



Floyd County, Georgia

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

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

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


***Prepared by:
Finance Department***


Floyd County, Georgia


For the Month Ended May 31, 2025


General Fund Revenues Budget vs Actual			
	\$	73,507,610	Budget
	\$	16,198,870	Actual
	\$	(57,308,740)	22%

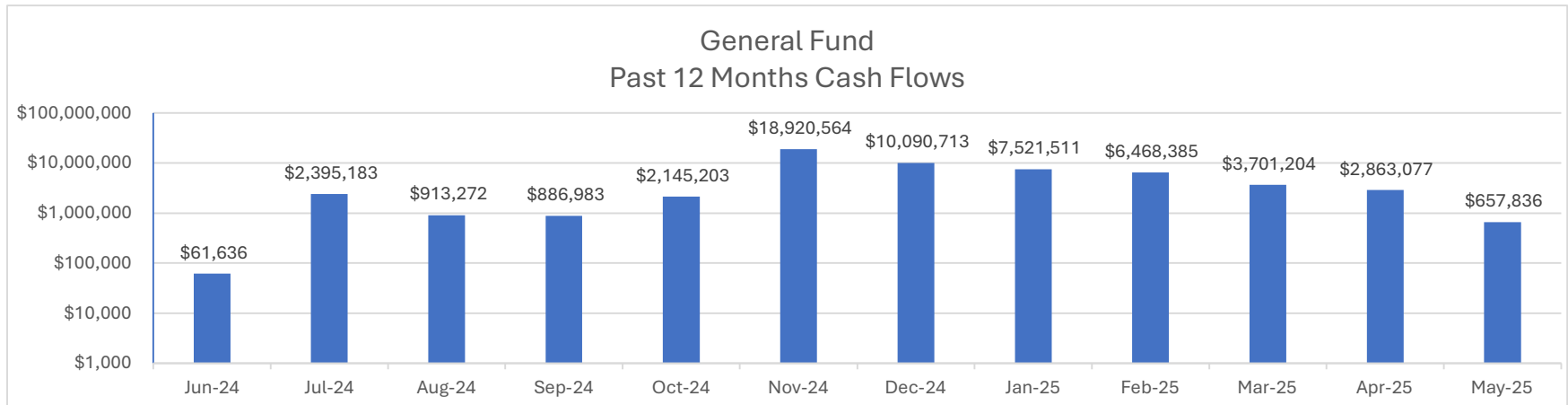
General Fund Expenditures Budget vs Actual			
	\$	74,111,590	Budget
	\$	31,265,687	Actual
	\$	42,845,903	42%

Net Change in General Fund Balance Budget vs Actual			
	\$	(603,980)	Budget
	\$	(15,066,818)	Actual
	\$	(14,462,838)	2495%

Cash & Investments vs Fund Balance = Liquidity & Availability of Fund Balance			
	\$	657,836	Cash
	\$	4,788,811	Fund Balance
			14%

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
	\$	539,860	Actual
	\$	(785,140)	41%





Floyd County, Georgia

For the Month Ended May 31, 2025





2023 SPLOST Fund Sales Taxes Budget vs Actual			
	\$	21,828,620	Budget
	\$	9,322,314	Actual
	\$	(12,506,306)	43%


2017 SPLOST Fund Expenditures Budget vs Actual			
	\$	28,879,975	Budget
	\$	7,013,442	Actual
	\$	21,866,533	24%


Water / Sewer Revenues & Expenses All Revenues and All Expenses			
	\$	3,696,214	Revenues
	\$	4,150,725	Expenses
	\$	(454,511)	


Airport Revenues & Expenses All Revenues and All Expenses			
	\$	552,245	Revenues
	\$	853,166	Expenses
	\$	(300,921)	


Recycling Revenues & Expenses All Revenues and All Expenses			
	\$	260,324	Revenues
	\$	346,736	Expenses
	\$	(86,413)	

2023 SPLOST Fund Expenditures Budget vs Actual			
	\$	25,896,570	Budget
	\$	8,357,281	Actual
	\$	17,539,289	32%

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
	\$	7,126,385	Current
	\$	(1,366,035)	

Airport Operating Cash Flows Beg. Of Year vs Current Balance			
	\$	151,804	Beginning
	\$	66,700	Current
	\$	(85,103)	

Recycling Operating Cash Flows Beg. Of Year vs Current Balance			
	\$	20,985	Beginning
	\$	5,665	Current
	\$	(15,320)	



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

***Prepared by:
Finance Department***

Floyd County Review of May 2025

General Fund

- Revenues
 - Taxes are \$2,796,950 more than last year.
 - Prior Years' Property Tax is \$2,497,900 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 40.6% 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 18.9% or \$16,400. This indicates fewer real estate transactions.
 - Penalties & Interest revenue is \$23,450 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.
 - There is an increase in Sales Tax collections from 2024 of \$261,950 or 5.6%.
 - Motor Vehicle TAVT is \$73,250 more than last year, a 4.6% increase. The possibility of tariffs is prompting the purchase of existing inventory.
 - Cable TV Easements continue to decrease and are down 15.2% from 2024, \$47,500. 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 \$15,100 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 \$3,000 more in 2025. We didn't begin collecting fees for coin operated amusement machines (COAM) until September 2024.
 - Intergovernmental Revenue is \$57,950 more than last year.
 - State-Offender Rehab revenue is \$64,800 higher than 2024. The average number of inmates has decreased 1.6%. The subsidy went from \$22/day per inmate to \$24/day per inmate beginning in May 2024.
 - Charges for Services is \$336,050 more than 2024.
 - Sheriff Fees & Services is \$11,700 more than in 2024.
 - Sheriff Boarding Inmates is \$179,200 more than in 2024.
 - Chattooga County Boarding Inmate revenue is up \$176,450 from 2024. The average number of inmates is up 45.3%.
 - Funds received from the Social Security Administration have decreased 16.7% compared to 2024, a decrease of \$3,100.

Floyd County Review of May 2025

General Fund (cont'd)

- Revenues (cont'd)
 - 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 \$2,750 less than 2024.
 - Payments from ICE have increased \$6,900 compared to May 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 \$19,700.
- Inmate Contracts in total are \$61,000 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 \$15,150 and in 2025 is \$15,850.
- Tax Collection Commissions rose \$71,350 or 47.5%.
 - 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 36% since 2024. Commissions are also received from the Clerk of Superior Court. These commissions have increased 9.7% from 2024.
- Clerk of Court Charges for Services increased by \$24,650 when compared to 2024. This is an 11.2% increase.
 - Recording Fees have decreased 1.5% since 2024, a \$2,200 decrease. This is revenue from recording deeds and liens. This is in line with the reduction in Real Estate Transfer Tax.
 - Copies have increased \$6,450 since May 2024. Part of this variance is due to receiving payment for copies for 2024 in 2025.
 - Advance Deposits are up \$750 from last year. Advance deposits are the County's portion of the filing fee for a new case.
 - Other Fees have increased \$22,000 when compared to 2024. Examples of this revenue include UCC filings and bond forfeitures. The portion relating to bond forfeitures has increased \$21,950. All other charges decreased by a total of \$2,350 compared to 2024.

Floyd County Review of May 2025

General Fund (cont'd)

- Revenues (cont'd)
 - Probate Court Charges for Services increased \$1,100 from 2024, rising 2.2%.
 - Estate revenues increased 6.6% or \$2,450. 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 6.2% and the amount paid increased 25.8%.
 - Miscellaneous revenues are down 25.5% compared to 2024, but only by \$2,200. 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 \$4,350 from 2024.
 - There has been a decrease of 6% in the total number of cases since last year.
 - Cases that generate fees have decreased 1.7% since 2024.
 - In July 2024, the amount charged per case increased.
 - City of Rome-Jail Surcharge rose 33.5% from 2024, a \$7,300 increase. There is a 38.2% increase in the number of cases.
 - Court Reporting Services has shown an increase of \$1,700 since last year. In 2024, the number of bills YTD was 31. In 2025, the number is 35. This is a 12.9% increase.
- Fines & Forfeitures are down \$20,000.
 - Clerk of Court – Criminal Division Fines are down \$33,350, a 16.8% drop as compared to 2024.
 - Juvenile Court Supplemental Services fines have increased 3.1% since this time last year, a total of \$100.
 - Probate Court Fines are up \$13,500 or 4.3%.
 - Parking Fines have decreased 47.6%. The number of cases in 2024 were 148 and for 2025 are only 87.
 - Drug Abuse & Treatment Fines are up 7.1% compared to 2024. This is an increase of \$2,350.
- Miscellaneous Revenue is down 91%.
 - Telephone Commissions will not be received this year. The commission was previously paid to the County from Inmate Calling Solutions.
 - There is an FCC ruling that eliminates telephone commissions from inmates.
 - In the past, we received a prepaid commission of \$885,000 annually and budgeted \$820,000 for this in 2025, prior to learning of the FCC ruling.

Floyd County Review of May 2025

General Fund (cont'd)

- Expenditures
 - Board of Commissioners is 4.2% more than the YTD budget.
 - Dues & Subscriptions is 83.7% of the annual budget. ACCG annual dues were paid.
 - Travel & Training is 72.7% 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 3.2% above the annual budget. The Granicus subscription was paid in January.
 - Information Technology is higher than the YTD budget by 1.6%.
 - Workers' Compensation was not budgeted for 2025, but there is a claim this year.
 - HSA County Contribution was not budgeted in 2025 because of a coding error in Benefit Connector, our benefits website.
 - Supplies is 46.5% of the annual budget.
 - Data processing is 51.2% of the annual budget. Software for security against phishing was renewed in April.
 - Facilities Management is 2.9% above the YTD budget.
 - Supplies is 47.3% of the annual budget. A new printer was purchased.
 - Gas & Oil is 52.2% of the annual budget.
 - Repair & Maintenance is 53.4% of the annual budget. The majority of the vehicles used are over 10 years old.
 - The costs for several buildings are over-budget ranging from 2.3% to 56.5%. Preparations are being made in anticipation of departmental moves to new locations in order to renovate older spaces.
 - Victim Witness Program is 3.6% more than the YTD budget.
 - The first quarter of 2025 are the only reimbursements received so far this year.
 - Salaries & Wages and FICA are 60.1% and 58.8% of the annual budget respectively.
 - There are 2 positions that were not included in the original budget that have grant revenues to cover the expense.
 - Mental Health Court is 4.9% higher than the YTD budget.
 - The first quarter of 2025 are the only reimbursements received so far.
 - Salaries & Wages are 1.2% more than the YTD budget.
 - Grant Expenditures is 6.9% above the YTD budget.
 - Supplies is 65.9% of the annual budget.
 - There was no budget for travel and training.
 - All Other is 94.7% of the annual budget.
 - Expenditures not covered by the grant are covered with participation fees or DATE funds.

Floyd County Review of May 2025

General Fund (cont'd)

- Expenditures (cont'd)
 - Adult Felony Drug Court is 9.7% greater than the YTD budget.
 - The first quarter of 2025 are the only reimbursements received so far this year.
 - HSA County Contribution was not budgeted in 2025 because of a coding error in Benefit Connector, our benefits website.
 - Grant Expenditures are 8% above the YTD budget.
 - No budget amount was submitted for Supplies, Travel & Training.
 - Telephone was only budgeted for \$30 annually.
 - All Other is \$6,700 greater than the annual budget.
 - Expenditures not covered by the grant are covered with participation fees or DATE funds.
 - FCPD HEAT expenditure is 2% over the YTD budget.
 - The first quarter of 2025 are the only reimbursements received so far this year.
 - Salaries & Wages are 45.7% of the annual budget.
 - Gas & Oil is 49.7% of the annual budget.
 - HIDTA expenditure is 60.5% of the annual budget.
 - The first quarter of 2025 are the only reimbursements received so far.
 - Supplies is 65.1% of the annual budget.
 - Office Rental is 99.3% of the annual budget due to the annual rent payment being made in January.
 - Public Safety and Community Violence is 6% greater than the YTD budget.
 - The first quarter of 2025 are the only reimbursements received so far.
 - Health Insurance was not budgeted for 2025.
 - Equipment is 78.9% of the annual budget. Laptops and vehicle mounts have been ordered for officers.
 - Transportation for Seniors is 19.4% above 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 a budget revision.
 - Cooperative Extension is 5% greater than the YTD budget.
 - Salaries & Wages and FICA are 12% and 11.6% 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.
 - **Total Budgeted Expenditures are 0.2% below the YTD budget.**
- Fund Balance
 - For 2025, the General Fund has decreased its fund balance by \$15,066,818 compared to a decrease of \$12,606,959 for 2024, a variance of \$2,459,858.

Floyd County Review of May 2025

Fire Fund

- Revenues
 - Taxes are \$338,400 more than this time last year.
 - Property Taxes – Prior Years are \$316,850 more.
 - Motor Vehicle Taxes are \$1,400 less.
 - Mobile Home Taxes are \$1,750 more.
 - Intangible Taxes are \$4,750 more.
 - Motor Vehicle TAVT is \$12,800 more.
 - Penalties are \$3,950 more.
 - See explanations in the General Fund for the above revenue categories.
- Expenditures
 - Total expenditures increased by \$572,250 due to pay increases for firefighters at the City of Rome and City of Cave Spring.

E911 Fund

- Revenues
 - Total Revenues are 0.6% below the YTD budget and \$12,900 less than 2024.
 - Charges for Services are \$13,350 less.
 - Prepaid fees are \$10,750 less.
 - Landline fees are \$16,600 less.
 - Wireless fees are \$14,000 more.
- Expenditures
 - Total Expenditures are 2.0% below the YTD budget but \$31,900 more than 2024.
 - Salaries and Benefits are \$31,200 more than last year but 5.6% below the YTD budget due to filling vacant positions in the department.
 - Other Operating Costs are 18.9% above the YTD budget but \$6,100 less than last year.
 - Repairs and Maintenance is 41.5% above the YTD budget and \$30,250 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.
 - In March, the semiannual required console cleaning occurred at a cost of \$3,400, staying consistent in pricing from 2024.

Floyd County Review of May 2025

E911 Fund (cont'd)

- Expenditures (cont'd)
 - 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 9.8% 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 34.5% 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 \$151,000 more than 2024. For the first time since the communication towers' inception, user charges were increased. Access to the system is set at \$41 per radio, a measure aimed at funding required maintenance as the towers near their tenth year of operation.
- Expenditures
 - Total Expenditures are 0.7% below the YTD budget but \$132,900 more than 2024 due to an invoice timing issue with Williams Communication. Only three invoices were received at this time in 2024 instead of five, as well as a \$28K correction.

Emergency Management Fund

- Revenues
 - Grant revenue for EMA will be received later in the year.
- Expenditures
 - Total Expenditures are 0.5% above the YTD budget and \$36,450 more than 2024.
 - 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 58.2% 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.

Floyd County Review of May 2025

Solid Waste Fund

- Revenues
 - Taxes increased \$134,850 when compared to 2024.
 - Property Taxes Prior Years is \$125,950 more.
 - Recording Intangible Tax is \$1,250 more.
 - Motor Vehicle TAVT is \$5,500 more.
 - Penalties and Interest Property tax is \$1,500 more.
 - See explanations in the General Fund for the above revenue categories.
 - Interest Earned is \$450 less when compared to 2024. The average account balance has increased; however, the interest rate earned on that balance has decreased.
- Expenditures
 - Total Expenditures are \$22,850 more than 2024 but 5.5% below the YTD budget.
 - Salaries & Benefits is 10.6% under the YTD budget but \$22,900 more than 2024. This increase is due to a vacation payout for one employee and a change to the Solid Waste Director's pay. In prior years, the Solid Waste Director's pay was split between Public Works and Solid Waste. For 2025, this salary is fully funded by Solid Waste.
 - Other Operating Costs are 6.9% above the YTD budget and \$1,700 more than 2024. This is largely due to an increase in Repairs and Maintenance for dumpster repairs at the remote sites.
 - Utilities is 5.8% above the YTD budget and \$800 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 \$4,450 less than 2024 due to the monthly hauling bill decreasing.

Stadium Maintenance Fund

- Revenues
 - Total Revenues are comprised of Miscellaneous Income and Interest Earned.
 - Interest Earned is 8.7% below the YTD budget but comparable to 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 34.5% below the YTD budget and \$13,600 less than 2024. Major renovations were performed through 2017 SPLOST in 2024 and through the beginning of 2025.

Floyd County Review of May 2025

Water Fund

- Revenues
 - Charges for Services is \$288,700 more than 2024, but .4% below the YTD budget.
 - Consumption reports show an 8.2% increase in residential usage and a 15.4% 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.
 - April 1st a 15% water rate increase also went into effect.
 - Water Meter Charges have increased \$225,800 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 \$12,700 from 2024. In March 2024, we waived fees due to the delay in the postal system.
 - **Operating Revenues are .4% below the YTD budget.**
- Expenses
 - Administration Repairs and Maintenance is 17.5% over the YTD budget and \$6,350 more than 2024 due to a roofing repair made to the drive thru of the building.
 - Administration Data Processing is 8.4% over the YTD budget but \$200 less than last year. This is due to an extra invoice being received for the same time period in 2024, but not 2025.
 - Administration Equipment is 33.5% over the YTD budget but \$3,450 less than 2024. This is due to an emergency purchase of a new HVAC unit for the administration building.
 - We have under 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 .6% above the YTD budget.**
 - Distribution Dues and Subscriptions is 48.2% 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 24.8% over the YTD budget and is \$850 more than 2024. This is due to the timing of yearly uniform purchases.
 - Distribution Travel and Training is 13.9% over the YTD budget and \$2,500 more than 2024. This is for construction safety training attended by employees.
 - Distribution Equipment is 33.5% over the YTD budget but \$22,950 less than last year.
 - Distribution Water Meters Purchased is 36.8% over the YTD budget and is \$164,950 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 35% over the YTD budget and is \$1,700 more than 2024. This is due to the replacement of old GPS vehicle trackers.

