



***Floyd County, Georgia***

***Unaudited  
Financial Statements  
For the Year Ended  
December 31, 2024***

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***Unaudited  
Financial Statements  
For the Year Ended  
December 31, 2024***

***Prepared by:  
Finance Department***


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**FLOYD COUNTY, GEORGIA**  
**Unaudited Financial Statements**  
**For the Year Ended December 31, 2024**


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## Floyd County, Georgia For the Year Ended December 31, 2024


General Fund Revenues Budget vs Actual	
	\$ 74,211,505 Budget
	<u>\$ 72,473,252 Actual</u>
	\$ (1,738,253) 98%

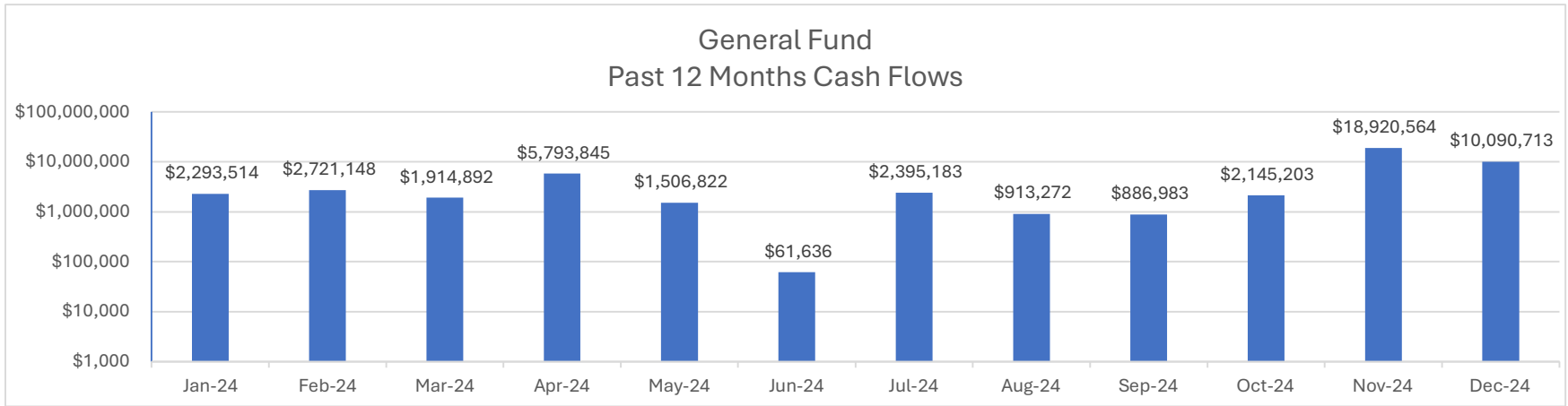
General Fund Expenditures Budget vs Actual	
	\$ 74,809,433 Budget
	<u>\$ 74,803,193 Actual</u>
	\$ 6,240 100%

Net Change in General Fund Balance Budget vs Actual	
	\$ (597,928) Budget
	<u>\$ (2,329,940) Actual</u>
	\$ (1,732,012) 390%

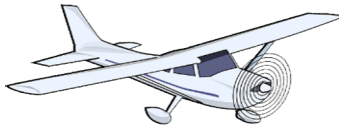
Cash & Investments vs Fund Balance = Liquidity & Availability of Fund Balance	
	\$ 10,090,713 Cash
	<u>\$ 19,530,565 Fund Balance</u>
	52%

Public Safety Expenditures vs Other As Compared to Actual Expenditures	
	49% Public Safety
	<u>51% Other</u>
	100% Total

Boarding Inmates Revenue Budget vs Actual	
	\$ 1,570,000 Budget
	<u>\$ 1,187,754 Actual</u>
	\$ (382,246) 76%



## Floyd County, Georgia For the Year Ended December 31, 2024



2017 SPLOST Fund Sales Taxes Budget vs Actual	
	\$ 4,590,135 Budget
	<u>\$ 5,089,662 Actual</u>
	\$ 499,527 111%

2013 SPLOST Fund Sales Taxes Budget vs Actual	
	\$ - Budget
	<u>\$ - Actual</u>
	\$ -

Water / Sewer Revenues & Expenses All Revenues and All Expenses	
	\$ 8,591,081 Revenues
	<u>\$ 8,901,732 Expenses</u>
	\$ (310,651)

Airport Revenues & Expenses All Revenues and All Expenses	
	\$ 1,520,053 Revenues
	<u>\$ 2,334,105 Expenses</u>
	\$ (814,052)

Recycling Revenues & Expenses All Revenues and All Expenses	
	\$ 668,460 Revenues
	<u>\$ 849,326 Expenses</u>
	\$ (180,866)

2017 SPLOST Fund Expenditures Budget vs Actual	
	\$ 23,664,226 Budget
	<u>\$ 6,111,095 Actual</u>
	\$ 17,553,131 26%

2013 SPLOST Fund Expenditures Budget vs Actual	
	\$ 5,139,990 Budget
	<u>\$ 5,124,947 Actual</u>
	\$ 15,043 100%

Water / Sewer Operating Cash Flows Beg. Of Year vs Current Balance	
	\$ 8,702,441 Beginning
	<u>\$ 8,429,420 Current</u>
	\$ (273,021)

Airport Operating Cash Flows Beg. Of Year vs Current Balance	
	\$ 230,319 Beginning
	<u>\$ 151,804 Current</u>
	\$ (78,514)

Recycling Operating Cash Flows Beg. Of Year vs Current Balance	
	\$ 362 Beginning
	<u>\$ 20,985 Current</u>
	\$ 20,623

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***Unaudited  
Financial Narrative  
For the Year Ended  
December 31, 2024***

***Prepared by:  
Finance Department***

# Floyd County

## Review of December 2024

### General Fund

- Revenues

- Taxes are \$6,716,800 more than last year.
  - Current Years' Property Tax is \$5,742,300 more than this time last year, a 19.3% increase. The millage rate increased from 8.664 mills to 9.164 mills, a 0.5 mill increase. While this is an increase over 2023, the 2024 budget was adopted as a balanced budget which required \$38.9 million in property tax revenue or a millage rate of 9.914 mills. Since the millage rate adopted was less than the budgeted rate, the current year's property tax is \$3.4 million less than budgeted.
  - Prior Years' Property Tax is \$246,500 more than last year. This includes 2023 TAD receipts sent to the City of Rome in error because of a coding error in the Tax Commissioner's software that is now corrected.
  - Intangible Taxes increased 6.2% 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 increased from last year by 18.8% or \$31,550. This indicates a rising housing market.
  - Penalties & Interest revenue is \$164,950 more than 2023. 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 2023 of \$468,050 or 4.2%.
    - With the renegotiation of LOST in 2022, the County now receives 53% of distributions rather than 56.5%. Had our percentage remained the same, we would have collected an additional \$764,632.
  - Motor Vehicle Taxes are \$400 less than 2023, which is a 0.1% decrease. This is the ad valorem tax paid on older vehicles still on the digest. When older cars are sold, the buyer can choose to continue to pay ad valorem taxes rather than the TAVT.
  - Motor Vehicle TAVT is \$94,400 more than last year, a 2.5% increase. New models are usually released in the fall so dealers are wanting to get rid of their inventory. Sales typically increase at this time of year.
  - Cable TV Easements are down 8.5% from 2023. One possible explanation is that more people are cancelling their cable services and are opting for internet streaming. Comcast is down 7.8% and Direct TV is down 18.2%.

## Floyd County Review of December 2024

### General Fund (cont'd)

- Revenues (cont'd)
  - Licenses & Permits is \$450 more than last year.
    - Licenses & Permits-Banks is \$25,400 lower than this same time last year. This is a business license tax due March 1, 2024. Greater Community Bank was bought out and is now a credit union which excludes them from payment of this type of license.
    - In September, we began collecting fees for coin operated amusement machines (COAM). We collected \$21,000 this year. This will make up some of the funds lost on Greater Community Bank.
  - Intergovernmental Revenue is \$1,958,450 less than last year.
    - State-Offender Rehab revenue is \$217,100 higher than 2023. The average number of inmates has increased 1%. The subsidy went from \$22 per inmate to \$24 per inmate beginning with the May 2024 receipt.
    - Revenue for the Homeowner's Tax Relief Grant of \$2,478,150 was received in December 2023. This was a one-time Property Tax Relief Grant enacted to refund property taxes back to homestead owners. This was not received in 2024.
    - COPS program is \$275,800 higher than 2023. In 2023, the second quarter was short billed by \$25,470 due to a mathematical error. Also in 2023, the third quarter, totaling \$89,600, was not billed. This was billed to Floyd County Board of Education in October 2024.
  - Charges for Services is \$517,650 more than 2023.
    - Sheriff Fees & Services is \$21,050 more than in 2023.
    - Sheriff Boarding Inmates is \$348,650 more than in 2023.
      - Chattooga County Boarding Inmate revenue is up \$208,800 from 2023. This is due to a reporting change in 2024 because of the timing of payments.
      - The City of Rome normally pays for their inmates once a year. For 2024 the amount is \$47,050.
      - Funds received from the Social Security Administration have increased 46.9% compared to 2023, an increase of \$12,800.
      - Revenue from US Marshals is down 60% from 2023. July 2023 was the first payment received from US Marshals in 2023, and no payments have been received since April 2024. When Federal court cases are held in Atlanta rather than Rome, inmates are being held at facilities more closely located to Atlanta.
      - In November of last year, we began housing inmates for Haralson County. In 2024, we collected \$14,350.
      - Payments from ICE have increased by 30.2% compared to December 2023, but only \$1,300.
    - Inmate Contracts in total have increased \$193,800.
      - The rate for inmate detail contracts increased in January to cover the cost of the service.

## Floyd County Review of December 2024

### General Fund (cont'd)

- Revenues (cont'd)
  - Charges for Services (cont'd)
    - The Forum had an inmate crew that Finance was unaware of. They were billed for the crew for 2023 and 2024.
    - Tax Commissioner-TAVT Administrative Fee is 3.2% more than the amount for 2023.
      - The average monthly amount collected in 2023 was \$14,650 and in 2024 was \$15,150.
    - Tax Collection Commissions have climbed \$53,850 or 4.3%.
      - 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 3.8% from 2023. Commissions are also received from the Clerk of Superior Court. These commissions have increased 9.5% from 2023.
    - Clerk of Court Charges for Services decreased by \$56,950 when compared to 2023. This is a 10.3% decrease.
      - Recording Fees have decreased 9% since 2023, a \$31,900 decrease. This is revenue from recording deeds and liens.
      - Advance Deposits are up \$2,650 from last year. Advance deposits are the County's portion of the filing fee for a new case.
      - Other Fees have decreased \$13,350 from 2023. Examples of this revenue include UCC filings and bond forfeitures. The portion relating to bond forfeitures has decreased \$9,300.
      - All other charges decreased by a total of \$14,400 compared to 2023. The largest variance is in revenue for copies. A large payment was received in 2023 from Tyler Tech for copies from 2021 to 2023. In 2024, they began making quarterly payments.
    - Probate Court Charges for Services decreased \$13,050 from 2023, falling 9.5%.
      - Estate revenues decreased 11.7% or \$12,850. This revenue is derived from the number of wills probated. The fee schedule is not dependent on the size of the estate, but different petitions do have different fees. For example, guardianships have a fee of \$450 as opposed to other petitions that are around \$180. Even though the number of filings increased 4.9%, the amount paid decreased 4.3%.
      - Miscellaneous revenues are even compared to 2023. 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.

## Floyd County Review of December 2024

### General Fund (cont'd)

- Revenues (cont'd)
  - Magistrate Court Fees have increased \$1,050 from 2023.
    - There has been an increase of 1.2% in the total number of cases since last year.
    - Cases that generate fees have increased 3.4% since 2023.
  - Clerk of Court-Jail Surcharge is up 17.1% compared to last year.
    - There is a 32.5% increase in Clerk of Court Criminal Division Fines.
  - City of Rome-Jail Surcharge fell 9.2% from 2023, a \$5,600 decrease. There is a 10.5% decrease in the number of cases.
  - Court Reporting Services has shown a decrease of 50.5% over last year. This is a \$12,800 decrease. In 2023, the number of bills YTD was 91. In 2024, the number is 74. This is an 18.7% decrease.
- Fines & Forfeitures are up \$443,450.
  - Clerk of Court – Criminal Division Fines are up \$147,950, a 32.5% jump as compared to 2023.
  - Juvenile Court Supplemental Services fines have decreased 13% since this time last year, a total of \$1,050.
  - Probate Court Fines are up \$301,300 or 58.8%. There is a 22.8% increase in the number of fines paid. The amount paid to the County increased 69.4%. In January of this year, speeding fines doubled. In July 2024, Addy's Law passed which increased the fine for passing a school bus. There has also been an increase in the number of tickets for driving without a license.
  - Parking Fines have decreased 45.8%.
  - Drug Abuse & Treatment Fines are up 7.9% compared to 2023. This is an increase of \$5,700.
- Miscellaneous Revenue is down 33.4%.
  - Miscellaneous Other decreased \$128,200.
    - In February 2023, Canon gave us the money to buy out our prior Ricoh copier contract.
    - In May 2023, a claims adjustment was received from ACCG.
  - Tax Commissioner-Misc. is down \$46,550. In 2023, interest received was recorded here. In 2024, the interest was reclassified to the correct account.
  - Telephone Commissions are up 0.5%. The commission received from Inmate Solutions is \$3,800 more than last year. We receive a prepaid commission of \$885,000 annually. We fell short of that amount last year by \$39,425. This amount was deducted from the prepaid amount for 2024.
- Expenditures
  - The current year pension expense is \$223,200 more than budgeted. This is due to salary increases given during 2023. The required amount for 2024 was \$336,200 less than the budgeted amount. However, to preserve the County's accumulated contribution credits, we were required to pay an amount between the required and recommended amounts for 2024. This will be revised in the final budget revision.

## Floyd County Review of December 2024

### General Fund (cont'd)

- Expenditures (cont'd)
  - County Manager is 1.2% more than the annual budget.
    - Salaries & Wages is 2.7% above the annual budget.
    - Tuition reimbursement is \$1,300 more than the annual budget.
    - Data Processing is greater than the annual budget by \$11,200. Next Request, a public records software, was reclassified from Repair & Maintenance.
  - Purchasing is higher than the annual budget by 2.5%.
    - Salaries & Wages is 4.2% higher than the annual budget. An employee retired this year and received a vacation payout.
  - Board of Registrars is 22.9% higher than the annual budget.
    - Salaries & Wages is 16.8% higher than the annual budget. Overtime is almost quadruple the amount budgeted for 2024.
    - Salaries & Wages – Poll workers is \$304,450 more than the annual budget. Per the Elections Supervisor, poll clean up and testing was done. The general election was held in November 2024.
    - Tuition Reimbursement was not budgeted for 2024. This will be corrected in the final budget revision.
    - Supplies is 19.2% over the annual budget. Nothing other than normal office supplies have been purchased.
    - Uniforms is 2 times the annual budget. Jackets and t-shirts were purchased for the November election to identify poll workers.
    - Mileage reimbursement is 11.5% greater than the annual budget. Board members receive mileage reimbursements during election years for traveling between precincts.
    - Legal Publications is 46.9% over the annual budget. Ads were run for voting machine testing, qualifying fees, and early voting.
    - Data Processing is 85.1% higher than the annual budget, but only by \$810. An Adobe subscription was added this year.
    - Utilities is 37.9% more than the annual budget. The Health Department is reimbursed for a portion of their Georgia Power bill for the space occupied by the Elections office.
    - Telephone is 43.3% higher than the annual budget. At the time the budget was done, the expense for Comcast was not considered.
  - General Services is 19.6% greater than the annual budget.
    - Dues & Subscriptions is 27.2% greater than the annual budget. A Prime Business Account subscription was added this year.
    - Equipment Lease exceeded the annual budget by \$117,270. This is for the County's copier lease. To simplify GASB 87 reporting the copier lease was moved from each individual department. This will be corrected with the final budget revision.
    - Legal Fees are 78.3% higher than the annual budget.

## Floyd County Review of December 2024

### General Fund (cont'd)

- Expenditures (cont'd)
  - Utilities is 18.8% above the annual budget. The facilities director researched this and found that even though our usage is down, the rate per kWh we are paying Georgia Power is much higher than last year.
  - Insurance Claims are 54.7% above the annual budget.
- Board of Equalization is 34.3% over the annual budget.
  - Salaries & Wages and FICA are 55.1% and 58.5% over the annual budget respectively. The Board is paid on a per diem basis and more appeals went to the Board than last year.
  - Postage is over twice the annual budget. When appeals are heard by the Board of Equalization, appellants have the option of waiting to hear the verdict in person or receiving the decision by certified mail. Appeals for 2023 property taxes ran into April of 2024, therefore increasing the number of verdicts mailed.
  - All Other is \$2,950 over the annual budget. A hearing officer was needed for appeals.
- District Attorney is 3.7% more than the annual budget.
  - Salaries & Wages are 6.5% over the annual budget. The State of Georgia increased salaries for State funded employees. Local ordinance requires the County to match these increases for County funded employees. At the time the budget was adopted, it was not known that the State would be increasing the salaries.
  - Dues & Subscriptions is 20.2% above the annual budget. November is when legal updates are published.
  - Gas & Oil is 21% greater than the annual budget.
  - Telephone is 5.7% above the annual budget. Georgia Technology Authority had a 23% increase in their monthly rate.
  - Postage is 14.5% more than the annual budget.
- Victim Witness is 25% greater than the annual budget. A reimbursable grant was awarded in October but there has been no activity in 2024. This grant will fund new positions that will not be filled until 2025.
  - Gas & Oil is over 4 times the annual budget, but only by \$600.
  - Witness Fees is 9.1% higher than the annual budget.
- Magistrate Court is 3.3% over the annual budget.
  - Salaries & Wages is 3.1% above the annual budget.
  - Supplies is 2% more than the annual budget.
- Mental Health Court is 15.9% above the annual budget.
  - Salaries & Wages is 7.3% above the annual budget.
  - Grant Expenditures are 16.1% over the annual budget.
  - Travel & Training not covered by the grant was not budgeted.
    - The grant provides for 8 team members to attend the annual conference. A ninth member attended.

## Floyd County Review of December 2024

### General Fund (cont'd)

- Expenditures (cont'd)
  - Contract Labor not covered by the original grant was not budgeted. A secondary grant was received to cover this. We have received all the monies applied for which covered all but \$1,600.
  - All Other is \$4,620 over the annual budget.
  - Expenditures not covered by the grant are covered with participation fees or DATE funds.
- Adult Felony Drug Court is 9.6% greater than the annual budget.
  - Salaries & Wages is 5.6% above the annual budget.
  - Grant Expenditures are 5.6% above the annual budget.
  - Supplies not covered by the grant have not been budgeted.
  - Contract Labor not covered by the original grant was not budgeted. A secondary grant was received to cover this. We have received all the monies applied for, which covered the full expense.
  - All Other is \$5,850 greater than the annual budget.
  - Expenditures not covered by the grant are covered with participation fees or DATE funds.
- **Total Budgeted Expenditures are 0.8% above the annual budget.**
- Fund Balance
  - For 2024, the General Fund has decreased its fund balance by \$2,329,940 compared to a decrease of \$4,445,687 for 2023, a variance of \$2,115,747.

### Fire Fund

- Revenues
  - Taxes are \$766,450 more than this time last year.
    - Property Taxes – Current Year are \$371,150 more than 2023.
    - Property Taxes – Prior Years are \$46,750 more than 2023.
    - Intangible Taxes are \$8,900 more than 2023. See explanation in General Fund.
    - Motor Vehicle Taxes (TAVT) are \$16,500 more than 2023. See explanation in General Fund.
    - Insurance Premium Tax is \$316,250 more than 2023. We receive this annual revenue from the Office of the Commissioner of Insurance and Safety Fire Commissioner, based on taxes collected from insurance companies operating in the state. The tax is a percentage of premiums paid by policyholders, and the increase reflects higher premiums or more policies issued.
- Expenditures
  - Total expenditures increased by \$640,400 due to pay increases for firefighters at the City of Rome and City of Cave Spring.



## Floyd County Review of December 2024

### **E911 Fund**

- Revenues
  - Total Revenues are 10.8% below the annual budget but \$11,350 more than last year.
    - Miscellaneous Revenue is \$1,250 more than last year due to an increase in False Alarm Fines.
    - Charges for Services are \$11,000 more than last year.
      - Prepaid fees are \$3,600 more than last year.
      - Landline fees are \$51,050 less than last year and Wireless fees are \$58,500 more than last year due to an adjustment made in 2024 to correct revenue resulting in a net increase of \$7,450 more than 2023.
- Expenditures
  - Total Expenditures are 3.9% below the annual budget but \$105,000 more than last year.
    - Salaries and Benefits are \$11,000 more than last year but 5.5% below the annual budget due to filling vacant positions in the department.
    - Other Operating Costs are 5.7% above the annual budget and \$96,500 more than last year.
      - Repairs and Maintenance is 5.4% above the annual budget and \$48,600 more than last year.
        - The \$83K annual payment for Tritech Software, used for E-911's daily operations, includes a \$4,000 increase from 2023.
        - The \$16K maintenance contract for Sound Communications, E-911's phone and radio recording system, is new for 2024.
        - The \$3,400 console cleaning maintenance is also new for 2024 and is required twice per year.
      - Telephone is 34.3% above the annual budget and is \$32,800 more than 2023 due to previous year billings that were paid in 2024 and an increase in monthly charges for Windstream. These lines were transferred on December 27th to a more cost-effective option from AT&T.

### **800 MHz Communication Fund**

- Revenues
  - Total Revenues are comparable to 2023 and 2.0% above the annual budget.
- Expenditures
  - Total Expenditures are 10% under the annual budget and \$53,350 less than 2023 due to no maintenance projects completed in 2024. Maintenance for towers will be rescheduled in 2025 as needed.
  - Expenditures no longer reflect Salaries and Benefits as employees are not reported in this fund. Instead, expenditures consist only of items required to continue service for the communication towers such as insurance, utilities, and repairs and maintenance.

# Floyd County Review of December 2024

## **Emergency Management Fund**

- Revenues
  - Grant revenue for EMA consists of the following:
    - In June, we received additional GEMA funds of \$5,700 listed as funds for 2022 and 2023.
    - In December, we received an estimate for the expected 2024 GEMA EMPG Grant of \$28,895 that will be received in 2025. This grant provides federal funding to assist local governments in enhancing and sustaining all-hazards emergency management capabilities. The amount is consistent with 2023.
    - In October, EMA was awarded a \$5,000 grant from the State of Georgia to be used for distributing weather radios to our local community.
- Expenditures
  - Total Expenditures are 3.4% below the annual budget but \$34,400 more than 2023.
    - Salaries and Benefits are \$32,750 more than 2023 due to an Assistant Director position transitioning to EMA from the 800 MHz Communication fund.

