



***Floyd County, Georgia***

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

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

**Table of Contents**

	<b><u>Page</u></b>
Operating Information at a Glance	1-2
Review of April 2025 Financials	3-15
April 2025 and April 2024 Revenues and Transfers In	16
April 2025 and April 2024 Expenditures and Transfers Out	17
Probate and Clerk of Court Charges for Services 10 Year Comparison	18
Clerk of Court - Real Estate Tax Fees and Recording Intangible Taxes 10 Year Comparison	19
Magistrate Court Fees and Probate Court Fines 10 Year Comparison	20
Clerk of Court Fines and Boarding Inmate Revenue 10 Year Comparison	21
Tax Commissioner Revenues and LOST 10 Year Comparison	22
Animal Control 10 Year Comparison and E911 10 Year Comparison	23
Health Insurance HRA and Claims 10 Year Comparison	24
Health Insurance Claims/Premiums 10 Year and 2025 Monthly Comparison	25
Monthly Financial Statements	
General Fund	26-27
Fire Fund	28
Hotel/Motel Fund	29
E-911 Fund	30
800 MHz Communication System Fund	31
Emergency Management Fund	32
Law Library Fund	33
Opioid Remediation Fund	34
Solid Waste Fund	35
Stadium Maintenance Fund	36
American Rescue Plan Act	37
1996 SPLOST Fund	38
2003 SPLOST Fund	39
2013 SPLOST Fund	40
2017 SPLOST Fund	41-42
2023 SPLOST Fund	43
Water Fund	44
Water Fund-Cash Basis	45
Airport Fund	46
Airport Fund- Cash Basis	47
Ag Center	48
Ag Center - Cash Basis	49
Recycling Fund	50
Recycling Fund - Cash Basis	51
Animal Control Fund	52
Recreation Fund	53-54
Health Insurance Fund	55
Capital Projects and Capital Equipment Fund	56-59
Water Capital Projects and Equipment	60
Recreation Capital Projects	61
Local Option Sales Tax Report	62
Water Debt Coverage Ratio	63
Non-Capital Equipment	64-67

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


***Prepared by:  
Finance Department***


# Floyd County, Georgia


## For the Month Ended April 30, 2025


General Fund Revenues Budget vs Actual			
	\$	73,507,610	Budget
	\$	12,966,446	Actual
	\$	(60,541,164)	18%

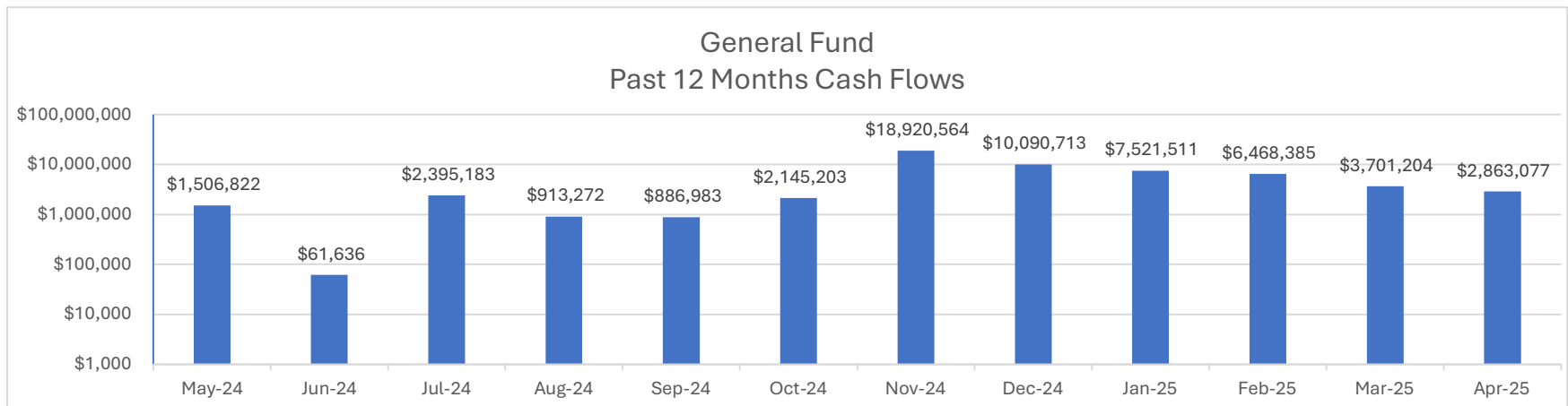
General Fund Expenditures Budget vs Actual			
	\$	73,824,665	Budget
	\$	23,351,746	Actual
	\$	50,472,919	32%

Net Change in General Fund Balance Budget vs Actual			
	\$	(317,055)	Budget
	\$	(10,385,301)	Actual
	\$	(10,068,246)	3276%

Cash & Investments vs Fund Balance = Liquidity & Availability of Fund Balance			
	\$	2,863,077	Cash
	\$	19,297,740	Fund Balance
			15%

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


Boarding Inmates Revenue Budget vs Actual			
	\$	1,325,000	Budget
	\$	323,791	Actual
	\$	(1,001,209)	24%





# Floyd County, Georgia


## For the Month Ended April 30, 2025




2023 SPLOST Fund Sales Taxes Budget vs Actual			
	\$	21,828,620	Budget
	\$	7,478,118	Actual
	\$	(14,350,502)	34%


2023 SPLOST Fund Expenditures Budget vs Actual			
	\$	25,848,160	Budget
	\$	7,967,568	Actual
	\$	17,880,592	31%

2017 SPLOST Fund Expenditures Budget vs Actual			
	\$	28,879,975	Budget
	\$	6,257,629	Actual
	\$	22,622,346	22%

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




Water / Sewer Revenues & Expenses All Revenues and All Expenses			
	\$	2,922,326	Revenues
	\$	3,299,489	Expenses
	\$	(377,163)	


Water / Sewer Operating Cash Flows Beg. Of Year vs Current Balance			
	\$	8,492,420	Beginning
	\$	7,392,695	Current
	\$	(1,099,725)	




Airport Revenues & Expenses All Revenues and All Expenses			
	\$	435,238	Revenues
	\$	706,024	Expenses
	\$	(270,786)	

Airport Operating Cash Flows Beg. Of Year vs Current Balance			
	\$	151,804	Beginning
	\$	108,510	Current
	\$	(43,293)	



Recycling Revenues & Expenses All Revenues and All Expenses			
	\$	249,658	Revenues
	\$	273,935	Expenses
	\$	(24,278)	

Recycling Operating Cash Flows Beg. Of Year vs Current Balance			
	\$	20,985	Beginning
	\$	55,785	Current
	\$	34,800	



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

***Prepared by:  
Finance Department***

## **Floyd County Review of April 2025**

### **General Fund**

- Revenues
  - Taxes are \$2,456,250 more than last year.
    - Prior Years' Property Tax is \$2,130,650 more than last year. This is a result of timing differences in receipt of payments. 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 47.7% since last year. This indicates that the dollar amount of loans acquired increased compared to last year. Not all loans are subject to Intangible Tax. Government loans, loans obtained through a credit union or loans with a life of less than 3 years are not subject to Intangible Tax. Refinancing loans also impacts this.
    - The Real Estate Transfer Tax has decreased from last year by 26.1% or \$19,150. This indicates fewer real estate transactions.
    - Penalties & Interest revenue is \$37,250 more than 2024. Penalties of 5% are assessed after 120 days with an additional 5% assessed after each successive 120 days to a maximum of 20% of the principal amount due. This is an indicator of a slowing economy resulting in late payments.
    - There is an increase in Sales Tax collections from 2024 of \$232,750 or 6.2%.
    - Motor Vehicle TAVT is \$55,050 more than last year, a 4.4% increase. The possibility of tariffs is prompting the purchase of existing inventory.
    - Cable TV Easements continue to decrease and are down 17.3% from 2024. One possible explanation is that more people are cancelling their cable services and are opting for internet streaming. Comcast is down 16.6% and Direct TV is down 22.2%.
  - Licenses & Permits is \$14,500 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 \$87,700 more than last year.
    - State-Offender Rehab revenue is \$62,100 higher than 2024. The average number of inmates has decreased 2.2%. The subsidy went from \$22/day per inmate to \$24/day per inmate beginning in May 2024.
  - Charges for Services is \$158,200 more than 2024.
    - Sheriff Fees & Services is \$8,000 more than in 2024.
    - Sheriff Boarding Inmates is \$23,000 more than in 2024.
      - Chattooga County Boarding Inmate revenue is up \$134,750 from 2024. The average number of inmates is up 38%.



## **Floyd County Review of April 2025**

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

- Revenues (cont'd)
  - Funds received from the Social Security Administration have decreased 14.6% compared to 2024, a decrease of \$2,200.
  - 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 \$4,250 compared to April 2024.
  - The City of Rome made a \$115,700 payment in March of last year. No payments have been received this year.
- Inmate Contracts in total are \$48,250 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 3.3% less than the amount for 2024.
  - The average monthly amount collected in 2024 was \$14,850 and in 2025 is \$14,350.
  - There was an error in reporting that will be corrected in May.
- Tax Collection Commissions rose \$71,350 or 52.7%.
  - 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 38.2% since 2024. Commissions are also received from the Clerk of Superior Court. These commissions have increased 7.9% from 2024.
- Clerk of Court Charges for Services increased by \$26,950 when compared to 2024. This is a 16.3% increase.
  - Recording Fees have decreased 2% since 2024, a \$2,300 decrease. This is revenue from recording deeds and liens. This is in line with the reduction in Real Estate Transfer Tax.
  - Copies have increased \$5,150 since April 2024. Part of this variance is due to receiving payment for copies for 2024 in 2025.
  - Advance Deposits are up \$1,300 from last year. Advance deposits are the County's portion of the filing fee for a new case.
  - Other Fees have increased \$26,550 when compared to 2024. Examples of this revenue include UCC filings and bond forfeitures. The portion relating to bond forfeitures has increased \$26,800.
  - All other charges decreased by a total of \$3,750 compared to 2024.

## Floyd County Review of April 2025

### General Fund (cont'd)

- Revenues (cont'd)
  - Probate Court Charges for Services increased \$1,250 from 2024, rising 3.3%.
    - Estate revenues increased 8.6% 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 3.8% and the amount paid increased 24.1%.
    - Miscellaneous revenues are down 23% compared to 2024, but only by \$1,600. Miscellaneous revenue is made up of firearm permits. The state passed legislation on March 13, 2022, that rescinded the need for a concealed weapon carry permit. Probate officials report that some people are still getting them to cross state lines and to speed up the process when purchasing a firearm.
  - Magistrate Court Fees have increased \$2,000 from 2024.
    - There has been a decrease of 8.5% in the total number of cases since last year.
    - Cases that generate fees have decreased 4.4% since 2024.
    - In July 2024, the amount charged per case increased.
  - City of Rome-Jail Surcharge rose 37.9% from 2024, a \$6,450 increase. There is a 36% increase in the number of cases.
  - Court Reporting Services has shown an increase of \$6,650 since last year. In 2024, the number of bills YTD was 18. In 2025, the number is 29. This is a 61.1% increase.
- Fines & Forfeitures are down \$34,850.
  - Clerk of Court – Criminal Division Fines are down \$22,100, a 14.8% drop as compared to 2024.
  - Juvenile Court Supplemental Services fines have increased 8.5% since this time last year, a total of \$200.
  - Probate Court Fines are down \$10,800 or 4.1%. There is a 1% increase in the number of fines paid. The amount paid to the County decreased 3.1%.
  - Parking Fines have decreased 53.3%. The number of cases in 2024 were 123 and for 2025 are only 70.
  - Drug Abuse & Treatment Fines are up 3.7% compared to 2024. This is an increase of \$1,000.
- Miscellaneous Revenue is down 95.5%.
  - Miscellaneous Other increased \$5,400. The administrative fee that we receive from HIDTA wasn't paid until May last year.
  - Tax Commissioner-Misc. is up \$1,900.
  - Telephone Commissions will not be received this year. The commission was previously paid to the County from Inmate Solutions.
    - There is an FCC ruling that eliminates telephone commissions from inmates.

## **Floyd County Review of April 2025**

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

- Revenues (cont'd)
  - 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.
- 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 73.6% 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 2.8%.
    - 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 40.7% of the annual budget.
    - Data processing is 51.2% of the annual budget. Software for security against phishing was renewed in April.
  - Adult Felony Drug Court is 8.7% greater than the YTD budget.
    - No grant monies have been received in 2025. Grant expenses have been submitted for reimbursement.
    - HSA County Contribution was not budgeted in 2025 because of a coding error in Benefit Connector, our benefits website.
    - Grant Expenditures are 11.5% above the YTD budget.
    - All Other is \$6,700 greater than the annual budget.
    - Expenditures not covered by the grant are covered with participation fees or DATE funds.
  - HIDTA expenditure is 59.1% of the annual budget.
    - No grant money other than the office rent has been received in 2025. Grant expenses have been submitted for reimbursement.
    - 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 12.1% greater than the YTD budget.
    - Reimbursements for January and February expenditures have been received.
    - Health Insurance was not budgeted for 2025.

## Floyd County Review of April 2025

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

- Expenditures (cont'd)
  - Equipment is 78.9% of the annual budget. Laptops and vehicle mounts have been ordered for officers.
- Transportation for Seniors is 12.8% above the YTD budget.
  - Repair & Maintenance is 88.7% of the annual budget. The vehicles used by Coosa Valley Regional Services have had repairs. Three of the vehicles are 10 years old. This line will be monitored and a budget transfer done if needed.
- Cooperative Extension is 3.5% greater than the YTD budget.
  - Salaries & Wages and FICA are 9.9% and 9.5% 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 2.2% below the YTD budget.**
- Fund Balance
  - For 2025, the General Fund has decreased its fund balance by \$10,385,301 compared to a decrease of \$8,340,601 for 2024, a variance of \$2,044,699.

### **Fire Fund**

- Revenues
  - Taxes are \$330,800 more than this time last year.
    - Property Taxes – Prior Years are \$314,050 more.
    - Motor Vehicle Taxes are \$1,450 less.
    - Intangible Taxes are \$2,150 more.
    - Motor Vehicle TAVT is \$9,650 more.
    - Penalties are \$3,600 more.
    - See explanations in the General Fund for the above revenue categories.
- Expenditures
  - Total expenditures increased by \$458,150 due to pay increases for firefighters at the City of Rome and City of Cave Spring.

### **E911 Fund**

- Revenues
  - Total Revenues are 0.7% below the YTD budget and \$12,750 less than 2024.
    - Charges for Services are \$13,400 less.
      - Prepaid fees are \$9,000 less.
      - Landline fees are \$6,450 less.
      - Wireless fees are \$2,050 more.

## **Floyd County Review of April 2025**

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

- Expenditures
  - Total Expenditures are 2.9% below the YTD budget but \$28,700 more than 2024.
    - Salaries and Benefits are \$24,750 more than last year but 7.1% below the YTD budget due to filling vacant positions in the department.
    - Other Operating Costs are 24.0% above the YTD budget and \$5,900 more than last year.
      - Repairs and Maintenance is 45.8% above the YTD budget and \$23,600 more than last year.
        - The \$87K annual payment for Trittech 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.
        - Telephone is 10.2% 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. We also received an \$1,100 refund from Windstream for overcharges.
        - Equipment is 42.9% over the YTD budget due to the purchase of Text-to-Translate software, which will enable the organization to efficiently translate large volumes of content, thereby reducing reliance on external translation services and lowering long-term operational costs.

### **800 MHz Communication Fund**

- Revenues
  - Total Revenues are 0.1% below the YTD budget but \$119,100 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 comparable to the YTD budget but \$84,600 more than 2024 due to an invoice timing issue with Williams Communication. Only three invoices were received at this time in 2024 instead of four, as well as a \$28K correction.

## **Floyd County Review of April 2025**

### **Emergency Management Fund**

- Revenues
  - Grant revenue for EMA will be received later in the year.
- Expenditures
  - Total Expenditures are 3.0% below the YTD budget but \$22,250 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 66.8% 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.
    - 800MHz Radio Maintenance is 10.1% above the YTD budget due to an increase in radio costs. The line will be monitored and a budget transfer requested if necessary.

### **Solid Waste Fund**

- Revenues
  - Taxes increased \$131,750 when compared to 2024.
    - Property Taxes Prior Years is \$124,850 more.
    - Recording Intangible Tax is \$750 more.
    - Motor Vehicle TAVT is \$4,150 more.
    - Penalties and Interest Property tax is \$1,400 more.
    - Clerk of Court Real Estate Transfer Tax is \$250 more.
    - See explanations in the General Fund for the above revenue categories.
  - Interest Earned is \$750 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 \$15,100 more than 2024 but 5.1% below the YTD budget.
    - Salaries & Benefits is 10.5% under the YTD budget but \$17,350 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 6.3% above the YTD budget and \$350 more than 2024. This is largely due to an increase in Repairs and Maintenance for dumpster repairs at the remote sites.
    - Utilities is 2.2% above the YTD budget but \$800 less than 2024. It is above the YTD budget due to a Georgia Power rate increase in January 2024, May 2024, and December 2024. However, it is less than 2024 because the April 2025 bill has not arrived.
    - Remote Site Operations expense is \$3,700 less than 2024 due to the monthly hauling bill decreasing.

## Floyd County Review of April 2025

### Stadium Maintenance Fund

- Revenues
  - Total Revenues are comprised of Miscellaneous Income and Interest Earned.
    - Interest Earned is 26.1% above the YTD budget and 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 26.5% below the YTD budget and \$13,950 less than 2024.

### Water Fund

- Revenues
  - Charges for Services is \$219,050 more than 2024, but .7% below the YTD budget.
    - Consumption reports show a 5.7% increase in residential usage and a 17.9% decrease in commercial usage compared to last year.
      - Decreased commercial usage is due to large companies like Ball Corporation and Plant Hammond reducing their water consumption. Also, Berry College stopped purchasing water in April 2024.
    - April 1<sup>st</sup> a 15% water rate increase also went into effect.
    - Water Meter Charges have increased \$230,050 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 \$12,500 from 2024. This same time last year we waived fees due to the delay in the postal system.
  - **Operating Revenues are .7% below the YTD budget.**
- Expenses
  - Administration Supplies is 5.9% over the YTD budget and \$950 more than last year. This is due to the timing of supplies being purchased.
  - Administration Repairs and Maintenance is 20.7% over the YTD budget and \$6,250 more than 2024 due to a roofing repair made to the drive thru of the building.
  - Administration Data Processing is 12.9% over the YTD budget but \$8,350 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 41.9% 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 1.3% below the YTD budget.**

## Floyd County Review of April 2025

### Water Fund (cont'd)

- Expenses (cont'd)
  - Distribution Uniforms is 4.5% over the YTD budget and is \$200 more than 2024. This is due to the timing of yearly uniform purchases.
  - Distribution Travel and Training is 22.3% over the YTD budget and \$2,500 more than 2024. This is for construction safety training attended by employees.
  - Distribution Water Meters Purchased is 40% over the YTD budget and is \$149,100 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 19.8% over the YTD budget and is \$200 more than 2024. This is due to the replacement of old GPS vehicle trackers.
  - Distribution Radio Maintenance is \$1,550 more than 2024 due to an increase in radio maintenance costs.
  - **Total Distribution Expenses are 4.3% above the YTD budget.**
  - Treatment Chemicals is 20.5% below the YTD budget and is \$27,200 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.
  - Treatment Travel and Training is 3.2% over the YTD budget but is \$350 less than 2024. This is due to the timing of classes.
  - **Total Treatment Plant Expenses are 12.4% below the YTD budget.**
  - **Total Operating Expenses are 1.4% above the YTD budget.**

### Airport Fund

- Revenues
  - Fuel Sales are \$84,900 less than this time last year and 2.6% below the YTD budget. This decline is largely due to the extended necessary closures of the main runway for construction, which limited aircraft operations to a shorter runway that lacked lighting during nighttime or low-visibility conditions.
    - Avgas Revenue is \$4,200 more.
    - Self-Serve Revenue is \$11,750 less.
    - Jet Fuel Revenue is \$77,300 less.
  - Rental Fees are \$11,950 more than 2024 and 8.3% above the YTD budget due to an increase of new tenants and CPI increases to rental contracts.
    - Land Leases are up \$6,550.
    - T-Hangars are up \$4,500.
    - Big Hangars are up \$800.
    - Tie Downs are up \$150.
    - Miscellaneous Revenue is 5.4% below the YTD budget and \$6,200 less than 2024 due to a decrease in Call Outs and Ramp fees.
  - **Total Operating Revenues are 0.2% below the YTD Budget.**



## Floyd County Review of April 2025

### Airport Fund (cont'd)

- Expenses
  - Supplies are 65% above the YTD budget due to a restock purchase of cleaning and restroom supplies meant to last the rest of the year.
  - Bank Charges are 48.7% above the YTD budget due to an increase in Positive Pay charges from United Community. This line will be monitored and a budget transfer requested if needed.
  - Dues & Subscriptions is 38.6% above the YTD budget due to the annual Civic Plus and AERO Services subscriptions.
  - Equipment is 18% 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.
  - Garbage Service is 16.3% above the YTD budget due to a larger bill in April for a dumpster rental required to clear out the maintenance hangar prior to its demolition.
  - Utilities are 3.7% above the YTD budget due to the expected 3% increase in rates from Georgia Power and increase of usage.
  - Oil & Priest Supplies are 37.3% above the annual budget due to a purchase for resell supplies. A budget transfer has been requested.
  - **Total Operating Expenses are 6.0% below the YTD budget.**

### Recycling Fund

- Revenues
  - Total Operating Revenues are \$23,700 more than 2024.
    - Intergovernmental Revenue is \$37,350 more than 2024. This includes transfers from the City of Rome and the Solid Waste Commission to cover operational deficit. This amount will be larger for 2025 due to a correction to how the lease expense amount was accounted for in prior years.
    - Material Sales are at 10.3% of the annual budget and \$13,650 less than 2024. This is largely due to a decrease in corrugated materials.
- Expenses
  - Total Operating Expenses are .3% over the YTD budget and \$13,200 more than 2024.
    - Salaries and Benefits are 3.8% under the YTD budget and \$3,550 less than 2024 due to a decrease in health insurance.
    - Supplies and other expenses increased \$11,350 when compared to 2024. This increase is largely due to the following changes:
      - Supplies are \$10,350 less than 2024 due to a large baling wire purchase in January 2024.
      - Household Hazardous Waste increased \$4,100. Multiple factors contributed to this increase.
        - During 1<sup>st</sup> quarter 2024, two events were hosted with 460 participants. One of those events was electronics only, which helps offset the costs of the other materials.