Floyd County Review of May 2025

Water Fund (cont'd)

- Expenses (cont'd)
 - Distribution Radio Maintenance is \$2,000 more than 2024 due to an increase in radio maintenance costs.
 - **Total Distribution Expenses are 4.8% above the YTD budget.**
 - Treatment Chemicals is 24% below the YTD budget and is \$24,350 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 13.2% below the YTD budget.**
 - **Total Operating Expenses are 1.9% above the YTD budget.**

Airport Fund

- Revenues
 - Fuel Sales are \$121,300 less than this time last year and 2.5% 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 have further reduced airport traffic and fuel purchases.
 - Avgas Revenue is \$3,400 more.
 - Self-Serve Revenue is \$16,350 less.
 - Jet Fuel Revenue is \$108,350 less.
 - Rental Fees are \$14,050 more than 2024 and 10.4% above the YTD budget due to an increase of new tenants and CPI increases to rental contracts.
 - Land Leases are up \$7,750.
 - T-Hangars are up \$5,300.
 - Big Hangars are up \$800.
 - Tie Downs are up \$150.
 - Miscellaneous Revenue is 4.4% below the YTD budget and \$9,500 less than 2024 due to a decrease in Call Outs, Ramp, and Overnight Hangar fees.
 - **Total Operating Revenues are 0.3% above the YTD Budget.**
- Expenses
 - Supplies are 56.6% 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 2.5% above the annual budget due to an increase in Positive Pay charges from United Community. A budget transfer has been requested.
 - Dues & Subscriptions is 34.7% 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.

Floyd County Review of May 2025

Airport Fund (cont'd)

- Expenses (cont'd)
 - Equipment is 9.6% above the YTD budget due to the purchase of temporary fuel pumps and hoses. These were acquired to maintain Jet Fuel truck operations while awaiting the arrival of the permanent jet pump.
 - Legal Fees are 21.2% above the YTD budget due to the need for contract revisions. This line will be monitored and a budget transfer requested if necessary.
 - Utilities are 6.6% 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 8.7% below the YTD budget.**

Recycling Fund

- Revenues
 - Operating Revenues are 26.1% under the YTD budget and \$32,250 less than 2024 due to a decrease in corrugated materials. 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 .9% over the YTD budget and \$5,650 more than 2024.
 - Salaries and Benefits are .2% under the YTD budget and \$3,400 less than 2024 due to a decrease in health insurance.
 - Depreciation is \$4,900 more than 2024 due to the Allegheny Shredder added in December 2024.
 - Utilities are 5.9% over the YTD budget and \$1,550 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 \$1,350 more than this time last year.
 - Charges for Services is \$2,350 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 triple the annual budget and \$3,050 more than 2024 due to a higher balance earning interest.

Floyd County Review of May 2025

Animal Control Fund (cont'd)

- Revenues (cont'd)
 - Donations are down \$3,000 from 2024 due to receiving fewer public donations and the absence of any fundraisers this year.
- Expenditures
 - Total Expenditures are \$48,700 less than 2024 and 5.4% below the YTD budget.
 - Salaries and Benefits are \$79,450 less than 2024 and 0.4% below the YTD budget due to a combined decrease in Salaries, Worker's Compensation, and Health Insurance.
 - Other Operating Costs have increased \$30,750 compared to 2024 but are 12.7% below the YTD budget.
 - Credit Card Processing Fees are 29.3% above the YTD budget due to a timing issue. There are six processing fees in 2025 instead of five.
 - In-House Medical has increased by \$6,350 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 32.4% above the YTD budget due to an increased need for puppy and kitten food.
 - Repairs and Maintenance is 10.7% 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.

Rome-Floyd Parks and Recreation Authority

- Total Revenues are \$34,150 more than 2024.
- Total Expenditures are \$94,550 more than 2024.
- Admin. Operations has a net expense of \$424,550, a \$10,400 increase over 2024.
 - Dues & Subscriptions is 13.4% above the YTD budget due to the annual SESEC Music License subscription and GRPA Agency dues.
 - Transaction Fees are 30.2% 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 49.9% 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 Swimming Pool has a net revenue of \$7,450, a decrease of \$2,250 from 2024.
 - Total Revenue is down \$1,100 from 2024 due to a decrease in admissions in its first month open. This is due to the unusually high rainfall in May.

Floyd County Review of May 2025

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

- Total Expenditures are up \$1,100 from 2024 due to an increase in part-time workers and supplies.
- Other Programs has a net expense of \$5,200, compared to a net revenue of \$14,450 in 2024 due to revenue-recognition error. In 2024, camp revenues were recognized early. For 2025, the revenue will be reported appropriately in June and July.
 - Total Revenue is up \$8,900 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 \$28,550 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 \$54,400, down \$41,250 from 2024.
 - Revenues are \$34,150 less than 2024. This is due to a timing issue of revenue recognition for Team Monthly Tuition that occurred in 2024. Gymnastic Camp revenue was recognized early in 2024 compared to 2025. This revenue will be appropriately recognized in June/July when camps occur.
 - Expenditures are \$7,100 more than 2024 due to a \$13,850 increase in Salaries and Benefits offset by a decrease in equipment purchases and participation in competitions. Gymnastics hosts approximately 250 youth for classes each month and 50 for Team compared to 30 in 2024 causing the increased need for part-time staff.
- Concessions has a net revenue of \$46,650, down from \$65,350 in 2024.
 - Total Revenues are \$1,250 less than 2024.
 - Total Expenses are \$17,400 more than 2024 due to an increase in part-time staff needed.
- Coosa River Trading Post has a net revenue of \$10,000 down from \$29,350 in 2024.
 - Total Revenues are \$22,150 less than 2024 primarily due to a decrease in Camping Rentals, as well as a decrease in Bait and Camping Supplies.
 - Total Expenditures are \$2,800 more than 2024.
- Adult Softball has a net revenue of \$15,050, up from \$9,650 in 2024.
 - Total Revenues are \$4,450 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 \$950 less than in 2024, though the amount may increase as invoices continue to arrive.

Floyd County Review of May 2025

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

- Senior Inforum was held April 30th at the Thornton Center and welcomed approximately 600 seniors to learn about the many resources available to them in the Rome-Floyd community.
 - Total Revenues are \$4,600, compared to \$5,500 in 2024.
 - Total Expenditures are \$5,650 less than 2024 but this is expected to change as additional invoices come in.

Health Insurance Fund

- Revenues
 - Total Revenues are \$15,200 less than last year mainly due to decreased interest rates, but the average account balance has decreased as well.
- Expenditures
 - Claims are \$251,500 more than last year and 1.7% more than the YTD budget. We currently have 11 participants with claims over \$50,000, and the total amount of claims for these 11 participants is \$1,596,650. These account for 47.5% of the total claims.
 - Wellness Clinic costs are 8.7% under the YTD budget and \$34,150 less than 2024.
 - Clinic Fees are 9.2% under the YTD budget but \$2,600 more than last year.
 - Clinic Services are 8.5% under the YTD budget and \$36,750 less than last year.
 - Pharmacy costs compared to the same time period for 2024 are down \$38,600.

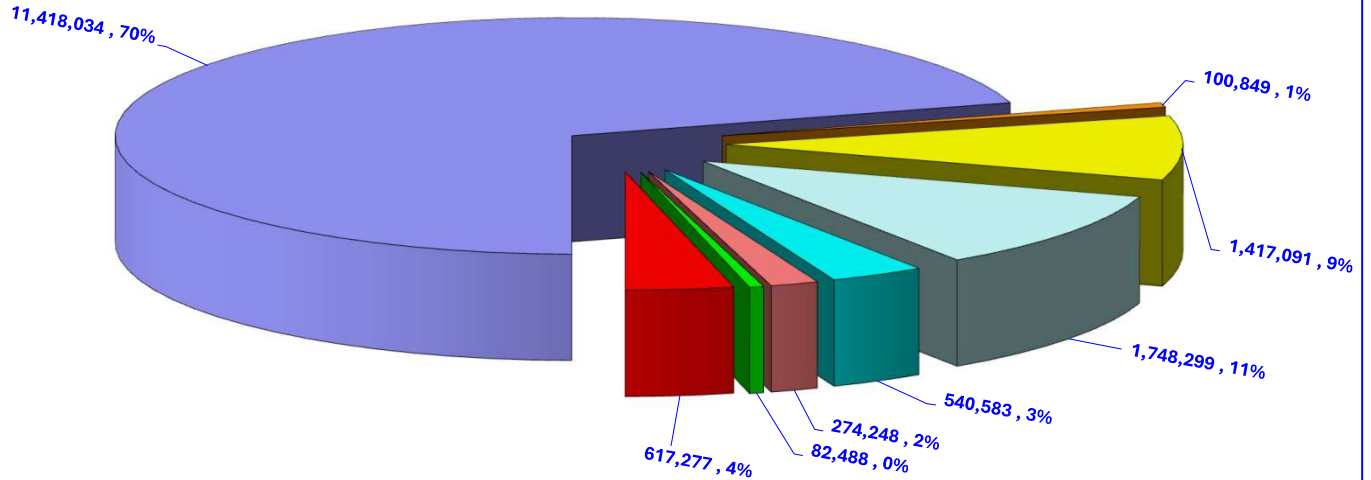
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***Charts
For the Month Ended
May 31, 2025***

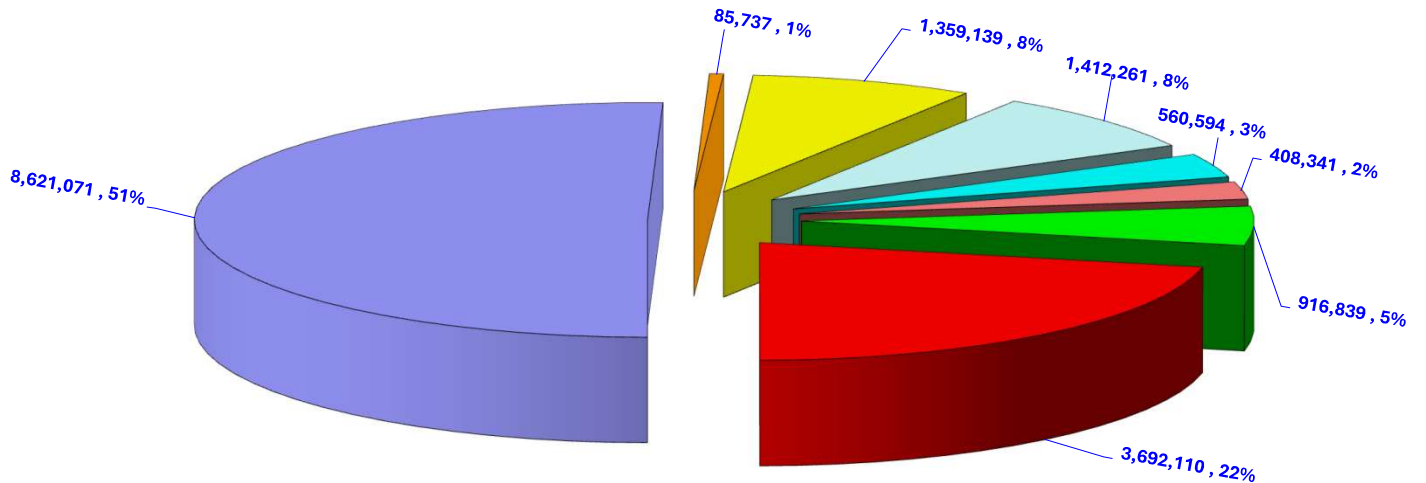
***Prepared by:
Finance Department***

May 2025 Revenues and Transfers In



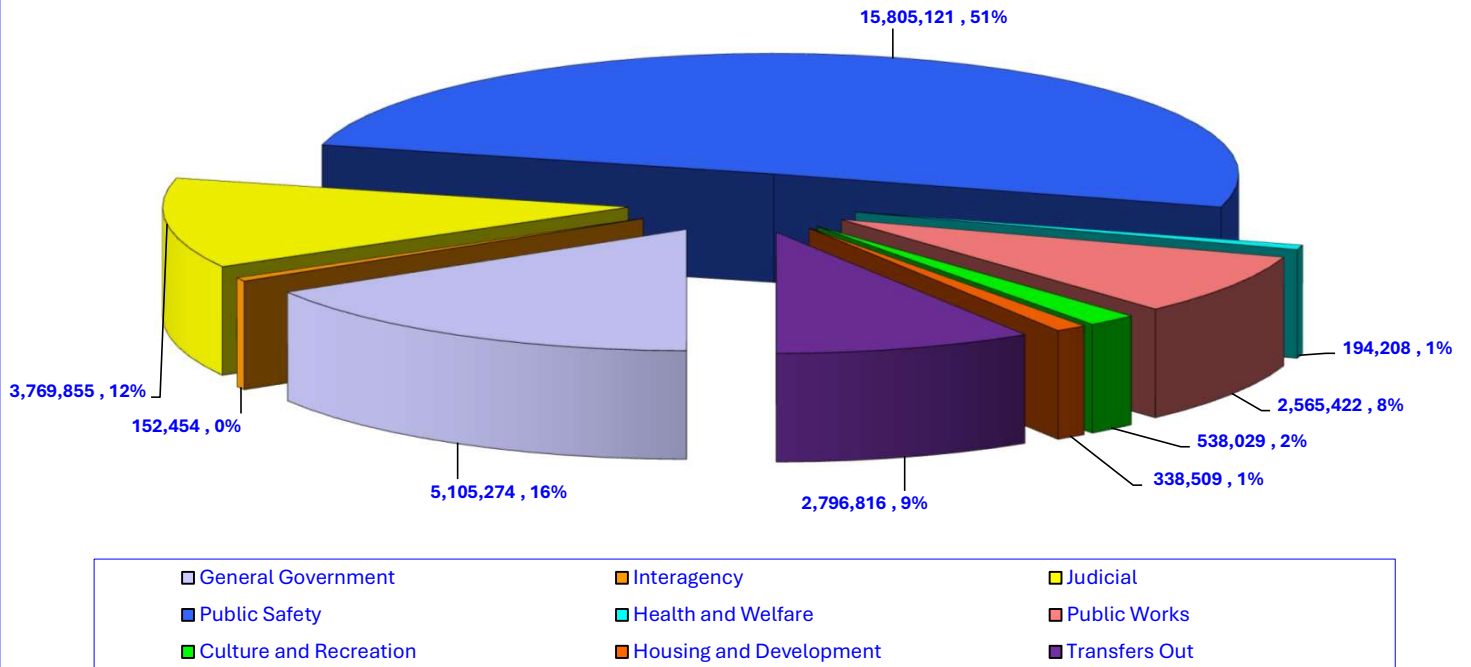
■ Taxes	■ Licenses and Permits	■ Intergovernmental	■ Charges for Services
■ Fines and Forfeitures	■ Interest Earned	■ Miscellaneous	■ Transfers In

May 2024 Revenues and Transfers In

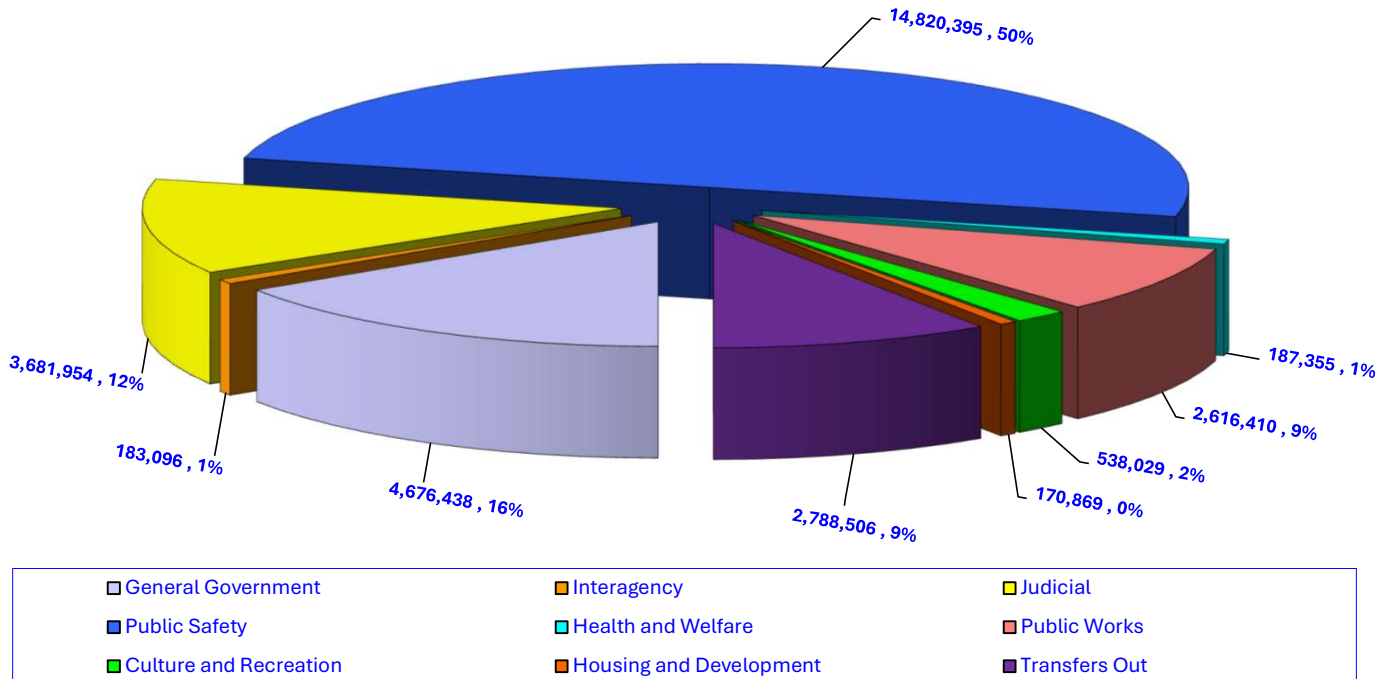


■ Taxes	■ Licenses and Permits	■ Intergovernmental	■ Charges for Services
■ Fines and Forfeitures	■ Interest Earned	■ Miscellaneous	■ Transfers In

