Floyd County
FY 2025 Final Budget



Final Version - 5/26/2026

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INTRODUCTION

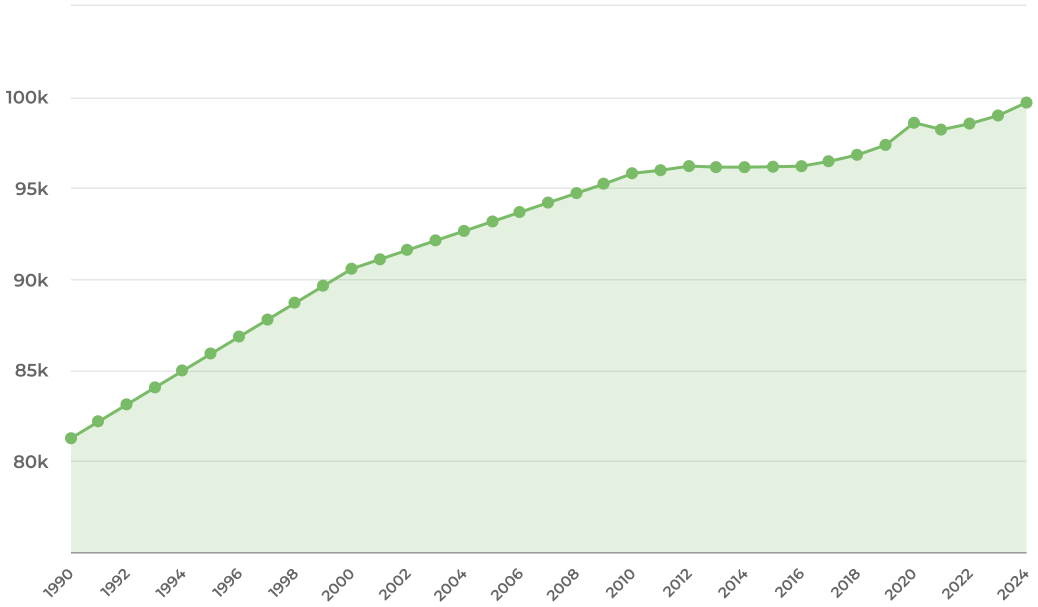
Population Overview

TOTAL POPULATION

99,693

▲ .7%
vs. 2023

GROWTH RANK
74 out of **159**
Counties in Georgia



** Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses*

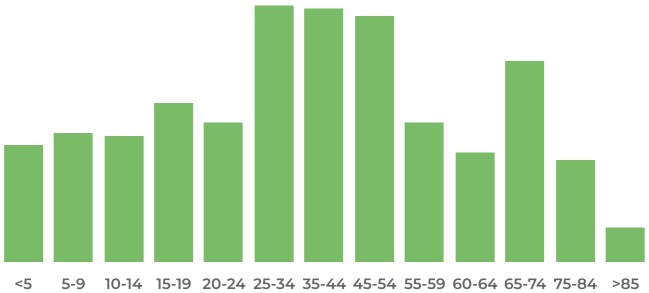
DAYTIME POPULATION

102,085

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

** Data Source: American Community Survey 5-year estimates*

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

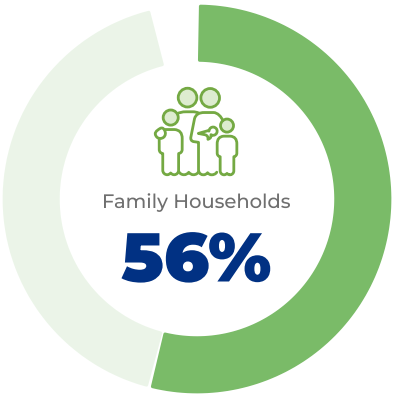
** Data Source: American Community Survey 5-year estimates*

Household Analysis

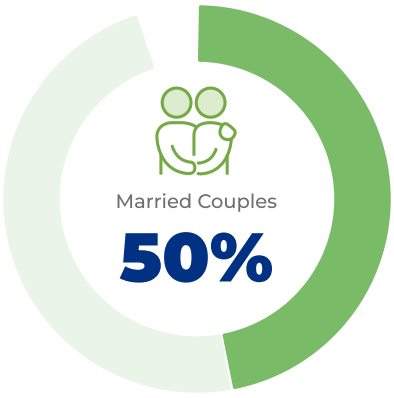
TOTAL HOUSEHOLDS

36,856

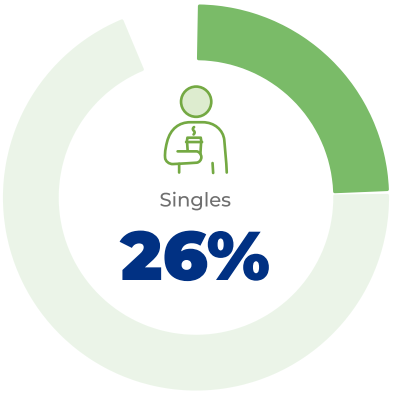
It is important to consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the tax base.



▲ 4%
higher than state average



▲ 4%
higher than state average



▼ 4%
lower than state average

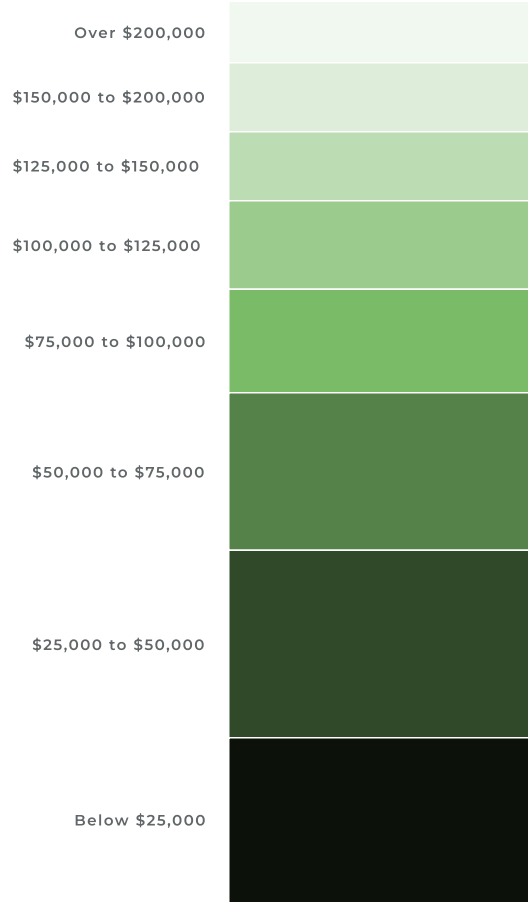


▲ 18%
higher than state average

** Data Source: American Community Survey 5-year estimates*

Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



HOUSEHOLD INCOME

Above $200,000

7%

▼ 44%
lower than state average

Median Income

$65,565

▼ 15%
lower than state average

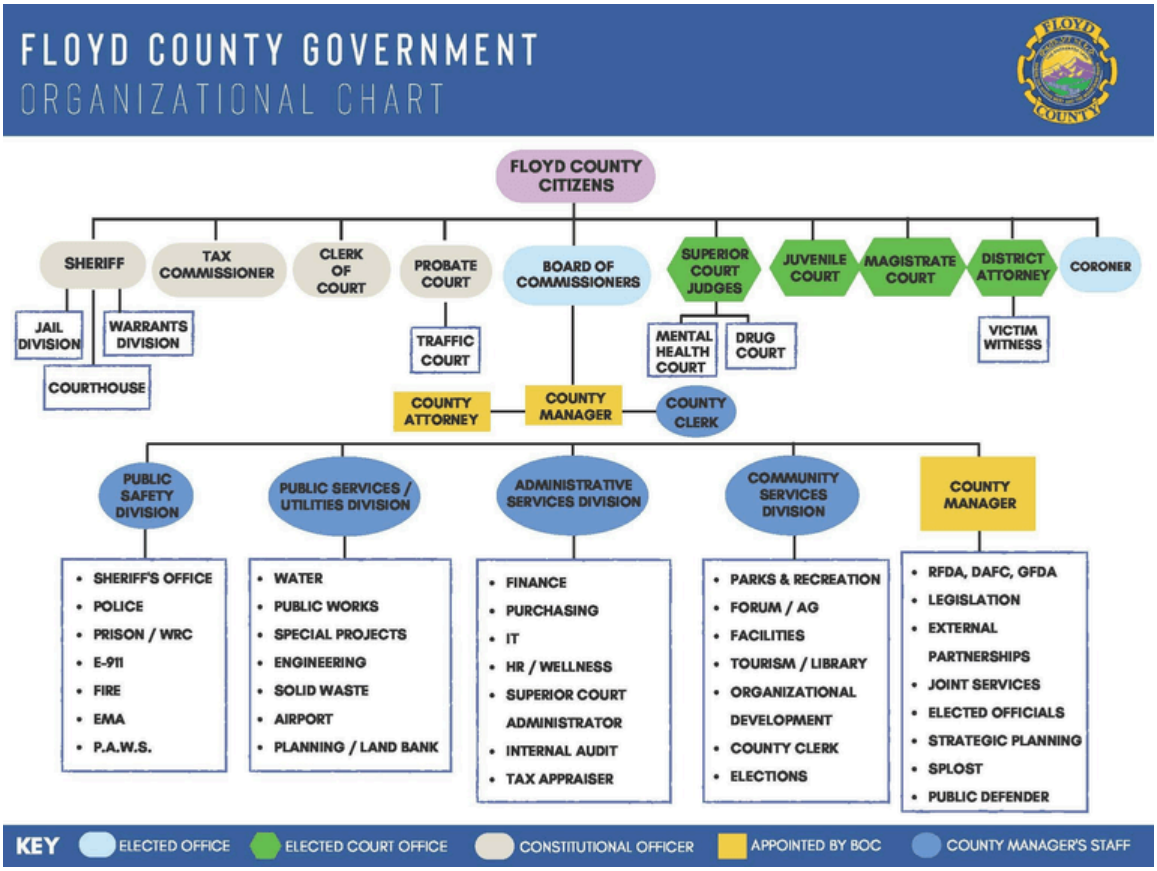
Below $25,000

18%

▲ 19%
higher than state average

** Data Source: American Community Survey 5-year estimates*

Organization Chart



BUDGET OVERVIEW

General Fund Budgetary Highlights

Revenues

- **Taxes**
  - **Property Taxes-Current Year** ended the year $1.4M more than originally projected.
    - The original budget projection assumed a millage rate of 9.164 mills, a 94% collection rate, and a 5% digest growth over FY 2024.
      - Projected collections under this scenario = $39.1M.
      - Millage rate increased to 9.500 mills.
      - The actual digest growth for 2025 was 10.4% leading to increased tax collections.
  - **Property Taxes-Prior Year** exceeded original projections, so the final budget was increased $2,070,500.
    - The timing of the Public Utilities taxes impacted this variance.
      - The 2024 Public Utilities billing was delayed until January 2025 due to the delayed receipt of values from the State of Georgia.
      - A large portion of these were not collected until April 2025.
    - The City of Rome remitted 2024 excess TAD payments in May 2025.
  - **Motor Vehicle Taxes** were $43,450 below the original projections.
    - This is due to the number of vehicles on the ad valorem digest decreasing.
  - **Mobile Home Taxes** were $6,000 more than the original projection.
  - **Intangible Taxes** came in $60,555 above the original budget projection.
    - 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.
  - **Motor Vehicle TAVT** exceeded projections by $74,000.
  - **Sales Tax** collections were $145,000 less than originally anticipated.
    - The June 2025 distribution had a $113K reduction due to an audit completed by the Department of Revenue. We were told that this was a taxpayer-initiated request for a refund of multiple years.
  - **Real Estate Transfer Tax** came in $21,500 more than the original budget projection.
    - This indicates a growing housing market.
- **Intergovernmental** revenue exceeded projections by $463,800.
  - **COPS Program** revenue from FCBOE was increased by $190,700.
    - This increase is due to an increase in the number of officers and a correction in the billing. Previously we were not billing for all the payroll costs that the county pays. These costs are now included in this billing.
  - **State Offender-Rehab** revenue at the Prison increased $277,500.
    - The average number of inmates decreased 2.3%. However, the subsidy went from $24 per inmate /per day to $30 per inmate /per day beginning in July 2025.
- **Charges for Services** were $447,170 above the original budget projections.
  - **Clerk of Court** charges for services came in $46,925 more than originally projected.
    - **Clerk of Court Recording Fees** were $16,625 more than projected.
      - Increase in recording deeds and liens.
    - **Clerk of Court Other Fees** were $6,340 higher than anticipated.
      - This entails UCC filings and bond forfeitures.
    - **Clerk of Court Copies** and **Advanced Deposits** both exceeded the original budget by $6,070 and $7,120, respectively.
  - **Magistrate Court** charges for services also reflected an increase of $26,595 over the original budget projection.
    - In July 2024, the amount charged per case increased to cover service fees.
    - Cases that generate fees increased 4.3% since 2024, although there has been a decrease of 1.9% in the total number of cases since last year.
  - **Sheriff Fees & Services** were $38,725 more than anticipated.
  - **Sheriff Boarding Inmate** revenue came in $15,590 more than the original FY 2025 budget which was based on prior years and annualizing 2024.
  - The **City of Rome Booking fee** increased $8,300 due to an increase in the booking fee from $15 to $25.
  - **Tax Collection Commissions** are $292,810 higher than originally projected.
    - 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 14.3% from 2024. Commissions are also received from the Clerk of Superior Court. These commissions have increased 7.5% from 2024.

- **Jail Surcharge** came in slightly above the projected numbers for 2025.
  - **City of Rome – Jail Surcharge** increased $10,165.
  - **Probate Court – Jail Surcharge** increased $3,975.
  - **Magistrate Court – Jail Surcharge** increased $1,595.
  - **Clerk of Court – Jail Surcharge** decreased $1,110.
  - **City of Cave Spring – Jail Surcharge** decreased $1,100.
- **Fines & Forfeitures** reflect a net increase of $111,805.
  - **Clerk of Court** Criminal Division Fines were $76,700 less than anticipated.
    - Fines can vary greatly from year to year depending on court sentencing and collections. In November 2024, we received a $140,775 deposit for appeals, which skewed the historical trend and impacted projections for 2025.
  - **Probate Court** Fines exceeded projections by $173,050.
    - There was a total of 9,204 citations paid in 2025. This accounted for a total of $1,124,767 paid to the court.
    - This is due to an error in budgeting. The original budget was based off the current year annualized and the prior year actual. The current year annualized to a higher number that did not trend with the prior years, so the original budget was set with the trend, not the anomaly.
  - **Restitution** fines were $1,040 over the original budget.
  - **Probation Drug (DATE)** fees were $13,360 more than originally projected.
- **Interest Earned** was higher than originally budgeted by $144,305.
- **Miscellaneous revenues** were $897,790 less than originally projected.
  - This is largely due to $820,000 budgeted for **Telephone – Commissions** and no funds were received in this revenue line.
    - In 2025, there was an FCC ruling that eliminated telephone commissions from inmates. That ruling has been stayed until 2027. We will now receive these commissions beginning in 2026.
- **Transfers In** decreased $10,050.
  - The **Transfer from ARPA** was the only transfer that was decreased. This decreased by a total of $122,620. This transfer was set up to account for the transfer of interest earned to General Fund, as allowed by ARPA rules. The amount of interest earned was lower than anticipated due to spending the funds.
  - The **Transfer from Hotel Motel** was increased $55,055.
  - The **Transfer from Debt Service** increased $42,145.
    - This was due to a GMA Lease Pool reimbursement.

Expenditures

- **Salaries & Benefits**
  - **Salaries** are $389K higher than the FY 2025 original budget.
    - **HIDTA** and **HEAT** had total increases of $157,045 compared to the original budget.
      - These increases were due to the acceptance of the new grant during the year.
    - **Clerk of Superior Court** increased $47,845 compared to the original budget.
      - This is partially due to the hiring of a temporary employee in this office.
      - There was also a large vacation payout for an employee that retired.
    - **District Attorney** increased $72,110 compared to the original budget.
      - The State of Georgia increased salaries for State funded employees. Local legislation 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.
    - **Victim Witness** increased $91,575 compared to the original budget.
      - These increases were completed by board action during the year due to the acceptance of a new grant.
    - **Public Defender** had a savings of $64,490.
      - This was due to open positions throughout the year that lead to a savings.
    - The **Police Department** had savings of $245,630 compared to the original budget.
      - This is largely due to open positions throughout the year.
    - **Sheriff's Office** exceeded the original budget by $97,120.
      - This is partially due to a position that was filled at the end of 2024 but was not included in the original 2025 budget due to the timing of the budget being accepted.
      - There are many employees within this department that are 2,184 hour employees, instead of the standard 2,080 hour employees. The 2,184 are paid for an extra 104 hours per year due to their shift schedule covering the jail. These employees are only budgeted for 2,080. In prior years, we have had enough vacancy throughout the year to cover the difference and now that we are staying closer to fully staffed this caused a shortfall in the budget.

        - The **Coroner** had savings of $23,710 compared to the original budget.
            - There was a vacant Deputy Coroner position that was budgeted that was not filled during 2025.
        - The **County Prison** exceeded the original budget by $113,515.
            - This is due to three positions that were filled at the end of 2024 but were not included in the original 2025 budget due to the timing of the budget being accepted.
            - There are many employees within this department that are 2,184 hour employees, instead of the standard 2,080 hour employees. The 2,184 are paid for an extra 104 hours per year due to their shift schedule covering the jail. These employees are only budgeted for 2,080. In prior years, we have had enough vacancy throughout the year to cover the difference and now that we are staying closer to fully staffed this caused a shortfall in the budget.
        - **Board of Registrars** exceeded the original budget in general salaries by $2,925.
        - **Facilities** exceeded the original budget by $16,475.
            - The actuals exceeded the amounts budgeted for on-call and overtime throughout the year.
            - There was one position that was budgeted as a vacant position but was filled during the budget process at the end of 2024. There was also a position that was only partially funded for 2025 that was filled for longer than budgeted.
        - **Public Works** was discounted $150K in the original budget, but the budget had to be increased $32,560 to cover the expenses.
            - This is due to two positions that were filled at the end of 2024 but were not included in the original 2025 budget due to the timing of the budget being accepted.
        - **Engineering** exceeded the original budget by $11,850.
            - This is due to one employee being charged to this department at a higher percentage than was budgeted. One position was budgeted for 25% of their salary to be charged to this department, that percentage was higher throughout the year than what was budgeted.
        - **Tax Appraisers and Tax Commissioners** both had savings of $25,120 and $10,415 respectively. Both departments had open positions throughout the year that led to this savings.
        - **Magistrate Court** exceeded the original budget by $18,830.
            - This is largely due to the hiring of a temporary employee within the office due to a current employee being out on medical leave. This was not accounted for in the original budget.
    - **Pension** expenses were $247,565 more than the original budget.
        - This increase is due to salary increases, higher than expected new entrants into the plan, and higher than expected early retirements.
- **Workers' Compensation**
    - Exceeded the original budget projection for FY 2025 by $319,105.
        - The **Prison** exceeded their original budget by $280,280.
        - The **Police Department** exceeded their original budget by $78,700.
        - The **Sheriff's Office** budget was able to be lowered by $46,375.
- **Gas & Oil**
    - Decreased $92,010 when compared to the original 2025 budget.
        - The **Public Works** department had a decrease $122,800 largely due to lower than anticipated gas prices.
- **Legal Fees**
    - Increase of $50,615 compared to FY 2025 original budget.
        - There was a decrease of $11,955 in the **Board of Registrars' Office**.
        - $51K increase is in **General Services** and is related largely to increased open records requests.
        - $37K increase is in the **Police Department**.
        - There were many departments throughout the County that had savings throughout the year that offset some of the increases mentioned above.
- **Utilities**
    - Overall, Utilities were $108,950 more than the original FY 2025 budget.
        - The largest increase can be seen within the **Police Department**. The utilities budget was increased $86,990 to cover the utilities at the new police station. There was a decrease of $63,985 within the **Facilities** budget that offsets a large amount of this increase.
        - The **Sheriff's Office** exceeded their original budget by $29,000.
        - The **Prison** exceeded their original budget by $16,190.
- **Sheriff-Jail**
    - **Uniforms** decreased $27,000 compared to the original budget.
    - **Repairs & Maintenance** reflects a $5,600 decrease when compared to the FY 2025 original budget.

- **Equipment** reflects a $360,390 increase due to Board actions throughout the year.
  - A large portion of this is from the Chattooga County MOU that provided an additional $265,975 in repairs & maintenance funding for 2025 that was then transferred to Equipment for purchases during 2025.
- **Data Processing** was decreased $14,540.
- **Telephone** expense increased $18,455.
  - This is due to Comcast being recorded in telephone expense line due to a change in accounting. These were previously recorded in Data Processing.
- **Meals** expense was decreased $135,965 compared to the 2025 original budget.
  - The budget is calculated using a near capacity total for the number of inmates that will need meals. The facility did not end up housing this many inmates consistently throughout the year.
- **Boarding Inmates** was decreased $96,175 also due to a lower number of inmates than anticipated.

- **Police Department**
  - **Traffic Camera Fines Revenue** finished the year $282,700 below the original budget projection.
    - This is due to less collections due to fewer tickets being issued.
  - There were revenue budget increases for the following accounts that started the year with no budget:
    - **Confiscated Property – Other** increased $41,800.
      - This is related to the sale of property connected to a drug case.
    - **Donation and Fundraising** increased $45,070.
      - This is due to a change in an accounting process within the Finance Department. This amount is recording the revenue that was recorded on the balance sheet for the Police Department donations and fundraising.
  - The year end **Supplies** budget reflects a savings of $12,000.
  - The **Repairs and Maintenance** budget exceeded the original budget by $45,165.
    - This is due to an increased amount of vehicle repairs done in 2025.
  - **Uniforms** finished the year $5,645 below original projections.
  - **Traffic Fines Expense** had an increase of $353,235 over the original budget projections. This increase was completed throughout the year with board actions.
    - These budget increases included the following:
      - 25% of the COPS in Schools program expense for all 4 quarters
      - Purchase of school safety equipment
      - Purchase of School Resource Officer (SRO) laptops
      - Purchase of SRO classes and training materials
      - Purchase of Bulletproof vests
      - Purchase of LIDAR units
  - **Seizure Expenditures** only had an original budget of $1,000 but had expenses of $43,395. This is an account that we do not know ahead of time when we will have an expense, so the original budget is always small and adjusted accordingly if needed.
- **Facilities**
  - The total budget for this department was increased $194,540.
  - In 2025, reporting changes were made within the Facilities department's accounts.
    - Utilities that were originally paid for out of the General Services budget were moved to the Facilities expense line for that building. If there was a utility bill that was for a building that only housed one department (ex: Police Department) that expense is not charged to the Facilities department.
    - These changes had a big impact on the accounts listed below:
      - **Old Courthouse R&M** increased $42,995.
      - **Floyd County Admin. Office Building** increased $130,155.
      - **Judicial Building R&M** increased $88,215.
      - **One Police Plaza** decreased $63,985.
  - **3 Government Plaza Parking Lot** increased $9,300.
    - This increase was for the parking monitoring system and was completed with a board action during the year.
- **Prison**
  - **Meals** expense was a total of $49,815 below the original budget projection.
    - The budget is calculated using a near capacity total for the number of inmates that will need meals. The facility did not end up housing this many inmates consistently throughout the year due to the state lowering all county population numbers due to security concerns.
- **Inmate Medical**
  - Inmate medical expenses were $90,000 less than originally projected.

- **General Services**
  - One of the biggest changes was the transfer of retiree health insurance revenues and expenses that occurs every year end.
    - Added $73,545 in revenue for **County and Retiree Contributions**.
    - Added $48,955 in expense for **retiree insurance claims** during FY 2025.
    - Added $20,775 for **stop loss premiums** related to retiree insurance.
  - **Management Services** was $10,800 less than the original budget.
  - **Insurance Claims** were $118,310 more than the original budget.
  - The **Management Development program** and **All Other** budgets were lowered by $19,470 and $13,500, respectively, at year end.
- **Rome Tourist & Convention** payment more than doubled due to an increase in hotel/motel tax collections and the payout of $148,630 from prior year collections that were held during the closure of the Forum River Center during COVID-19.
  - The total budget was increased to $225,275.
- **Transfers Out**
  - When compared to the original FY 2025 budget we have an increase of $1,472,975.
  - **Transfer to EMA** increased $19,335 due to increased operating costs.
  - **Transfer to Capital Projects** increased $1,672,775 due to ARPA – Space Needs project.
  - **Transfer to Debt Service** decreased $164,300.
  - **Transfer to Ag Center** decreased $9,835.
- **Tax Anticipation Note (TAN)**
  - Total revenues and expenditures increased $8.1M from the original budget due to the issuance of a TAN in August 2025.
    - The TAN was repaid in December 2025.
  - A TAN is a short-term loan used by a government to cover expenses until tax revenue is collected.
  - It is commonly used by governments who have seasonal tax collections like our property taxes.
  - Cash flow resulted from the use of fund balance to cover operating expenditures in previous years.
    - The decrease in the millage rate in 2023 from 9.414 mills to 8.664 mills was a large contributing factor to the decrease in cash flow.
- **Fund Balance**
  - Increase to fund balance for FY 2025 is $1.6M.
    - Compared to 2024 this is a positive variance of $3.6M.
  - Total fund balance for the year ending December 31, 2025, is $21.4M, 25% of total expenditures & transfers out.
    - $4.6M is restricted or reserved and unavailable for operations.
    - This leaves $16.8M as unassigned fund balance or 19% of total expenditures & transfers out for FY 2025.

Other Fund Budgetary Highlights

FIRE FUND

- FY 2025 original budget reflected a use of fund balance of $892,505.
- FY 2025 final budget revision reflects a use of fund balance of only $50,070.
- **Taxes** increased $831,325 overall.
  - **Property Taxes Current Year** came in $202,350 higher than expected.
    - The original budget projection assumed a millage rate of 9.164 mills, a 94% collection rate, and a 5% digest growth over FY 2024.
    - The actual digest growth for 2025 was 10.4% leading to increased tax collections.
  - **Prior Year Taxes** came in $210,455 higher than expected.
    - The timing of the Public Utilities taxes impacted this variance.
      - The 2024 Public Utilities billing was delayed until January 2025 due to the delayed receipt of values from the State of Georgia.
      - A large portion of these were not collected until April 2025.
  - **Recording Intangible Taxes** increased $7,000.
    - 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.
  - **Motor Vehicle TAVT** increased $20,400.
  - **Insurance Premium Tax** came in $379,600 higher than projected.
  - **Real Estate Transfer Tax** was increased by $4,200.
    - This indicates a growing housing market.
- **Interest Earned** was higher than originally budgeted by $11,100 due to higher than anticipated cash balances and higher than expected interest rates.

SOLID WASTE

- FY 2025 original budget reflected an increase to fund balance of $80,660.
- FY 2025 final budget revision reflects an increase to fund balance of $434,320.
- **Taxes** increased $201,670 overall**.**
  - **Property Taxes Current Year** came in $104,440 higher than expected.
    - The original budget projection assumed a millage rate of 9.164 mills, a 94% collection rate, and a 5% digest growth over FY 2024.
    - The actual digest growth for 2025 was 10.4% leading to increased tax collections.
  - **Prior Year Taxes** came in $83,145 higher than expected.
    - The timing of the Public Utilities taxes impacted this variance.
      - The 2024 Public Utilities billing was delayed until January 2025 due to the delayed receipt of values from the State of Georgia.
      - A large portion of these were not collected until April 2025.
  - **Recording Intangible Taxes** were raised by $4,000.
    - 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.
  - **Motor Vehicle TAVT** increased $8,000.
  - **Real Estate Transfer Tax** was increased by $2,500.
    - This indicates a growing housing market.
- **Interest Earned** was higher than originally budgeted by $12,400 due to higher than anticipated cash balances and higher than expected interest rates.
- **Expenses** decreased $197,300 compared to the original budget.
  - **Salaries and Wages** were decreased $142,000 due to several open positions within the department during 2025. One of these positions was the Solid Waste Director position.
  - **Tipping Fees** were decreased $42,500 when compared to the original budget.
    - This is paid to the City of Rome to dump dirt from Public Works' projects in the landfill. Public Works can dump dirt at their facility during dry months to help save money.

