGE IN FUND BALANCE	(142,100)	(67,138)			266,893
FUND BALANCE - BEGINNING OF YEAR	748,509	748,509			364,100
FUND BALANCE - YEAR TO DATE	\$ 606,409	\$ 681,371			\$ 630,993

FLOYD COUNTY, GEORGIA
SOLID WASTE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended June 30, 2025
(with comparative actual amounts for 2024)

Percentage of Year
50%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Taxes	\$ 2,065,530	\$ 368,802	\$ 1,384,280	17.9%	\$ 231,547
Interest Earned	20,000	20,949	949	104.7%	20,808
TOTAL REVENUES	<u>2,085,530</u>	<u>389,751</u>	<u>1,385,228</u>	<u>18.7%</u>	<u>252,356</u>
EXPENDITURES					
Salaries and Benefits	622,495	225,726	396,769	36.3%	202,367
Other Operating Costs	60,355	32,861	27,494	54.4%	31,262
Utilities	24,120	13,217	10,903	54.8%	12,025
Equipment	9,500	-	9,500	0.0%	-
Remote Site Operations	337,260	165,986	171,274	49.2%	169,577
Tipping Fees	400,000	183,292	216,708	45.8%	180,023
TOTAL EXPENDITURES	<u>1,453,730</u>	<u>621,083</u>	<u>832,647</u>	<u>42.7%</u>	<u>595,255</u>
OTHER FINANCING SOURCES (USES)					
Transfers Out	(551,140)	(263,680)	287,460	47.8%	(268,297)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(551,140)</u>	<u>(263,680)</u>	<u>287,460</u>	<u>47.8%</u>	<u>(268,297)</u>
NET CHANGE IN FUND BALANCE	80,660	(495,012)			(611,197)
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>\$ 1,019,714</u>			<u>\$ 682,069</u>

FLOYD COUNTY, GEORGIA
AMERICAN RESCUE PLAN ACT FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended June 30, 2025
(with comparative actual amounts for 2024)

Percentage of Year
50%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Intergovernmental	\$ 5,966,580	\$ 3,806,908	\$ (2,159,672)	63.8%	\$ 776,879
Interest Earned	250,000	103,783	(146,217)	41.5%	156,176
TOTAL REVENUES	<u>6,216,580</u>	<u>3,910,692</u>	<u>(2,305,888)</u>	<u>62.9%</u>	<u>933,055</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)	(61,234)	188,766	24.5%	(540,249)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(250,000)</u>	<u>(61,234)</u>	<u>188,766</u>	<u>24.5%</u>	<u>(540,249)</u>
NET CHANGE IN FUND BALANCE	-	(1,852,804)			(384,072)
FUND BALANCE - BEGINNING OF YEAR	-	-			<u>408,285</u>
FUND BALANCE - YEAR TO DATE	<u>\$ -</u>	<u>\$ (1,852,804)</u>			<u>\$ 24,213</u>

FLOYD COUNTY, GEORGIA
STADIUM MAINTENANCE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended June 30, 2025
(with comparative actual amounts for 2024)

Percentage of Year
50%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Interest Earned	\$ 8,000	\$ 6,279	\$ (1,721)	78.5%	\$ 7,060
Miscellaneous	54,955	-	(54,955)	0.0%	-
TOTAL REVENUES	62,955	6,279	(56,676)	10.0%	7,060
EXPENDITURES					
Maintenance	162,955	12,299	150,656	7.5%	26,729
TOTAL EXPENDITURES	162,955	12,299	150,656	7.5%	26,729
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(100,000)	(6,019)	(207,332)	6.0%	(19,669)
OTHER FINANCING SOURCES					
Transfers in	100,000	50,000	50,000	50.0%	50,000
TOTAL OTHER FINANCING SOURCES (USES)	100,000	50,000	50,000	50.0%	50,000
NET CHANGE IN FUND BALANCES	-	43,981			30,331
FUND BALANCE - BEGINNING OF YEAR	409,349	409,349			310,751
FUND BALANCE - YEAR TO DATE	\$ 409,349	\$ 453,330			\$ 341,082

FLOYD COUNTY, GEORGIA
1996 SPLOST BUDGET vs. ACTUAL SUMMARY
For the Month Ended June 30, 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	2,496,105	25,000	18,252
Miscellaneous	-	73,900	73,900	-	-
Total Revenues	33,552,378	39,194,135	39,210,668	25,000	18,252
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)	\$ -	\$ -	\$ 867,452	\$ (845,000)	\$ 18,252

FLOYD COUNTY, GEORGIA
2003 SPLOST BUDGET vs. ACTUAL SUMMARY
For the Month Ended June 30, 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	1,163,635	18,000	10,799
Total Revenues	27,050,000	31,804,980	31,814,993	18,000	10,799
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)	\$ -	\$ 536,284	\$ (519,925)	\$ 10,799

FLOYD COUNTY, GEORGIA
2013 SPLOST BUDGET vs. ACTUAL SUMMARY
For the Month Ended June 30, 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	1,221,346	125,000	29,259
Miscellaneous Revenue	-	603,540	565,814	-	-
Total Revenues	64,978,000	70,211,420	70,034,451	125,000	29,259
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	\$ -	\$ -	\$ 2,381,918	\$ (4,964,750)	\$ (309,380)