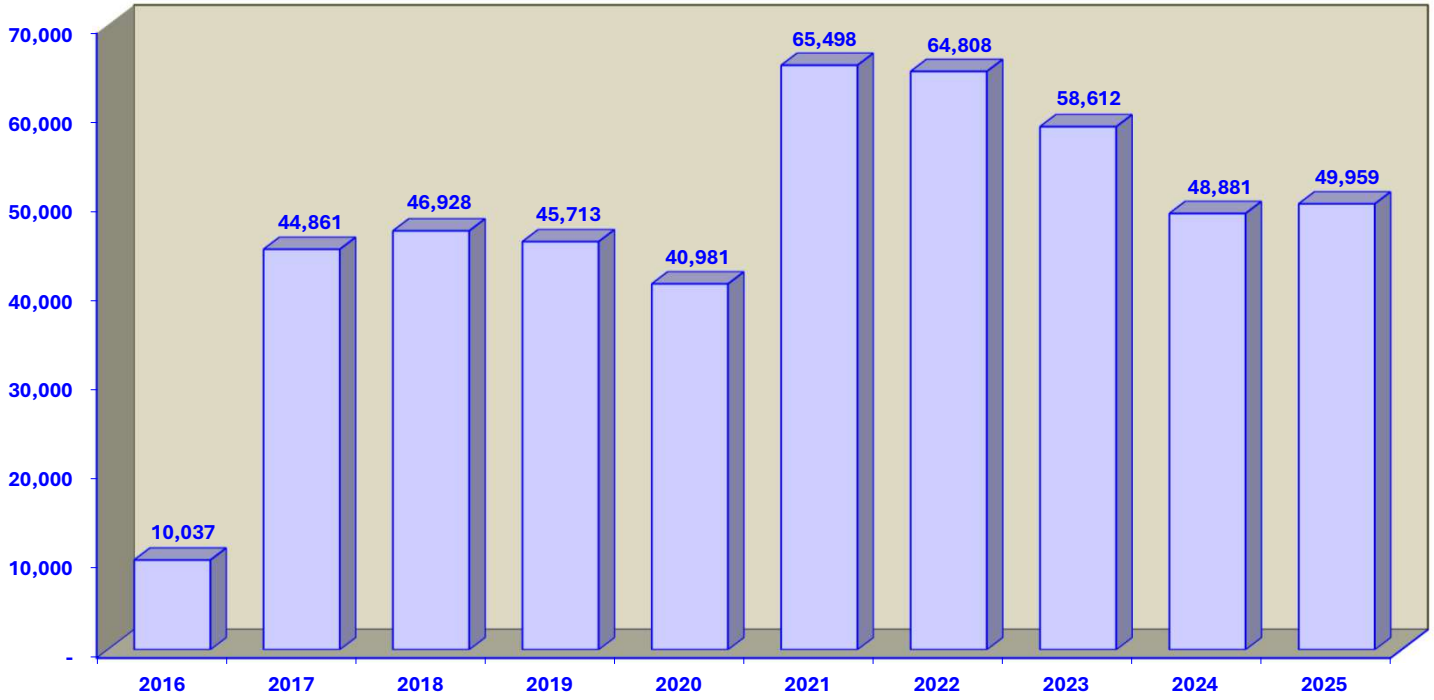
May 2025 Expenditures and Transfers Out



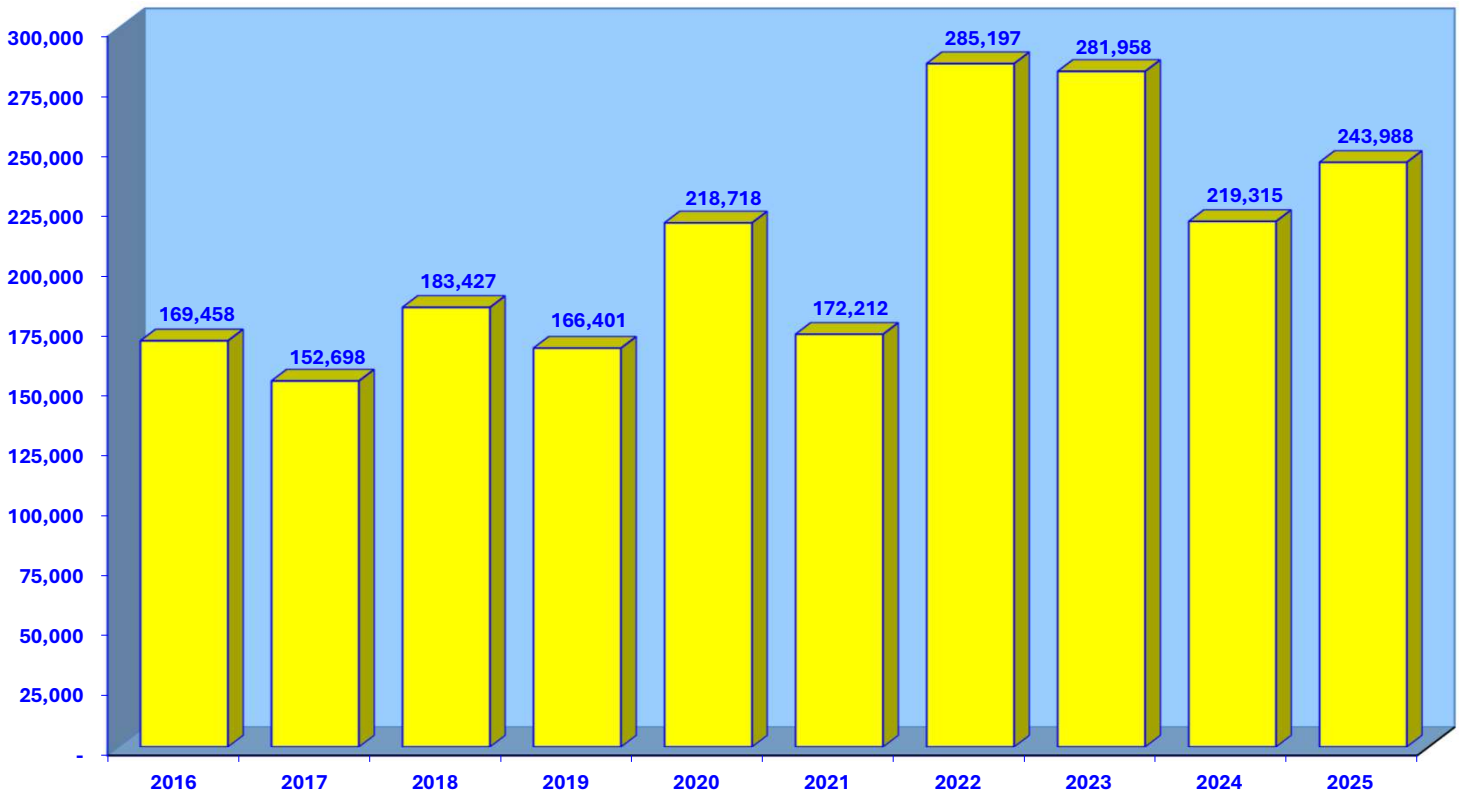
May 2024 Expenditures and Transfers Out



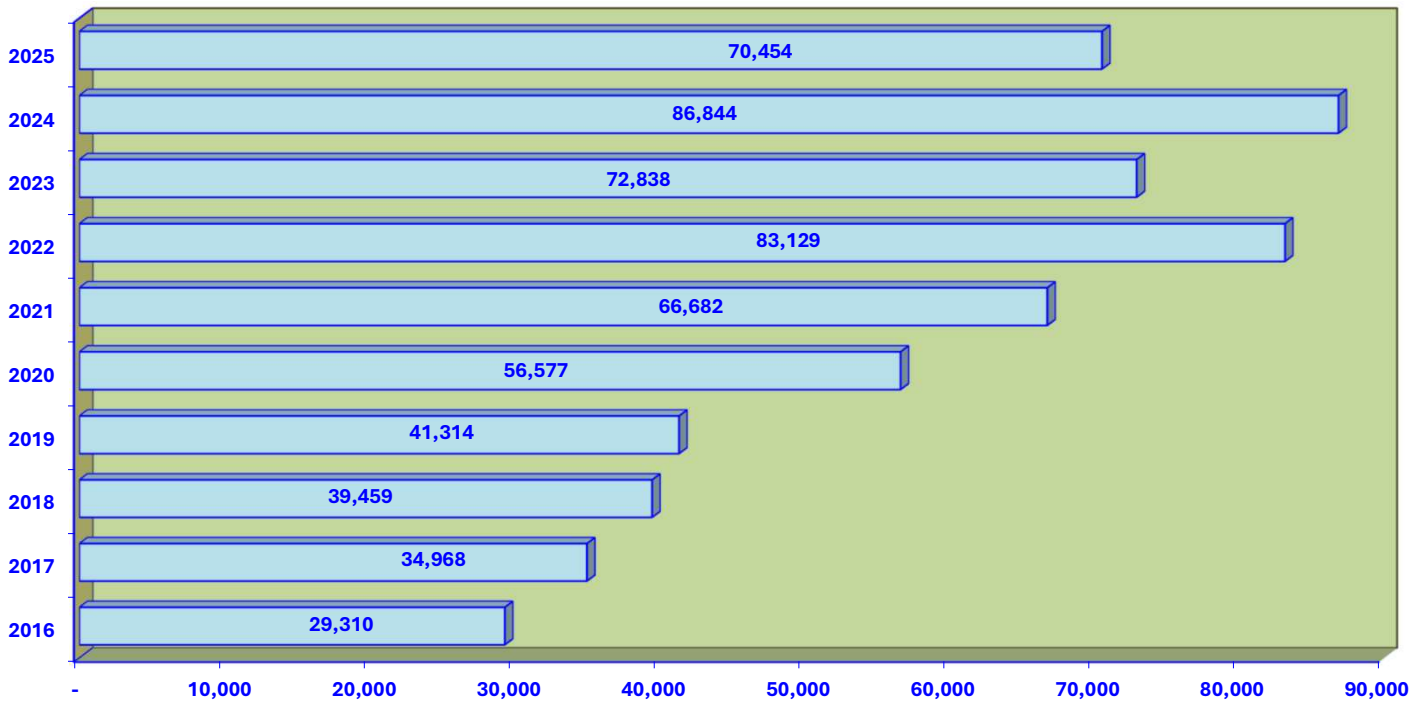
**Probate Court Charges for Service
May YTD
2016-2025**



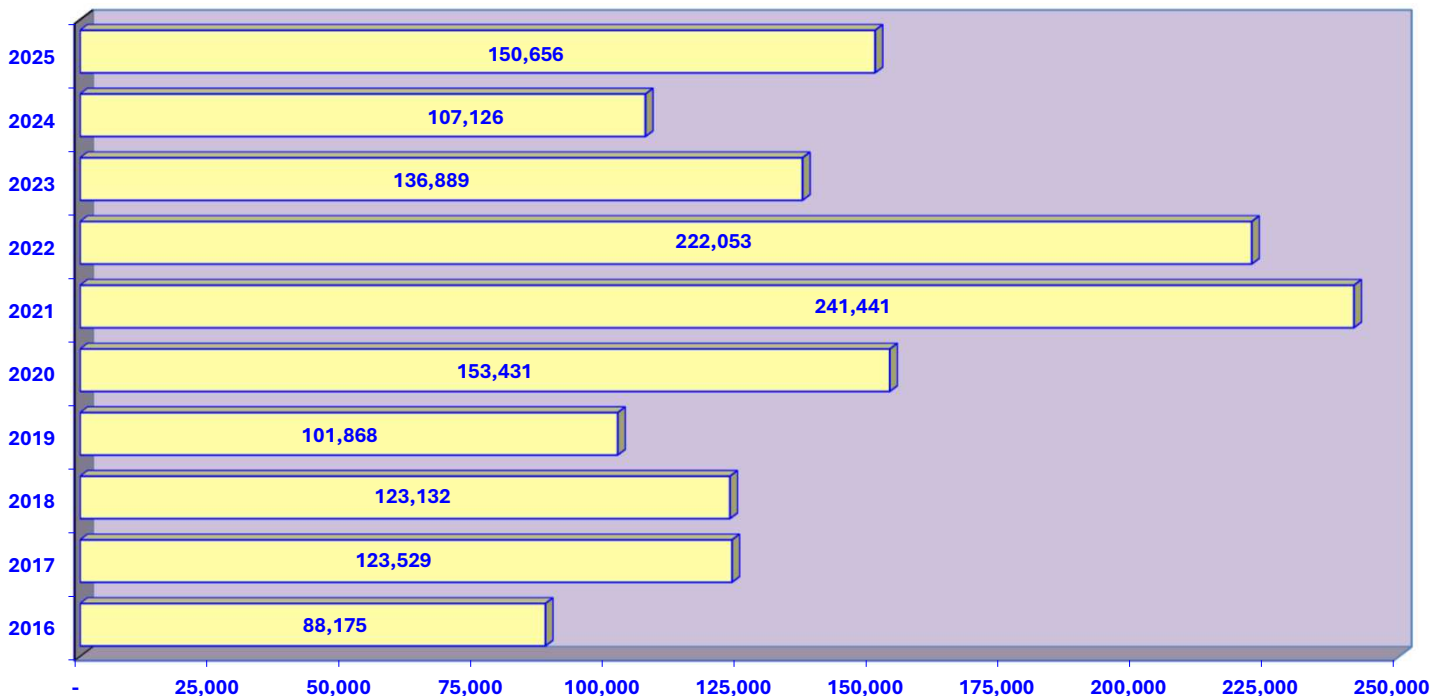
**Clerk of Court Charges for Services
May YTD
2016-2025**



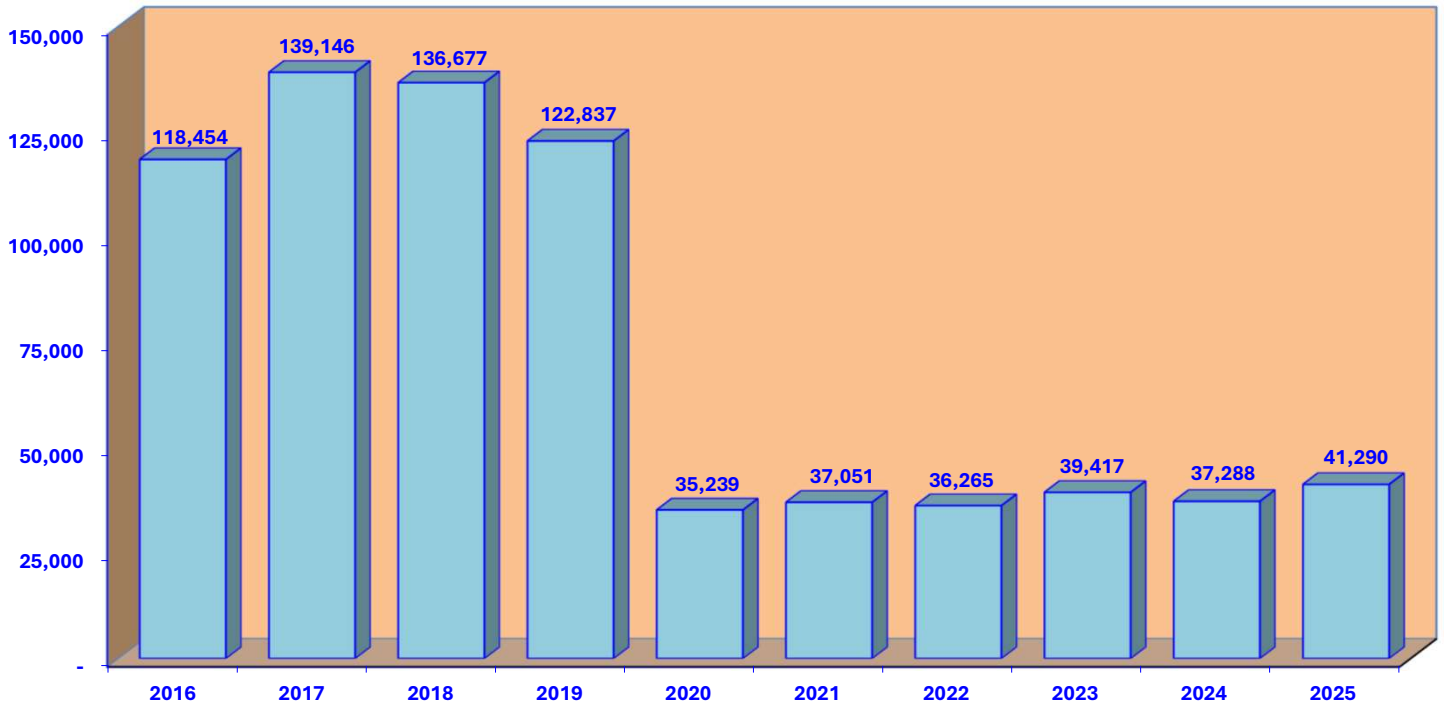
**Clerk of Court
Real Estate Tax Fee
May YTD
2016-2025**