WATER

- **Charges for Services** increased $442,230 compared to the original budget projection.
  - **Water charges** increased $153,230.
    - Consumption reports show a 10.7% increase in residential usage and a 1.5% decrease in commercial usage compared to last year.
      - Residential usage has increased due to warmer weather during the summer and fall and more users on the system.
      - Decreased commercial usage is due to large companies like Ball Corporation and plant Hammond reducing their water consumption.
  - **Water meter charges** exceeded projections by $293,550 due to two major subdivisions being built and ongoing work with the meter change out program.
  - **Penalties and Cut Offs** exceeded the original budget by $18,545.
- **Interest Earned** was lower than originally budgeted by $38,400.
- **Water Administration**
  - The total final budget decreased $80,430.
    - **Salaries and wages** decreased by $30,225 when compared to the original budget.
      - This is largely due to the vacation, sick and compensated absences time payout accrual that was completed at year end due to GASB 101, *Compensated Absences,* requirements. The accrual decreased $27,260 compared to 2024.
    - **FICA** decreased by $6,655 when compared to the original budget.
    - **Worker's Compensation** expense increased $7,675.
    - **Water Collection** expenses final budget was increased by $2,065.
      - This is largely due to more customers using credit cards to pay their monthly bills.
    - **Data Processing** expenses were $4,130 over the original budget.
- **Water Distribution**
  - The total final budget increased $440,440.
    - **Salaries and Wages** increased $28,530.
      - This is largely due to the vacation, sick and compensated absences time payout accrual that was completed at year end due to GASB 101, *Compensated Absences,* requirements. The accrual decreased $37,125 compared to 2024.
      - There were also two positions that were filled that were not included in the original budget.
    - **FICA** decreased $2,370 when compared to the original budget.
    - **Repairs and Maintenance** decreased $150,340 compared to the original budget, this is due to having less repairs & maintenance expense than anticipated.
    - **Repairs – Vehicles** increased $7,800 when compared to the original budget.
    - The expense for **Water Purchased** came in $288,850 more than the original projection.
      - This is due to more residential water usage and our treatment plant being down for 10 months for the chemical conversion. Also, the City of Rome and the City of Calhoun had a rate increase between 5% and 5.5% each.
    - **Water Meters Purchased** came in $63,695 less than the original projection.
    - **Depreciation** expense for 2025 was $34,795 less than the original budget due to the timing of projects.
    - **Utilities** expense exceeded the original budget by $441,890, due to a budgeting error with the original budget.
    - **Basic Insurance** exceeded the original budget by $1,860.
- **Water Treatment**
  - The total final budget decreased $269,365.
    - **Salaries and Wages** and **FICA** decreased $20,480 and $2,535, respectively.
      - This is largely due to the vacation, sick and compensated absences time payout accrual that was completed at year end due to GASB 101, *Compensated Absences,* requirements. The accrual decreased $21,130 compared to 2024.
    - **Chemical and Conditioners** final budget was able to be lowered by $113,000.
      - We switched 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.
      - There was also one plant down for a few months throughout the year due to the full upgrade of equipment for the chemical conversion project. This plant is back online now.
    - **Due and Subscriptions** decreased $29,130.
    - **Repairs and Maintenance** decreased $22,700 when compared to the original budget.
    - **Utilities** expenses for 2025 were $43,300 less than the original budget.
- Bond coverage debt ratio is 8.19 with a 1.10 requirement.

- Total debt coverage is 4.46 with a 1.10 requirement.

AIRPORT

- FY 2025 original budget reflected a use of fund balance of $1.53M.
- FY 2025 final budget revision reflects a use of fund balance of only $1M.
- **Total fuel sales** decreased $15,170 when compared to the initial budget projections.
  - Avgas Revenue is $7,000 less than the original budget.
  - Self-Serve Revenue is $53,300 less than the original budget.
  - Jet Fuel Revenue was $43,745 more than the original budget.
  - Oil & Priest Revenue was $1,440 more than the original budget.
  - This is largely due to the following:
    - During the resurfacing and lighting projects in 2025 there were runways closed for designated amounts of time.
      - The resurfacing project specifically affected the Avgas decrease due to having to access the Avgas pump via a runway that was closed. This meant that all refueling was limited to the Avgas truck.
      - The lighting project limited when we could allow planes to land, this limited fuel sales. (Planes could not land during bad weather or at night.)
    - The Jet Fuel was largely affected by the government shut down that caused the Blue Angels to miss the fall Air Show and led to the cancellation of the show. The fuel that was purchased for that event had to be recorded as inventory at year end. There was also a jet fuel hose that had to be replaced and caused this pump to be down for approximately one month.
- **Salaries and Wages** were $4,700 more than the original budget.
- **Workers' Compensation** expense is $11,170 more than the original budget.
- **Credit card processing fees** were $9,100 less than the original budget due to lower fuel purchases.
- **Repairs and Maintenance** expenses were decreased a total of $41,930.
  - **General Repairs and Maintenance** decreased $8,385.
  - **Repairs and Maintenance – Buildings** decreased $25,355.
  - **Repairs and Maintenance – Grounds** decreased $13,420.
  - **Repairs and Maintenance – Runways** increased $5,230.
- The **Air Show** had an original expense budget of $30,000 but actual expenses were $8,800 more than anticipated.
  - In October of 2025, there was a government shut down that caused the Blue Angels to miss the fall Air Show and led to the cancellation of the show.
  - The show was cancelled at the last minute and all expense was incurred prior to the cancellation.
- **Depreciation** was $277,380 less than the original 2025 budget due to the timing of project completion.
- **Cost of Fuel Sold** decreased $216,465 when compared to the 2025 original budget.
  - This is largely due to the following:
    - During the resurfacing and lighting projects in 2025 there were runways closed for designated amounts of time.
      - The resurfacing project specifically affected the Avgas decrease due to having to access the Avgas pump via a runway that was closed. This meant that all refueling was limited to the Avgas truck.
      - The lighting project was drastically limited when we could allow planes to land, this limited fuel sales. (Planes could not land during bad weather or at night.)
    - The Jet Fuel was largely affected by the government shut down that caused the Blue Angels to miss the fall Air Show and led to the cancellation of the show. The fuel that was purchased for that event had to be recorded as inventory at year end. There was also a jet fuel hose that had to be replaced and caused this pump to be down for approximately one month.

ANIMAL CONTROL

- FY 2025 original budget reflected a use of fund balance of $110,000.
- FY 2025 final budget revision reflects an increase to fund balance of $26,440.
- **Spay & Neuter Fees** were $4,900 higher than the 2025 original budget.
- **Adoption Fee Revenue** was $7,670 higher than the 2025 original budget.
- **Donations - Other** were $14,475 less than the 2025 original budget.
- **Salaries** final budget reflects an increase of $22,775.
  - Due to a position being filled for longer than it was budgeted for.
- **Workers' Compensation** ended the year $74,185 below the 2025 original budget projection.
- **Gas & Oil** usage decreased compared to the original budget, so we were able to lower the final budget by $13,600.

- **In-House Medical** expenses were $5,600 higher than was originally budgeted.
    - This is largely because at year end P.A.W.S. housed approximately 357 animals, a 28% increase over 2024. This increase has contributed to higher expenses.
- **Repairs and Maintenance** expenses came in $3,350 over the original budget.
- **Legal fees** final budget was decreased by $2,130.
- **Utilities** were over the original budget by $11,855.
    - This was largely due to increased usage and prices when compared to prior years.
- **General Donations** expenses were $98,000 less than the anticipated expense.
- **Hizer Donations** expense was $37,035 more than the original budget of $0.

INSURANCE FUND

- FY 2025 original budget reflected an increase to the fund balance of $43,170.
- FY 2025 final budget revision reflects a use of fund balance of only $888,155.

- **County Contributions** for FY 2025 were $8.91M compared to $8.43M for the original budget projection.
    - It is important to remember that there was an increase in the County contribution for 2025.
    - The retiree insurance was moved to the General Fund at year end, lowering this total by $73,545.
- **Claims** were $1.38M more than the original budget.
    - This is due to higher than anticipated insurance claims.
        - There are 50 people that account for 80.5% of the total claims.
- **Stop Loss Premium** was $17,350 less than projected.
    - Retiree Insurance was moved to General Fund at year end, lowering this total by $20,775.
- **HRA Payments** were $7,205 more than projected.

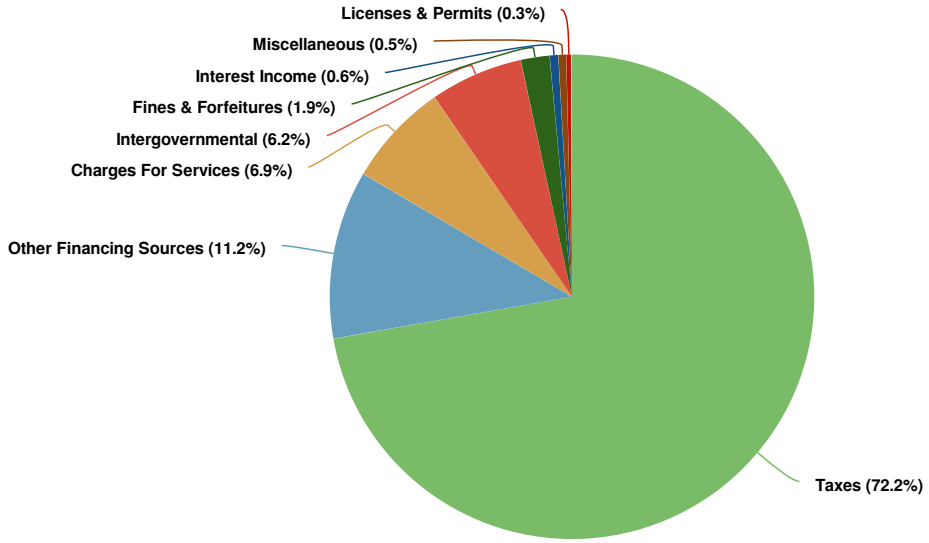
FUND SUMMARIES

General Fund Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Beginning Fund Balance:	**$26,306,191.00**	**$21,860,504.00**	**$19,855,629.00**	**$19,855,629.00**	**$19,855,629.00**
Revenues					
Taxes	$48,916,650.48	$56,116,323.16	$60,068,725.00	$63,625,405.00	$63,628,924.48
Licenses & Permits	$217,587.40	$218,051.88	$200,120.00	$277,500.00	$277,689.53
Fines & Forfeitures	$2,003,630.36	$2,079,803.88	$1,850,250.00	$1,698,355.00	$1,698,332.66
Intergovernmental	$6,683,533.24	$5,563,747.81	$5,074,475.00	$5,657,925.00	$5,459,780.75
Charges For Services	$5,349,729.15	$5,854,778.79	$5,584,200.00	$6,108,710.00	$6,101,202.87
Miscellaneous	$1,497,432.69	$1,289,481.18	$933,275.00	$459,205.00	$459,340.13
Interest Income	$753,835.23	$662,875.59	$370,150.00	$514,455.00	$514,759.86
Contributions & Donations	$12,619.37	$1,275.00	$0.00	$48,580.00	$48,586.08
Other Financing Sources	$3,873,166.70	$4,143,103.71	$1,739,910.00	$9,902,590.00	$9,902,605.62
Total Revenues:	**$69,308,184.62**	**$75,929,441.00**	**$75,821,105.00**	**$88,292,725.00**	**$88,091,221.98**
Expenditures					
Salaries & Benefits	$45,481,655.48	$47,483,788.15	$49,504,320.00	$50,318,135.00	$50,145,922.27
Other Financing Uses	$7,070,272.91	$8,574,602.81	$5,439,230.00	$6,912,205.00	$5,933,814.70
Purchased/Contracted Services	$9,125,306.00	$9,620,038.36	$10,845,365.00	$10,753,485.00	$10,565,309.95
Capital Outlay	$1,387,564.73	$896,749.59	$450,240.00	$818,000.00	$807,712.62
Supplies	$6,439,367.44	$6,463,281.31	$6,303,745.00	$6,089,855.00	$6,068,277.00
Debt Service	$292,299.27	$342,455.89	$0.00	$8,594,360.00	$8,594,349.49
Other Costs	$3,957,406.90	$4,553,399.95	$3,278,205.00	$4,391,485.00	$4,343,890.55
Total Expenditures:	**$73,753,872.73**	**$77,934,316.06**	**$75,821,105.00**	**$87,877,525.00**	**$86,459,276.58**
Total Revenues Less Expenditures:	**-$4,445,688.11**	**-$2,004,875.06**	**$0.00**	**$415,200.00**	**$1,631,945.40**
Ending Fund Balance:	**$21,860,502.89**	**$19,855,628.94**	**$19,855,629.00**	**$20,270,829.00**	**$21,487,574.40**

Revenues by Source

Projected 2025 Revenues by Source



Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Revenue Source					
Taxes					
Property Taxes - Current Year	$29,730,751	$35,807,048	$39,177,100	$40,582,600	$40,583,070
Prior Years Taxes	$1,558,070	$1,980,954	$2,350,625	$4,421,125	$4,421,352
Motor Vehicle Taxes	$287,242	$286,830	$295,000	$251,550	$251,551
Mobile Home Taxes	$90,568	$82,114	$90,000	$96,000	$96,373
Auto Tag, Title & Trans. Fees	$263,284	$267,749	$260,000	$273,000	$273,487
Recording Intangible Taxes	$338,523	$359,554	$350,000	$410,000	$410,557
Motor Vehicle TAVT	$3,761,881	$3,856,303	$3,900,000	$3,974,000	$3,974,069
Railroad Equipment Tax	$49,807	$55,895	$50,000	$54,000	$54,369
Local Option Sales Tax	$11,173,836	$11,641,875	$12,000,000	$11,855,000	$11,855,002
Beer Tax	$382,915	$377,486	$375,000	$369,410	$369,404
Penalties & Int.-Prop. Taxes	$414,344	$579,314	$400,000	$587,000	$587,219
Real Estate Transfer Tax	$167,425	$198,968	$170,000	$191,500	$191,768
Tax Commissioner-Timber Tax	$16,406	$19,726	$15,000	$15,000	$15,469
Tax Commissioner-FIFA	$37,136	$37,625	$36,000	$43,600	$43,614
Easements-Cable TV	$617,449	$564,883	$600,000	$501,620	$501,622
Easements-GA Power	$27,013	$0			
Total Taxes:	**$48,916,650**	**$56,116,323**	**$60,068,725**	**$63,625,405**	**$63,628,924**
Licenses & Permits					
Licenses & Permits-Alcohol	$81,039	$86,794	$75,000	$94,800	$94,895
Licenses & Permits-Gasoline	$27,110	$25,788	$25,000	$26,500	$26,590
Licenses & Permits-Banks	$109,439	$84,029	$85,000	$126,200	$126,205

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Licenses & Permits-Other	$0	$440	$120	$0	$0
Licenses & Permits-COAM	$0	$21,000	$15,000	$30,000	$30,000
Total Licenses & Permits:	**$217,587**	**$218,052**	**$200,120**	**$277,500**	**$277,690**
Fines & Forfeitures					
Clerk of Court-Criminal Div	$455,154	$603,109	$480,000	$403,300	$403,212
Juv Ct. Supplemental Services	$8,149	$7,087	$9,000	$7,200	$7,091
Fines		$0	$0	$5,000	$5,000
Probate Court-Fines	$511,986	$813,275	$600,000	$773,050	$773,092
Fines & Fees - Restitution	$25,339	$18,748	$17,000	$18,040	$18,047
Drug Abuse & Treatment-ClkofCt	$49,233	$43,833	$50,000	$48,950	$48,948
Drug Abuse & Treatment-Probate	$8,024	$16,731	$9,000	$16,200	$16,233
Drug Abuse & Treatment-Misc	$0	$0	$0	$260	$265
Drug Abuse & Treatment-Rome	$13,337	$15,804	$13,500	$21,200	$21,289
Drug Abuse & Treatment-Cave Sp	$255	$765	$500	$0	$0
Drug Abuse & Treatment-Juv Ct	$609	$0	$250	$0	$0
Parking-Fines	$8,349	$4,525	$6,000	$3,855	$3,853
5% Add On Fine	$70,140	$83,381	$65,000	$84,000	$84,028
Traffic Camera Fines	$853,055	$472,545	$600,000	$317,300	$317,275
Total Fines & Forfeitures:	**$2,003,630**	**$2,079,804**	**$1,850,250**	**$1,698,355**	**$1,698,333**
Intergovernmental					
Federal Entitlement Funds	$16,252	$17,891	$16,000	$18,300	$18,364
U.S. Dept Justice-Alien Inmate	$23,530	$6,740	$6,700	$0	$0
COPS Program-Police	$258,380	$534,155	$390,000	$580,700	$580,721
State-Offender Rehab	$2,750,396	$2,967,510	$3,050,000	$3,327,500	$3,327,564
State of GA-Office of Planning	$2,478,166	$0			
HIDTA Recovered Funds	$400	$0			
State-Federal Forest Contract	$4,292	$4,548	$4,500	$4,500	$4,861
State-Juvenile Court	$100,000	$100,000	$100,000	$100,000	$100,000
State DOT - County Contract	$12,000	$12,000	$12,000	$12,000	$12,000
OVW ENHANCING INV./PROS GRANT	$0	$0	$118,930	$0	$0
OVW EIP Grant Revenues		$0	$0	$90,055	$90,031
Child Victim Advocacy Revenue	$130,873	$57,677	$60,355	$57,630	$57,610
Mental Health Court Grant	$201,719	$209,290	$191,540	$239,790	$239,792
Accountability Court Grant	$0	$0	$0	$13,100	$13,099
Drug Court Grant	$0	$0	$0	$6,400	$6,399
Adult Felony Drug Court Grant	$266,552	$306,674	$272,635	$294,760	$294,765
Drug Court Fees	$100,323	$31,131	$20,000	$29,090	$29,095
HIDTA Grant Revenues	$3,500	$0			
HIDTA Grant Revenues	$113,052	$233	$130,000	$0	$0
HIDTA Grant Revenues	$385	$128,382			
HIDTA Grant Revenues	$0	$9,099	$0	$111,715	$111,696
HIDTA Grant Revenues		$0	$0	$150,000	$11,677

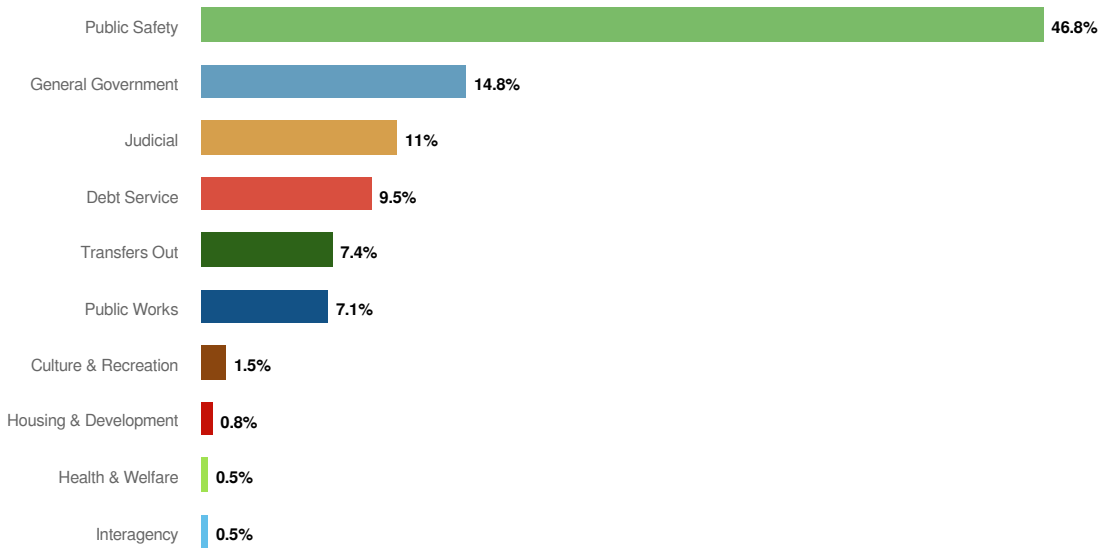
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
HEAT Grant Revenues	$114,612	$0			
HEAT Grant Revenues	$32,592	$75,532			
HEAT Grant Revenues	$0	$21,915	$99,910	$77,995	$74,423
HEAT Grant Revenues		$0	$0	$75,960	$19,282
Public Safety/Comm ViolenceRev	$24,036	$373,327	$351,905	$341,050	$341,024
Local Asst & Tribal Consistenc	$50,000	$0			
Equitable Sharing Program	$2,474	$7,837			
Transfer from ARPA	$0	$699,807	$250,000	$127,380	$127,378
Total Intergovernmental:	**$6,683,533**	**$5,563,748**	**$5,074,475**	**$5,657,925**	**$5,459,781**
Charges For Services					
City of Rome-Inmate Contract	$124,307	$231,965	$234,750	$234,750	$234,750
City of Rome-Law Enf Center	$122,206	$38,189	$0	$0	-$3,583
R/F Library Inmate Contract	$62,153	$73,250	$78,250	$66,510	$66,513
Polk County-Inmate Contract	$100,000	$103,700	$111,000	$109,780	$109,783
City of Rome-Booking Fee	$26,735	$41,945	$35,000	$43,300	$43,300
Bartow County-Inmate Contract	$136,059	$207,400	$222,000	$222,000	$222,000
Floyd Water Dept-Inmate Contra	$25,000	$25,000	$78,250	$78,250	$78,250
Housing Auth-Inmate Contract	$0	$0	$0	$0	-$5,348
Clerk of Court-Recording Fees	$355,426	$323,548	$325,000	$341,625	$341,626
Clerk of Court-Copies	$54,127	$33,829	$30,000	$36,070	$36,075
Clerk of Court-Notary Comm	$6,859	$6,764	$7,000	$6,250	$6,232
Indigent Application Fee	$50	$0			
Clerk of Court-Adv Deposits	$67,182	$69,815	$70,000	$77,120	$77,123
Clerk of Court-Other Fees	$64,936	$51,579	$50,000	$56,340	$56,345
Probate Court-Estates	$109,980	$97,110	$100,000	$102,400	$102,440
Probate Court-Miscellaneous	$19,695	$19,605	$19,000	$16,000	$15,990
Probate Court-Marriage Lic	$8,022	$7,938	$7,500	$8,715	$8,716
Clerk of Court-Efiling	$0	$6,954	$10,000	$21,520	$21,524
Sheriff-Fees & Services	$321,125	$342,175	$325,000	$363,725	$363,730
Sheriff-Boarding Inmates	$839,120	$1,187,754	$1,325,000	$1,340,590	$1,340,593
Tax Collection Commissions	$1,257,430	$1,311,294	$1,200,000	$1,492,810	$1,492,812
Tax Commissioner-Execution Doc	$8,961	$8,488	$8,000	$2,230	$2,229
Tax Commissioner-TAVT AdminFee	$175,808	$181,491	$180,000	$188,570	$188,573
Board of Registrars-Services	$0	$12,740	$5,000	$15,475	$15,476
City of Rome-Tax Collection	$18,841	$18,905	$18,500	$18,500	$18,972
Magistrate Court Fees	$90,289	$90,199	$90,000	$114,805	$114,807
Magistrate Ct Misc Fees	$228	$1,375	$500	$2,290	$2,291
Application Fee	$1,550	$661	$600	$600	$785
Tax Commissioner-Street Light	$498,864	$503,490	$495,000	$495,000	$495,381
Clerk of Court-Jail Surcharge	$29,950	$35,064	$35,000	$33,890	$33,892
Magistrate-Jail Surcharge	$1,449	$1,088	$1,200	$2,795	$2,796
Probate Court-Jail Surcharge	$41,694	$70,708	$60,000	$63,975	$63,977
Juvenile Court-Jail Surcharge	$1,704	$748	$800	$800	$1,111

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
City of Rome-Jail Surcharge	$61,269	$55,645	$55,000	$65,165	$65,166
City of Cave Spring-Jail Surch	$1,916	$1,143	$1,500	$400	$391
Court Reporting Services	$25,336	$12,534	$15,000	$20,940	$20,944
Premiums Paid by Others	$5,000	$6,837	$5,000	$2,830	$2,826
PILOT Fees			$0	$50,000	$50,000
Clerk of Court-Cott Revenue	$35,609	-$357	$30,000	$0	$0
County Contribution-Retirees	$252,106	$237,170	$0	$19,715	$19,718
Retirees Contribution	$75,976	$77,358	$0	$53,830	$53,832
Fees & Services	$1,108	$393	$350	$350	$336
Boarding Inmates	$221,127	$249,331	$250,000	$233,130	$233,129
Transportation Fee	$100,278	$109,712	$105,000	$105,350	$105,386
Disciplinary Fee	$253	$0			
Variable Lease Income-GASB 87	$0	$244	$0	$315	$316
Total Charges For Services:	**$5,349,729**	**$5,854,779**	**$5,584,200**	**$6,108,710**	**$6,101,203**
Miscellaneous					
Disaster Recovery	-$11,247	$26,372			
Late Fee	$100	$0			
Rents-Land Lease	$225	$25	$25	$25	$25
Juvenile Court-Miscellaneous R	$21,520	$20,035	$22,000	$18,000	$17,905
Sheriff - Misc Revenue	$1,385	$4	$0	$55	$59
Clerk Superior Court-Misc	$0	$7,907	$100	$100	$117
Child Support-Miscellaneous	$76	$24	$50	$0	$0
County Police-Miscellaneous	$8,904	$8,166	$8,500	$8,000	$7,995
Tax Appraisers-Miscellaneous	$125	$530	$42,600	$130	$125
Board of Commissioners-Misc.	$288,363	$10,984	$9,000	$5,755	$5,751
Miscellaneous-Other	$140,655	$12,437	$15,000	$7,380	$7,380
Tax Commissioner-Misc.	$56,993	$10,424	$5,000	$19,490	$19,494
County Prison-Miscellaneous	$3,446	$6,304	$5,000	$4,870	$4,866
Public Works-Miscellaneous	$8,158	$3,469	$5,000	$5,400	$5,465
Elections-Election Exp Reimb	$0	$0	$0	$60,750	$60,790
Metro Task Force Revenues	$117,755	$263,686	$0	$280,100	$280,195
Telephone-Commissions	$819,700	$823,503	$820,000	$0	$0
Mental Health Court Fees	$10,046	$7,453	$1,000	$7,350	$7,355
Confiscated Vehicles	$6,579	$33,500			
Confiscated Property-Other	$24,651	$54,659	$0	$41,800	$41,820
Total Miscellaneous:	**$1,497,433**	**$1,289,481**	**$933,275**	**$459,205**	**$459,340**
Interest Income					
Interest-Checking	$727,345	$508,659	$350,000	$350,000	$350,132
Interest-Sup Juvenile Service	$1,459	$1,532	$1,000	$1,000	$1,320
Interest-Superior Court	$354	$1,522	$1,150	$5	-$1
Interest-Jail Surcharge	$7,927	$10,229	$7,050	$10,150	$10,166
Interest-Tax Commissioner	$0	$124,367	$0	$138,200	$138,215

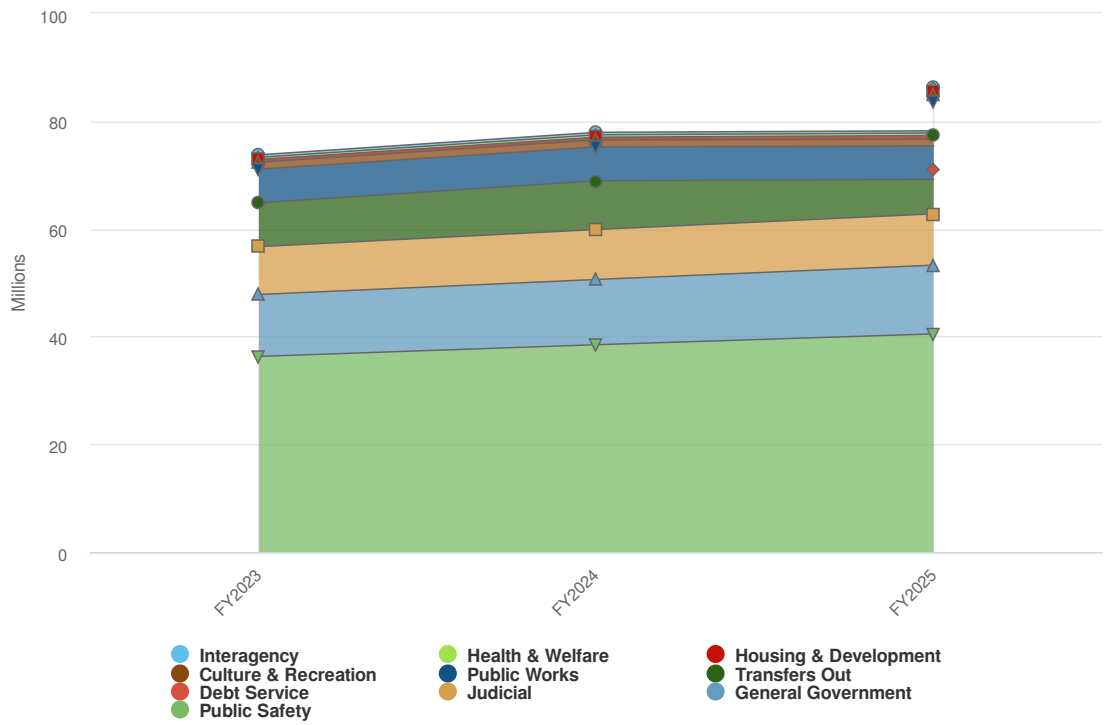
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Interest Earned- Clk Sup Court	$13,122	$11,728	$7,700	$11,850	$11,878
Interest Earned-Probate Court	$3,629	$4,839	$3,250	$3,250	$3,050
Total Interest Income:	**$753,835**	**$662,876**	**$370,150**	**$514,455**	**$514,760**
Contributions & Donations					
Donations and Fundraising	$2,619	$1,275	$0	$160	$162
Donations		$0	$0	$2,000	$2,000
Donations and Fundraising			$0	$1,350	$1,352
Donations	$10,000	$0			
Donations and Fundraising	$0	$0	$0	$45,070	$45,072
Total Contributions & Donations:	**$12,619**	**$1,275**	**$0**	**$48,580**	**$48,586**
Other Financing Sources					
Sales Proceeds-Fixed Assets	$142,494	$55,871	$45,000	$156,165	$156,178
Sales Proceeds-Land	$0	$19,144			
Allocation of Fund Balance	$0	$0	$276,545	$0	$0
Transfer from Water Fund	$1,889,750	$359,650	$908,940	$908,940	$908,940
Transfer from Debt Service	$0	$0	$0	$42,145	$42,141
Transfer from Hotel/Motel Fund	$192,799	$224,096	$185,000	$240,055	$240,050
Transfer from 800 MHz Communic	$12,810	$12,998	$13,195	$13,195	$13,195
Transfer from Forum	$514,574	$0			
Transfer from Airport	$62,220	$60,940	$61,900	$61,900	$61,900
Transfer from RomeFloyd Metro	$25,021	$23,454	$0	$15,370	$15,374
Transfer from Solid Waste	$200,000	$200,000	$200,000	$200,000	$200,000
Transfer from Recycling	$56,670	$47,590	$49,330	$49,330	$49,330
Transfer from Insurance Fund	$0	$3,000,000			
Bond Proceeds		$0	$0	$8,100,000	$8,100,000
Other Fin Src-Leases	$337,790	$6,787	$0	$48,975	$48,979
Other Fin Src-Subscriptions	$439,039	$132,574	$0	$66,515	$66,518
Total Other Financing Sources:	**$3,873,167**	**$4,143,104**	**$1,739,910**	**$9,902,590**	**$9,902,606**
Total Revenue Source:	**$69,308,185**	**$75,929,441**	**$75,821,105**	**$88,292,725**	**$88,091,222**