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FLOYD COUNTY, GEORGIA
2017 SPLOST BUDGET vs ACTUAL SUMMARY
For the Month Ended June 30, 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	4,364,363	500,000	737,515
Miscellaneous Revenue	-	-	48,589	-	-
Total Revenues	63,881,680	98,397,065	99,183,168	500,000	737,515
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	1,317,348	6,520,770	933,022
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	1,619,681	145,000	672,157
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 June 30, 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	7,769,655	7,327,650	4,689,990
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	40,766,386	28,257,090	7,816,717
Net Floyd County	-	13,430,005	34,969,973	(27,757,090)	(7,079,202)
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	64,563,748	28,257,090	7,816,717
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	\$ 34,566,443	\$ (28,446,480)	\$ (7,090,668)

FLOYD COUNTY, GEORGIA
2023 SPLOST BUDGET vs ACTUAL SUMMARY
For the Month Ended June 30, 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	\$ 16,736,800	\$ 11,525,510	\$ 6,802,618
City of Rome	48,766,289	48,766,289	10,485,321	9,670,080	3,928,945
City of Cave Spring	3,200,000	3,200,000	686,398	633,030	257,200
Interest Earned	-	-	203,734	200,000	117,753
Miscellaneous Revenue	-	-	-	-	-
Total Revenues	110,003,289	110,003,289	28,112,253	22,028,620	11,106,516
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	-	1,000,000	-
Police Secure Parking & Evidence Facility	270,000	270,000	-	-	-
Jail Improvements	2,890,000	2,890,000	-	-	-
Prison Improvements	1,900,000	1,900,000	-	-	-
Public Works Capital	4,048,000	4,048,000	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	755,645	1,445,000	755,645
Eden Valley Improvements	160,000	160,000	-	160,000	-
Recreation					
Alto Park	915,000	915,000	1,375,990	1,375,990	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	7,189,563	15,346,065	5,337,285
Net Floyd County	-	-	9,750,972	(3,620,555)	1,583,086
Intergovernmental City of Rome	48,766,289	48,766,289	10,485,321	9,670,080	3,928,945
Intergovernmental City of Cave Spring	3,200,000	3,200,000	686,398	633,030	257,200
Total Expenditures	110,003,289	110,003,289	18,361,281	25,649,175	9,523,429
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)	\$ -	\$ -	\$ 9,750,972	\$ (3,867,950)	\$ 1,583,086

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FLOYD COUNTY, GEORGIA
WATER FUND
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN NET POSITION
For the Month Ended June 30, 2025
(with comparative actual amounts for 2024)

Percentage of Year
50%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
OPERATING REVENUES					
Charges for Services	\$ 8,463,250	\$ 4,221,813	\$ (4,241,437)	49.9%	\$ 3,891,132
Rental Fees	12,000	6,926	(5,074)	57.7%	6,296
TOTAL OPERATING REVENUES	<u>8,475,250</u>	<u>4,228,739</u>	<u>(4,246,511)</u>	<u>49.9%</u>	<u>3,897,428</u>
OPERATING EXPENSES					
Water Administration					
Salaries and Benefits	889,190	428,964	460,226	48.2%	403,015
Supplies and Other Expenses	457,400	261,581	195,819	57.2%	241,501
Equipment	11,300	8,500	2,800	75.2%	12,559
Depreciation	18,535	11,437	7,098	61.7%	12,604
	<u>1,376,425</u>	<u>710,482</u>	<u>665,943</u>	<u>51.6%</u>	<u>669,679</u>
Water Distribution					
Salaries and Benefits	1,147,100	617,132	529,968	53.8%	541,763
Supplies and Other Expenses	837,540	360,451	477,089	43.0%	370,550
Equipment	2,850	2,143	707	75.2%	26,641
Purchased Water	1,700,000	1,052,626	647,374	61.9%	864,908
Water Meters	225,000	176,675	48,325	78.5%	1,818
Utilities	500,000	242,684	257,316	48.5%	218,169
Depreciation	1,705,575	828,024	877,551	48.5%	828,546
	<u>6,118,065</u>	<u>3,279,735</u>	<u>2,838,330</u>	<u>53.6%</u>	<u>2,852,395</u>
Water Treatment Plant					
Salaries and Benefits	452,600	224,499	228,101	49.6%	208,025
Supplies and Other Expenses	393,210	86,598	306,612	22.0%	106,679
Equipment	45,780	6,315	39,465	13.8%	1,125
Utilities	100,320	17,058	83,262	17.0%	49,162
Depreciation	64,305	32,151	32,154	50.0%	32,151
	<u>1,056,215</u>	<u>366,621</u>	<u>689,594</u>	<u>34.7%</u>	<u>397,142</u>
TOTAL OPERATING EXPENSES	<u>8,550,705</u>	<u>4,356,838</u>	<u>4,193,867</u>	<u>51.0%</u>	<u>3,919,216</u>
OPERATING INCOME (LOSS)	(75,455)	(128,099)	(52,644)	169.8%	(21,788)
NON-OPERATING INCOME (LOSS)					
Interest and Fiscal Charges	(113,435)	(49,351)	64,084	43.5%	(57,249)
Amortization of Bond Costs	53,700	20,088	(33,612)	37.4%	23,536
Gain on sale of fixed assets	-	4,050	4,050	N/A	12,771
Interest Earned	275,000	140,509	(134,491)	51.1%	202,816
Transfer from Fire Fund	125,000	62,500	(62,500)	50.0%	62,500
Transfer to General Fund	(908,940)	(454,470)	454,470	50.0%	(179,825)
TOTAL NON-OPERATING INCOME (LOSS)	<u>(568,675)</u>	<u>(276,674)</u>	<u>292,001</u>	<u>48.7%</u>	<u>64,549</u>
Total Operating and Non-Operating Income (Loss)	(644,130)	(404,773)	239,357	62.8%	42,761
Water Capital	(2,416,380)	(2,626,778)	(210,398)	108.7%	(948,550)
CHANGE IN NET POSITION	(3,060,510)	(3,031,551)			(905,789)
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>\$ 45,205,481</u>			<u>\$ 47,852,486</u>