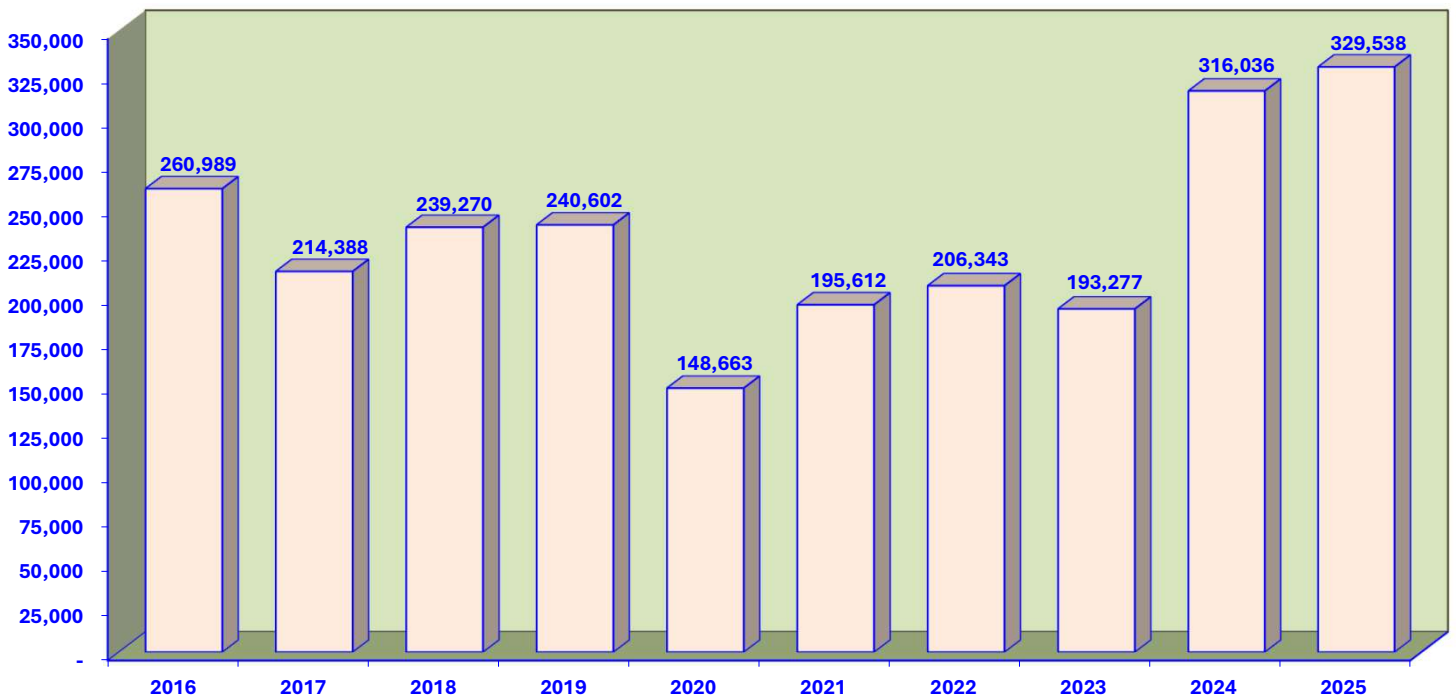
**Clerk of Court
Recording Intangible Taxes
May YTD
2016-2025**



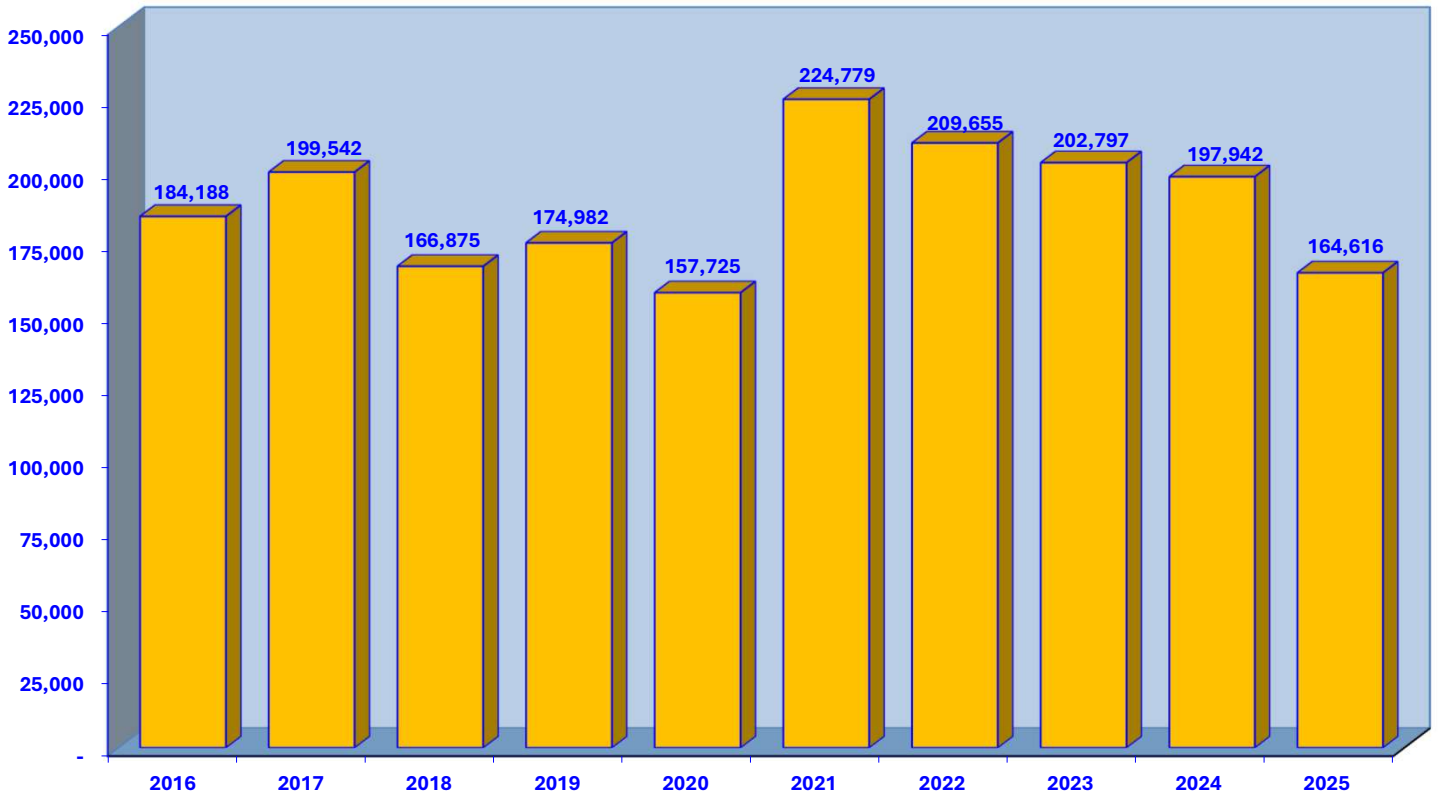
**Magistrate Court Fees
May YTD
2016-2025**



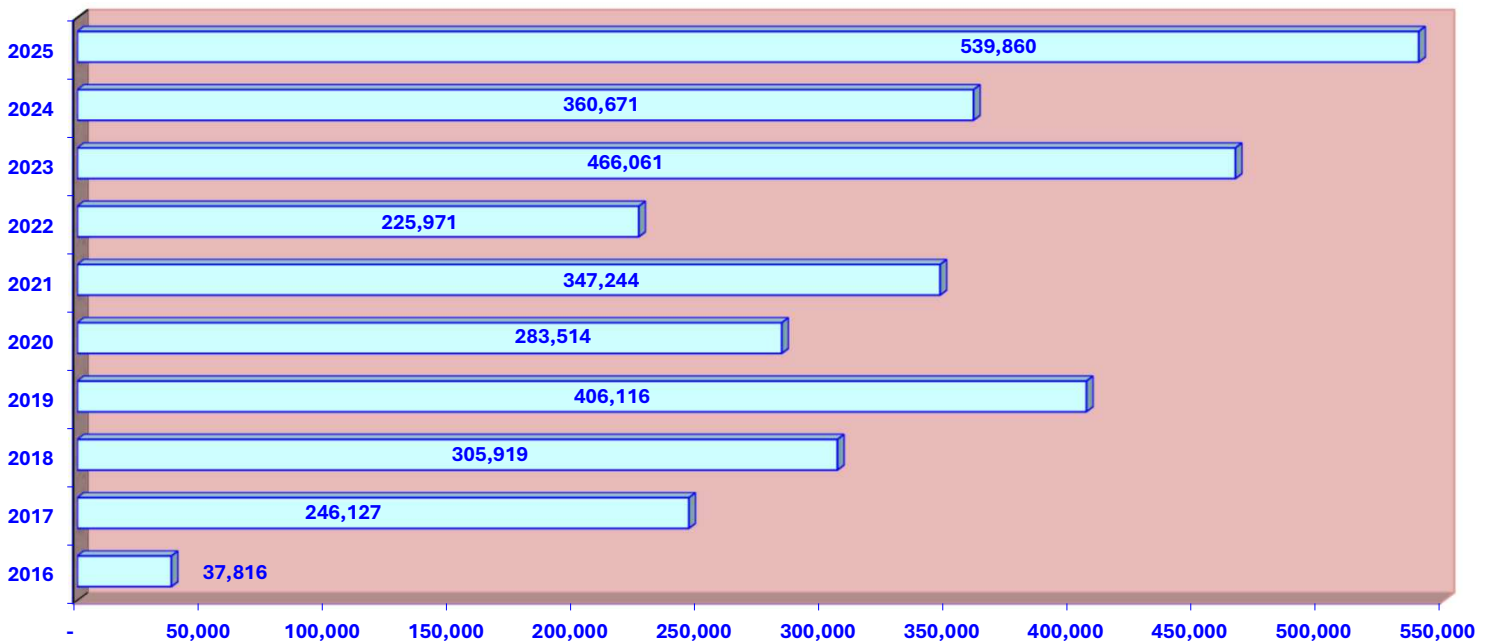
**Probate Court Fines
May YTD
2016-2025**



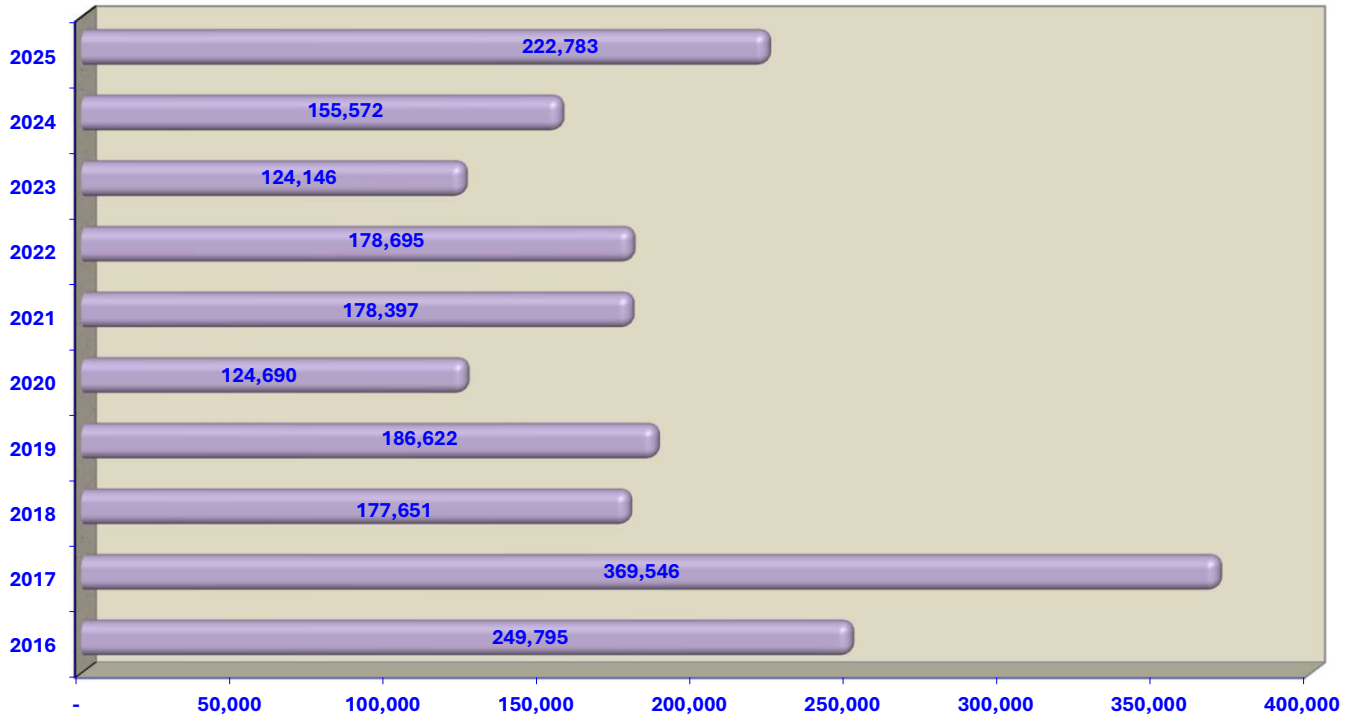
**Clerk of Court Fines
May YTD
2016-2025**



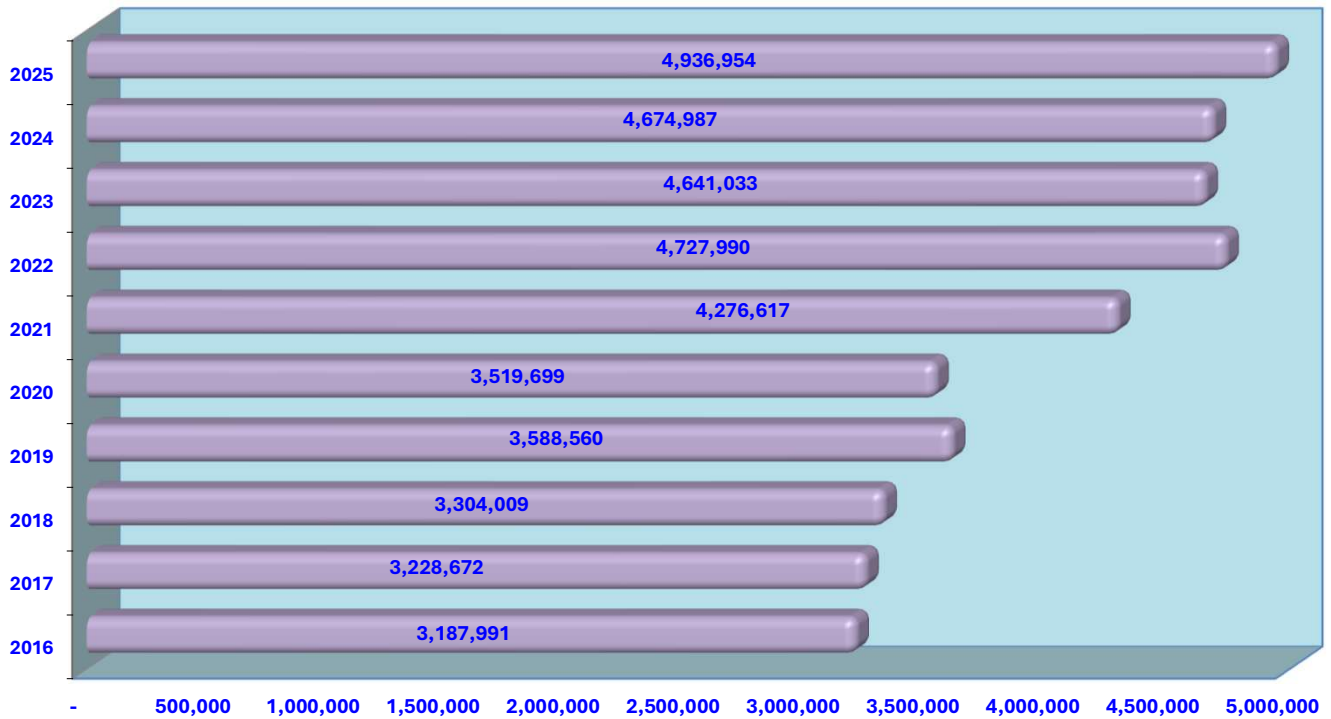
**Boarding Inmate Revenues
May YTD
2016-2025**



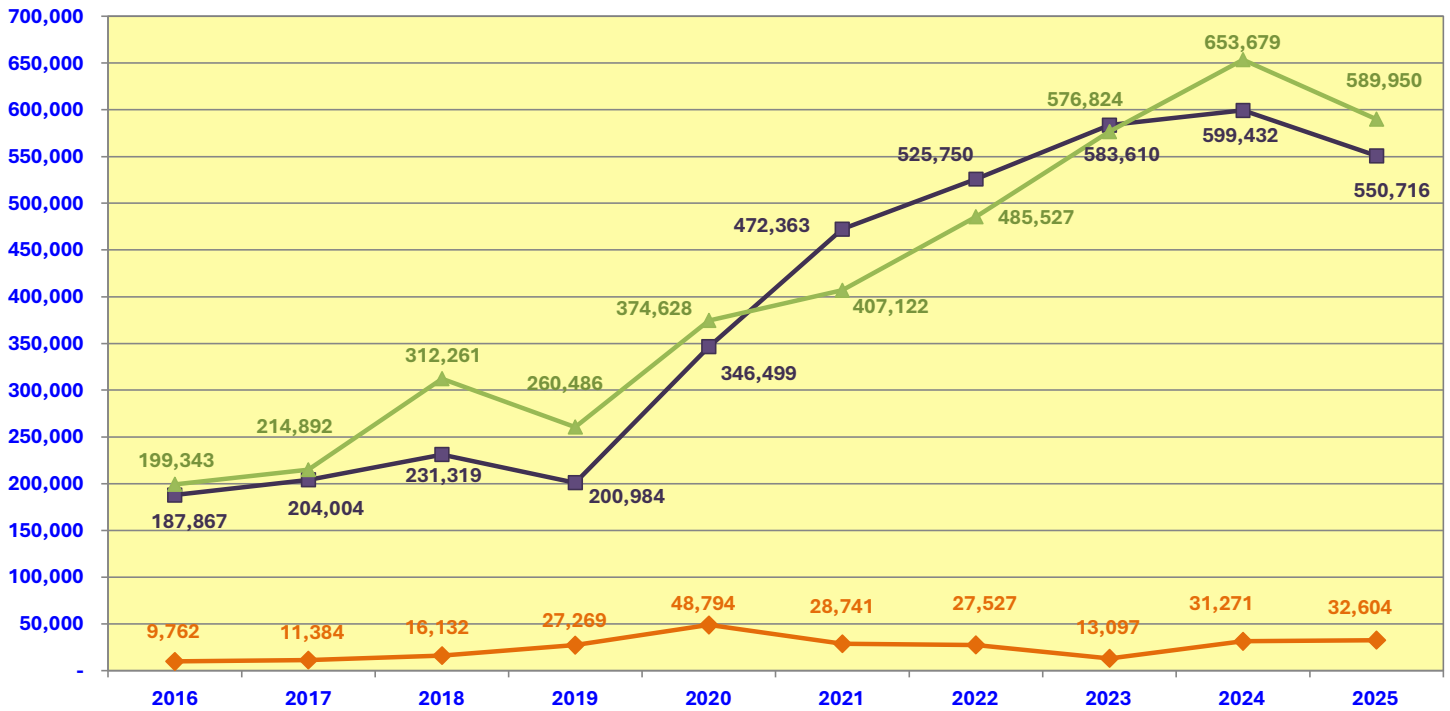
Tax Commissioner Revenues
May YTD
2016-2025