## **Floyd County Review of April 2025**

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

- Expenses (cont'd)
  - During 1<sup>st</sup> quarter 2025, one event was hosted with 420 participants. The cost of this event was slightly higher due to the use of a dumpster for latex paint. In the past, we were able to pour up some of this paint ourselves to offset this cost. However, we no longer have the manpower to do this.
  - Utilities are 5.9% over the YTD budget and \$1,450 more than 2024. This is due to a Georgia Power rate increase in January 2024, May 2024, and December 2024.

### **Animal Control Fund**

- Revenues
  - Total Revenues are \$2,100 more than this time last year.
    - Charges for Services is \$2,850 more than 2024 due to increased animal adoptions and additional revenue from the Low-Cost Spay and Neuter Clinic that is open to the public.
    - Interest Earned is over double the annual budget and \$2,600 more than 2024 due to a higher balance earning interest.
    - Donations are down \$2,350 from 2024 due to receiving fewer donations from the public.
- Expenditures
  - Total Expenditures are \$24,650 less than 2024 and 5.6% below the YTD budget.
    - Salaries and Benefits are \$51,800 less than 2024 and 2.8% below the YTD budget due to a combined decrease in Salaries, Worker's Compensation, and Health Insurance.
    - Other Operating Costs have increased \$27,150 compared to 2024 but are 9.6% below the YTD budget.
      - Credit Card Processing Fees are 28% above the YTD budget due to a timing issue. There are five processing fees in 2025 instead of four.
      - In-House Medical has increased by \$12,350 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 32.8% above the YTD budget due to an increased need for puppy and kitten food.
      - Repairs and Maintenance is 16.4% 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.

## **Floyd County Review of April 2025**

### **Animal Control Fund (cont'd)**

- Expenditures (cont'd)
  - Data Processing is 21.2% over the YTD budget due to the annual subscription for Adobe. This line will be monitored and a budget transfer requested if needed.
  - Animal Care is 39.9% above the YTD budget due to an increased need for spay and neuter technicians. A portion of these expenses will be reallocated to the correct Spay & Neuter expense account in May.

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

- Total Revenues are \$39,000 more than 2024.
- Total Expenditures are \$38,150 more than 2024.
- Admin. Operations has a net expense of \$321,950.
  - Dues & Subscriptions is 21.5% above the YTD budget due to the annual SESEC Music License subscription and GRPA Agency dues.
  - Transaction Fees are 24.7% above the YTD budget due to a timing issue. There are five months of fees instead of four, as well as an overall increase in fees from Clover due to increased revenue processing.
  - Data Processing is 57.1% 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.
- Other Programs has a net revenue of \$25,250, up from \$11,700 in 2024.
  - Total Revenue is up \$5,450 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 \$8,100 less than 2024 due to a combined decrease in Ice Rink expenses for Georgia Power and porta-potty rentals as well as a decrease in other event expenses compared to this time last year.
- Gymnastics has net revenues of \$61,650, down from \$92,100 in 2024.
  - Revenues are \$24,400 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.

## **Floyd County Review of April 2025**

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

- Expenditures are \$6,050 more than 2024 due to a \$17,600 increase in Salaries and Benefits offset by a decrease in equipment purchases and travel for 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 \$34,000, down from \$43,350 in 2024.
  - Total Revenues are \$700 more than 2024.
  - Total Expenses are \$10,050 more than 2024 due to an increase in part-time staff needed.
- Coosa River Trading Post has a net revenue of \$6,450, down from \$26,750 in 2024.
  - Total Revenues are \$18,650 less than 2024 due to an overall decrease in Camping Rentals and resale purchases.
  - Total Expenditures are \$1,650 more than 2024.
- Spring Baseball has a net revenue of \$89,000, up from \$38,950 in 2024.
  - Total Revenues are \$48,950 more than 2024 due to an increase of players. In 2024, there were 768 registered players, compared to 903 this year. Additionally, a new Spring Baseball Clinic was introduced, hosting 35 athletes. Due to the increase in players, there were 11 more tournaments hosted this year compared to 2024. League gate admission fees were also new for 2025 and brought in an additional \$36,050 in revenue. Finally, registration fees for the 2025 season have increased by \$10.
  - Total Expenditures are \$1,150 less than 2024.
- Spring Softball has a net revenue of \$11,300, up \$1,500 from 2024.
  - Total Revenues are \$4,350 more than 2024. In 2024, there were 151 registered players, increasing to 175 in 2025. Additionally, registration fees for the 2025 season have increased by \$10.
  - Total Expenditures are \$1,500 more than 2024.

### **Health Insurance Fund**

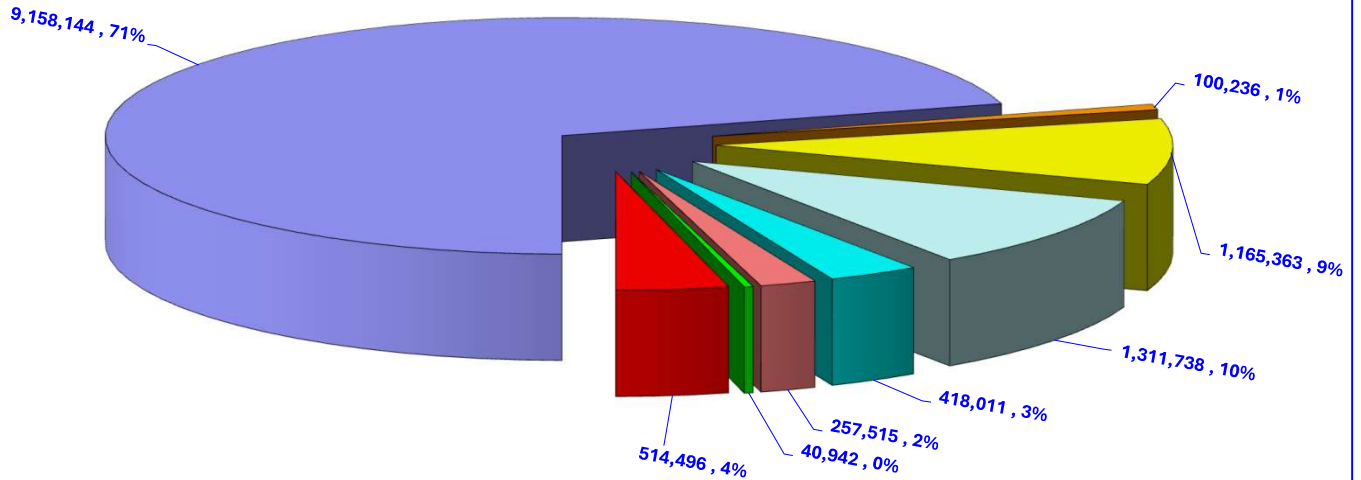
- Revenues
  - Total Revenues are \$21,950 less than last year mainly due to decreased interest rates, but the average account balance has decreased as well.
- Expenditures
  - Claims are \$561,850 more than last year and 4% more than the YTD budget. We currently have 11 participants with claims over \$50,000, and the total amount of claims for these 11 participants is \$1,328,050. These account for 45.9% of the total claims.
  - Wellness Clinic costs are 8.9% under the YTD budget and \$15,350 less than 2024.
    - Clinic Fees are 9.1% under the YTD budget but \$1,700 more than last year.
    - Clinic Services are 8.8% under the YTD budget and \$17,100 less than last year.
    - Pharmacy costs compared to the same time period for 2024 are down \$17,000.



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

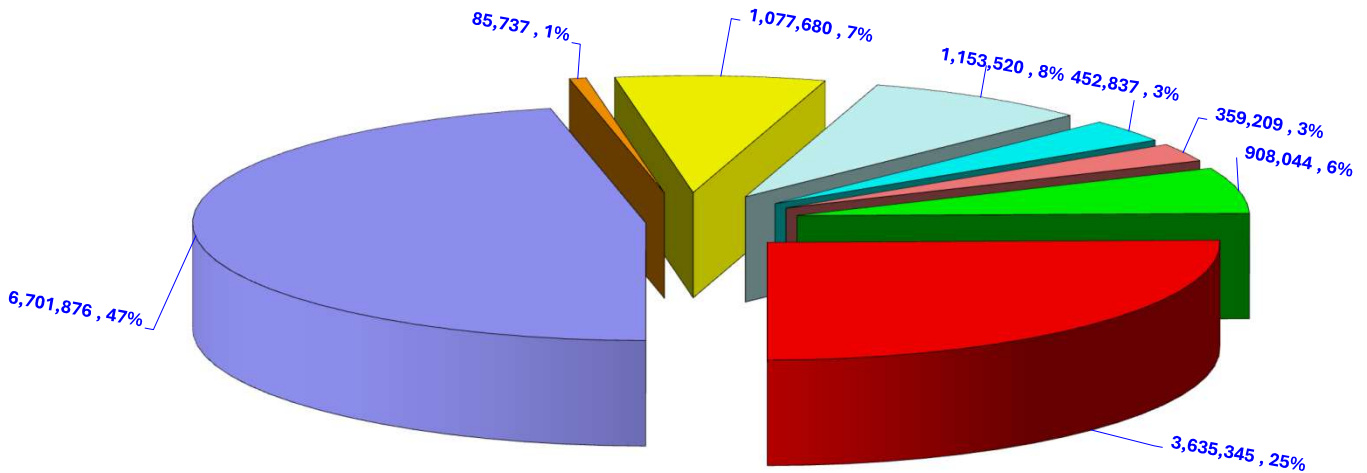
***Prepared by:  
Finance Department***

## April 2025 Revenues and Transfers In



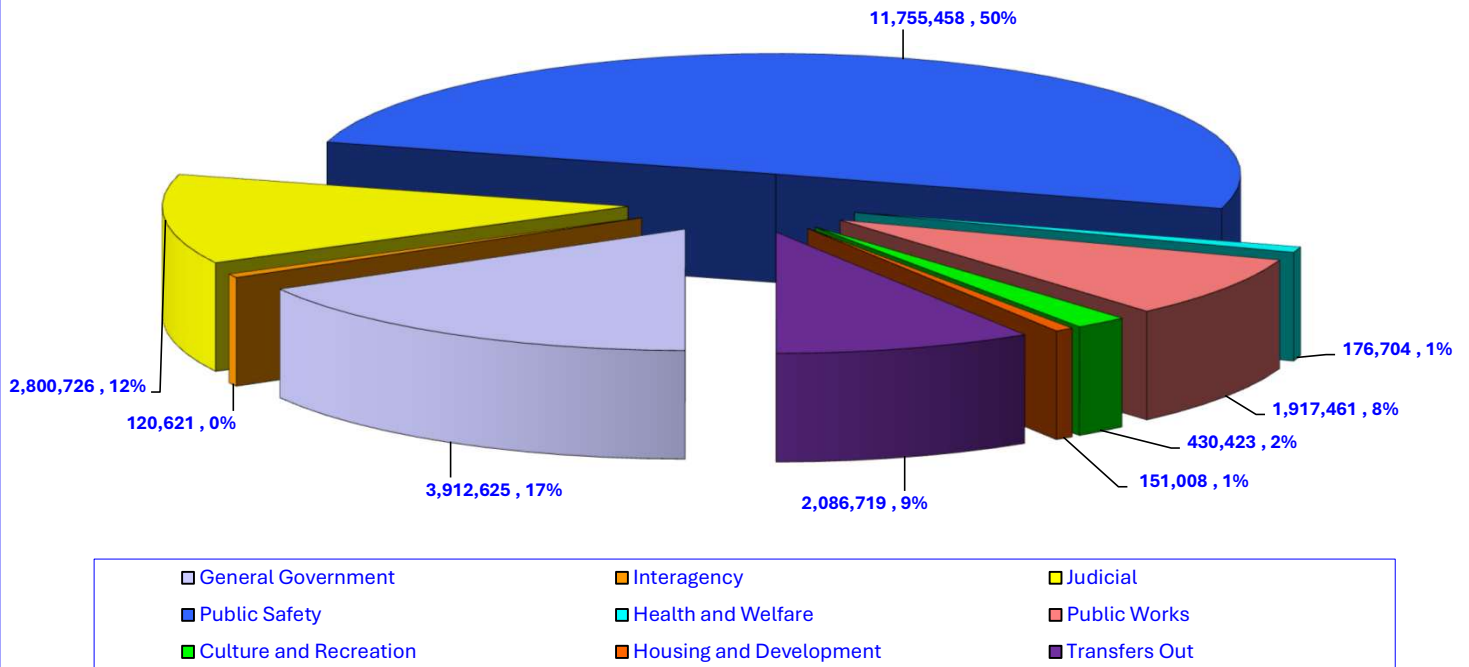
■ Taxes	■ Licenses and Permits	■ Intergovernmental	■ Charges for Services
■ Fines and Forfeitures	■ Interest Earned	■ Miscellaneous	■ Transfers In

## April 2024 Revenues and Transfers In

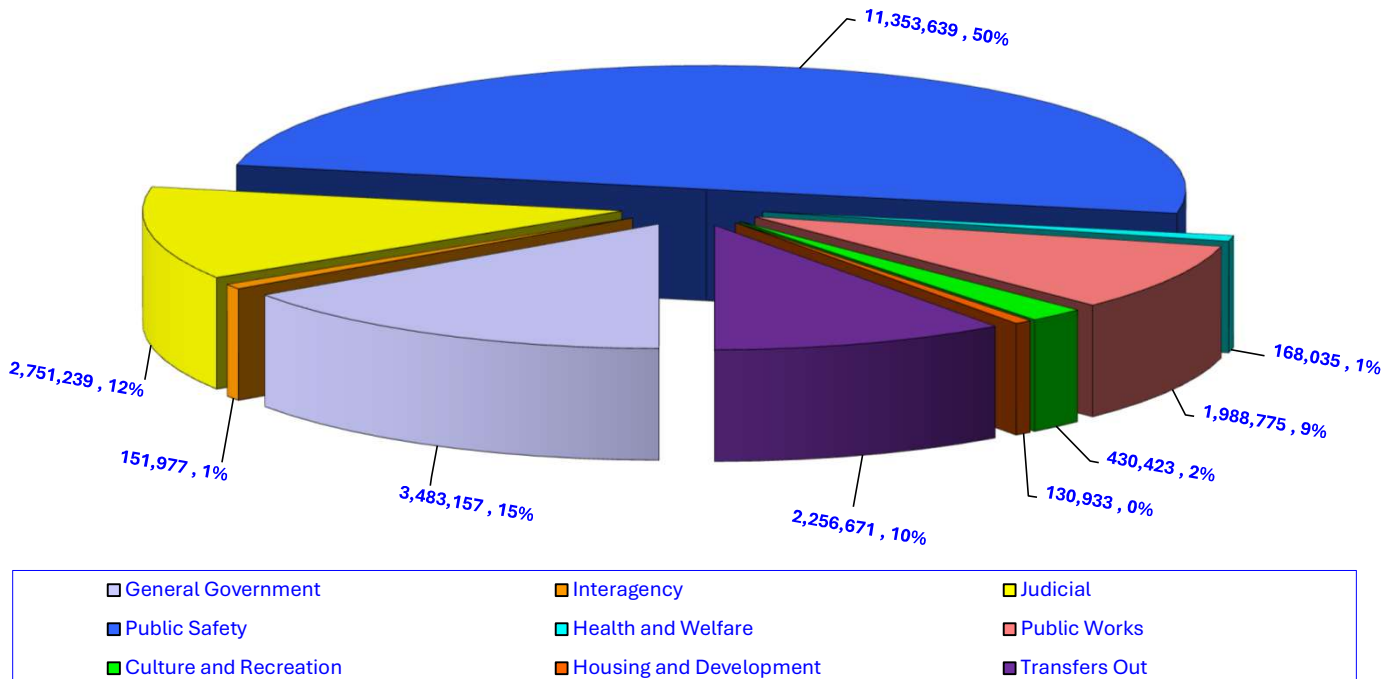


■ Taxes	■ Licenses and Permits	■ Intergovernmental	■ Charges for Services
■ Fines and Forfeitures	■ Interest Earned	■ Miscellaneous	■ Transfers In

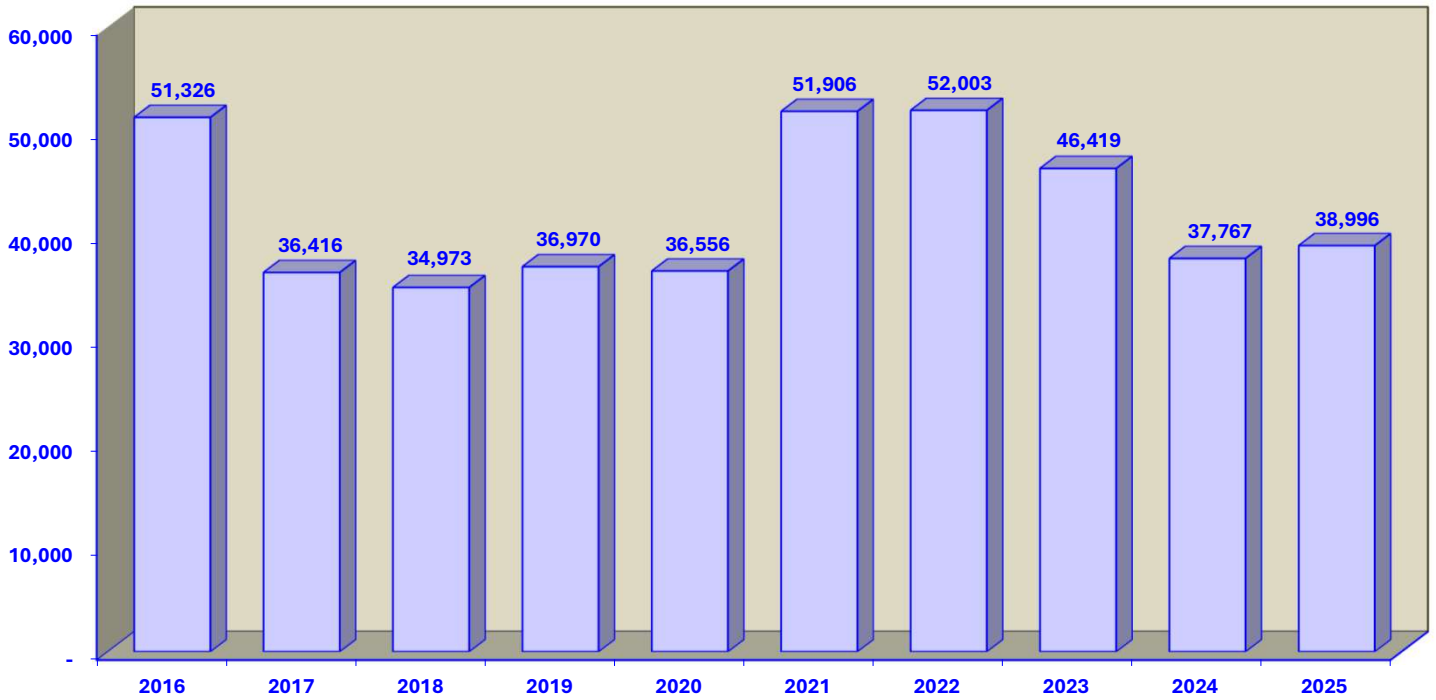
### April 2025 Expenditures and Transfers Out