## **Solid Waste Fund**

- Revenues
  - Taxes increased \$177,600 when compared to 2023.
    - Property Taxes Current Year is \$147,600 more.
    - Property Taxes Prior Year is \$18,600 more.
    - Motor Vehicle Tax is \$150 less.
    - Mobile Home Tax is \$1,500 less.
    - Recording Intangible Tax is \$3,000 more.
    - Timber Tax is \$300 more.
    - Motor Vehicle TAVT is \$7,100 more.
    - Penalties and Interest Property tax is \$300 more.
    - Clerk of Court Real Estate Transfer Tax is \$2,050 more.
  - Interest Earned is \$4,650 more than last year because the average account balance has increased.
- Expenditures
  - Total Expenditures are \$46,550 less than 2023 and 17.8% below the annual budget.
    - Salaries & Benefits is 25.6% under the annual budget and \$24,700 less than 2023.
      - Health Insurance is \$10,550 more than last year.
      - Tuition Reimbursement is \$3,500 less than last year.
      - Pension Expense is \$22,450 less than last year.
    - Utilities is \$2,900 more than 2023. This is due to a rate increase with Georgia Power.
    - Remote Site Operations expense is \$23,300 less than 2023 due to the monthly hauling bill decreasing.

## Floyd County Review of December 2024

### Solid Waste Fund (cont'd)

- Expenditures
  - Tipping Fees are \$10,450 less than 2023.
    - This is largely due to the monthly bill for Public Works decreasing \$4,700.
      - This is paid to the City of Rome to dump dirt in the landfill. Public Works is able to dump dirt at their facility during dry months to help reduce this cost.

### Stadium Maintenance Fund

- Revenues
  - Total Revenues are comprised of Miscellaneous Income and Interest Earned.
    - Interest Earned is 28.2% above the annual budget and \$3,000 more than 2023. While interest rates are lower, there is a higher balance earning interest.
    - Miscellaneous Income is comprised of the following, which we received in July:
      - The Braves Contribution of \$30,000.
      - Stadium Naming Rights of \$24,955.
- Expenditures
  - Repairs and Maintenance is 53.9% below the annual budget and \$22,950 less than 2023, a significant portion is due to stadium design changes in 2023.

### Water Fund

- Revenues
  - Charges for Services is \$42,850 more than the prior year, but 5.8% below the annual budget.
    - Consumption reports show a 1.1% increase in residential usage and a 6.7% 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 early 2024.
    - Water Meter Charges have increased \$97,550 from 2023. This is due to in stock meters and replacement meters being installed.
    - Penalties and cut offs are down \$12,550 from 2023. This is due to no late fees or cut offs being charged to customers for the month of March due to a postal service mail issue.
    - Miscellaneous revenue is down \$23,600 from 2023 due to Georgia Power easements received in 2023 and not in 2024.
  - **Operating Revenues are 6% below the annual budget.**

## Floyd County Review of December 2024

### Water Fund (cont'd)

- Expenses
  - Administration Salaries and Benefits are 36.9% over the annual budget and \$299,800 more than 2023. This is due to changes in the accounting standard for compensated absences.
  - Administration Outsourcing Fees is over the annual budget 7.3% and is \$5,300 more than 2023 due to increased postage costs to mail statements.
  - Administration Data Processing is .8% over the annual budget and \$12,350 more than last year. We have experienced a \$3,450 increase per month in Tyler Technologies fees.
  - **Total Administration Expenses are 20.5% above the annual budget.**
  - Distribution Salaries and Benefits are 5.4% over the annual budget and \$131,500 more than 2023. This is due to changes in the accounting standard for compensated absences.
  - Distribution Water Purchased is 7.6% over the annual budget and \$677,100 more than 2023.
  - Distribution Utilities is 18.3% over the annual budget and is \$89,250 more than 2023. This is due to increased rates from Georgia Power.
  - **Total Distribution Expenses are 4.6% below the annual budget.**
  - Treatment Salaries and Benefits are 24% over the annual budget and \$78,550 more than 2023. This is due to changes in the accounting standard for compensated absences.
  - Treatment Plant Chemicals & Conditioner is 25.4% under the annual budget but \$11,400 more than last year. We have begun the process of switching from granular chlorine to liquid chlorine at the treatment plants. In the long run, this will cost us less in maintenance and chemicals will last longer.
  - Treatment Utilities is 20.9% over the annual budget and \$18,400 more than 2023. This is due increased rates from Georgia Power.
  - **Total Treatment Plant Expenses are 2.3% above the annual budget.**

### Airport Fund

- Revenues
  - Fuel Sales are \$225,500 more than last year and 20.4% above the annual budget.
    - Avgas Revenue is \$1,550 less than 2023.
    - Self-Serve Revenue is \$1,700 more than 2023.
    - Jet Fuel Revenue is \$224,850 more than 2023 due to increased gallons sold.
      - Kinetic Maintenance is a new long-term tenant that primarily uses jet fuel. Due to the high volume of sales, Kinetic received tiered discounts based on the previous months' sales beginning September 2024. Since September, they have received total savings of \$4,865.

## Floyd County Review of December 2024

### Airport Fund (cont'd)

- Revenues (cont'd)
  - Rental Fees are \$44,350 more than 2023 due to an increase of new tenants and CPI increases to rental contracts.
    - Land Leases are up \$25,350.
    - T-Hangars are up \$14,500.
    - Big Hangars are up \$5,050.
  - Miscellaneous Revenue is 36% above the annual budget and \$8,450 more than 2023 due to a combination of increases in ramp and GPU rentals, call-out requests, and other services offered to pilots.
    - Late Fees are down \$2,350 from 2023 as none have been charged to tenants in 2024. Historically when charged, tenants do not pay the additional 10% late fee applied due to delayed rental payments and these are written off.
  - **Total Operating Revenues are 19% above the annual Budget.**
- Expenses
  - Utilities and Telephone are a combined 1.2% over the annual budget due to increased rates from Georgia Power and an increase in Windstream monthly fees. The Windstream lines were replaced in October with a more economical option.
  - Cost of Goods Sold is 12.2% below the annual budget but \$100,150 more than 2023 due to the increase of fuel needed for resale.
  - **Total Operating Expenses are 16.1% below the annual budget.**

### Recycling Fund

- Revenues
  - Intergovernmental Revenue is \$8,700 more than 2023. This includes transfers from the City of Rome and the Solid Waste Commission to cover operational deficit.
  - Material Sales is at 115.7% of the annual budget and \$93,900 more than 2023.
    - Corrugated materials sales increased \$77,700.
    - Plastic #1 sales increased \$20,300.
- Expenses
  - Total Operating Expenses are at 102.5% of the annual budget, \$83,100 more than 2023.
    - Salaries and Benefits are at 111.3% of the annual budget and \$32,900 more than 2023. This is due to a retirement payment and changes in the accounting standard for compensated absences.
    - Supplies and other expenses increased \$49,850 when compared to 2023. This increase is largely due to the following changes:
      - Supplies has increased \$7,150 due to the purchase of additional tensile tying wire.
      - Repairs and Maintenance has increased \$30,250 due to repairs to two skid steers (\$8,900), emergency sewage back up cleaning (\$8,700), repairs to the main recycling belt (\$3,800), and changes to the sewage lines to prevent further issues (\$4,500).

## **Floyd County Review of December 2024**

### **Animal Control Fund**

- Revenues
  - Total Revenues are \$168,550 more than 2023 and more than triple the annual budget.
    - Charges for Services is \$20,400 more than 2023 due to increased animal adoptions and an influx of revenue for the low-cost Spay and Neuter Clinic that is open to the public.
    - Donations are \$142,300 more than 2023 primarily due to a significant donation from a long-time supporter of P.A.W.S.' mission as well as various fundraising initiatives and community donations.
- Expenditures
  - Total Expenditures are \$26,200 more than 2023 but 6.8% below the annual budget.
    - Salaries and Benefits are \$15,500 more than 2023 but 12.5% below the annual budget due to the offset of a decrease in Worker's Compensation and an increase in Salaries and Health Insurance.
    - Other Operating Costs have increased \$19,150 compared to 2023 and are 9.2% above the annual budget.
    - In-House Medical has increased by \$24,950 compared to 2023. This increase is attributed to a 19% rise in animal intakes—from 1,969 in 2023 to 2,344 in 2024—and an approximate 20% increase in veterinary supply costs. To mitigate future price hikes, new purchase orders have been submitted to lock in pricing for the upcoming year.
    - Transporting Animals has decreased \$34,200 from 2023 due to the cost being paid out of donations in 2024.

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

- Total Revenues are \$294,500 more than 2023.
- Total Expenditures are \$176,750 more than 2023.
- Admin. Operations has a net expense of \$1,134,000.
  - Salaries and Benefits are 94.3% of the annual budget and \$137,950 less than last year due to a decrease of \$32,850 in Worker's Comp, a decrease of \$74,150 in Health Insurance costs, and a decrease of \$22,800 in Pension expenses.
- Center Revenues have a net expenditure of \$129,700 for 2024, an increased loss from \$113,100 in 2023, attributed to the Utilities and Part-time Staff required to keep centers open to the public without corresponding revenue to offset these costs.
  - Anthony Center has a net expenditure of \$10,800 for 2024, a decrease from \$14,400 in 2023.
  - Fielder Center has a net revenue of \$3,150 for 2024, an increase from \$600 in 2023.
  - Gilbreath Center has a net expenditure of \$46,400 for 2024, an increase from \$42,400 in 2023.
  - North Floyd Park has a net expenditure of \$62,350 for 2024, an increase from \$42,300 in 2023.

## Floyd County Review of December 2024

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

- Shannon Park has a net expenditure of \$13,300 for 2024, a decrease from \$14,600 in 2023.
- Other Programs has a net revenue of \$70,850, a \$55,900 decrease from 2023.
  - Total Revenue is down \$32,700 from 2023 due to an adjustment in Special Event revenue recognition. There is a decrease in Ice Rink revenue compared to 2023 due to having not yet received the revenue from our Ice Rink partnership.
  - Total Expenditures are \$23,150 more than 2023 due to an increase in Special Events, Ice Skating, and Road Race expenses.
- Gymnastics has net revenues of \$100,950 for 2024.
  - Revenues are \$25,550 more than 2023 due to an increase in Camp registrations, Gym Rentals, and Team Fees. A new offering for schools to participate in Gym Fieldtrips has also increased revenue by \$10,500.
  - Expenditures are \$9,250 more than 2023 due to increased part-time staff needed.
- Concessions has a net revenue of \$89,900 compared to \$20,950 in 2023.
  - Total Revenues are \$155,250 more than 2023 due to an increase in tournaments held at Alto Park, North Floyd Park, and Riverview.
  - Total Expenses are \$86,300 more than 2023 due to the increased need for concession items to sell and part-time staff needed.
- Coosa River Trading Post has a net revenue of \$59,050.
  - Total Revenues are \$40,150 more than 2023 largely due to an increase in Camping Rentals and Fish/Camp Resale Supplies.
  - Total Expenditures are \$14,800 more than 2023 due to increases in Resale Items, Fishing/Camp Resale items, and Utilities.
- Parks and Recreation Services has a net expenditure of \$1,196,850 which is \$47,100 more than 2023 due to an increase in Salaries and Benefits, Equipment, and Utilities.
- Building Maintenance has an expenditure of \$92,050 compared to \$70,650 in 2023.
- Shop has an expenditure of \$142,750 compared to \$153,050 in 2023.
- Scholarships were awarded to 63 local children in 2024 to participate in 146 activities including gymnastics, basketball, baseball, softball, cheerleading, and football. Additionally, 61 children received \$100 vouchers to redeem for essential sports supplies. This was made possible by a donation from Atrium Floyd Health, which aims to bridge the gap for children who want to participate in sports but would otherwise be unable to do so without financial support.

## Floyd County Review of December 2024

### **Health Insurance Fund**

- Revenues
  - Total Revenues are \$578,150 more than last year mainly due to the transfer of funds from the General Fund.
- Expenditures
  - Claims are \$2,220,700 more than last year and 18.9% more than the annual budget. We currently have 44 participants with claims over \$50,000, and the total amount of claims for these 44 participants is \$4,623,860. These account for 55.6% of the total claims.
  - Wellness Clinic costs are 52.6% over the annual budget and \$380,150 more than last year.
    - Clinic Fees are .4% under the annual budget but \$26,800 more than last year due to an increase of \$840 in the monthly invoices.
    - Clinic Services are 81% over the annual budget and \$353,300 more than last year due to an increase in pharmacy use. Compared to 2023, pharmacy usage increased by \$347,550. This is almost double the cost of pharmacy expense for 2023.

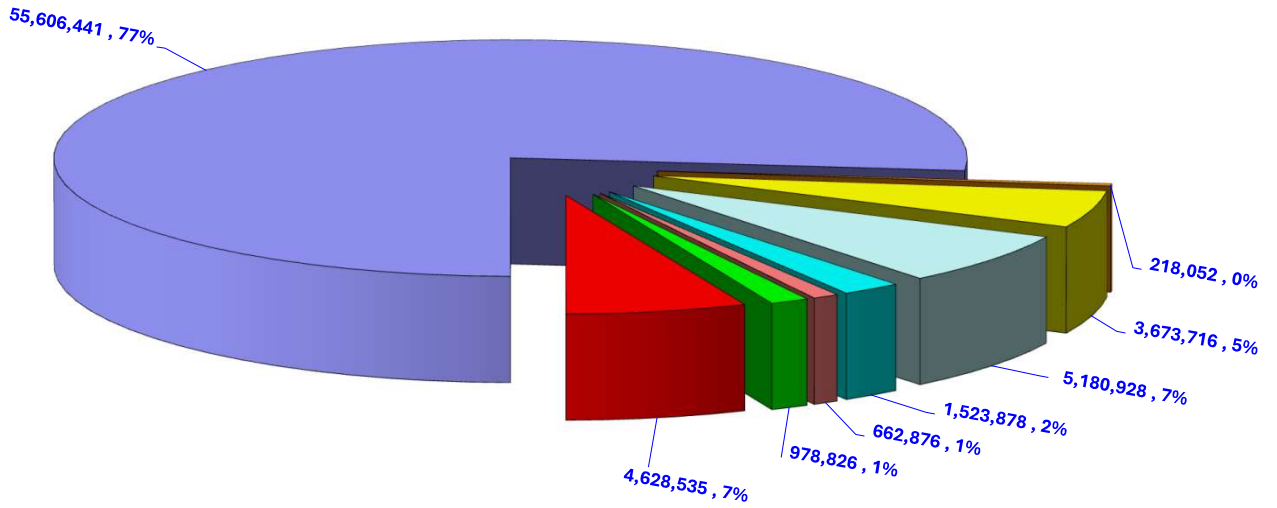




***Unaudited  
Charts  
For the Year Ended  
December 31, 2024***

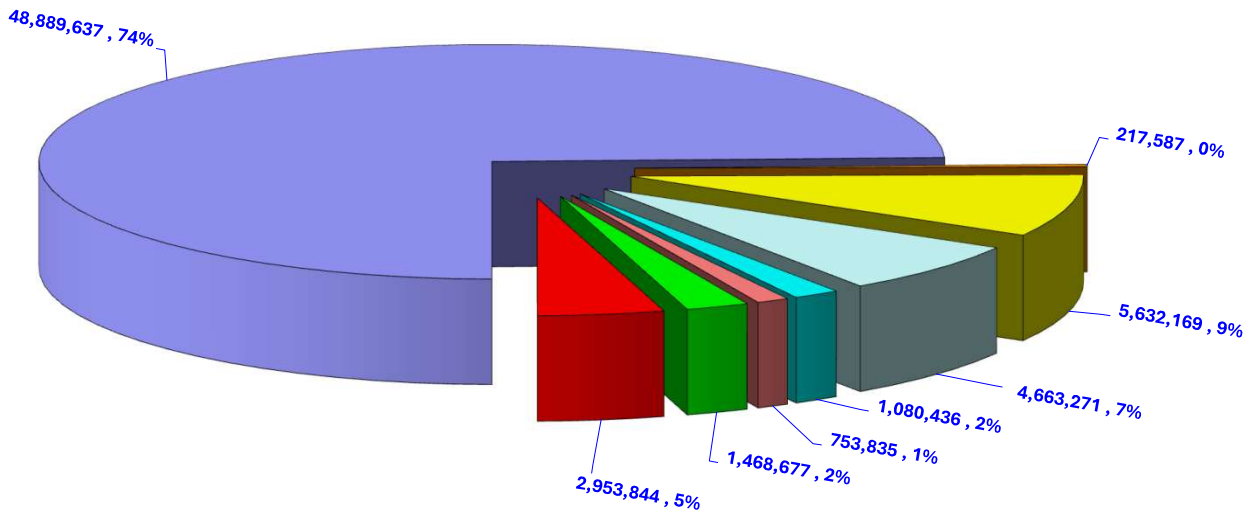
***Prepared by:  
Finance Department***

## December 2024 Revenues and Transfers In



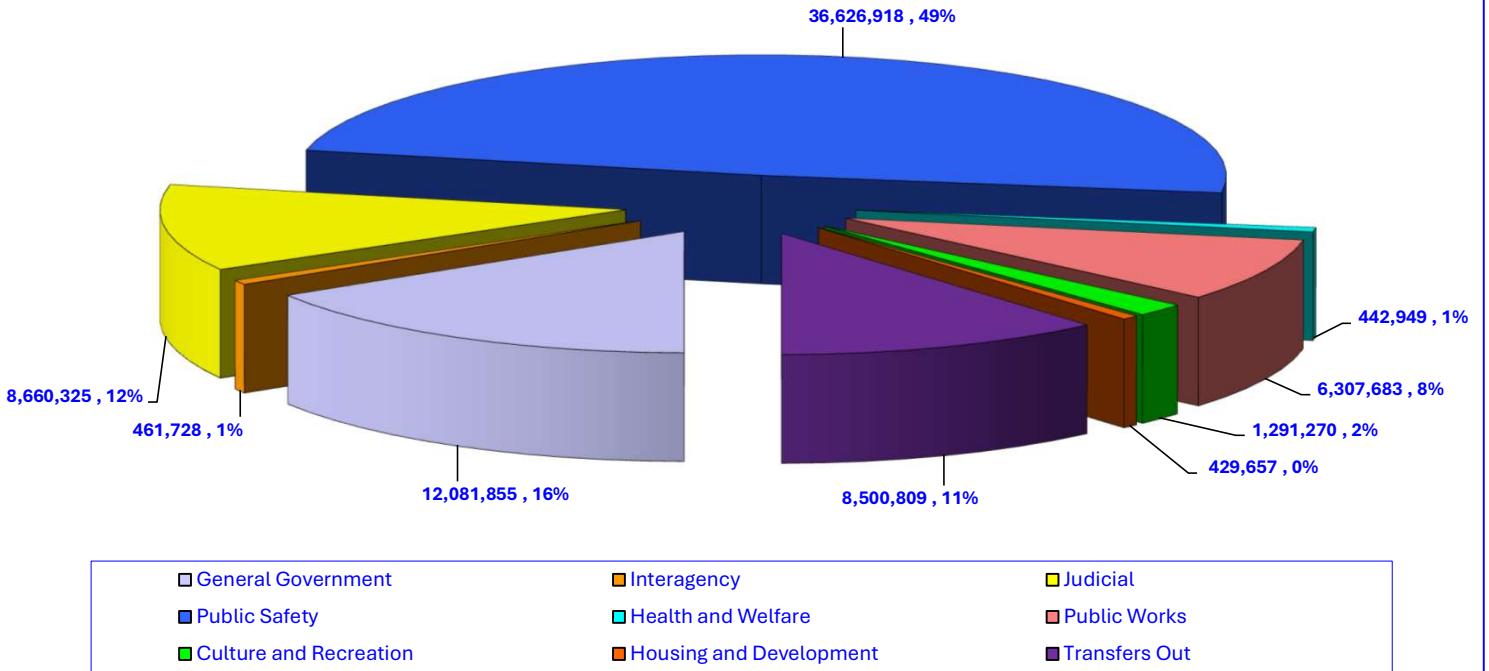
Taxes	Licenses and Permits	Intergovernmental	Charges for Services
Fines and Forfeitures	Interest Earned	Miscellaneous	Transfers In

## December 2023 Revenues and Transfers In

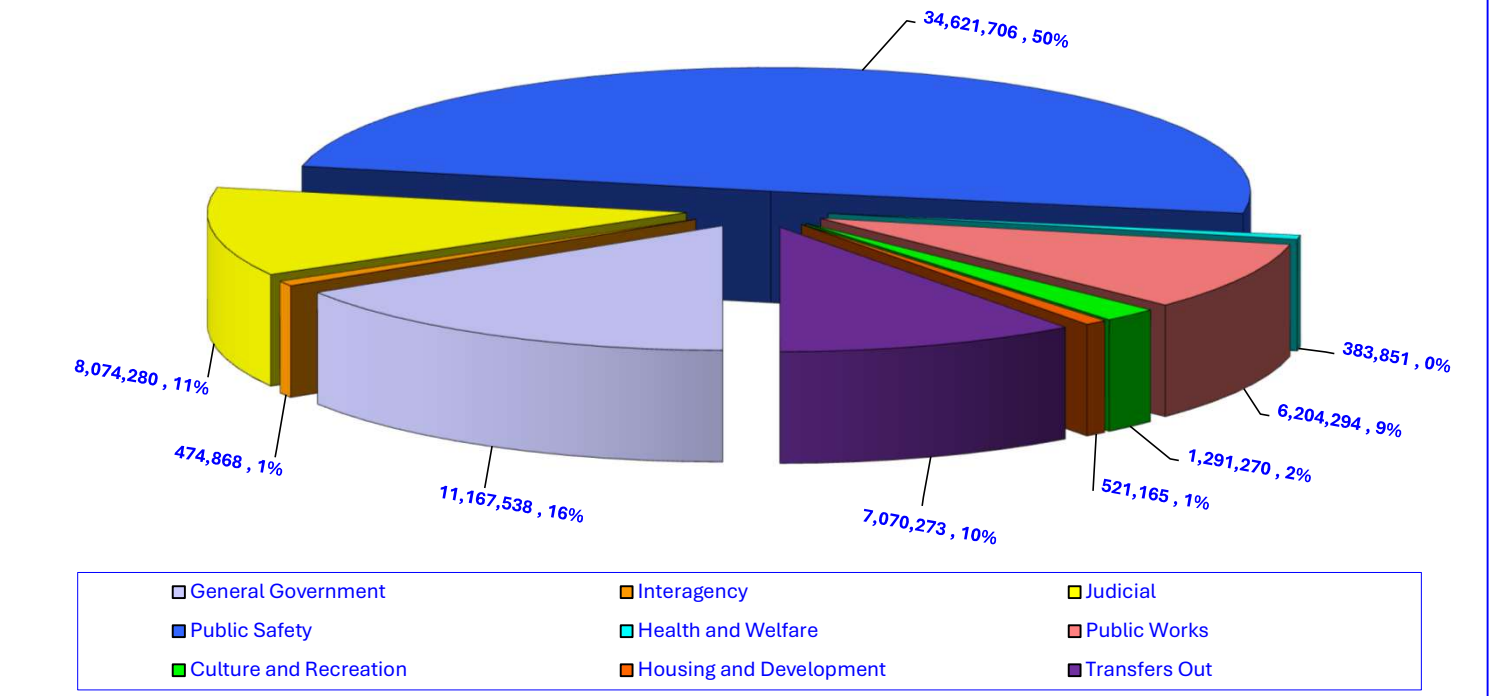


Taxes	Licenses and Permits	Intergovernmental	Charges for Services
Fines and Forfeitures	Interest Earned	Miscellaneous	Transfers In