Expenditures by Function

Budgeted Expenditures by Function



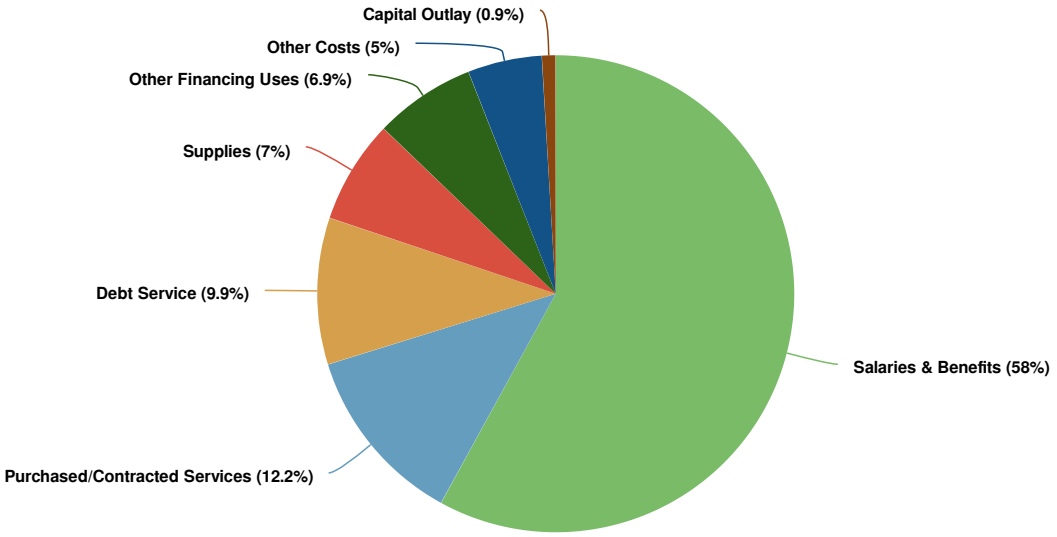
Budgeted and Historical Expenditures by Function



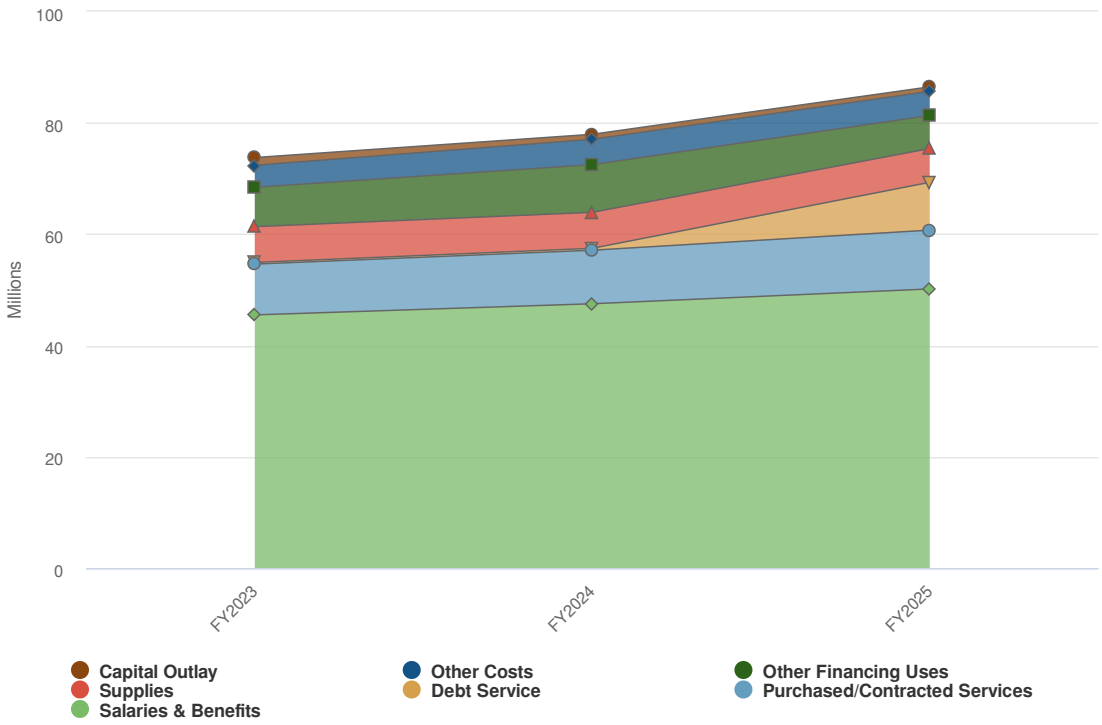
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Expenditures					
Public Safety	$36,320,629	$38,495,346	$39,368,830	$40,798,000	$40,499,810
Judicial	$8,892,161	$9,275,139	$9,560,140	$9,619,625	$9,529,802
General Government	$11,495,621	$12,111,778	$12,579,780	$12,815,955	$12,768,342
Public Works	$6,231,307	$6,300,313	$6,208,490	$6,179,965	$6,177,387
Housing & Development	$521,165	$499,373	$439,700	$674,965	$673,769
Interagency	$474,868	$461,728	$492,800	$424,300	$423,876
Culture & Recreation	$1,291,270	$1,291,270	$1,291,270	$1,291,270	$1,291,270
Health & Welfare	$383,851	$442,949	$440,865	$451,380	$451,361
Debt Service	$0	$0	$0	$8,237,510	$8,237,510
Transfers Out	$8,143,002	$9,056,420	$5,439,230	$7,384,555	$6,406,152
Total Expenditures:	**$73,753,873**	**$77,934,316**	**$75,821,105**	**$87,877,525**	**$86,459,277**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type

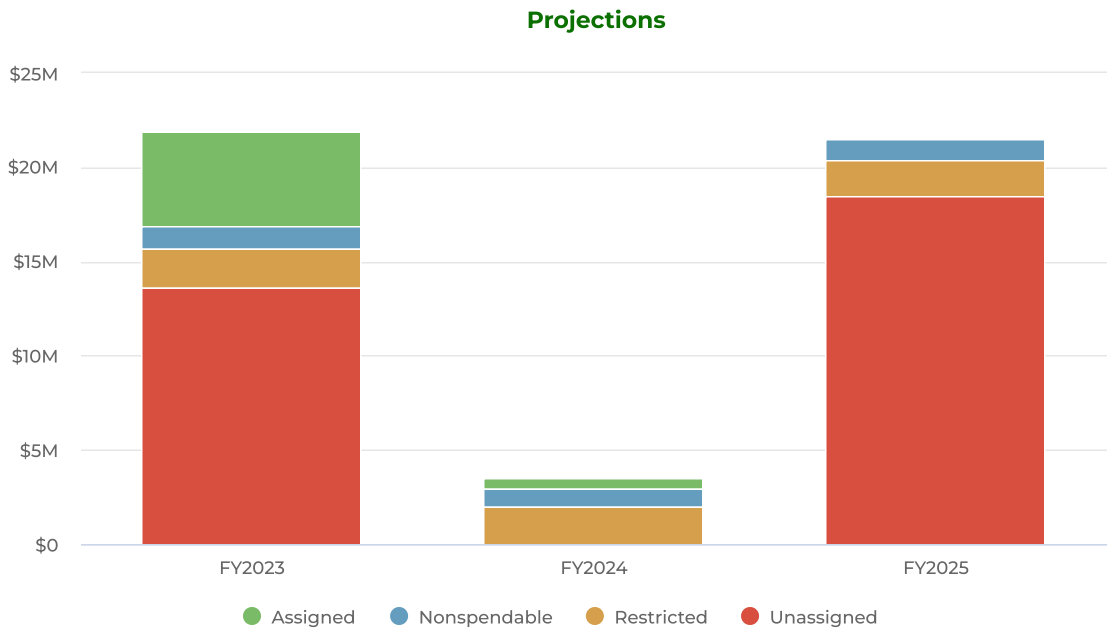


Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Expense Objects					
Salaries & Benefits	$45,481,655	$47,483,788	$49,504,320	$50,318,135	$50,145,922
Other Financing Uses	$7,070,273	$8,574,603	$5,439,230	$6,912,205	$5,933,815
Purchased/Contracted Services	$9,125,306	$9,620,038	$10,845,365	$10,753,485	$10,565,310
Capital Outlay	$1,387,565	$896,750	$450,240	$818,000	$807,713
Supplies	$6,439,367	$6,463,281	$6,303,745	$6,089,855	$6,068,277
Debt Service	$292,299	$342,456	$0	$8,594,360	$8,594,349
Other Costs	$3,957,407	$4,553,400	$3,278,205	$4,391,485	$4,343,891
Total Expense Objects:	**$73,753,873**	**$77,934,316**	**$75,821,105**	**$87,877,525**	**$86,459,277**

Fund Balance



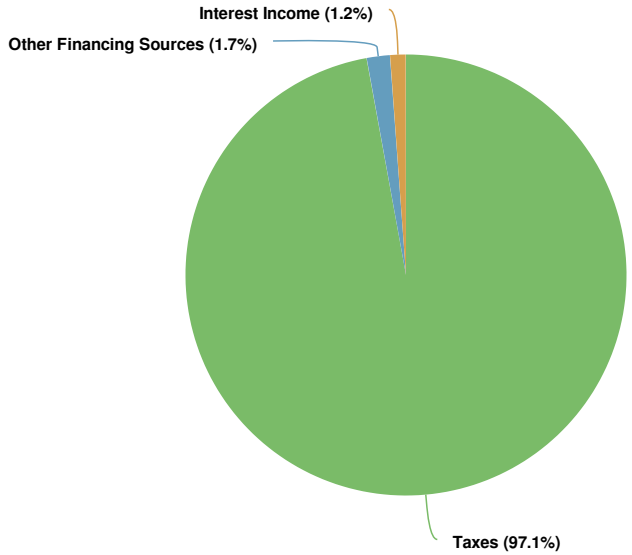
Financial Summary	FY2023	FY2024	FY2025	% Change
Fund Balance	—	—	—	
Unassigned	$13,635,713	$16,364,359	$18,499,539	13%
Assigned	$5,000,000	$561,502	$0	-100%
Restricted	$2,072,642	$1,966,037	$1,867,395	-5%
Nonspendable	$1,152,149	$963,731	$1,120,641	16.3%
Total Fund Balance:	**$21,860,504**	**$19,855,629**	**$21,487,575**	**8.2%**

Fire Fund Comprehensive Summary

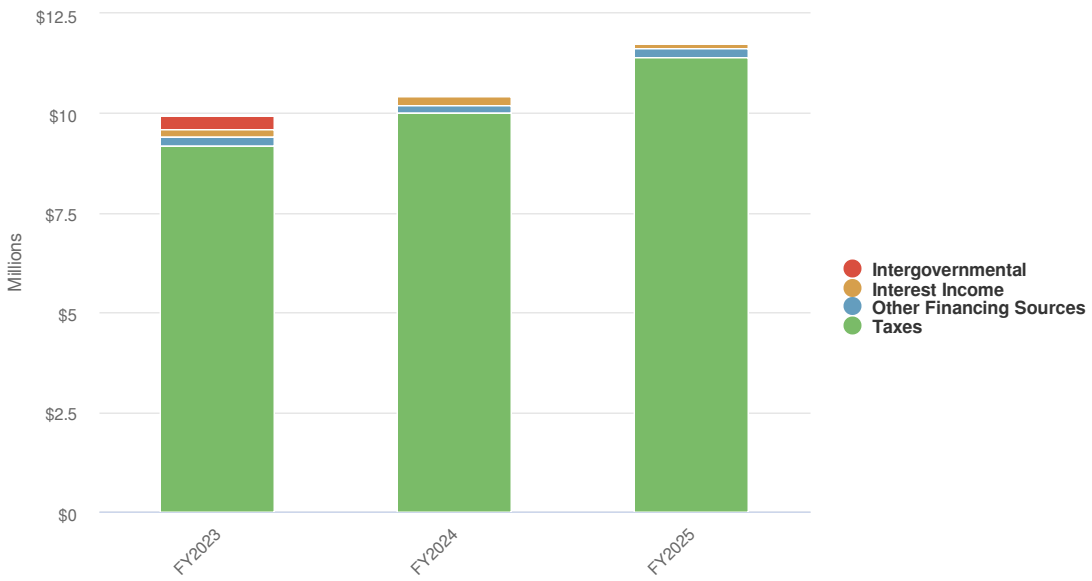
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Beginning Fund Balance:	**$8,181,099**	**$8,316,215**	**$8,299,511**	**$8,299,511**	**$8,299,511**
Revenues					
Taxes	$9,200,113	$10,018,687	$10,587,840	$11,419,165	$11,419,177
Intergovernmental	$331,076	$0			
Interest Income	$195,010	$196,088	$125,000	$136,110	$136,113
Other Financing Sources	$200,000	$200,000	$200,000	$200,000	$200,000
Total Revenues:	**$9,926,199**	**$10,414,775**	**$10,912,840**	**$11,755,275**	**$11,755,290**
Expenditures					
Other Financing Uses	$125,000	$125,000	$125,000	$125,000	$125,000
Other Costs	$9,666,081	$10,306,479	$11,680,345	$11,680,345	$11,680,345
Total Expenditures:	**$9,791,081**	**$10,431,479**	**$11,805,345**	**$11,805,345**	**$11,805,345**
Total Revenues Less Expenditures:	**$135,118**	**-$16,704**	**-$892,505**	**-$50,070**	**-$50,055**
Ending Fund Balance:	**$8,316,217**	**$8,299,511**	**$7,407,006**	**$8,249,441**	**$8,249,456**

Revenues by Source

Projected 2025 Revenues by Source



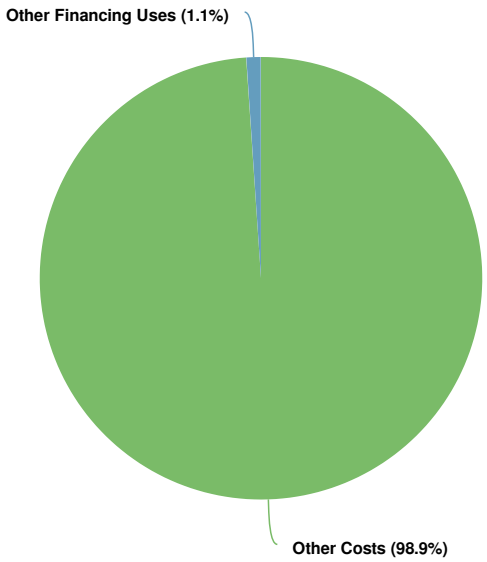
Budgeted and Historical 2025 Revenues by Source



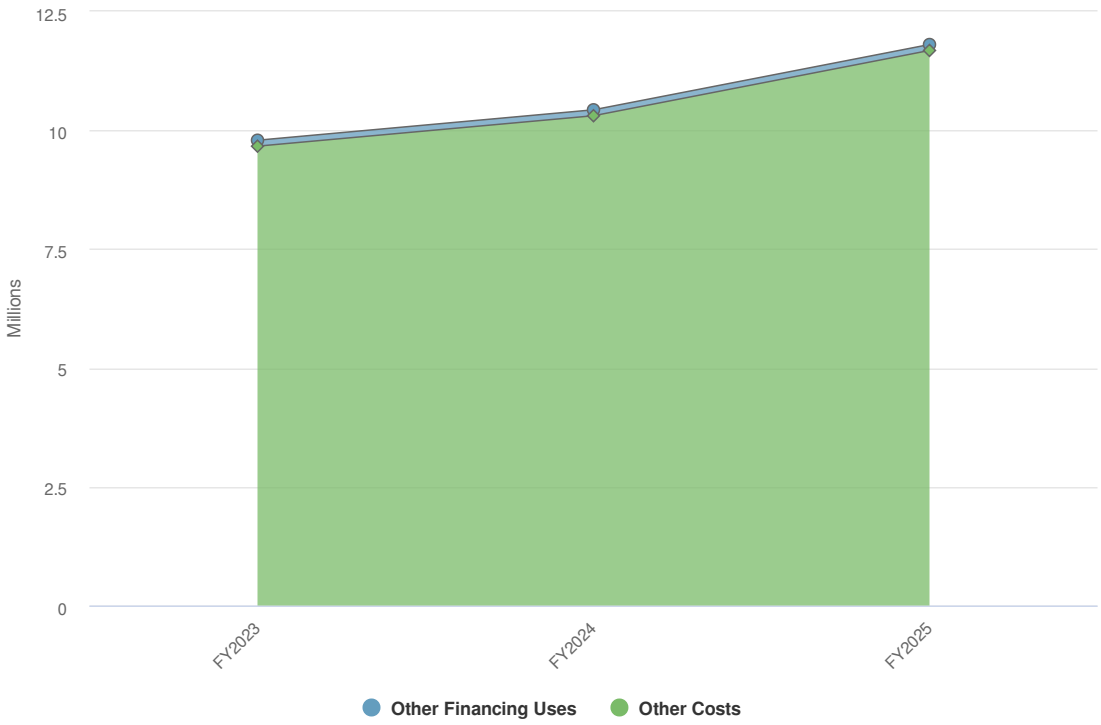
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Revenue Source					
Taxes	$9,200,113	$10,018,687	$10,587,840	$11,419,165	$11,419,177
Intergovernmental	$331,076	$0			
Interest Income	$195,010	$196,088	$125,000	$136,110	$136,113
Other Financing Sources	$200,000	$200,000	$200,000	$200,000	$200,000
Total Revenue Source:	**$9,926,199**	**$10,414,775**	**$10,912,840**	**$11,755,275**	**$11,755,290**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type

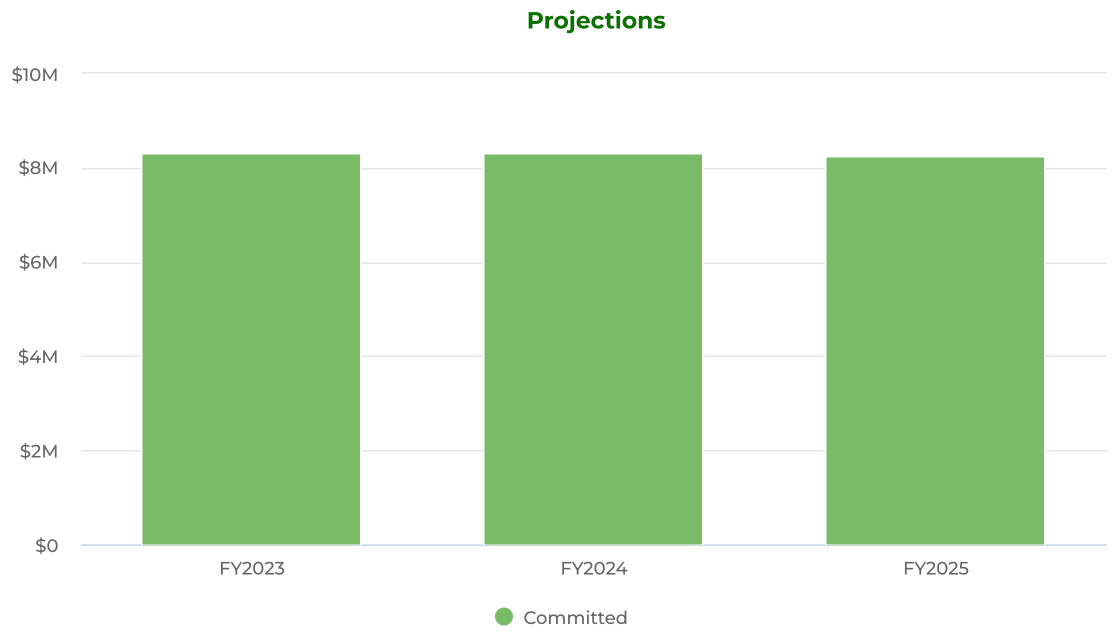


Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Expense Objects					
Other Financing Uses	$125,000	$125,000	$125,000	$125,000	$125,000
Other Costs	$9,666,081	$10,306,479	$11,680,345	$11,680,345	$11,680,345
Total Expense Objects:	**$9,791,081**	**$10,431,479**	**$11,805,345**	**$11,805,345**	**$11,805,345**

Fund Balance



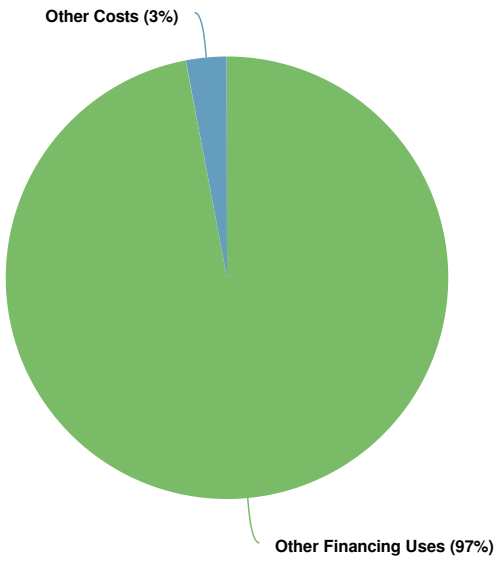
Financial Summary	FY2023	FY2024	FY2025
Fund Balance	—	—	—
Committed	$8,316,215	$8,299,511	$8,249,457
Total Fund Balance:	**$8,316,215**	**$8,299,511**	**$8,249,457**

Hotel/Motel Fund Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Beginning Fund Balance:	N/A	N/A	N/A	N/A	N/A
Revenues					
Taxes	$190,497	$219,433	$185,000	$243,290	$243,286
Interest Income	$5,843	$4,664	$5,000	$4,140	$4,139
Total Revenues:	**$196,341**	**$224,096**	**$190,000**	**$247,430**	**$247,425**
Expenditures					
Other Financing Uses	$192,799	$224,096	$185,000	$240,055	$240,050
Other Costs	$3,542	$0	$5,000	$7,375	$7,375
Total Expenditures:	**$196,341**	**$224,096**	**$190,000**	**$247,430**	**$247,425**
Ending Fund Balance:	N/A	N/A	N/A	N/A	N/A

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Expense Objects					
Other Financing Uses					
Transfer to General Fund	$192,799	$224,096	$185,000	$240,055	$240,050
Total Other Financing Uses:	**$192,799**	**$224,096**	**$185,000**	**$240,055**	**$240,050**
Other Costs					

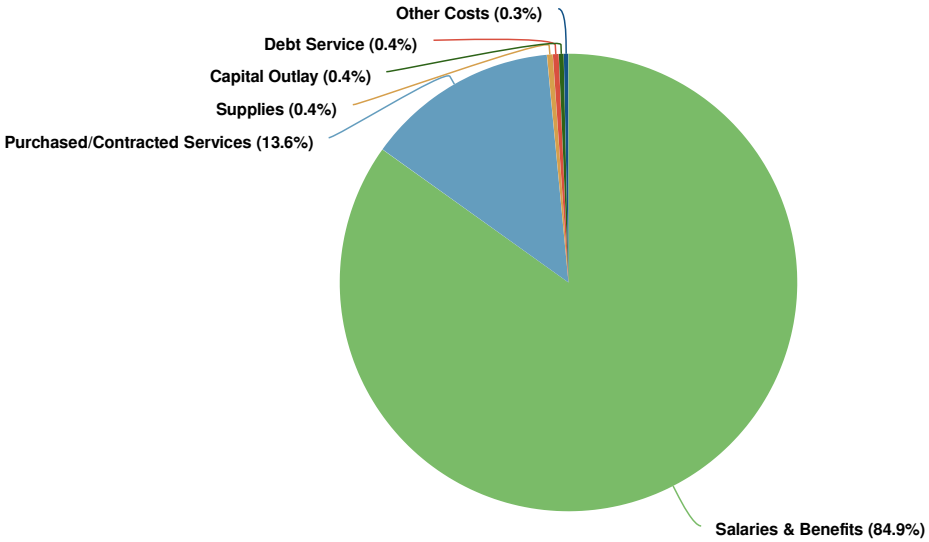
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Economic Development	$3,542	$0	$5,000	$7,375	$7,375
Total Other Costs:	**$3,542**	**$0**	**$5,000**	**$7,375**	**$7,375**
Total Expense Objects:	**$196,341**	**$224,096**	**$190,000**	**$247,430**	**$247,425**

911 Fund Comprehensive Summary

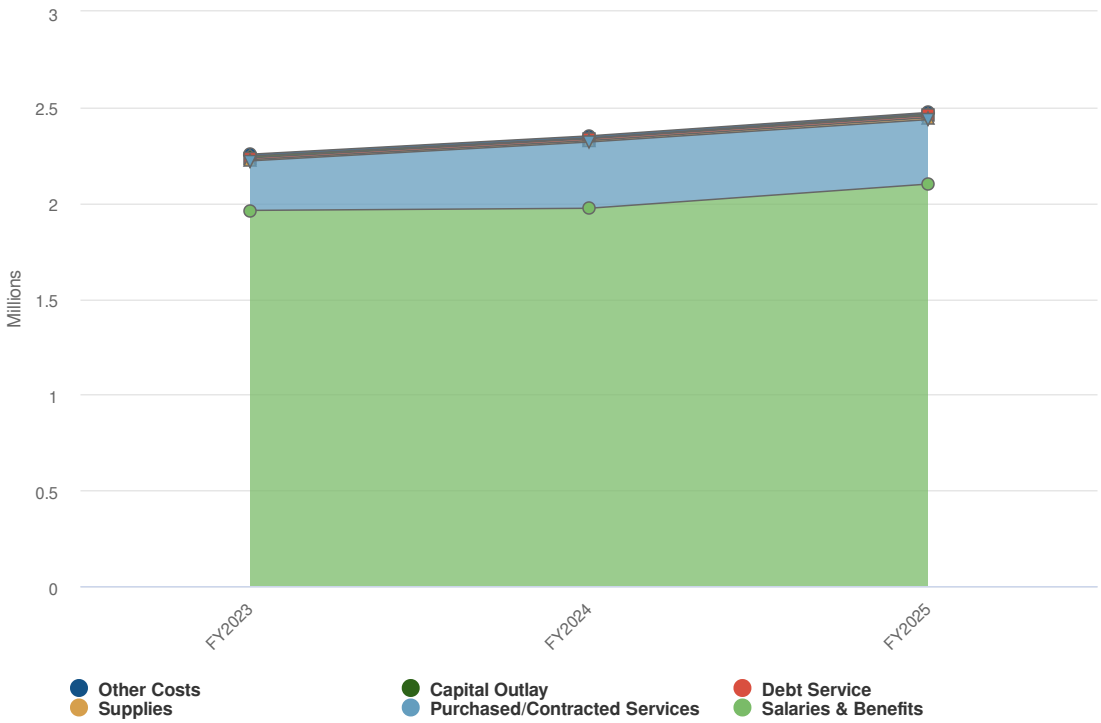
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Beginning Fund Balance:	**$410,076**	**$116,935**	**$116,900**	**$116,900**	**$116,900**
Revenues					
Intergovernmental	$2,621	$2,101	$2,000	$0	$0
Charges For Services	$1,955,634	$1,967,401	$1,964,700	$1,943,475	$1,943,487
Miscellaneous	$0	$150	$0	$40	$40
Interest Income	$3,180	$3,087	$2,000	$3,020	$3,024
Other Financing Sources	$0	$377,605	$586,385	$586,385	$586,385
Total Revenues:	**$1,961,435**	**$2,350,343**	**$2,555,085**	**$2,532,920**	**$2,532,935**
Expenditures					
Salaries & Benefits	$1,961,424	$1,972,430	$2,190,070	$2,098,910	$2,098,892
Purchased/Contracted Services	$258,494	$346,000	$330,475	$337,285	$336,538
Capital Outlay	$9,557	$4,196	$11,540	$8,795	$8,790
Supplies	$6,417	$7,544	$12,000	$10,615	$10,310
Debt Service	$9,174	$9,621	$0	$10,095	$10,090
Other Costs	$9,508	$10,587	$11,000	$8,030	$8,027
Total Expenditures:	**$2,254,575**	**$2,350,378**	**$2,555,085**	**$2,473,730**	**$2,472,647**
Total Revenues Less Expenditures:	**-$293,140**	**-$35**	**$0**	**$59,190**	**$60,289**
Ending Fund Balance:	**$116,936**	**$116,900**	**$116,900**	**$176,090**	**$177,189**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type