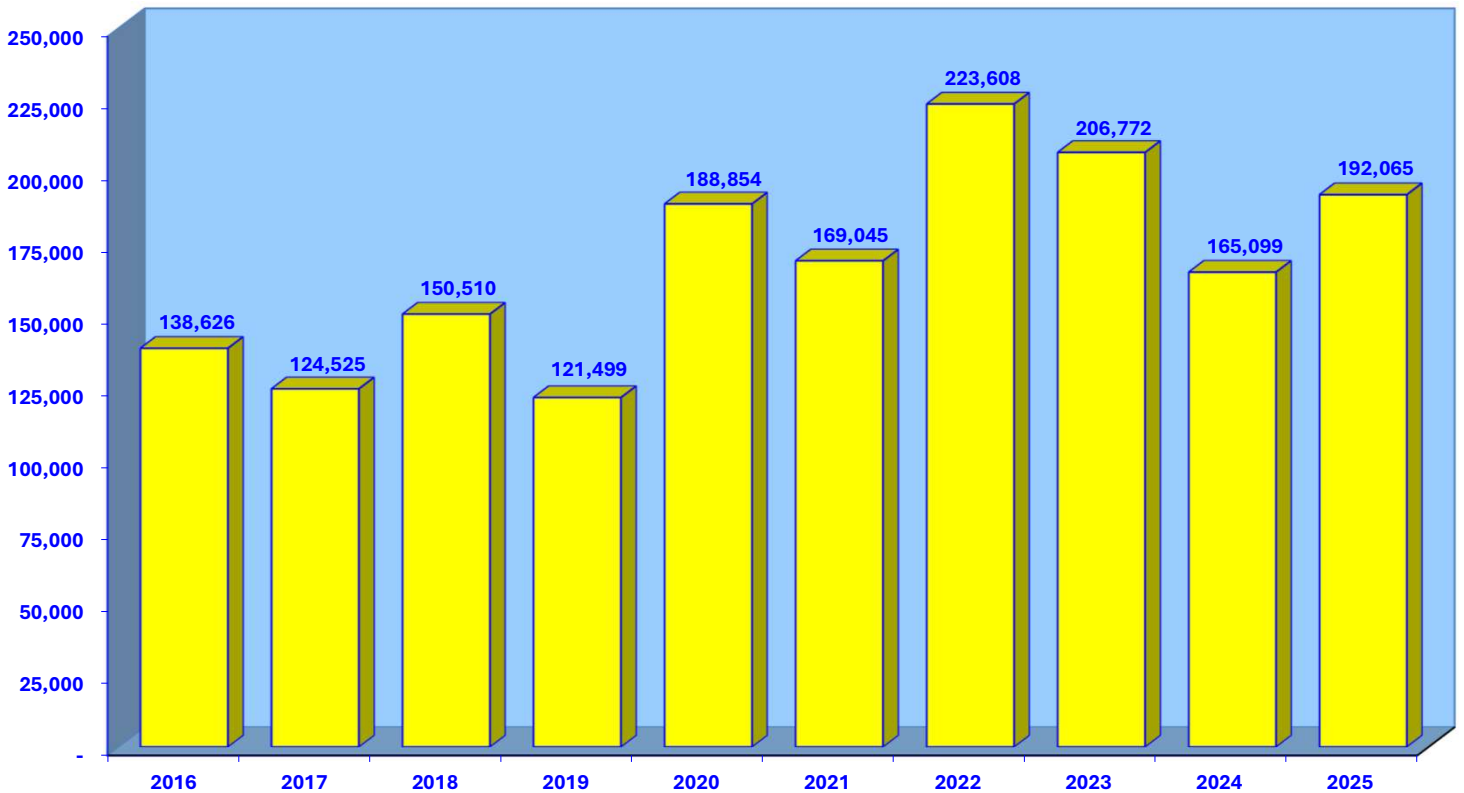
### April 2024 Expenditures and Transfers Out



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

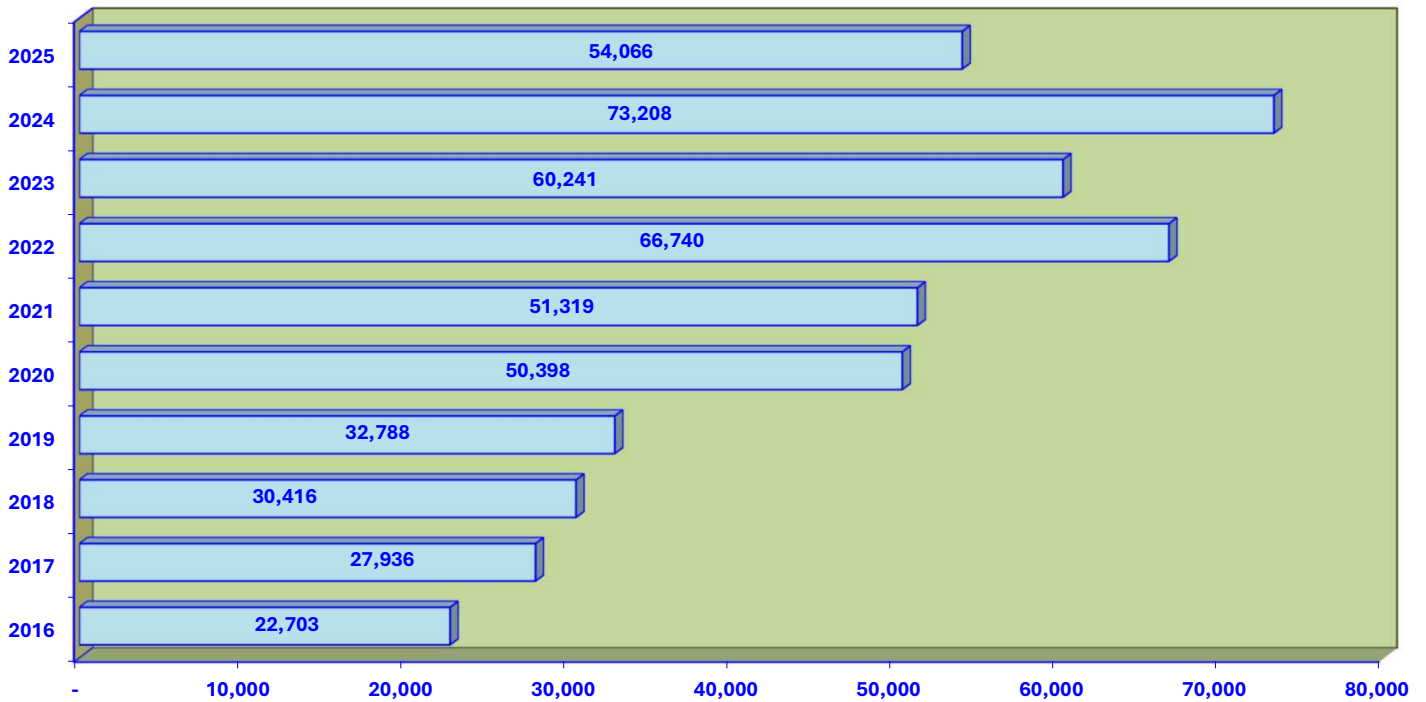


**Clerk of Court Charges for Services  
April YTD  
2016-2025**

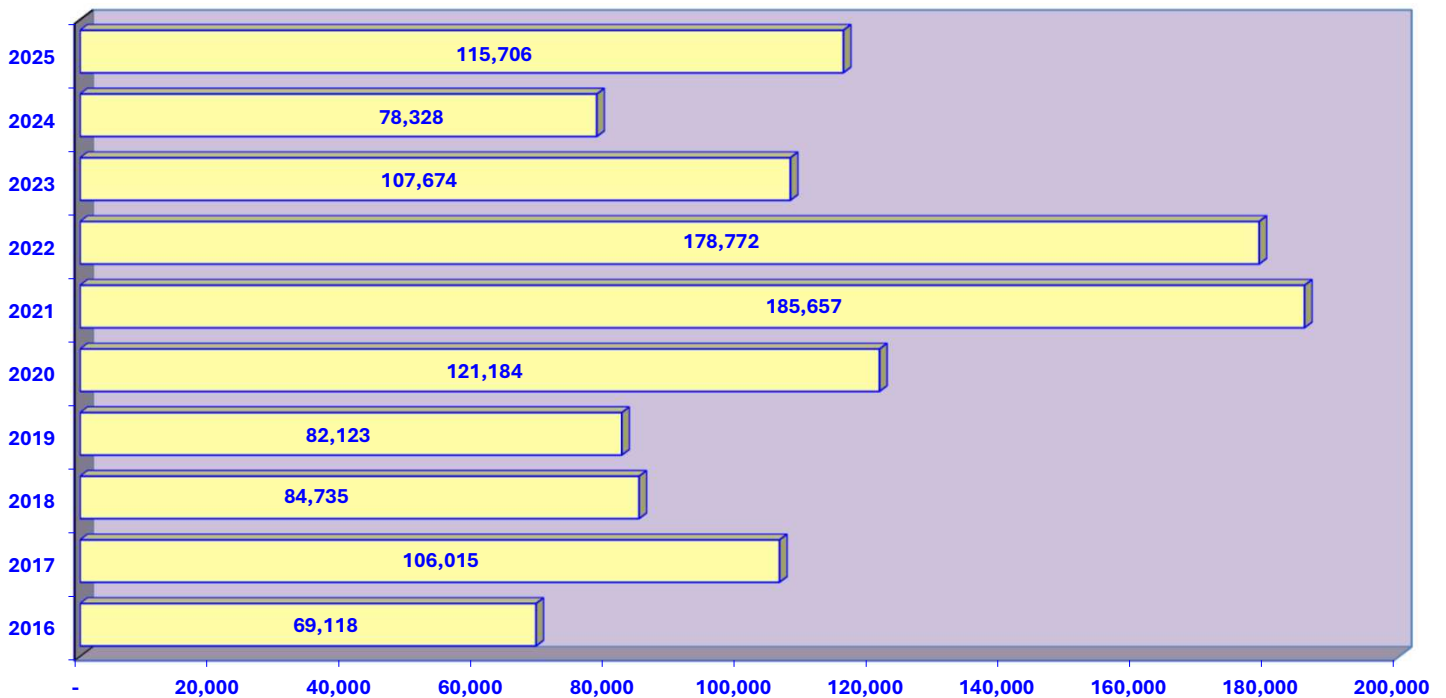




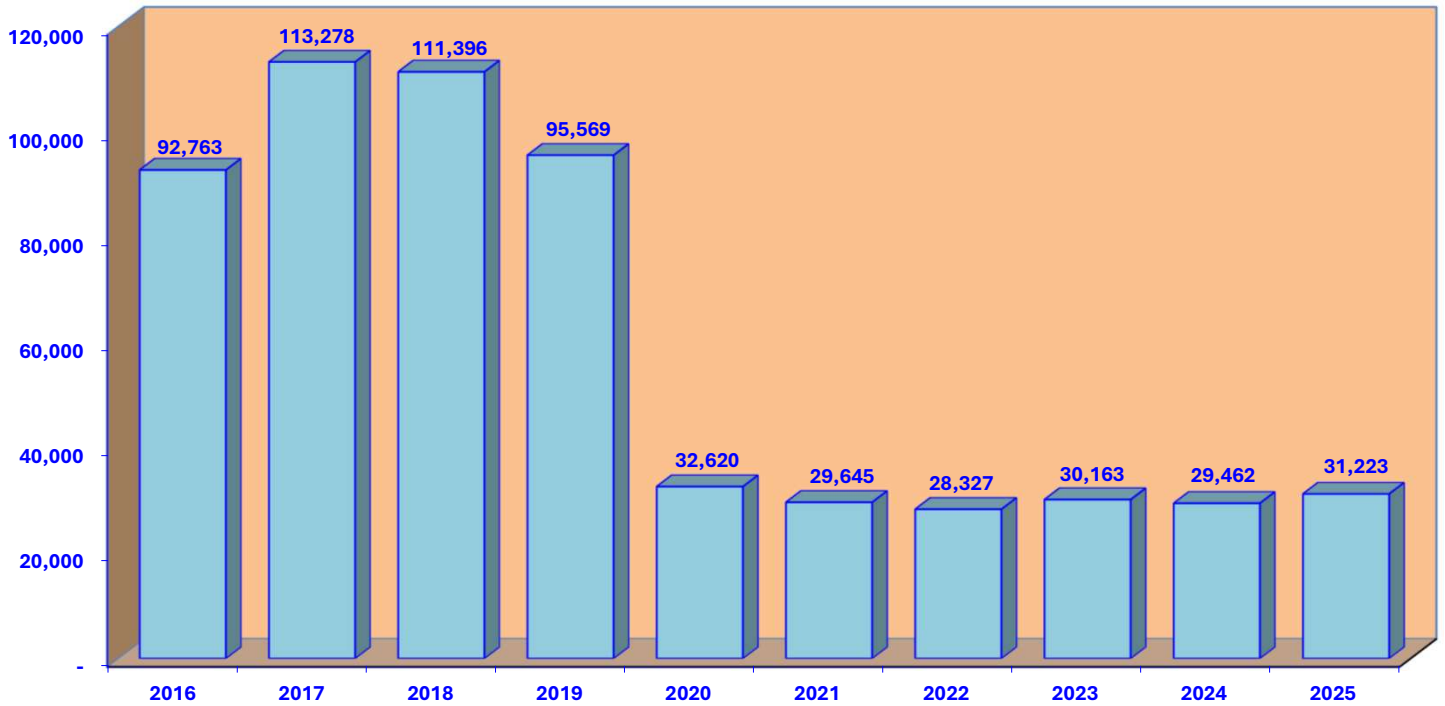
**Clerk of Court  
Real Estate Tax Fee  
April YTD  
2016-2025**



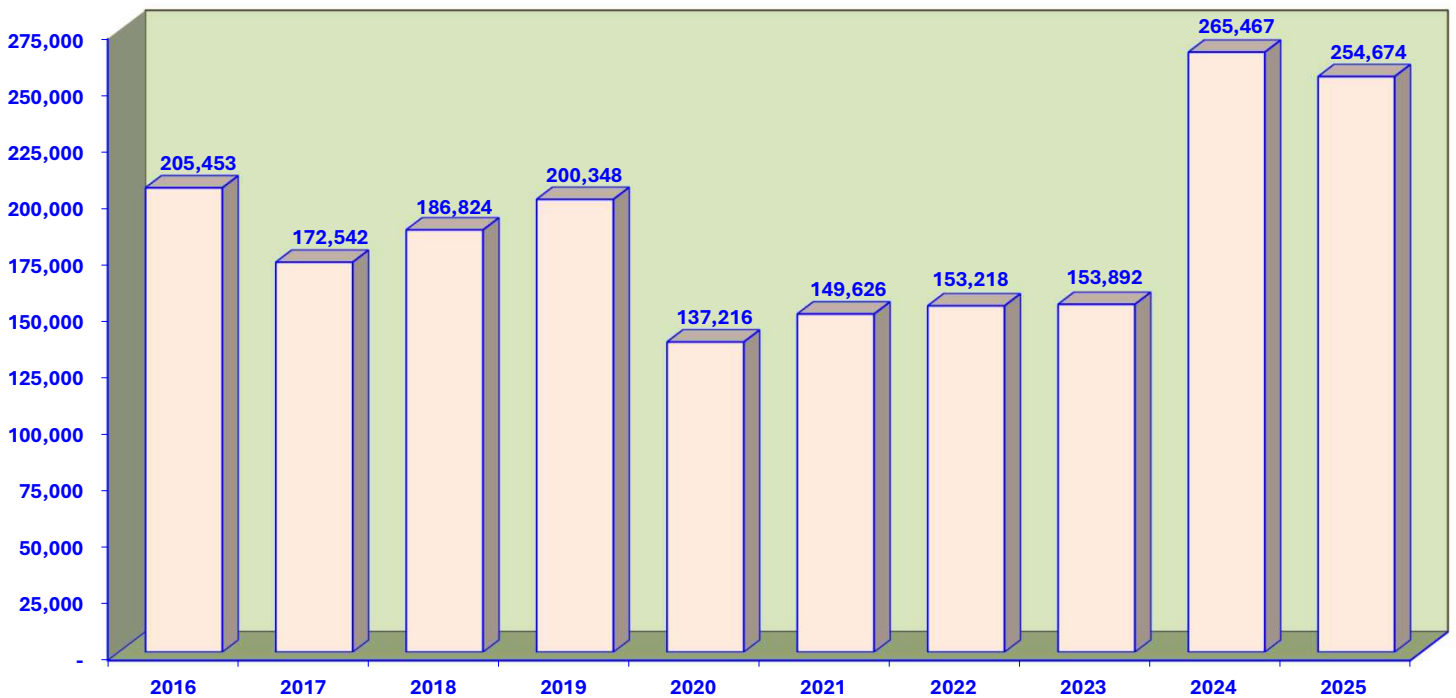
**Clerk of Court  
Recording Intangible Taxes  
April YTD  
2016-2025**



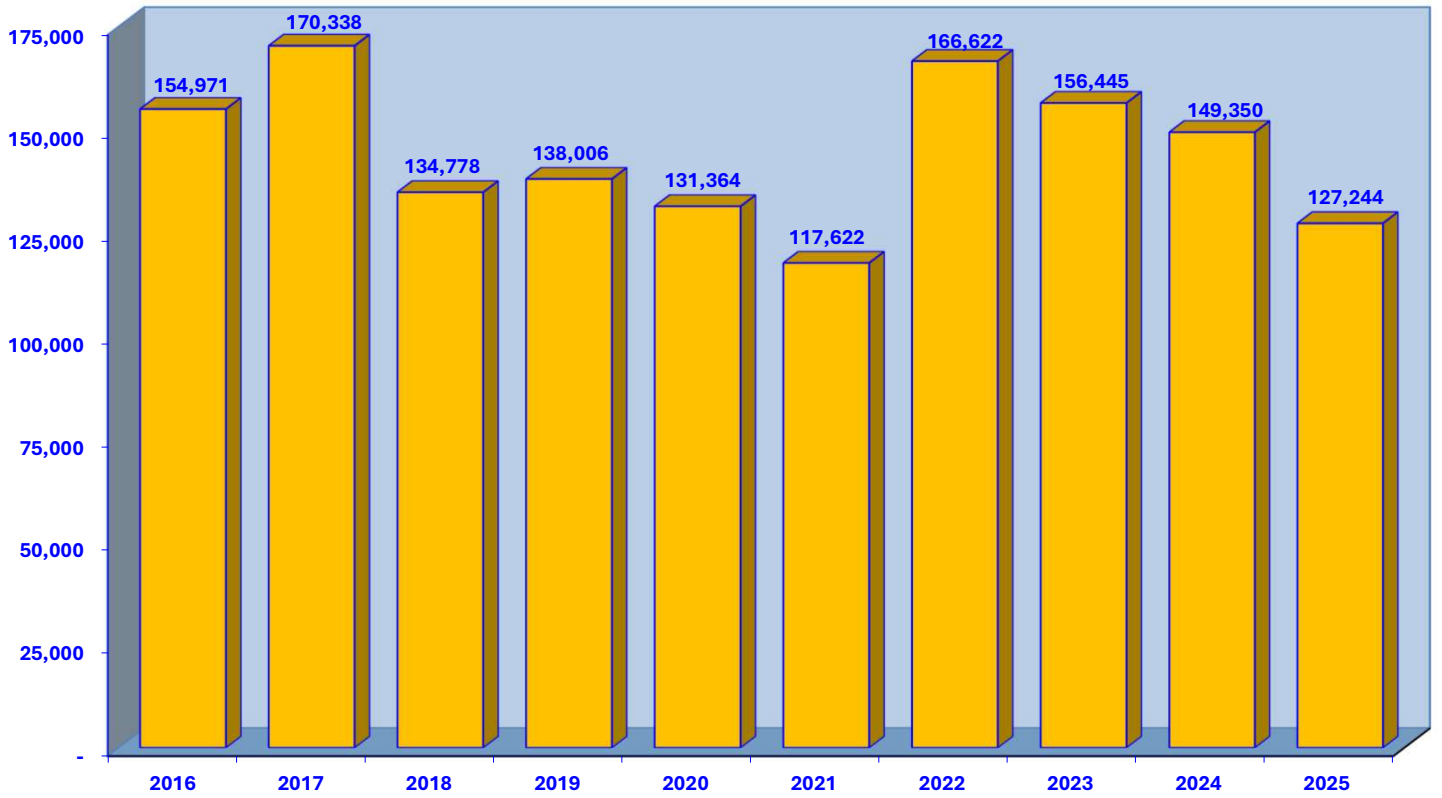
**Magistrate Court Fees  
April YTD  
2016-2025**



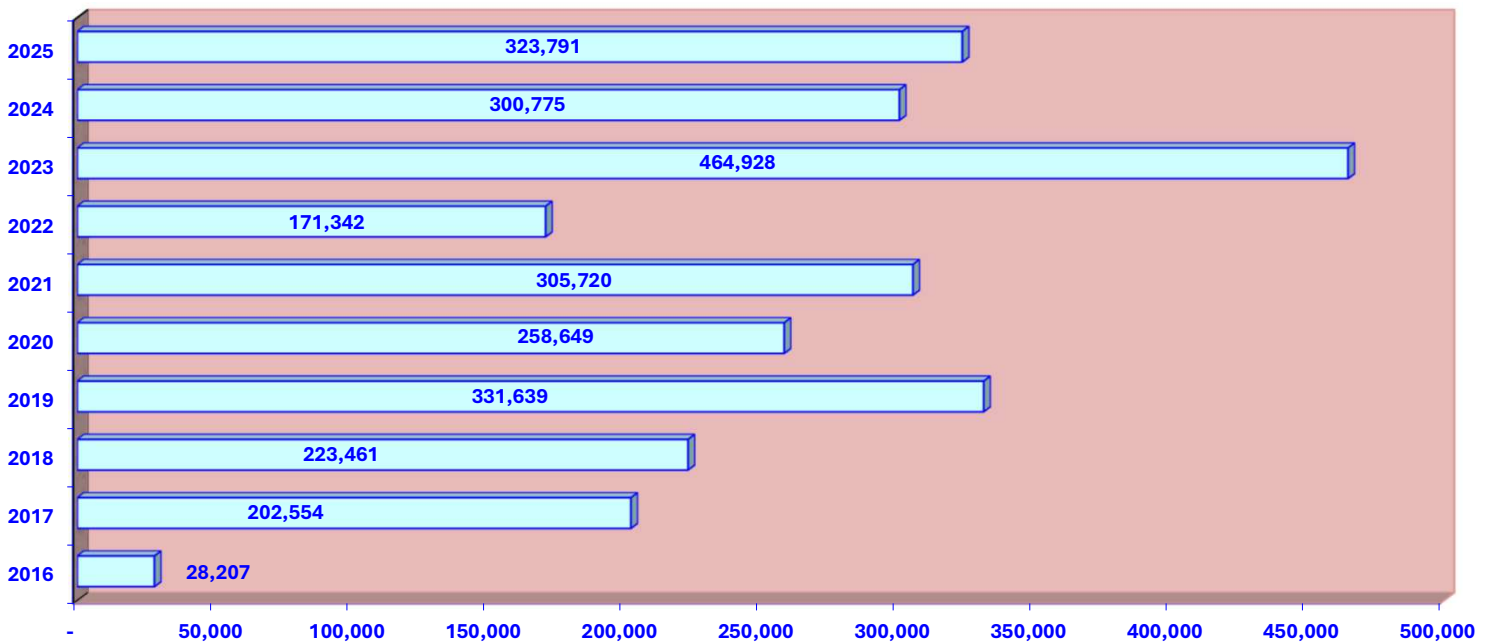
**Probate Court Fines  
April YTD  
2016-2025**