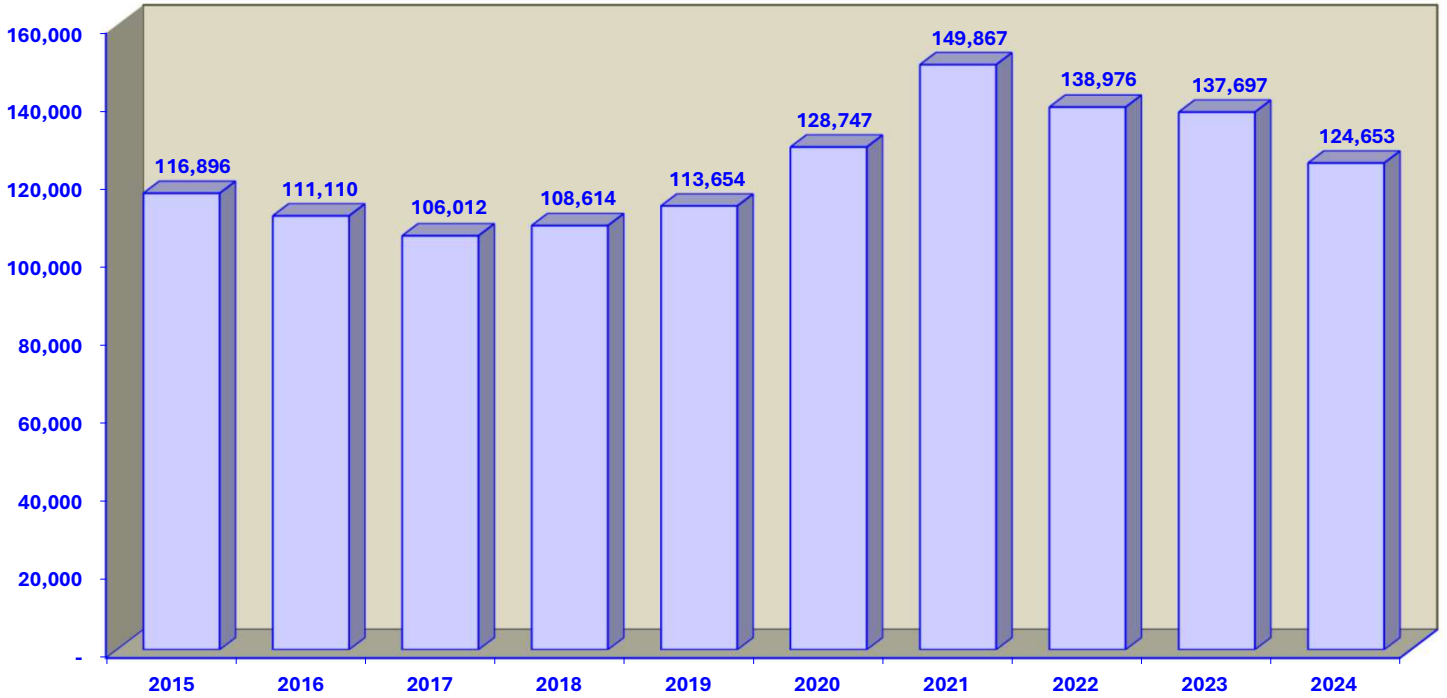
### December 2024 Expenditures and Transfers Out



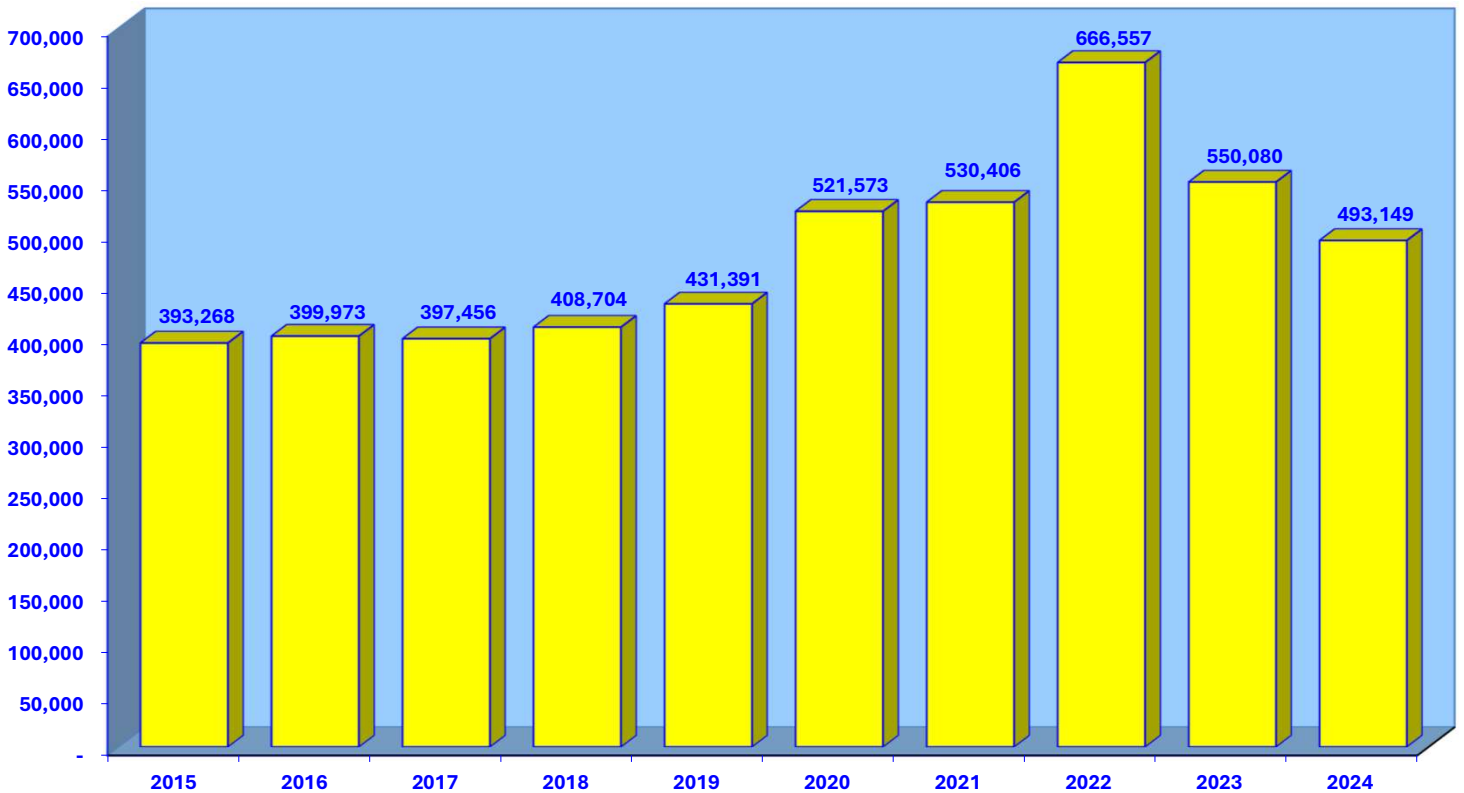
### December 2023 Expenditures and Transfers Out



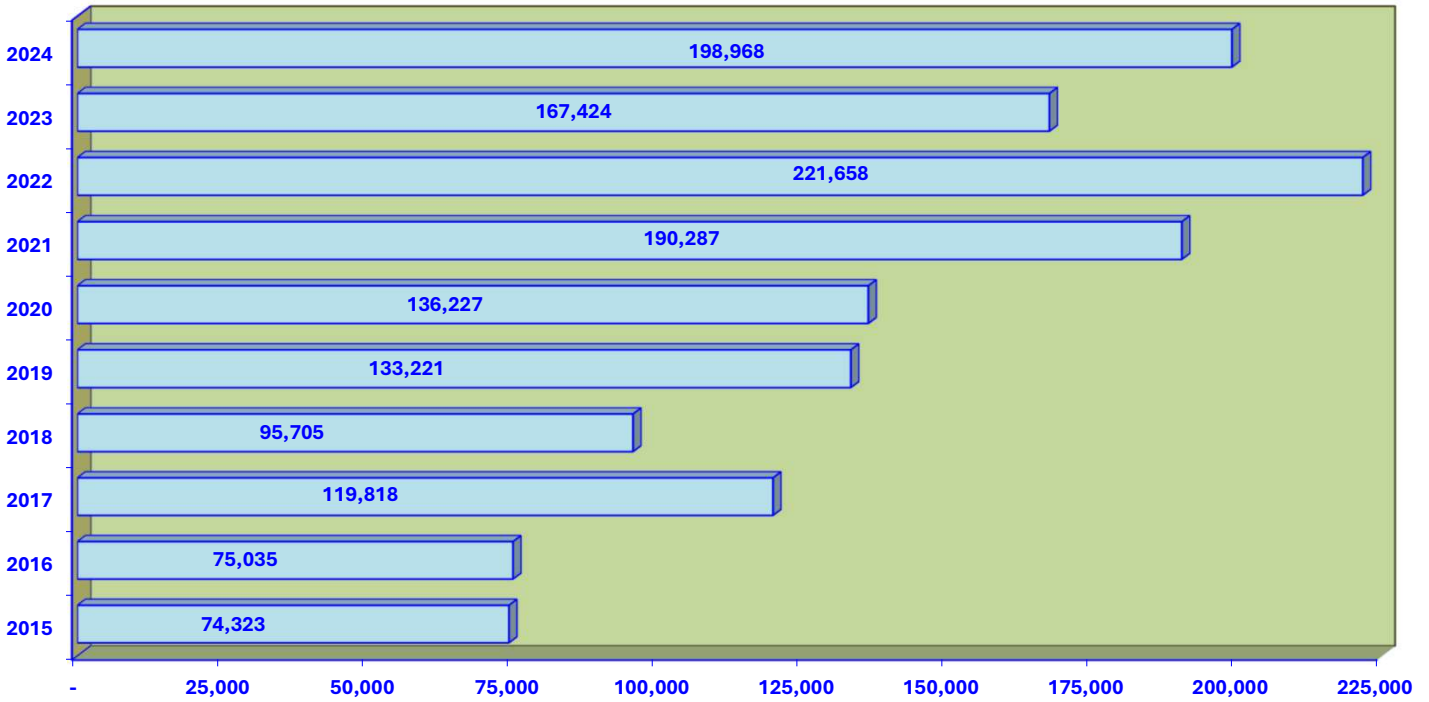
**Probate Court Charges for Service  
December Actual  
2015-2024**



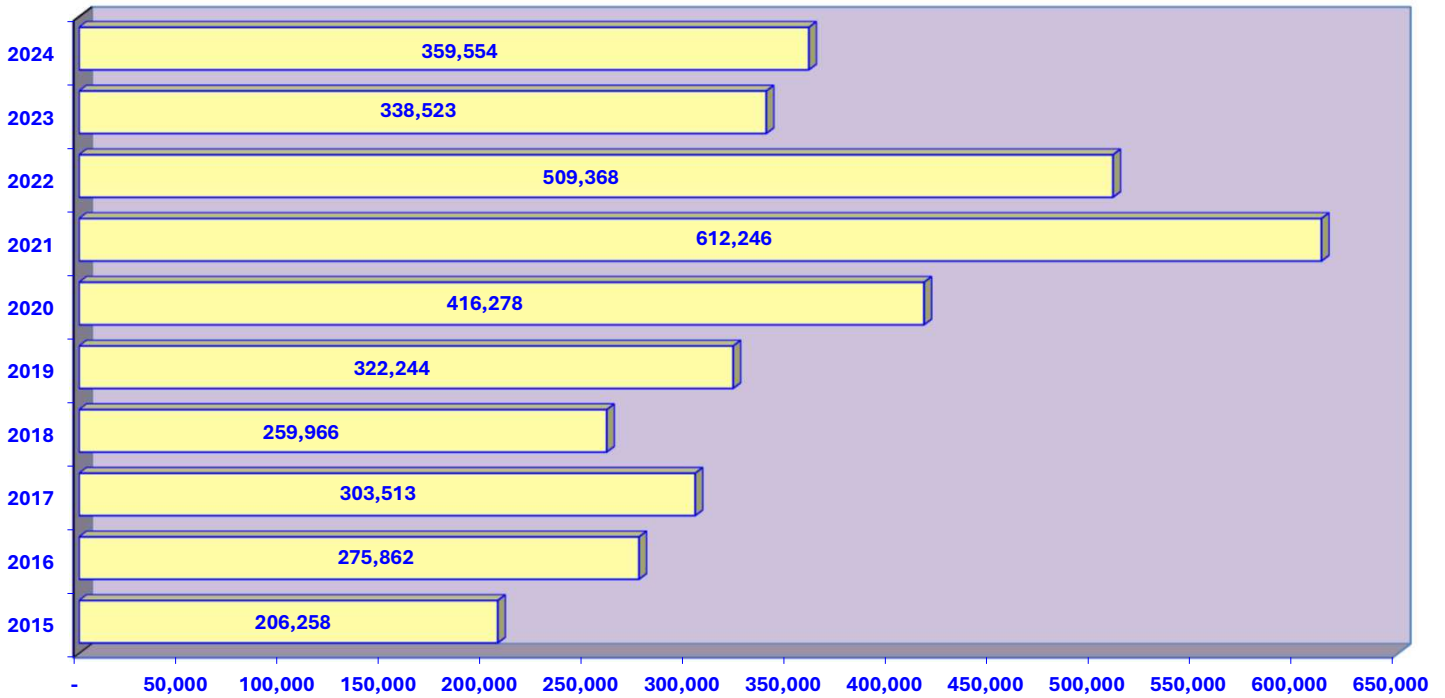
**Clerk of Court Charges for Services  
December Actual  
2015-2024**



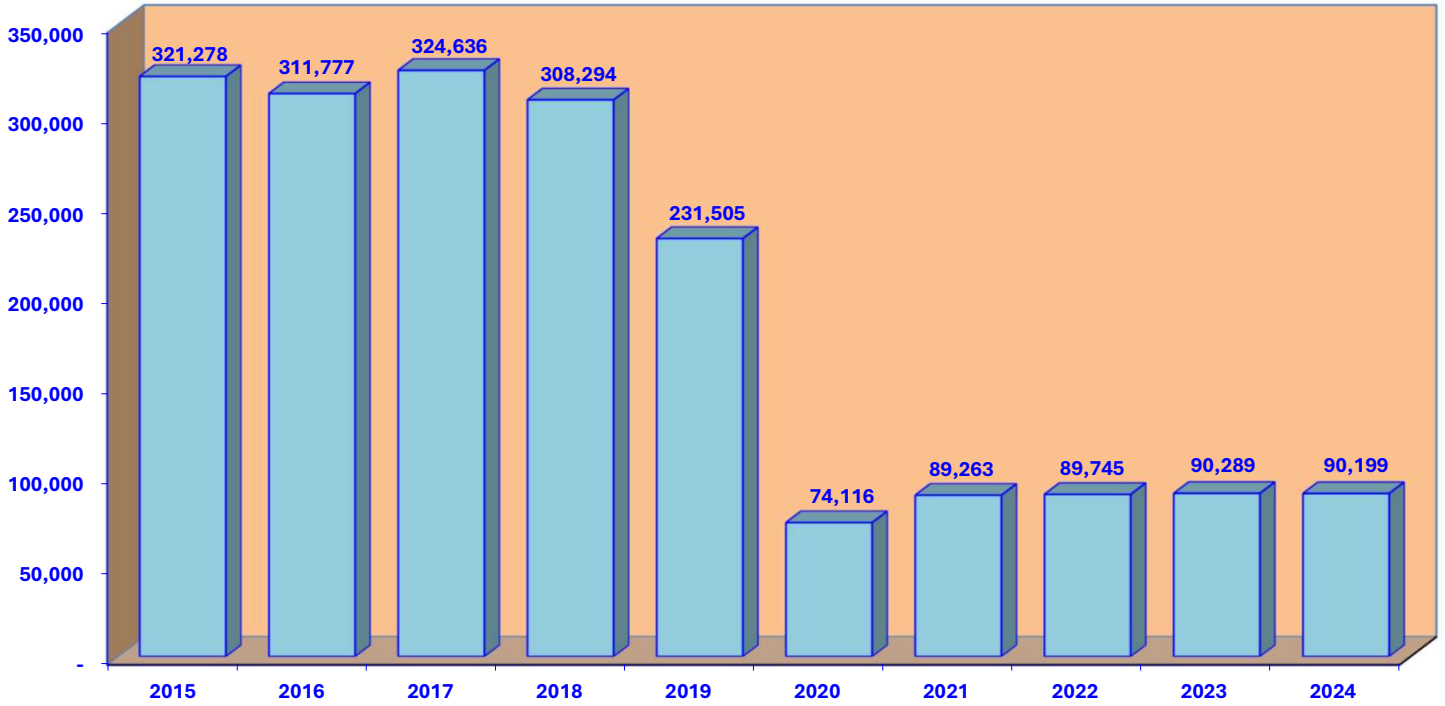
**Clerk of Court  
Real Estate Tax Fee  
December Actual  
2015-2024**



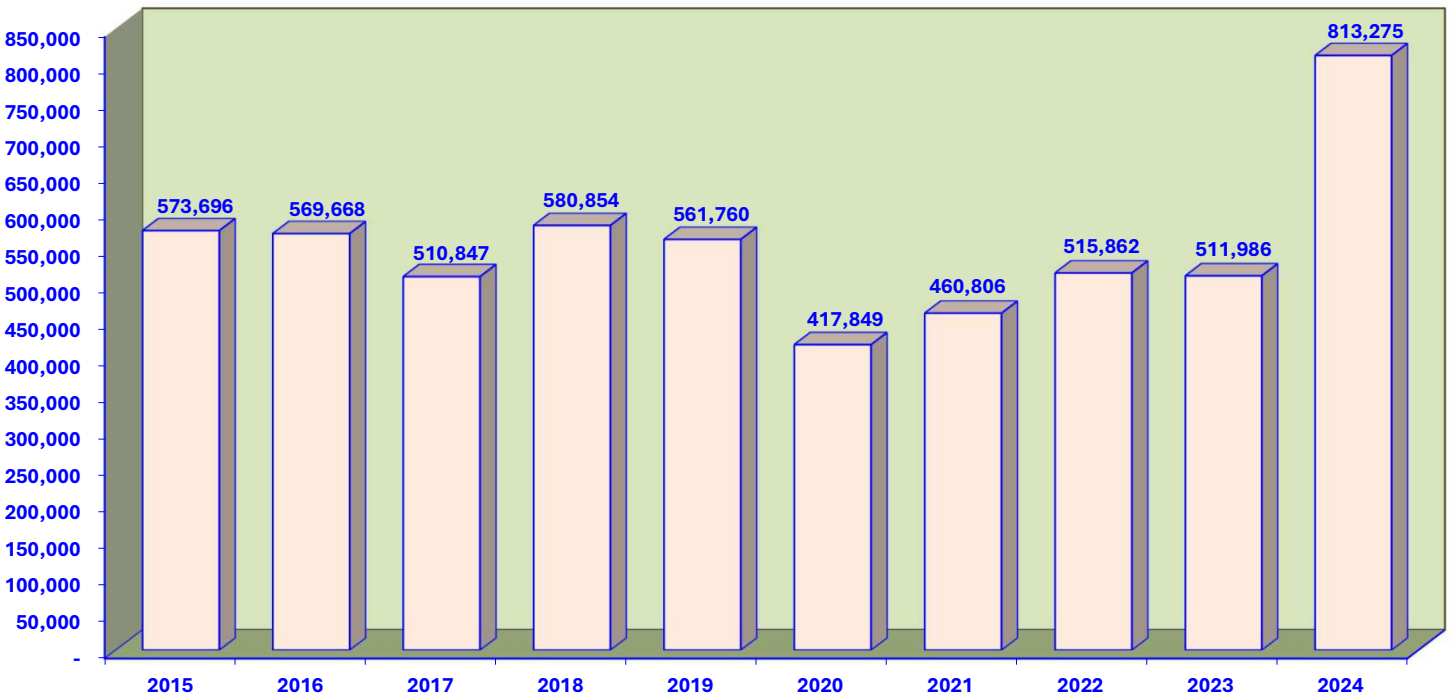
**Clerk of Court  
Recording Intangible Taxes  
December Actual  
2015-2024**



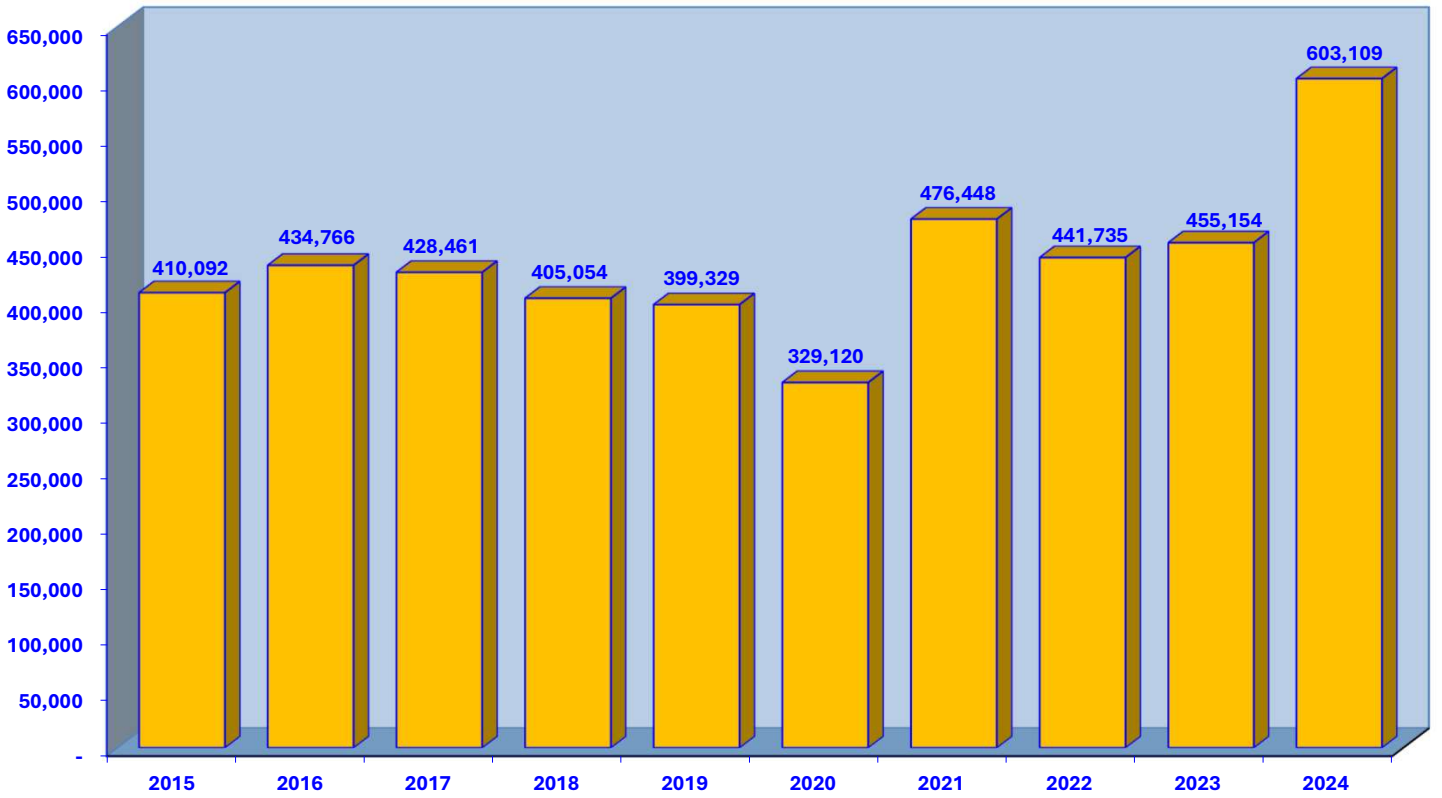
**Magistrate Court Fees  
December Actual  
2015-2024**