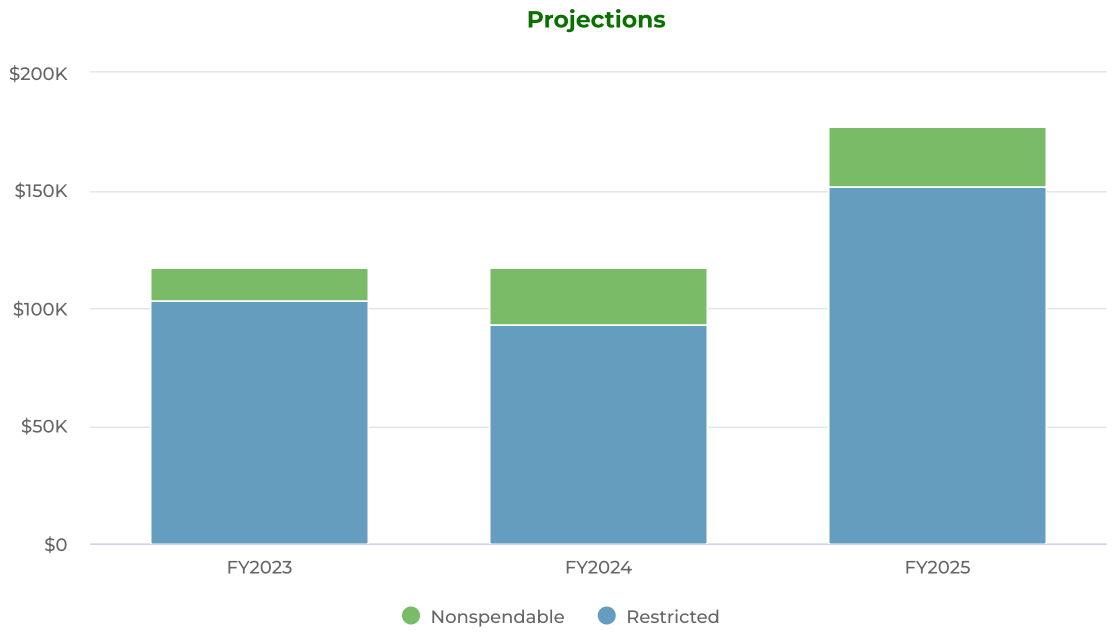


Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Expense Objects					
Salaries & Benefits					
Salaries and Wages	$1,409,148	$1,425,287	$1,599,320	$1,522,815	$1,522,810
FICA	$100,598	$101,605	$122,180	$107,365	$107,363
Tuition Reimbursement	$3,600	$7,185	$5,700	$6,305	$6,303
Worker's Compensation	$6	$1			
Health Insurance	$308,350	$306,750	$324,410	$324,410	$324,410
Voluntary Insurance	$6,757	$3,317	$3,280	$3,930	$3,929
HSA County Contribution	$2,355	$3,313	$0	$1,385	$1,380
Pension Expense	$130,610	$124,972	$135,180	$132,700	$132,696
Total Salaries & Benefits:	**$1,961,424**	**$1,972,430**	**$2,190,070**	**$2,098,910**	**$2,098,892**
Purchased/Contracted Services					
Dues & Subscriptions	$1,682	$988	$3,200	$1,660	$1,655
Travel and Training	$4,768	$11,505	$14,000	$9,850	$9,846
Repairs & Maintenance	$109,783	$148,997	$163,525	$158,005	$158,004
Legal Fees	$119	$2,297	$1,500	$850	$540
Data Processing	$418	$503	$240	$240	$0
Telephone	$114,892	$147,711	$107,730	$125,940	$125,937
Postage	$498	$430	$500	$500	$418
Basic Insurance	$21,054	$28,291	$28,920	$28,920	$28,823
800 MHz Radio Maintenance	$5,280	$5,280	$10,860	$11,320	$11,316
Total Purchased/Contracted Services:	**$258,494**	**$346,000**	**$330,475**	**$337,285**	**$336,538**
Capital Outlay					
Equipment	$4,452	$1,946	$11,540	$8,795	$8,790
Equipment Lease	$5,105	$2,250			
Total Capital Outlay:	**$9,557**	**$4,196**	**$11,540**	**$8,795**	**$8,790**
Supplies					
Supplies	$6,417	$7,544	$12,000	$10,615	$10,310
Total Supplies:	**$6,417**	**$7,544**	**$12,000**	**$10,615**	**$10,310**
Debt Service					
Subscription Fin Principal	$8,978	$8,026	$0	$8,245	$8,243
Subscription Interest	$196	$1,594	$0	$1,850	$1,846
Total Debt Service:	**$9,174**	**$9,621**	**$0**	**$10,095**	**$10,090**
Other Costs					
All Other	$4,892	$4,035	$6,000	$2,015	$2,014
City of Rome, Georgia	$4,616	$6,552	$5,000	$6,015	$6,013
Total Other Costs:	**$9,508**	**$10,587**	**$11,000**	**$8,030**	**$8,027**
Total Expense Objects:	**$2,254,575**	**$2,350,378**	**$2,555,085**	**$2,473,730**	**$2,472,647**

Fund Balance



Financial Summary	FY2023	FY2024	FY2025	% Change
Fund Balance	—	—	—	
Restricted	$103,005	$92,690	$151,486	63.4%
Nonspendable	$13,930	$24,210	$25,703	6.2%
Total Fund Balance:	**$116,935**	**$116,900**	**$177,189**	**51.6%**

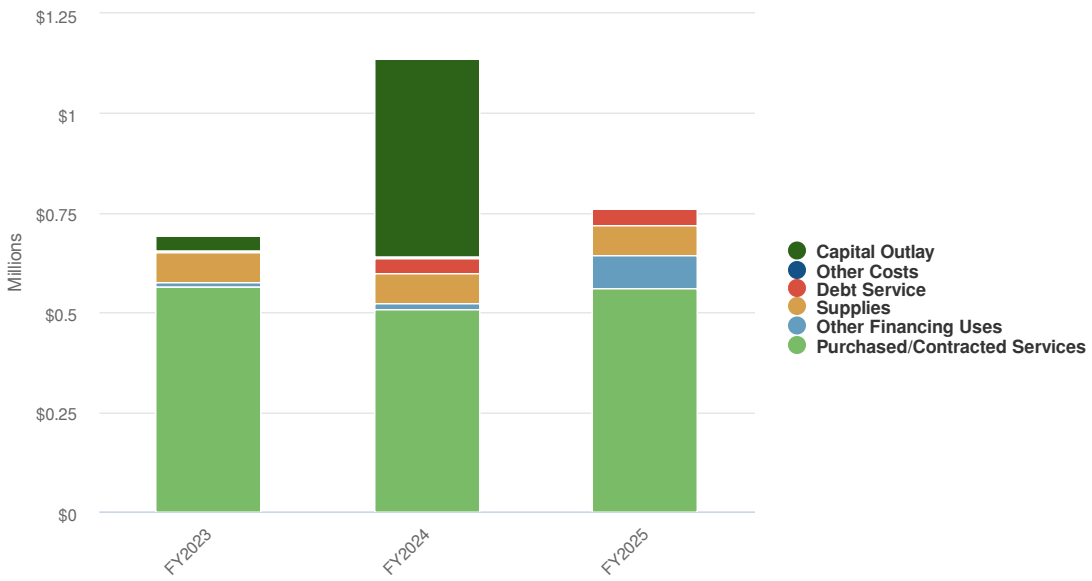
800 MHz Communication Fund

800 MHz Communication Fund Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Beginning Fund Balance:	**$4**	**$17,547**	**$17,369**	**$17,369**	**$17,369**
Revenues					
Intergovernmental	$1,223	$980	$1,000	$0	$0
Charges For Services	$384,535	$382,096	$736,620	$727,145	$727,188
Miscellaneous	$42,620	$44,934	$51,360	$43,510	$43,512
Interest Income	$14,051	$12,712	$150	$12,425	$12,431
Other Financing Sources	$268,685	$697,528			
Total Revenues:	**$711,115**	**$1,138,250**	**$789,130**	**$783,080**	**$783,131**
Expenditures					
Other Financing Uses	$12,810	$12,998	$85,310	$85,310	$85,310
Purchased/Contracted Services	$564,487	$509,114	$562,490	$559,300	$559,288
Capital Outlay	$38,435	$498,005	$42,000	$0	$0
Supplies	$75,686	$75,473	$83,000	$73,400	$73,240
Debt Service	$0	$39,780	$0	$41,175	$41,172
Other Costs	$2,154	$3,058	$2,850	$0	$0
Total Expenditures:	**$693,571**	**$1,138,428**	**$775,650**	**$759,185**	**$759,010**
Total Revenues Less Expenditures:	**$17,543**	**-$178**	**$13,480**	**$23,895**	**$24,122**
Ending Fund Balance:	**$17,547**	**$17,369**	**$30,849**	**$41,264**	**$41,491**

Expenditures by Expense Type

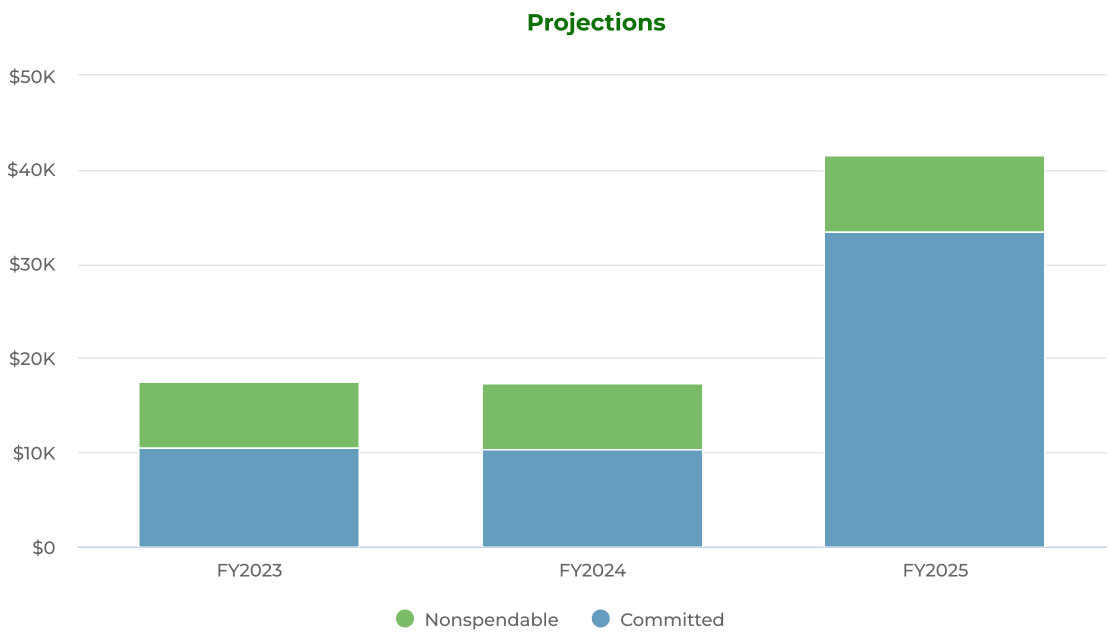
Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Expense Objects					
Other Financing Uses					
Transfer to General Fund	$12,810	$12,998	$13,195	$13,195	$13,195
Transfer to Capital Projects F	$0	$0	$72,115	$72,115	$72,115
Total Other Financing Uses:	**$12,810**	**$12,998**	**$85,310**	**$85,310**	**$85,310**
Purchased/Contracted Services					
Repairs & Maintenance	$515,659	$494,860	$520,000	$508,865	$508,859
Telephone	$466	$280	$900	$0	$0
Basic Insurance	$12,150	$13,974	$16,590	$14,985	$14,984
Tower Costs	$35,985	$0	$25,000	$35,450	$35,446
800 MHz Radio Maintenance	$228	$0			
Total Purchased/Contracted Services:	**$564,487**	**$509,114**	**$562,490**	**$559,300**	**$559,288**
Capital Outlay					
Lease-Purchase	$38,435	$0	$42,000	$0	$0
Capital Outlay-Leases	$0	$498,005			
Total Capital Outlay:	**$38,435**	**$498,005**	**$42,000**	**$0**	**$0**
Supplies					
Gas & Oil	$0	$130	$2,000	$2,000	$1,845
Utilities	$75,686	$75,343	$81,000	$71,400	$71,394
Total Supplies:	**$75,686**	**$75,473**	**$83,000**	**$73,400**	**$73,240**
Debt Service					

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Lease Fin Principal	$0	$28,280	$0	$29,330	$29,328
Lease Interest	$0	$11,500	$0	$11,845	$11,844
Total Debt Service:	**$0**	**$39,780**	**$0**	**$41,175**	**$41,172**
Other Costs					
City of Rome Georgia	$2,154	$3,058	$2,850	$0	$0
Total Other Costs:	**$2,154**	**$3,058**	**$2,850**	**$0**	**$0**
Total Expense Objects:	**$693,571**	**$1,138,428**	**$775,650**	**$759,185**	**$759,010**

Fund Balance



Financial Summary	FY2024	FY2025	% Change
Fund Balance	—	—	
Committed	$10,382	$33,494	222.6%
Nonspendable	$6,987	$7,997	14.5%
Total Fund Balance:	**$17,369**	**$41,491**	**138.9%**

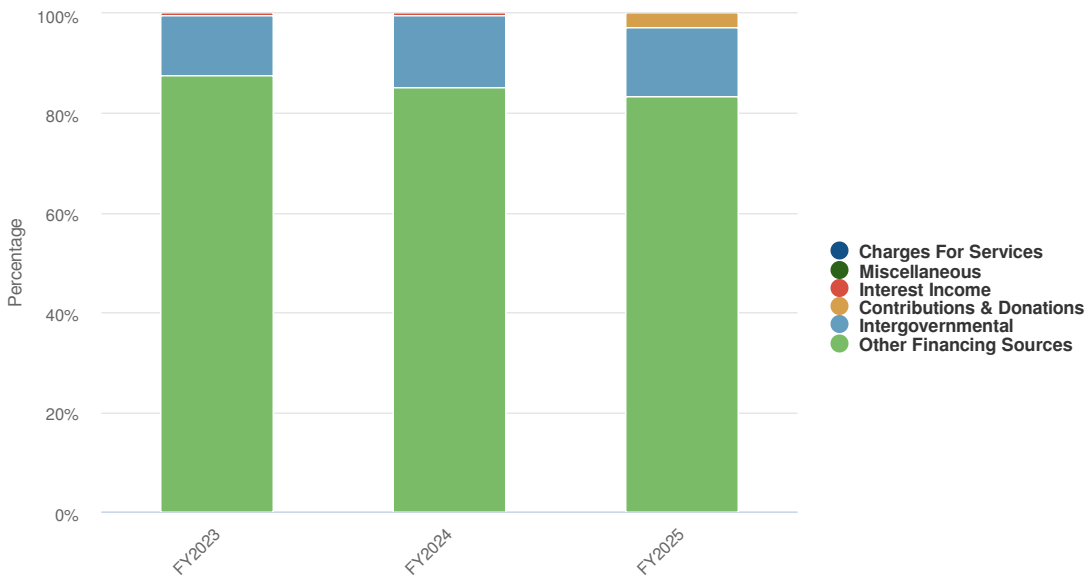
Emergency Management Fund

Emergency Management Fund Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY 2025 Approved Original Budget (Emergency Management Fund)	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Beginning Fund Balance:	**$5**	**$8,927**	**$3,237**	**$3,237**	**$3,237**	**$3,237**
Revenues						
Intergovernmental	$39,695	$50,538	$71,350	$71,350	$54,270	$54,282
Charges For Services	$0	$0	$0	$0	$120	$120
Miscellaneous	$0	$0	$0	$0	$195	$195
Interest Income	$1,053	$1,483	$500	$500	$835	$591
Contributions & Donations		$0		$0	$11,000	$11,000
Other Financing Sources	$290,520	$302,025	$315,000	$315,000	$334,335	$334,334
Total Revenues:	**$331,268**	**$354,046**	**$386,850**	**$386,850**	**$400,755**	**$400,522**
Expenditures						
Salaries & Benefits	$234,904	$267,663	$268,590	$268,590	$283,475	$283,430
Other Financing Uses	$0	$0	$0	$0	$11,000	$10,918
Purchased/Contracted Services	$32,158	$32,036	$37,045	$37,045	$38,545	$38,492
Capital Outlay	$19,021	$16,569	$16,000	$16,000	$8,000	$7,937
Supplies	$6,272	$6,349	$7,300	$7,300	$5,585	$5,573
Other Costs	$29,993	$37,119	$57,915	$57,915	$54,150	$54,012
Total Expenditures:	**$322,347**	**$359,736**	**$386,850**	**$386,850**	**$400,755**	**$400,362**
Total Revenues Less Expenditures:	**$8,920**	**-$5,690**	**$0**	**$0**	**$0**	**$160**
Ending Fund Balance:	**$8,925**	**$3,237**	**$3,237**	**$3,237**	**$3,237**	**$3,397**

Revenues by Source

Budgeted and Historical 2025 Revenues by Source

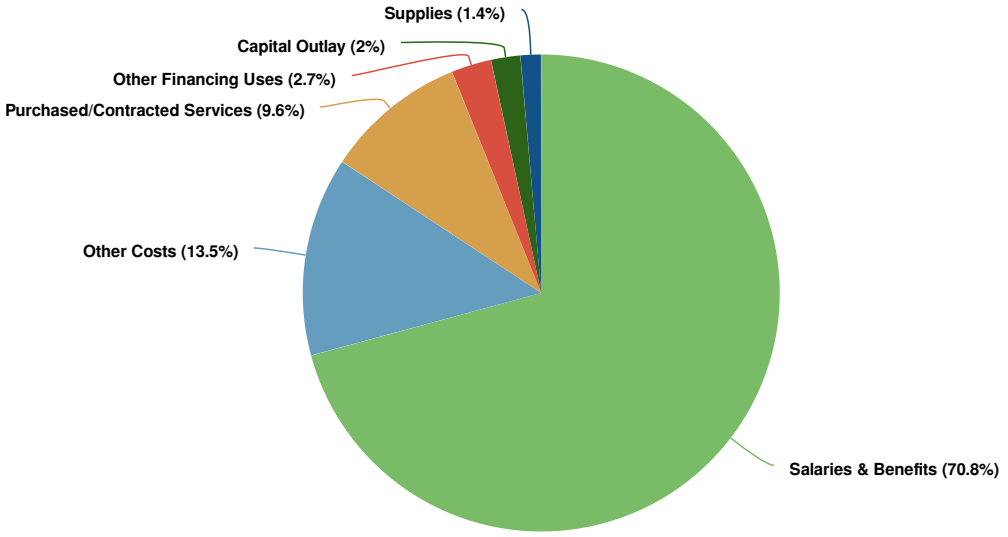


Name	FY2023 Actual	FY2024 Actual	FY 2025 Approved Original Budget (Emergency Management Fund)	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Revenue Source						
Intergovernmental						
State of GA-GEMA-Emerg. Mgt	$26,066	$34,614	$28,895	$28,895	$28,895	$28,895
State of Ga-CERT Grant	$0	$0	$4,475	$4,475	$4,340	$4,344
City of Rome	$13,629	$10,924	$10,000	$10,000	$13,895	$13,899
Haz Mit Plan HMGP Federal	$0	$0	$22,000	$22,000	$6,840	$6,840
Haz Mit Plan HMGP State	$0	$0	$980	$980	$300	$304
Weather Radios-State	$0	$5,000	$5,000	$5,000	$0	$0
Total Intergovernmental:	**$39,695**	**$50,538**	**$71,350**	**$71,350**	**$54,270**	**$54,282**
Charges For Services						
Web Cam Fees	$0	$0	$0	$0	$120	$120
Total Charges For Services:	**$0**	**$0**	**$0**	**$0**	**$120**	**$120**
Miscellaneous						
Miscellaneous-Other				$0	$195	$195
Total Miscellaneous:	**$0**	**$0**	**$0**	**$0**	**$195**	**$195**
Interest Income						
Interest Earned-Checking Acct	$1,053	$1,483	$500	$500	$835	$591
Total Interest Income:	**$1,053**	**$1,483**	**$500**	**$500**	**$835**	**$591**

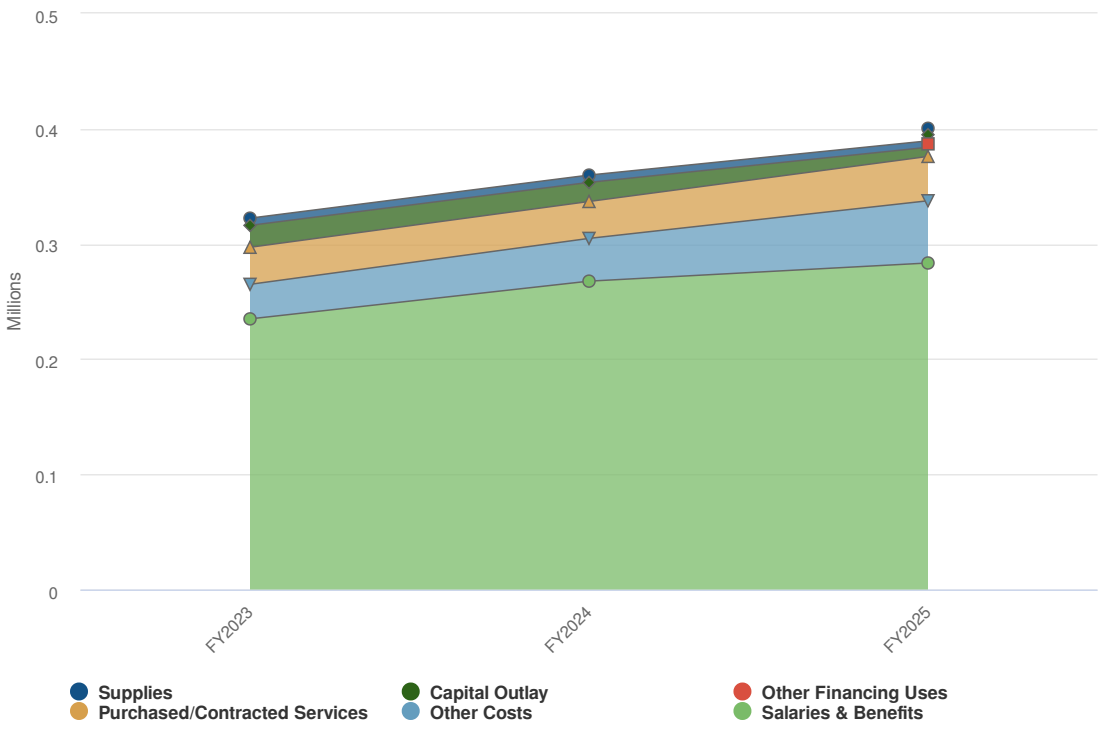
Name	FY2023 Actual	FY2024 Actual	FY 2025 Approved Original Budget (Emergency Management Fund)	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Contributions & Donations						
Donations		$0		$0	$11,000	$11,000
Total Contributions & Donations:		**$0**		**$0**	**$11,000**	**$11,000**
Other Financing Sources						
Transfer from General Fund	$290,520	$302,025	$315,000	$315,000	$334,335	$334,334
Total Other Financing Sources:	**$290,520**	**$302,025**	**$315,000**	**$315,000**	**$334,335**	**$334,334**
Total Revenue Source:	**$331,268**	**$354,046**	**$386,850**	**$386,850**	**$400,755**	**$400,522**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



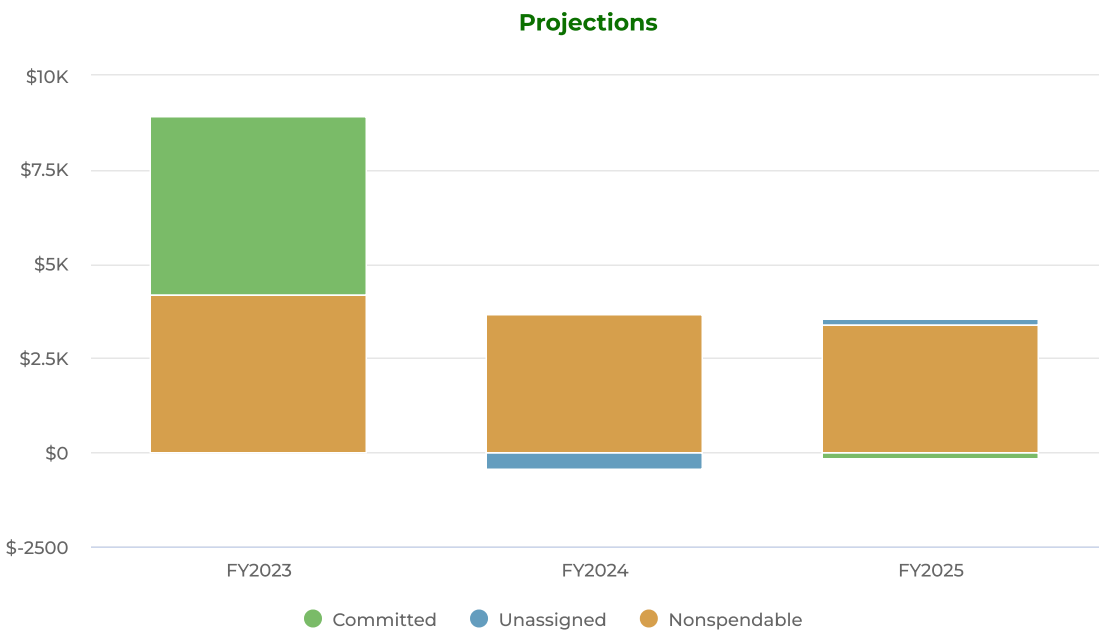
Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Expense Objects					
Salaries & Benefits					
Salaries and Wages	$133,754	$164,389	$159,110	$173,205	$173,201
FICA	$9,034	$11,282	$12,160	$11,990	$11,980
Worker's Compensation	$0	$2	$0	$5	$3
Health Insurance	$60,440	$45,210	$44,810	$44,810	$44,810
Voluntary Insurance	$1,043	$370	$380	$325	$316
HSA County Contribution	$0	$0	$0	$125	$125
Pension Expense	$30,633	$46,410	$52,130	$53,015	$52,996
Total Salaries & Benefits:	**$234,904**	**$267,663**	**$268,590**	**$283,475**	**$283,430**
Other Financing Uses					
Transfer to Capital Projects F	$0	$0	$0	$11,000	$10,918
Total Other Financing Uses:	**$0**	**$0**	**$0**	**$11,000**	**$10,918**
Purchased/Contracted Services					
Dues & Subscriptions	$84	$50	$50	$50	$38
Travel and Training	$3,756	$1,199	$3,550	$1,600	$1,593
Repairs & Maintenance	$4,155	$5,380	$4,000	$3,455	$3,449
Legal Fees	$0	$0	$0	$140	$140
Data Processing	$2,748	$3,117	$270	$0	$0