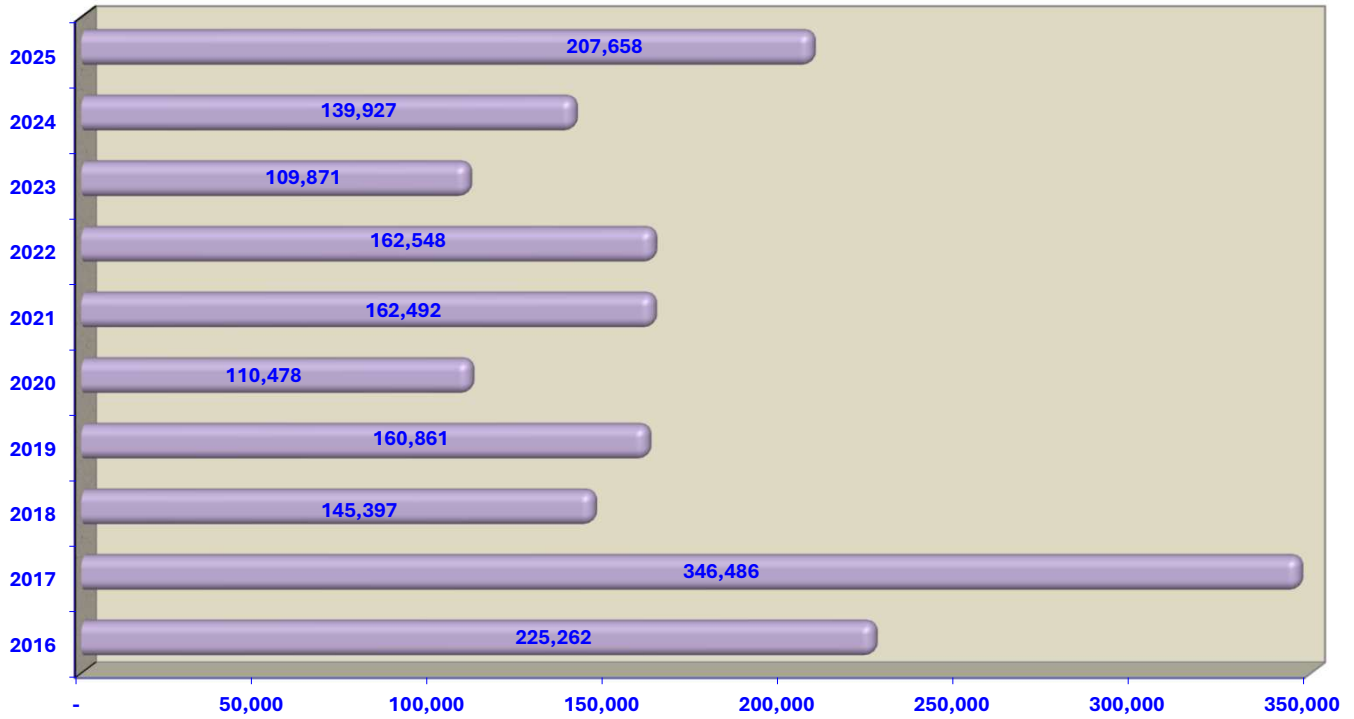
**Clerk of Court Fines  
April YTD  
2016-2025**



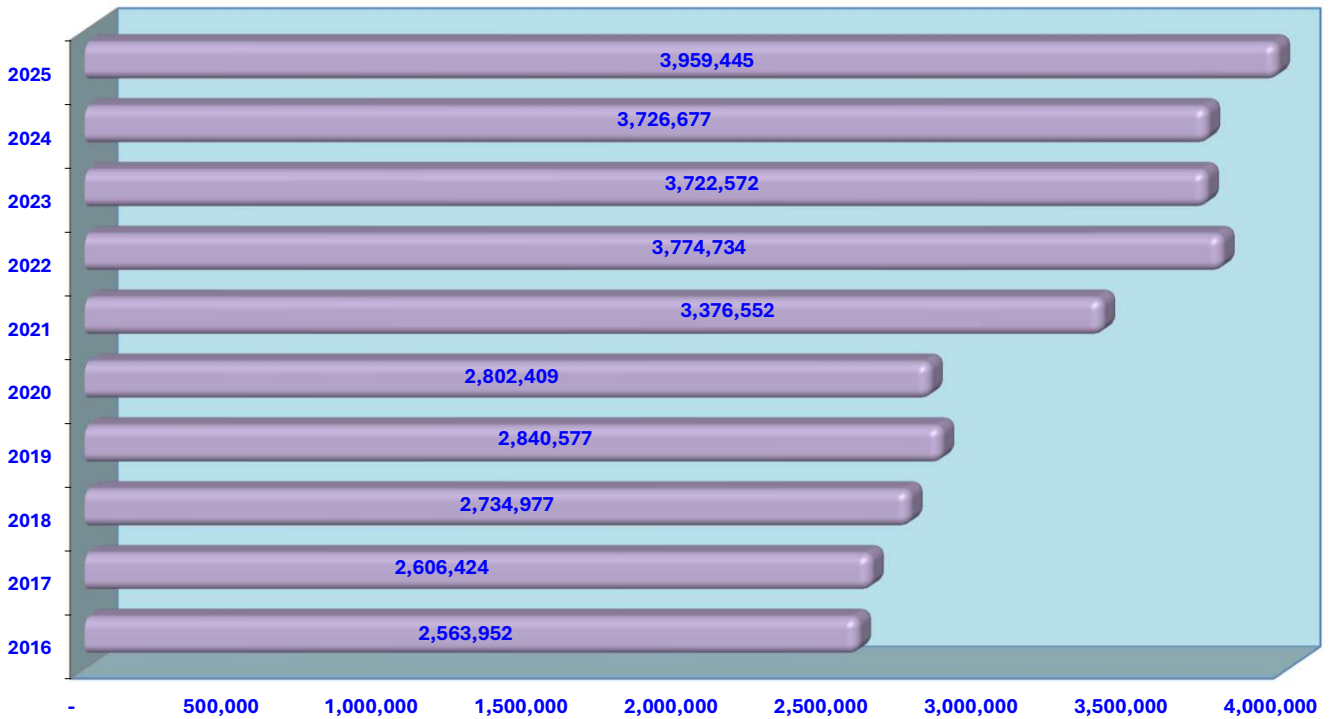
**Boarding Inmate Revenues  
April YTD  
2016-2025**



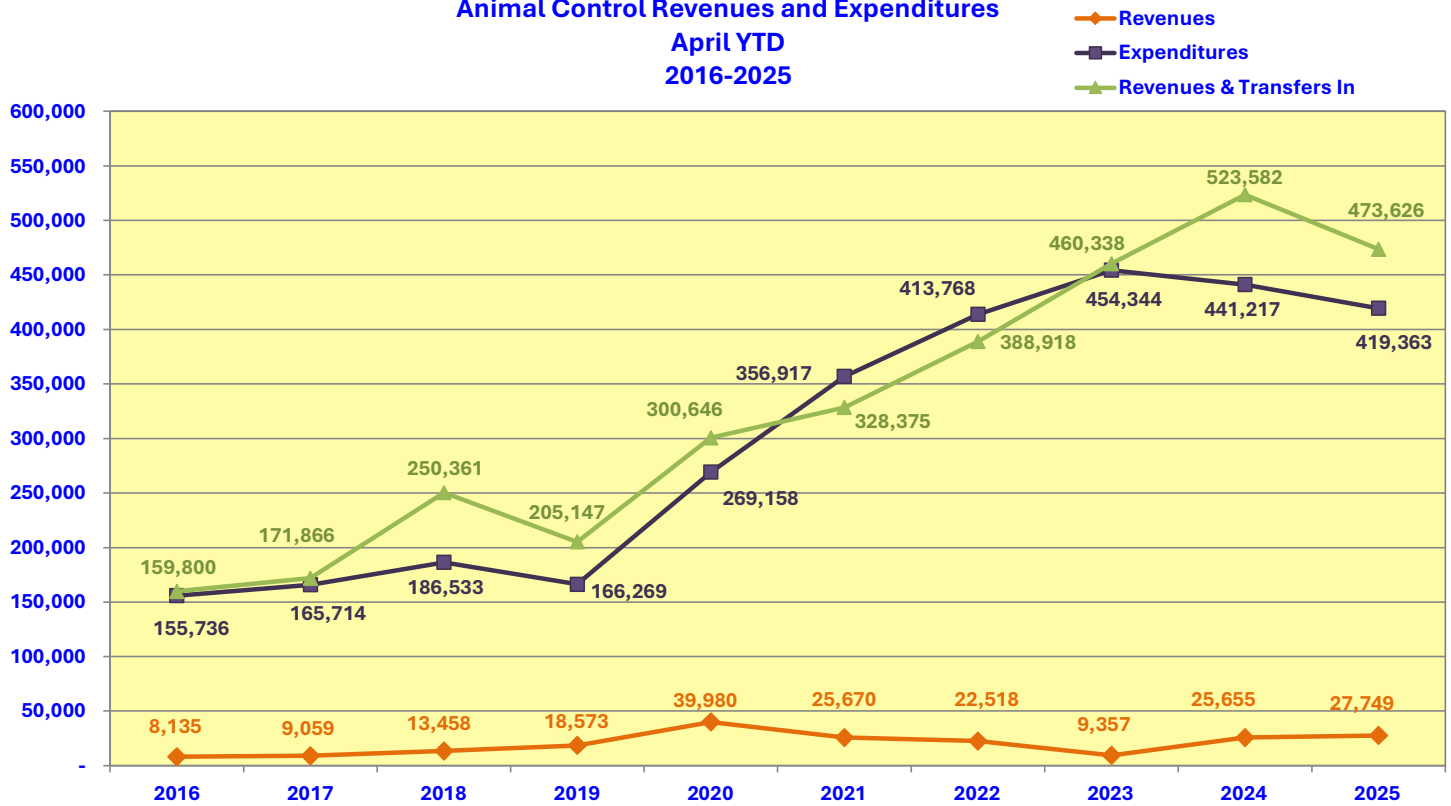
**Tax Commissioner Revenues**  
**April YTD**  
**2016-2025**



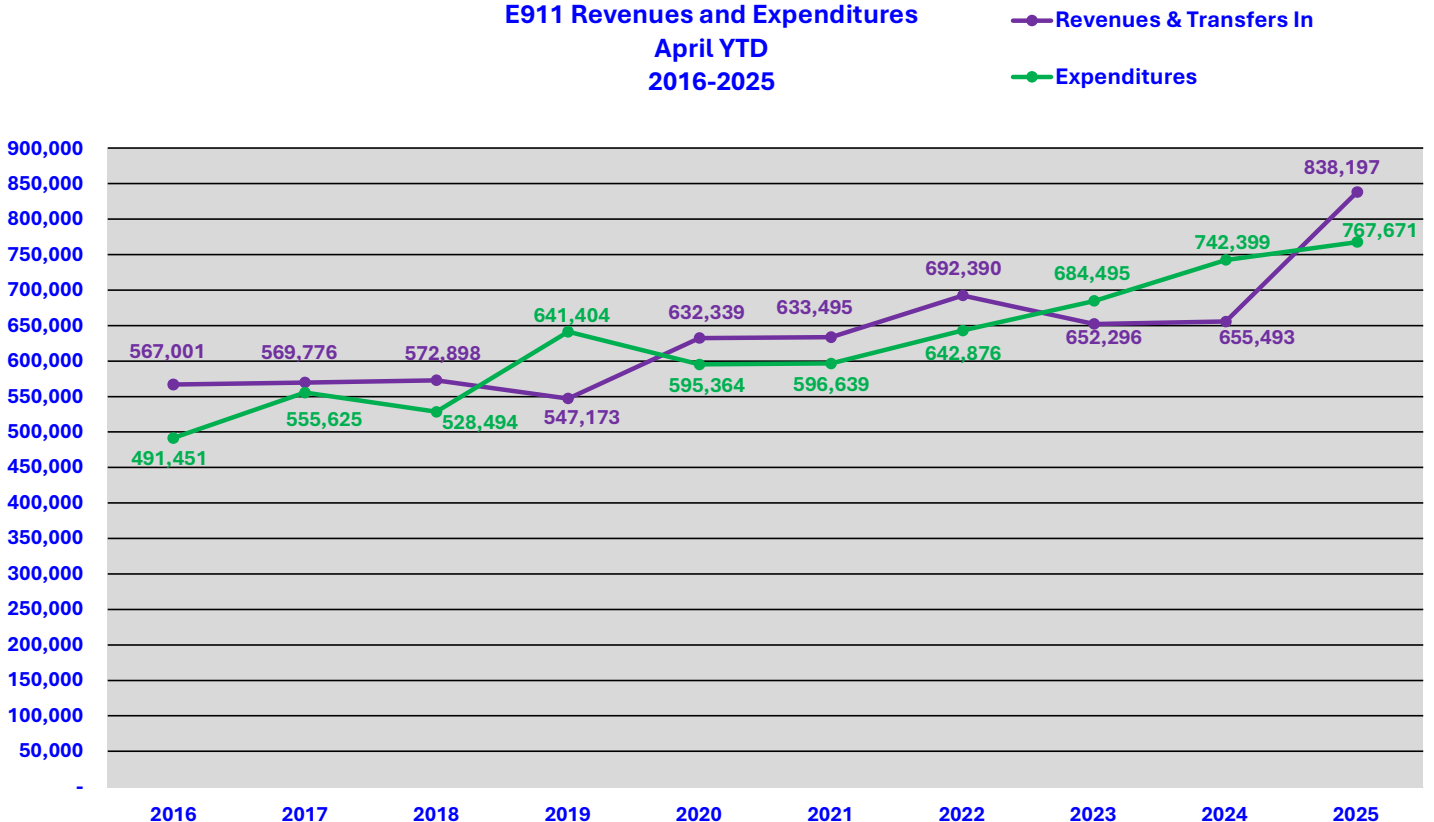
**Local Option Sales Tax**  
**April YTD**  
**2016-2025**



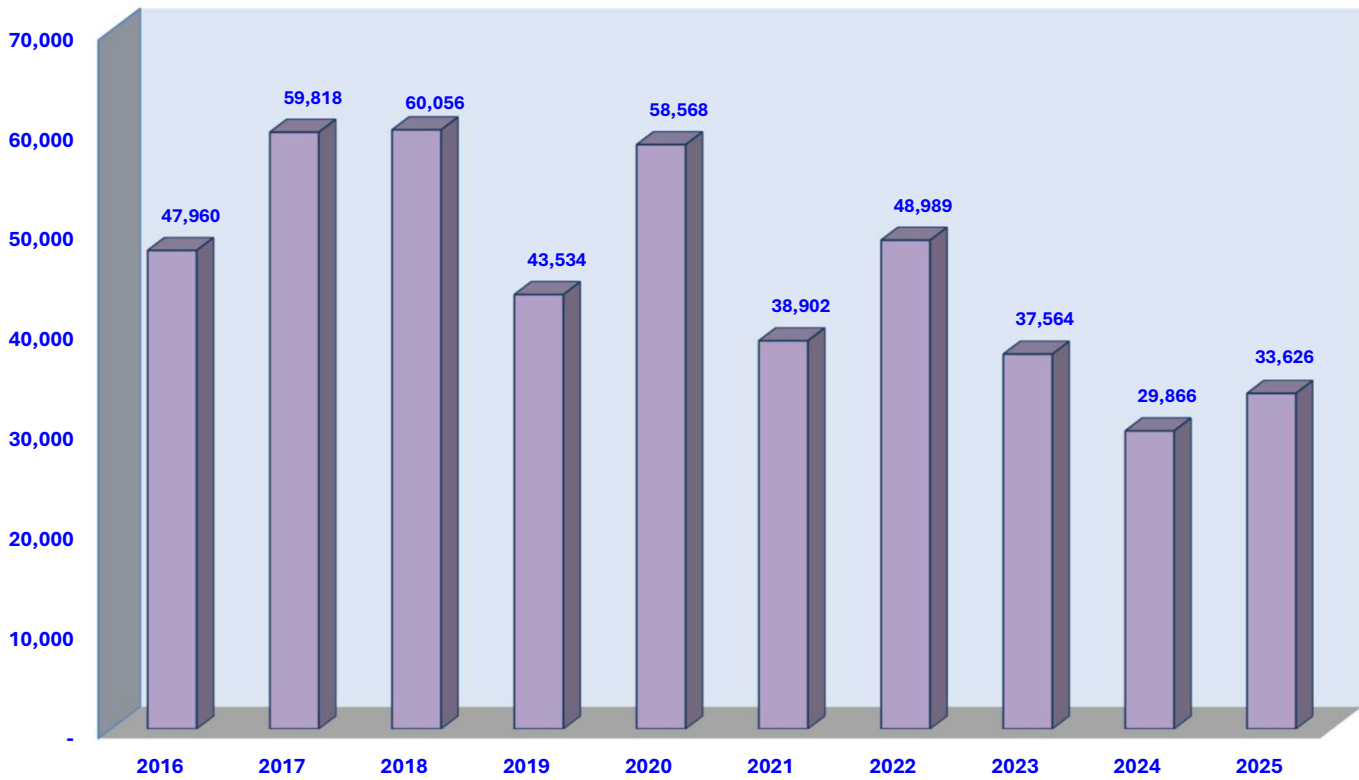
### Animal Control Revenues and Expenditures April YTD 2016-2025



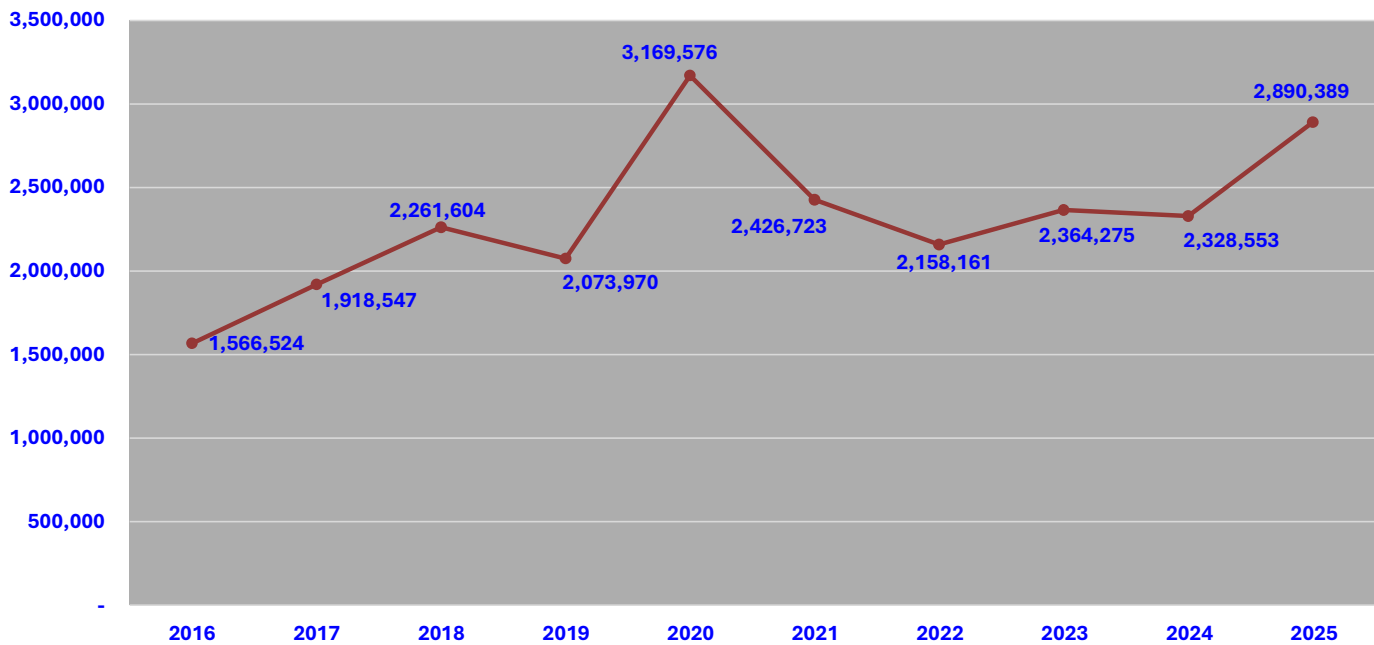
### E911 Revenues and Expenditures April YTD 2016-2025