FLOYD COUNTY, GEORGIA
WATER FUND - CASH BASIS
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN CASH BALANCE
For the Month Ended June 30, 2025
(with comparative actual amounts for 2025)

Percentage of Year
50%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Charges for Services	\$ 2,483,000	\$ 4,221,813	1,738,813	170.0%	\$ 3,891,132
Rental Fees	12,600	6,926	(5,674)	55.0%	6,296
Miscellaneous	63,530	-	(63,530)	0.0%	-
Interest Earned	340,000	140,509	(199,491)	41.3%	202,816
Transfer from Fire Fund	125,000	62,500	(62,500)	50.0%	62,500
Gain on sale of fixed assets	-	4,050	4,050	N/A	12,771
TOTAL CASH INCREASES	<u>3,024,130</u>	<u>4,435,798</u>	<u>1,411,668</u>	<u>146.7%</u>	<u>4,175,515</u>
CASH DECREASES					
Water Administration					
Salaries and Benefits	812,160	428,964	383,196	52.8%	403,152
Supplies and Other Expenses	440,805	254,948	185,857	57.8%	197,521
Equipment	27,800	8,500	19,300	30.6%	11,971
Interest and Fiscal Charges	113,435	49,351	64,084	43.5%	57,249
Transfer to General Fund	359,650	454,470	(94,820)	126.4%	179,825
	<u>1,753,850</u>	<u>1,196,233</u>	<u>557,617</u>	<u>68.2%</u>	<u>849,718</u>
Water Distribution					
Salaries and Benefits	1,206,590	617,131	589,459	51.1%	541,772
Supplies and Other Expenses	829,630	347,325	482,305	41.9%	357,681
Equipment	46,630	2,143	44,487	4.6%	25,093
Purchased Water	1,680,000	1,040,876	639,124	62.0%	864,953
Water Meters	350,000	176,675	173,325	50.5%	11,718
Utilities	410,000	242,981	167,019	59.3%	217,865
	<u>4,522,850</u>	<u>2,427,131</u>	<u>2,095,719</u>	<u>53.7%</u>	<u>2,019,082</u>
Water Treatment Plant					
Salaries and Benefits	418,030	224,499	193,531	53.7%	207,997
Supplies and Other Expenses	318,260	70,909	247,351	22.3%	95,882
Equipment	45,770	6,315	39,455	13.8%	1,125
Utilities	82,000	22,925	59,075	28.0%	49,188
	<u>864,060</u>	<u>324,648</u>	<u>539,412</u>	<u>37.6%</u>	<u>354,192</u>
Water Capital	<u>2,983,000</u>	<u>2,626,778</u>	<u>356,222</u>	<u>88.1%</u>	<u>948,550</u>
TOTAL CASH DECREASES	<u>10,123,760</u>	<u>6,574,790</u>	<u>3,548,970</u>	<u>64.9%</u>	<u>4,171,542</u>
NET INCREASE (DECREASE)	(7,099,630)	(2,138,991)			3,972
CHANGE IN BALANCE SHEET		(465,332)			37,702
CASH - BEGINNING OF YEAR		<u>8,492,420</u>			<u>8,702,441</u>
CASH - YEAR TO DATE		<u>\$ 5,888,097</u>			<u>\$ 8,744,115</u>

FLOYD COUNTY, GEORGIA
AIRPORT FUND
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN NET POSITION
For the Month Ended June 30, 2025
(with comparative actual amounts for 2024)