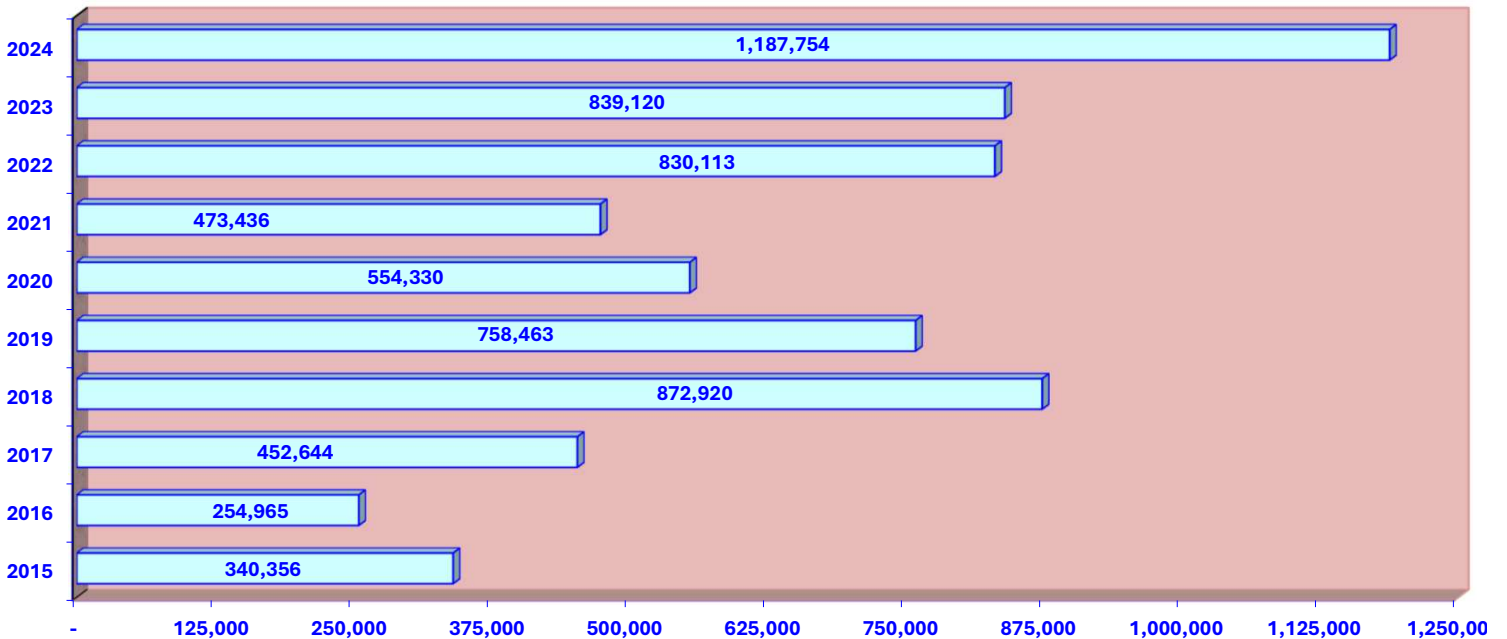
**Probate Court Fines  
December Actual  
2015-2024**



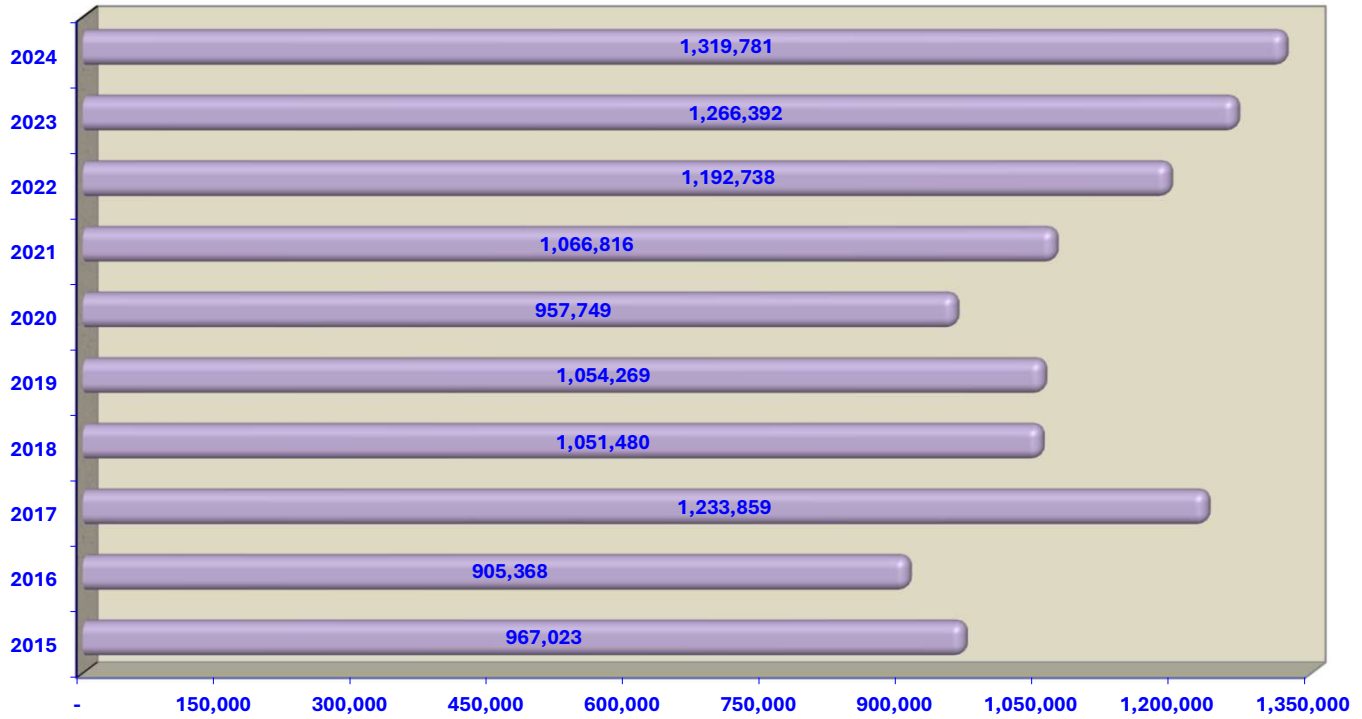
**Clerk of Court Fines  
December Actual  
2015-2024**



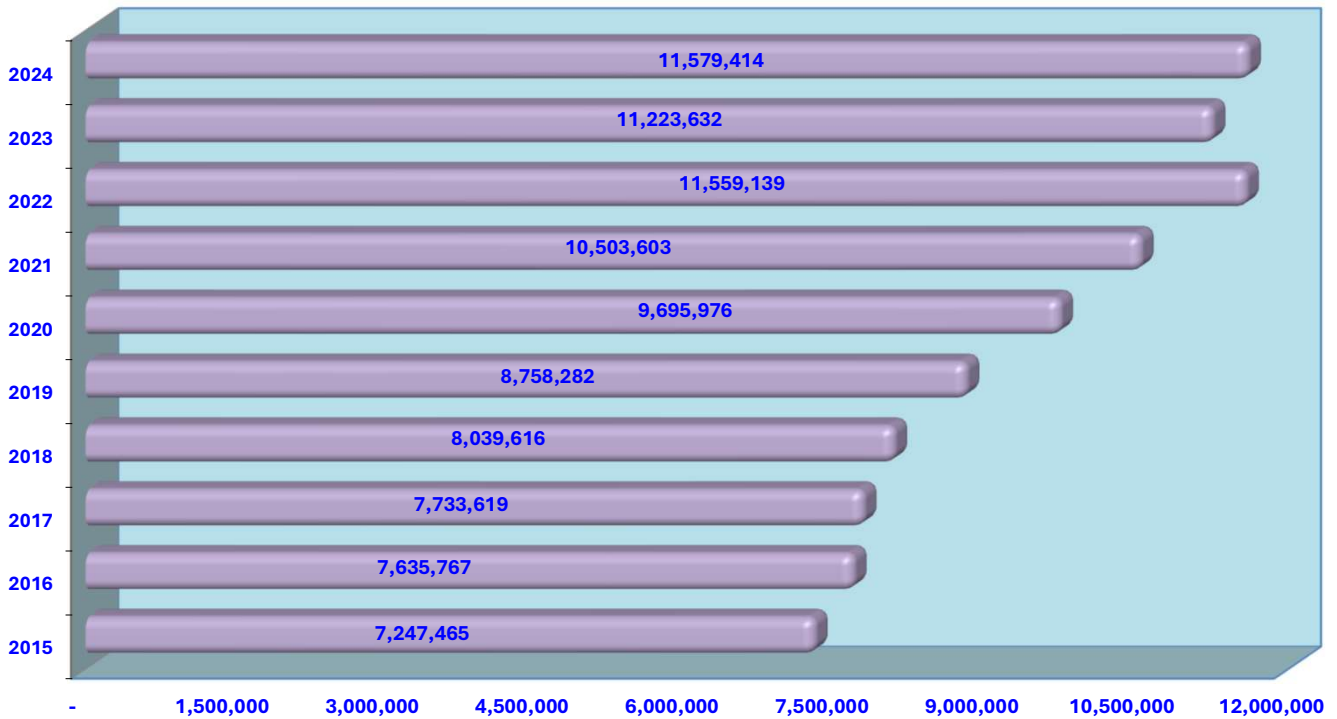
**Boarding Inmate Revenues  
December Actual  
2015-2024**



**Tax Commissioner Revenues  
December Actual  
2015-2024**

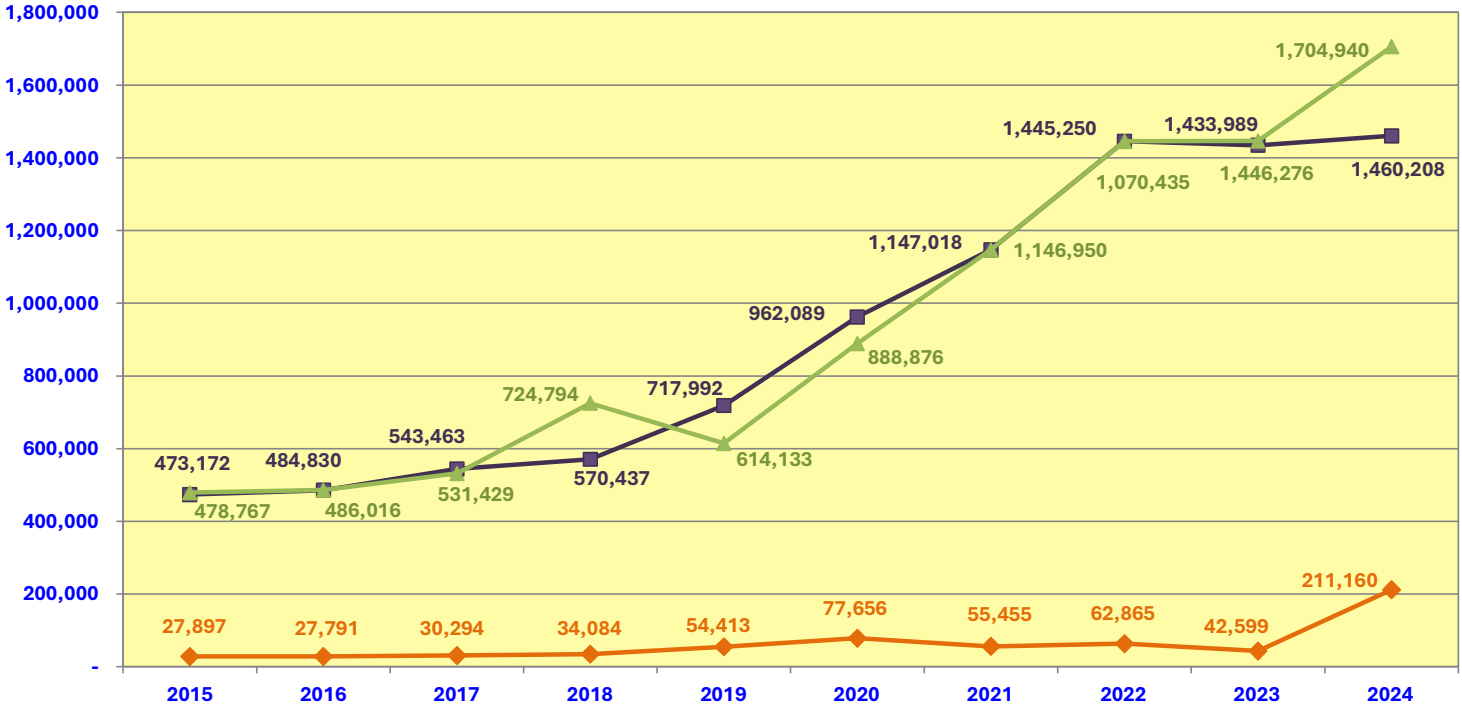


**Local Option Sales Tax  
December Actual  
2015-2024**

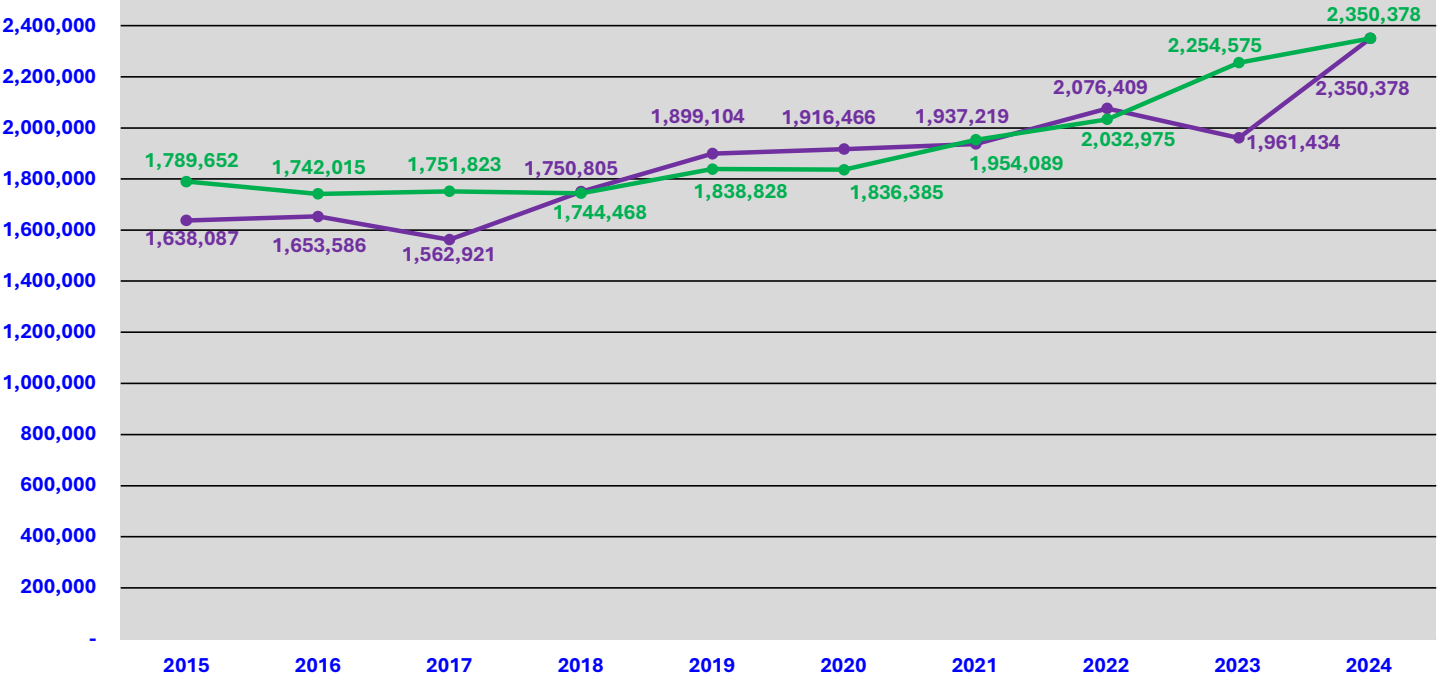




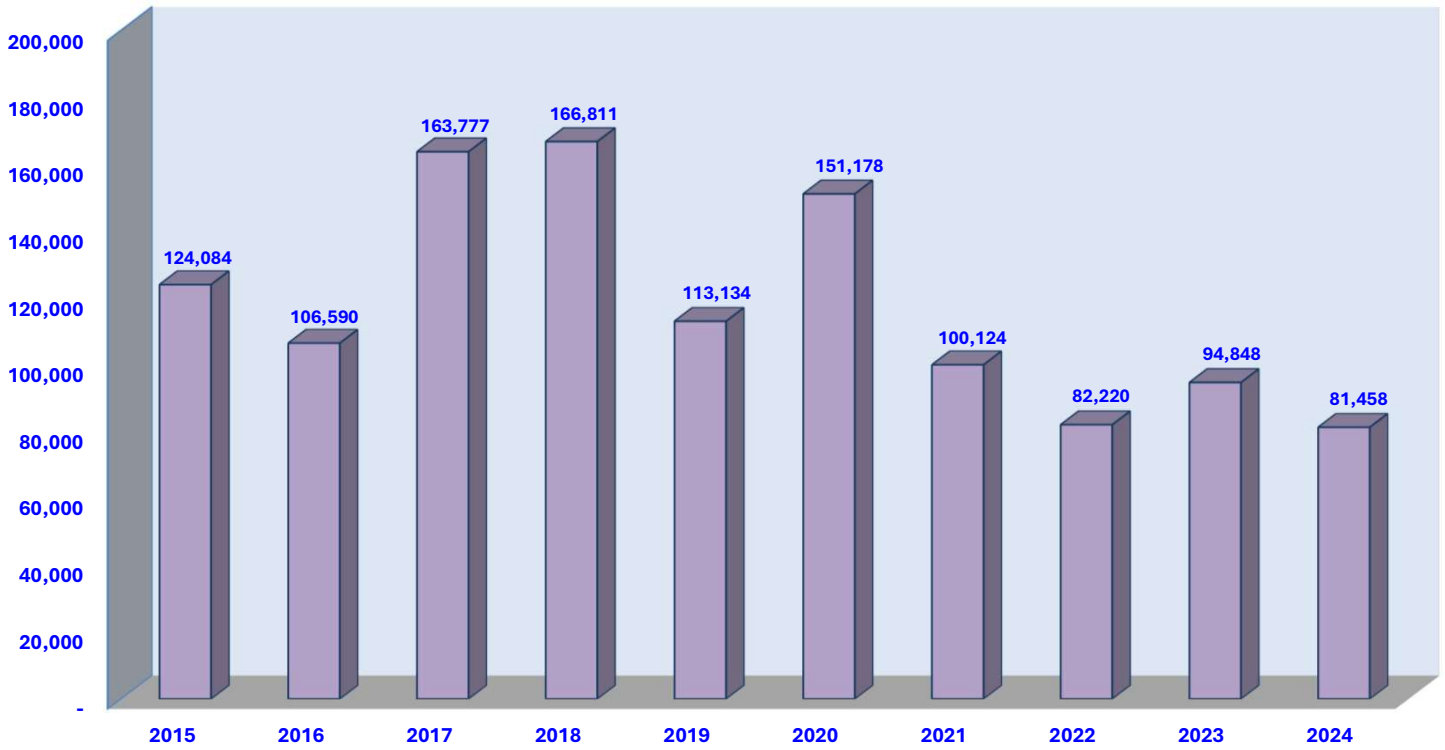
**Animal Control Revenues and Expenditures  
December Actual  
2015-2024**



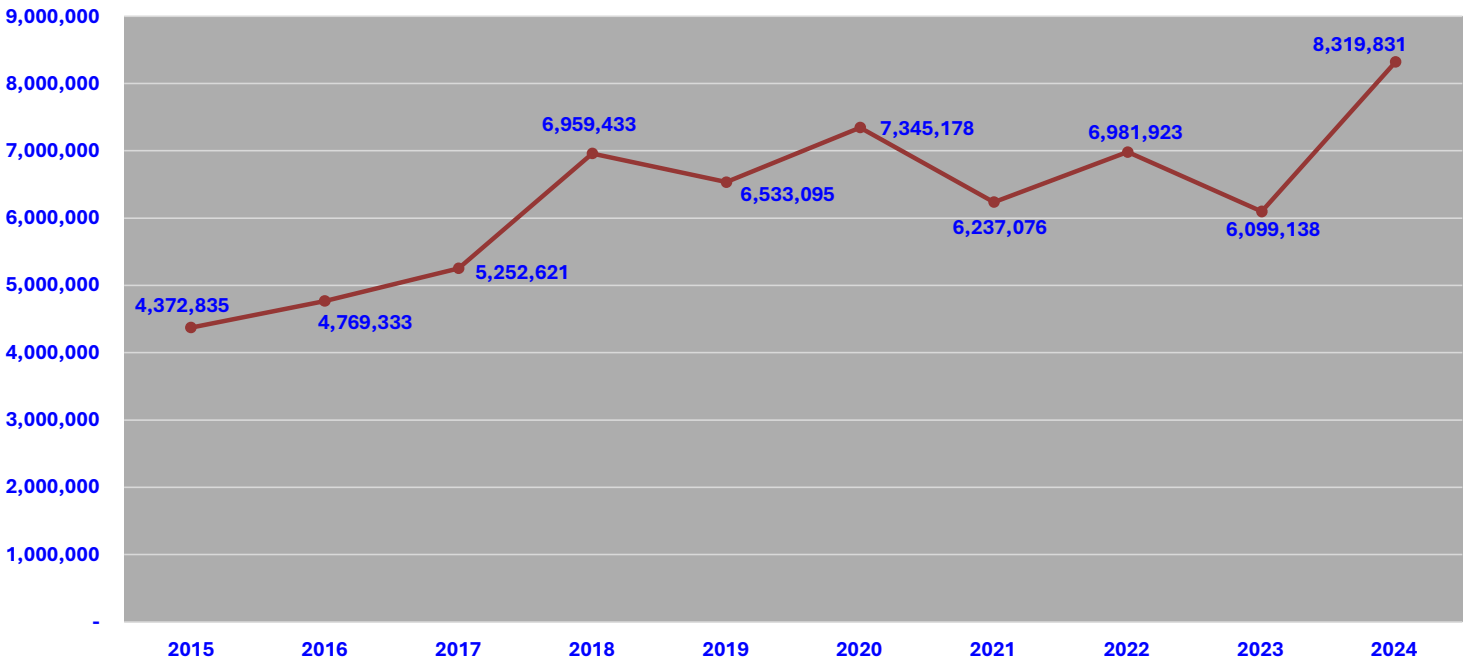
**E911 Revenues and Expenditures  
December Actual  
2015-2024**