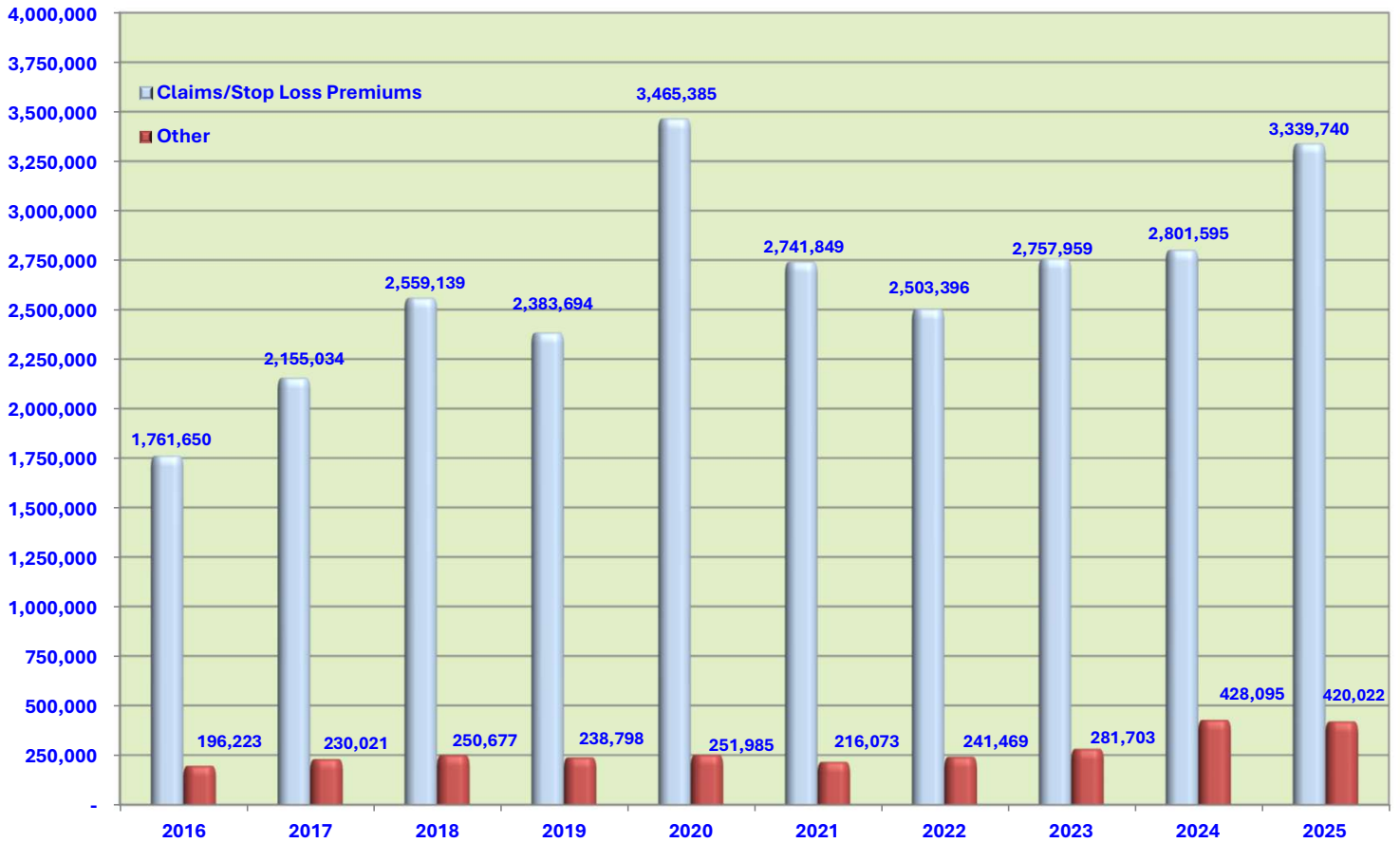
**Health Insurance  
HRA  
2016-2025**



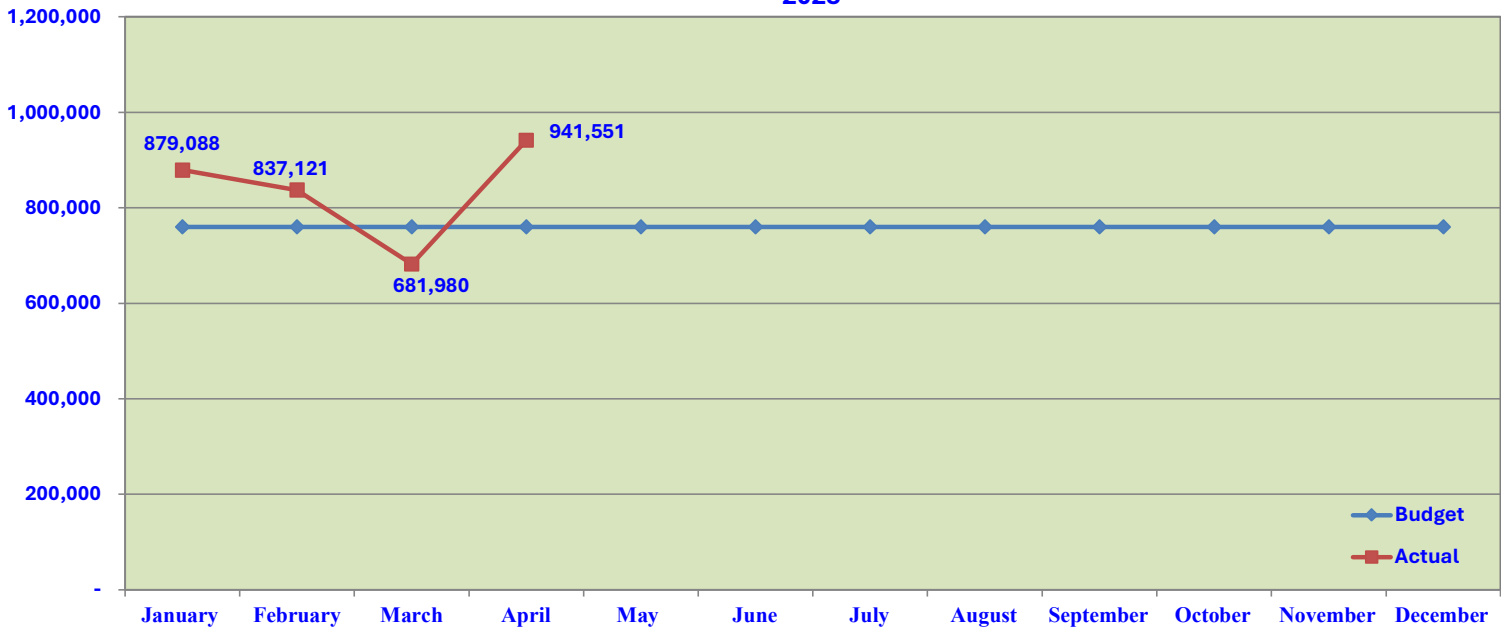
**Health Insurance  
Claims  
2016-2025**



### Health Insurance April YTD 2016-2025



### Health Insurance Claims/Stop Loss Premiums 2025



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

***Prepared by:  
Finance Department***

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

Percentage of Year  
33.3%

	2025			2024	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
<b>Appropriation of Jail Surcharge Funds</b>	\$ 173,000	\$ 95,403	\$ (77,597)	55.1%	\$ 41,746
<b>Appropriation of DATE Fund Balance</b>	98,005	209,928	111,923	214.2%	176,062
<b>REVENUES:</b>					
Taxes	60,068,725	9,158,144	(50,910,581)	15.2%	6,701,876
Licenses and Permits	200,120	100,236	(99,884)	50.1%	85,737
Intergovernmental	3,579,200	1,165,363	(2,413,837)	32.6%	1,077,680
Charges for Services	5,181,980	1,311,738	(3,870,242)	25.3%	1,153,520
Fines and Forfeitures	1,185,250	418,011	(767,239)	35.3%	452,837
Interest Earned	370,150	257,515	(112,635)	69.6%	359,209
Miscellaneous	1,253,820	40,942	(1,212,878)	3.3%	908,044
<b>TOTAL REVENUES</b>	<u>71,839,245</u>	<u>12,451,949</u>	<u>(59,387,296)</u>	<u>17.3%</u>	<u>10,738,903</u>
<b>EXPENDITURES:</b>					
<b>GENERAL GOVERNMENT:</b>					
Board of Commissioners	287,115	107,624	179,491	37.5%	100,314
County Manager	1,366,270	376,872	989,398	27.6%	375,100
Finance Department	797,215	246,085	551,130	30.9%	235,422
Purchasing Department	309,060	100,754	208,306	32.6%	114,600
Information Technology	1,132,315	409,322	722,993	36.1%	290,777
Human Resources	934,845	291,249	643,596	31.2%	263,850
Tax Commissioner	1,292,205	408,188	884,017	31.6%	407,973
Tax Appraisers	1,516,310	481,891	1,034,419	31.8%	391,271
Tax Assessors	42,670	9,321	33,349	21.8%	16,127
Facilities Management	1,772,980	592,688	1,180,292	33.4%	408,123
Engineering	376,890	106,063	270,827	28.1%	71,309
Board of Registrars	941,075	259,490	681,585	27.6%	285,205
General Services	1,830,330	523,078	1,307,252	28.6%	523,086
<b>TOTAL GENERAL GOVERNMENT</b>	<u>12,599,280</u>	<u>3,912,625</u>	<u>8,686,655</u>	<u>31.1%</u>	<u>3,483,157</u>
<b>JUDICIAL:</b>					
Superior Court	778,610	212,199	566,411	27.3%	229,872
Judge Niedrach - Superior Court	139,175	40,273	98,902	28.9%	37,203
Judge Johnson - Superior Court	145,100	40,584	104,516	28.0%	33,624
Judge Sparks - Superior Court	73,540	23,109	50,431	31.4%	32,051
Judge King - Superior Court	127,850	39,576	88,274	31.0%	33,402
Clerk of Superior Court	1,642,215	512,872	1,129,343	31.2%	524,819
Board of Equalization	19,490	5,452	14,038	28.0%	15,609
District Attorney	1,801,250	531,198	1,270,052	29.5%	493,157
Victim Witness Program	10,200	38,620	(28,420)	378.6%	67,825
Public Defender	1,067,555	327,318	740,237	30.7%	309,448
Magistrate Court	738,200	211,886	526,314	28.7%	193,935
Probate Court	829,600	236,264	593,336	28.5%	216,292
Juvenile Court	1,329,890	371,447	958,443	27.9%	387,939
Mental Health Court	82,345	90,986	(8,641)	110.5%	88,772
Adult Felony Drug Court	15,660	118,941	(103,281)	759.5%	87,290
<b>TOTAL JUDICIAL</b>	<u>8,800,680</u>	<u>2,800,726</u>	<u>5,999,954</u>	<u>31.8%</u>	<u>2,751,239</u>

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

Percentage of Year  
33.3%

	2025			2024	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
<b>PUBLIC SAFETY:</b>					
County Police	\$ 9,008,530	\$ 2,705,754	\$ 6,302,776	30.0%	\$ 2,237,136
FCPD HEAT	66,605	39,828	26,777	59.8%	21,111
HIDTA	10,900	78,822	(67,922)	723.1%	83,354
Public Safety/Comm Violence	-	149,596	(149,596)	N/A	508,462
Sheriff - County Jail	16,315,705	4,942,304	11,373,401	30.3%	4,633,913
Medical Department-Prisoners	4,092,275	1,330,471	2,761,804	32.5%	1,309,972
County Prison	8,281,970	2,426,772	5,855,198	29.3%	2,462,546
Coroner	293,865	81,912	211,953	27.9%	97,145
Interagency	18,500	-	18,500	0.0%	-
<b>TOTAL PUBLIC SAFETY</b>	<u>38,088,350</u>	<u>11,755,458</u>	<u>26,332,892</u>	<u>30.9%</u>	<u>11,353,639</u>
<b>PUBLIC WORKS:</b>					
Public Roads	6,232,490	1,917,461	4,315,029	30.8%	1,988,775
<b>TOTAL PUBLIC WORKS</b>	<u>6,232,490</u>	<u>1,917,461</u>	<u>4,315,029</u>	<u>30.8%</u>	<u>1,988,775</u>
<b>HEALTH AND WELFARE</b>					
Health	203,205	102,259	100,946	50.3%	101,603
Welfare	227,660	69,831	157,829	30.7%	63,570
Transportation for Seniors	10,000	4,614	5,386	46.1%	2,863
<b>TOTAL HEALTH AND WELFARE</b>	<u>440,865</u>	<u>176,704</u>	<u>264,161</u>	<u>40.1%</u>	<u>168,035</u>
<b>CULTURE AND RECREATION</b>					
Library	1,291,270	430,423	860,847	33.3%	430,423
<b>TOTAL CULTURE AND RECREATION</b>	<u>1,291,270</u>	<u>430,423</u>	<u>860,847</u>	<u>33.3%</u>	<u>430,423</u>
<b>HOUSING AND DEVELOPMENT</b>					
Cooperative Extension	173,750	64,024	109,726	36.8%	43,950
Economic Development	265,950	86,983	178,967	32.7%	86,983
<b>TOTAL HOUSING AND DEVELOPMENT</b>	<u>439,700</u>	<u>151,008</u>	<u>288,692</u>	<u>34.3%</u>	<u>130,933</u>
<b>INTERAGENCY</b>					
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	85,667	171,333	33.3%	82,810
Environmental Office	125,000	41,667	83,333	33.3%	41,667
<b>TOTAL INTERAGENCY</b>	<u>492,800</u>	<u>120,621</u>	<u>372,179</u>	<u>24.5%</u>	<u>151,977</u>
<b>TOTAL BUDGETED EXPENDITURES</b>	<u>68,385,435</u>	<u>21,265,027</u>	<u>47,120,408</u>	<u>31.1%</u>	<u>20,458,178</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	1,668,365	514,496	(1,153,869)	30.8%	3,635,345
Transfers Out	(5,439,230)	(2,086,719)	(3,352,511)	38.4%	(2,256,671)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(3,770,865)</u>	<u>(1,572,223)</u>	<u>(1,153,869)</u>	<u>41.7%</u>	<u>1,378,674</u>
<b>TOTAL EXPENDITURES</b>	<u>72,156,300</u>	<u>22,837,250</u>	<u>48,274,276</u>	<u>31.6%</u>	<u>19,079,504</u>
<b>NET CHANGE IN FUND BALANCE</b>	(317,055)	(10,385,301)			(8,340,601)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>19,297,740</u>	<u>19,297,740</u>			<u>21,860,504</u>
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ 18,980,685</u>	<u>\$ 8,912,440</u>			<u>\$ 13,519,903</u>

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

Percentage of Year  
33.3%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Taxes	\$ 10,587,840	\$ 707,709	\$ (9,880,131)	6.7%	\$ 376,919
Interest Earned	125,000	67,545	(57,455)	54.0%	92,490
<b>TOTAL REVENUES</b>	10,712,840	775,254	(9,937,586)	7.2%	469,410
<b>EXPENDITURES</b>					
Public Safety	11,680,345	3,894,964	7,785,381	33.3%	3,436,838
<b>TOTAL EXPENDITURES</b>	11,680,345	3,894,964	7,785,381	33.3%	3,436,838
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(967,505)	(3,119,710)	(17,722,967)	322%	(2,967,429)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer In	200,000	66,667	133,333	33.3%	66,667
Transfer Out	(125,000)	(41,667)	(83,333)	33.3%	(41,667)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	75,000	25,000	50,000	33.3%	25,000
<b>NET CHANGE IN FUND BALANCE</b>	(892,505)	(3,094,710)			(2,942,429)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	8,240,572	8,240,572			8,316,215
<b>FUND BALANCE - YEAR TO DATE</b>	\$ 7,348,067	\$ 5,145,862			\$ 5,373,786

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

Percentage of Year  
33.3%

	2025			2024	
				% of	
	BUDGET	YTD	VARIANCE	BUDGET	YTD
<b>REVENUES</b>					
Taxes	\$ 185,000	\$ 58,450	\$ (126,550)	31.6%	\$ 46,742
Interest Earned	5,000	1,365	(3,635)	27.3%	1,572
<b>TOTAL REVENUES</b>	190,000	59,815	(130,185)	31.5%	48,314
<b>EXPENDITURES</b>					
Economic Development	5,000	-	5,000	0.0%	-
<b>TOTAL EXPENDITURES</b>	5,000	-	5,000	0.0%	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	185,000	59,815	(125,185)	32.3%	48,314
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer Out	(185,000)	-	185,000	0.0%	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	(185,000)	-	185,000	0.0%	-
<b>NET CHANGE IN FUND BALANCE</b>	-	59,815			48,314
<b>FUND BALANCE - BEGINNING OF YEAR</b>	-	-			-
<b>FUND BALANCE -YEAR TO DATE</b>	\$ -	\$ 59,815			\$ 48,314

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

Percentage of Year  
33.3%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
City of Rome	\$ 2,000	\$ -	\$ (2,000)	-	\$ -
Miscellaneous	8,000	1,155	(6,845)	14.4%	675
Alarm Registration Fee	1,700	510	(1,190)	30.0%	435
Charges for Services	1,955,000	640,006	(1,314,994)	32.7%	653,383
Interest Earned	2,000	1,064	(936)	53.2%	1,000
<b>TOTAL REVENUES</b>	<u>1,968,700</u>	<u>642,735</u>	<u>(1,325,965)</u>	<u>32.6%</u>	<u>655,493</u>
<b>EXPENDITURES</b>					
Salaries and Benefits	2,190,070	574,073	1,615,997	26.2%	549,335
Other Operating Costs	353,475	202,388	151,087	57.3%	196,464
Equipment	11,540	-	11,540	0.0%	1,946
<b>TOTAL EXPENDITURES</b>	<u>2,555,085</u>	<u>776,461</u>	<u>1,778,624</u>	<u>30.4%</u>	<u>747,745</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer In	586,385	195,462	390,923	33.3%	-
<b>NET CHANGE IN FUND BALANCE</b>	-	61,736			(92,252)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>116,900</u>	<u>116,900</u>			<u>116,935</u>
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ 116,900</u>	<u>\$ 178,636</u>			<u>\$ 24,683</u>

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

Percentage of Year  
33.3%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Charges for Services	\$ 736,620	\$ 245,918	\$ (490,702)	33.4%	\$ 127,671
Tower Lease	51,360	15,647	(35,713)	30.5%	14,756
City of Rome	1,000	-	(1,000)	0.0%	-
Interest Earned	150	364	214	242.4%	397
<b>TOTAL REVENUES</b>	<u>789,130</u>	<u>261,929</u>	<u>(527,201)</u>	<u>33.2%</u>	<u>142,824</u>
<b>EXPENDITURES</b>					
Other Operating Costs	665,340	215,936	449,404	32.5%	145,342
800 MHz Radio Tower Costs	25,000	14,016	10,984	56.1%	-
<b>TOTAL EXPENDITURES</b>	<u>690,340</u>	<u>229,953</u>	<u>460,388</u>	<u>33.3%</u>	<u>145,342</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>98,790</u>	<u>31,976</u>	<u>(66,814)</u>	<u>32.4%</u>	<u>(2,517)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer Out	<u>(85,310)</u>	<u>(4,398)</u>	<u>(80,912)</u>	<u>5.2%</u>	<u>(4,333)</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(85,310)</u>	<u>(4,398)</u>	<u>(80,912)</u>	<u>5.2%</u>	<u>(4,333)</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>13,480</u>	<u>27,578</u>			<u>(6,851)</u>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>17,369</u>	<u>17,369</u>			<u>17,547</u>
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ 30,849</u>	<u>\$ 44,947</u>			<u>\$ 10,696</u>

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

Percentage of Year  
33.3%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
GEMA - Emergency Management	\$ 28,895	\$ -	\$ (28,895)	0.0%	\$ -
State of GA - Cert Grant	4,475	-	(4,475)	0.0%	-
City of Rome	10,000	-	(10,000)	0.0%	-
Haz Mit Plan HMGP - Federal	22,000	-	(22,000)	0.0%	-
Haz Mit Plan HMGP - State	980	-	(980)	0.0%	-
Weather Radios - State	5,000	-	(5,000)	0.0%	-
Interest Earned	500	235	(265)	46.9%	545
<b>TOTAL REVENUES</b>	<u>71,850</u>	<u>235</u>	<u>(71,615)</u>	<u>0.3%</u>	<u>545</u>
<b>EXPENDITURES</b>					
Salaries and Benefits	268,590	72,755	195,835	27.1%	70,029
Other Operating Costs	118,260	44,406	73,854	37.5%	24,899
<b>TOTAL EXPENDITURES</b>	<u>386,850</u>	<u>117,161</u>	<u>269,689</u>	<u>30.3%</u>	<u>94,928</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(315,000)	(116,926)	198,074	37.1%	(94,383)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	315,000	105,000	(210,000)	33.3%	100,675
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>315,000</u>	<u>105,000</u>	<u>(210,000)</u>	<u>33.3%</u>	<u>100,675</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	(11,926)			6,292
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>3,236</u>	<u>3,236</u>			<u>5</u>
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ 3,236</u>	<u>\$ (8,690)</u>			<u>\$ 6,297</u>