Percentage of Year
50%

	2025				2024
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
OPERATING REVENUES					
Charges for Services	\$ 1,000	\$ 285	\$ (715)	28.5%	\$ 417
Fuel Sales	990,500	461,378	(529,122)	46.6%	585,818
Rental Fees	295,000	183,975	(111,025)	62.4%	168,765
Miscellaneous	23,800	11,145	(12,655)	46.8%	19,735
TOTAL OPERATING REVENUES	<u>1,310,300</u>	<u>656,783</u>	<u>(653,517)</u>	<u>50.1%</u>	<u>774,735</u>
OPERATING EXPENSES					
Salaries and Benefits	399,910	210,600	189,310	52.7%	179,900
Supplies and Other Expenses	240,155	100,555	139,600	41.9%	100,656
Utilities	78,660	42,911	35,749	54.6%	36,709
Equipment	27,500	-	27,500	0.0%	-
Air Show Expenses	30,000	-	30,000	0.0%	-
Depreciation	831,900	302,696	529,204	36.4%	344,117
Cost of Goods Sold	861,500	308,168	553,332	35.8%	371,989
TOTAL OPERATING EXPENSES	<u>2,469,625</u>	<u>964,930</u>	<u>1,504,695</u>	<u>39.1%</u>	<u>1,033,371</u>
OPERATING INCOME (LOSS)	<u>(1,159,325)</u>	<u>(308,147)</u>	<u>851,178</u>	<u>26.6%</u>	<u>(258,636)</u>
NON-OPERATING INCOME (LOSS)					
Interest Earned	7,000	1,741	(5,259)	24.9%	4,260
Transfers Out	(374,535)	(42,850)	331,685	11.4%	(90,170)
TOTAL NON-OPERATING INCOME (LOSS)	<u>(367,535)</u>	<u>(41,109)</u>	<u>326,426</u>	<u>11.2%</u>	<u>(85,910)</u>
CHANGE IN NET POSITION	<u>(1,526,860)</u>	<u>(349,256)</u>			<u>(344,546)</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>\$ 6,373,018</u>			<u>\$ 7,140,864</u>

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

Percentage of Year
50%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Charges for Services	\$ 1,500	\$ 285	\$ (1,215)	19.0%	\$ 417
Fuel Sales	940,500	424,420	(516,080)	45.1%	574,000
Rental Fees	306,500	183,975	(122,525)	60.0%	163,772
Miscellaneous	22,500	11,145	(11,355)	49.5%	19,735
Interest Earned	15,000	1,741	(13,259)	11.6%	4,260
TOTAL CASH INCREASES	<u>1,286,000</u>	<u>621,566</u>	<u>(664,434)</u>	<u>48.3%</u>	<u>762,184</u>
CASH DECREASES					
Salaries and Benefits	367,880	192,695	175,185	52.4%	179,712
Supplies and Other Expenses	314,515	123,120	191,395	39.1%	123,265
Utilities	65,000	42,911	22,089	66.0%	36,709
Equipment	2,000	-	2,000	0.0%	-
Air Show Expenses	30,000	-	30,000	0.0%	-
Transfers Out	399,010	42,850	356,160	10.7%	90,170
Cost of Goods Sold	861,500	308,168	553,332	35.8%	371,989
TOTAL CASH DECREASES	<u>2,039,905</u>	<u>709,744</u>	<u>1,330,161</u>	<u>34.8%</u>	<u>801,845</u>
NET INCREASE (DECREASE)	(753,905)	(88,178)			(39,661)
CHANGE IN BALANCE SHEET		(5,321)			-
CASH - BEGINNING OF YEAR		<u>151,804</u>			<u>230,319</u>
CASH - YEAR TO DATE		<u>\$ 58,304</u>			<u>\$ 149,502</u>

FLOYD COUNTY, GEORGIA
AGRICULTURE CENTER FUND
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN NET POSITION
For the Month Ended June 30, 2025
(with comparative actual amounts for 2024)

Percentage of Year
50%

	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	49,799	48,591	50.6%	42,453
Supplies and Other Expenses	17,845	264	17,581	1.5%	999
Equipment	550	-	550	0.0%	-
TOTAL OPERATING EXPENSES	116,785	50,063	66,722	42.9%	43,452
OPERATING INCOME (LOSS)	(116,785)	(50,063)	66,722	42.9%	(12,200)
NON-OPERATING INCOME (LOSS)					
Interest Earned	-	5	5	N/A	18
Transfer from General Fund	116,785	48,343	(68,442)	41.4%	42,069
TOTAL NON-OPERATING INCOME (LOSS)	116,785	48,348	(68,437)	41.4%	42,087
CHANGE IN NET POSITION	-	(1,715)			29,887
NET POSITION - BEGINNING OF YEAR	2,114,672	2,114,672			2,123,176
NET POSITION - YEAR TO DATE	\$ 2,114,672	\$ 2,112,957			\$ 2,153,063

FLOYD COUNTY, GEORGIA
AGRICULTURE CENTER FUND - CASH BASIS
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN CASH BALANCE
For the Month Ended June 30, 2025
(with comparative actual amounts for 2024)

Percentage of Year
50%

	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	18
Transfer from General Fund	-	48,343	48,343	N/A	42,069
TOTAL CASH INCREASES	-	48,348	48,348	N/A	73,339
CASH DECREASES					
Salaries and Benefits	95,840	48,503	47,337	50.6%	42,453
Supplies and Other Expenses	20,440	828	19,612	4.1%	999
Equipment	1,500	-	1,500	0.0%	-
TOTAL CASH DECREASES	117,780	49,331	68,449	41.9%	43,452
NET INCREASE (DECREASE)	(117,780)	(984)			29,887
CHANGE IN BALANCE SHEET		-			(29,887)
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 June 30, 2025
(with comparative actual amounts for 2024)