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Telephone	$1,951	$1,916	$3,660	$1,960	$1,948
Postage	$0	$0	$15	$0	$0
Basic Insurance	$6,923	$7,833	$7,740	$7,060	$7,049
Emergency Op Center R&M		$0	$0	$3,000	$2,995
800 MHz Radio Maintenance	$12,540	$12,540	$17,760	$21,280	$21,279
Total Purchased/Contracted Services:	**$32,158**	**$32,036**	**$37,045**	**$38,545**	**$38,492**
Capital Outlay					
Equipment	$510	$700			
Equipment Lease	$1,011	$0			
Code Red Weather Warning Sys	$17,500	$10,875	$11,000	$8,000	$7,937
Weather Radios	$0	$4,995	$5,000	$0	$0
Total Capital Outlay:	**$19,021**	**$16,569**	**$16,000**	**$8,000**	**$7,937**
Supplies					
Supplies	$1,706	$1,675	$3,000	$800	$793
Uniforms	$104	$287	$500	$160	$159
Gas & Oil	$4,461	$4,387	$3,800	$4,625	$4,621
Total Supplies:	**$6,272**	**$6,349**	**$7,300**	**$5,585**	**$5,573**
Other Costs					
All Other	$0	$52			
CERT Grant Expenditures	$0	$0	$4,475	$4,475	$4,344
Cell Phone App	$5,990	$2,995	$2,995	$2,995	$2,995
Haz Mit Plan HMGP	$0	$0	$24,445	$7,605	$7,600
City of Rome Georgia	$24,003	$34,071	$26,000	$39,075	$39,073
Total Other Costs:	**$29,993**	**$37,119**	**$57,915**	**$54,150**	**$54,012**
Total Expense Objects:	**$322,347**	**$359,736**	**$386,850**	**$400,755**	**$400,362**

Fund Balance



Financial Summary	FY2024	FY2025	% Change
Fund Balance	—	—	
Unassigned	$-426	$160	-137.6%
Committed	$0	$-150	0%
Nonspendable	$3,663	$3,386	-7.6%
Total Fund Balance:	**$3,237**	**$3,396**	**4.9%**

Law Library Fund Comprehensive Summary

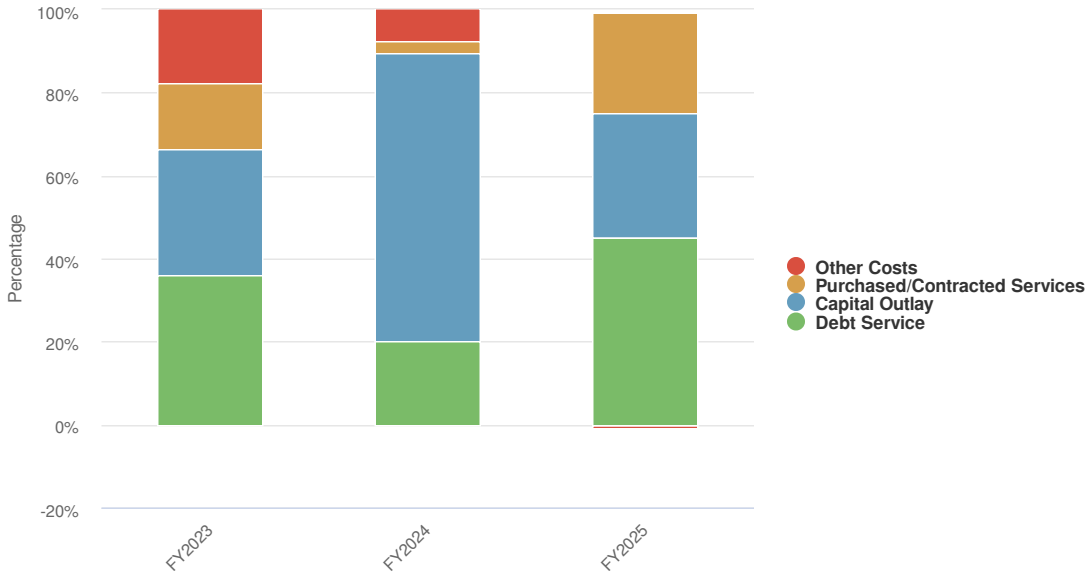
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Beginning Fund Balance:	**$134,849**	**$138,086**	**$97,236**	**$97,236**	**$97,236**
Revenues					
Charges For Services	$32,690	$35,711	$33,000	$35,260	$35,261
Interest Income	$6,320	$6,305	$6,000	$4,250	$4,250
Other Financing Sources	$5,648	$0	$0	$10,785	$10,789
Total Revenues:	**$44,657**	**$42,016**	**$39,000**	**$50,295**	**$50,301**
Expenditures					
Purchased/Contracted Services	$6,578	$2,314	$29,005	$8,795	$8,776
Capital Outlay	$12,507	$57,580	$7,000	$10,790	$10,789
Supplies	$0	$0	$600	$0	$0
Debt Service	$14,999	$16,592	$0	$16,325	$16,317
Other Costs	$7,336	$6,379	$0	$0	-$255
Total Expenditures:	**$41,420**	**$82,865**	**$36,605**	**$35,910**	**$35,627**
Total Revenues Less Expenditures:	**$3,237**	**-$40,850**	**$2,395**	**$14,385**	**$14,674**
Ending Fund Balance:	**$138,086**	**$97,236**	**$99,631**	**$111,621**	**$111,910**

Revenues by Source

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Revenue Source					
Charges For Services					
Law Library Receipts	$32,690	$35,711	$33,000	$35,260	$35,261
Total Charges For Services:	**$32,690**	**$35,711**	**$33,000**	**$35,260**	**$35,261**
Interest Income					
Interest Earned-Checking Acct	$6,320	$6,305	$6,000	$4,250	$4,250
Total Interest Income:	**$6,320**	**$6,305**	**$6,000**	**$4,250**	**$4,250**
Other Financing Sources					
Other Fin Src-Subscriptions	$5,648	$0	$0	$10,785	$10,789
Total Other Financing Sources:	**$5,648**	**$0**	**$0**	**$10,785**	**$10,789**
Total Revenue Source:	**$44,657**	**$42,016**	**$39,000**	**$50,295**	**$50,301**

Expenditures by Expense Type

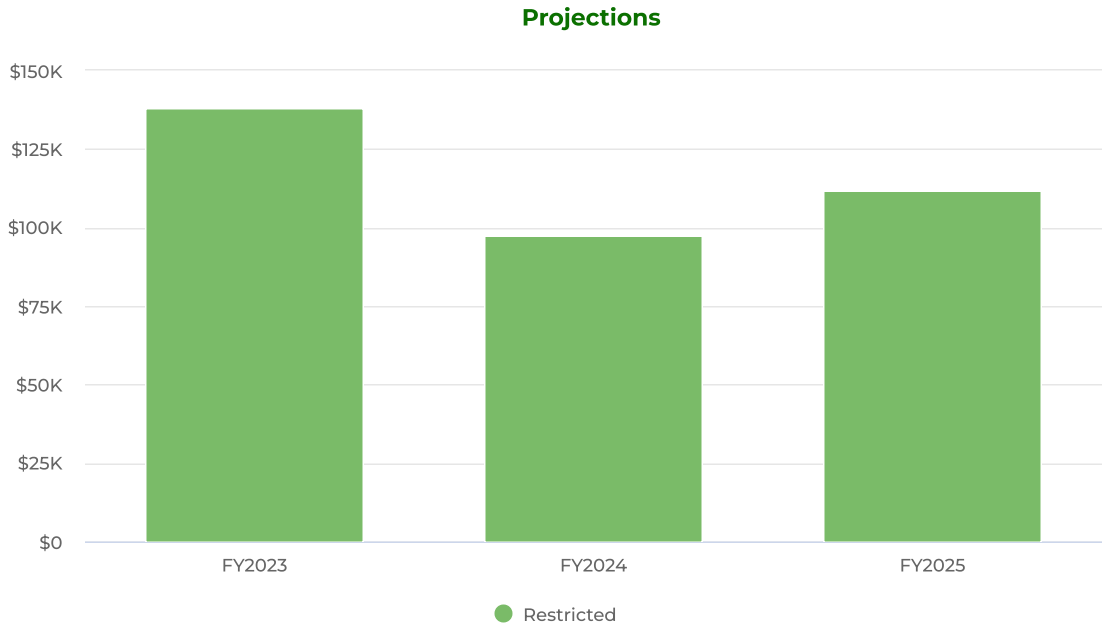
Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Expense Objects					
Purchased/Contracted Services					
Dues & Subscriptions	$6,567	$2,314	$20,800	$2,615	$2,613
Repairs & Maintenance	$0	$0	$2,000	$0	$0
Telephone		$0	$6,180	$6,180	$6,163
Postage	$11	$0	$25	$0	$0
Total Purchased/Contracted Services:	**$6,578**	**$2,314**	**$29,005**	**$8,795**	**$8,776**
Capital Outlay					
Equipment	$6,495	$57,580	$7,000	$0	$0
Lease-Purchase	$365	$0			
Capital Outlay-Subscriptions	$5,648	$0	$0	$10,790	$10,789
Total Capital Outlay:	**$12,507**	**$57,580**	**$7,000**	**$10,790**	**$10,789**
Supplies					
Supplies	$0	$0	$600	$0	$0
Total Supplies:	**$0**	**$0**	**$600**	**$0**	**$0**
Debt Service					
Subscription Fin Principal	$13,626	$15,416	$0	$15,510	$15,507
Subscription Interest	$1,373	$1,176	$0	$815	$810
Total Debt Service:	**$14,999**	**$16,592**	**$0**	**$16,325**	**$16,317**

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Other Costs					
All Other	$7,336	$6,379	$0	$0	-$255
Total Other Costs:	**$7,336**	**$6,379**	**$0**	**$0**	**-$255**
Total Expense Objects:	**$41,420**	**$82,865**	**$36,605**	**$35,910**	**$35,627**

Fund Balance



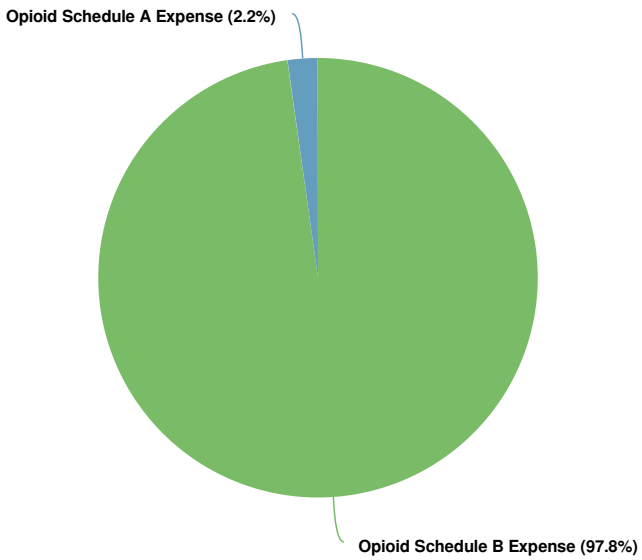
Financial Summary	FY2024	FY2025	% Change
Fund Balance	—	—	
Restricted	$97,236	$111,911	15.1%
Total Fund Balance:	**$97,236**	**$111,911**	**15.1%**

Opioid Remediation Fund Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Beginning Fund Balance:	**N/A**	**$364,100**	**$748,509**	**$748,509**	**$748,509**
Revenues					
Intergovernmental	$68,568	$431,642	$0	$163,760	$163,763
Interest Income	$12,902	$24,232	$15,000	$24,065	$24,066
Other Financing Sources	$282,630	$0			
Total Revenues:	**$364,100**	**$455,874**	**$15,000**	**$187,825**	**$187,829**
Expenditures					
Opioid Schedule A Expense	$0	$2,217	$30,000	$4,475	$4,472
Opioid Schedule B Expense	$0	$69,248	$127,100	$197,230	$197,226
Total Expenditures:	**$0**	**$71,465**	**$157,100**	**$201,705**	**$201,698**
Total Revenues Less Expenditures:	**$364,100**	**$384,409**	**-$142,100**	**-$13,880**	**-$13,868**
Ending Fund Balance:	**N/A**	**$748,509**	**$606,409**	**$734,629**	**$734,641**

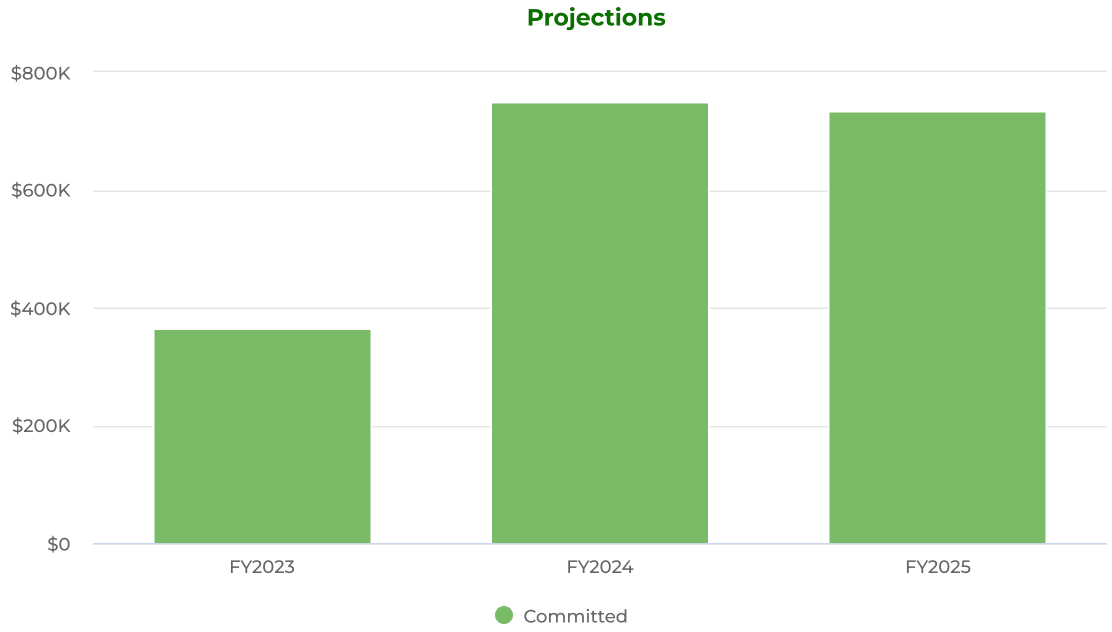
Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Expense Objects					
Opioid Schedule A Expense	$0	$2,217	$30,000	$4,475	$4,472
Opioid Schedule B Expense	$0	$69,248	$127,100	$197,230	$197,226
Total Expense Objects:	**$0**	**$71,465**	**$157,100**	**$201,705**	**$201,698**

Fund Balance



Financial Summary	FY2024	FY2025	% Change
Fund Balance	—	—	
Committed	$748,509	$734,641	-1.9%
Total Fund Balance:	**$748,509**	**$734,641**	**-1.9%**

Solid Waste Fund Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Beginning Fund Balance:	**$1,155,171**	**$1,293,266**	**$1,514,725**	**$1,514,725**	**$1,514,725**
Revenues					
Taxes	$1,732,850	$1,907,752	$2,065,530	$2,267,200	$2,267,236
Intergovernmental	$131,648	$0			
Interest Income	$27,122	$31,751	$20,000	$32,420	$32,422
Total Revenues:	**$1,891,620**	**$1,939,503**	**$2,085,530**	**$2,299,620**	**$2,299,658**
Expenditures					
Salaries & Benefits	$444,347	$419,624	$622,495	$469,080	$468,738
Other Financing Uses	$508,612	$519,705	$551,140	$608,915	$598,837
Purchased/Contracted Services	$373,102	$359,361	$365,615	$375,255	$374,854
Capital Outlay	$0	$0	$9,500	$0	$0
Supplies	$26,478	$29,084	$30,620	$29,050	$28,633
Other Costs	$400,986	$390,268	$425,500	$383,000	$382,461
Total Expenditures:	**$1,753,525**	**$1,718,043**	**$2,004,870**	**$1,865,300**	**$1,853,524**
Total Revenues Less Expenditures:	**$138,095**	**$221,459**	**$80,660**	**$434,320**	**$446,134**
Ending Fund Balance:	**$1,293,266**	**$1,514,725**	**$1,595,385**	**$1,949,045**	**$1,960,859**

Revenues by Source

Projected 2025 Revenues by Source

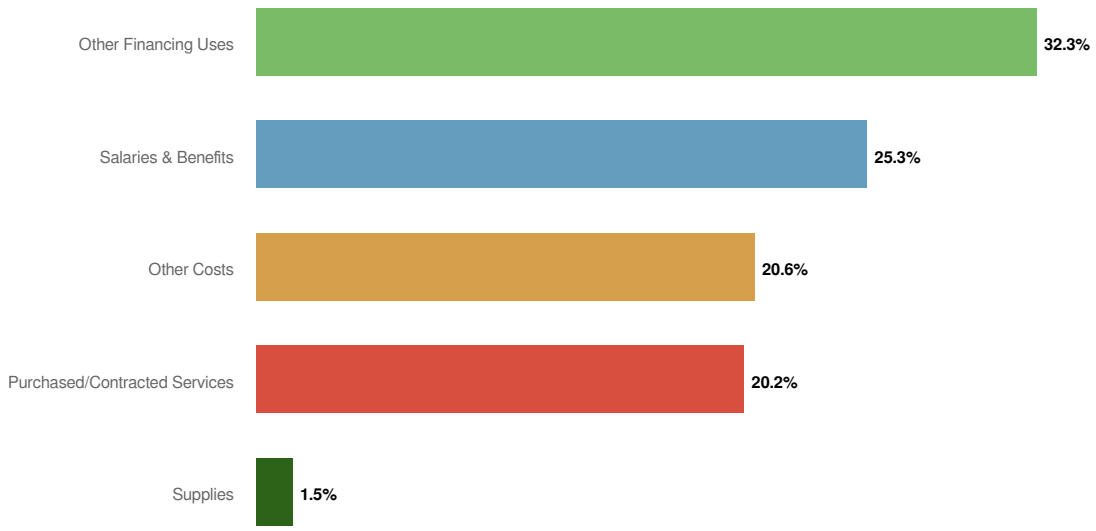


Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Revenue Source					

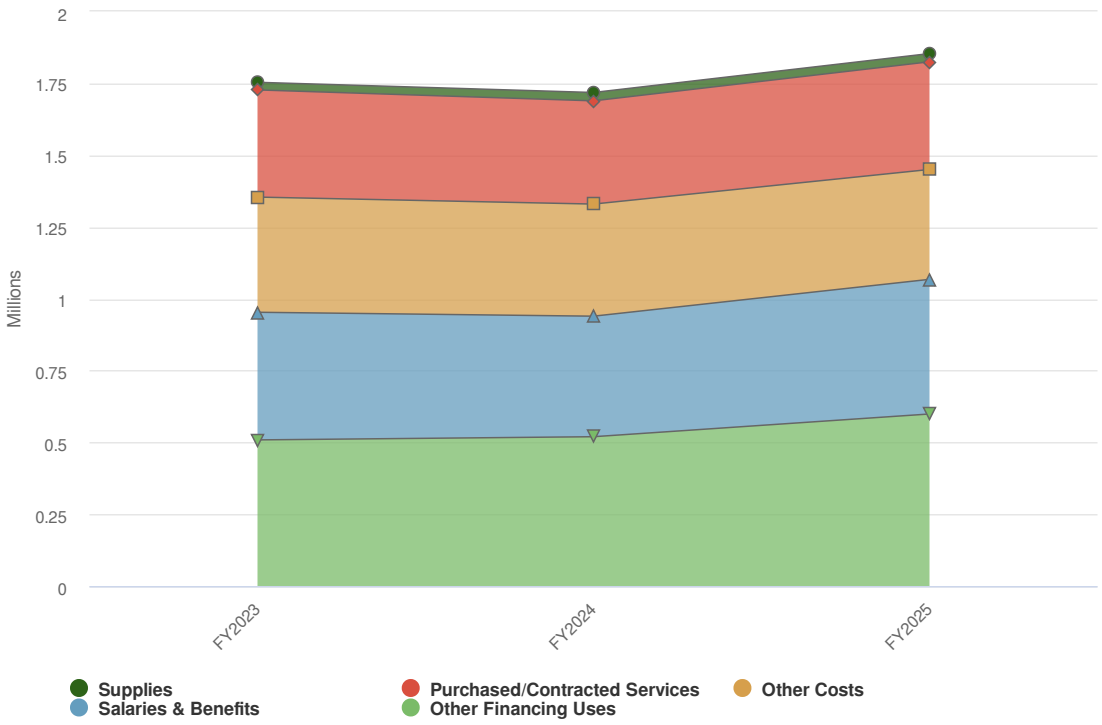
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Taxes					
Property Tax on Digest-Current	$1,331,040	$1,475,938	$1,622,100	$1,726,540	$1,726,550
Property Tax-Prior Year	$65,867	$84,461	$97,300	$180,445	$180,449
Motor Vehicle Taxes	$14,908	$14,742	$17,030	$13,790	$13,792
Mobile Home Taxes	$7,673	$6,139	$7,000	$6,825	$6,827
Recording Intangible Taxes	$16,112	$19,103	$16,000	$20,025	$20,028
Timber Tax	$1,078	$1,402	$1,000	$1,115	$1,119
Motor Vehicle TAVT	$282,141	$289,223	$290,000	$298,050	$298,055
Railroad Equipment Tax	$2,297	$2,651	$2,600	$2,800	$2,801
Penalties & Int.-Prop. Taxes	$5,585	$5,887	$5,500	$8,100	$8,104
Clerk of Court-Real Est. TX Fe	$6,148	$8,207	$7,000	$9,510	$9,511
Total Taxes:	**$1,732,850**	**$1,907,752**	**$2,065,530**	**$2,267,200**	**$2,267,236**
Intergovernmental					
State of GA	$131,648	$0			
Total Intergovernmental:	**$131,648**	**$0**			
Interest Income					
Interest Earned-Checking Acct	$27,122	$31,751	$20,000	$32,420	$32,422
Total Interest Income:	**$27,122**	**$31,751**	**$20,000**	**$32,420**	**$32,422**
Total Revenue Source:	**$1,891,620**	**$1,939,503**	**$2,085,530**	**$2,299,620**	**$2,299,658**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



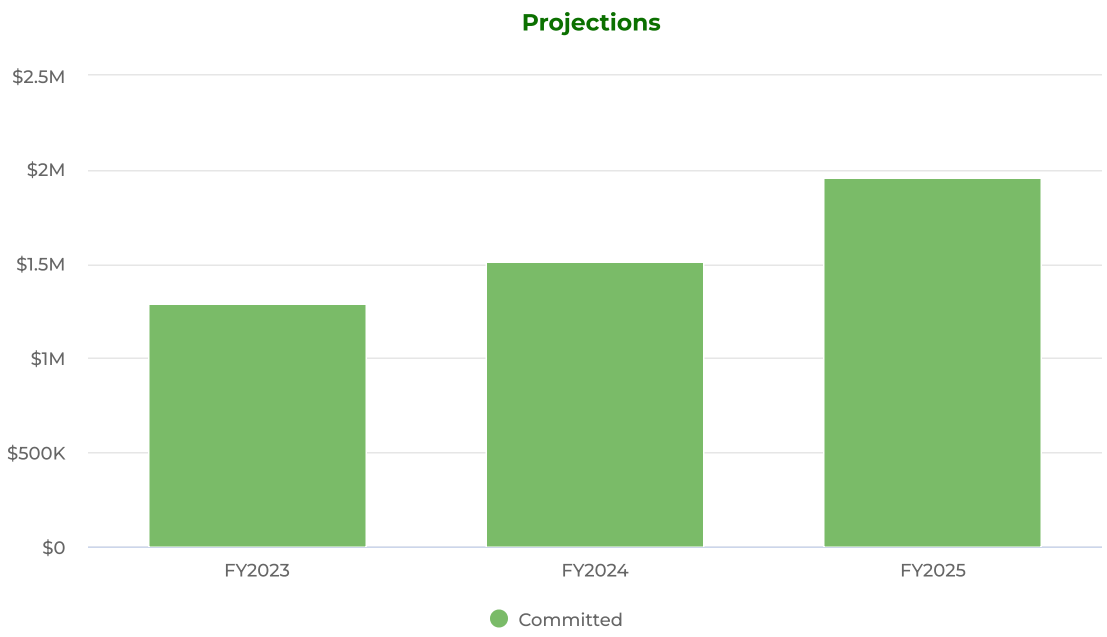
Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Expense Objects					
Salaries & Benefits					
Salaries and Wages	$351,229	$342,719	$538,630	$396,400	$396,399
FICA	$26,406	$25,572	$41,110	$29,385	$29,379
Tuition Reimbursement	$3,500	$0			
Worker's Compensation	$1,275	$541	$1,200	$85	$81
Health Insurance	$22,510	$33,070	$22,730	$22,730	$22,730
Voluntary Insurance	$403	$772	$520	$520	$514
HSA County Contribution	$125	$500	$510	$510	$188
Pension Expense	$38,900	$16,450	$17,795	$19,450	$19,448
Total Salaries & Benefits:	**$444,347**	**$419,624**	**$622,495**	**$469,080**	**$468,738**
Other Financing Uses					
Transfer to General Fund	$200,000	$200,000	$200,000	$200,000	$200,000
Transfer to Fire	$200,000	$200,000	$200,000	$200,000	$200,000
Transfer to Capital Projects F	$0	$20,481	$24,000	$24,000	$13,927
Transfer to Recycling Fund	$108,612	$99,223	$127,140	$184,915	$184,911
Total Other Financing Uses:	**$508,612**	**$519,705**	**$551,140**	**$608,915**	**$598,837**
Purchased/Contracted Services					
Dues & Subscriptions	$200	$355	$365	$365	$0

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Travel and Training	$11	$2,406	$2,200	$1,200	$1,169
Repairs & Maintenance	$9,016	$17,494	$25,250	$31,065	$31,064
Legal Fees	$0	$183			
Telephone	$4,169	$2,503	$540	$795	$793
Remote Site Operation	$359,251	$335,964	$337,260	$341,830	$341,828
800 MHz Radio Maintenance	$456	$456			
Total Purchased/Contracted Services:	**$373,102**	**$359,361**	**$365,615**	**$375,255**	**$374,854**
Capital Outlay					
Equipment	$0	$0	$9,500	$0	$0
Total Capital Outlay:	**$0**	**$0**	**$9,500**	**$0**	**$0**
Supplies					
Supplies	$3,578	$3,144	$3,500	$1,725	$1,714
Uniforms	$751	$943	$1,000	$1,000	$640
Gas & Oil	$1,362	$1,268	$1,200	$1,370	$1,368
Small Tools	$223	$261	$800	$200	$159
Utilities-Remote Sites	$20,564	$23,468	$24,120	$24,755	$24,752
Total Supplies:	**$26,478**	**$29,084**	**$30,620**	**$29,050**	**$28,633**
Other Costs					
Tipping Fees	$375,207	$364,774	$400,000	$357,500	$357,444
All Other	$779	$494	$500	$500	$17
City of Rome, Georgia	$25,000	$25,000	$25,000	$25,000	$25,000
Total Other Costs:	**$400,986**	**$390,268**	**$425,500**	**$383,000**	**$382,461**
Total Expense Objects:	**$1,753,525**	**$1,718,043**	**$2,004,870**	**$1,865,300**	**$1,853,524**

Fund Balance



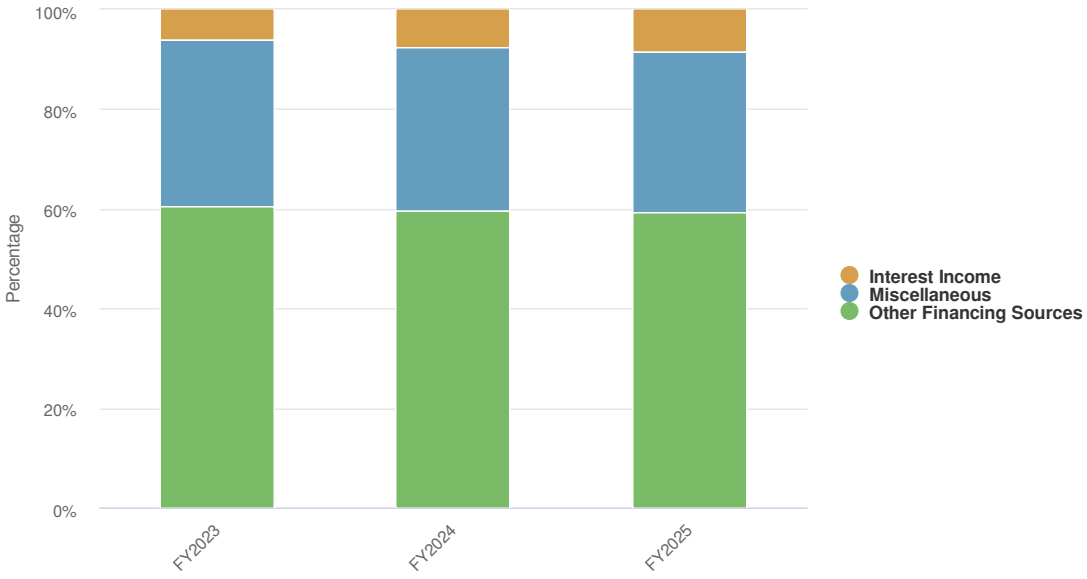
Financial Summary	FY2024	FY2025	% Change
Fund Balance	—	—	
Committed	$1,514,725	$1,960,860	29.5%
Total Fund Balance:	**$1,514,725**	**$1,960,860**	**29.5%**