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

Percentage of Year  
33.3%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Charges for Services	\$ 33,000	\$ 11,706	\$ (21,294)	35.5%	\$ 12,767
Interest Earned	<u>6,000</u>	<u>1,374</u>	<u>(4,626)</u>	<u>22.9%</u>	<u>2,169</u>
<b>TOTAL REVENUES</b>	<u>39,000</u>	<u>13,080</u>	<u>(25,920)</u>	<u>33.5%</u>	<u>14,936</u>
<b>EXPENDITURES</b>					
Judicial	29,605	10,483	19,122	35.4%	7,670
Equipment	<u>7,000</u>	<u>-</u>	<u>7,000</u>	<u>0.0%</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>36,605</u>	<u>10,483</u>	<u>26,122</u>	<u>28.6%</u>	<u>7,670</u>
<b>NET CHANGE IN FUND BALANCE</b>	2,395	2,597			7,266
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>97,237</u>	<u>97,237</u>			<u>138,086</u>
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ 99,632</u>	<u>\$ 99,834</u>			<u>\$ 145,352</u>

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

Percentage of Year  
33.3%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Fines & Forfeitures	\$ -	\$ 11,251	\$ 11,251	N/A	\$ 271,807
Interest Earned	15,000	8,331	(6,669)	55.5%	5,567
<b>TOTAL REVENUES</b>	15,000	19,583	4,583	130.6%	277,374
<b>EXPENDITURES</b>					
Schedule A Expenditures	30,000	1,638	28,362	5.5%	-
Schedule B Expenditures	127,100	39,626	87,474	31.2%	-
<b>TOTAL EXPENDITURES</b>	157,100	41,264	115,836	26.3%	-
<b>NET CHANGE IN FUND BALANCE</b>	(142,100)	(21,681)			277,374
<b>FUND BALANCE - BEGINNING OF YEAR</b>	748,509	748,509			364,100
<b>FUND BALANCE - YEAR TO DATE</b>	\$ 606,409	\$ 726,828			\$ 641,474

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

Percentage of Year  
33.3%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Taxes	\$ 2,065,530	\$ 288,470	\$ 1,384,280	14.0%	\$ 156,719
Interest Earned	20,000	14,662	(5,338)	73.3%	15,399
<b>TOTAL REVENUES</b>	<u>2,085,530</u>	<u>303,132</u>	<u>1,378,942</u>	<u>14.5%</u>	<u>172,117</u>
<b>EXPENDITURES</b>					
Salaries and Benefits	622,495	141,777	480,718	22.8%	124,415
Other Operating Costs	60,355	23,899	36,456	39.6%	23,531
Utilities	24,120	8,572	15,548	35.5%	9,376
Equipment	9,500	-	9,500	0.0%	-
Remote Site Operations	337,260	112,423	224,837	33.3%	116,144
Tipping Fees	400,000	123,093	276,907	30.8%	121,184
<b>TOTAL EXPENDITURES</b>	<u>1,453,730</u>	<u>409,764</u>	<u>1,043,966</u>	<u>28.2%</u>	<u>394,650</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers Out	(551,140)	(197,013)	354,127	35.7%	(201,631)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(551,140)</u>	<u>(197,013)</u>	<u>354,127</u>	<u>35.7%</u>	<u>(201,631)</u>
<b>NET CHANGE IN FUND BALANCE</b>	80,660	(303,645)			(424,164)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>1,514,726</u>	<u>1,514,726</u>			<u>1,293,266</u>
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ 1,595,386</u>	<u>\$ 1,211,081</u>			<u>\$ 869,102</u>

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

Percentage of Year  
33.3%

	2025				2024
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Intergovernmental	\$ 5,966,580	\$ 2,938,110	\$ (3,028,470)	49.2%	\$ 321,448
Interest Earned	250,000	80,919	(169,081)	32.4%	105,248
<b>TOTAL REVENUES</b>	<u>6,216,580</u>	<u>3,019,029</u>	<u>(3,197,551)</u>	<u>48.6%</u>	<u>426,696</u>
<b>EXPENDITURES</b>					
Treatment Plant Chemical Conversion	1,164,510	900,191	264,319	77.3%	-
Admin. HVAC	-	-	-	N/A	321,448
Big Texas Valley Water Project	4,802,070	4,802,070	-	100.0%	-
<b>TOTAL EXPENDITURES</b>	<u>5,966,580</u>	<u>5,702,261</u>	<u>264,319</u>	<u>95.6%</u>	<u>321,448</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers Out	(250,000)	(61,234)	188,766	24.5%	(408,286)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(250,000)</u>	<u>(61,234)</u>	<u>188,766</u>	<u>24.5%</u>	<u>(408,286)</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	(2,744,466)			(303,037)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	-	-			408,285
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ -</u>	<u>\$ (2,744,466)</u>			<u>\$ 105,248</u>

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

Percentage of Year  
33.3%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Interest Earned	\$ 8,000	\$ 4,748	\$ (3,252)	59.4%	\$ 4,770
Miscellaneous	54,955	-	(54,955)	0.0%	-
<b>TOTAL REVENUES</b>	62,955	4,748	(58,207)	7.5%	4,770
<b>EXPENDITURES</b>					
Maintenance	162,955	11,016	151,939	6.8%	24,963
<b>TOTAL EXPENDITURES</b>	162,955	11,016	151,939	6.8%	24,963
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(100,000)	(6,268)	(210,145)	6.3%	(20,192)
<b>OTHER FINANCING SOURCES</b>					
Transfers in	100,000	33,333	66,667	33.3%	33,333
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	100,000	33,333	66,667	33.3%	33,333
<b>NET CHANGE IN FUND BALANCES</b>	-	27,066			13,141
<b>FUND BALANCE - BEGINNING OF YEAR</b>	409,349	409,349			310,751
<b>FUND BALANCE - YEAR TO DATE</b>	\$ 409,349	\$ 436,415			\$ 323,892

**FLOYD COUNTY, GEORGIA**  
**1996 SPLOST BUDGET vs. ACTUAL SUMMARY**  
*For the Month Ended April 30, 2025*

	<b>Original Budget</b>	<b>Cumulative Revised Budget</b>	<b>Cumulative Totals To Date</b>	<b>2025 Budget</b>	<b>2025 YTD</b>
<b>Revenues</b>					
SPLOST Taxes	\$ 33,058,378	\$ 36,640,660	\$ 36,640,663	\$ -	\$ -
Interest Earned	494,000	2,480,710	2,489,910	25,000	12,058
Miscellaneous	-	73,900	73,900	-	-
<b>Total Revenues</b>	<b>33,552,378</b>	<b>39,195,270</b>	<b>39,204,473</b>	<b>25,000</b>	<b>12,058</b>
<b>Expenditures</b>					
Jail Expansion	20,298,378	20,439,500	20,439,437	-	-
Fire Stations	2,000,000	3,340,290	2,536,268	870,000	-
Law Enforcement Center	10,760,000	10,832,230	10,832,221	-	-
Georgia Power Tax Obligation	-	780,000	780,000	-	-
Floyd County Industrial Park Bonds	-	1,318,690	1,318,690	-	-
First Union Debt Service-Forum Bonds	-	214,750	214,750	-	-
General and Administrative	494,000	137,080	90,840	-	-
<b>Total Expenditures</b>	<b>33,552,378</b>	<b>37,062,540</b>	<b>36,212,206</b>	<b>870,000</b>	<b>-</b>
<b>Other Financing Sources (Uses)</b>					
Bond Proceeds	-	19,897,270	19,897,267	-	-
Debt Service Payments	-	(22,030,000)	(22,028,276)	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>(2,132,730)</b>	<b>(2,131,009)</b>	<b>-</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues over</b>					
<b>Expenditures and Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 861,257</b>	<b>\$ (845,000)</b>	<b>\$ 12,058</b>

**FLOYD COUNTY, GEORGIA**  
**2003 SPLOST BUDGET vs. ACTUAL SUMMARY**  
*For the Month Ended April 30, 2025*

	<b>Original Budget</b>	<b>Cumulative Revised Budget</b>	<b>Cumulative Totals To Date</b>	<b>2025 Budget</b>	<b>2025 YTD</b>
<b>Revenues</b>					
Special Purpose Sales Tax	\$ 26,900,000	\$ 30,651,000	\$ 30,651,359	\$ -	\$ -
Interest Earned	150,000	1,130,600	1,159,971	18,000	7,135
<b>Total Revenues</b>	<b>27,050,000</b>	<b>31,781,600</b>	<b>31,811,330</b>	<b>18,000</b>	<b>7,135</b>
<b>Expenditures</b>					
<b>Sewer Projects:</b>					
Blacks Bluff Road Treatment Plant	8,170,000	8,160,000	8,160,000	-	-
Old Dalton Road Sewer	3,000,000	3,000,000	3,000,000	-	-
Cave Spring Sewer Plant	900,000	900,000	900,000	-	-
<b>Transportation Projects:</b>					
Burnett Ferry Road Right-of-Way	300,000	80,000	79,839	-	-
Old Dalton Road Right-of-Way	350,000	768,495	748,500	-	-
Chulio Road Right-of-Way	300,000	1,429,805	954,209	537,925	-
Resurfacing Projects	190,000	680,000	679,099	-	-
<b>Recreation Projects:</b>					
North Floyd Park	1,150,000	1,400,000	1,399,919	-	-
Midway Park	250,000	404,000	403,944	-	-
Shannon Park	80,000	83,000	82,879	-	-
Crane Street Park	110,000	94,380	94,376	-	-
Parks Hoke Park	70,000	59,000	58,948	-	-
Cave Spring Park	30,000	31,370	31,369	-	-
<b>Building Projects:</b>					
New Health Department Facility	9,500,000	8,765,000	8,764,365	-	-
4th Ave Courthouse/New Courthouse Renovation	2,000,000	2,670,300	2,670,261	-	-
<b>General and Administrative</b>	27,194	19,115	14,656	-	-
<b>Total Expenditures</b>	<b>26,427,194</b>	<b>28,544,465</b>	<b>28,042,365</b>	<b>537,925</b>	<b>-</b>
<b>Other Financing Sources (Uses)</b>					
Bond Proceeds	9,500,000	9,628,000	9,628,789	-	-
Bond Costs	(101,958)	(101,960)	(101,958)	-	-
Transfer to General Fund	-	(2,000,000)	(2,000,000)	-	-
Transfer to Capital Projects Fund	-	(193,000)	(193,000)	-	-
Transfer to Debt Service Fund	(10,122,806)	(10,570,175)	(10,570,175)	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(724,764)</b>	<b>(3,237,135)</b>	<b>(3,236,344)</b>	<b>-</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues over</b>					
<b>Expenditures and Other Financing Sources (Uses)</b>	<b>\$ (101,958)</b>	<b>\$ -</b>	<b>\$ 532,621</b>	<b>\$ (519,925)</b>	<b>\$ 7,135</b>

**FLOYD COUNTY, GEORGIA**  
**2013 SPLOST BUDGET vs. ACTUAL SUMMARY**  
*For the Month Ended April 30, 2025*

	<b>Original Budget</b>	<b>Cumulative Revised Budget</b>	<b>Cumulative Totals To Date</b>	<b>2025 Budget</b>	<b>2025 YTD</b>
<b>Revenues:</b>					
Tax Collections					
Floyd County	\$ 38,770,000	\$ 40,746,250	\$ 40,746,251	\$ -	\$ -
City of Rome	23,617,000	24,810,045	24,810,041	-	-
City of Cave Spring	2,591,000	2,691,000	2,691,000	-	-
Interest Earned	-	984,250	1,220,724	125,000	28,637
Miscellaneous Revenue	-	565,830	565,814	-	-
<b>Total Revenues</b>	<b>64,978,000</b>	<b>69,797,375</b>	<b>70,033,830</b>	<b>125,000</b>	<b>28,637</b>
<b>Expenditures:</b>					
<b>Floyd County</b>					
Airport Runway Extension	5,761,000	8,365,355	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	1,904,500	1,904,492	-	-
Jail Medical/Mental Health Facility Expansion	2,200,000	2,200,000	2,200,000	-	-
Forum Upgrades	1,400,000	1,557,140	1,557,140	-	-
Everett Springs Water Line Extension	5,800,000	5,793,525	5,793,524	-	-
Barron Road and Calhoun Road Improvements	130,000	141,780	141,775	-	-
County Infrastructure Improvements	1,400,000	1,536,370	1,536,366	-	-
County Public Works & Public Safety Equipment	1,400,000	1,469,250	1,469,235	-	-
Industrial Property	8,000,000	8,174,500	8,173,350	-	-
Playground Improvements	600,000	511,355	511,355	-	-
Intergovernmental City of Rome	23,617,000	24,810,045	22,522,141	-	-
Intergovernmental City of Cave Spring	2,591,000	2,691,000	2,692,178	-	-
Administrative Fees	-	10,500	10,463	-	-
<b>Total Expenditures</b>	<b>64,978,000</b>	<b>69,797,375</b>	<b>68,134,006</b>	<b>5,089,750</b>	<b>338,639</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,899,823</b>	<b>\$ (4,964,750)</b>	<b>\$ (310,001)</b>



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**FLOYD COUNTY, GEORGIA**  
**2017 SPLOST BUDGET vs ACTUAL SUMMARY**  
*For the Month Ended April 30, 2025*

	Original Projects Budget	Cumulative Revised Budget	Cumulative Totals To Date	2025 Budget	2025 YTD
<b>Revenues:</b>					
Tax Collections					
Floyd County	\$ 41,384,318	\$ 65,883,190	\$ 71,371,995	\$ -	\$ -
City of Rome	21,216,362	22,516,365	22,117,221	-	-
City of Cave Spring	1,281,000	1,281,000	1,281,000	-	-
Interest Earned	-	-	4,149,731	500,000	522,883
Miscellaneous Revenue	-	-	48,589	-	-
<b>Total Revenues</b>	<b>63,881,680</b>	<b>89,680,555</b>	<b>98,968,535</b>	<b>500,000</b>	<b>522,883</b>
<b>Expenditures:</b>					
<b>Floyd County</b>					
Ag Center	8,000,000	8,000,000	2,211,269	5,794,530	5,800
E911 Update/Upgrade/Renovation					
Consoles & Furniture	170,000	158,475	158,470	-	-
Renovations/Update	25,000	508,295	508,293	-	-
CAD Computer Upgrade	25,000	-	-	-	-
Security Enhancements	25,000	-	-	-	-
Backup Audio Recorder	12,000	77,870	77,870	-	-
Center Relocation	-	-	-	-	-
Prison Security Upgrade					
Upgrade Camera System	200,000	249,170	254,838	-	-
Replace Outer Security Doors	120,000	143,025	143,022	-	-
Construct Gym Security	700,000	1,225,000	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	1,196,316	6,454,265	811,990
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	-	-	809,174	145,000	347,923
Infrastructure	-	3,113,890	311,282	-	18,935
Texas Valley Infrastructure Expansion	2,500,000	2,500,000	230,530	500,000	230,170
Jail Medical Phase II/Infrastructure Imp.					
Jail Medical	3,900,000	5,604,425	5,604,423	-	-
Emergency Generator and Backup	300,000	300,000	-	-	-
Infrastructure	1,000,000	1,000,000	4,568	-	-
Capital Equipment/Vehicle Fund	3,400,000	9,972,205	9,415,197	640,900	45,407
Public Works Facilities Buildings	2,450,000	2,450,000			
Administration Building	-	-	18,200	2,431,800	-
Main Shop	-	-	-	-	-
Warehouse	-	-	-	-	-
Sign Shop	-	-	-	-	-
Landscape Shop	-	-	-	-	-
Facilities	-	-	-	-	-
Bridges	-	-	-	-	-

**FLOYD COUNTY, GEORGIA**  
**2017 SPLOST BUDGET vs ACTUAL SUMMARY**  
*For the Month Ended April 30, 2025*

	<b>Original Projects Budget</b>	<b>Cumulative Revised Budget</b>	<b>Cumulative Totals To Date</b>	<b>2025 Budget</b>	<b>2025 YTD</b>
Airport Corporate Hangar Construction	\$ 899,210	\$ 2,306,300	\$ 215,055	\$ 2,547,610	\$ 28,479
Floyd County Baseball Stadium Imp.					
Professional Fees	150,000	146,070	146,066	-	-
Terrace	1,200,000	1,541,195	1,541,192	-	-
Section 207 & 209, Gate 6 & 9	147,000	14,405	14,401	-	-
Team Store/ Home Plate Entry	401,000	401,000	400,876	-	-
Safety Upgrades	82,000	38,865	38,864	-	-
Clubhouse Addition	20,000	6,945	6,945	-	-
Stadium Improvements	-	6,100,000	7,760,437	7,327,650	4,680,772
Public Safety Technology Upgrades					
Mobile Vision Upgrade	87,000	55,635	55,631	-	-
Body Cameras	64,000	66,045	66,043	-	-
Mobile Technology Terminals	141,300	14,135	14,131	-	-
Digital In-Car Camera Upgrades	102,600	226,965	226,962	-	-
Forensic Equipment	20,270	20,270	20,165	-	-
Recreation					
27 HVAC units	187,000	218,950	218,946	-	-
Skate Park	150,000	154,890	154,890	-	-
Anthony Center Roof	70,000	66,055	66,055	-	-
Brushy Branch Pavilion	35,000	5,000	5,000	-	-
Brushy Branch Boat Dock	50,000	80,870	80,869	-	-
Lock and Dam Roof	25,000	12,840	12,836	-	-
Lock and Dam Docks	125,000	179,500	179,500	-	-
Dock Engineering	100,000	100,000	100,000	-	-
Senior Center Kitchen	50,000	118,425	118,423	-	-
Shannon Tennis Courts	150,000	86,765	86,761	-	-
Bonded Rubber	65,000	198,320	198,315	-	-
Midway Bonded Rubber	39,600	-	-	-	-
Recreation	-	128,065	1,410	-	-
Recreation	-	-	111,653	-	-
Shannon Dog Park	-	-	11,820	-	-
Real Estate and Infrastructure for Eco. Dev.	1,555,000	1,555,000	1,130,194	-	-
Silver Creek Trail Extension to Lindale	590,000	590,000	-	590,000	-
Special Operations Equipment					-
SWAT Unit Upgrade	101,200	183,655	183,653	-	-
Bomb Unit Upgrade	147,000	63,975	63,975	-	-
Blueway's	518,138	518,140	-	-	-
Administrative Fees	100,000	100,000	14,337	5,000	-
<b>Total Floyd County Expenditures</b>	<b>41,384,318</b>	<b>61,147,090</b>	<b>38,701,544</b>	<b>28,190,585</b>	<b>6,246,163</b>
<b>Net Floyd County</b>	<b>-</b>	<b>4,736,100</b>	<b>36,820,182</b>	<b>(27,690,585)</b>	<b>(5,723,280)</b>
Intergovernmental City of Rome	21,216,362	22,516,365	22,516,362	-	-
Intergovernmental City of Cave Spring	1,281,000	1,281,000	1,281,000	-	-
<b>Total Expenditures</b>	<b>63,881,680</b>	<b>84,944,455</b>	<b>62,498,906</b>	<b>28,190,585</b>	<b>6,246,163</b>
<b>Other Financing Sources (Uses)</b>					
Transfer to Capital Projects Fund	-	(41,515)	(52,977)	(689,390)	(11,466)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>(41,515)</b>	<b>(52,977)</b>	<b>(689,390)</b>	<b>(11,466)</b>
<b>Excess (Deficiency) of Revenues over</b>					
<b>Expenditures and Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ 4,694,585</b>	<b>\$ 36,416,652</b>	<b>\$ (28,379,975)</b>	<b>\$ (5,734,746)</b>

**FLOYD COUNTY, GEORGIA**  
**2023 SPLOST BUDGET vs ACTUAL SUMMARY**  
For the Month Ended April 30, 2025

	Original Projects Budget	Cumulative Revised Budget	Cumulative Totals To Date	2025 Budget	2025 YTD
<b>Revenues:</b>					
Tax Collections					
Floyd County	\$ 58,037,000	\$ 58,037,000	\$ 13,882,629	\$ 11,525,510	\$ 3,948,446
City of Rome	48,766,289	48,766,289	9,869,182	9,670,080	3,312,806
City of Cave Spring	3,200,000	3,200,000	646,064	633,030	216,865
Interest Earned	-	-	168,913	200,000	82,932
Miscellaneous Revenue	-	-	-	-	-
<b>Total Revenues</b>	<b>110,003,289</b>	<b>110,003,289</b>	<b>24,566,787</b>	<b>22,028,620</b>	<b>7,561,050</b>
<b>Expenditures:</b>					
<b>Floyd County</b>					
T-Hangar Construction	1,739,000	1,739,000	-	1,739,000	-
Southeast Water Line Extension	2,600,000	2,600,000	-	-	-
Public Safety Capital	2,000,000	2,000,000	678,607	558,905	545,557
Police Training Facility	2,000,000	2,000,000	-	1,000,000	-
Police Secure Parking & Evidence Facility	270,000	270,000	-	-	-
Jail Improvements	2,890,000	2,890,000	-	-	-
Prison Improvements	1,900,000	1,900,000	-	-	-
Public Works Capital	4,048,000	4,048,000	925,496	840,245	730,970
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	10,131	1,445,000	10,131
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	-
<b>Total Floyd County Expenditures</b>	<b>58,037,000</b>	<b>58,037,000</b>	<b>6,290,174</b>	<b>15,297,655</b>	<b>4,437,896</b>
<b>Net Floyd County</b>	<b>-</b>	<b>-</b>	<b>7,761,368</b>	<b>(3,572,145)</b>	<b>(406,518)</b>
Intergovernmental City of Rome	48,766,289	48,766,289	9,869,182	9,670,080	3,312,806
Intergovernmental City of Cave Spring	3,200,000	3,200,000	646,064	633,030	216,865
<b>Total Expenditures</b>	<b>110,003,289</b>	<b>110,003,289</b>	<b>16,805,420</b>	<b>25,600,765</b>	<b>7,967,568</b>
<b>Other Financing Sources (Uses)</b>					
Transfer to Capital Projects Fund	-	-	-	(247,395)	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(247,395)</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues over</b>					
<b>Expenditures and Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,761,368</b>	<b>\$ (3,819,540)</b>	<b>\$ (406,518)</b>