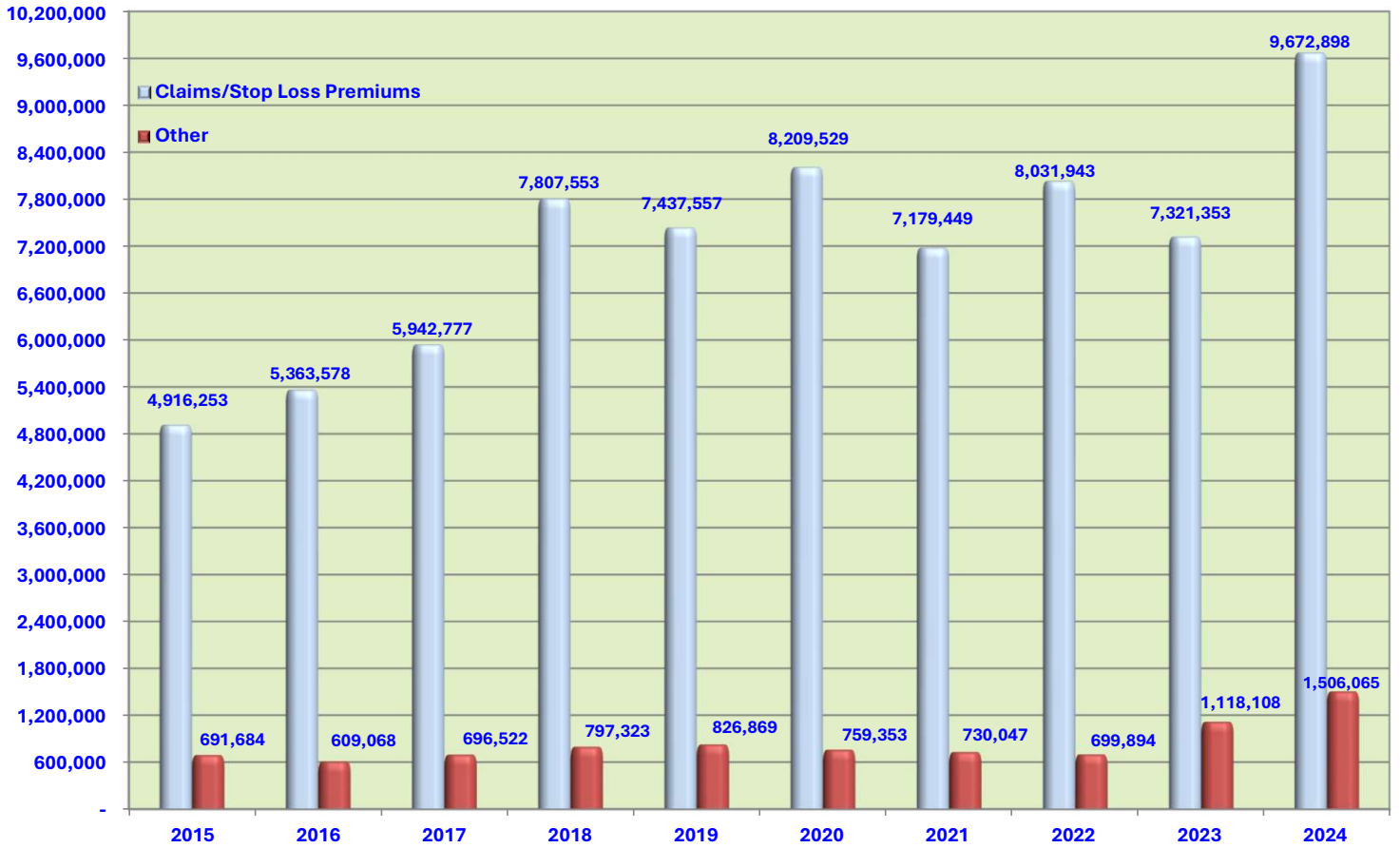
### Health Insurance HRA 2015-2024



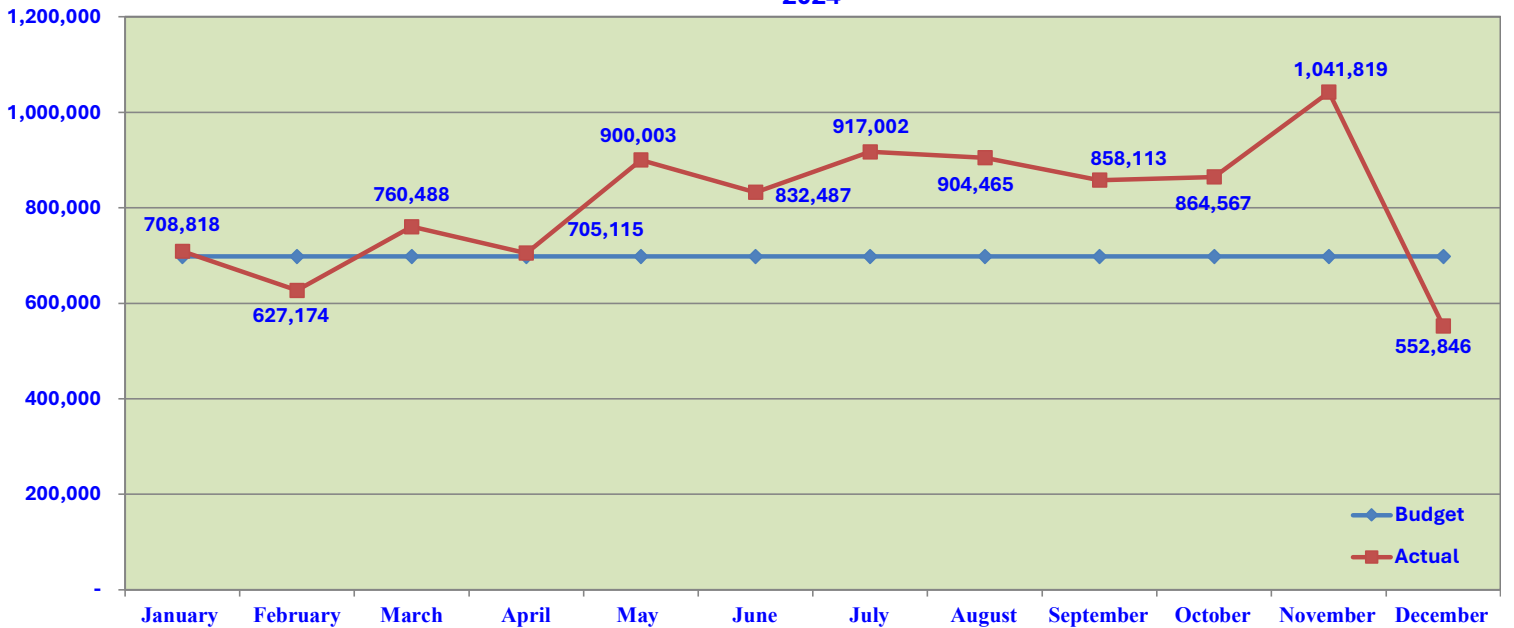
### Health Insurance Claims 2015-2024



### Health Insurance December Actual 2015-2024



### Health Insurance Claims/Stop Loss Premiums 2024



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***Unaudited  
Financial Statements  
For the Year Ended  
December 31, 2024***

***Prepared by:  
Finance Department***

**FLOYD COUNTY, GEORGIA**  
**GENERAL FUND**  
**UNAUDITED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
For the Year Ended December 31, 2024  
(with comparative actual amounts for 2023)

	2024			2023	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
<b>Appropriation of Jail Surcharge Funds</b>	\$ 50,520	\$ 68,967	\$ 18,447	136.5%	\$ 140,828
<b>Appropriation of DATE Fund Balance</b>	84,180	106,283	22,103	126.3%	(46,829)
<b>REVENUES:</b>					
Taxes	58,712,215	55,606,441	(3,105,774)	94.7%	48,889,637
Licenses and Permits	210,120	218,052	7,932	103.8%	217,587
Intergovernmental	2,924,200	3,673,716	749,516	125.6%	5,632,169
Charges for Services	5,246,625	5,180,928	(65,697)	98.7%	4,663,271
Fines and Forfeitures	1,086,050	1,523,878	437,828	140.3%	1,080,436
Interest Earned	595,575	662,876	67,301	111.3%	753,835
Miscellaneous	901,850	978,826	76,976	108.5%	1,468,677
<b>TOTAL REVENUES</b>	<u>69,676,635</u>	<u>67,844,717</u>	<u>(1,831,918)</u>	<u>97.4%</u>	<u>62,705,612</u>
<b>EXPENDITURES:</b>					
<b>GENERAL GOVERNMENT:</b>					
Board of Commissioners	265,640	265,868	(228)	100.1%	244,522
County Manager	1,326,080	1,341,408	(15,328)	101.2%	1,324,893
Finance Department	734,100	733,516	584	99.9%	604,668
Purchasing Department	365,675	374,689	(9,014)	102.5%	330,064
Information Technology	1,116,620	1,024,234	92,386	91.7%	1,054,920
Human Resources	894,880	856,843	38,038	95.7%	795,625
Tax Commissioner	1,182,240	1,180,410	1,830	99.8%	1,221,221
Tax Appraisers	1,368,960	1,363,360	5,600	99.6%	1,308,480
Tax Assessors	63,570	51,906	11,664	81.7%	57,045
Facilities Management	1,466,280	1,304,083	162,197	88.9%	1,378,457
Engineering	349,065	312,045	37,020	89.4%	258,986
Board of Registrars	858,135	1,054,899	(196,764)	122.9%	797,818
General Services	1,855,055	2,218,594	(363,539)	119.6%	1,790,840
<b>TOTAL GENERAL GOVERNMENT</b>	<u>11,846,300</u>	<u>12,081,855</u>	<u>(235,555)</u>	<u>102.0%</u>	<u>11,167,538</u>
<b>JUDICIAL:</b>					
Superior Court	782,425	745,294	37,131	95.3%	728,064
Judge Niedrach - Superior Court	130,580	131,595	(1,015)	100.8%	124,040
Judge Johnson - Superior Court	136,010	124,420	11,590	91.5%	121,078
Judge Sparks - Superior Court	106,790	80,332	26,458	75.2%	90,617
Judge King - Superior Court	110,440	110,798	(358)	100.3%	99,364
Clerk of Superior Court	1,638,255	1,653,112	(14,857)	100.9%	1,383,990
Board of Equalization	29,225	39,250	(10,025)	134.3%	13,581
District Attorney	1,781,470	1,848,117	(66,647)	103.7%	1,742,966
Victim Witness Program	103,615	163,758	(60,143)	158.0%	177,395
Public Defender	1,033,370	947,694	85,676	91.7%	945,868
Magistrate Court	662,115	683,643	(21,528)	103.3%	670,432
Probate Court	768,460	756,347	12,113	98.4%	714,565
Juvenile Court	1,293,500	1,269,682	23,818	98.2%	1,309,147
Mental Health Court	40,670	68,975	(28,305)	169.6%	43,981
Adult Felony Drug Court	43,510	37,308	6,202	85.7%	(90,810)
<b>TOTAL JUDICIAL</b>	<u>8,660,435</u>	<u>8,660,325</u>	<u>110</u>	<u>100.0%</u>	<u>8,074,280</u>

**FLOYD COUNTY, GEORGIA**  
**GENERAL FUND**  
**UNAUDITED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
For the Year Ended December 31, 2024  
(with comparative actual amounts for 2023)

	2024			2023	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
<b>PUBLIC SAFETY:</b>					
County Police	\$ 8,175,985	\$ 8,337,723	\$ (161,738)	102.0%	\$ 7,428,879
FCPD HEAT	66,605	39,545	27,060	59.4%	2,096
HIDTA	20,000	0	20,000	0.0%	0
Public Safety/Comm Violence	-	1,507	(1,507)	N/A	-
Sheriff - County Jail	15,752,085	15,753,468	(1,383)	100.0%	14,926,262
Medical Department-Prisoners	4,283,700	4,037,620	246,080	94.3%	4,168,385
County Prison	8,317,680	8,173,488	144,192	98.3%	7,813,455
Coroner	310,910	265,489	45,421	85.4%	264,170
Interagency	18,500	18,078	422	97.7%	18,458
<b>TOTAL PUBLIC SAFETY</b>	<b>36,945,465</b>	<b>36,626,918</b>	<b>318,547</b>	<b>99.1%</b>	<b>34,621,706</b>
<b>PUBLIC WORKS:</b>					
Public Roads	6,302,283	6,307,683	(5,400)	100.1%	6,204,294
<b>TOTAL PUBLIC WORKS</b>	<b>6,302,283</b>	<b>6,307,683</b>	<b>(5,400)</b>	<b>100.1%</b>	<b>6,204,294</b>
<b>HEALTH AND WELFARE</b>					
Health	203,205	203,205	-	100.0%	146,601
Welfare	232,660	229,560	3,100	98.7%	226,600
Transportation for Seniors	11,330	10,184	1,146	89.9%	10,650
<b>TOTAL HEALTH AND WELFARE</b>	<b>447,195</b>	<b>442,949</b>	<b>4,246</b>	<b>99.1%</b>	<b>383,851</b>
<b>CULTURE AND RECREATION</b>					
Library	1,291,270	1,291,270	-	100.0%	1,291,270
<b>TOTAL CULTURE AND RECREATION</b>	<b>1,291,270</b>	<b>1,291,270</b>	<b>-</b>	<b>100.0%</b>	<b>1,291,270</b>
<b>HOUSING AND DEVELOPMENT</b>					
Cooperative Extension	179,310	168,707	10,603	94.1%	204,966
Economic Development	265,950	260,950	5,000	98.1%	316,199
<b>TOTAL HOUSING AND DEVELOPMENT</b>	<b>445,260</b>	<b>429,657</b>	<b>15,603</b>	<b>96.5%</b>	<b>521,165</b>
<b>INTERAGENCY</b>					
NW GA Regional Commission	60,000	60,798	(798)	101.3%	60,334
GIS	50,000	27,500	22,500	55.0%	21,429
Planning Commission	248,430	248,430	-	100.0%	268,105
Environmental Office	125,000	125,000	-	100.0%	125,000
<b>TOTAL INTERAGENCY</b>	<b>483,430</b>	<b>461,728</b>	<b>21,702</b>	<b>95.5%</b>	<b>474,868</b>
<b>TOTAL BUDGETED EXPENDITURES</b>	<b>66,421,638</b>	<b>66,302,384</b>	<b>119,254</b>	<b>99.8%</b>	<b>62,738,972</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	4,534,870	4,628,535	93,665	102.1%	2,953,844
Other Financing Sources-Subscriptions/Leases	-	-	-	N/A	776,830
Transfers Out	(8,387,795)	(8,500,809)	113,014	101.3%	(7,070,273)
Capital Outlay	-	-	-	N/A	(1,072,729)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(3,852,925)</b>	<b>(3,872,274)</b>	<b>93,665</b>	<b>100.5%</b>	<b>(4,412,329)</b>
<b>TOTAL EXPENDITURES</b>	<b>70,274,563</b>	<b>70,174,657</b>	<b>25,589</b>	<b>99.9%</b>	<b>67,151,301</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(597,928)</b>	<b>(2,329,940)</b>			<b>(4,445,687)</b>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>21,860,504</b>	<b>21,860,504</b>			<b>26,306,191</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$ 21,262,576</b>	<b>\$ 19,530,565</b>			<b>\$ 21,860,504</b>

**FLOYD COUNTY, GEORGIA**  
**FIRE FUND**  
**UNAUDITED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
For the Year Ended December 31, 2024  
*(with comparative actual amounts for 2023)*

	2024			2023	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
<b>REVENUES</b>					
Taxes	\$ 9,897,260	\$ 9,966,538	\$ 69,278	100.7%	\$ 9,200,113
State of GA (HTRG)	-	-	-	N/A	331,076.22
Interest Earned	<u>180,000</u>	<u>196,088</u>	<u>16,088</u>	<u>108.9%</u>	<u>195,010</u>
<b>TOTAL REVENUES</b>	<u>10,077,260</u>	<u>10,162,627</u>	<u>85,367</u>	<u>100.8%</u>	<u>9,726,199</u>
<b>EXPENDITURES</b>					
Public Safety	<u>10,296,780</u>	<u>10,306,479</u>	<u>(9,699)</u>	<u>100.1%</u>	<u>9,666,081</u>
<b>TOTAL EXPENDITURES</b>	<u>10,296,780</u>	<u>10,306,479</u>	<u>(9,699)</u>	<u>100.1%</u>	<u>9,666,081</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(219,520)	(143,852)	95,065	66%	60,118
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer In	200,000	200,000	-	100.0%	200,000
Transfer Out	<u>(125,000)</u>	<u>(125,000)</u>	<u>-</u>	<u>100.0%</u>	<u>(125,000)</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>75,000</u>	<u>75,000</u>	<u>-</u>	<u>100.0%</u>	<u>75,000</u>
<b>NET CHANGE IN FUND BALANCE</b>	(144,520)	(68,852)			135,118
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>8,316,216</u>	<u>8,316,216</u>			<u>8,181,098</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 8,171,696</u>	<u>\$ 8,247,364</u>			<u>\$ 8,316,216</u>



**FLOYD COUNTY, GEORGIA**  
**HOTEL/MOTEL FUND**  
**UNAUDITED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Year Ended December 31, 2024*  
*(with comparative actual amounts for 2023)*

	2024			2023	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
<b>REVENUES</b>					
Taxes	\$ 170,000	\$ 219,433	\$ 49,433	129.1%	\$ 190,497
Interest Earned	5,000	4,664	(336)	93.3%	5,843
<b>TOTAL REVENUES</b>	<u>175,000</u>	<u>224,096</u>	<u>49,096</u>	<u>128.1%</u>	<u>196,341</u>
<b>EXPENDITURES</b>					
Economic Development	5,000	-	5,000	0.0%	3,542
<b>TOTAL EXPENDITURES</b>	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>0.0%</u>	<u>3,542</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	170,000	224,096	54,096	131.8%	192,799
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer Out	(170,000)	(224,096)	(54,096)	131.8%	(192,799)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(170,000)</u>	<u>(224,096)</u>	<u>(54,096)</u>	<u>131.8%</u>	<u>(192,799)</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	-	-		-
<b>FUND BALANCE - BEGINNING OF YEAR</b>	-	-			-
<b>FUND BALANCE - END OF YEAR</b>	-	-			-

**FLOYD COUNTY, GEORGIA**  
**E 911 FUND**  
**UNAUDITED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
For the Year Ended December 31, 2024  
(with comparative actual amounts for 2023)

	2024			2023	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
<b>REVENUES</b>					
City of Rome	\$ 2,000	\$ 2,101	\$ 101	N/A	\$ 2,621
Miscellaneous	5,000	8,066	3,066	161.3%	6,841
Alarm Registration Fee	1,700	1,395	(305)	82.1%	1,685
Charges for Services	2,200,680	1,958,124	(242,556)	89.0%	1,947,107
Interest Earned	<u>3,000</u>	<u>3,087</u>	<u>87</u>	<u>102.9%</u>	<u>3,180</u>
<b>TOTAL REVENUES</b>	<u>2,212,380</u>	<u>1,972,773</u>	<u>(239,607)</u>	<u>89.2%</u>	<u>1,961,435</u>
<b>EXPENDITURES</b>					
Salaries and Benefits	2,086,830	1,972,430	114,400	94.5%	1,961,424
Other Operating Costs	355,730	376,002	(20,272)	105.7%	279,525
Equipment	<u>1,950</u>	<u>1,946</u>	<u>4</u>	<u>99.8%</u>	<u>4,452</u>
<b>TOTAL EXPENDITURES</b>	<u>2,444,510</u>	<u>2,350,378</u>	<u>94,132</u>	<u>96.1%</u>	<u>2,245,401</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer In	<u>233,095</u>	<u>377,605</u>	<u>(144,510)</u>	<u>N/A</u>	<u>(9,174)</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>233,095</u>	<u>377,605</u>	<u>(144,510)</u>	<u>N/A</u>	<u>(9,174)</u>
<b>NET CHANGE IN FUND BALANCE</b>	965	-			(293,140)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>116,935</u>	<u>116,935</u>			<u>410,075</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 117,900</u>	<u>\$ 116,935</u>			<u>\$ 116,935</u>

**FLOYD COUNTY, GEORGIA**  
**800 MHz COMMUNICATION SYSTEM FUND**  
**UNAUDITED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
For the Year Ended December 31, 2024  
*(with comparative actual amounts for 2023)*

	2024			2023	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
<b>REVENUES</b>					
Charges for Services	\$ 383,625	\$ 382,084	\$ (1,541)	99.6%	\$ 384,535
Tower Lease	37,375	46,030	8,655	123.2%	42,620
City of Rome	1,000	980	(20)	98.0%	1,223
Interest Earned	50	1,256	1,206	2512.0%	14,051
<b>TOTAL REVENUES</b>	<u>422,050</u>	<u>430,350</u>	<u>8,300</u>	<u>102.0%</u>	<u>442,429</u>
<b>EXPENDITURES</b>					
Other Operating Costs	641,750	627,425	14,325	97.8%	644,777
800 MHz Radio Tower Costs	55,000	-	55,000	0.0%	35,985
<b>TOTAL EXPENDITURES</b>	<u>696,750</u>	<u>627,425</u>	<u>69,325</u>	<u>90.1%</u>	<u>680,762</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(274,700)	(197,075)	77,625	71.7%	(238,332)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer In	288,400	199,523	88,877	69.2%	268,685
Transfer Out	(13,000)	(12,998)	(2)	100.0%	(12,810)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>275,400</u>	<u>186,525</u>	<u>88,875</u>	<u>67.7%</u>	<u>255,875</u>
<b>NET CHANGE IN FUND BALANCE</b>	700	(10,550)			17,543
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>17,547</u>	<u>17,547</u>			<u>4</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 18,247</u>	<u>\$ 6,997</u>			<u>\$ 17,547</u>

**FLOYD COUNTY, GEORGIA**  
**EMERGENCY MANAGEMENT FUND**  
**UNAUDITED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
For the Year Ended December 31, 2024  
(with comparative actual amounts for 2023)

	2024			2023	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
<b>REVENUES</b>					
GEMA - Emergency Management	\$ 28,895	\$ 34,614	\$ 5,719	119.8%	\$ 26,066
State of Georgia - CERT	4,475	-	(4,475)	0.0%	-
City of Rome	10,000	10,924	924	109.2%	13,629
Haz Mit Plan HMGP Federal	22,000	-	(22,000)	0.0%	-
Haz Mit Plan HMGP State	975	-	(975)	0.0%	-
Weather Radios-State	-	5,000	5,000	N/A	-
Interest Earned	30	1,483	1,453	4944.2%	1,053
<b>TOTAL REVENUES</b>	<u>66,375</u>	<u>52,021</u>	<u>(14,354)</u>	<u>78.4%</u>	<u>40,748</u>
<b>EXPENDITURES</b>					
Salaries and Benefits	251,025	267,663	(16,638)	106.6%	234,904
Other Operating Costs	118,130	92,073	26,057	77.9%	87,443
<b>TOTAL EXPENDITURES</b>	<u>369,155</u>	<u>359,736</u>	<u>9,419</u>	<u>97.4%</u>	<u>322,347</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(302,780)	(307,715)	(4,935)	101.6%	(281,599)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	302,025	302,025	-	100.0%	290,520
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>302,025</u>	<u>302,025</u>	<u>-</u>	<u>100.0%</u>	<u>290,520</u>
<b>NET CHANGE IN FUND BALANCE</b>	(755)	(5,690)			8,920
<b>FUND BALANCE - BEGINNING OF YEAR</b>	8,926	8,926			6
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 8,171</u>	<u>\$ 3,236</u>			<u>\$ 8,926</u>