Percentage of Year
50%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Material Sales	\$ 200,000	\$ 84,091	\$ (115,909)	42.0%	\$ 78,915
TOTAL OPERATING REVENUES	<u>200,000</u>	<u>84,091</u>	<u>(115,909)</u>	<u>42.0%</u>	<u>78,915</u>
EXPENSES					
Salaries and Benefits	356,590	175,040	181,550	49.1%	179,030
Supplies and Other Expenses	183,000	107,730	75,270	58.9%	86,965
Equipment	9,500	1,847	7,653	19.4%	-
Depreciation	141,500	72,263	69,237	51.1%	66,361
Amortization - Right To Use Asset	45,200	23,590	21,610	52.2%	23,590
Utilities	30,440	17,038	13,402	56.0%	15,596
TOTAL OPERATING EXPENSES	<u>766,230</u>	<u>397,507</u>	<u>368,723</u>	<u>51.9%</u>	<u>371,542</u>
OPERATING INCOME (LOSS)	(566,230)	(313,417)	252,813	55.4%	(292,627)
NON-OPERATING INCOME (LOSS)					
Intergovernmental					
Solid Waste Commission - Tipping Fees & Promotions	120,000	37,702	(82,298)	31.4%	32,043
City of Rome	127,140	63,680	(63,460)	50.1%	47,816
Solid Waste Commission	127,140	63,680	(63,460)	50.1%	47,816
Interest Earned	245	567	322	231.6%	780
Transfers from Floyd County Solid Waste	127,140	63,680	63,460	50.1%	47,816
Transfers to General Fund	(49,330)	(24,665)	(24,665)	50.0%	(23,795)
Transfers to Capital Projects	(90,000)	-	(90,000)	0.0%	-
TOTAL NON-OPERATING INCOME (LOSS)	<u>362,335</u>	<u>204,643</u>	<u>(260,101)</u>	<u>56.5%</u>	<u>152,477</u>
CHANGE IN NET POSITION	(203,895)	(108,773)			(140,150)
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>\$ 1,118,531</u>			<u>\$ 1,184,134</u>

FLOYD COUNTY, GEORGIA
RECYCLING FUND - CASH BASIS
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN CASH BALANCE
For the Month Ended June 30, 2025
(with comparative actual amounts for 2024)

Percentage of Year
50%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Intergovernmental	\$ 374,280	\$ 220,100	\$ (154,180)	58.8%	\$ 96,707
Interest Earned	245	567	322	231.6%	780
Material Sales	200,000	104,260	(95,740)	52.1%	135,810
Transfers In	127,140	79,161	(47,979)	62.3%	47,816
TOTAL CASH INCREASES	701,665	404,088	(143,397)	57.6%	281,114
CASH DECREASES					
Salaries and Benefits	356,590	175,407	181,183	49.2%	179,030
Supplies and Other Expenses	183,000	112,024	70,976	61.2%	82,360
Equipment	9,500	9,097	403	95.8%	-
Utilities	30,440	17,236	13,204	56.6%	17,186
Transfers	139,330	24,665	114,665	17.7%	24,811
TOTAL CASH DECREASES	718,860	338,429	380,431	47.1%	303,386
NET INCREASE (DECREASE)	(17,195)	65,659			(22,273)
CHANGE IN BALANCE SHEET		(32,020)			36,494
CASH - BEGINNING OF YEAR		20,985			362
CASH - YEAR TO DATE		\$ 54,624			\$ 14,584

FLOYD COUNTY, GEORGIA
ANIMAL CONTROL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended June 30, 2025
(with comparative actual amounts for 2024)

Percentage of Year
50%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 20,000	\$ 14,007	\$ (5,993)	70.0%	\$ 11,929
Interest Earned	1,500	5,923	4,423	394.8%	2,374
Donations	48,000	16,604	(31,396)	34.6%	32,701
Miscellaneous	1,450	842	(609)	58.0%	1,948
TOTAL REVENUES	<u>70,950</u>	<u>37,375</u>	<u>(33,575)</u>	<u>52.7%</u>	<u>48,951</u>
EXPENDITURES					
Salaries and Benefits	893,085	434,689	458,396	48.7%	520,651
Other Operating Costs	625,495	213,609	411,886	34.2%	188,253
TOTAL EXPENDITURES	<u>1,518,580</u>	<u>648,297</u>	<u>870,283</u>	<u>42.7%</u>	<u>708,904</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,447,630)	(610,922)	(836,708)	42.2%	(659,953)
OTHER FINANCING SOURCES (USES)					
Transfers from General Fund	1,337,630	668,815	668,815	50.0%	746,890
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,337,630</u>	<u>668,815</u>	<u>668,815</u>	<u>50.0%</u>	<u>746,890</u>
NET CHANGE IN FUND BALANCE	(110,000)	57,893			86,937
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>\$ 313,762</u>			<u>\$ 99,233</u>

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ROME-FLOYD PARKS AND RECREATION AUTHORITY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
For the Month Ended June 30, 2025
(with comparative actual amounts for 2024)