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

Percentage of Year  
33.3%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>OPERATING REVENUES</b>					
Charges for Services	\$ 8,463,250	\$ 2,761,423	\$ (5,701,827)	32.6%	\$ 2,542,370
Rental Fees	12,000	4,512	(7,488)	37.6%	4,198
<b>TOTAL OPERATING REVENUES</b>	<u>8,475,250</u>	<u>2,765,935</u>	<u>(5,709,315)</u>	<u>32.6%</u>	<u>2,546,568</u>
<b>OPERATING EXPENSES</b>					
<b>Water Administration</b>					
Salaries and Benefits	889,190	260,534	628,656	29.3%	244,697
Supplies and Other Expenses	457,400	163,772	293,628	35.8%	160,980
Equipment	11,300	8,500	2,800	75.2%	11,971
Depreciation	18,535	7,625	10,910	41.1%	8,403
	<u>1,376,425</u>	<u>440,431</u>	<u>935,994</u>	<u>32.0%</u>	<u>426,051</u>
<b>Water Distribution</b>					
Salaries and Benefits	1,147,100	369,259	777,841	32.2%	332,114
Supplies and Other Expenses	837,540	261,431	576,109	31.2%	238,792
Equipment	2,850	2,143	707	75.2%	25,093
Purchased Water	1,700,000	800,146	899,854	47.1%	465,968
Water Meters	225,000	149,105	75,895	66.3%	-
Utilities	500,000	164,727	335,273	32.9%	148,664
Depreciation	1,705,575	555,266	1,150,309	32.6%	551,527
	<u>6,118,065</u>	<u>2,302,077</u>	<u>3,815,988</u>	<u>37.6%</u>	<u>1,762,158</u>
<b>Water Treatment Plant</b>					
Salaries and Benefits	452,600	136,640	315,960	30.2%	127,096
Supplies and Other Expenses	393,210	47,393	345,817	12.1%	75,434
Equipment	45,780	3,015	42,765	6.6%	1,125
Utilities	100,320	12,498	87,822	12.5%	32,693
Depreciation	64,305	21,434	42,871	33.3%	21,434
	<u>1,056,215</u>	<u>220,980</u>	<u>835,235</u>	<u>20.9%</u>	<u>257,782</u>
<b>TOTAL OPERATING EXPENSES</b>	<u>8,550,705</u>	<u>2,963,488</u>	<u>5,587,217</u>	<u>34.7%</u>	<u>2,445,991</u>
<b>OPERATING INCOME (LOSS)</b>	(75,455)	(197,553)	(122,098)	261.8%	100,577
<b>NON-OPERATING INCOME (LOSS)</b>					
Interest and Fiscal Charges	(113,435)	(33,021)	80,414	29.1%	(38,284)
Amortization of Bond Costs	53,700	13,392	(40,308)	24.9%	15,691
Gain on sale of fixed assets	-	4,050	4,050	N/A	12,572
Interest Earned	275,000	97,282	(177,718)	35.4%	138,542
Transfer from Fire Fund	125,000	41,667	(83,333)	33.3%	41,667
Transfer to General Fund	(908,940)	(302,980)	605,960	33.3%	(119,883)
<b>TOTAL NON-OPERATING INCOME (LOSS)</b>	<u>(568,675)</u>	<u>(179,610)</u>	<u>389,065</u>	<u>31.6%</u>	<u>50,305</u>
<b>Total Operating and Non-Operating Income (Loss)</b>	(644,130)	(377,163)	266,967	58.6%	150,882
Water Capital	(2,416,380)	(1,179,347)	1,237,033	48.8%	(268,537)
<b>CHANGE IN NET POSITION</b>	(3,060,510)	(1,556,510)			(117,655)
<b>NET POSITION - BEGINNING OF YEAR</b>	<u>48,237,033</u>	<u>48,237,033</u>			<u>48,758,275</u>
<b>NET POSITION - YEAR TO DATE</b>	<u>\$ 45,176,523</u>	<u>\$ 46,680,523</u>			<u>\$ 48,640,620</u>

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

Percentage of Year  
33.3%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>CASH INCREASES</b>					
Charges for Services	\$ 2,483,000	\$ 2,761,423	278,423	111.2%	\$ 2,542,370
Rental Fees	12,600	4,512	(8,088)	35.8%	4,198
Miscellaneous	63,530	-	(63,530)	0.0%	-
Interest Earned	340,000	97,282	(242,718)	28.6%	138,542
Transfer from Fire Fund	125,000	41,667	(83,333)	33.3%	41,667
Gain on sale of fixed assets	-	4,050	4,050	N/A	12,572
<b>TOTAL CASH INCREASES</b>	<u>3,024,130</u>	<u>2,908,934</u>	<u>(115,196)</u>	<u>96.2%</u>	<u>2,739,349</u>
<b>CASH DECREASES</b>					
<b>Water Administration</b>					
Salaries and Benefits	812,160	260,193	551,967	32.0%	244,903
Supplies and Other Expenses	440,805	107,465	333,340	24.4%	128,814
Equipment	27,800	8,500	19,300	30.6%	11,950
Interest and Fiscal Charges	113,435	10,688	102,747	9.4%	12,118
Transfer to General Fund	359,650	302,980	56,670	84.2%	119,883
	<u>1,753,850</u>	<u>689,826</u>	<u>1,064,024</u>	<u>39.3%</u>	<u>517,668</u>
<b>Water Distribution</b>					
Salaries and Benefits	1,206,590	369,250	837,340	30.6%	332,117
Supplies and Other Expenses	829,630	221,286	608,344	26.7%	257,343
Equipment	46,630	2,143	44,487	4.6%	25,093
Purchased Water	1,680,000	579,389	1,100,611	34.5%	458,624
Water Meters	350,000	147,755	202,245	42.2%	9,900
Utilities	410,000	165,033	244,967	40.3%	148,217
	<u>4,522,850</u>	<u>1,484,856</u>	<u>3,037,994</u>	<u>32.8%</u>	<u>1,231,294</u>
<b>Water Treatment Plant</b>					
Salaries and Benefits	418,030	136,640	281,390	32.7%	127,068
Supplies and Other Expenses	318,260	51,287	266,973	16.1%	57,445
Equipment	45,770	930	44,840	2.0%	-
Utilities	82,000	18,198	63,802	22.2%	34,054
	<u>864,060</u>	<u>207,055</u>	<u>657,005</u>	<u>24.0%</u>	<u>218,567</u>
<b>Water Capital</b>	<u>2,983,000</u>	<u>1,179,347</u>	<u>1,803,653</u>	<u>39.5%</u>	<u>268,537</u>
<b>TOTAL CASH DECREASES</b>	<u>10,123,760</u>	<u>3,561,084</u>	<u>6,562,676</u>	<u>35.2%</u>	<u>2,236,066</u>
<b>NET INCREASE (DECREASE)</b>	(7,099,630)	(652,150)			503,283
<b>CHANGE IN BALANCE SHEET</b>		(447,575)			50,005
<b>CASH - BEGINNING OF YEAR</b>		<u>8,492,420</u>			<u>8,702,441</u>
<b>CASH - YEAR TO DATE</b>		<u>\$ 7,392,695</u>			<u>\$ 9,255,729</u>

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

Percentage of Year  
33.3%

	2025				2024
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>OPERATING REVENUES</b>					
Charges for Services	\$ 1,000	\$ 215	\$ (785)	21.5%	\$ 300
Fuel Sales	990,500	304,244	(686,256)	30.7%	389,133
Rental Fees	295,000	122,813	(172,187)	41.6%	110,865
Miscellaneous	23,800	6,634	(17,166)	27.9%	12,812
<b>TOTAL OPERATING REVENUES</b>	<u>1,310,300</u>	<u>433,906</u>	<u>(876,394)</u>	<u>33.1%</u>	<u>513,110</u>
<b>OPERATING EXPENSES</b>					
Salaries and Benefits	399,910	131,805	268,105	33.0%	109,002
Supplies and Other Expenses	240,155	65,455	174,700	27.3%	61,568
Utilities	78,660	29,119	49,541	37.0%	24,695
Equipment	27,500	5,200	22,300	18.9%	5,200
Air Show Expenses	30,000	-	30,000	0.0%	-
Depreciation	831,900	207,097	624,803	24.9%	228,289
Cost of Goods Sold	861,500	234,815	626,685	27.3%	265,125
<b>TOTAL OPERATING EXPENSES</b>	<u>2,469,625</u>	<u>673,491</u>	<u>1,796,134</u>	<u>27.3%</u>	<u>693,879</u>
<b>OPERATING INCOME (LOSS)</b>	<u>(1,159,325)</u>	<u>(239,585)</u>	<u>919,740</u>	<u>20.7%</u>	<u>(180,769)</u>
<b>NON-OPERATING INCOME (LOSS)</b>					
Interest Earned	7,000	1,332	(5,668)	19.0%	3,132
Transfers Out	(374,535)	(32,533)	342,002	8.7%	(80,014)
<b>TOTAL NON-OPERATING INCOME (LOSS)</b>	<u>(367,535)</u>	<u>(31,201)</u>	<u>336,334</u>	<u>8.5%</u>	<u>(76,882)</u>
<b>CHANGE IN NET POSITION</b>	<u>(1,526,860)</u>	<u>(270,786)</u>			<u>(257,651)</u>
<b>NET POSITION - BEGINNING OF YEAR</b>	<u>6,722,272</u>	<u>6,722,272</u>			<u>7,485,410</u>
<b>NET POSITION - YEAR TO DATE</b>	<u>\$ 5,195,412</u>	<u>\$ 6,451,486</u>			<u>\$ 7,227,759</u>



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

Percentage of Year  
33.3%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>CASH INCREASES</b>					
Charges for Services	\$ 1,500	\$ 215	\$ (1,285)	14.3%	\$ 300
Fuel Sales	940,500	359,492	(581,008)	38.2%	385,946
Rental Fees	306,500	126,658	(179,842)	41.3%	108,075
Miscellaneous	22,500	6,634	(15,866)	29.5%	12,812
Interest Earned	15,000	1,332	(13,668)	8.9%	3,132
<b>TOTAL CASH INCREASES</b>	<u>1,286,000</u>	<u>494,331</u>	<u>(791,669)</u>	<u>38.4%</u>	<u>510,265</u>
<b>CASH DECREASES</b>					
Salaries and Benefits	367,880	161,038	206,842	43.8%	132,103
Supplies and Other Expenses	314,515	70,998	243,517	22.6%	62,645
Utilities	65,000	28,126	36,874	43.3%	24,695
Equipment	2,000	5,200	(3,200)	260.0%	5,200
Air Show Expenses	30,000	-	30,000	0.0%	-
Transfers Out	399,010	32,533	366,477	8.2%	80,014
Cost of Goods Sold	861,500	234,815	626,685	27.3%	265,125
<b>TOTAL CASH DECREASES</b>	<u>2,039,905</u>	<u>532,710</u>	<u>1,507,195</u>	<u>26.1%</u>	<u>569,782</u>
<b>NET INCREASE (DECREASE)</b>	(753,905)	(38,379)			(59,517)
<b>CHANGE IN BALANCE SHEET</b>		(4,913)			-
<b>CASH - BEGINNING OF YEAR</b>		<u>151,804</u>			<u>230,319</u>
<b>CASH - YEAR TO DATE</b>		<u>\$ 108,510</u>			<u>\$ 129,099</u>

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

Percentage of Year  
33.3%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Intergovernmental	\$ -	\$ -	\$ -	N/A	\$ -
Charges for Services	-	-	-	N/A	-
Rental Fees	-	-	-	N/A	-
Miscellaneous	-	-	-	N/A	31,252
<b>TOTAL OPERATING REVENUES</b>	-	-	-	N/A	31,252
<b>EXPENSES</b>					
Salaries and Benefits	98,390	29,860	68,530	30.3%	25,028
Supplies and Other Expenses	17,845	176	17,669	1.0%	999
Equipment	550	-	550	0.0%	-
<b>TOTAL OPERATING EXPENSES</b>	116,785	30,036	86,749	25.7%	26,027
<b>OPERATING INCOME (LOSS)</b>	(116,785)	(30,036)	86,749	25.7%	5,225
<b>NON-OPERATING INCOME (LOSS)</b>					
Interest Earned	-	5	5	N/A	6
Transfer from General Fund	116,785	28,890	(87,895)	24.7%	25,028
<b>TOTAL NON-OPERATING INCOME (LOSS)</b>	116,785	28,895	(87,890)	24.7%	25,034
<b>CHANGE IN NET POSITION</b>	-	(1,141)			30,259
<b>NET POSITION - BEGINNING OF YEAR</b>	2,114,671	2,114,671			2,123,176
<b>NET POSITION - YEAR TO DATE</b>	\$ 2,114,671	\$ 2,113,530			\$ 2,153,435

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

Percentage of Year  
33.3%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>CASH INCREASES</b>					
Intergovernmental	\$ -	\$ -	\$ -	N/A	\$ -
Charges for Services	-	-	-	N/A	-
Rental Fees	-	-	-	N/A	-
Miscellaneous	-	-	-	N/A	31,252
Interest Earned	-	5	5	N/A	6
Transfer from General Fund	-	28,890	28,890	N/A	25,028
<b>TOTAL CASH INCREASES</b>	-	28,895	28,895	N/A	56,286
<b>CASH DECREASES</b>					
Salaries and Benefits	95,840	29,701	66,139	31.0%	25,028
Supplies and Other Expenses	20,440	176	20,264	0.9%	999
Equipment	1,500	-	1,500	0.0%	-
<b>TOTAL CASH DECREASES</b>	117,780	29,877	87,903	25.4%	26,027
<b>NET INCREASE (DECREASE)</b>	(117,780)	(983)			30,259
<b>CHANGE IN BALANCE SHEET</b>		-			(30,259)
<b>CASH - BEGINNING OF YEAR</b>		983			-
<b>CASH - YEAR TO DATE</b>		\$ -			\$ -

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

Percentage of Year  
33.3%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
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
Material Sales	200,000	20,671	(179,329)	10.3%	34,346
<b>TOTAL OPERATING REVENUES</b>	<u>574,280</u>	<u>185,732</u>	<u>(388,548)</u>	<u>32.3%</u>	<u>162,021</u>
<b>EXPENSES</b>					
Salaries and Benefits	356,590	105,148	251,442	29.5%	108,690
Supplies and Other Expenses	183,000	76,507	106,493	41.8%	65,144
Equipment	9,500	-	9,500	0.0%	-
Depreciation	141,500	48,175	93,325	34.0%	44,241
Amortization - Right To Use Asset	45,200	15,727	29,473	34.8%	15,727
Utilities	30,440	11,936	18,504	39.2%	10,466
<b>TOTAL OPERATING EXPENSES</b>	<u>766,230</u>	<u>257,492</u>	<u>508,738</u>	<u>33.6%</u>	<u>244,268</u>
<b>OPERATING INCOME (LOSS)</b>	(191,950)	(71,759)	120,191	37.4%	(82,247)
<b>NON-OPERATING INCOME (LOSS)</b>					
Interest Earned	245	246	1	100.2%	540
Transfers from Floyd County Solid Waste	127,140	63,680	63,460	50.1%	47,816
Transfers to General Fund	(49,330)	(16,443)	(32,887)	33.3%	(15,863)
Transfers to Capital Projects	(90,000)	-	(90,000)	0.0%	-
<b>TOTAL NON-OPERATING INCOME (LOSS)</b>	<u>(11,945)</u>	<u>47,482</u>	<u>(59,426)</u>	<u>-397.5%</u>	<u>32,493</u>
<b>CHANGE IN NET POSITION</b>	(203,895)	(24,278)			(49,754)
<b>NET POSITION - BEGINNING OF YEAR</b>	<u>1,227,303</u>	<u>1,227,303</u>			<u>1,324,284</u>
<b>NET POSITION - YEAR TO DATE</b>	<u>\$ 1,023,408</u>	<u>\$ 1,203,025</u>			<u>\$ 1,274,530</u>

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

Percentage of Year  
33.3%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>CASH INCREASES</b>					
Intergovernmental	\$ 374,280	\$ 55,039	\$ (319,241)	14.7%	\$ 96,707
Interest Earned	245	246	1	100.2%	540
Material Sales	200,000	40,840	(159,160)	20.4%	91,241
Transfers In	127,140	79,161	(47,979)	62.3%	47,816
<b>TOTAL CASH INCREASES</b>	<u>701,665</u>	<u>175,285</u>	<u>(207,138)</u>	<u>25.0%</u>	<u>236,305</u>
<b>CASH DECREASES</b>					
Salaries and Benefits	356,590	105,392	251,198	29.6%	108,690
Supplies and Other Expenses	183,000	70,233	112,767	38.4%	53,173
Equipment	9,500	7,250	2,250	76.3%	-
Utilities	30,440	12,133	18,307	39.9%	11,818
Transfers	139,330	35,610	103,720	25.6%	15,863
<b>TOTAL CASH DECREASES</b>	<u>718,860</u>	<u>230,618</u>	<u>488,242</u>	<u>32.1%</u>	<u>189,545</u>
<b>NET INCREASE (DECREASE)</b>	(17,195)	(55,333)			46,760
<b>CHANGE IN BALANCE SHEET</b>		90,133			32,972
<b>CASH - BEGINNING OF YEAR</b>		<u>20,985</u>			<u>362</u>
<b>CASH - YEAR TO DATE</b>		<u>\$ 55,785</u>			<u>\$ 80,095</u>

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

Percentage of Year  
33.3%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Charges for Services	\$ 20,000	\$ 8,463	\$ (11,537)	42.3%	\$ 5,615
Interest Earned	1,500	3,842	2,342	256.1%	1,260
Donations	48,000	14,772	(33,228)	30.8%	17,132
Miscellaneous	1,450	673	(778)	46.4%	1,648
<b>TOTAL REVENUES</b>	<u>70,950</u>	<u>27,749</u>	<u>(43,201)</u>	<u>39.1%</u>	<u>25,655</u>
<b>EXPENDITURES</b>					
Salaries and Benefits	893,085	272,771	620,314	30.5%	324,548
Other Operating Costs	625,495	147,969	477,526	23.7%	120,822
<b>TOTAL EXPENDITURES</b>	<u>1,518,580</u>	<u>420,739</u>	<u>1,097,841</u>	<u>27.7%</u>	<u>445,370</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(1,447,630)	(392,990)	(1,054,640)	27.1%	(419,716)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers from General Fund	1,337,630	445,877	891,753	33.3%	497,927
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>1,337,630</u>	<u>445,877</u>	<u>891,753</u>	<u>33.3%</u>	<u>497,927</u>
<b>NET CHANGE IN FUND BALANCE</b>	(110,000)	52,887			78,211
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>255,869</u>	<u>255,869</u>			<u>12,296</u>
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ 145,869</u>	<u>\$ 308,756</u>			<u>\$ 90,507</u>

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

Percentage of Year

33.3%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Administrative Operations	\$ 12,000	\$ 44,987	\$ 32,987	374.9%	\$ 12,083
Miscellaneous Revenues	18,850	7,765	(11,085)	41.2%	9,813
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	-	-	-	N/A	4,518
Other Programs	224,000	45,359	(178,641)	20.2%	39,920
Gymnastics	412,000	168,142	(243,858)	40.8%	192,538
Special Populations Services	33,850	16,280	(17,571)	48.1%	16,051
Concessions	403,000	150,569	(252,431)	37.4%	149,885
Coosa River Trading Post	184,250	52,495	(131,755)	28.5%	71,152
Etowah Park Golf Practice	7,800	5,400	(2,400)	69.2%	3,050
Youth Athletics	403,700	228,500	(175,200)	56.6%	179,517
Adult Athletics	16,500	-	(16,500)	0.0%	8,100
Scoreboards	7,000	500	(6,500)	7.1%	583
Parks & Recreation Centers	84,150	26,968	(57,183)	32.0%	22,136
Recreation Services	91,000	28,148	(62,853)	30.9%	25,553
Hall of Fame	14,850	6,352	(8,498)	42.8%	7,853
Senior Promotions	5,500	3,750	(1,750)	68.2%	3,450
<b>TOTAL REVENUES</b>	<u>1,948,450</u>	<u>785,214</u>	<u>(1,163,236)</u>	<u>40.3%</u>	<u>746,203</u>