Stadium Maintenance Fund Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Beginning Fund Balance:	**$238,115**	**$310,751**	**$409,349**	**$409,349**	**$409,349**
Revenues					
Miscellaneous	$54,955	$54,955	$54,955	$54,955	$54,955
Interest Income	$9,813	$12,822	$8,000	$34,780	$14,066
Other Financing Sources	$100,000	$100,000	$100,000	$100,000	$100,000
Total Revenues:	**$164,768**	**$167,777**	**$162,955**	**$189,735**	**$169,021**
Expenditures					
Purchased/Contracted Services	$92,134	$69,179	$162,955	$189,735	$189,734
Total Expenditures:	**$92,134**	**$69,179**	**$162,955**	**$189,735**	**$189,734**
Total Revenues Less Expenditures:	**$72,634**	**$98,599**	**$0**	**$0**	**-$20,713**
Ending Fund Balance:	**$310,749**	**$409,350**	**$409,349**	**$409,349**	**$388,636**

Revenues by Source

Budgeted and Historical 2025 Revenues by Source

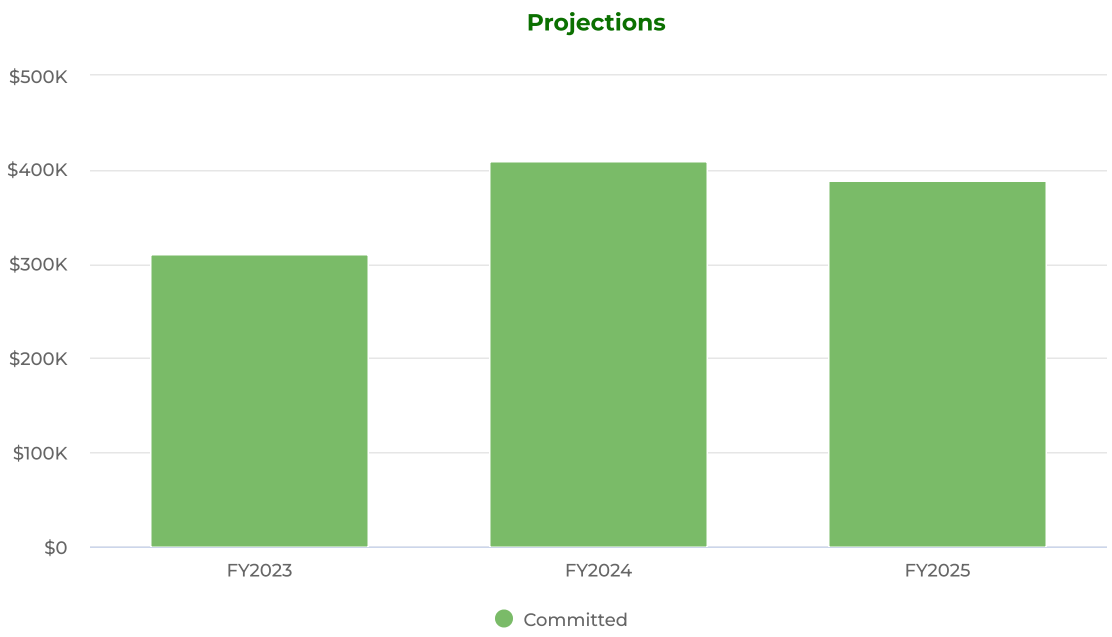


Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Revenue Source					
Miscellaneous					
Stadium Naming Rights	$24,955	$24,955	$24,955	$24,955	$24,955
Capital Contribution	$30,000	$30,000	$30,000	$30,000	$30,000
Total Miscellaneous:	**$54,955**	**$54,955**	**$54,955**	**$54,955**	**$54,955**
Interest Income					
Interest Earned-Checking Acct	$9,813	$12,822	$8,000	$34,780	$14,066
Total Interest Income:	**$9,813**	**$12,822**	**$8,000**	**$34,780**	**$14,066**
Other Financing Sources					
Transfer from General Fund	$100,000	$100,000	$100,000	$100,000	$100,000
Total Other Financing Sources:	**$100,000**	**$100,000**	**$100,000**	**$100,000**	**$100,000**
Total Revenue Source:	**$164,768**	**$167,777**	**$162,955**	**$189,735**	**$169,021**

Expenditures by Expense Type

Name	FY2023 Actual	FY2024 Actual	FY 2025 Approved Original Budget (Stadium Maintenance Fund)	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Expense Objects						
Purchased/Contracted Services						
Repairs & Maintenance	$92,134	$69,179	$162,955	$162,955	$189,735	$189,734
Total Purchased/Contracted Services:	**$92,134**	**$69,179**	**$162,955**	**$162,955**	**$189,735**	**$189,734**
Total Expense Objects:	**$92,134**	**$69,179**	**$162,955**	**$162,955**	**$189,735**	**$189,734**

Fund Balance



Financial Summary	FY2024	FY2025	% Change
Fund Balance	—	—	
Committed	$409,349	$388,637	-5.1%
Total Fund Balance:	**$409,349**	**$388,637**	**-5.1%**

Sheriff Office Special Revenue

Sheriff Office Special Revenue Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Beginning Fund Balance:	**$32,264**	**$36,614**	**$45,243**	**$45,243**	**$45,243**
Revenues					
Contributions & Donations	$66,209	$58,073	$50,000	$63,030	$63,035
Total Revenues:	**$66,209**	**$58,073**	**$50,000**	**$63,030**	**$63,035**
Expenditures					
Other Costs	$61,859	$49,444	$50,000	$63,030	$42,560
Total Expenditures:	**$61,859**	**$49,444**	**$50,000**	**$63,030**	**$42,560**
Total Revenues Less Expenditures:	**$4,349**	**$8,629**	**$0**	**$0**	**$20,474**
Ending Fund Balance:	**$36,613**	**$45,243**	**$45,243**	**$45,243**	**$65,717**

Fund Balance

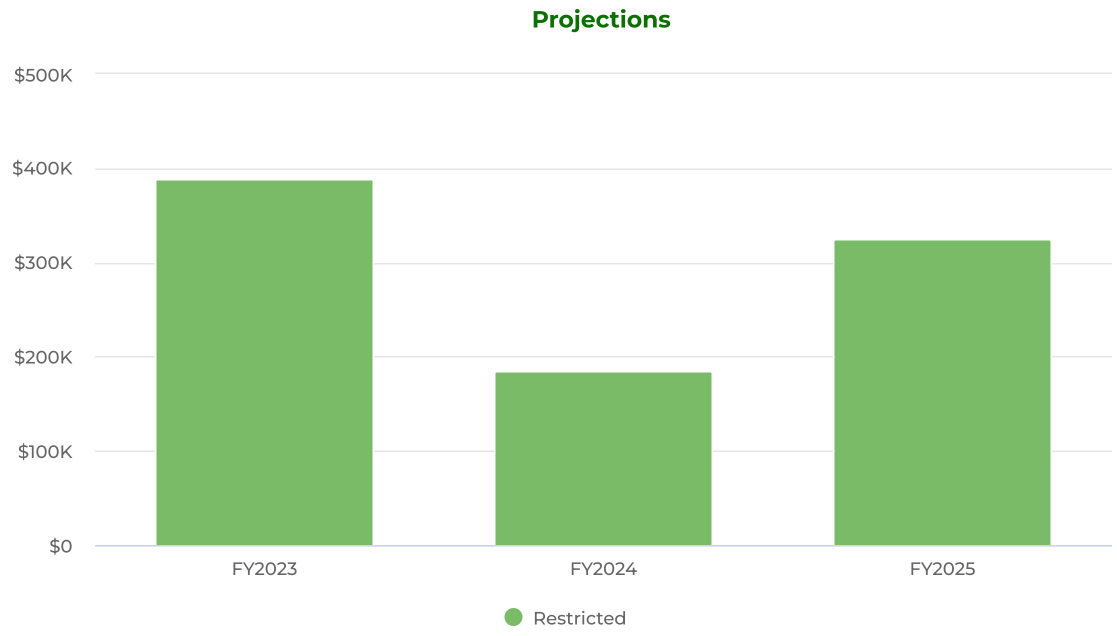


Financial Summary	FY2024	FY2025	% Change
Fund Balance	—	—	
Restricted	$45,243	$65,717	45.3%
Total Fund Balance:	**$45,243**	**$65,717**	**45.3%**

Inmate Benefit Fund Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Beginning Fund Balance:	**$311,845**	**$388,371**	**$185,230**	**$185,230**	**$185,230**
Revenues					
Charges For Services	$742,108	$759,441	$740,000	$672,715	$812,447
Interest Income	$3,668	$4,150	$2,500	$2,610	$2,613
Total Revenues:	**$745,776**	**$763,591**	**$742,500**	**$675,325**	**$815,060**
Expenditures					
Purchased/Contracted Services	$286,456	$488,959	$428,500	$291,655	$291,523
Capital Outlay	$61,979	$90,475	$73,000	$46,995	$46,831
Supplies	$306,996	$372,420	$240,000	$309,710	$309,638
Other Costs	$13,819	$14,878	$1,000	$26,965	$26,956
Total Expenditures:	**$669,249**	**$966,732**	**$742,500**	**$675,325**	**$674,948**
Total Revenues Less Expenditures:	**$76,527**	**-$203,141**	**$0**	**$0**	**$140,112**
Ending Fund Balance:	**$388,372**	**$185,230**	**$185,230**	**$185,230**	**$325,342**

Fund Balance



Financial Summary	FY2024	FY2025	% Change
Fund Balance	—	—	
Total Fund Balance:	**$185,230**	**$325,342**	**75.6%**

Financial Summary	FY2024	FY2025	% Change
Restricted	$185,230	$325,342	75.6%
Total Fund Balance:	**$185,230**	**$325,342**	**75.6%**

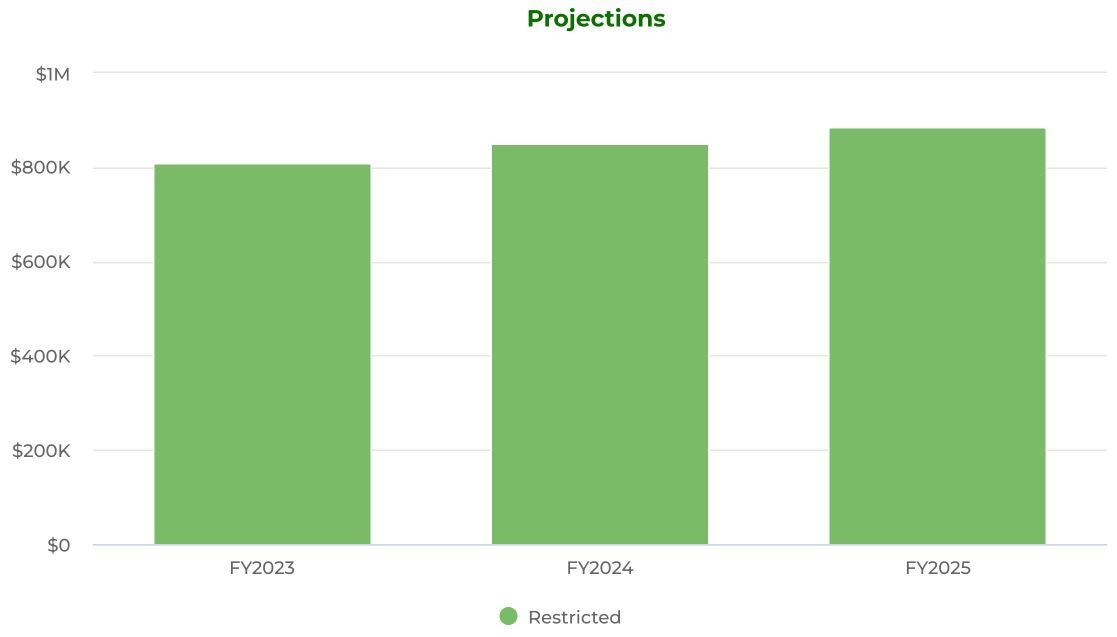
American Rescue Plan Act Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Beginning Fund Balance:	**$5,820**	**$408,285**	**N/A**	**N/A**	**N/A**
Revenues					
Intergovernmental					
American Rescue Plan Act	$744,660	$895,629	$5,966,580	$5,724,680	$5,724,640
Total Intergovernmental:	**$744,660**	**$895,629**	**$5,966,580**	**$5,724,680**	**$5,724,640**
Interest Income					
Interest Earned-Checking Acct	$335,247	$291,522	$250,000	$127,380	$127,378
Total Interest Income:	**$335,247**	**$291,522**	**$250,000**	**$127,380**	**$127,378**
Total Revenues:	**$1,079,907**	**$1,187,150**	**$6,216,580**	**$5,852,060**	**$5,852,018**
Expenditures					
Other Financing Uses					
Transfer to General Fund	$0	$699,807	$250,000	$127,380	$127,378
Total Other Financing Uses:	**$0**	**$699,807**	**$250,000**	**$127,380**	**$127,378**
Capital Outlay					
Blacks Bluff Culvert Project	$304,429	$0			
Treatment Plant Chemical Conv	$0	$118,750	$1,164,510	$928,425	$928,391
Admin Bldg HVAC System	$17,612	$776,879			
Cave Spring Park Upgrades	$355,400	$0			
Big Texas Valley Water Proj	$0	$0	$4,802,070	$4,796,255	$4,796,249
Total Capital Outlay:	**$677,441**	**$895,629**	**$5,966,580**	**$5,724,680**	**$5,724,640**
Total Expenditures:	**$677,441**	**$1,595,436**	**$6,216,580**	**$5,852,060**	**$5,852,018**
Total Revenues Less Expenditures:	**$402,466**	**-$408,286**	**$0**	**$0**	**$0**
Ending Fund Balance:	**$408,286**	**-$1**	**N/A**	**N/A**	**N/A**

SPLOST-1996 Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Beginning Fund Balance:	**$774,001**	**$810,402**	**$849,200**	**$849,200**	**$849,200**
Revenues					
Interest Income	$36,401	$38,798	$25,000	$36,340	$36,341
Total Revenues:	**$36,401**	**$38,798**	**$25,000**	**$36,340**	**$36,341**
Expenditures					
Capital Outlay	$0	$0	$870,000	$870,000	$0
Total Expenditures:	**$0**	**$0**	**$870,000**	**$870,000**	**$0**
Total Revenues Less Expenditures:	**$36,401**	**$38,798**	**-$845,000**	**-$833,660**	**$36,341**
Ending Fund Balance:	**$810,402**	**$849,200**	**$4,200**	**$15,540**	**$885,541**

Fund Balance

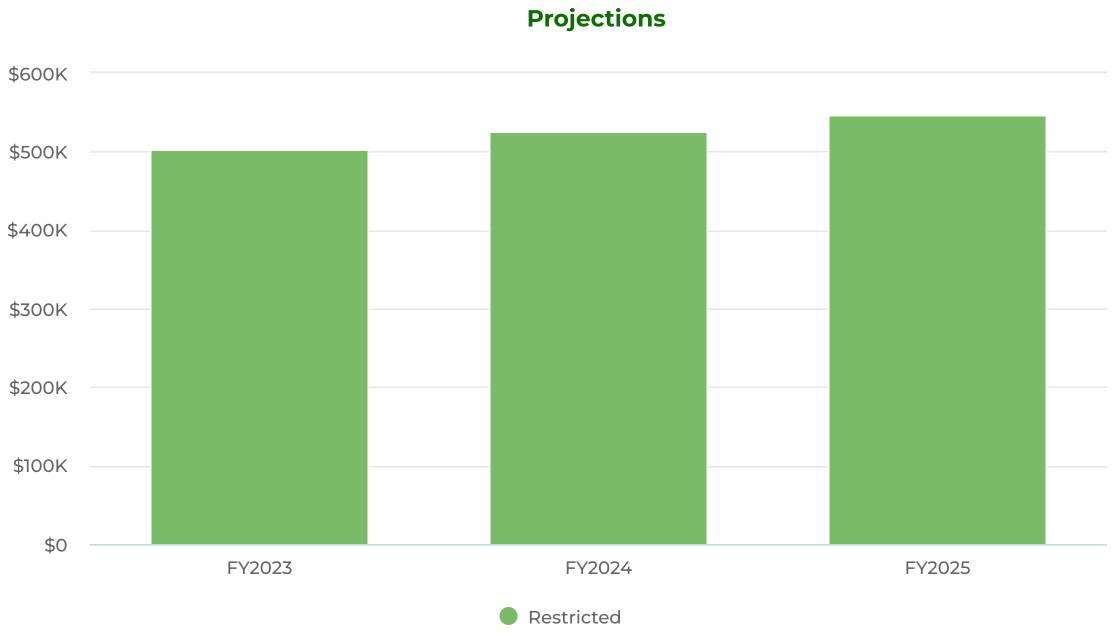


Financial Summary	FY2024	FY2025	% Change
Fund Balance	—	—	
Restricted	$849,200	$885,541	4.3%
Total Fund Balance:	**$849,200**	**$885,541**	**4.3%**

SPLOST-2003 Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Beginning Fund Balance:	**$485,229**	**$503,250**	**$525,485**	**$525,485**	**$525,485**
Revenues					
Interest Income	$18,020	$22,237	$18,000	$21,605	$21,608
Total Revenues:	**$18,020**	**$22,237**	**$18,000**	**$21,605**	**$21,608**
Expenditures					
Capital Outlay	$0	$0	$537,925	$537,925	$0
Total Expenditures:	**$0**	**$0**	**$537,925**	**$537,925**	**$0**
Total Revenues Less Expenditures:	**$18,020**	**$22,237**	**-$519,925**	**-$516,320**	**$21,608**
Ending Fund Balance:	**$503,249**	**$525,487**	**$5,560**	**$9,165**	**$547,093**

Fund Balance

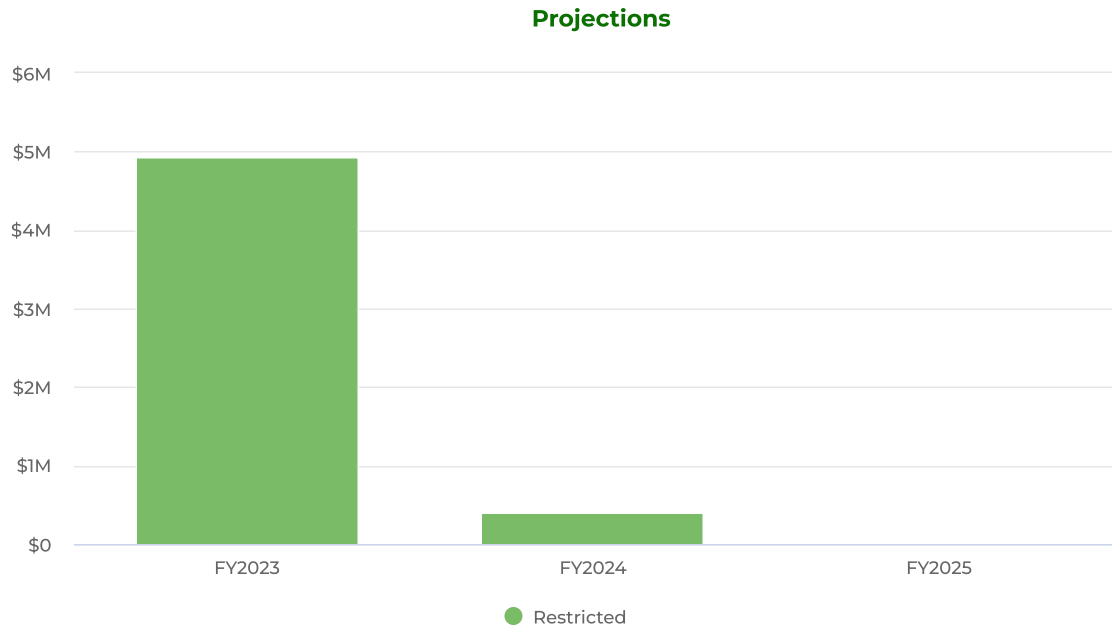


Financial Summary	FY2024	FY2025	% Change
Fund Balance	—	—	
Restricted	$525,485	$547,094	4.1%
Total Fund Balance:	**$525,485**	**$547,094**	**4.1%**

SPLOST 2013 Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Beginning Fund Balance:	**$4,924,498**	**$4,936,645**	**$402,015**	**$402,015**	**$402,015**
Revenues					
Interest Income	$213,682	$207,840	$125,000	$33,690	$30,691
Total Revenues:	**$213,682**	**$207,840**	**$125,000**	**$33,690**	**$30,691**
Expenditures					
Capital Outlay	$201,533	$4,742,474	$5,089,750	$432,715	$432,707
Total Expenditures:	**$201,533**	**$4,742,474**	**$5,089,750**	**$432,715**	**$432,707**
Total Revenues Less Expenditures:	**$12,149**	**-$4,534,634**	**-$4,964,750**	**-$399,025**	**-$402,015**
Ending Fund Balance:	**$4,936,647**	**$402,011**	**-$4,562,735**	**$2,990**	**$0**

Fund Balance



Financial Summary	FY2024
Fund Balance	—
Restricted	$402,015
Total Fund Balance:	**$402,015**

SPLOST 2017 Comprehensive Summary

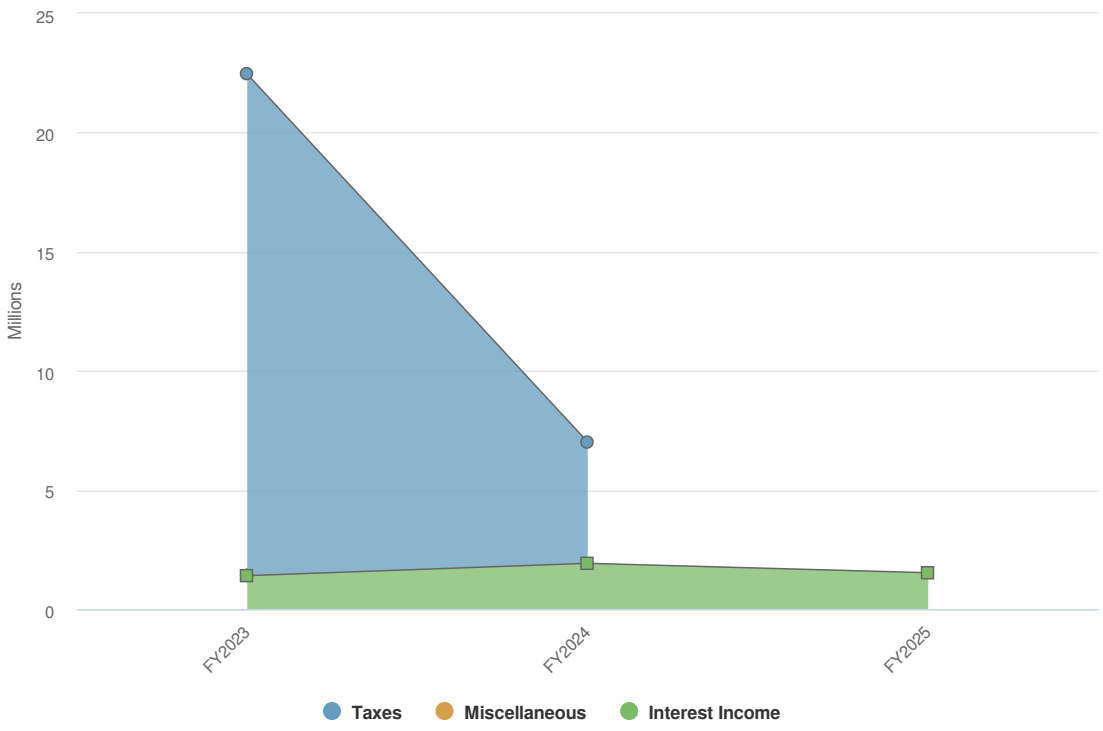
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Beginning Fund Balance:	**$27,361,645**	**$41,597,478**	**$41,657,111**	**$41,657,111**	**$41,657,111**
Revenues					
Taxes	$21,051,843	$5,089,662			
Miscellaneous	$25,553	$0			
Interest Income	$1,400,136	$1,918,265	$500,000	$1,522,200	$1,522,207
Total Revenues:	**$22,477,531**	**$7,007,928**	**$500,000**	**$1,522,200**	**$1,522,207**
Expenditures					
Other Financing Uses	$41,511	$0	$689,390	$689,390	$0
Capital Outlay	$8,200,188	$6,948,295	$26,462,760	$29,248,885	$9,428,206
Total Expenditures:	**$8,241,699**	**$6,948,295**	**$27,152,150**	**$29,938,275**	**$9,428,206**
Total Revenues Less Expenditures:	**$14,235,833**	**$59,633**	**-$26,652,150**	**-$28,416,075**	**-$7,905,999**
Ending Fund Balance:	**$41,597,478**	**$41,657,111**	**$15,004,961**	**$13,241,036**	**$33,751,112**

Revenues by Source

Projected 2025 Revenues by Source



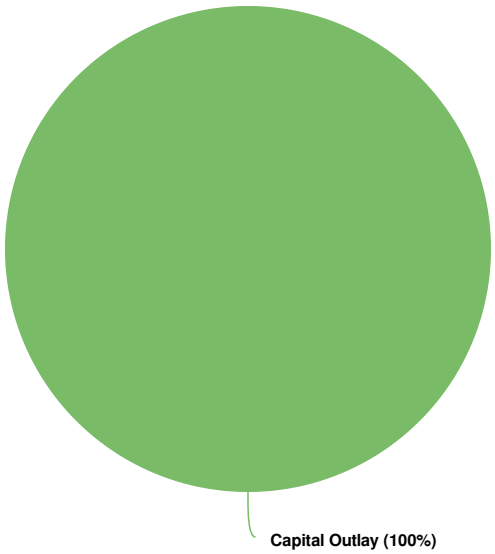
Budgeted and Historical 2025 Revenues by Source



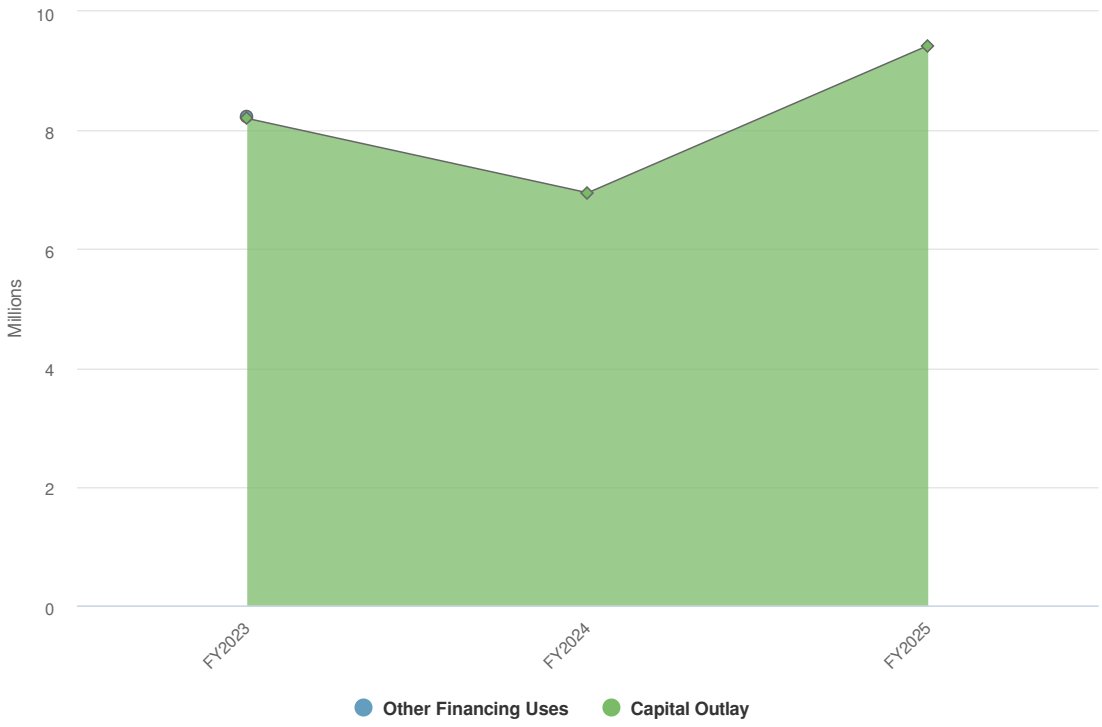
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Revenue Source					
Taxes	$21,051,843	$5,089,662			
Miscellaneous	$25,553	$0			
Interest Income	$1,400,136	$1,918,265	$500,000	$1,522,200	$1,522,207
Total Revenue Source:	**$22,477,531**	**$7,007,928**	**$500,000**	**$1,522,200**	**$1,522,207**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type