**FLOYD COUNTY, GEORGIA**  
**LAW LIBRARY FUND**  
**UNAUDITED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
For the Year Ended December 31, 2024  
(with comparative actual amounts for 2023)

	2024			2023	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
<b>REVENUES</b>					
Charges for Services	\$ 33,000	\$ 35,711	\$ 2,711	108.2%	\$ 32,690
Interest Earned	6,000	6,305	305	105.1%	6,320
<b>TOTAL REVENUES</b>	<u>39,000</u>	<u>42,016</u>	<u>3,016</u>	<u>107.7%</u>	<u>39,010</u>
<b>EXPENDITURES</b>					
Judicial	31,700	25,285	6,415	79.8%	14,278
Equipment	65,730	57,580	8,150	87.6%	6,495
<b>TOTAL EXPENDITURES</b>	<u>97,430</u>	<u>82,865</u>	<u>14,565</u>	<u>85.1%</u>	<u>20,773</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Subscriptions	-	-	-	N/A	(14,999)
<b>NET CHANGE IN FUND BALANCE</b>	(58,430)	(40,850)			3,237
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>138,086</u>	<u>138,086</u>			<u>134,849</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 79,656</u>	<u>\$ 97,237</u>			<u>\$ 138,086</u>

**FLOYD COUNTY, GEORGIA**  
**OPIOID REMEDIATION FUND**  
**UNAUDITED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Year Ended December 31, 2024*  
*(with comparative actual amounts for 2023)*

	2024			2023	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
<b>REVENUES</b>					
Fines & Forfeitures	\$ 163,265	\$ 431,642	\$ 268,377	264.4%	\$ 68,568
Interest Earned	-	24,232	24,232	N/A	12,902
<b>TOTAL REVENUES</b>	<u>163,265</u>	<u>455,874</u>	<u>292,609</u>	<u>279.2%</u>	<u>81,471</u>
<b>EXPENDITURES</b>					
Schedule A Expenditures	122,965	2,217	120,748	1.8%	-
Schedule B Expenditures	67,375	69,248	(1,873)	102.8%	-
Schedule D Expenditures	42,300	-	42,300	0.0%	-
<b>TOTAL EXPENDITURES</b>	<u>232,640</u>	<u>71,465</u>	<u>161,175</u>	<u>30.7%</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers from General Fund	-	-	-	N/A	282,630
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>N/A</u>	<u>282,630</u>
<b>NET CHANGE IN FUND BALANCE</b>	(69,375)	384,409			364,100
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>364,100</u>	<u>364,100</u>			<u>-</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 294,725</u>	<u>\$ 748,509</u>			<u>\$ 364,100</u>

**FLOYD COUNTY, GEORGIA**  
**SOLID WASTE FUND**  
**UNAUDITED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Year Ended December 31, 2024*  
*(with comparative actual amounts for 2023)*

	2024			% of BUDGET	2023
	BUDGET	ACTUAL	VARIANCE		ACUTAL
<b>REVENUES</b>					
Taxes	\$ 1,933,300	\$ 1,910,452	\$ (22,848)	98.8%	\$ 1,732,850
Intergovernmental	-	-	-	N/A	131,648
Interest Earned	<u>26,000</u>	<u>31,751</u>	<u>5,751</u>	<u>122.1%</u>	<u>27,122</u>
<b>TOTAL REVENUES</b>	<u>1,959,300</u>	<u>1,942,203</u>	<u>(17,097)</u>	<u>99.1%</u>	<u>1,891,620</u>
<b>EXPENDITURES</b>					
Salaries and Benefits	563,898	419,624	144,274	74.4%	444,347
Other Operating Costs	56,490	54,508	1,982	96.5%	45,545
Utilities	23,470	23,468	2	100.0%	20,564
Remote Site Operations	394,000	335,964	58,036	85.3%	359,251
Tipping Fees	<u>420,000</u>	<u>364,774</u>	<u>55,226</u>	<u>86.9%</u>	<u>375,207</u>
<b>TOTAL EXPENDITURES</b>	<u>1,457,858</u>	<u>1,198,338</u>	<u>259,520</u>	<u>82.2%</u>	<u>1,244,913</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers Out	<u>(537,800)</u>	<u>(519,705)</u>	<u>18,095</u>	<u>96.6%</u>	<u>(508,612)</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(537,800)</u>	<u>(519,705)</u>	<u>18,095</u>	<u>96.6%</u>	<u>(508,612)</u>
<b>NET CHANGE IN FUND BALANCE</b>	(36,358)	224,160			138,095
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>1,293,266</u>	<u>1,293,266</u>			<u>1,155,171</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 1,256,908</u>	<u>\$ 1,517,426</u>			<u>\$ 1,293,266</u>

**FLOYD COUNTY, GEORGIA**  
**STADIUM MAINTENANCE FUND**  
**UNAUDITED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
For the Year Ended December 31, 2024  
(with comparative actual amounts for 2023)

	2024			2023	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
<b>REVENUES</b>					
Interest Earned	\$ 10,000	\$ 12,822	\$ 2,822	128.2%	\$ 9,813
Miscellaneous	54,950	54,955	5	100.0%	54,955
<b>TOTAL REVENUES</b>	<u>64,950</u>	<u>67,777</u>	<u>2,827</u>	<u>104.4%</u>	<u>64,768</u>
<b>EXPENDITURES</b>					
Maintenance	150,000	69,179	80,821	46.1%	92,134
<b>TOTAL EXPENDITURES</b>	<u>150,000</u>	<u>69,179</u>	<u>80,821</u>	<u>46.1%</u>	<u>92,134</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(85,050)	(1,401)	(77,994)	1.6%	(27,366)
<b>OTHER FINANCING SOURCES</b>					
Transfers in	100,000	100,000	-	100.0%	100,000
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>100.0%</u>	<u>100,000</u>
<b>NET CHANGE IN FUND BALANCES</b>	14,950	98,599			72,634
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>310,751</u>	<u>310,751</u>			<u>238,116</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 325,701</u>	<u>\$ 409,349</u>			<u>\$ 310,751</u>



**FLOYD COUNTY, GEORGIA**  
**AMERICAN RESCUE PLAN ACT FUND**  
**UNAUDITED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Year Ended December 31, 2024*  
*(with comparative actual amounts for 2023)*

	2024			2023	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
<b>REVENUES</b>					
Intergovernmental	\$ 4,675,965	\$ 895,628	\$ (3,780,337)	19.2%	\$ 744,660
Interest Earned	175,000	291,522	116,522	166.6%	335,246
<b>TOTAL REVENUES</b>	<u>4,850,965</u>	<u>1,187,150</u>	<u>(3,663,815)</u>	<u>24.5%</u>	<u>1,079,906</u>
<b>EXPENDITURES</b>					
Blacks Bluff Culvert Project	-	-	-	N/A	304,429
Treatment Plant Chemical Conversion	1,200,000	118,750	1,081,250	9.9%	-
Admin. HVAC	775,965	776,878	(913)	100.1%	17,612
Big Texas Valley Water Project	4,802,070	-	4,802,070	0.0%	-
Cave Spring Tennis Courts	-	-	-	N/A	355,400
<b>TOTAL EXPENDITURES</b>	<u>6,778,035</u>	<u>895,628</u>	<u>5,882,407</u>	<u>13.2%</u>	<u>677,441</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers Out	(683,690)	(699,807)	(16,117)	102.4%	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(683,690)</u>	<u>(699,807)</u>	<u>(16,117)</u>	<u>102.4%</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	(2,610,760)	(408,285)			402,465
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>408,285</u>	<u>408,285</u>			<u>5,820</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ (2,202,475)</u>	<u>\$ -</u>			<u>\$ 408,285</u>

**FLOYD COUNTY, GEORGIA**  
**UNAUDITED 1996 SPLOST BUDGET vs. ACTUAL SUMMARY**  
*For the Year Ended December 31, 2024*

	Original Budget	Cumulative Revised Budget	Cumulative Totals To Date	2024 Budget	2024 Actual
<b>Revenues</b>					
SPLOST Taxes	\$ 33,058,378	\$ 36,640,660	\$ 36,640,663	\$ -	\$ -
Interest Earned	494,000	2,480,710	2,477,852	32,000	38,798
Miscellaneous	-	73,900	73,900	-	-
<b>Total Revenues</b>	<b>33,552,378</b>	<b>39,195,270</b>	<b>39,192,415</b>	<b>32,000</b>	<b>38,798</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	832,000	-
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>832,000</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>\$ 849,200</b>	<b>\$ (800,000)</b>	<b>\$ 38,798</b>

**FLOYD COUNTY, GEORGIA**  
**UNAUDITED 2003 SPLOST BUDGET vs. ACTUAL SUMMARY**  
For the Year Ended December 31, 2024

	Original Budget	Cumulative Revised Budget	Cumulative Totals To Date	2024 Budget	2024 Actual
<b>Revenues</b>					
Special Purpose Sales Tax	\$ 26,900,000	\$ 30,651,000	\$ 30,651,359	\$ -	\$ -
Interest Earned	150,000	1,130,600	1,152,836	15,000	22,237
<b>Total Revenues</b>	<b>27,050,000</b>	<b>31,781,600</b>	<b>31,804,194</b>	<b>15,000</b>	<b>22,237</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	487,170	-
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>487,170</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>\$ 525,485</b>	<b>\$ (472,170)</b>	<b>\$ 22,237</b>

**FLOYD COUNTY, GEORGIA**  
**UNAUDITED 2013 SPLOST BUDGET vs. ACTUAL SUMMARY**  
For the Year Ended December 31, 2024

	Original Budget	Cumulative Revised Budget	Cumulative Totals To Date	2024 Budget	2024 Actual
<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	1,192,087	175,000	207,840
Miscellaneous Revenue	-	565,830	565,814	-	-
<b>Total Revenues</b>	<b>64,978,000</b>	<b>69,797,375</b>	<b>70,005,192</b>	<b>175,000</b>	<b>207,840</b>
<b>Expenditures:</b>					
<b>Floyd County</b>					
Airport Runway Extension	5,761,000	8,365,355	8,672,009	4,957,925	5,072,377
Animal Control Facility	5,700,000	5,722,370	5,722,366	-	-
County Case Management Software	500,000	500,000	375,494	182,065	53,719
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	2,205,746	-	-
Forum Upgrades	1,400,000	1,557,140	1,551,394	-	-
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	-	(1,150)
Playground Improvements	600,000	511,355	511,355	-	-
Intergovernmental City of Rome	23,617,000	24,810,045	22,522,141	-	-
Intergovernmental City of Cave Spring	2,591,000	2,691,000	2,692,178	-	-
Administrative Fees	-	10,500	10,463	-	-
<b>Total Expenditures</b>	<b>64,978,000</b>	<b>69,797,375</b>	<b>67,691,567</b>	<b>5,139,990</b>	<b>5,124,947</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,313,625</b>	<b>\$ (4,964,990)</b>	<b>\$ (4,917,106)</b>

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**FLOYD COUNTY, GEORGIA**  
**UNAUDITED 2017 SPLOST BUDGET vs ACTUAL SUMMARY**  
For the Year Ended December 31, 2024

	Original Projects Budget	Cumulative Revised Budget	Cumulative Totals To Date	2024 Budget	2024 Actual
<b>Revenues:</b>					
Tax Collections					
Floyd County	\$ 41,384,318	\$ 65,883,190	\$ 71,371,995	\$ 4,590,135	\$ 5,089,662
City of Rome	21,216,362	22,516,365	22,117,221	-	-
City of Cave Spring	1,281,000	1,281,000	1,281,000	-	-
Interest Earned	-	-	3,626,848	342,300	1,918,265
Miscellaneous Revenue	-	-	48,589	-	-
<b>Total Revenues</b>	<b>63,881,680</b>	<b>89,680,555</b>	<b>98,445,652</b>	<b>4,932,435</b>	<b>7,007,928</b>
<b>Expenditures:</b>					
<b>Floyd County</b>					
Ag Center	8,000,000	8,000,000	2,205,469	2,662,000	42,455
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	79,430	85,100
Replace Outer Security Doors	120,000	143,025	143,022	-	-
Construct Gym Security	700,000	1,225,000	239,478	1,219,830	234,307
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	-	-	-
Complete Roof Replacement	400,000	222,235	222,234	-	-
LED Lighting	400,000	49,450	49,450	-	-
Install Body Scanner	190,000	190,000	-	-	-
Historic Courthouse Reno./Judicial Imp.	5,000,000	5,000,000	384,326	2,603,450	151,218
Paving, Infrastructure, and Bridges					
Paving	3,000,000	3,000,000	3,487,082	647,165	1,180,274
Bridges	1,000,000	1,000,000	75,000	100,000	-
Lindale	300,000	300,000	48,531	100,000	12,500
Riverside	200,000	200,000	164,983	14,485	9,251
Infrastructure	-	-	461,251	904,330	461,251
Infrastructure	-	3,113,890	292,347	2,110,960	112,635
Texas Valley Infrastructure Expansion	2,500,000	2,500,000	360	2,500,000	360
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	9,369,790	1,638,191	1,043,790
Public Works Facilities Buildings	2,450,000	2,450,000			
Administration Building	-	-	18,200	100,000	-
Main Shop	-	-	-	-	-
Warehouse	-	-	-	-	-
Sign Shop	-	-	-	-	-
Landscape Shop	-	-	-	-	-
Facilities	-	-	-	-	-
Bridges	-	-	-	-	-

**FLOYD COUNTY, GEORGIA**  
**UNAUDITED 2017 SPLOST BUDGET vs ACTUAL SUMMARY**  
For the Year Ended December 31, 2024

	Original Projects Budget	Cumulative Revised Budget	Cumulative Totals To Date	2024 Budget	2024 Actual
Airport Corporate Hangar Construction	\$ 899,210	\$ 2,306,300	\$ 142,610	\$ 2,231,000	\$ 67,314
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 PDL Improvements	-	6,100,000	2,772,705	6,134,555	2,688,205
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	8,830	8,724
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	15,000	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	1,891
<b>Total Floyd County Expenditures</b>	<b>41,384,318</b>	<b>61,147,090</b>	<b>32,104,454</b>	<b>23,664,226</b>	<b>6,111,095</b>
<b>Net Floyd County</b>	<b>-</b>	<b>4,736,100</b>	<b>42,894,388</b>	<b>(18,731,791)</b>	<b>896,832</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>55,901,816</b>	<b>23,664,226</b>	<b>6,111,095</b>
<b>Other Financing Sources (Uses)</b>					
Transfer to Capital Projects Fund	-	(41,515)	(41,511)	(26,750)	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>(41,515)</b>	<b>(41,511)</b>	<b>(26,750)</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues over</b>					
<b>Expenditures and Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ 4,694,585</b>	<b>\$ 42,502,325</b>	<b>\$ (18,758,541)</b>	<b>\$ 896,832</b>

**FLOYD COUNTY, GEORGIA**

**UNAUDITED 2023 SPLOST BUDGET vs ACTUAL SUMMARY**

For the Year Ended December 31, 2024

	<b>Original Projects Budget</b>	<b>Cumulative Revised Budget</b>	<b>Cumulative Totals To Date</b>	<b>2024 Budget</b>	<b>2024 Actual</b>
<b>Revenues:</b>					
Tax Collections					
Floyd County	\$ 58,037,000	\$ 58,037,000	\$ 9,934,183	\$ 7,254,620	\$ 9,934,183
City of Rome	48,766,289	48,766,289	6,556,376	6,095,790	6,556,376
City of Cave Spring	3,200,000	3,200,000	429,198	400,000	429,198
Interest Earned	-	-	85,980	200,000	85,980
Miscellaneous Revenue	-	-	-	-	-
<b>Total Revenues</b>	<b>110,003,289</b>	<b>110,003,289</b>	<b>17,005,737</b>	<b>13,950,410</b>	<b>17,005,737</b>
<b>Expenditures:</b>					
<b>Floyd County</b>					
T-Hangar Construction	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	133,050	220,000	133,050
Police Training Facility	2,000,000	2,000,000	-	833,330	-
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	194,526	482,200	194,526
Mango Road Improvements	2,500,000	2,500,000	-	-	-
Park Avenue & Dragon Drive Improvements	1,200,000	1,200,000	-	-	-
Paving and Infrastructure	10,600,000	10,600,000	-	-	-
Eden Valley Improvements	160,000	160,000	-	160,000	-
Recreation					
Alto Park	915,000	915,000	-	-	-
Etowah Park	3,650,000	3,650,000	-	-	-
Garden Lakes Park	2,500,000	2,500,000	-	-	-
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	-	-	-
Fire Capital	2,875,000	2,875,000	1,524,702	1,000,000	1,524,702
Recycling Technology Improvements	500,000	500,000	-	500,000	-
Chulio Road Improvements	3,000,000	3,000,000	-	1,500,000	-
Three Mile Road	900,000	900,000	-	-	-
<b>Total Floyd County Expenditures</b>	<b>58,037,000</b>	<b>58,037,000</b>	<b>1,852,278</b>	<b>4,695,530</b>	<b>1,852,278</b>
<b>Net Floyd County</b>	<b>-</b>	<b>-</b>	<b>8,167,885</b>	<b>2,759,090</b>	<b>8,167,885</b>
Intergovernmental City of Rome	48,766,289	48,766,289	6,556,376	6,095,790	6,556,376
Intergovernmental City of Cave Spring	3,200,000	3,200,000	429,198	400,000	429,198
<b>Total Expenditures</b>	<b>110,003,289</b>	<b>110,003,289</b>	<b>8,837,852</b>	<b>11,191,320</b>	<b>8,837,852</b>
<b>Excess (Deficiency) of Revenues over</b>					
<b>Expenditures and Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,167,885</b>	<b>\$ 2,759,090</b>	<b>\$ 8,167,885</b>



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**FLOYD COUNTY, GEORGIA**  
**WATER FUND**  
**UNAUDITED STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGE IN NET POSITION**  
For the Year Ended December 31, 2024  
(with comparative actual amounts for 2023)

	2024			2023	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
<b>OPERATING REVENUES</b>					
Charges for Services	\$ 8,483,000	\$ 7,993,709	\$ (489,291)	94.2%	\$ 7,950,849
Rental Fees	12,600	12,593	(7)	99.9%	12,593
Miscellaneous	63,530	38,815	(24,715)	61.1%	62,415
<b>TOTAL OPERATING REVENUES</b>	<u>8,559,130</u>	<u>8,045,117</u>	<u>(514,013)</u>	<u>94.0%</u>	<u>8,025,857</u>
<b>OPERATING EXPENSES</b>					
<b>Water Administration</b>					
Salaries and Benefits	812,160	1,111,630	(299,470)	136.9%	811,843
Supplies and Other Expenses	439,220	415,653	23,567	94.6%	411,770
Equipment	29,330	21,657	7,673	73.8%	36,133
Depreciation	24,625	24,625	-	100.0%	25,208
	<u>1,305,335</u>	<u>1,573,565</u>	<u>(268,230)</u>	<u>120.5%</u>	<u>1,284,954</u>
<b>Water Distribution</b>					
Salaries and Benefits	1,206,590	1,272,208	(65,618)	105.4%	1,140,713
Supplies and Other Expenses	829,840	476,719	353,121	57.4%	832,278
Equipment	46,630	26,641	19,989	57.1%	20,715
Purchased Water	1,680,000	1,808,128	(128,128)	107.6%	1,130,964
Water Meters	350,000	193,970	156,030	55.4%	212,954
Utilities	410,000	485,080	(75,080)	118.3%	395,787
Depreciation	1,671,110	1,644,607	26,503	98.4%	1,630,386
	<u>6,194,170</u>	<u>5,907,353</u>	<u>286,817</u>	<u>95.4%</u>	<u>5,363,797</u>
<b>Water Treatment Plant</b>					
Salaries and Benefits	418,030	518,426	(100,396)	124.0%	439,872
Supplies and Other Expenses	318,035	224,109	93,926	70.5%	213,519
Equipment	45,770	43,709	2,061	95.5%	16,283
Utilities	82,000	99,105	(17,105)	120.9%	80,690
Depreciation	64,305	64,302	3	100.0%	64,302
	<u>928,140</u>	<u>949,651</u>	<u>(21,511)</u>	<u>102.3%</u>	<u>814,666</u>
<b>TOTAL OPERATING EXPENSES</b>	<u>8,427,645</u>	<u>8,430,569</u>	<u>(2,924)</u>	<u>100.0%</u>	<u>7,463,417</u>
<b>OPERATING INCOME (LOSS)</b>	131,485	(385,452)	(516,937)	-293.2%	562,440
<b>NON-OPERATING INCOME (LOSS)</b>					
Interest and Fiscal Charges	(113,435)	(111,513)	1,922	98.3%	(126,832)
Amortization of Bond Costs	53,700	47,072	(6,628)	87.7%	53,668
Gain on sale of fixed assets	-	17,852	17,852	N/A	52,371
Interest Earned	340,000	356,040	16,040	104.7%	352,266
Transfer from Fire Fund	125,000	125,000	-	100.0%	125,000
Transfer to General Fund	(359,650)	(359,650)	-	100.0%	(1,889,750)
<b>TOTAL NON-OPERATING INCOME (LOSS)</b>	<u>45,615</u>	<u>74,801</u>	<u>29,186</u>	<u>164.0%</u>	<u>(1,433,277)</u>
<b>TOTAL OPERATING/ NON-OPERATING INCOME (LOSS)</b>	<u>177,100</u>	<u>(310,651)</u>	<u>(487,751)</u>	<u>-175.4%</u>	<u>(870,837)</u>
Water Capital	(3,982,165)	(2,309,055)	1,673,110	58.0%	(289,566)
<b>CHANGE IN NET POSITION</b>	(3,805,065)	(2,619,706)			(1,160,403)
<b>NET POSITION - BEGINNING OF YEAR</b>	48,758,275	48,758,275			49,918,678
<b>NET POSITION - END OF YEAR</b>	<u>\$ 44,953,210</u>	<u>\$ 46,138,569</u>			<u>\$ 48,758,275</u>

**FLOYD COUNTY, GEORGIA**  
**WATER FUND - CASH BASIS**  
**UNAUDITED STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGE IN CASH BALANCE**  
For the Year Ended December 31, 2024  
(with comparative actual amounts for 2023)