Percentage of Year

50%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Administrative Operations	\$ 12,000	\$ 77,653	\$ 65,653	647.1%	\$ 11,292
Miscellaneous Revenues	18,850	11,653	(7,197)	61.8%	16,127
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	-	35,431	35,431	N/A	32,334
Other Programs	224,000	75,910	(148,090)	33.9%	72,648
Gymnastics	412,000	246,893	(165,107)	59.9%	245,716
Special Populations Services	33,850	22,373	(11,478)	66.1%	21,660
Concessions	403,000	252,678	(150,322)	62.7%	260,942
Coosa River Trading Post	184,250	80,525	(103,725)	43.7%	108,205
Etowah Park Golf Practice	7,800	3,900	(3,900)	50.0%	4,719
Youth Athletics	403,700	240,280	(163,420)	59.5%	209,946
Adult Athletics	16,500	24,200	7,700	146.7%	18,200
Scoreboards	7,000	750	(6,250)	10.7%	917
Parks & Recreation Centers	84,150	50,193	(33,958)	59.6%	33,799
Recreation Services	91,000	42,708	(48,293)	46.9%	45,326
Hall of Fame	14,850	7,435	(7,415)	50.1%	9,562
Senior Promotions	5,500	4,600	(900)	83.6%	5,500
TOTAL REVENUES	<u>1,948,450</u>	<u>1,177,181</u>	<u>(771,269)</u>	<u>60.4%</u>	<u>1,096,892</u>

ROME-FLOYD PARKS AND RECREATION AUTHORITY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
For the Month Ended June 30, 2025
(with comparative actual amounts for 2024)

Percentage of Year

50%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
EXPENDITURES					
Administrative Operations	\$ 1,206,840	\$ 555,553	\$ (651,287)	46.0%	\$ 503,396
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	19,815	25,137	5,322	126.9%	29,249
Other Programs	107,500	63,870	(43,630)	59.4%	38,639
Gymnastics	248,370	158,129	(90,241)	63.7%	175,803
Special Populations Services	31,620	24,220	(7,400)	76.6%	14,672
Concessions	356,000	202,723	(153,277)	56.9%	196,800
Coosa River Trading Post	147,600	70,104	(77,496)	47.5%	68,382
Sports Division Administration	160,100	78,491	(81,609)	49.0%	70,522
Youth Athletics	257,850	175,195	(82,656)	67.9%	170,757
Adult Athletics	24,500	6,604	(17,896)	27.0%	5,102
Scoreboards	1,000	-	(1,000)	0.0%	-
Recreation Centers	214,900	98,520	(116,380)	45.8%	98,020
Recreation Services Administration	258,600	128,672	(129,928)	49.8%	139,114
Parks & Recreation Services	1,278,700	661,166	(617,534)	51.7%	646,098
Buildings	108,465	50,934	(57,531)	47.0%	75,046
Shop	179,060	73,007	(106,053)	40.8%	50,926
Hall of Fame	18,350	6,567	(11,783)	35.8%	7,716
Senior Promotions	7,000	1,276	(5,724)	18.2%	6,909
TOTAL EXPENDITURES	4,656,270	2,380,168	(2,276,102)	51.1%	2,297,150
OTHER FINANCING SOURCES (USES)					
Transfers In	2,600,000	1,332,891	(1,267,109)	51.3%	1,407,668
TOTAL OTHER FINANCING SOURCES (USES)	2,600,000	1,332,891	(1,267,109)	51.3%	1,407,668
NET CHANGE IN FUND BALANCE	(107,820)	129,905			207,408
FUND BALANCE - BEGINNING OF YEAR	102,570	102,570			135,113
FUND BALANCE - YEAR TO DATE	\$ (5,250)	\$ 232,475			\$ 342,565

FLOYD COUNTY, GEORGIA
HEALTH INSURANCE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended June 30, 2025
(with comparative actual amounts for 2024)

Percentage of Year
50%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Contributions					
Employer	\$ 8,430,680	\$ 4,414,124	\$ (4,016,556)	52.4%	\$ 4,394,365
Employees	1,922,780	1,006,764	(916,016)	52.4%	1,006,980
Retirees	78,875	28,314	(50,561)	35.9%	40,305
Premiums Paid By Others	71,775	16,050	(55,725)	22.4%	36,246
Interest Earned	20,000	15,733	(4,267)	78.7%	38,359
Miscellaneous	50,000	3,958	(46,043)	7.9%	-
TOTAL REVENUES	<u>10,574,110</u>	<u>5,484,943</u>	<u>(5,089,168)</u>	<u>51.9%</u>	<u>5,516,255</u>
EXPENDITURES					
Other Costs	30,035	10,215	19,820	34.0%	10,915
Professional Fees	141,470	74,993	66,477	53.0%	74,517
Claims	7,750,000	4,184,946	3,565,054	54.0%	3,828,377
Premium Payments	1,367,475	673,076	694,399	49.2%	705,708
HRA Payments	75,000	37,869	37,131	50.5%	39,260
HSA Payments	49,160	50,544	(1,384)	102.8%	53,021
Wellness Clinic	871,605	383,006	488,599	43.9%	422,037
Administrative Fees	246,195	125,287	120,908	50.9%	123,783
TOTAL EXPENDITURES	<u>10,530,940</u>	<u>5,539,936</u>	<u>4,991,004</u>	<u>52.6%</u>	<u>5,257,618</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	43,170	(54,994)	98,164	-127.4%	258,637
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	(54,994)			(2,741,363)
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>\$ 833,186</u>			<u>\$ 1,209,260</u>