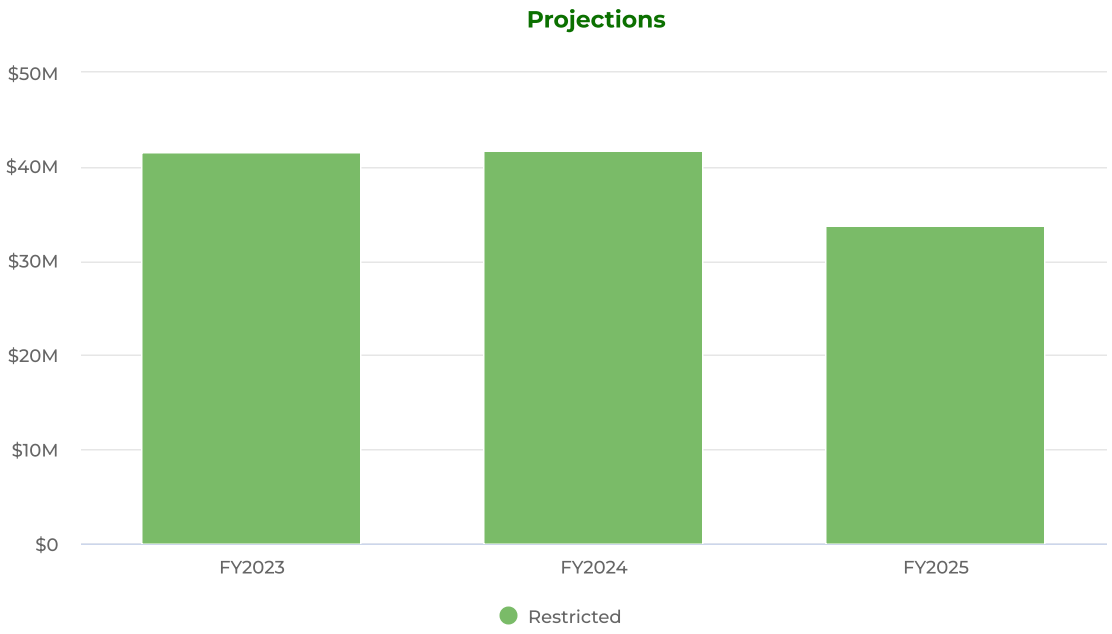


Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Expense Objects					
Other Financing Uses					
Transfer to Capital Projects F	$41,511	$0	$689,390	$689,390	$0
Total Other Financing Uses:	**$41,511**	**$0**	**$689,390**	**$689,390**	**$0**
Capital Outlay					
General and Administrative Exp	$7,466	$1,891	$5,000	$5,000	$2,065
Ag Center	$935,828	$42,455	$5,794,530	$5,794,530	$500,905
Renovations/Update	$310,291	$0			
Backup Audio Recorder	$38,935	$0			
Upgrade Camera System	$169,737	$85,100			
Construct Gym Security	$0	$234,307	$1,218,830	$1,218,830	$35,000
Install Jail Mgt Software	$66,683	$0			
Upgrade Control Panel	$0	$0	$200,000	$200,000	$0
LED Lighting	$200	$0			
Install Body Scanner	$0	$0	$190,000	$190,000	$0
Historic Courthouse Reno/Judic	$174,135	$151,218	$6,329,540	$6,520,770	$1,097,309
Paving	$1,357,450	$1,180,274	$45,000	$45,000	$41,688
Bridges	$75,000	$0	$100,000	$100,000	$0
Lindale/Dragon Drive	$25,879	$12,500			
Riverside	$84,726	$9,251			
Paving, Infrastruc & Bridges	$0	$947,524	$145,000	$1,131,105	$1,131,103
Paving, Infrastruc & Bridges	$28,428	$112,635	$0	$18,940	$18,935
Texas Valley Infrastructure	$0	$360	$500,000	$486,750	$486,745
Capital Equipment/Vehicle Fund	$4,422,985	$1,043,790	$640,490	$640,900	$532,203
Administration Building	$3,000	$0	$2,431,800	$2,431,800	$5,300
Airport Corp Hangar Construct	$71,536	$111,280	$2,172,570	$2,547,610	$1,059,526
Section 209	$5,704	$0			
Stadium PDL	$84,500	$2,995,165	$6,100,000	$7,327,650	$4,517,426
Body Cameras	$28,800	$0			
Forensic Equipment	$0	$8,724			
Senior Center Renovations	$8,500	$0			
Shannon Bonded Rubber	$124,776	$0			
Recreation	$111,653	$0			
Shannon Dog Park	$0	$11,820			
Silver Creek Trail Extension	$0	$0	$590,000	$590,000	$0
Bomb Unit Upgrade	$63,975	$0			
Total Capital Outlay:	**$8,200,188**	**$6,948,295**	**$26,462,760**	**$29,248,885**	**$9,428,206**
Total Expense Objects:	**$8,241,699**	**$6,948,295**	**$27,152,150**	**$29,938,275**	**$9,428,206**

Fund Balance



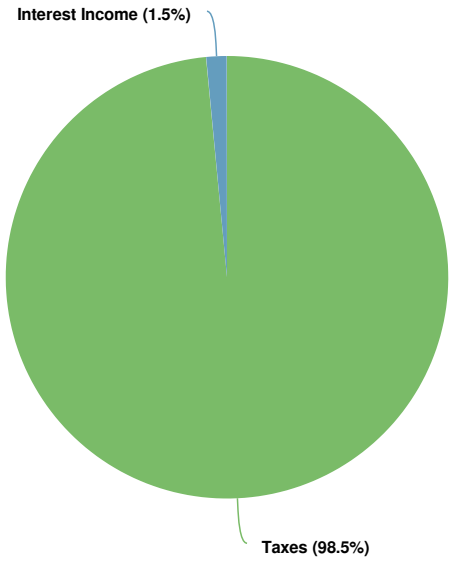
Financial Summary	FY2024	FY2025	% Change
Fund Balance	—	—	
Restricted	$41,657,111	$33,751,112	-19%
Total Fund Balance:	**$41,657,111**	**$33,751,112**	**-19%**

SPLOST 2023 Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Beginning Fund Balance:	**N/A**	**N/A**	**$7,167,334**	**$7,167,334**	**$7,167,334**
Revenues					
Taxes	$0	$16,919,757	$21,828,620	$22,379,420	$22,379,451
Interest Income	$0	$85,980	$200,000	$341,125	$341,130
Total Revenues:	**$0**	**$17,005,737**	**$22,028,620**	**$22,720,545**	**$22,720,581**
Expenditures					
Other Financing Uses		$0	$0	$918,455	$0
Capital Outlay	$0	$9,838,403	$22,676,145	$25,992,955	$16,535,571
Total Expenditures:	**$0**	**$9,838,403**	**$22,676,145**	**$26,911,410**	**$16,535,571**
Total Revenues Less Expenditures:	**$0**	**$7,167,334**	**-$647,525**	**-$4,190,865**	**$6,185,009**
Ending Fund Balance:	**N/A**	**N/A**	**$6,519,809**	**$2,976,469**	**$13,352,343**

Revenues by Source

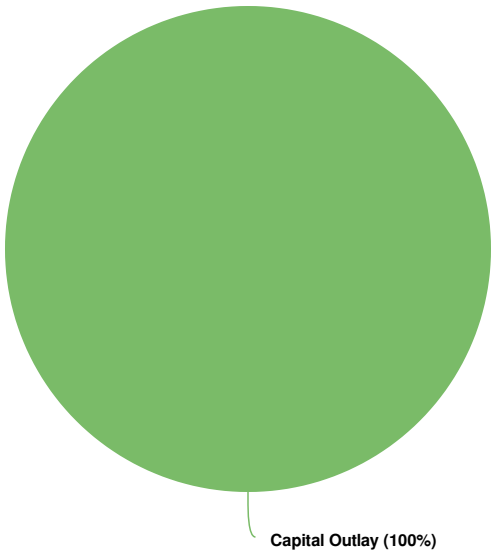
Projected 2025 Revenues by Source



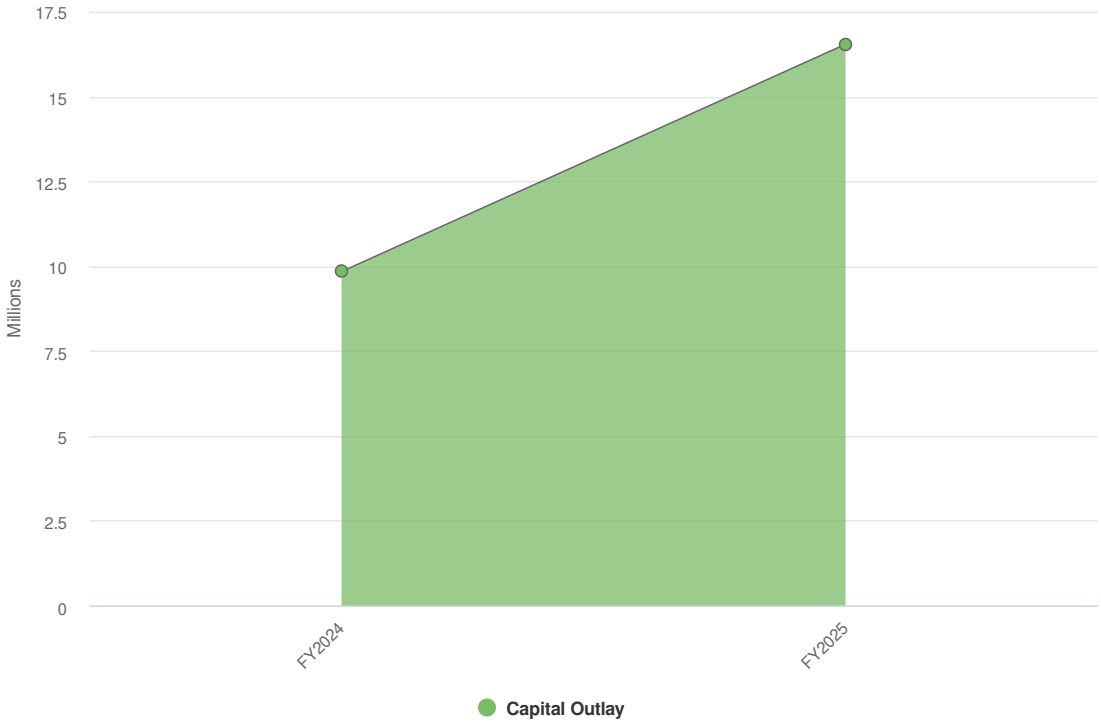
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Revenue Source					
Taxes	$0	$16,919,757	$21,828,620	$22,379,420	$22,379,451
Interest Income	$0	$85,980	$200,000	$341,125	$341,130
Total Revenue Source:	**$0**	**$17,005,737**	**$22,028,620**	**$22,720,545**	**$22,720,581**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Expense Objects					
Other Financing Uses					
Transfers Out					
Transfer to Capital Projects F		$0	$0	$918,455	$0
Total Transfers Out:		**$0**	**$0**	**$918,455**	**$0**
Total Other Financing Uses:		**$0**	**$0**	**$918,455**	**$0**
Capital Outlay					
SPLOST					
General and Administrative Exp	$0	$0	$5,000	$5,000	$0
Intergovernmental-City of Rome	$0	$7,495,452	$9,670,080	$9,914,100	$9,914,097
Intergovernmental-Cave Spring	$0	$490,673	$633,030	$649,005	$649,004
Airport T-Hangar	$0	$0	$1,739,000	$1,739,000	$3,724
Public Safety Capital	$0	$133,050	$503,935	$601,055	$537,328
FCPD Training Facility	$0	$0	$1,000,000	$1,000,000	$42,000
FCPD Secure Parking & Evidence	$0	$0	$0	$45,000	$15,750
Public Works Capital	$0	$194,526	$825,100	$863,155	$863,153
Mango Road Improvements	$0	$0	$415,000	$415,000	$0
Paving & Infrastructure	$0	$0	$1,445,000	$1,445,000	$1,184,209
Eden Valley Road Improvements	$0	$0	$160,000	$160,000	$0
Alto Park	$0	$0	$380,000	$1,384,475	$1,350,271
Etowah Park	$0	$0	$0	$13,650	$13,650
Garden Lakes	$0	$0	$0	$1,858,515	$1,807,792
Real Estate & Infra Eco Dev	$0	$0	$1,500,000	$1,500,000	$0
Fire Capital	$0	$1,524,702			
Recycling Technology	$0	$0	$500,000	$500,000	$0
Chulio Road Improvements	$0	$0	$3,000,000	$3,000,000	$154,594
Three Mile Road		$0	$900,000	$900,000	$0
Total SPLOST:	**$0**	**$9,838,403**	**$22,676,145**	**$25,992,955**	**$16,535,571**
Total Capital Outlay:	**$0**	**$9,838,403**	**$22,676,145**	**$25,992,955**	**$16,535,571**
Total Expense Objects:	**$0**	**$9,838,403**	**$22,676,145**	**$26,911,410**	**$16,535,571**

Fund Balance

Projections



Financial Summary	FY2024	FY2025	% Change
Fund Balance	—	—	
Restricted	$7,167,335	$13,352,344	86.3%
Total Fund Balance:	**$7,167,335**	**$13,352,344**	**86.3%**

Capital Projects Fund Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Beginning Fund Balance:	**$4,229,013**	**$4,842,666**	**$6,718,895**	**$6,718,895**	**$6,718,895**
Revenues					
Intergovernmental	$1,755,177	$1,677,787	$14,766,020	$15,262,545	$3,967,877
Charges For Services	$0	$25,474	$0	$360	$362
Interest Income	$143,213	$232,791	$50,000	$157,130	$157,128
Other Financing Sources	$1,561,964	$3,325,891	$3,593,515	$3,995,360	$1,081,156
DOT – LRA Paving		$1,641,019	$0	$1,659,495	$1,659,500
Total Revenues:	**$3,460,354**	**$6,902,961**	**$18,409,535**	**$21,074,890**	**$6,866,023**
Expenditures					
Other Financing Uses	$44,631	$0	$29,170	$26,185	$26,180
Purchased/Contracted Services	$8,508	$7,600	$175,000	$175,000	$7,368
Capital Outlay	$2,551,049	$4,459,544	$19,211,430	$19,851,590	$5,186,425
Supplies	$84,679	$96,980	$80,000	$80,000	$70,291
Debt Service	$148,481	$187,969	$0	$164,640	$164,635
Other Costs	$9,353	$3,717			
LRA Paving		$270,923	$1,371,020	$1,371,020	$974,534
Total Expenditures:	**$2,846,701**	**$5,026,732**	**$20,866,620**	**$21,668,435**	**$6,429,435**
Total Revenues Less Expenditures:	**$613,653**	**$1,876,229**	**-$2,457,085**	**-$593,545**	**$436,589**
Ending Fund Balance:	**$4,842,666**	**$6,718,895**	**$4,261,810**	**$6,125,350**	**$7,155,484**

Revenue by Fund

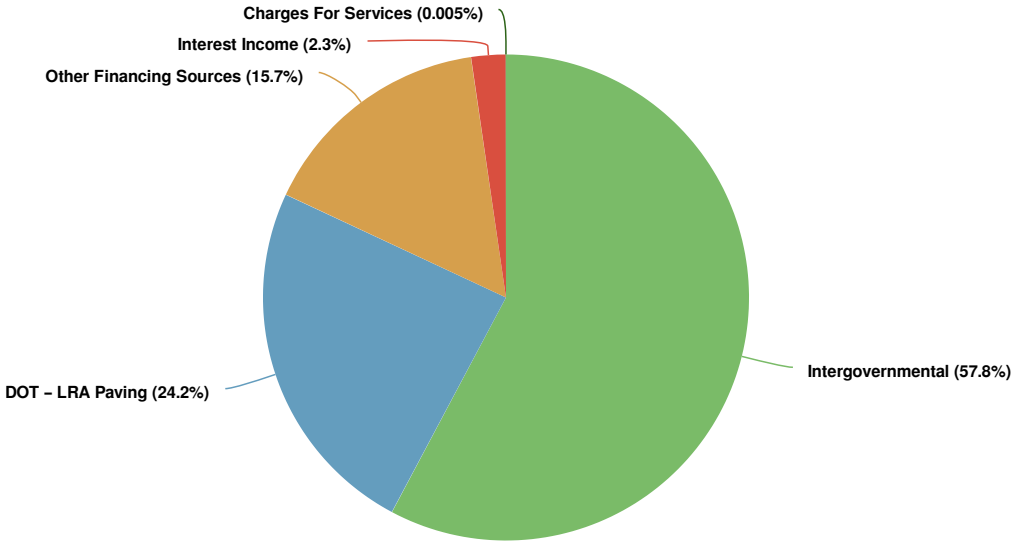
Budgeted and Historical 2025 Revenue by Fund



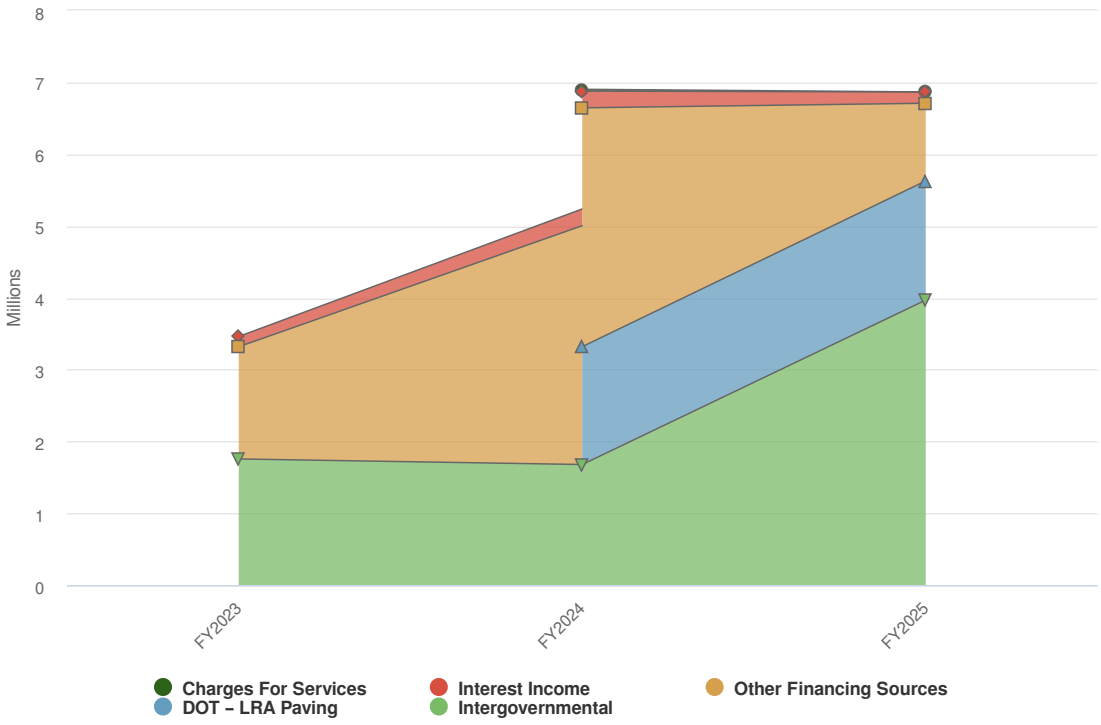
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Capital Projects Fund	$3,460,354	$6,902,961	$18,409,535	$21,074,890	$6,866,023
Total Capital Projects Fund:	**$3,460,354**	**$6,902,961**	**$18,409,535**	**$21,074,890**	**$6,866,023**

Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source

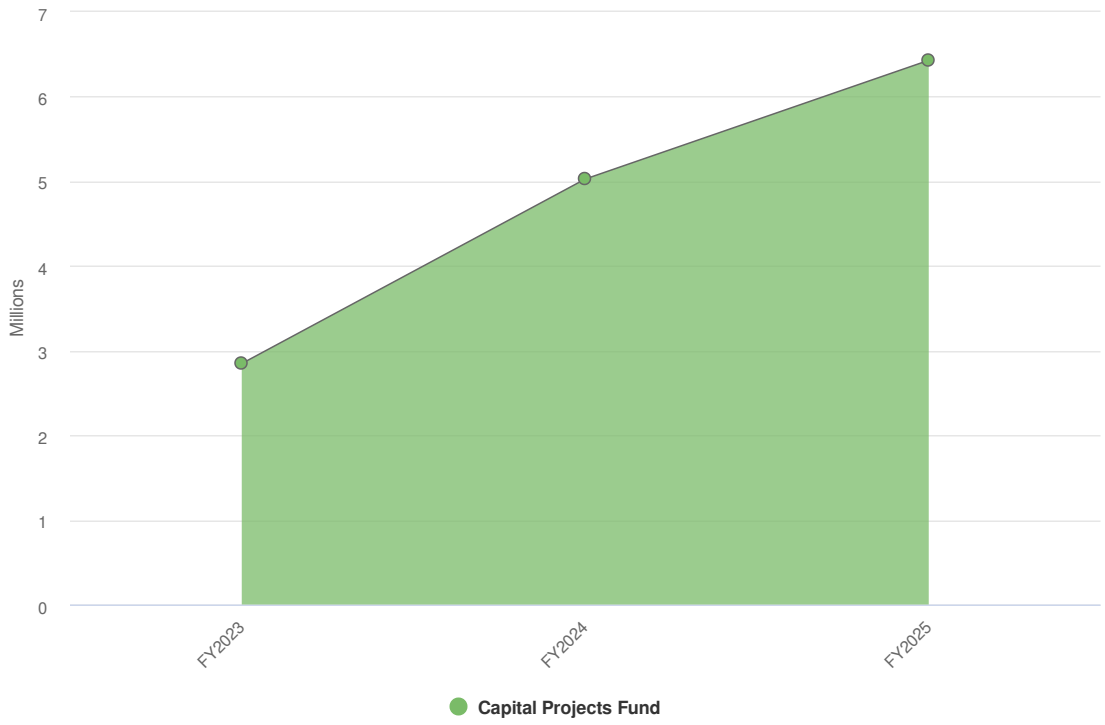


Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Revenue Source					
Intergovernmental	$1,755,177	$1,677,787	$14,766,020	$15,262,545	$3,967,877

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Charges For Services	$0	$25,474	$0	$360	$362
Interest Income	$143,213	$232,791	$50,000	$157,130	$157,128
Other Financing Sources	$1,561,964	$3,325,891	$3,593,515	$3,995,360	$1,081,156
DOT – LRA Paving		$1,641,019	$0	$1,659,495	$1,659,500
Total Revenue Source:	**$3,460,354**	**$6,902,961**	**$18,409,535**	**$21,074,890**	**$6,866,023**

Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



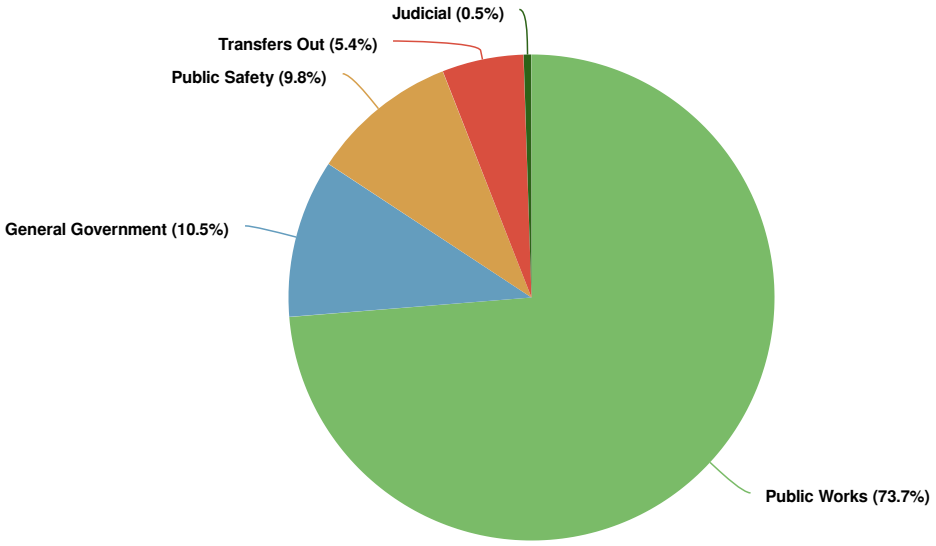
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Capital Projects Fund					
Other Financing Uses					
Transfer to Rec Capital	$44,631	$0	$29,170	$26,185	$26,180
Total Other Financing Uses:	**$44,631**	**$0**	**$29,170**	**$26,185**	**$26,180**
Purchased/Contracted Services					
Lease Agreement Payments	$8,508	$7,600	$175,000	$175,000	$7,368
Total Purchased/Contracted Services:	**$8,508**	**$7,600**	**$175,000**	**$175,000**	**$7,368**
Capital Outlay					
Machinery & Equipment-Expend.	$316,984	$113,309	$82,975	$119,225	$53,998
Machinery & Equip.-Lease Pur.	$0	$0	$91,860	$91,860	$0
Space Needs Project	$55,150	$1,383,348	$1,469,455	$1,205,110	$561,002
Space Needs Project	$0	$40,838			

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Space Needs Project	$0	$2,466			
Space Needs Project	$12,250	$0			
Machinery & Equipment-Expend.	$9,840	$17,712			
GA Gang Activity Prosecution	$0	$10,000	$33,750	$33,750	$33,345
Machinery & Equipment-Expend.	$0	$0	$10,000	$10,000	$0
Machinery & Equipment-Expend.	$8,269	$0			
Machinery & Equipment-Expend.	$0	$0	$30,000	$30,000	$28,020
Machinery & Equipment-Expend.	$33,896	$0			
Machinery & Equipment-Expend.	$10,000	$10,000	$10,000	$10,000	$0
Machinery & Equipment-Expend.	$0	$0	$30,000	$30,000	$26,565
Redmond Trail PI #0009045	$688	$7,637			
Machinery & Equipment-Expend.	$108,484	$8,728	$173,000	$173,000	$150,812
Machinery & Equipment-Expend.	$198,793	$184,793	$88,605	$219,505	$217,105
GA Gang Activity Prosecution	$0	$50,000			
GEMA - SPECIAL OPS	$0	$0	$50,000	$50,000	$49,701
2025 EOD K9	$0	$0	$53,000	$53,000	$52,760
Machinery & Equipment-Expend.	$0	$78,289	$0	$12,500	$12,500
00080-15-2021 GEMA/HS	$1,461	$0			
00048-37-2022 GEMA/HS	$1,652	$0	$20,165	$20,165	$20,165
00048-56-2022 GEMA/HS	$49,700	$0			
JAG	$14,534	$15,998	$0	$17,210	$17,064
Spec Ops Grant #27-2023SS00099	$0	$49,033			
Explosive K9 #38-2023SS00099	$0	$4,337			
LEA Technology Grant	$0	$28,995			
Project Safe Neighborhoods	$0	$9,915	$5,085	$5,085	$2,205
Machinery & Equipment-Expend.	$0	$218,915	$96,155	$96,155	$96,155
Machinery & Equipment-Expend.	$0	$10,400	$0	$106,265	$37,395
EPD Tire Products Grant	$0	$106,100	$0	$451,450	$204,055
LMIG Paving	$816,840	$1,457,043	$1,873,325	$1,873,325	$1,020,906
LMIG - Off System Safety	$0	$200,000			
Excess LMIG Road Improvements	$106,774	$40,357	$66,010	$66,010	$0
Blacks Bluff Culvert	$1,960	$0			
Machinery & Equipment-Expend.	$60,280	$20,481	$24,000	$24,000	$13,927
Machinery & Equipment-Expend.	$0	$0	$90,000	$0	$0
Machinery & Equipment-Expend.	$0	$82,623	$0	$90,000	$0
Machinery & Equipment-Expend.	$11,893	$0			
Machinery & Equipment-Expend.	$0	$0	$0	$11,000	$10,918
TW A Lighting-90-9911-30	$0	$0	$165,000	$165,000	$0
Construct West THanger Phase 1	$0	$0	$93,000	$93,000	$0
DBE Plan Update	$0	$0	$0	$13,695	$13,691
Self Serve Fuel Facility	$0	$0	$75,000	$75,000	$0
Machinery & Equipment-Expend.	$128,840	$0	$81,900	$81,900	$18,550
RW 7/25 Lighting Design	$0	$53,440			
Txwy B Rehab_Overlay E Design	$57,476	$22,389	$5,135	$5,135	-$8,240