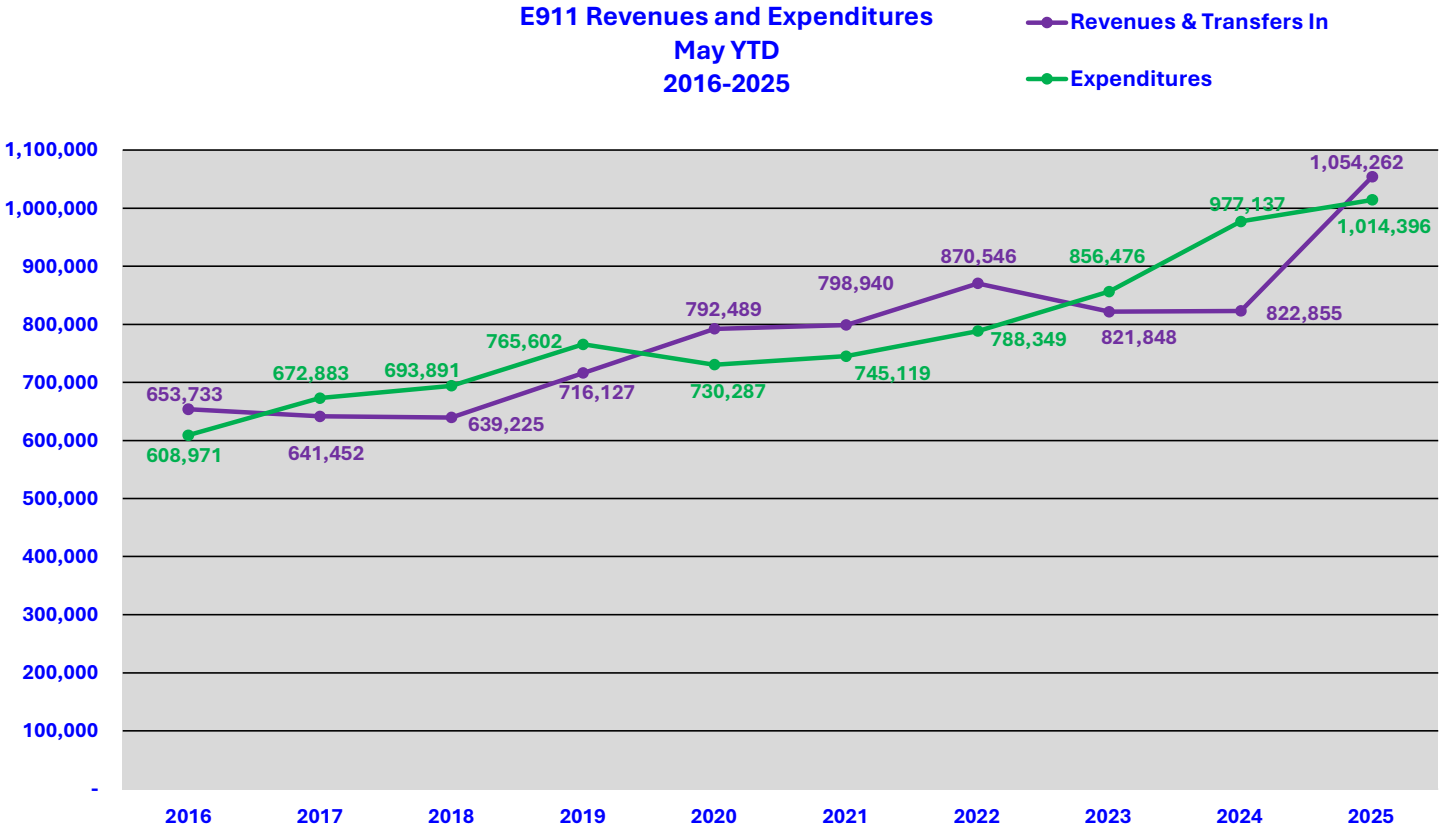
Local Option Sales Tax
May YTD
2016-2025



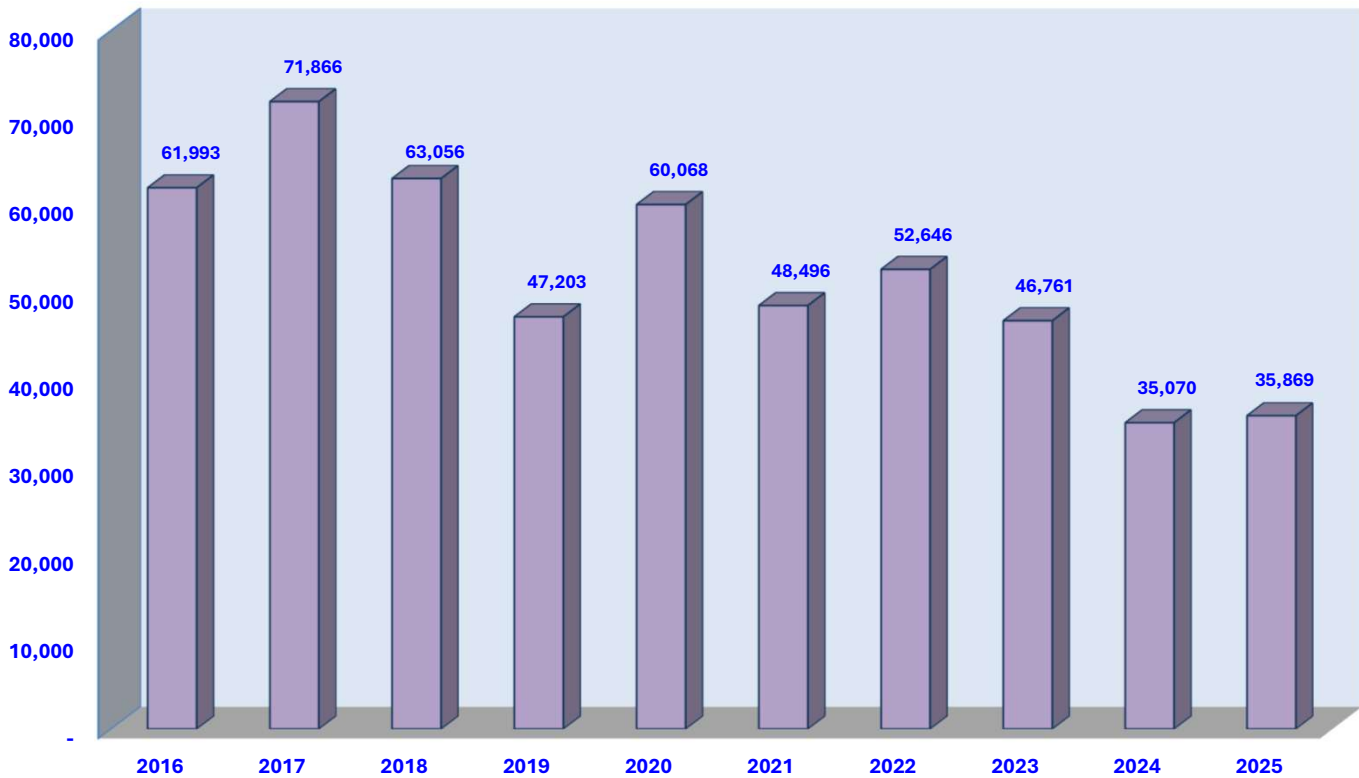
Animal Control Revenues and Expenditures
May YTD
2016-2025



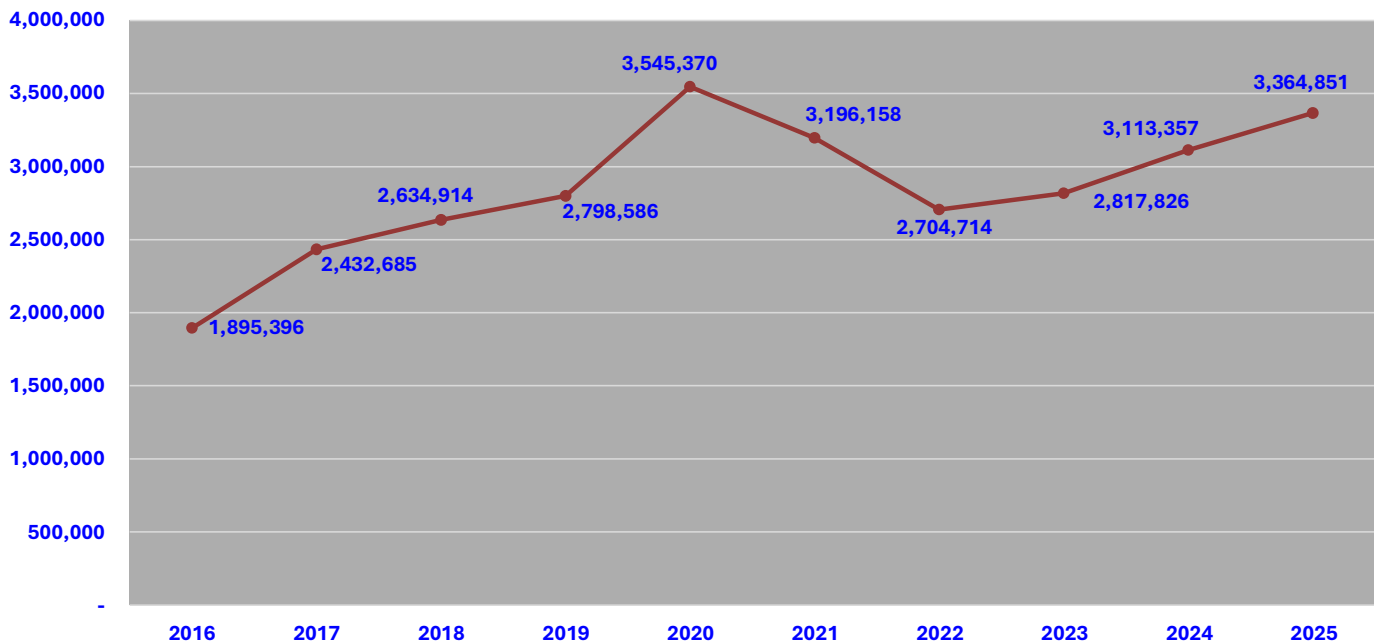
E911 Revenues and Expenditures
May YTD
2016-2025