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

Percentage of Year  
33.3%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>EXPENDITURES</b>					
Administrative Operations	\$ 1,206,840	\$ 366,914	\$ (839,926)	30.4%	\$ 329,109
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	19,815	3,603	(16,212)	18.2%	1,577
Other Programs	107,500	20,130	(87,370)	18.7%	28,242
Gymnastics	248,370	106,492	(141,878)	42.9%	100,425
Special Populations Services	31,620	16,091	(15,529)	50.9%	10,152
Concessions	356,000	116,581	(239,419)	32.7%	106,544
Coosa River Trading Post	147,600	46,066	(101,534)	31.2%	44,417
Sports Division Administration	160,100	46,865	(113,235)	29.3%	40,863
Youth Athletics	257,850	132,110	(125,740)	51.2%	127,000
Adult Athletics	24,500	84	(24,416)	0.3%	1,185
Scoreboards	1,000	-	(1,000)	0.0%	-
Recreation Centers	214,900	68,081	(146,819)	31.7%	66,798
Recreation Services Administration	258,600	76,726	(181,874)	29.7%	90,443
Parks & Recreation Services	1,278,700	407,611	(871,089)	31.9%	406,945
Buildings	108,465	36,349	(72,116)	33.5%	66,819
Shop	179,060	47,086	(131,974)	26.3%	32,191
Hall of Fame	18,350	6,567	(11,783)	35.8%	7,716
Senior Promotions	7,000	1,276	(5,724)	18.2%	75
<b>TOTAL EXPENDITURES</b>	<b>4,656,270</b>	<b>1,498,633</b>	<b>(3,157,638)</b>	<b>32.2%</b>	<b>1,460,501</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	2,600,000	866,667	(1,733,333)	33.3%	938,445
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>2,600,000</b>	<b>866,667</b>	<b>(1,733,333)</b>	<b>33.3%</b>	<b>938,445</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(107,820)</b>	<b>153,249</b>			<b>224,146</b>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>102,570</b>	<b>102,570</b>			<b>135,113</b>
<b>FUND BALANCE - YEAR TO DATE</b>	<b>\$ (5,250)</b>	<b>\$ 255,819</b>			<b>\$ 359,303</b>

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

Percentage of Year  
33.3%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Contributions					
Employer	\$ 8,430,680	\$ 2,943,020	\$ (5,487,660)	34.9%	\$ 2,929,674
Employees	1,922,780	668,899	(1,253,881)	34.8%	672,181
Retirees	78,875	18,328	(60,547)	23.2%	26,964
Premiums Paid By Others	71,775	16,050	(55,725)	22.4%	18,123
Interest Earned	20,000	12,023	(7,977)	60.1%	33,314
Miscellaneous	50,000	-	(50,000)	0.0%	-
<b>TOTAL REVENUES</b>	<u>10,574,110</u>	<u>3,658,320</u>	<u>(6,915,790)</u>	<u>34.6%</u>	<u>3,680,256</u>
<b>EXPENDITURES</b>					
Other Costs	30,035	7,712	22,323	25.7%	6,359
Professional Fees	141,470	46,855	94,615	33.1%	46,806
Claims	7,750,000	2,890,389	4,859,611	37.3%	2,328,553
Premium Payments	1,367,475	449,351	918,124	32.9%	473,042
HRA Payments	75,000	33,626	41,374	44.8%	29,866
HSA Payments	49,160	36,898	12,262	75.1%	35,496
Wellness Clinic	871,605	212,974	658,631	24.4%	228,340
Administrative Fees	246,195	81,956	164,239	33.3%	81,228
<b>TOTAL EXPENDITURES</b>	<u>10,530,940</u>	<u>3,759,761</u>	<u>6,771,179</u>	<u>35.7%</u>	<u>3,229,690</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	43,170	(101,441)	144,611	-235.0%	450,566
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer Out	-	-	-	N/A	(3,000,000)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	-	-	-	N/A	(3,000,000)
<b>NET CHANGE IN FUND BALANCE</b>	43,170	(101,441)			(2,549,434)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>888,178</u>	<u>888,178</u>			<u>3,950,623</u>
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ 931,348</u>	<u>\$ 786,737</u>			<u>\$ 1,401,189</u>

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

		<b>Budget</b>	<b>2025 YTD</b>
<b>Appropriation of Jail Surcharge Funds</b>		\$ 173,000	\$ 95,403
<b>Appropriation for Future Airport Projects</b>		595,000	-
<b>Appropriation of Fund Balance</b>		2,453,185	159,243
<b>Revenues:</b>			
Interest Earned		50,000	56,713
Transfer from 800 MHz Communications		72,115	-
Transfer from Debt Service		91,860	-
Transfer from ARPA Space Needs		1,469,455	285,951
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	-
<b>Total Revenues and Appropriations of Fund Balances</b>		<b>\$ 6,939,095</b>	<b>\$ 620,676</b>
<b>Expenditures:</b>			
<b>Sheriff/Jail</b>			
Locking controls		\$ 88,605	\$ 88,605
	<b>FB</b>	88,605	88,605
<b>District Attorney</b>			
DA Grant Revenue		(33,750)	-
DA Grant Expense		33,750	30,000
		-	30,000
<b>County Police</b>			
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	38,773
		-	38,773
Project Safe Neighborhood Grant Revenues		(5,085)	-
Project Safe Neighborhood Grant		5,085	-
		-	-
<b>Prison</b>			
Replacement of Kitchen Dishwasher	<b>JS</b>	40,000	-
Replacement of Zero Turn Mowers	<b>JS</b>	18,000	17,008
Replacement of Detail Truck (1-1 Ton Crew Cab 4X4)	<b>JS</b>	90,000	67,164
Installation of Bullet Resistant Glass (Admin. Office)	<b>JS</b>	25,000	22,460
		173,000	106,633

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

		<b>Budget</b>	<b>2025 YTD</b>
<b>Facilities Management</b>			
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	-
	<b>FB</b>	119,225	41,952
Space Needs Project			
Glenwood	<b>ARPA</b>	1,488,245	581,788
		1,488,245	581,788
<b>Public Roads</b>			
EPD Tire Products Grant Revenue		(204,055)	-
EPD Tire Products Grant	<b>23S</b>	451,450	-
		247,395	-
Paving			
2025 LMIG Revenue		(1,352,670)	(1,352,670)
2025 LMIG Paving		1,352,670	115,870
2024 LMIG Paving		379,155	-
2023 LMIG Paving		141,500	-
Excess LMIG Road Improvements		66,010	-
2024 LRA-Paving		1,371,020	-
	<b>FB</b>	1,957,685	(1,236,800)
Prep and paving	<b>FB</b>	50,000	10,882
Drainage	<b>FB</b>	30,000	24,054
<b>Tax Appraisers</b>			
Vehicle Replacement-1997 Jeep Cherokee		30,000	28,020
	<b>FB</b>	30,000	28,020
<b>Superior Court</b>			
Courtroom Furniture/Technology		10,000	-
	<b>FB</b>	10,000	-
<b>County Clerk</b>			
CivicPlus Website (Year 4 of 4 Year Contract)		10,000	-
	<b>FB</b>	10,000	-
<b>Information Technology</b>			
Replace Switches for the Judicial Building		30,000	-
Computer Lease		175,000	-
	<b>FB</b>	205,000	-
<b>Communication</b>			
MPLS Upgrade-Alto, Blossom, Cave Spring, Heath, & Lake Marvin	<b>COM</b>	72,115	-
MPLS Upgrade	<b>17S</b>	24,040	-
		96,155	-
<b>Solid Waste</b>			
Remote Site Building Upgrades	<b>SW</b>	14,000	-
Resurfacing at Remote Sites	<b>SW</b>	10,000	-
		24,000	-
<b>Airport</b>			
Overlay Taxiway "A"			
Federal Revenue		(148,500)	-
Design		165,000	-
	<b>17S</b>	16,500	-

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

		<b>Budget</b>	<b>2025 YTD</b>
<b>Airport (cont'd)</b>			
Rehabilitation & Overlay Taxiway "B" (East)			
Design	<b>AP</b>	\$ 5,135	\$ -
Acquire Easements & Mitigate On-Airport Obstructions- Rwy 7 (Group 1)	<b>AP</b>	133,800	-
Mitigate On-Airport Obstructions - Rwy 7 & 25 Approaches			
State Revenue (Construction) (75/25)	<b>FB</b>	(333,750)	-
Design	<b>FB</b>	67,900	-
Construction	<b>FAP</b>	445,000	-
		179,150	-
Mitigate On-Airport Obstructions- Rwy 1 & 19 Approaches			
Federal Revenue (Construction)		(364,500)	-
State Revenue (Construction)		(20,250)	-
Design Revenue		(85,500)	-
Design		95,000	-
Construction		405,000	-
	<b>17S</b>	29,750	-
Rwy 7 & 25 Lighting			
State Revenue (Construction) (75/25)		(700,500)	-
Construction		976,100	-
	<b>FB</b>	275,600	-
Mitigate Obstructions (EA & Design)- Rwy 1 Approach (Group 1)			
Design Revenue (90%)		(151,200)	-
Design		168,000	-
	<b>AP</b>	16,800	-
Relocate Partial Parallel Taxiway "B" (West)			
Federal Revenue (Construction 82%)		(3,324,600)	-
State Revenue (Construction 9%)		(347,200)	-
Federal Revenue (Design 90%)		(167,400)	-
Design		186,000	-
Construction		4,044,000	-
	<b>17S</b>	390,800	-
Expand West T-Hangar Area Sitework			
State Revenue		(711,750)	-
Design		56,310	-
Construction		949,000	-
	<b>23S</b>	293,560	-
Construct West Area Hangar (20+/- Units) Phase 1			
Design	<b>23S</b>	93,000	-
		93,000	-
Runway 1/19 Rehabilitation and Overlay			
Federal Revenue		(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	-
	<b>23S</b>	284,500	630

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

		<b>Budget</b>	<b>2025 YTD</b>
<b>Airport (cont'd)</b>			
Runway 1/19 Lighting Rehabilitation			
Federal Revenue		\$ (1,400,000)	\$ -
State Revenue (Construction)		(77,700)	-
Federal Revenue (Design)		(73,470)	-
Design		166,620	4,318
Construction		<u>1,618,380</u>	<u>7,149</u>
	<b>17S</b>	233,830	11,466
Airport Self Serve Fuel Facility Improvements			
Construction	<b>FAP</b>	150,000	-
Design	<b>AP</b>	<u>75,000</u>	<u>-</u>
		225,000	-
DBE Plan Update-Federal Revenue		(13,695)	-
DBE Plan Update		<u>13,695</u>	<u>-</u>
		-	-
Airport Fuel Tank Catwalk	<b>AP</b>	25,000	4,500
Airport Fuel Storage Facility Improvements (Design)	<b>AP</b>	45,000	-
Airport Sewer Pump	<b>AP</b>	11,900	11,900
<b>Recycling Center</b>			
Forklift with Clamp Forks		60,000	-
Inmate Transport Vehicle		<u>30,000</u>	<u>29,885</u>
	<b>RC</b>	90,000	29,885
<b>Current Year Lease Purchase Payments</b>	<b>DS</b>	91,860	-
<b>Transfer to Rome/Floyd Parks and Recreation Capital</b>	<b>FB</b>	<u>29,170</u>	<u>22,444</u>
<b>Total Net (Revenues) Expenditures</b>		<b>\$ 6,921,455</b>	<b>\$ (115,280)</b>

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

	<b>Budget</b>	<b>2025 YTD</b>
<b>Revenues:</b>		
R & E Funds	\$ 2,179,710	\$ 1,106,448
Operating Funds	236,670	72,899
Intergovernmental-FEMA Grant	1,471,235	-
<b>Total Revenues</b>	<b>\$ 3,887,615</b>	<b>\$ 1,179,347</b>
<b>Expenses:</b>		
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	79,454
Chemical Conversion/Engineering	108,345	50,534
Water Meter Change Out Program	250,000	-
FEMA Grant Expense-Generators	2,399,000	873,478
	3,650,945	1,106,448
<b>2025 Equipment</b>		
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
<b>Total Expenses</b>	<b>\$ 3,887,615</b>	<b>\$ 1,179,347</b>

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

		<b>Budget</b>	<b>2025 YTD</b>
<b>Revenues:</b>			
Interest Income	\$	1,600	\$ 551
Capital Improvements-County		29,170	22,444
Donations		10,000	-
<b>Total Revenues</b>	\$	<b>40,770</b>	<b>\$ 22,995</b>
<b>Expenditures:</b>			
<b>Capital Improvements-County</b>			
Alto Park Tennis Restroom Building Upgrades	<b>FB</b> \$	12,000	\$ -
Thornton Gym Leak Repair	<b>FB</b>	11,500	-
Lock and Dam Window/Door Replacement and Siding	<b>FB</b>	20,500	-
Court Resurface	<b>FB</b>	20,000	13,367
Master Plan		-	8,801
2-Wright ZXT Mowers		29,170	25,478
<b>Total Expenditures</b>	\$	<b>93,170</b>	<b>\$ 47,646</b>





***Other Information  
For the Month Ended  
April 30, 2025***

***Prepared by:  
Finance Department***

**FLOYD COUNTY, GEORGIA  
SALES TAX COLLECTIONS**

Cash Basis												
LOCAL OPTION SALES TAX												
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	\$ Increase (Decrease)	% Increase (Decrease)
January	750,014.85	816,424.37	771,367.64	811,412.61	697,002.47	937,913.89	1,094,295.63	1,111,221.46	1,061,425.82	1,123,886.12	62,460.30	5.62%
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	4.47%
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	1.46%
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	12.46%
May	624,039.41	622,248.30	569,032.84	747,982.83	717,289.65	900,064.90	953,255.62	918,460.57	948,310.21			
June	635,221.62	669,962.41	676,212.44	777,777.77	806,474.63	876,837.27	993,429.97	936,409.62	964,230.40			
July	647,018.35	654,203.44	685,500.16	715,690.06	772,592.57	899,909.12	1,000,240.28	899,980.14	971,451.39			
August	638,639.65	637,537.88	669,188.44	743,957.89	749,731.01	891,025.48	941,696.27	1,050,226.11	1,018,751.44			
September	654,781.96	653,522.92	667,971.11	736,815.13	1,452,819.94	874,148.57	962,048.54	920,006.52	1,017,415.55			
October	652,147.01	642,753.04	647,844.00	748,643.55	769,791.14	868,364.73	987,976.98	903,115.49	962,687.91			
November	600,917.37	599,441.11	698,685.85	713,719.73	830,189.33	881,711.81	952,746.51	946,161.67	979,612.72			
December	614,596.18	645,431.00	683,087.72	727,129.82	792,743.53	932,432.97	987,893.53	922,784.24	985,298.58			
March Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A
April Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A
May Pro Rata	-	-	-	-	-	-	-	-	-	-	-	
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	3,959,444.99	232,768.38	

<b>Original Budget</b>	<b>8,000,000</b>	<b>7,700,000</b>	<b>7,800,000</b>	<b>7,892,500</b>	<b>8,925,000</b>	<b>8,743,870</b>	<b>10,400,000</b>	<b>11,642,950</b>	<b>11,642,950</b>	<b>12,000,000</b>		
<b>Revised Budget</b>	<b>7,760,000</b>	<b>7,700,000</b>	<b>7,800,000</b>	<b>8,600,000</b>	<b>8,640,000</b>	<b>8,743,870</b>	<b>10,400,000</b>	<b>11,642,950</b>	<b>11,642,950</b>	<b>12,000,000</b>		
<b>Amt &gt; Revised</b>	<b>(125,819.34)</b>	<b>33,619.19</b>	<b>239,615.79</b>	<b>158,282.43</b>	<b>1,055,975.77</b>	<b>1,759,174.98</b>	<b>1,159,139.49</b>	<b>(421,014.65)</b>	<b>(63,535.66)</b>	<b>(8,040,555.01)</b>		

<b>Annual Comparisons</b>								<b>3,726,676.61</b>	<b>3,959,444.99</b>	<b>232,768.38</b>	<b>6.25%</b>
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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	(8,500.62)	-0.42%
February	1,013,229.61	1,014,142.87	1,084,104.78	1,168,271.30	1,211,828.74	1,383,440.75	1,497,898.49	1,532,761.35	1,621,252.62	1,689,175.13	88,491.27	5.77%
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	169,720.16	11.00%
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	(94,550.91)	-5.12%
May	1,106,288.66	1,100,541.37	1,005,478.92	1,323,376.46	1,269,418.18	1,592,375.88	1,686,403.27	1,685,680.86	1,788,864.97			
June	1,124,229.98	1,184,993.04	1,196,841.69	1,375,911.97	1,425,975.47	1,551,292.70	1,757,445.38	1,745,514.75	1,818,105.05			
July	1,148,725.74	1,156,961.13	1,215,840.27	1,263,037.03	1,367,003.63	1,592,245.20	1,769,609.54	1,681,069.84	1,830,159.71			
August	1,130,527.72	1,128,048.53	1,183,754.55	1,322,420.03	1,357,781.45	1,576,329.71	1,666,165.13	2,045,497.61	1,920,719.90			
September	1,159,709.87	1,156,576.40	1,181,651.06	1,301,533.09	2,571,002.07	1,546,444.94	1,672,909.18	1,737,420.08	1,915,786.41			
October	1,154,082.27	1,137,149.31	1,146,165.88	1,322,763.31	1,361,917.50	1,536,146.24	1,762,645.00	1,703,132.02	1,815,554.87			
November	1,062,236.97	1,060,694.60	1,235,592.36	1,261,751.67	1,468,913.09	1,558,125.38	1,684,489.72	1,782,636.82	1,847,380.76			
December	1,086,039.53	1,135,350.00	1,208,193.07	1,284,102.05	1,402,814.68	1,649,731.07	1,730,244.92	1,740,242.32	1,858,373.22			
March Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A
April Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A
May Pro Rata	-	-	-	-	-	-	-	-	-	-	-	
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	7,478,117.87	155,159.90	

<b>Annual Comparisons</b>								<b>7,087,141.18</b>	<b>7,478,117.87</b>	<b>390,976.69</b>	<b>5.52%</b>
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**FLOYD COUNTY, GEORGIA**  
*Water Fund Bonds Debt Service Coverage Ratio*  
*For the Month Ended April 30, 2025*  
*(with comparative calculation for 2024)*

	<b>ACTUALS</b>	
	<b>2025</b>	<b>2024</b>
<b>Operating Revenues:</b>		
Misc-Other	\$ 11,564	\$ 7,160
Water Charges	2,388,192	2,416,092
Water Meter Charges	300,944	70,900
Penalties & Cut Offs	60,723	48,218
Fire Service Charges	41,667	41,667
Less: Fire Service Charges	(41,667)	(41,667)
Charges for Services	2,761,423	2,542,370
Miscellaneous	-	-
Rental Fees	4,512	4,198
<b>Total Operating Revenues</b>	<b>2,765,935</b>	<b>2,546,568</b>
<b>Operating Expenses:</b>		
Administration	440,431	426,051
Less: Depreciation	(7,625)	(8,403)
Net Administration	432,806	417,648
Distribution	2,302,077	1,762,158
Less: Depreciation	(555,266)	(551,527)
Net Distribution	1,746,811	1,210,631
Treatment Plant	220,980	257,782
Less: Depreciation	(21,434)	(21,434)
Net Treatment Plant	199,546	236,348
<b>Total Operating Expenses</b>	<b>\$ 2,379,163</b>	<b>\$ 1,864,627</b>
Net Available for Debt Service	\$ 386,772	\$ 681,941
Bonds Debt Service (83.3% of Annual Debt Payment)	102,333	102,833
<b>Bonds Debt Service Coverage Ratio (1.10 Requirement)</b>	<b>3.78</b>	<b>6.63</b>
Total Debt Service (83.3% of Annual Debt Payment)	188,060	188,560
<b>Total Debt Service Coverage Ratio</b>	<b>2.06</b>	<b>3.62</b>

**FLOYD COUNTY, GEORGIA**

*Non-Capital Equipment*

*For the Month Ended April 30, 2025*

	<u>Budget</u>	<u>YTD</u>
Juvenile Court		
Time & Date Stamp	\$ 1,175	\$ 1,175
	1,175	1,175
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	
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
Jail Cell Toilets & Sinks	71,040	71,027
13-Tasers	39,560	39,560
	135,800	129,371
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		
10-Glock Model 45 MOS Pistols	5,000	-
10-Aim Point ACRO P-11 Sight	5,500	-
	10,500	-
Facilities Management		
Electronic HVAC Gauges	960	-
Electronic Megohmmeter	800	-
Battery Drill Set	1,000	-
Mop Machine	2,000	-
Admin. Camera Viewing Station	2,040	2,040
	6,800	2,040

**FLOYD COUNTY, GEORGIA**

*Non-Capital Equipment*

*For the Month Ended April 30, 2025*

	<b>Budget</b>	<b>YTD</b>
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	19,989
Body Cameras	3,000	2,924
Chromebook and Supplies	5,095	
Camera Additions	1,750	
3-Body Armor	3,000	-
	<u>47,345</u>	<u>22,913</u>
Tax Appraisers		
1 - Printer	500	-
	<u>500</u>	<u>-</u>
Cooperative Extension		
2 - Laptops with docking stations (cost share with UGA)	2,500	-
	<u>2,500</u>	<u>-</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	-	855
	<u>-</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 April 30, 2025*

	<b>Budget</b>	<b>YTD</b>
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-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	3,015

**FLOYD COUNTY, GEORGIA***Non-Capital Equipment**For the Month Ended April 30, 2025*

	<b>Budget</b>	<b>YTD</b>
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	-
	9,500	-
Recreation		
Gymnastics		
Pit Blocks	2,000	1,955
Level 4 Vault Mat	5,610	-
	7,610	1,955
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:	\$ 706,980	\$ 381,763