	2024			2023	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
<b>CASH INCREASES</b>					
Charges for Services	\$ 2,483,000	\$ 7,993,709	5,510,709	321.9%	\$ 7,950,849
Rental Fees	12,600	12,593	(7)	99.9%	12,593
Miscellaneous	63,530	38,815	(24,715)	61.1%	62,415
Interest Earned	340,000	356,040	16,040	104.7%	352,266
Transfer from Fire Fund	125,000	125,000	-	100.0%	125,000
Gain on sale of fixed assets	-	17,852	17,852	N/A	52,371
<b>TOTAL CASH INCREASES</b>	<b>3,024,130</b>	<b>8,544,009</b>	<b>5,519,879</b>	<b>282.5%</b>	<b>8,555,494</b>
<b>CASH DECREASES</b>					
<b>Water Administration</b>					
Salaries and Benefits	812,160	1,111,575	(299,415)	136.9%	811,837
Supplies and Other Expenses	440,805	395,760	45,045	89.8%	419,923
Equipment	27,800	21,657	6,143	77.9%	36,133
Interest and Fiscal Charges	113,435	66,357	47,078	58.5%	74,997
Transfer to General Fund	359,650	359,650	-	100.0%	1,889,750
	<u>1,753,850</u>	<u>1,954,999</u>	<u>(201,149)</u>	<u>111.5%</u>	<u>3,232,640</u>
<b>Water Distribution</b>					
Salaries and Benefits	1,206,590	1,272,127	(65,537)	105.4%	1,140,691
Supplies and Other Expenses	829,630	446,344	383,286	53.8%	860,504
Equipment	46,630	26,641	19,989	57.1%	20,715
Purchased Water	1,680,000	1,808,083	(128,083)	107.6%	1,130,929
Water Meters	350,000	184,070	165,930	52.6%	222,854
Utilities	410,000	485,397	(75,397)	118.4%	395,827
	<u>4,522,850</u>	<u>4,222,662</u>	<u>300,188</u>	<u>93.4%</u>	<u>3,771,520</u>
<b>Water Treatment Plant</b>					
Salaries and Benefits	418,030	518,432	(100,402)	124.0%	439,859
Supplies and Other Expenses	318,260	230,034	88,226	72.3%	213,885
Equipment	45,770	43,709	2,061	95.5%	16,283
Utilities	82,000	98,852	(16,852)	120.6%	78,296
	<u>864,060</u>	<u>891,027</u>	<u>(26,967)</u>	<u>103.1%</u>	<u>748,323</u>
<b>Water Capital</b>	<u>2,983,000</u>	<u>2,309,055</u>	<u>673,945</u>	<u>77.4%</u>	<u>289,566</u>
<b>TOTAL CASH DECREASES</b>	<b>10,123,760</b>	<b>9,377,743</b>	<b>746,017</b>	<b>92.6%</b>	<b>8,042,049</b>
<b>NET INCREASE (DECREASE)</b>	<b>(7,099,630)</b>	<b>(833,734)</b>			<b>513,444</b>
<b>CHANGE IN BALANCE SHEET</b>		<b>623,713</b>			<b>(3,740,041)</b>
<b>CASH - BEGINNING OF YEAR</b>		<u>8,702,441</u>			<u>11,929,038</u>
<b>CASH - END OF YEAR</b>		<u>\$ 8,492,420</u>			<u>\$ 8,702,441</u>

**FLOYD COUNTY, GEORGIA**  
**AIRPORT FUND**  
**UNAUDITED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGE IN NET POSITION**  
For the Year Ended December 31, 2024  
(with comparative actual amounts for 2023)

	2024			2023	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
<b>OPERATING REVENUES</b>					
Charges for Services	\$ 1,500	\$ 836	\$ (664)	55.7%	\$ 1,156
Fuel Sales	940,500	1,132,221	191,721	120.4%	906,696
Rental Fees	306,500	348,814	42,314	113.8%	304,465
Miscellaneous	22,500	30,600	8,100	136.0%	22,168
<b>TOTAL OPERATING REVENUES</b>	<u>1,271,000</u>	<u>1,512,471</u>	<u>241,471</u>	<u>119.0%</u>	<u>1,234,485</u>
<b>OPERATING EXPENSES</b>					
Salaries and Benefits	367,880	469,632	(101,752)	127.7%	363,525
Supplies and Other Expenses	287,710	215,477	72,233	74.9%	231,314
Utilities	80,200	81,314	(1,114)	101.4%	72,935
Equipment	16,500	3,265	13,235	19.8%	1,057
Air Show Expenses	30,000	-	30,000	0.0%	-
Depreciation	983,160	678,685	304,475	69.0%	635,220
Cost of Goods Sold	861,500	756,120	105,380	87.8%	655,981
<b>TOTAL OPERATING EXPENSES</b>	<u>2,626,950</u>	<u>2,204,493</u>	<u>422,457</u>	<u>83.9%</u>	<u>1,960,032</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Debt Service Payments	-	-	-	N/A	485
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>N/A</u>	<u>485</u>
<b>OPERATING INCOME (LOSS)</b>	<u>(1,355,950)</u>	<u>(692,022)</u>	<u>663,928</u>	<u>51.0%</u>	<u>(725,547)</u>
<b>NON-OPERATING INCOME (LOSS)</b>					
Interest Earned	15,000	7,582	(7,418)	50.5%	24,953
Transfers Out	(399,010)	(129,612)	269,398	32.5%	(173,737)
<b>TOTAL NON-OPERATING INCOME (LOSS)</b>	<u>(384,010)</u>	<u>(122,030)</u>	<u>261,980</u>	<u>31.8%</u>	<u>(148,784)</u>
<b>INCOME BEFORE CAPITAL CONTRIBUTIONS</b>	<u>(1,739,960)</u>	<u>(814,052)</u>	<u>925,908</u>	<u>46.8%</u>	<u>(874,816)</u>
Capital Contributions	-	-	-	N/A	638,949
<b>CHANGE IN NET POSITION</b>	<u>(1,739,960)</u>	<u>(814,052)</u>			<u>(235,867)</u>
<b>NET POSITION - BEGINNING OF YEAR</b>	<u>7,485,410</u>	<u>7,485,410</u>			<u>7,721,277</u>
<b>NET POSITION- END OF YEAR</b>	<u>\$ 5,745,450</u>	<u>\$ 6,671,358</u>			<u>\$ 7,485,410</u>

**FLOYD COUNTY, GEORGIA**  
**AIRPORT FUND - CASH BASIS**  
**UNAUDITED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGE IN CASH BALANCE**  
For the Year Ended December 31, 2024  
(with comparative actual amounts for 2023)

	2024			2023	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
<b>CASH INCREASES</b>					
Charges for Services	\$ 1,500	\$ 836	\$ (664)	55.7%	\$ 1,156
Fuel Sales	940,500	1,137,863	197,363	121.0%	902,411
Rental Fees	306,500	348,807	42,307	113.8%	306,945
Miscellaneous	22,500	30,600	8,100	136.0%	22,168
Interest Earned	15,000	7,582	(7,418)	50.5%	24,953
<b>TOTAL CASH INCREASES</b>	<u>1,286,000</u>	<u>1,525,688</u>	<u>239,688</u>	<u>118.6%</u>	<u>1,257,633</u>
<b>CASH DECREASES</b>					
Salaries and Benefits	367,880	439,287	(71,407)	119.4%	361,558
Supplies and Other Expenses	314,515	219,841	94,674	69.9%	230,320
Utilities	65,000	80,861	(15,861)	124.4%	72,747
Equipment	2,000	3,265	(1,265)	163.3%	1,057
Air Show Expenses	30,000	-	30,000	0.0%	-
Transfers Out	399,010	129,612	269,398	32.5%	173,737
Cost of Goods Sold	861,500	770,627	90,873	89.5%	653,847
<b>TOTAL CASH DECREASES</b>	<u>2,039,905</u>	<u>1,643,493</u>	<u>396,412</u>	<u>80.6%</u>	<u>1,493,266</u>
<b>NET INCREASE (DECREASE)</b>	(753,905)	(117,805)			(235,633)
<b>CHANGE IN BALANCE SHEET</b>		-			-
<b>CASH - BEGINNING OF YEAR</b>		<u>230,319</u>			<u>429,038</u>
<b>CASH - END OF YEAR</b>		<u>\$ 151,804</u>			<u>\$ 230,319</u>

**FLOYD COUNTY, GEORGIA**  
**AGRICULTURE CENTER FUND**  
**UNAUDITED STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGE IN NET POSITION**  
*For the Year Ended December 31, 2024*  
*(with comparative actual amounts for 2023)*

	2024			2023	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
<b>REVENUES</b>					
Intergovernmental	\$ -	\$ -	\$ -	N/A	\$ -
Charges for Services	-	-	-	N/A	-
Rental Fees	-	-	-	N/A	-
Miscellaneous	-	31,252	31,252	N/A	909,519
<b>TOTAL OPERATING REVENUES</b>	-	31,252	31,252	N/A	909,519
<b>EXPENSES</b>					
Salaries and Benefits	95,840	106,216	(10,376)	110.8%	55,905
Supplies and Other Expenses	20,440	1,263	19,177	6.2%	-
Equipment	1,500	-	1,500	0.0%	-
<b>TOTAL OPERATING EXPENSES</b>	117,780	107,479	10,301	91.3%	55,905
<b>OPERATING INCOME (LOSS)</b>	(117,780)	(76,227)	41,553	64.7%	853,614
<b>NON-OPERATING INCOME (LOSS)</b>					
Interest Earned	-	236	236	N/A	-
Transfer from General Fund	117,780	67,486	(50,294)	57.3%	51,315
<b>TOTAL NON-OPERATING INCOME (LOSS)</b>	117,780	67,722	(50,058)	57.5%	51,315
<b>CHANGE IN NET POSITION</b>	-	(8,505)			904,929
<b>NET POSITION - BEGINNING OF YEAR</b>	2,123,176	2,123,176			1,218,247
<b>NET POSITION - END OF YEAR</b>	\$ 2,123,176	\$ 2,114,671			\$ 2,123,176

**FLOYD COUNTY, GEORGIA**  
**AGRICULTURE CENTER FUND - CASH BASIS**  
**UNAUDITED STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGE IN CASH BALANCE**  
*For the Year Ended December 31, 2024*  
*(with comparative actual amounts for 2023)*

	2024			2023	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
<b>CASH INCREASES</b>					
Intergovernmental	\$ -	\$ -	\$ -	N/A	\$ -
Charges for Services	-	-	-	N/A	-
Rental Fees	-	-	-	N/A	-
Miscellaneous	-	31,252	31,252	N/A	909,519
Interest Earned	-	236	236	N/A	-
Transfer from General Fund	-	67,486	67,486	N/A	51,315
<b>TOTAL CASH INCREASES</b>	-	98,974	98,974	N/A	960,834
<b>CASH DECREASES</b>					
Salaries and Benefits	95,840	96,440	(600)	100.6%	55,905
Supplies and Other Expenses	20,440	1,551	18,889	7.6%	-
Equipment	1,500	-	1,500	0.0%	-
<b>TOTAL CASH DECREASES</b>	117,780	97,991	19,789	83.2%	55,905
<b>NET INCREASE (DECREASE)</b>	(117,780)	983			904,929
<b>CHANGE IN BALANCE SHEET</b>					(904,929)
<b>CASH - BEGINNING OF YEAR</b>					-
<b>CASH - END OF YEAR</b>		\$ 983			\$ -

**FLOYD COUNTY, GEORGIA**  
**RECYCLING FUND**  
**UNAUDITED STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGE IN NET POSITION**  
*For the Year Ended December 31, 2024*  
*(with comparative actual amounts for 2023)*

	2024			2023	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
<b>REVENUES</b>					
Intergovernmental					
Solid Waste Commission - Tipping Fees & Promotions	\$ 120,000	\$ 134,820	\$ 14,820	112.4%	\$ 107,336
City of Rome	115,800	99,223	(16,577)	85.7%	108,612
Solid Waste Commission	115,800	99,223	(16,577)	85.7%	108,612
Material Sales	200,000	231,424	31,424	115.7%	137,531
<b>TOTAL OPERATING REVENUES</b>	<u>551,600</u>	<u>564,691</u>	<u>13,091</u>	<u>102.4%</u>	<u>462,091</u>
<b>EXPENSES</b>					
Salaries and Benefits	352,620	392,509	(39,889)	111.3%	359,632
Supplies and Other Expenses	179,115	163,113	16,002	91.1%	113,273
Equipment	13,755	12,010	1,745	87.3%	11,971
Depreciation	132,720	133,706	(986)	100.7%	136,743
Amortization - Right To Use Asset	45,880	47,180	(1,300)	102.8%	47,180
Utilities	36,000	30,614	5,386	85.0%	27,241
<b>TOTAL OPERATING EXPENSES</b>	<u>760,090</u>	<u>779,133</u>	<u>(19,043)</u>	<u>102.5%</u>	<u>696,041</u>
<b>OPERATING INCOME (LOSS)</b>	(208,490)	(214,442)	(5,952)	102.9%	(233,951)
<b>NON-OPERATING INCOME (LOSS)</b>					
Interest Earned	100	1,620	1,520	1620.5%	743
Gain on Sale of Fixed Asset	-	2,925	2,925	N/A	-
Transfers from Floyd County Solid Waste	115,800	99,223	16,577	85.7%	108,612
Transfers to General Fund	(47,590)	(47,590)	-	100.0%	(56,670)
Transfers to Capital Projects	(40,000)	(22,623)	(17,377)	56.6%	-
<b>TOTAL NON-OPERATING INCOME (LOSS)</b>	<u>28,310</u>	<u>33,556</u>	<u>3,645</u>	<u>118.5%</u>	<u>52,685</u>
Capital Contributions	-	-	-	N/A	95,913
<b>CHANGE IN NET POSITION</b>	(180,180)	(180,886)			(85,353)
<b>NET POSITION - BEGINNING OF YEAR</b>	<u>1,324,284</u>	<u>1,324,284</u>			<u>1,409,637</u>
<b>NET POSITION - END OF YEAR</b>	<u>\$ 1,144,104</u>	<u>\$ 1,143,398</u>			<u>\$ 1,324,284</u>



**FLOYD COUNTY, GEORGIA**  
**RECYCLING FUND - CASH BASIS**  
**UNAUDITED STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGE IN CASH BALANCE**  
*For the Year Ended December 31, 2024*  
*(with comparative actual amounts for 2023)*

	2024			2023	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
<b>CASH INCREASES</b>					
Intergovernmental	\$ 351,600	\$ 398,656	\$ 47,056	113.4%	\$ 363,059
Interest Earned	100	1,620	1,520	1620.5%	743
Material Sales	200,000	282,889	82,889	141.4%	90,743
Proceeds from the sale of fixed assets	-	2,925	2,925	N/A	-
Transfers In	115,800	82,727	(33,073)	71.4%	178,319
<b>TOTAL CASH INCREASES</b>	<u>667,500</u>	<u>768,818</u>	<u>54,261</u>	<u>115.2%</u>	<u>632,864</u>
<b>CASH DECREASES</b>					
Salaries and Benefits	352,620	392,170	(39,550)	111.2%	356,478
Supplies and Other Expenses	179,115	165,398	13,717	92.3%	120,633
Equipment	13,755	4,760	8,995	34.6%	11,971
Utilities	36,000	32,006	3,994	88.9%	25,733
Transfers	87,590	51,046	36,544	58.3%	56,670
<b>TOTAL CASH DECREASES</b>	<u>669,080</u>	<u>645,380</u>	<u>23,700</u>	<u>96.5%</u>	<u>571,484</u>
<b>NET INCREASE (DECREASE)</b>	(1,580)	123,438			61,379
<b>CHANGE IN BALANCE SHEET</b>		(102,815)			(64,606)
<b>CASH - BEGINNING OF YEAR</b>		<u>362</u>			<u>3,589</u>
<b>CASH - END OF YEAR</b>		<u>\$ 20,985</u>			<u>\$ 362</u>

**FLOYD COUNTY, GEORGIA**  
**ANIMAL CONTROL FUND**  
**UNAUDITED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
For the Year Ended December 31, 2024  
(with comparative actual amounts for 2023)

	2024			2023	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
<b>REVENUES</b>					
Charges for Services	\$ 24,000	\$ 29,418	\$ 5,418	122.6%	\$ 9,003
Interest Earned	90	7,004	6,914	7782.3%	3,479
Donations	40,000	172,006	132,006	430.0%	29,696
Miscellaneous	600	2,733	2,133	455.4%	422
<b>TOTAL REVENUES</b>	<u>64,690</u>	<u>211,160</u>	<u>146,470</u>	<u>326.4%</u>	<u>42,599</u>
<b>EXPENDITURES</b>					
Salaries and Benefits	1,110,565	972,030	138,535	87.5%	956,549
Other Operating Costs	447,030	488,178	(41,148)	109.2%	469,019
Equipment	9,020	-	9,020	0.0%	8,420
<b>TOTAL EXPENDITURES</b>	<u>1,566,615</u>	<u>1,460,208</u>	<u>106,407</u>	<u>93.2%</u>	<u>1,433,989</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(1,501,925)	(1,249,047)	(252,878)	83.2%	(1,391,390)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers from General Fund	1,493,780	1,493,780	-	100.0%	1,403,677
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>1,493,780</u>	<u>1,493,780</u>	<u>-</u>	<u>100.0%</u>	<u>1,403,677</u>
<b>NET CHANGE IN FUND BALANCE</b>	(8,145)	244,733			12,287
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>12,295</u>	<u>12,295</u>			<u>8</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 4,150</u>	<u>\$ 257,028</u>			<u>\$ 12,295</u>

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**ROME-FLOYD PARKS AND RECREATION AUTHORITY**  
**UNAUDITED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
For the Year Ended December 31, 2024  
(with comparative actual amounts for 2023)

	2024			2023	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
<b>REVENUES</b>					
Administrative Operations	\$ 11,500	\$ 10,557	\$ (943)	91.8%	\$ 10,500
Miscellaneous Revenues	11,850	43,387	31,537	366.1%	26,794
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	38,700	44,669	5,969	115.4%	37,680
Other Programs	180,975	192,103	11,128	106.1%	224,825
Gymnastics	385,300	389,989	4,689	101.2%	364,455
Special Populations Services	38,050	34,393	(3,657)	90.4%	31,388
Concessions	267,615	430,152	162,537	160.7%	274,885
Coosa River Trading Post	181,750	196,106	14,356	107.9%	155,961
Etowah Park Golf Practice	7,300	7,600	300	104.1%	6,600
Youth Athletics	313,250	369,759	56,509	118.0%	290,172
Adult Athletics	9,800	19,700	9,900	201.0%	9,600
Scoreboards	7,000	6,500	(500)	92.9%	7,500
Parks & Recreation Centers	83,750	82,760	(990)	98.8%	92,802
Recreation Services	84,250	90,225	5,975	107.1%	95,975
Hall of Fame	14,250	18,090	3,840	126.9%	16,665
Senior Promotions	8,500	5,500	(3,000)	64.7%	1,175
<b>TOTAL REVENUES</b>	<u>1,673,840</u>	<u>1,941,490</u>	<u>267,650</u>	<u>116.0%</u>	<u>1,646,977</u>

**ROME-FLOYD PARKS AND RECREATION AUTHORITY**  
**UNAUDITED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
For the Year Ended December 31, 2024  
(with comparative actual amounts for 2023)

	2024			2023	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
<b>EXPENDITURES</b>					
Administrative Operations	\$ 1,190,050	\$ 1,144,531	\$ (45,519)	96.2%	\$ 1,249,232
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	69,510	71,108	1,598	102.3%	63,759
Other Programs	96,000	121,258	25,258	126.3%	98,099
Gymnastics	300,610	289,062	(11,548)	96.2%	279,793
Special Populations Services	40,425	36,009	(4,416)	89.1%	31,087
Concessions	269,000	340,275	71,275	126.5%	253,962
Coosa River Trading Post	144,750	137,037	(7,713)	94.7%	122,230
Sports Division Administration	149,150	138,860	(10,290)	93.1%	137,328
Youth Athletics	205,150	277,556	72,406	135.3%	255,096
Adult Athletics	15,625	24,603	8,978	157.5%	12,120
Scoreboards	2,000	-	(2,000)	0.0%	37
Recreation Centers	186,495	212,522	26,027	114.0%	205,938
Recreation Services Administration	247,640	266,787	19,147	107.7%	234,925
Parks & Recreation Services	1,255,970	1,287,066	31,096	102.5%	1,245,730
Buildings	91,315	92,040	725	100.8%	70,632
Shop	147,310	142,758	(4,552)	96.9%	153,022
Hall of Fame	20,250	18,324	(1,926)	90.5%	16,969
Senior Promotions	9,000	6,909	(2,091)	76.8%	-
<b>TOTAL EXPENDITURES</b>	<b>4,470,250</b>	<b>4,606,704</b>	<b>136,454</b>	<b>103.1%</b>	<b>4,429,960</b>
<b>CAPITAL OUTLAY</b>					
Capital Outlay-Leases	-	-	-	N/A	28,269
Capital Outlay-Subscriptions	-	-	-	N/A	8,151
Lease Fin Principal	-	-	-	N/A	11,934
Lease Interest	-	-	-	N/A	553
Subscription Fin	-	-	-	N/A	1,440
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>	<b>50,346</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Other Fin Src-Lease	-	-	-	N/A	28,269
Other Fin Src-Subscriptions	-	-	-	N/A	8,151
Transfers In	2,815,335	2,561,019	(254,316)	91.0%	2,937,555
Transfers Out	-	-	-	N/A	(47,915)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>2,815,335</b>	<b>2,561,019</b>	<b>(254,316)</b>	<b>91.0%</b>	<b>2,926,060</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>18,925</b>	<b>(104,195)</b>			<b>92,731</b>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>135,113</b>	<b>135,113</b>			<b>42,382</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$ 154,038</b>	<b>\$ 30,918</b>			<b>\$ 135,113</b>

**FLOYD COUNTY, GEORGIA**  
**HEALTH INSURANCE FUND**  
**UNAUDITED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
For the Year Ended December 31, 2024  
(with comparative actual amounts for 2023)

	2024			2023	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
<b>REVENUES</b>					
Contributions					
Employer	\$ 7,112,460	\$ 8,624,822	\$ 1,512,362	121.3%	\$ 8,098,720
Employees	1,972,390	2,008,313	35,923	101.8%	1,924,436
Retirees	76,250	-	(76,250)	0.0%	-
Premiums Paid By Others	74,775	70,419	(4,356)	94.2%	74,369
Interest Earned	4,000	45,860	41,860	1146.5%	72,420
Miscellaneous	30,000	32,791	2,791	109.3%	34,121
<b>TOTAL REVENUES</b>	<u>9,269,875</u>	<u>10,782,205</u>	<u>1,512,330</u>	<u>116.3%</u>	<u>10,204,065</u>
<b>EXPENDITURES</b>					
Other Costs	30,055	23,556	6,499	78.4%	21,761
Professional Fees	138,450	147,112	(8,662)	106.3%	140,802
Claims	7,000,000	8,319,831	(1,319,831)	118.9%	6,099,138
Premium Payments	1,376,485	1,353,067	23,418	98.3%	1,222,215
HRA Payments	86,850	81,458	5,392	93.8%	94,848
HSA Payments	84,240	90,660	(6,420)	107.6%	88,140
Wellness Clinic	606,310	925,528	(319,218)	152.6%	545,399
Administrative Fees	235,815	237,751	(1,936)	100.8%	227,157
<b>TOTAL EXPENDITURES</b>	<u>9,558,205</u>	<u>11,178,963</u>	<u>(1,620,758)</u>	<u>117.0%</u>	<u>8,439,461</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(288,330)	(396,758)	108,428	137.6%	1,764,604
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer In	-	-	-	N/A	47
Transfer Out	(3,000,000)	(3,000,000)	-	100.0%	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(3,000,000)</u>	<u>(3,000,000)</u>	<u>-</u>	<u>100.0%</u>	<u>47</u>
<b>NET CHANGE IN FUND BALANCE</b>	(3,288,330)	(3,396,758)			1,764,651
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>3,950,623</u>	<u>3,950,623</u>			<u>2,185,972</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 662,293</u>	<u>\$ 553,865</u>			<u>\$ 3,950,623</u>