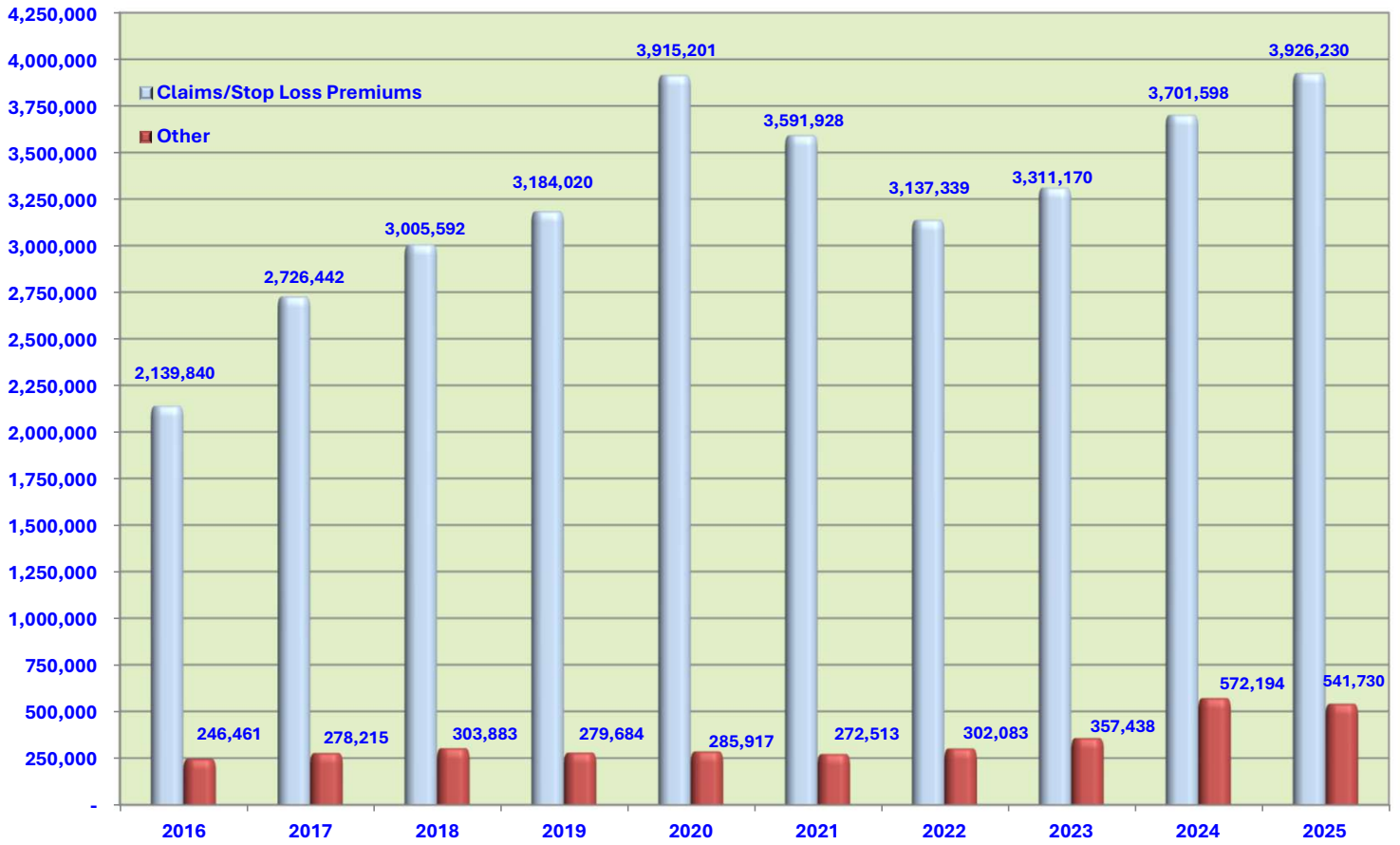
**Health Insurance
HRA
2016-2025**



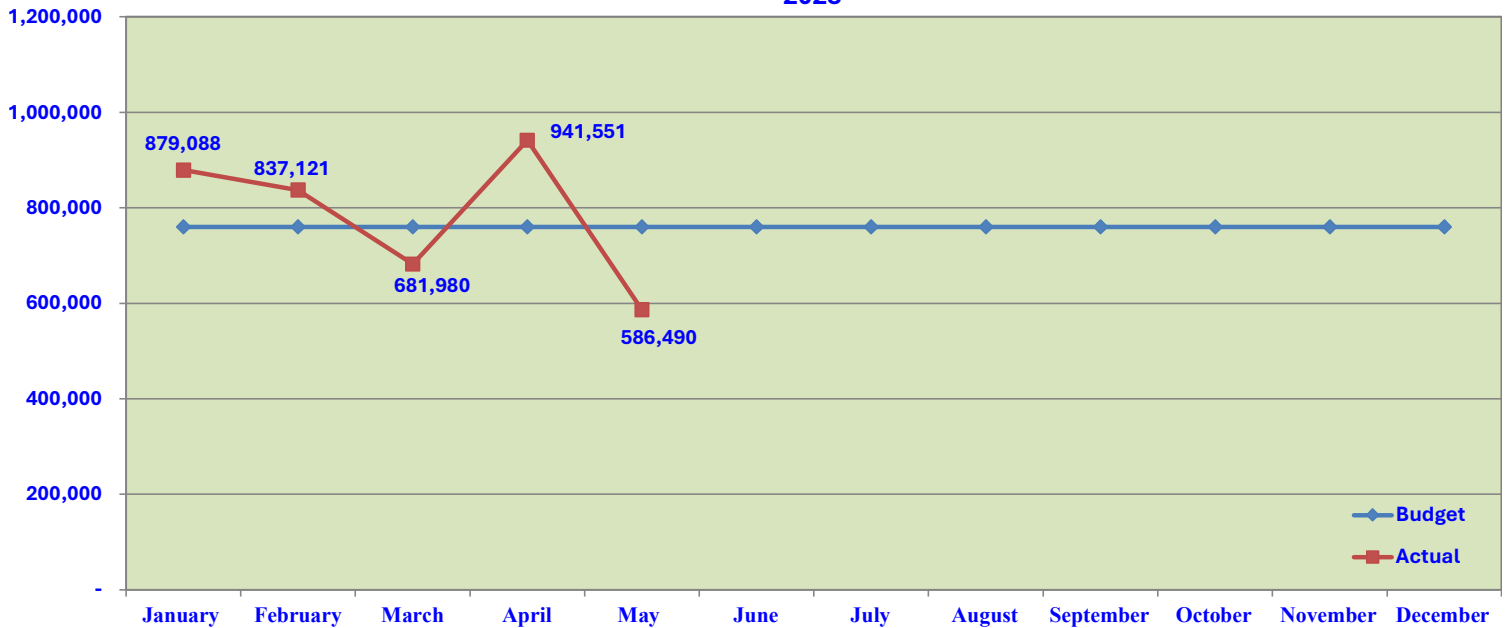
**Health Insurance
Claims
2016-2025**



Health Insurance May YTD 2016-2025



Health Insurance Claims/Stop Loss Premiums 2025



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

***Prepared by:
Finance Department***

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

Percentage of Year
41.7%

	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	98,005	269,413	171,408	274.9%	102,400
REVENUES:					
Taxes	60,068,725	11,418,034	(48,650,691)	19.0%	8,621,071
Licenses and Permits	200,120	100,849	(99,271)	50.4%	85,737
Intergovernmental	3,579,200	1,417,091	(2,162,109)	39.6%	1,359,139
Charges for Services	5,181,980	1,748,299	(3,433,681)	33.7%	1,412,261
Fines and Forfeitures	1,185,250	540,583	(644,667)	45.6%	560,594
Interest Earned	370,150	274,248	(95,902)	74.1%	408,341
Miscellaneous	1,253,820	82,488	(1,171,332)	6.6%	916,839
TOTAL REVENUES	<u>71,839,245</u>	<u>15,581,593</u>	<u>(56,257,652)</u>	<u>21.7%</u>	<u>13,363,983</u>
EXPENDITURES:					
GENERAL GOVERNMENT:					
Board of Commissioners	287,115	131,723	155,392	45.9%	121,953
County Manager	1,366,270	535,024	831,246	39.2%	527,641
Finance Department	797,215	325,423	471,792	40.8%	305,469
Purchasing Department	309,060	129,759	179,301	42.0%	153,132
Information Technology	1,132,315	489,960	642,355	43.3%	378,644
Human Resources	934,845	397,991	536,854	42.6%	349,829
Tax Commissioner	1,292,205	517,654	774,551	40.1%	479,601
Tax Appraisers	1,516,310	631,325	884,985	41.6%	573,084
Tax Assessors	42,670	15,712	26,958	36.8%	23,502
Facilities Management	1,772,980	790,695	982,285	44.6%	537,746
Engineering	376,890	146,263	230,627	38.8%	96,450
Board of Registrars	941,075	331,106	609,969	35.2%	453,013
General Services	1,830,330	662,640	1,167,690	36.2%	676,374
TOTAL GENERAL GOVERNMENT	<u>12,599,280</u>	<u>5,105,274</u>	<u>7,494,006</u>	<u>40.5%</u>	<u>4,676,438</u>
JUDICIAL:					
Superior Court	778,610	288,343	490,267	37.0%	303,523
Judge Niedrach - Superior Court	139,175	55,188	83,987	39.7%	51,326
Judge Johnson - Superior Court	145,100	56,238	88,862	38.8%	46,184
Judge Sparks - Superior Court	73,540	31,139	42,401	42.3%	39,974
Judge King - Superior Court	127,850	53,859	73,991	42.1%	45,980
Clerk of Superior Court	1,642,215	703,005	939,210	42.8%	777,752
Board of Equalization	19,490	8,091	11,399	41.5%	16,945
District Attorney	1,801,250	754,486	1,046,764	41.9%	706,821
Victim Witness Program	10,200	60,377	(50,177)	591.9%	99,381
Public Defender	1,067,555	370,708	696,847	34.7%	414,046
Magistrate Court	738,200	287,939	450,261	39.0%	264,381
Probate Court	829,600	321,878	507,722	38.8%	298,789
Juvenile Court	1,329,890	509,192	820,698	38.3%	514,452
Mental Health Court	82,345	124,005	(41,660)	150.6%	54,865
Adult Felony Drug Court	15,660	145,408	(129,748)	928.5%	47,534
TOTAL JUDICIAL	<u>8,800,680</u>	<u>3,769,855</u>	<u>5,030,825</u>	<u>42.8%</u>	<u>3,681,954</u>

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

Percentage of Year
41.7%

	2025			2024	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
PUBLIC SAFETY:					
County Police	\$ 9,029,480	\$ 3,750,807	\$ 5,278,673	41.5%	\$ 3,039,139
FCPD HEAT	66,605	49,100	17,505	73.7%	31,885
HIDTA	10,900	7,813	3,087	71.7%	89,915
Public Safety/Comm Violence	-	151,988	(151,988)	N/A	520,331
Sheriff - County Jail	16,581,680	6,706,905	9,874,775	40.4%	6,145,958
Medical Department-Prisoners	4,092,275	1,669,644	2,422,631	40.8%	1,648,710
County Prison	8,281,970	3,357,272	4,924,698	40.5%	3,220,941
Coroner	293,865	111,593	182,272	38.0%	123,516
Interagency	18,500	-	18,500	0.0%	-
TOTAL PUBLIC SAFETY	<u>38,375,275</u>	<u>15,805,121</u>	<u>22,570,154</u>	<u>41.2%</u>	<u>14,820,395</u>
PUBLIC WORKS:					
Public Roads	<u>6,232,490</u>	<u>2,565,422</u>	<u>3,667,068</u>	<u>41.2%</u>	<u>2,616,410</u>
TOTAL PUBLIC WORKS	<u>6,232,490</u>	<u>2,565,422</u>	<u>3,667,068</u>	<u>41.2%</u>	<u>2,616,410</u>
HEALTH AND WELFARE					
Health	203,205	101,603	101,603	50.0%	101,603
Welfare	227,660	86,499	141,161	38.0%	82,188
Transportation for Seniors	10,000	6,107	3,893	61.1%	3,565
TOTAL HEALTH AND WELFARE	<u>440,865</u>	<u>194,208</u>	<u>246,657</u>	<u>44.1%</u>	<u>187,355</u>
CULTURE AND RECREATION					
Library	<u>1,291,270</u>	<u>538,029</u>	<u>753,241</u>	<u>41.7%</u>	<u>538,029</u>
TOTAL CULTURE AND RECREATION	<u>1,291,270</u>	<u>538,029</u>	<u>753,241</u>	<u>41.7%</u>	<u>538,029</u>
HOUSING AND DEVELOPMENT					
Cooperative Extension	173,750	81,150	92,600	46.7%	62,139
Economic Development	265,950	257,359	8,591	96.8%	108,729
TOTAL HOUSING AND DEVELOPMENT	<u>439,700</u>	<u>338,509</u>	<u>101,191</u>	<u>77.0%</u>	<u>170,869</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	107,083	149,917	41.7%	103,513
Environmental Office	125,000	52,083	72,917	41.7%	52,083
TOTAL INTERAGENCY	<u>492,800</u>	<u>152,454</u>	<u>340,346</u>	<u>30.9%</u>	<u>183,096</u>
TOTAL BUDGETED EXPENDITURES	<u>68,672,360</u>	<u>28,468,871</u>	<u>40,203,489</u>	<u>41.5%</u>	<u>26,874,546</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	1,668,365	617,277	(1,051,088)	37.0%	3,692,110
Transfers Out	(5,439,230)	(2,796,816)	(2,642,414)	51.4%	(2,788,506)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(3,770,865)</u>	<u>(2,179,539)</u>	<u>(1,051,088)</u>	<u>57.8%</u>	<u>903,604</u>
TOTAL EXPENDITURES	<u>72,443,225</u>	<u>30,648,411</u>	<u>41,254,577</u>	<u>42.3%</u>	<u>25,970,942</u>
NET CHANGE IN FUND BALANCE	(603,980)	(15,066,818)			(12,606,959)
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>\$ 19,251,649</u>	<u>\$ 4,788,811</u>			<u>\$ 9,253,545</u>

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

Percentage of Year
41.7%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Taxes	\$ 10,587,840	\$ 807,316	\$ (9,780,524)	7.6%	\$ 468,920
Interest Earned	125,000	79,678	(45,322)	63.7%	109,180
TOTAL REVENUES	10,712,840	886,994	(9,825,846)	8.3%	578,099
EXPENDITURES					
Public Safety	11,680,345	4,867,103	6,813,242	41.7%	4,294,841
TOTAL EXPENDITURES	11,680,345	4,867,103	6,813,242	41.7%	4,294,841
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(967,505)	(3,980,110)	(16,639,088)	411%	(3,716,742)
OTHER FINANCING SOURCES (USES)					
Transfer In	200,000	83,333	116,667	41.7%	83,333
Transfer Out	(125,000)	(52,083)	(72,917)	41.7%	(52,083)
TOTAL OTHER FINANCING SOURCES (USES)	75,000	31,250	43,750	41.7%	31,250
NET CHANGE IN FUND BALANCE	(892,505)	(3,948,860)			(3,685,492)
FUND BALANCE - BEGINNING OF YEAR	8,240,572	8,240,572			8,316,215
FUND BALANCE - YEAR TO DATE	\$ 7,348,067	\$ 4,291,712			\$ 4,630,723

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

Percentage of Year
41.7%

	2025			2024	
				% of	
	BUDGET	YTD	VARIANCE	BUDGET	YTD
REVENUES					
Taxes	\$ 185,000	\$ 76,300	\$ (108,700)	41.2%	\$ 67,316
Interest Earned	5,000	1,545	(3,455)	30.9%	1,765
TOTAL REVENUES	190,000	77,846	(112,154)	41.0%	69,081
EXPENDITURES					
Economic Development	5,000	-	5,000	0.0%	-
TOTAL EXPENDITURES	5,000	-	5,000	0.0%	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	185,000	77,846	(107,154)	42.1%	69,081
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	-	77,846			69,081
FUND BALANCE - BEGINNING OF YEAR	-	-			-
FUND BALANCE -YEAR TO DATE	\$ -	\$ 77,846			\$ 69,081

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

Percentage of Year
41.7%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
City of Rome	\$ 2,000	\$ -	\$ (2,000)	-	\$ -
Miscellaneous	8,000	1,635	(6,365)	20.4%	1,185
Alarm Registration Fee	1,700	555	(1,145)	32.6%	540
Charges for Services	1,955,000	806,442	(1,148,558)	41.3%	819,789
Interest Earned	2,000	1,303	(697)	65.2%	1,341
TOTAL REVENUES	1,968,700	809,935	(1,158,765)	41.1%	822,855
EXPENDITURES					
Salaries and Benefits	2,190,070	791,286	1,398,784	36.1%	760,109
Other Operating Costs	353,475	214,320	139,155	60.6%	220,428
Equipment	11,540	8,790	2,750	76.2%	1,946
TOTAL EXPENDITURES	2,555,085	1,014,396	1,540,689	39.7%	982,484
OTHER FINANCING SOURCES (USES)					
Transfer In	586,385	244,327	342,058	41.7%	-
NET CHANGE IN FUND BALANCE	-	39,866			(159,629)
FUND BALANCE - BEGINNING OF YEAR	116,900	116,900			116,935
FUND BALANCE - YEAR TO DATE	\$ 116,900	\$ 156,766			\$ (42,694)

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

Percentage of Year
41.7%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 736,620	\$ 309,427	\$ (427,193)	42.0%	\$ 159,368
Tower Lease	51,360	19,229	(32,131)	37.4%	18,136
City of Rome	1,000	-	(1,000)	0.0%	-
Interest Earned	150	437	287	291.3%	579
TOTAL REVENUES	<u>789,130</u>	<u>329,093</u>	<u>(460,037)</u>	<u>41.7%</u>	<u>178,083</u>
EXPENDITURES					
Other Operating Costs	665,340	269,050	396,290	40.4%	150,172
800 MHz Radio Tower Costs	25,000	14,016	10,984	56.1%	-
TOTAL EXPENDITURES	<u>690,340</u>	<u>283,066</u>	<u>407,274</u>	<u>41.0%</u>	<u>150,172</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>98,790</u>	<u>46,027</u>	<u>(52,763)</u>	<u>46.6%</u>	<u>27,910</u>
OTHER FINANCING SOURCES (USES)					
Transfer Out	<u>(85,310)</u>	<u>(5,498)</u>	<u>(79,812)</u>	<u>6.4%</u>	<u>(5,416)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(85,310)</u>	<u>(5,498)</u>	<u>(79,812)</u>	<u>6.4%</u>	<u>(5,416)</u>
NET CHANGE IN FUND BALANCE	<u>13,480</u>	<u>40,529</u>			<u>22,495</u>
FUND BALANCE - BEGINNING OF YEAR	<u>17,369</u>	<u>17,369</u>			<u>17,547</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 30,849</u>	<u>\$ 57,898</u>			<u>\$ 40,042</u>

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

Percentage of Year
41.7%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
GEMA - Emergency Management	\$ 28,895	\$ -	\$ (28,895)	0.0%	\$ -
State of GA - Cert Grant	4,475	-	(4,475)	0.0%	-
City of Rome	10,000	-	(10,000)	0.0%	-
Haz Mit Plan HMGP - Federal	22,000	-	(22,000)	0.0%	-
Haz Mit Plan HMGP - State	980	-	(980)	0.0%	-
Weather Radios - State	5,000	-	(5,000)	0.0%	-
Interest Earned	500	263	(237)	52.7%	689
TOTAL REVENUES	<u>71,850</u>	<u>263</u>	<u>(71,587)</u>	<u>0.4%</u>	<u>689</u>
EXPENDITURES					
Salaries and Benefits	268,590	103,480	165,110	38.5%	98,326
Other Operating Costs	118,260	59,824	58,436	50.6%	28,544
TOTAL EXPENDITURES	<u>386,850</u>	<u>163,304</u>	<u>223,546</u>	<u>42.2%</u>	<u>126,870</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(315,000)	(163,041)	151,959	51.8%	(126,181)
OTHER FINANCING SOURCES (USES)					
Transfers In	315,000	131,250	(183,750)	41.7%	125,844
TOTAL OTHER FINANCING SOURCES (USES)	<u>315,000</u>	<u>131,250</u>	<u>(183,750)</u>	<u>41.7%</u>	<u>125,844</u>
NET CHANGE IN FUND BALANCE	-	(31,791)			(337)
FUND BALANCE - BEGINNING OF YEAR	<u>3,236</u>	<u>3,236</u>			<u>5</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 3,236</u>	<u>\$ (28,554)</u>			<u>\$ (332)</u>

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

Percentage of Year
41.7%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 33,000	\$ 14,709	\$ (18,291)	44.6%	\$ 15,381
Interest Earned	<u>6,000</u>	<u>1,736</u>	<u>(4,264)</u>	<u>28.9%</u>	<u>2,742</u>
TOTAL REVENUES	<u>39,000</u>	<u>16,445</u>	<u>(22,555)</u>	<u>42.2%</u>	<u>18,124</u>
EXPENDITURES					
Judicial	29,605	12,081	17,524	40.8%	9,751
Equipment	<u>7,000</u>	<u>-</u>	<u>7,000</u>	<u>0.0%</u>	<u>-</u>
TOTAL EXPENDITURES	<u>36,605</u>	<u>12,081</u>	<u>24,524</u>	<u>33.0%</u>	<u>9,751</u>
NET CHANGE IN FUND BALANCE	2,395	4,364			8,373
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>\$ 101,601</u>			<u>\$ 146,459</u>

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

Percentage of Year
41.7%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Fines & Forfeitures	\$ -	\$ 29,385	\$ 29,385	N/A	\$ 271,807
Interest Earned	15,000	10,329	(4,671)	68.9%	7,841
TOTAL REVENUES	15,000	39,714	24,714	264.8%	279,648
EXPENDITURES					
Schedule A Expenditures	30,000	3,006	26,994	10.0%	-
Schedule B Expenditures	127,100	55,321	71,779	43.5%	-
TOTAL EXPENDITURES	157,100	58,327	98,773	37.1%	-
NET CHANGE IN FUND BALANCE	(142,100)	(18,612)			279,648
FUND BALANCE - BEGINNING OF YEAR	748,509	748,509			364,100
FUND BALANCE - YEAR TO DATE	\$ 606,409	\$ 729,897			\$ 643,748

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

Percentage of Year
41.7%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Taxes	\$ 2,065,530	\$ 330,068	\$ 1,384,280	16.0%	\$ 195,238
Interest Earned	20,000	17,937	(2,063)	89.7%	18,379
TOTAL REVENUES	<u>2,085,530</u>	<u>348,005</u>	<u>1,382,216</u>	<u>16.7%</u>	<u>213,616</u>
EXPENDITURES					
Salaries and Benefits	622,495	193,717	428,778	31.1%	170,840
Other Operating Costs	60,355	29,320	31,035	48.6%	27,629
Utilities	24,120	11,445	12,675	47.5%	10,666
Equipment	9,500	-	9,500	0.0%	-
Remote Site Operations	337,260	139,616	197,644	41.4%	144,075
Tipping Fees	400,000	151,993	248,007	38.0%	150,054
TOTAL EXPENDITURES	<u>1,453,730</u>	<u>526,091</u>	<u>927,639</u>	<u>36.2%</u>	<u>503,264</u>
OTHER FINANCING SOURCES (USES)					
Transfers Out	(551,140)	(230,346)	320,794	41.8%	(234,964)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(551,140)</u>	<u>(230,346)</u>	<u>320,794</u>	<u>41.8%</u>	<u>(234,964)</u>
NET CHANGE IN FUND BALANCE	80,660	(408,433)			(524,612)
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>\$ 1,106,293</u>			<u>\$ 768,654</u>

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

Percentage of Year
41.7%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Intergovernmental	\$ 5,966,580	\$ 3,127,627	\$ (2,838,953)	52.4%	\$ 322,828
Interest Earned	250,000	94,152	(155,848)	37.7%	131,963
TOTAL REVENUES	6,216,580	3,221,778	(2,994,802)	51.8%	454,790
EXPENDITURES					
Treatment Plant Chemical Conversion	1,164,510	900,191	264,319	77.3%	-
Admin. HVAC	-	-	-	N/A	735,608
Big Texas Valley Water Project	4,802,070	4,802,070	-	100.0%	-
TOTAL EXPENDITURES	5,966,580	5,702,261	264,319	95.6%	735,608
OTHER FINANCING SOURCES (USES)					
Transfers Out	(250,000)	(61,234)	188,766	24.5%	(408,286)
TOTAL OTHER FINANCING SOURCES (USES)	(250,000)	(61,234)	188,766	24.5%	(408,286)
NET CHANGE IN FUND BALANCE	-	(2,541,717)			(689,103)
FUND BALANCE - BEGINNING OF YEAR	-	-			408,285
FUND BALANCE - YEAR TO DATE	\$ -	\$ (2,541,717)			\$ (280,818)