FLOYD COUNTY, GEORGIA
Capital Projects and Equipment Expenditures
For the Month Ended June 30, 2025

		Budget	2025 YTD
Appropriation of Jail Surcharge Funds		\$ 173,000	\$ 106,633
Appropriation for Future Airport Projects		595,000	-
Appropriation of Fund Balance		2,453,185	187,161
Revenues:			
Interest Earned		50,000	81,595
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		\$ 7,087,260	\$ 959,756
Expenditures:			
Sheriff/Jail			
Locking controls	FB	\$ 88,605	\$ 88,605
3 Rooftop HVAC Units		39,500	39,500
BACnet Controllers		2,400	2,400
		130,505	130,505
District Attorney			
DA Grant Revenue		(33,750)	(30,000)
DA Grant Expense		33,750	33,345
		-	3,345
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	48,490
		-	48,490
Project Safe Neighborhood Grant Revenues		(5,085)	-
Project Safe Neighborhood Grant		5,085	2,205
		-	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	25,000	22,460
		173,000	106,633

FLOYD COUNTY, GEORGIA
Capital Projects and Equipment Expenditures
For the Month Ended June 30, 2025

		Budget	2025 YTD
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		20,000	-
	FB	119,225	41,952
Space Needs Project			
Glenwood	ARPA	1,488,245	561,002
		1,488,245	561,002
Public Roads			
EPD Tire Products Grant Revenue		(204,055)	-
EPD Tire Products Grant	23S	451,450	-
Faster & Fuelmaster		106,265	-
		353,660	-
Paving			
2025 LMIG Revenue		(1,352,670)	(1,352,670)
2025 LMIG Paving		1,352,670	392,423
2024 LMIG Paving		379,155	
2023 LMIG Paving		141,500	-
Excess LMIG Road Improvements		66,010	-
2024 LRA-Paving		1,371,020	-
	FB	1,957,685	(960,247)
Prep and paving	FB	50,000	20,684
Drainage	FB	30,000	27,563
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	-
Computer Lease		175,000	39,488
	FB	205,000	39,488
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	-

FLOYD COUNTY, GEORGIA
Capital Projects and Equipment Expenditures
For the Month Ended June 30, 2025

		Budget	2025 YTD
Airport (cont'd)			
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	-
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	-
	FB	275,600	-
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	23S	93,000	-
		93,000	-
Runway 1/19 Rehabilitation and Overlay			
Federal Revenue		(78,210)	(78,210)
		(78,210)	(78,210)
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

FLOYD COUNTY, GEORGIA
Capital Projects and Equipment Expenditures
For the Month Ended June 30, 2025

		Budget	2025 YTD
Airport (cont'd)			
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	74,346
Construction		<u>1,618,380</u>	<u>7,149</u>
	17S	233,830	1,166
Airport Self Serve Fuel Facility Improvements			
Construction	FAP	150,000	-
Design	AP	<u>75,000</u>	<u>-</u>
		225,000	-
DBE Plan Update-Federal Revenue		(13,695)	(13,691)
DBE Plan Update		<u>13,695</u>	<u>13,691</u>
		-	-
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		<u>30,000</u>	<u>29,885</u>
	RC	90,000	74,809
Current Year Lease Purchase Payments	DS	91,860	-
Transfer to Rome/Floyd Parks and Recreation Capital	FB	<u>29,170</u>	<u>22,444</u>
Total Net (Revenues) Expenditures		\$ 7,069,620	\$ 245,258

FLOYD COUNTY, GEORGIA
Water Capital Projects and Equipment Expenses
For the Month Ended June 30, 2025

	Budget	2025 YTD
Revenues:		
R & E Funds	\$ 2,176,610	\$ 2,508,473
Operating Funds	239,770	118,306
Intergovernmental-FEMA Grant	1,471,235	-
Total Revenues	\$ 3,887,615	\$ 2,626,778
Expenses:		
Water Tank Maintenance	\$ 350,000	\$ 190,230
Water Main Replacement	112,570	-
Water Pumps and Pump Houses	124,630	38,007
Large Meter Testing	50,000	-
Water Improvements-Highway 53 Water Line Upgrade	133,900	-
Biddy Well - Test Well	119,400	83,247
Chemical Conversion/Engineering	108,345	141,070
Water Meter Change Out Program	250,000	82,368
FEMA Grant Expense-Generators	2,399,000	1,973,550
	3,647,845	2,508,473
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	49,590	45,407
Truck Replacement #303	52,000	-
Replace Zero Turn Mowers	11,000	-
Fulton Well Membrane System	53,100	-
	239,770	118,306
Total Expenses	\$ 3,887,615	\$ 2,626,778

FLOYD COUNTY, GEORGIA
Recreation Capital Projects and Equipment Expenditures
For the Month Ended June 30, 2025