**FLOYD COUNTY, GEORGIA**  
**UNAUDITED** Capital Projects and Equipment Expenditures  
For the Year Ended December 31, 2024

	<u>Budget</u>	<u>2024 Actual</u>
<b>Appropriation of Jail Surcharge Funds</b>	\$ 50,520	\$ 68,967
<b>Appropriation of Fund Balance</b>	1,107,445	670,388
<b>Revenues:</b>		
Interest Earned	70,000	232,791
Transfer from General Fund	2,606,475	2,983,205
Transfer from Debt Service	91,860	10,916
Transfer from 2017 SPLOST - Airport Infrastructure	26,750	-
Transfer from Airport	338,070	68,672
Transfer from Solid Waste	22,000	20,481
Transfer from Recycling	40,000	22,623
<b>Total Revenues and Appropriations of Fund Balances</b>	<b>\$ 4,353,120</b>	<b>\$ 4,078,043</b>
<b>Expenditures:</b>		
<b>Sheriff/Jail</b>		
Locking controls	\$ 88,605	\$ 88,605
Walk in Freezer	JS 18,885	18,885
Biometric System	JS 54,450	54,442
Replacement of Sewage Grinder Unit	JS 23,875	22,861
	185,815	184,793
GA Gang Activity Prosecution Revenue	-	(50,000)
GA Gang Activity Prosecution Expense	-	50,000
	-	-
<b>District Attorney</b>		
GA Gang Activity Prosecution Revenue	(33,750)	(10,000)
GA Gang Activity Prosecution Expense	33,750	10,000
	-	-
<b>County Police</b>		
GEMA-Special Ops Revenue	(50,000)	-
GEMA-Special Ops Expense	50,000	-
	-	-
HIDTA Vehicles	-	78,289
JAG 2023 Revenue	-	(14,534)
	-	(14,534)
JAG 2024 Revenue	(16,375)	(15,998)
JAG 2024 Expense	16,375	15,998
	-	-
GEMA/HS 048-56-2022 Revenue	-	(146)
	-	(146)
2025 EOD K-9 Grant Revenue	(53,000)	-
2025 EOD K-9	53,000	-
	-	-
EOD K-9 Grant Revenue	(1,350)	-
EOD K-9 Grant #37	1,350	-
	-	-
Special Ops Grant #27-20 Revenue	(50,000)	(49,033)
Special Ops Grant #27-20	50,000	49,033
	-	-

**FLOYD COUNTY, GEORGIA**  
**UNAUDITED** Capital Projects and Equipment Expenditures  
For the Year Ended December 31, 2024

	<b>Budget</b>	<b>2024 Actual</b>
<b>County Police (cont'd)</b>		
Explosive K9 #38-2023 Revenue	\$ (4,500)	\$ (4,337)
Explosive K9 #38-2023	<u>4,500</u>	<u>4,337</u>
	-	-
State Revenue LEA Technology Grant	(30,000.00)	(28,995.21)
LEA Technology Grant	<u>30,310</u>	<u>28,995</u>
	310	-
State Revenue Project Safe Neighborhoods	(15,000)	(9,915)
Project Safe Neighborhoods	<u>15,000</u>	<u>9,915</u>
	-	-
<b>Prison</b>		
Replacement of the onsite repeater for all handheld radio communications	<b>JS</b> 13,500	-
Outside weapons locker	<b>JS</b> 9,795	-
HVAC unit	<u>12,005</u>	<u>8,728</u>
	35,300	8,728
<b>Clerk of Superior Court</b>		
Deed Room Shelving	<u>17,715</u>	<u>17,712</u>
	17,715	17,712
<b>Facilities Management</b>		
E911 generator	<b>FB</b> 40,000	-
Admin building attic insulation	<b>FB</b> 35,000	32,680
Floor repairs for Clerk of Superior Court Office	2,975	2,975
Paint Clerk of Superior Court Office	6,920	6,920
Pressure wash building exterior	<b>FB</b> 13,525	550
Install new utility pole for new chiller at Admin. Building	<b>FB</b> -	40,270
Electrical work to GNTC avionics building	<b>FB</b> <u>30,000</u>	<u>29,915</u>
	128,420	113,309
Space Needs Project		
Glenwood	2,649,148	1,383,348
Law Enforcement Center	49,380	40,838
Historic Courthouse	<u>-</u>	<u>2,466</u>
	2,698,528	1,426,652
<b>Public Roads</b>		
Ditching Bucket	10,400	10,400
EPD Tire Products Grant Revenue	(106,100)	(106,100)
EPD Tire Products Grant	<u>106,100</u>	<u>106,100</u>
	-	-
Paving		
2024 LMIG Revenue	(1,325,015)	(1,325,012)
2024 LMIG Paving	1,325,015	1,149,341
State of GA DOT-LRA	(1,641,020)	(1,641,019)
2023 LMIG Paving	<b>FB</b> 544,865	307,701
2022 LMIG Paving	<b>FB</b> 71,880	-
LMIG-Off System Safety	200,000	200,000
Excess LMIG Road Improvements	<b>FB</b> 152,840	40,357
LRA-Paving	<u>1,641,020</u>	<u>270,923</u>
	969,585	(997,709)
Prep and paving	85,000	85,000
Drainage	12,000	11,980
<b>County Clerk</b>		
New Website (Year 3 of 4 Year Contract)	<u>10,000</u>	<u>10,000</u>
	10,000	10,000



**FLOYD COUNTY, GEORGIA**  
**UNAUDITED** Capital Projects and Equipment Expenditures  
For the Year Ended December 31, 2024

		<u>Budget</u>	<u>2024 Actual</u>
<b>Information Technology</b>			
Computer Lease		\$ 160,000	\$ 170,095
		160,000	170,095
<b>Communication</b>			
Microwave Tx/RX replacement, 2 towers/4 paths, 2022 carryover	<b>FB</b>	219,335	218,915
		219,335	218,915
<b>Solid Waste</b>			
Remote site Building Upgrades	<b>SW</b>	12,000	11,648
Resurfacing at Remote Sites	<b>SW</b>	10,000	8,833
		22,000	20,481
<b>Redmond Trail</b>			
Project Costs		-	7,637
		-	7,637
<b>Airport</b>			
Mitigate On-Airport Obstructions - Rwy 7 & 25 Approaches			
State Revenue		(333,750)	-
Design		65,000	7,098
Construction		445,000	-
		176,250	7,098
Mitigate On-Airport Obstructions - Rwy 1 & 19 Approaches			
Federal Revenue - Construction		(293,250)	-
State Revenue - Construction		(91,500)	-
Design Revenue		(58,500)	-
Design		65,000	-
Construction		405,000	-
		26,750	-
Acquire Easements & Mitigate Obsts (EA & Design) - Rwy 7 Approach (Group 1)	<b>AP</b>	138,000	8,971
Runway 1/19 Lighting Rehabilitation			
Federal Revenue		(679,500)	-
State - Construction Revenue		(37,750)	-
Design		85,000	27,991
Construction		755,000	-
		122,750	27,991
Mitigate Obstructions (EA & Design) - Rwy 1 Approach (Group 1)			
Design Revenue (90%)		(151,200)	-
Design		168,000	-
		16,800	-
Taxiway B rehabilitation & overlay (East of 1/10)			
Design	<b>AP</b>	85,000	22,389
		85,000	22,389
Relocate Partial Parallel Taxiway "B" (West)			
Federal Revenue (Construction)		(3,262,500)	-
State Revenue (Construction)		(181,250)	-
Federal Revenue (Design)		(167,400)	-
Design		186,000	-
Construction		3,625,000	-
		199,850	-

**FLOYD COUNTY, GEORGIA**  
**UNAUDITED** Capital Projects and Equipment Expenditures  
For the Year Ended December 31, 2024

	<u>Budget</u>	<u>2024 Actual</u>
<b>Airport (cont'd)</b>		
Expand West T-Hangar Area Sitework		
State Revenue	\$ (333,750)	\$ -
Design	<b>AP</b> 115,070	37,312
Construction	<u>445,000</u>	<u>-</u>
	226,320	37,312
Rwy 7 & 25 Lighting		
State - Construction Revenue (75/25)	(633,750)	-
Design	-	53,440
Construction	<u>845,000</u>	<u>-</u>
	211,250	53,440
Overlay Runway 1/19		
Federal Revenue (Construction)	(3,627,000)	-
Federal Revenue (Design)	(45,000)	-
State Revenue	(201,500)	-
Construction	<u>4,030,000</u>	<u>-</u>
	156,500	-
Airport Fuel Tank Catwalk	75,000	-
Airport Fuel Storage Facility Improvements (Design)	45,000	-
<b>Recycling Center</b>		
State Revenue	(60,000)	(60,000)
Industrial Shredder/Grinder	<b>RC</b> <u>100,000</u>	<u>82,623</u>
	40,000	22,623
Scrap Tire-State Revenue	(6,480)	(3,717)
Scrap Tire Expense	<u>6,480</u>	<u>3,717</u>
	-	-
<b>Current Year Lease Purchase Payments</b>	<b>DS</b> 91,860	-
<b>Total Net (Revenues) Expenditures</b>	<b>\$ <u>6,165,738</u></b>	<b>\$ <u>1,531,426</u></b>

**FLOYD COUNTY, GEORGIA**  
**UNAUDITED** Water Capital Projects and Equipment Expenses  
For the Year Ended December 31, 2024

	<u>Budget</u>	<u>2024 Actual</u>
<b>Revenues:</b>		
R & E Funds	\$ 3,757,765	\$ 2,132,356
Operating Funds	224,400	176,699
Intergovernmental-FEMA Grant	1,471,235	-
<b>Total Revenues</b>	<b>\$ 5,453,400</b>	<b>\$ 2,309,055</b>
<b>Expenses:</b>		
Water Tank Maintenance	\$ 350,000	\$ 311,257
Water Main Replacement	250,000	-
Water Pumps and Pump Houses	200,000	45,260
Large Meter Testing	50,000	50,379
Water Improvements-Highway 53 Water Line Upgrade	500,000	341,290
Biddy Well - Test Well	215,000	146,566
Hwy 100 Waterline Extension	150,000	26,862
Hwy 100 Bridge Crossing for New Water Main	440,000	440,000
Chemical Conversion/Engineering	-	35,641
UWS Future Projects Contract	-	453,100
Water Meter Change Out Program	300,000	132,180
Burnett Ferry Pump House Upgrade	125,000	64,204
Morgan Dairy Pump House Upgrade	250,000	85,618
FEMA Grant Expense-Generators	2,399,000	-
	5,229,000	2,132,356
<b>2024 Equipment</b>		
Zenon Environmental	71,400	71,400
Mini Excavator E42 and trailer (#36)	15,350	15,347
Mini Excavator E42 and trailer (#35)	14,650	-
Mini Excavator E60 and trailer (#38)	13,000	1,500
Pickup truck (#353WD)	45,000	29,715
Pickup Truck (#357WD)	65,000	58,737
	224,400	176,699
<b>Total Expenses</b>	<b>\$ 5,453,400</b>	<b>\$ 2,309,055</b>

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***Unaudited  
Other Information  
For the Year Ended  
December 31, 2024***

***Prepared by:  
Finance Department***



**FLOYD COUNTY, GEORGIA**  
**UNAUDITED** Water Fund Bonds Debt Service Coverage Ratio  
For the Year Ended December 31, 2024  
(with comparative calculation for 2023)

	<b>ACTUALS</b>	
	<b>2024</b>	<b>2023</b>
<b>Operating Revenues:</b>		
Developers Contributions	\$ -	\$ -
Misc-Other	33,032	25,507
Water Charges	7,417,079	7,466,435
Water Meter Charges	357,406	259,850
Penalties & Cut Offs	186,191	198,744
Fire Service Charges	125,000	125,000
Surcharge Revenue	-	313
Convenience Fee	-	-
Less: Fire Service Charges	(125,000)	(125,000)
Charges for Services	7,993,708	7,950,849
 Miscellaneous	 38,816	 62,415
 Rental Fees	 12,593	 12,593
<b>Total Operating Revenues</b>	<b>8,045,117</b>	<b>8,025,857</b>
<b>Operating Expenses:</b>		
Administration	1,573,564	1,284,954
Less: Depreciation	(24,624)	(25,208)
Net Administration	1,548,940	1,259,746
 Distribution	 5,907,354	 5,363,798
Less: Depreciation	(1,644,607)	(1,630,386)
Net Distribution	4,262,746	3,733,412
 Treatment Plant	 949,653	 814,666
Less: Depreciation	(64,302)	(64,302)
Net Treatment Plant	885,349	750,364
<b>Total Operating Expenses</b>	<b>\$ 6,697,035</b>	<b>\$ 5,743,522</b>
 Net Available for Debt Service	 \$ 1,348,082	 \$ 2,282,335
 Bonds Debt Service (83.3% of Annual Debt Payment)	 308,250	 309,333
<b>Bonds Debt Service Coverage Ratio (1.10 Requirement)</b>	<b>4.37</b>	<b>7.38</b>
 Total Debt Service (83.3% of Annual Debt Payment)	 565,431	 566,514
<b>Total Debt Service Coverage Ratio</b>	<b>2.38</b>	<b>4.03</b>

**FLOYD COUNTY, GEORGIA**  
**UNAUDITED** Non-Capital Equipment  
For the Year Ended December 31, 2024

	<u>Budget</u>	<u>Actual</u>
Probate Court		
Judge's Chair	\$ 800	\$ 759
Courtroom Electronic Upgrade	6,000	-
3 - Printers	<u>800</u>	<u>-</u>
	7,600	759
Clerk of Superior Court		
Desk	<u>1,500</u>	<u>-</u>
	1,500	-
Board of Equalization		
Desk	<u>1,500</u>	<u>-</u>
	1,500	-
District Attorney		
6 - Printers	3,000	-
2 - Filing Cabinets	<u>1,200</u>	<u>-</u>
	4,200	-
Sheriff		
Courthouse Shredder	-	-
15- Radios	32,500	32,456
12- Tasers	40,020	-
2- Tactical Handheld Thermal Monocular	5,895	5,868
2- Stun Belts	4,000	3,850
2- Stun Vests	4,950	4,921
Locks and Lock Parts	42,735	42,735
New Camera	-	-
Lights & Junction Boxes	45,305	45,304
Jail Warehouse Racking	7,830	7,829
8-Linear Pro Lights	7,300	7,249
Rolling Warehouse Ladder	2,215	2,211
Ridgid Jetter Auger	9,900	9,870
Laptop	690	529
2-Printers	1,205	1,202
Sallyport Rollup Door	675	-
Jail Hot Water Heater	10,300	10,300
Jail Cell Lavatories and Toilets	<u>133,120</u>	<u>133,100</u>
	348,640	307,423
Coroner		
Truck Upfitting	1,825	1,816
Security Camera System	<u>9,790</u>	<u>9,785</u>
	11,615	11,601
Human Resources		
Shredder	<u>1,700</u>	<u>1,696</u>
	1,700	1,696
Board of Registrars		
Computer Monitor	1,800	-
Training Room Projector	1,200	-
Computer	1,385	-
Laptop	<u>1,200</u>	<u>-</u>
	5,585	-
Police		
Activities Tent	1,200	1,200
360 Degree Camera	15,455	15,451
Dodge Charger	5,000	5,000
K-9 Training Aids	215	212
Body Armor	10,750	10,601
Bullet Proof Vests	-	19,943
Alco Sensor	<u>6,035</u>	<u>4,546</u>
	38,655	56,953



**FLOYD COUNTY, GEORGIA**  
**UNAUDITED** Non-Capital Equipment  
For the Year Ended December 31, 2024

	<u>Budget</u>	<u>Actual</u>
<b>Facilities Management</b>		
Electronic HVAC Gauges	\$ 885	\$ 576
Electronic Megohmmeter	915	915
Battery Drill Set	1,000	998
Mop Machine	2,000	-
Historic Courthouse Elevator Phone	3,520	-
Card Reader for Clerks Office	3,025	3,025
LEC Front Door Cameras	1,950	1,946
Commission Podium	2,000	-
	<u>15,295</u>	<u>7,461</u>
<b>Public Works</b>		
Portable 12/24 Volt Battery Jump Starter	1,245	1,242
Metered Fluid Dispensers for Fuel Truck	845	842
Overhead 1 ton Electric Hoist	2,570	2,570
Hydraulic Tank Vacuum Tool	690	689
Remote Inspection Camera	1,915	1,913
Wheel Balancer	7,735	7,734
Master Standard/ Metric Tap and Die Sets	705	701
Weather Proof Air Hose Reels	1,245	1,218
Walk Behind Lawn Mower (48")	6,600	6,600
Grass Catcher for Walk Behind Mower	530	529
Pole Saws	1,220	1,217
MS 362 Chainsaw	555	553
Two-Way Radios	775	771
Spray Head for Herbicide Truck	1,150	1,146
2-MS 311 Chainsaws	1,075	1,074
Backpack Blower	515	513
	<u>29,370</u>	<u>29,312</u>
<b>Prison</b>		
Filing Cabinet	4,630	4,630
Taser Equipment	19,980	19,980
Body Cameras	3,000	2,996
Fiber	5,095	5,093
Serving Lines	12,970	12,975
Garbage Disposal	2,050	2,047
CPR Mannequin	1,165	1,165
Handheld Radios	7,055	7,052
	<u>55,945</u>	<u>55,938</u>
<b>Tax Appraisers</b>		
1 - Printer	500	-
1 - Laptop	-	-
Monitor	-	-
Shredder	1,500	1,097
	<u>2,000</u>	<u>1,097</u>
<b>Cooperative Extension</b>		
2 - Laptops with Docking Stations (cost share with UGA)	2,500	2,500
	<u>2,500</u>	<u>2,500</u>
<b>Tax Commissioner</b>		
3-Desktop Printers	2,300	2,187
	<u>2,300</u>	<u>2,187</u>
<b>General Services</b>		
Time Stamp for New Clerk of Court	-	2,118
	<u>-</u>	<u>2,118</u>

**FLOYD COUNTY, GEORGIA**  
**UNAUDITED** Non-Capital Equipment  
For the Year Ended December 31, 2024

	<u>Budget</u>	<u>Actual</u>
Magistrate Court		
Logical Systems Video System	\$ 600	\$ 600
	600	600
Superior Court		
Admin Equipment	500	-
Courtroom Upgrades	7,000	-
	7,500	-
Judge Niedrach Superior Court		
Desktop Printer	600	-
	600	-
Judge Johnson Superior Court		
Desktop Printer	600	-
	600	-
Judge Sparks Superior Court		
Desktop Printer	600	-
	600	-
Judge King Superior Court		
Desktop Printer	600	-
	600	-
County Manager		
Office Furniture	3,500	3,100
	3,500	3,100
Community Violence Grant		
Equipment	353,770	201,322
	353,770	201,322
Purchasing		
Flooring	4,440	4,437
	4,440	4,437
Finance		
Electric Coil Binding Machine	500	-
Electronic Door Card Readers	4,660	4,658
	5,160	4,658
Information Technology		
Emergency Equipment Purchases	8,700	7,705
	8,700	7,705
E-911		
Security Cameras for Front Door	1,950	1,946
	1,950	1,946
EMA		
Starlink	700	700
	700	700
Law Library		
Technology Updates & Additions, Wireless Upgrades	65,730	57,580
	65,730	57,580

**FLOYD COUNTY, GEORGIA**  
**UNAUDITED** Non-Capital Equipment  
For the Year Ended December 31, 2024

	<u>Budget</u>	<u>Actual</u>
Inmate Benefit		
Sheriff - Equipment	\$ 125,000	\$ 68,428
Prison - Equipment	8,000	15,106
Work Release - Equipment	10,000	6,941
	<u>143,000</u>	<u>90,475</u>
Water Department		
Administration		
2 - Neptune MRX920VR Drive By System	19,100	12,971
2 - Surface Laptops	2,000	2,000
Window Blinds	2,500	1,968
Drive - Thru Counter Top	2,600	2,600
2-Desks	1,530	1,530
2 - Receipt Printers	1,600	588
	<u>29,330</u>	<u>21,657</u>
Distribution		
Skid Steer Auger with Bits	10,000	4,100
Stihl Demo Saws	3,200	3,119
Skid Steer Forks	3,200	3,070
Side Tool Boxes for Dump Trucks	2,000	-
12 Volt Trash Pumps	4,200	3,740
Ice Machine	9,000	5,791
Ford Tapping Machine	2,535	2,499
Honda Fuel Track Pump	2,200	1,654
Leak Detector	2,100	904
Bulk Storage Tank Meter	1,130	-
Leak Stethoscope	600	-
Tripod Lift	3,200	-
Pipe Horn	1,765	1,764
CL2 Machine	850	-
Flexible Inspection Camera	650	-
	<u>46,630</u>	<u>26,641</u>
Treatment		
3 - TU 5 Turbidity Meters	22,005	21,158
Portable C12 Meter	850	-
Calibration Vials	630	-
ATI Unit	5,110	4,668
3 - SC4500 Controller	12,855	9,573
PH Meter	1,245	1,080
2-DR900 Colorimeters	-	4,533
Automatic Cleaning Module	1,575	1,573
EMEC Injection Pump	1,500	1,125
	<u>45,770</u>	<u>43,709</u>
Airport		
Ice Machine	2,000	1,830
Digital Signage	1,175	1,172
Sewer Lift Station Pump	12,500	-
Tires for Zero Turn Mower	825	263
	<u>16,500</u>	<u>3,265</u>
Agriculture Center		
Equipment	1,500	-
	<u>1,500</u>	<u>-</u>
Recycling		
Complete Camera System	7,250	7,250
2 Sets of Skid Steer Tires	6,505	4,760
	<u>13,755</u>	<u>12,010</u>

**FLOYD COUNTY, GEORGIA**  
**UNAUDITED** Non-Capital Equipment  
For the Year Ended December 31, 2024

	<u>Budget</u>	<u>Actual</u>
Animal Control		
New Phone System	\$ 5,000	\$ 4,991
Radios	<u>4,020</u>	<u>3,954</u>
	9,020	8,945
Recreation		
Gymnastics		
Tumble Track	6,400	5,008
Springs	1,000	-
Pit Blocks	2,000	1,955
Climbing Mats	1,480	1,446
T Trainer	<u>1,900</u>	<u>-</u>
	12,780	8,409
Coosa River Trading Post		
Equipment	<u>600</u>	<u>-</u>
	600	-
Youth Baseball		
Wind Screens	8,000	6,485
8 - Pitching Machines	<u>11,300</u>	<u>10,495</u>
	19,300	16,980
Park & Recreation Services		
Welder	2,400	2,342
Ladders	950	947
Refrigerant Recovery Machine and Tank	1,300	1,232
Tires	2,345	2,323
2-Pressure Washer	3,200	3,014
2-Spray in Bed Liner	1,400	-
4-Propane Kits for Lawnmowers	6,165	6,163
Garbage Cans	<u>27,000</u>	<u>24,783</u>
	44,760	40,803
Rec-Shop		
5 - Backpack Blower	2,500	2,449
Trimmers	1,500	1,422
MS362 Chainsaw	800	750
2-Zero Turn Mower Engines	5,530	-
Hedge Trimmer and Edger	<u>900</u>	<u>790</u>
	11,230	5,411
Total:	<u>\$ 1,377,030</u>	<u>\$ 1,039,398</u>