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

Percentage of Year
41.7%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Interest Earned	\$ 8,000	\$ 5,979	\$ (2,021)	74.7%	\$ 5,967
Miscellaneous	54,955	-	(54,955)	0.0%	-
TOTAL REVENUES	62,955	5,979	(56,976)	9.5%	5,967
EXPENDITURES					
Maintenance	162,955	11,899	151,056	7.3%	25,323
TOTAL EXPENDITURES	162,955	11,899	151,056	7.3%	25,323
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(100,000)	(5,920)	(208,033)	5.9%	(19,356)
OTHER FINANCING SOURCES					
Transfers in	100,000	41,667	58,333	41.7%	41,667
TOTAL OTHER FINANCING SOURCES (USES)	100,000	41,667	58,333	41.7%	41,667
NET CHANGE IN FUND BALANCES	-	35,747			22,310
FUND BALANCE - BEGINNING OF YEAR	409,349	409,349			310,751
FUND BALANCE - YEAR TO DATE	\$ 409,349	\$ 445,096			\$ 333,061

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

	Original Budget	Cumulative Revised Budget	Cumulative Totals To Date	2025 Budget	2025 YTD
Revenues					
SPLOST Taxes	\$ 33,058,378	\$ 36,640,660	\$ 36,640,663	\$ -	\$ -
Interest Earned	494,000	2,479,575	2,493,052	25,000	15,200
Miscellaneous	-	73,900	73,900	-	-
Total Revenues	33,552,378	39,194,135	39,207,615	25,000	15,200
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)	\$ -	\$ -	\$ 864,400	\$ (845,000)	\$ 15,200

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

	Original Budget	Cumulative Revised Budget	Cumulative Totals To Date	2025 Budget	2025 YTD
Revenues					
Special Purpose Sales Tax	\$ 26,900,000	\$ 30,651,000	\$ 30,651,359	\$ -	\$ -
Interest Earned	150,000	1,153,980	1,161,827	18,000	8,991
Total Revenues	27,050,000	31,804,980	31,813,186	18,000	8,991
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)	\$ -	\$ 534,477	\$ (519,925)	\$ 8,991

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

	Original Budget	Cumulative Revised Budget	Cumulative Totals To Date	2025 Budget	2025 YTD
Revenues:					
Tax Collections					
Floyd County	\$ 38,770,000	\$ 40,746,250	\$ 40,746,251	\$ -	\$ -
City of Rome	23,617,000	24,810,045	24,810,041	-	-
City of Cave Spring	2,591,000	2,691,000	2,691,000	-	-
Interest Earned	-	1,360,585	1,221,083	125,000	28,996
Miscellaneous Revenue	-	603,540	565,814	-	-
Total Revenues	64,978,000	70,211,420	70,034,189	125,000	28,996
Expenditures:					
Floyd County					
Airport Runway Extension	5,761,000	8,775,810	9,114,448	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	511,355	-	-
Intergovernmental City of Rome	23,617,000	24,810,045	22,522,141	-	-
Intergovernmental City of Cave Spring	2,591,000	2,691,000	2,692,178	-	-
Administrative Fees	-	10,465	10,463	-	-
Total Expenditures	64,978,000	70,211,420	68,134,006	5,089,750	338,639
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ 1,900,182	\$ (4,964,750)	\$ (309,642)

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

	Original Projects Budget	Cumulative Revised Budget	Cumulative Totals To Date	2025 Budget	2025 YTD
Revenues:					
Tax Collections					
Floyd County	\$ 41,384,318	\$ 70,972,850	\$ 71,371,995	\$ -	\$ -
City of Rome	21,216,362	22,516,365	22,117,221	-	-
City of Cave Spring	1,281,000	1,281,000	1,281,000	-	-
Interest Earned	-	3,626,850	4,276,680	500,000	649,833
Miscellaneous Revenue	-	-	48,589	-	-
Total Revenues	63,881,680	98,397,065	99,095,485	500,000	649,833
Expenditures:					
Floyd County					
Ag Center	8,000,000	8,000,000	2,211,269	5,794,530	5,800
E911 Update/Upgrade/Renovation					
Consoles & Furniture	170,000	158,470	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	1,216,861	6,454,265	832,535
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	1,317,130	145,000	369,606
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	9,877,954	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 May 31, 2025

	Original Projects Budget	Cumulative Revised Budget	Cumulative Totals To Date	2025 Budget	2025 YTD
Airport Corporate Hangar Construction	\$ 899,210	\$ 2,734,185	\$ 193,372	\$ 2,547,610	\$ 6,796
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	7,768,333	7,327,650	4,688,668
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	14,337	5,000	-
Total Floyd County Expenditures	41,384,318	61,169,695	39,943,629	28,190,585	7,001,976
Net Floyd County	-	13,430,005	35,705,046	(27,690,585)	(6,352,143)
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	63,740,991	28,190,585	7,001,976
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	\$ 35,301,517	\$ (28,379,975)	\$ (6,363,609)

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

	Original Projects Budget	Cumulative Revised Budget	Cumulative Totals To Date	2025 Budget	2025 YTD
Revenues:					
Tax Collections					
Floyd County	\$ 58,037,000	\$ 58,037,000	\$ 15,856,916	\$ 11,525,510	\$ 5,922,733
City of Rome	48,766,289	48,766,289	9,747,084	9,670,080	3,190,708
City of Cave Spring	3,200,000	3,200,000	638,071	633,030	208,873
Interest Earned	-	-	194,511	200,000	108,530
Miscellaneous Revenue	-	-	-	-	-
Total Revenues	110,003,289	110,003,289	26,436,581	22,028,620	9,430,844
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	1,015,231	846,505	820,705
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	439,599	1,445,000	439,599
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	6,809,978	15,346,065	4,957,700
Net Floyd County	-	-	9,241,449	(3,620,555)	1,073,563
Intergovernmental City of Rome	48,766,289	48,766,289	9,747,084	9,670,080	3,190,708
Intergovernmental City of Cave Spring	3,200,000	3,200,000	638,071	633,030	208,873
Total Expenditures	110,003,289	110,003,289	17,195,133	25,649,175	8,357,281
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)	\$ -	\$ -	\$ 9,241,449	\$ (3,867,950)	\$ 1,073,563

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

Percentage of Year
41.7%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
OPERATING REVENUES					
Charges for Services	\$ 8,463,250	\$ 3,497,939	\$ (4,965,311)	41.3%	\$ 3,209,264
Rental Fees	12,000	5,719	(6,281)	47.7%	5,247
TOTAL OPERATING REVENUES	<u>8,475,250</u>	<u>3,503,658</u>	<u>(4,971,592)</u>	<u>41.3%</u>	<u>3,214,511</u>
OPERATING EXPENSES					
Water Administration					
Salaries and Benefits	889,190	363,893	525,297	40.9%	341,462
Supplies and Other Expenses	457,400	200,536	256,864	43.8%	182,204
Equipment	11,300	8,500	2,800	75.2%	11,971
Depreciation	18,535	9,531	9,004	51.4%	10,503
	<u>1,376,425</u>	<u>582,460</u>	<u>793,965</u>	<u>42.3%</u>	<u>546,140</u>
Water Distribution					
Salaries and Benefits	1,147,100	515,695	631,405	45.0%	458,655
Supplies and Other Expenses	837,540	313,604	523,936	37.4%	298,772
Equipment	2,850	2,143	707	75.2%	25,093
Purchased Water	1,700,000	956,053	743,947	56.2%	811,031
Water Meters	225,000	164,925	60,075	73.3%	-
Utilities	500,000	202,753	297,247	40.6%	182,950
Depreciation	1,705,575	692,379	1,013,196	40.6%	691,632
	<u>6,118,065</u>	<u>2,847,552</u>	<u>3,270,513</u>	<u>46.5%</u>	<u>2,468,133</u>
Water Treatment Plant					
Salaries and Benefits	452,600	190,316	262,284	42.0%	176,548
Supplies and Other Expenses	393,210	62,552	330,658	15.9%	87,006
Equipment	45,780	6,315	39,465	13.8%	1,125
Utilities	100,320	14,811	85,509	14.8%	40,820
Depreciation	64,305	26,793	37,512	41.7%	26,793
	<u>1,056,215</u>	<u>300,787</u>	<u>755,428</u>	<u>28.5%</u>	<u>332,292</u>
TOTAL OPERATING EXPENSES	<u>8,550,705</u>	<u>3,730,799</u>	<u>4,819,906</u>	<u>43.6%</u>	<u>3,346,565</u>
OPERATING INCOME (LOSS)	(75,455)	(227,141)	(151,686)	301.0%	(132,054)
NON-OPERATING INCOME (LOSS)					
Interest and Fiscal Charges	(113,435)	(41,201)	72,234	36.3%	(47,782)
Amortization of Bond Costs	53,700	16,740	(36,960)	31.2%	19,613
Gain on sale of fixed assets	-	4,050	4,050	N/A	12,771
Interest Earned	275,000	119,683	(155,317)	43.5%	172,949
Transfer from Fire Fund	125,000	52,083	(72,917)	41.7%	52,083
Transfer to General Fund	(908,940)	(378,725)	530,215	41.7%	(149,854)
TOTAL NON-OPERATING INCOME (LOSS)	<u>(568,675)</u>	<u>(227,370)</u>	<u>341,305</u>	<u>40.0%</u>	<u>59,780</u>
Total Operating and Non-Operating Income (Loss)	(644,130)	(454,511)	189,619	70.6%	(72,274)
Water Capital	(2,416,380)	(2,174,013)	242,367	90.0%	(763,278)
CHANGE IN NET POSITION	(3,060,510)	(2,628,524)			(835,552)
NET POSITION - BEGINNING OF YEAR	<u>48,237,033</u>	<u>48,237,033</u>			<u>48,758,275</u>
NET POSITION - YEAR TO DATE	<u>\$ 45,176,523</u>	<u>\$ 45,608,509</u>			<u>\$ 47,922,723</u>

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

Percentage of Year
41.7%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Charges for Services	\$ 2,483,000	\$ 3,497,939	1,014,939	140.9%	\$ 3,209,264
Rental Fees	12,600	5,719	(6,881)	45.4%	5,247
Miscellaneous	63,530	-	(63,530)	0.0%	-
Interest Earned	340,000	119,683	(220,317)	35.2%	172,949
Transfer from Fire Fund	125,000	52,083	(72,917)	41.7%	52,083
Gain on sale of fixed assets	-	4,050	4,050	N/A	12,771
TOTAL CASH INCREASES	<u>3,024,130</u>	<u>3,679,474</u>	<u>655,344</u>	<u>121.7%</u>	<u>3,452,314</u>
CASH DECREASES					
Water Administration					
Salaries and Benefits	812,160	363,551	448,609	44.8%	341,626
Supplies and Other Expenses	440,805	127,226	313,579	28.9%	144,649
Equipment	27,800	8,500	19,300	30.6%	11,971
Interest and Fiscal Charges	113,435	46,784	66,651	41.2%	54,323
Transfer to General Fund	359,650	378,725	(19,075)	105.3%	149,854
	<u>1,753,850</u>	<u>924,786</u>	<u>829,064</u>	<u>52.7%</u>	<u>702,423</u>
Water Distribution					
Salaries and Benefits	1,206,590	515,686	690,904	42.7%	458,664
Supplies and Other Expenses	829,630	295,968	533,662	35.7%	314,336
Equipment	46,630	2,143	44,487	4.6%	25,093
Purchased Water	1,680,000	956,053	723,947	56.9%	809,989
Water Meters	350,000	149,105	200,895	42.6%	9,900
Utilities	410,000	203,049	206,951	49.5%	182,890
	<u>4,522,850</u>	<u>2,122,004</u>	<u>2,400,846</u>	<u>46.9%</u>	<u>1,800,872</u>
Water Treatment Plant					
Salaries and Benefits	418,030	190,316	227,714	45.5%	176,489
Supplies and Other Expenses	318,260	59,837	258,423	18.8%	77,187
Equipment	45,770	3,015	42,755	6.6%	1,125
Utilities	82,000	20,612	61,388	25.1%	41,060
	<u>864,060</u>	<u>273,780</u>	<u>590,280</u>	<u>31.7%</u>	<u>295,861</u>
Water Capital	<u>2,983,000</u>	<u>2,174,013</u>	<u>808,987</u>	<u>72.9%</u>	<u>763,278</u>
TOTAL CASH DECREASES	<u>10,123,760</u>	<u>5,494,583</u>	<u>4,629,177</u>	<u>54.3%</u>	<u>3,562,434</u>
NET INCREASE (DECREASE)	(7,099,630)	(1,815,111)			(110,120)
CHANGE IN BALANCE SHEET		449,076			(59,582)
CASH - BEGINNING OF YEAR		<u>8,492,420</u>			<u>8,702,441</u>
CASH - YEAR TO DATE		<u>\$ 7,126,385</u>			<u>\$ 8,532,739</u>

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

Percentage of Year
41.7%

	2025				2024
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
OPERATING REVENUES					
Charges for Services	\$ 1,000	\$ 238	\$ (762)	23.8%	\$ 344
Fuel Sales	990,500	388,063	(602,437)	39.2%	509,352
Rental Fees	295,000	153,558	(141,442)	52.1%	139,526
Miscellaneous	23,800	8,866	(14,934)	37.3%	18,375
TOTAL OPERATING REVENUES	<u>1,310,300</u>	<u>550,725</u>	<u>(759,575)</u>	<u>42.0%</u>	<u>667,597</u>
OPERATING EXPENSES					
Salaries and Benefits	399,910	179,908	220,002	45.0%	152,507
Supplies and Other Expenses	240,155	87,117	153,038	36.3%	86,218
Utilities	78,660	35,421	43,239	45.0%	32,149
Equipment	27,500	-	27,500	0.0%	1,830
Air Show Expenses	30,000	-	30,000	0.0%	-
Depreciation	831,900	258,871	573,029	31.1%	286,203
Cost of Goods Sold	861,500	254,157	607,343	29.5%	335,121
TOTAL OPERATING EXPENSES	<u>2,469,625</u>	<u>815,474</u>	<u>1,654,151</u>	<u>33.0%</u>	<u>894,028</u>
OPERATING INCOME (LOSS)	<u>(1,159,325)</u>	<u>(264,749)</u>	<u>894,576</u>	<u>22.8%</u>	<u>(226,431)</u>
NON-OPERATING INCOME (LOSS)					
Interest Earned	7,000	1,520	(5,480)	21.7%	3,737
Transfers Out	(374,535)	(37,692)	336,843	10.1%	(85,092)
TOTAL NON-OPERATING INCOME (LOSS)	<u>(367,535)</u>	<u>(36,172)</u>	<u>331,363</u>	<u>9.8%</u>	<u>(81,355)</u>
CHANGE IN NET POSITION	<u>(1,526,860)</u>	<u>(300,921)</u>			<u>(307,786)</u>
NET POSITION - BEGINNING OF YEAR	<u>6,722,272</u>	<u>6,722,272</u>			<u>7,485,410</u>
NET POSITION - YEAR TO DATE	<u>\$ 5,195,412</u>	<u>\$ 6,421,351</u>			<u>\$ 7,177,624</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
33.3%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Charges for Services	\$ 1,500	\$ 238	\$ (1,262)	15.9%	\$ 344
Fuel Sales	940,500	379,798	(560,702)	40.4%	505,214
Rental Fees	306,500	156,189	(150,311)	51.0%	136,187
Miscellaneous	22,500	8,866	(13,634)	39.4%	18,375
Interest Earned	15,000	1,520	(13,480)	10.1%	3,737
TOTAL CASH INCREASES	<u>1,286,000</u>	<u>546,611</u>	<u>(739,389)</u>	<u>42.5%</u>	<u>663,857</u>
CASH DECREASES					
Salaries and Benefits	367,880	180,893	186,987	49.2%	152,315
Supplies and Other Expenses	314,515	91,037	223,478	28.9%	85,381
Utilities	65,000	35,421	29,579	54.5%	33,851
Equipment	2,000	-	2,000	0.0%	1,830
Air Show Expenses	30,000	-	30,000	0.0%	-
Transfers Out	399,010	37,692	361,318	9.4%	85,092
Cost of Goods Sold	861,500	281,758	579,742	32.7%	335,121
TOTAL CASH DECREASES	<u>2,039,905</u>	<u>626,801</u>	<u>1,413,104</u>	<u>30.7%</u>	<u>693,590</u>
NET INCREASE (DECREASE)	(753,905)	(80,190)			(29,733)
CHANGE IN BALANCE SHEET		(4,913)			-
CASH - BEGINNING OF YEAR		<u>151,804</u>			<u>230,319</u>
CASH - YEAR TO DATE		<u>\$ 66,700</u>			<u>\$ 159,157</u>

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

Percentage of Year
41.7%

	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	42,334	56,056	43.0%	36,103
Supplies and Other Expenses	17,845	220	17,625	1.2%	999
Equipment	550	-	550	0.0%	-
TOTAL OPERATING EXPENSES	116,785	42,554	74,231	36.4%	37,102
OPERATING INCOME (LOSS)	(116,785)	(42,554)	74,231	36.4%	(5,850)
NON-OPERATING INCOME (LOSS)					
Interest Earned	-	5	5	N/A	12
Transfer from General Fund	116,785	41,121	(75,664)	35.2%	35,911
TOTAL NON-OPERATING INCOME (LOSS)	116,785	41,126	(75,659)	35.2%	35,923
CHANGE IN NET POSITION	-	(1,428)			30,073
NET POSITION - BEGINNING OF YEAR	2,114,671	2,114,671			2,123,176
NET POSITION - YEAR TO DATE	\$ 2,114,671	\$ 2,113,243			\$ 2,153,249

FLOYD COUNTY, GEORGIA
AGRICULTURE CENTER 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
41.7%

	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	12
Transfer from General Fund	-	41,121	41,121	N/A	35,911
TOTAL CASH INCREASES	-	41,126	41,126	N/A	67,175
CASH DECREASES					
Salaries and Benefits	95,840	42,108	53,732	43.9%	36,103
Supplies and Other Expenses	20,440	-	20,440	0.0%	999
Equipment	1,500	-	1,500	0.0%	-
TOTAL CASH DECREASES	117,780	42,108	75,672	35.8%	37,102
NET INCREASE (DECREASE)	(117,780)	(983)			30,073
CHANGE IN BALANCE SHEET		-			(30,073)
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 May 31, 2025
(with comparative actual amounts for 2024)