		Budget	2025 YTD
Revenues:			
Interest Income	\$	1,600	\$ 720
Capital Improvements-County		29,170	22,444
Donations		10,000	-
Total Revenues	\$	40,770	\$ 23,163
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
June 30, 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			
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	5,815,276.88	173,715.51	3.08%
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)	(6,184,723.12)		
Annual Comparisons									5,641,561.37	5,815,276.88	173,715.51	3.08%

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			
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	-	-	-	-	-	-			
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	10,988,762.23	290,202.60	
Annual Comparisons									10,698,559.63	10,988,762.23	290,202.60	2.71%

FLOYD COUNTY, GEORGIA
Water Fund Bonds Debt Service Coverage Ratio
For the Month Ended June 30, 2025
(with comparative calculation for 2024)

	ACTUALS	
	2025	2024
Operating Revenues:		
Misc-Other	\$ 17,259	\$ 12,350
Water Charges	3,738,464	3,645,177
Water Meter Charges	370,977	150,950
Penalties & Cut Offs	95,113	82,655
Fire Service Charges	62,500	62,500
Less: Fire Service Charges	(62,500)	(62,500)
Charges for Services	4,221,813	3,891,132
Miscellaneous	-	-
Rental Fees	6,926	6,296
Total Operating Revenues	4,228,739	3,897,428
Operating Expenses:		
Administration	710,482	669,679
Less: Depreciation	(11,437)	(12,604)
Net Administration	699,045	657,075
Distribution	3,279,735	2,852,395
Less: Depreciation	(828,024)	(828,546)
Net Distribution	2,451,711	2,023,849
Treatment Plant	366,621	397,142
Less: Depreciation	(32,151)	(32,151)
Net Treatment Plant	334,470	364,991
Total Operating Expenses	\$ 3,485,226	\$ 3,045,915
Net Available for Debt Service	\$ 743,513	\$ 851,513
Bonds Debt Service (83.3% of Annual Debt Payment)	153,500	154,250
Bonds Debt Service Coverage Ratio (1.10 Requirement)	4.84	5.52
Total Debt Service (83.3% of Annual Debt Payment)	282,090	282,840
Total Debt Service Coverage Ratio	2.64	3.01

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended June 30, 2025

	Budget	YTD
Juvenile Court		
Time & Date Stamp	\$ 2,350	\$ 2,350
Court Recording System	850	850
	<u>3,200</u>	<u>3,200</u>
Probate Court		
2-Printers	1,600	-
	<u>1,600</u>	<u>-</u>
District Attorney		
6 - Printers	3,000	-
2 - Filing cabinets	1,200	-
	<u>4,200</u>	<u>-</u>
Public Defender		
Shredder	1,540	1,516
	<u>1,540</u>	<u>1,516</u>
Sheriff		
5-Glock G17T (SWAT)	3,000	2,270
5-Simmunition Bolt Carrier Group (SWAT)	2,500	2,316
Breaching Shotgun with Accessories	3,800	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	71,040	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
13-Tasers	39,560	39,560
	<u>237,425</u>	<u>241,652</u>
Board of Commissioners		
iPad	2,000	1,156
	<u>2,000</u>	<u>1,156</u>
Board of Registrars		
Computer Monitor	1,800	-
Training Room Projector	200	-
Computer	1,800	-
Laptop	1,200	-
	<u>5,000</u>	<u>-</u>
Police		
14-Glock Model 45 MOS Pistols	5,000	5,000
14-Aim Point ACRO P-11 Sight	5,500	5,248
	<u>10,500</u>	<u>10,248</u>
Facilities Management		
Electronic HVAC Gauges	960	-
Electronic Megohmmeter	800	-
Battery Drill Set	1,000	-
Mop Machine	2,000	-
Admin. Camera Viewing Station	2,040	2,040
	<u>6,800</u>	<u>2,040</u>

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended June 30, 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	-
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	-
	<u>47,345</u>	<u>36,757</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 June 30, 2025

	Budget	YTD
County Manager		
Office Furniture	\$ 3,500	\$ -
	3,500	-
Community Violence Grant		
Equipment	160,355	116,068
	160,355	116,068
Purchasing		
Painting	1,500	-
	1,500	-
Information Technology		
Emergency equipment purchases	8,000	-
Veeam (On Prim)	2,500	-
Backup Drive Storage System	8,000	5,150
	18,500	5,150
E-911		
5-Plantronics PTT Wireless	2,750	-
Text Translation Service Install	8,790	8,790
	11,540	8,790
Law Library		
Technology Updates & Additions, Wireless Upgrades	7,000	-
	7,000	-
Solid Waste		
Remote Site Signage	9,500	-
	9,500	-
Inmate Benefit		
Sheriff - Equipment	60,000	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	-
2-Maintenance Cleaning Kit	2,400	-
Conductivity Meter	940	930
Spectrometer Meter	7,905	-
	45,780	6,315

FLOYD COUNTY, GEORGIA*Non-Capital Equipment**For the Month Ended June 30, 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	-
	7,500	-
Park & Recreation Services		
Commercial Steel Waste Receptacles	15,000	-
Dual Axel Trailers	8,700	7,550
Windscreens (Alto Park Tennis)	7,500	-
	31,200	7,550
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	-
Weed Eaters and Blowers	5,700	-
	7,900	-
Total:	\$ 824,690	\$ 534,561