Percentage of Year
41.7%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Material Sales	\$ 200,000	\$ 31,253	\$ (168,747)	15.6%	\$ 63,481
TOTAL OPERATING REVENUES	<u>200,000</u>	<u>31,253</u>	<u>(168,747)</u>	<u>15.6%</u>	<u>63,481</u>
EXPENSES					
Salaries and Benefits	356,590	147,845	208,746	41.5%	151,247
Supplies and Other Expenses	183,000	83,964	99,036	45.9%	81,339
Equipment	9,500	-	9,500	0.0%	-
Depreciation	141,500	60,219	81,281	42.6%	55,301
Amortization - Right To Use Asset	45,200	19,658	25,542	43.5%	19,658
Utilities	30,440	14,496	15,944	47.6%	12,962
TOTAL OPERATING EXPENSES	<u>766,230</u>	<u>326,182</u>	<u>440,048</u>	<u>42.6%</u>	<u>320,507</u>
OPERATING INCOME (LOSS)	(566,230)	(294,928)	271,302	52.1%	(257,027)
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	329	84	134.2%	741
Transfers from Floyd County Solid Waste	127,140	63,680	63,460	50.1%	47,816
Transfers to General Fund	(49,330)	(20,554)	(28,776)	41.7%	(19,829)
Transfers to Capital Projects	(90,000)	-	(90,000)	0.0%	-
TOTAL NON-OPERATING INCOME (LOSS)	<u>362,335</u>	<u>208,516</u>	<u>(264,450)</u>	<u>57.5%</u>	<u>156,403</u>
CHANGE IN NET POSITION	(203,895)	(86,413)			(100,624)
NET POSITION - BEGINNING OF YEAR	<u>1,227,303</u>	<u>1,227,303</u>			<u>1,324,284</u>
NET POSITION - YEAR TO DATE	<u>\$ 1,023,408</u>	<u>\$ 1,140,890</u>			<u>\$ 1,223,660</u>

FLOYD COUNTY, GEORGIA
RECYCLING 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
41.7%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Intergovernmental	\$ 374,280	\$ 55,039	\$ (319,241)	14.7%	\$ 94,675
Interest Earned	245	329	84	134.2%	741
Material Sales	200,000	51,422	(148,578)	25.7%	120,376
Transfers In	127,140	79,161	(47,979)	62.3%	47,816
TOTAL CASH INCREASES	<u>701,665</u>	<u>185,951</u>	<u>(196,473)</u>	<u>26.5%</u>	<u>263,608</u>
CASH DECREASES					
Salaries and Benefits	356,590	148,202	208,388	41.6%	151,247
Supplies and Other Expenses	183,000	82,665	100,335	45.2%	81,827
Equipment	9,500	7,250	2,250	76.3%	-
Utilities	30,440	14,693	15,747	48.3%	14,137
Transfers	139,330	20,554	118,776	14.8%	20,845
TOTAL CASH DECREASES	<u>718,860</u>	<u>273,364</u>	<u>445,496</u>	<u>38.0%</u>	<u>268,056</u>
NET INCREASE (DECREASE)	(17,195)	(87,413)			(4,448)
CHANGE IN BALANCE SHEET		72,092			23,371
CASH - BEGINNING OF YEAR		<u>20,985</u>			<u>362</u>
CASH - YEAR TO DATE		<u>\$ 5,665</u>			<u>\$ 19,286</u>

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

Percentage of Year
41.7%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 20,000	\$ 10,819	\$ (9,181)	54.1%	\$ 8,448
Interest Earned	1,500	4,863	3,363	324.2%	1,821
Donations	48,000	16,171	(31,829)	33.7%	19,188
Miscellaneous	1,450	752	(699)	51.8%	1,814
TOTAL REVENUES	<u>70,950</u>	<u>32,604</u>	<u>(38,346)</u>	<u>46.0%</u>	<u>31,271</u>
EXPENDITURES					
Salaries and Benefits	893,085	369,105	523,980	41.3%	448,572
Other Operating Costs	625,495	181,611	443,884	29.0%	150,860
TOTAL EXPENDITURES	<u>1,518,580</u>	<u>550,716</u>	<u>967,864</u>	<u>36.3%</u>	<u>599,432</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,447,630)	(518,111)	(929,519)	35.8%	(568,162)
OTHER FINANCING SOURCES (USES)					
Transfers from General Fund	1,337,630	557,346	780,284	41.7%	622,408
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,337,630</u>	<u>557,346</u>	<u>780,284</u>	<u>41.7%</u>	<u>622,408</u>
NET CHANGE IN FUND BALANCE	(110,000)	39,234			54,247
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>\$ 295,103</u>			<u>\$ 66,543</u>

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

Percentage of Year

41.7%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Administrative Operations	\$ 12,000	\$ 47,320	\$ 35,320	394.3%	\$ 10,958
Miscellaneous Revenues	18,850	9,777	(9,073)	51.9%	13,822
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	-	13,903	13,903	N/A	15,008
Other Programs	224,000	52,338	(171,662)	23.4%	43,458
Gymnastics	412,000	192,309	(219,692)	46.7%	226,480
Special Populations Services	33,850	18,494	(15,356)	54.6%	18,110
Concessions	403,000	211,498	(191,502)	52.5%	212,770
Coosa River Trading Post	184,250	67,403	(116,847)	36.6%	89,551
Etowah Park Golf Practice	7,800	3,900	(3,900)	50.0%	3,050
Youth Athletics	403,700	228,500	(175,200)	56.6%	181,697
Adult Athletics	16,500	15,250	(1,250)	92.4%	10,800
Scoreboards	7,000	625	(6,375)	8.9%	583
Parks & Recreation Centers	84,150	29,880	(54,270)	35.5%	28,459
Recreation Services	91,000	38,478	(52,523)	42.3%	37,801
Hall of Fame	14,850	6,893	(7,957)	46.4%	8,978
Senior Promotions	5,500	4,600	(900)	83.6%	5,500
TOTAL REVENUES	<u>1,948,450</u>	<u>941,167</u>	<u>(1,007,283)</u>	<u>48.3%</u>	<u>907,026</u>

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

Percentage of Year
41.7%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
EXPENDITURES					
Administrative Operations	\$ 1,206,840	\$ 471,874	\$ (734,966)	39.1%	\$ 425,128
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	19,815	6,428	(13,387)	32.4%	5,306
Other Programs	107,500	57,547	(49,953)	53.5%	29,015
Gymnastics	248,370	137,892	(110,478)	55.5%	130,790
Special Populations Services	31,620	20,111	(11,509)	63.6%	12,802
Concessions	356,000	164,831	(191,169)	46.3%	147,415
Coosa River Trading Post	147,600	57,410	(90,190)	38.9%	60,214
Sports Division Administration	160,100	67,064	(93,036)	41.9%	58,654
Youth Athletics	257,850	164,053	(93,797)	63.6%	152,543
Adult Athletics	24,500	187	(24,313)	0.8%	1,227
Scoreboards	1,000	-	(1,000)	0.0%	-
Recreation Centers	214,900	83,441	(131,459)	38.8%	80,906
Recreation Services Administration	258,600	109,149	(149,451)	42.2%	120,807
Parks & Recreation Services	1,278,700	559,287	(719,413)	43.7%	552,767
Buildings	108,465	38,356	(70,109)	35.4%	70,941
Shop	179,060	56,558	(122,502)	31.6%	44,340
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	2,002,033	(2,654,237)	43.0%	1,907,480
OTHER FINANCING SOURCES (USES)					
Transfers In	2,600,000	1,083,333	(1,516,667)	41.7%	1,173,056
TOTAL OTHER FINANCING SOURCES (USES)	2,600,000	1,083,333	(1,516,667)	41.7%	1,173,056
NET CHANGE IN FUND BALANCE	(107,820)	22,469			172,602
FUND BALANCE - BEGINNING OF YEAR	102,570	102,570			135,113
FUND BALANCE - YEAR TO DATE	\$ (5,250)	\$ 125,039			\$ 307,759

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

Percentage of Year
41.7%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Contributions					
Employer	\$ 8,430,680	\$ 3,678,551	\$ (4,752,129)	43.6%	\$ 3,662,061
Employees	1,922,780	838,593	(1,084,187)	43.6%	840,385
Retirees	78,875	23,444	(55,431)	29.7%	33,366
Premiums Paid By Others	71,775	16,050	(55,725)	22.4%	18,123
Interest Earned	20,000	14,668	(5,332)	73.3%	36,513
Miscellaneous	50,000	3,958	(46,043)	7.9%	-
TOTAL REVENUES	<u>10,574,110</u>	<u>4,575,264</u>	<u>(5,998,847)</u>	<u>43.3%</u>	<u>4,590,448</u>
EXPENDITURES					
Other Costs	30,035	8,964	21,071	29.8%	9,333
Professional Fees	141,470	63,079	78,391	44.6%	60,664
Claims	7,750,000	3,364,851	4,385,149	43.4%	3,113,357
Premium Payments	1,367,475	561,379	806,096	41.1%	588,241
HRA Payments	75,000	35,869	39,131	47.8%	35,070
HSA Payments	49,160	43,817	5,343	89.1%	44,321
Wellness Clinic	871,605	287,663	583,942	33.0%	321,811
Administrative Fees	246,195	102,339	143,856	41.6%	100,996
TOTAL EXPENDITURES	<u>10,530,940</u>	<u>4,467,961</u>	<u>6,062,979</u>	<u>42.4%</u>	<u>4,273,793</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	43,170	107,303	(64,133)	248.6%	316,655
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	107,303			(2,683,345)
FUND BALANCE - BEGINNING OF YEAR	<u>888,178</u>	<u>888,178</u>			<u>3,950,623</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 931,348</u>	<u>\$ 995,481</u>			<u>\$ 1,267,278</u>

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

		Budget	2025 YTD
Appropriation of Jail Surcharge Funds		\$ 173,000	\$ 106,633
Appropriation for Future Airport Projects		595,000	-
Appropriation of Fund Balance		2,453,185	150,597
Revenues:			
Interest Earned		50,000	70,960
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		\$ 6,939,095	\$ 912,558
Expenditures:			
Sheriff/Jail			
Locking controls		\$ 88,605	\$ 88,605
	FB	88,605	88,605
District Attorney			
DA Grant Revenue		(33,750)	-
DA Grant Expense		33,750	33,345
		-	33,345
County Police			
2022 GEMA Revenue		(20,165)	-
2022 GEMA Expense		20,165	20,165
		-	20,165
2025 EOD K9 Revenue		(53,000)	-
2025 EOD K9 Expense		53,000	52,760
		-	52,760
JAG-Federal Revenue		(17,210)	-
JAG		17,210	17,064
		-	17,064
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	-
		-	-
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 May 31, 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	-
		247,395	-
Paving			
2025 LMIG Revenue		(1,352,670)	(1,352,670)
2025 LMIG Paving		1,352,670	297,326
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	(1,055,345)
Prep and paving	FB	50,000	14,427
Drainage	FB	30,000	26,109
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	-
	FB	205,000	-
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 May 31, 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 May 31, 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	46,796
Construction		<u>1,618,380</u>	<u>7,149</u>
	17S	233,830	(26,384)
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>11,486</u>
		-	(2,205)
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	-
Inmate Transport Vehicle		<u>30,000</u>	<u>29,885</u>
	RC	90,000	29,885
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		\$ 6,921,455	\$ 31,242

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

	Budget	2025 YTD
Revenues:		
R & E Funds	\$ 2,179,710	\$ 2,101,114
Operating Funds	236,670	72,899
Intergovernmental-FEMA Grant	1,471,235	-
Total Revenues	\$ 3,887,615	\$ 2,174,013
Expenses:		
Water Tank Maintenance	\$ 350,000	\$ 67,137
Water Main Replacement	112,570	-
Water Pumps and Pump Houses	124,630	35,845
Large Meter Testing	50,000	-
Water Improvements-Highway 53 Water Line Upgrade	137,000	-
Biddy Well - Test Well	119,400	79,754
Chemical Conversion/Engineering	108,345	92,191
Water Meter Change Out Program	250,000	-
FEMA Grant Expense-Generators	2,399,000	1,826,188
	3,650,945	2,101,114
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	-
Truck Replacement #303	52,000	-
Replace Zero Turn Mowers	11,000	-
Fulton Well Membrane System	50,000	-
	236,670	72,899
Total Expenses	\$ 3,887,615	\$ 2,174,013

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

		Budget	2025 YTD
Revenues:			
Interest Income	\$	1,600	\$ 631
Capital Improvements-County		29,170	22,444
Donations		10,000	-
Total Revenues	\$	40,770	\$ 23,074
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



***Other Information
For the Month Ended
May 31, 2025***

***Prepared by:
Finance Department***

**FLOYD COUNTY, GEORGIA
SALES TAX COLLECTIONS**

Cash Basis												
LOCAL OPTION SALES TAX												
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	\$ Increase (Decrease)	% Increase (Decrease)
January	750,014.85	816,424.37	771,367.64	811,412.61	697,002.47	937,913.89	1,094,295.63	1,111,221.46	1,061,425.82	1,123,886.12	62,460.30	5.88%
February	572,744.80	573,349.30	612,129.62	660,383.95	695,286.40	781,840.61	846,638.45	815,849.89	859,061.77	895,552.87	36,491.10	4.25%
March	607,970.66	574,649.61	590,493.95	667,744.68	696,359.81	761,176.31	879,983.09	816,952.01	907,522.71	919,456.73	11,934.02	1.32%
April	633,221.32	642,000.38	760,985.43	701,035.86	713,760.28	895,621.37	953,816.94	978,548.95	898,666.31	1,020,549.27	121,882.96	13.56%
May	624,039.41	622,248.30	569,032.84	747,982.83	717,289.65	900,064.90	953,255.62	918,460.57	948,310.21	977,509.49	29,199.28	3.08%
June	635,221.62	669,962.41	676,212.44	777,777.77	806,474.63	876,837.27	993,429.97	936,409.62	964,230.40			
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			
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	4,936,954.48	261,967.66	5.60%

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)	(7,063,045.52)		

Annual Comparisons								4,674,986.82	4,936,954.48	261,967.66	5.60%
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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			
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			
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	9,322,313.78	446,307.63	

Annual Comparisons								8,876,006.15	9,322,313.78	446,307.63	5.03%
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FLOYD COUNTY, GEORGIA
Water Fund Bonds Debt Service Coverage Ratio
For the Month Ended May 31, 2025
(with comparative calculation for 2024)

	ACTUALS	
	2025	2024
Operating Revenues:		
Misc-Other	\$ 13,821	\$ 9,400
Water Charges	3,059,376	3,013,620
Water Meter Charges	345,641	119,850
Penalties & Cut Offs	79,101	66,394
Fire Service Charges	52,083	52,083
Less: Fire Service Charges	(52,083)	(52,083)
Charges for Services	3,497,939	3,209,264
Miscellaneous	-	-
Rental Fees	5,719	5,247
Total Operating Revenues	3,503,658	3,214,511
Operating Expenses:		
Administration	582,460	546,140
Less: Depreciation	(9,531)	(10,503)
Net Administration	572,929	535,637
Distribution	2,847,552	2,468,133
Less: Depreciation	(692,379)	(691,632)
Net Distribution	2,155,173	1,776,501
Treatment Plant	300,787	332,292
Less: Depreciation	(26,793)	(26,793)
Net Treatment Plant	273,994	305,499
Total Operating Expenses	\$ 3,002,096	\$ 2,617,637
Net Available for Debt Service	\$ 501,562	\$ 596,874
Bonds Debt Service (83.3% of Annual Debt Payment)	127,917	128,542
Bonds Debt Service Coverage Ratio (1.10 Requirement)	3.92	4.64
Total Debt Service (83.3% of Annual Debt Payment)	235,075	235,700
Total Debt Service Coverage Ratio	2.13	2.53

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended May 31, 2025

	<u>Budget</u>	<u>YTD</u>
Juvenile Court		
Time & Date Stamp	\$ 2,350	\$ 2,350
	2,350	2,350
Probate Court		
2-Printers	1,600	-
	1,600	-
District Attorney		
6 - Printers	3,000	-
2 - Filing cabinets	1,200	-
	4,200	-
Public Defender		
Shredder	1,540	1,516
	1,540	1,516
Sheriff		
5-Glock G17T (SWAT)	3,000	2,270
5-Simmunition Bolt Carrier Group (SWAT)	2,500	2,316
Breaching Shotgun with Accessories	3,800	3,133
Laptop	1,040	1,040
2-Docking Stations for Body Cameras	2,480	-
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	6,900
Jail Cell Toilets & Sinks	71,040	71,027
13-Tasers	39,560	39,560
	200,690	196,576
Board of Commissioners		
iPad	2,000	1,156
	2,000	1,156
Board of Registrars		
Computer Monitor	1,800	-
Training Room Projector	200	-
Computer	1,800	-
Laptop	1,200	-
	5,000	-
Police		
14-Glock Model 45 MOS Pistols	5,000	5,000
14-Aim Point ACRO P-11 Sight	5,500	5,248
	10,500	10,248
Facilities Management		
Electronic HVAC Gauges	960	-
Electronic Megohmmeter	800	-
Battery Drill Set	1,000	-
Mop Machine	2,000	-
Admin. Camera Viewing Station	2,040	2,040
	6,800	2,040

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended May 31, 2025

	<u>Budget</u>	<u>YTD</u>
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>
County Manager		
Office Furniture	3,500	-
	<u>3,500</u>	<u>-</u>

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended May 31, 2025

	Budget	YTD
Community Violence Grant		
Equipment	\$ 147,155	\$ 116,068
	147,155	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 May 31, 2025*

	Budget	YTD
Airport		
All Terrain Vehicle	\$ 9,900	\$ -
Pressure Washer	2,500	-
Safety Cabinet for Fuel Farm	3,100	3,022
Sump Pump and Hoses for Over-the Top Fuel Tank	6,000	5,829
Fuel Pump for Fuel Farm Jet Tanks	6,000	5,247
	27,500	14,098
Agriculture Center		
Equipment	550	-
	550	-
Recycling		
Belt Replacement for Main Belt and Install	9,500	4,115
	9,500	4,115
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:	\$ 773,905	\$ 488,503