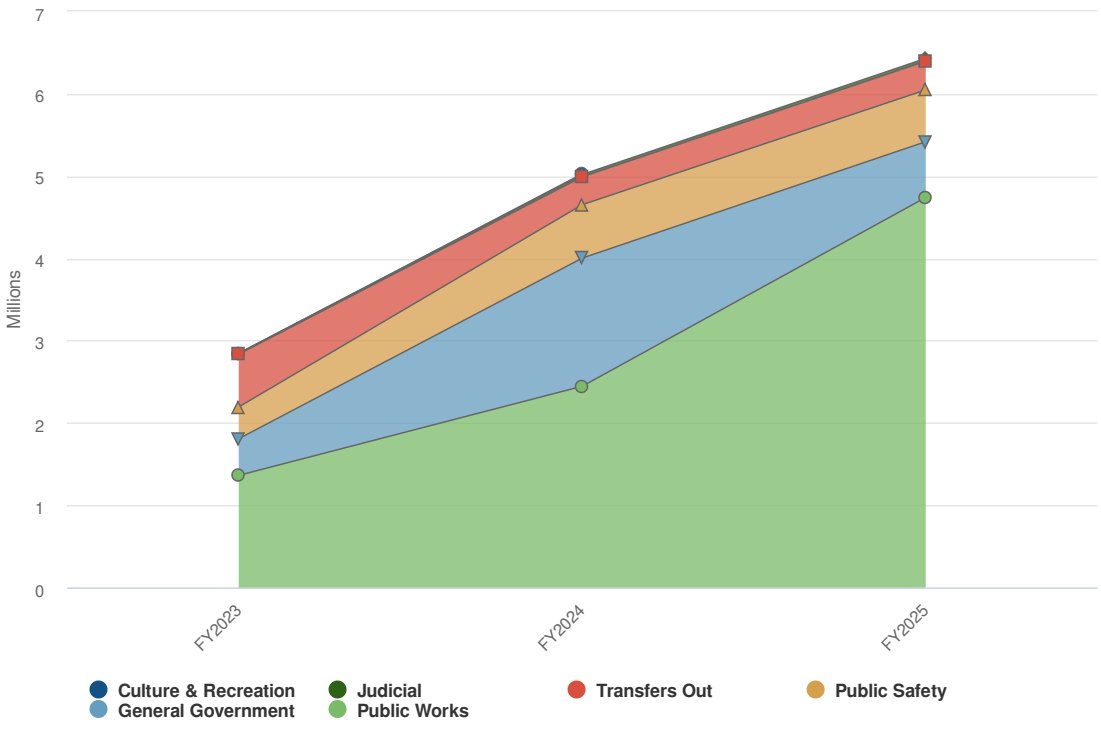
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Mitigate Obstr RW 7/25 Design	$0	$7,098	$67,900	$67,900	$4,754
Mitigate Obst RW 7/25 Design	$0	$0	$95,000	$95,000	$0
Mitigate Obst RW 7/25 Const	$0	$0	$405,000	$405,000	$0
Acq Easements & Mit Obst RW7	$0	$8,971	$133,800	$133,800	$6,308
Rehab RW 1/19 Light Sign Desig	$42,611	$27,991	$85,000	$85,000	$3,532
Rehab RW 1/19 Light Sign Const	$0	$0	$1,717,000	$1,700,000	$1,362,054
Mit Obs Rwy 1 App (Group 1)	$0	$0	$168,000	$168,000	$5,515
Expand W THangar Area Design	$21,380	$37,312	$56,310	$56,310	$3,724
Terminal Bldg Imp Design	$32,661	$0			
Rwy 7/25 Lighting Const	$0	$0	$992,000	$976,100	$934,335
Relocate Twy B West Design	$0	$0	$186,000	$186,000	$0
Relocate Twy B West Const	$0	$0	$4,044,000	$4,044,000	$0
Expand W THangar Area Const	$0	$0	$949,000	$949,000	$0
Overlay Rwy 1/19 Const	$0	$0	$5,595,000	$5,513,380	$0
Overlay Runway 1/19 Design		$0	$0	$81,620	$75,476
Capital Outlay-Leases	$448,632	$151,026	$0	$158,135	$158,130
Total Capital Outlay:	**$2,551,049**	**$4,459,544**	**$19,211,430**	**$19,851,590**	**$5,186,425**
Supplies					
Drainage Materials	$10,000	$11,980	$30,000	$30,000	$29,963
Preparation & Paving	$74,679	$85,000	$50,000	$50,000	$40,329
Total Supplies:	**$84,679**	**$96,980**	**$80,000**	**$80,000**	**$70,291**
Debt Service					
Lease Fin Principal	$144,600	$178,352	$0	$155,350	$155,349
Lease Interest	$3,881	$9,616	$0	$9,290	$9,286
Total Debt Service:	**$148,481**	**$187,969**	**$0**	**$164,640**	**$164,635**
Other Costs					
Scrap Tire	$9,353	$3,717			
Total Other Costs:	**$9,353**	**$3,717**			
LRA Paving					
LRA - Paving		$270,923	$1,371,020	$1,371,020	$974,534
Total LRA Paving:		**$270,923**	**$1,371,020**	**$1,371,020**	**$974,534**
Total Capital Projects Fund:	**$2,846,701**	**$5,026,732**	**$20,866,620**	**$21,668,435**	**$6,429,435**

Expenditures by Function

Budgeted Expenditures by Function



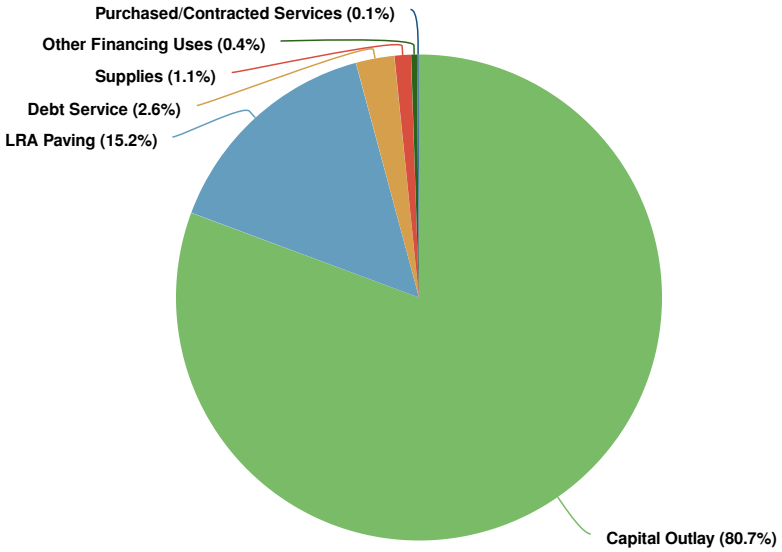
Budgeted and Historical Expenditures by Function



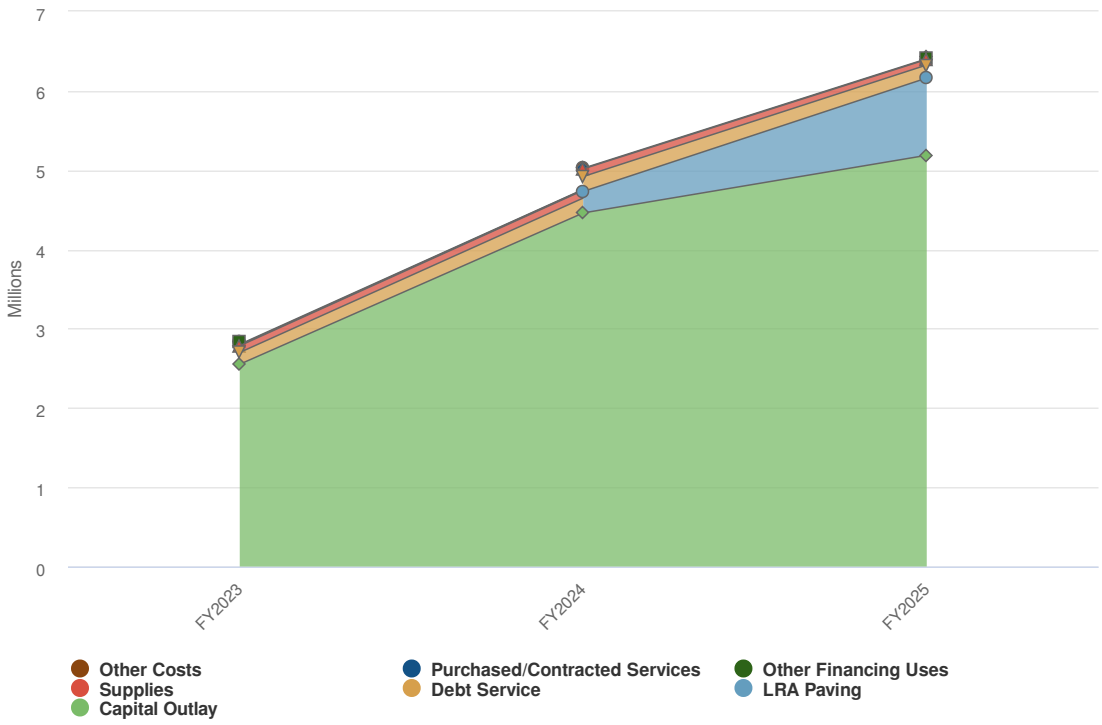
Name	FY2023 Actual	FY2024 Actual	FY 2025 Approved Original Budget (Capital Projects Fund)	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Expenditures						
Public Safety	$386,518	$649,003	$486,010	$486,010	$657,620	$629,384
Judicial	$9,840	$27,712	$43,750	$43,750	$43,750	$33,345
General Government	$445,058	$1,557,561	$1,889,290	$1,889,290	$1,661,195	$676,953
Public Works	$1,362,853	$2,445,824	$18,418,400	$18,328,400	$18,956,910	$4,740,807
Culture & Recreation	$688	$7,637	$0	$90,000	$0	$0
Transfers Out	$641,744	$338,995	$29,170	$29,170	$348,960	$348,946
Total Expenditures:	**$2,846,701**	**$5,026,732**	**$20,866,620**	**$20,866,620**	**$21,668,435**	**$6,429,435**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type

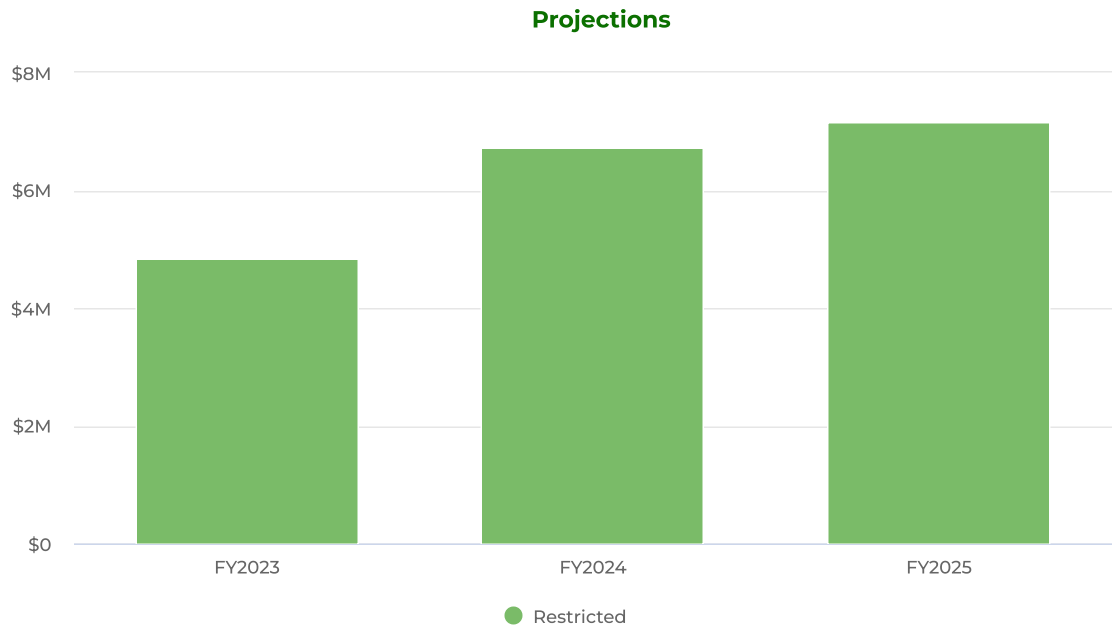


Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY 2025 Approved Original Budget (Capital Projects Fund)	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Expense Objects						
Other Financing Uses	$44,631	$0	$29,170	$29,170	$26,185	$26,180
Purchased/Contracted Services	$8,508	$7,600	$175,000	$175,000	$175,000	$7,368
Capital Outlay	$2,551,049	$4,459,544	$19,211,430	$19,211,430	$19,851,590	$5,186,425
Supplies	$84,679	$96,980	$80,000	$80,000	$80,000	$70,291
Debt Service	$148,481	$187,969	$0	$0	$164,640	$164,635
Other Costs	$9,353	$3,717	$0			
LRA Paving		$270,923	$1,371,020	$1,371,020	$1,371,020	$974,534
Total Expense Objects:	**$2,846,701**	**$5,026,732**	**$20,866,620**	**$20,866,620**	**$21,668,435**	**$6,429,435**

Fund Balance

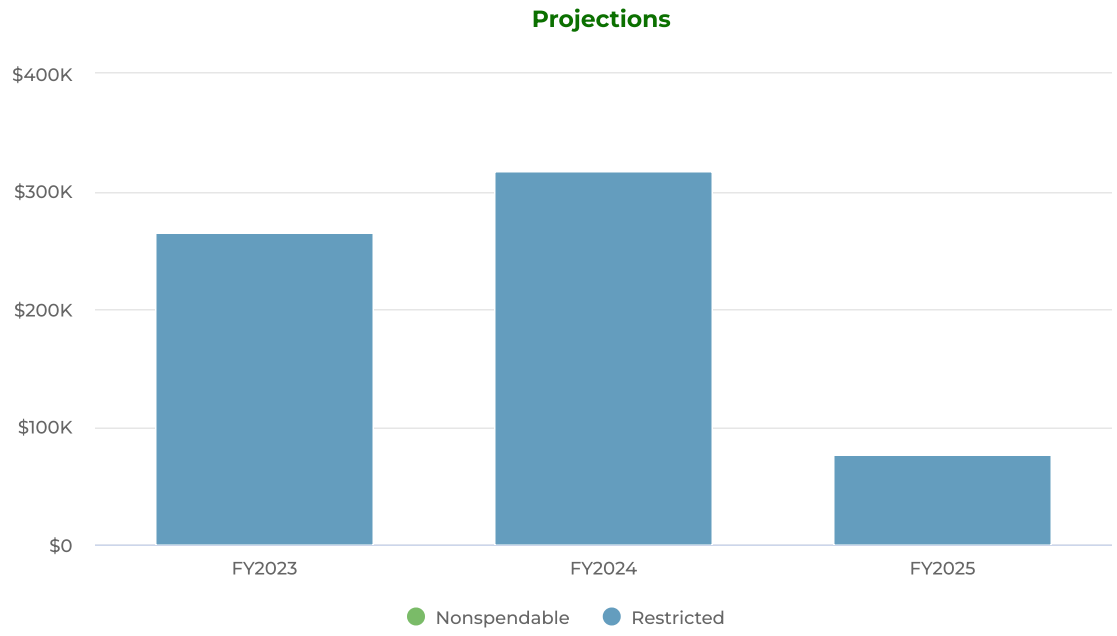


Financial Summary	FY2024	FY2025	% Change
Fund Balance	—	—	
Restricted	$6,719,895	$7,155,484	6.5%
Total Fund Balance:	**$6,719,895**	**$7,155,484**	**6.5%**

Debt Service Fund Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Beginning Fund Balance:	**$278,275**	**$265,733**	**$317,391**	**$317,391**	**$317,391**
Revenues					
Interest Income	$3,824	$3,547	$0	$2,770	$2,771
Other Financing Sources	$426,316	$344,725	$383,430	$219,130	$71,409
Total Revenues:	**$430,140**	**$348,273**	**$383,430**	**$221,900**	**$74,180**
Expenditures					
Other Financing Uses	$92,536	$10,916	$91,860	$134,005	$42,141
Debt Service	$348,370	$284,588	$290,455	$270,500	$270,498
Other Costs	$1,776	$1,110	$1,115	$1,115	$1,110
Total Expenditures:	**$442,682**	**$296,614**	**$383,430**	**$405,620**	**$313,748**
Total Revenues Less Expenditures:	**-$12,542**	**$51,658**	**$0**	**-$183,720**	**-$239,569**
Ending Fund Balance:	**$265,733**	**$317,391**	**$317,391**	**$133,671**	**$77,822**

Fund Balance



Financial Summary	FY2024	FY2025	% Change
Fund Balance	—	—	
Restricted	$316,585	$77,017	-75.7%
Total Fund Balance:	**$317,391**	**$77,823**	**-75.5%**

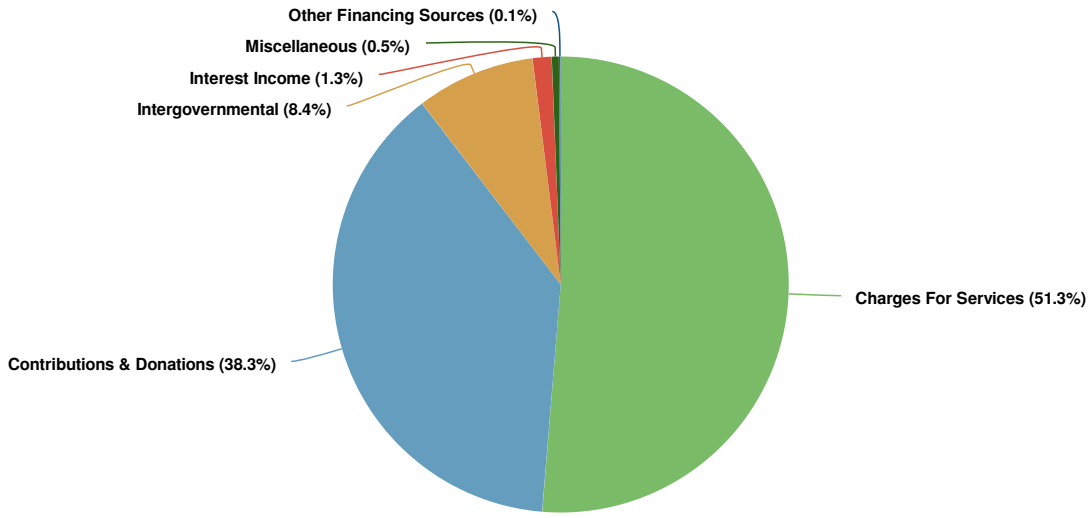
Financial Summary	FY2024	FY2025	% Change
Nonspendable	$806	$806	0%
Total Fund Balance:	**$317,391**	**$77,823**	**-75.5%**

Water Fund Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Beginning Fund Balance:	**$49,918,678**	**$48,758,274**	**$48,237,032**	**$48,237,032**	**$48,237,032**
Revenues					
Taxes	$13,531	$0			
Intergovernmental	$0	$0	$1,471,235	$1,475,835	$1,475,871
Charges For Services	$8,050,342	$8,085,677	$8,530,250	$8,995,325	$8,995,332
Miscellaneous	$86,984	$84,440	$70,000	$90,130	$90,138
Interest Income	$352,266	$356,040	$275,000	$236,600	$236,604
Contributions & Donations	$0	$118,750	$0	$6,631,295	$6,713,376
Other Financing Sources	$52,371	$17,852	$0	$20,360	$20,362
Total Revenues:	**$8,555,494**	**$8,662,758**	**$10,346,485**	**$17,449,545**	**$17,531,683**
Expenditures					
Salaries & Benefits	$2,392,429	$2,509,862	$2,488,890	$2,465,260	$2,465,040
Other Financing Uses	$1,889,750	$359,650	$908,940	$908,940	$908,940
Purchased/Contracted Services	$1,198,771	$825,961	$1,269,220	$994,200	$992,375
Capital Outlay	$362,697	$414,119	$3,849,930	$3,908,030	$203,571
Supplies	$2,056,015	$2,856,007	$2,475,050	$2,972,840	$2,972,314
Depreciation/Amortization	$1,719,897	$1,739,457	$1,788,415	$1,763,950	$1,763,913
Debt Service	$73,163	$64,440	$59,735	$55,555	$55,435
Other Costs	$23,175	$22,101	$40,880	-$7,635	-$9,316
Total Expenditures:	**$9,715,898**	**$8,791,597**	**$12,881,060**	**$13,061,140**	**$9,352,273**
Total Revenues Less Expenditures:	**-$1,160,403**	**-$128,839**	**-$2,534,575**	**$4,388,405**	**$8,179,411**
Ending Fund Balance:	**$48,758,275**	**$48,629,435**	**$45,702,457**	**$52,625,437**	**$56,416,443**

Revenues by Source

Projected 2025 Revenues by Source

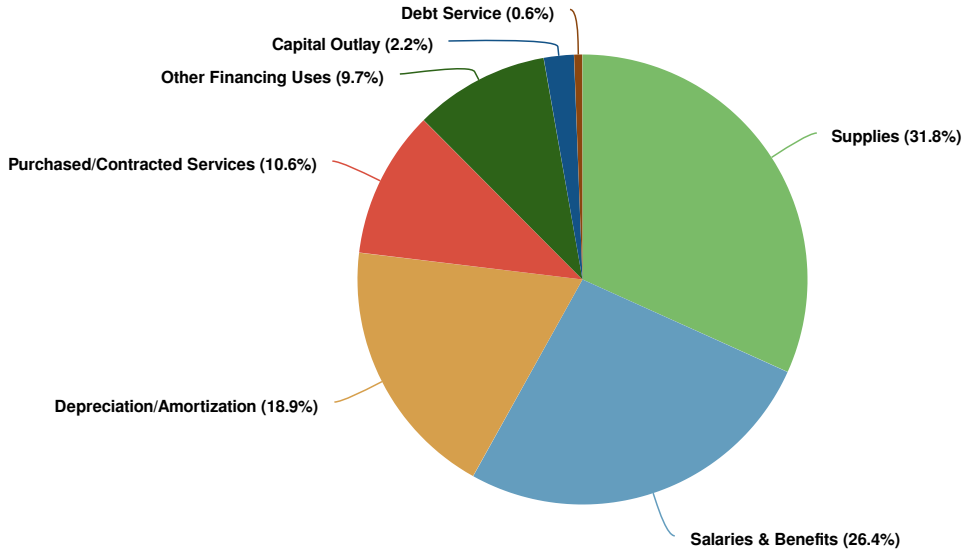


Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Revenue Source					
Taxes					
Easements-GA Power	$13,531	$0			
Total Taxes:	**$13,531**	**$0**			
Intergovernmental					
FEMA GRANT - WATER	$0	$0	$1,471,235	$1,475,835	$1,475,871
Total Intergovernmental:	**$0**	**$0**	**$1,471,235**	**$1,475,835**	**$1,475,871**
Charges For Services					
Water Charges	$7,466,435	$7,417,079	$7,920,000	$8,073,230	$8,073,234
Water Meter Charges	$259,850	$357,406	$300,000	$593,550	$593,552
Penalties & Cut Offs	$198,744	$186,191	$185,000	$203,545	$203,546
Fire Service Charges	$125,000	$125,000	$125,000	$125,000	$125,000
Surcharge Revenue	$313	$0	$250	$0	$0
Total Charges For Services:	**$8,050,342**	**$8,085,677**	**$8,530,250**	**$8,995,325**	**$8,995,332**
Miscellaneous					
Miscellaneous-Other	$25,507	$33,032	$58,000	$35,155	$35,156
Miscellaneous-Other	$48,884	$38,815	$0	$40,810	$40,815
Rents-Tower Lease	$12,593	$12,593	$12,000	$14,165	$14,167
Total Miscellaneous:	**$86,984**	**$84,440**	**$70,000**	**$90,130**	**$90,138**
Interest Income					

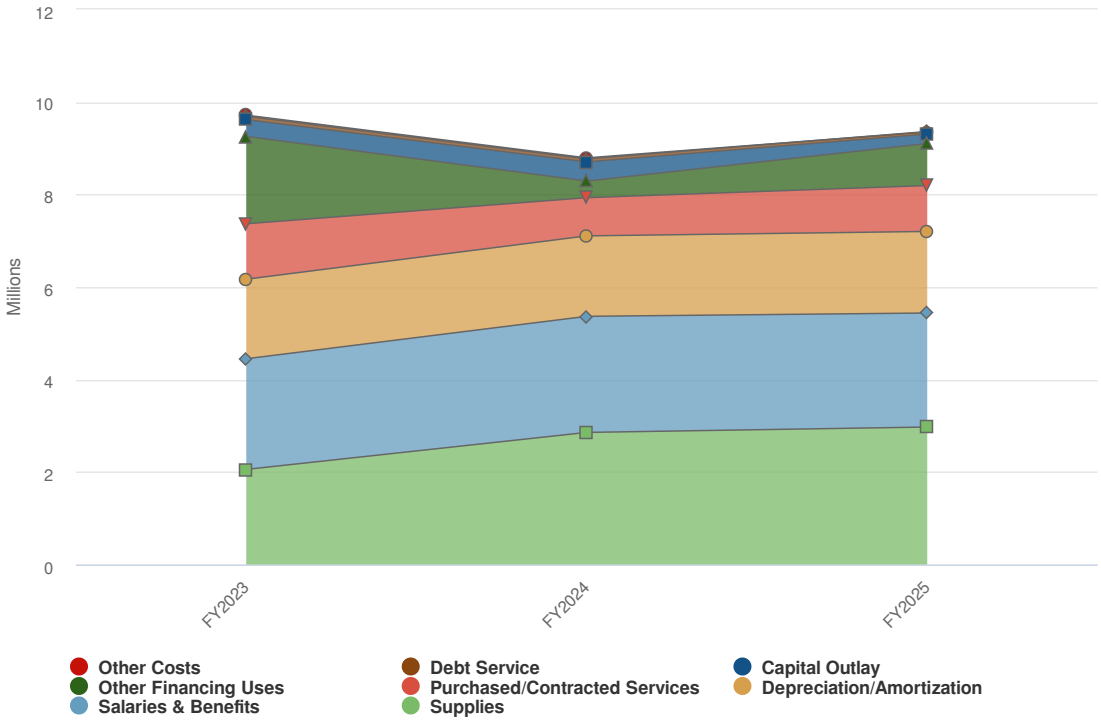
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Interest Earned-Water Accounts	$352,266	$356,040	$275,000	$236,600	$236,604
Total Interest Income:	**$352,266**	**$356,040**	**$275,000**	**$236,600**	**$236,604**
Contributions & Donations					
Capital Contributions	$0	$118,750	$0	$6,631,295	$6,713,376
Total Contributions & Donations:	**$0**	**$118,750**	**$0**	**$6,631,295**	**$6,713,376**
Other Financing Sources					
Gain/Loss-Fixed Assets	$52,371	$17,852	$0	$20,360	$20,362
Total Other Financing Sources:	**$52,371**	**$17,852**	**$0**	**$20,360**	**$20,362**
Total Revenue Source:	**$8,555,494**	**$8,662,758**	**$10,346,485**	**$17,449,545**	**$17,531,683**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

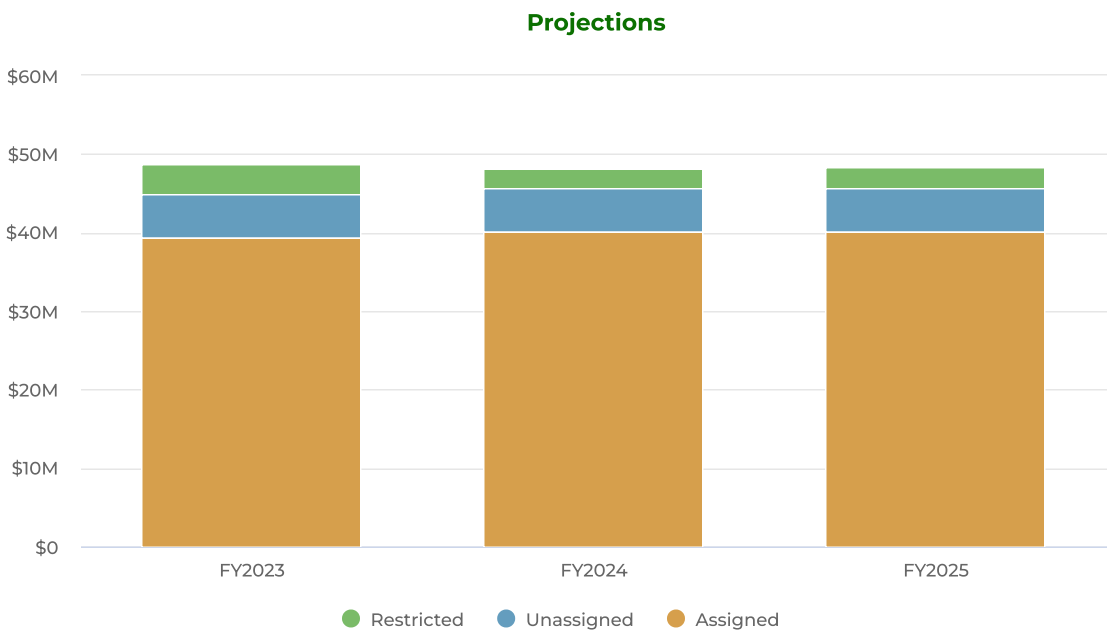


Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Expense Objects					
Salaries & Benefits					
Salaries and Wages	$343,990	$370,455	$368,000	$347,520	$347,484
FICA	$25,404	$32,757	$28,110	$25,575	$25,529
Health Insurance	$69,540	$43,040	$55,880	$55,880	$55,880
Voluntary Insurance	$417	$542	$610	$610	$592
HSA County Contribution	$521	$1,000	$0	$1,005	$1,000
Salaries and Wages	$592,811	$666,465	$670,180	$639,955	$639,951
FICA	$41,360	$63,522	$51,210	$44,555	$44,520
Worker's Compensation	$108	$87	$500	$8,175	$8,174
Health Insurance	$174,400	$159,420	$165,720	$165,720	$165,720
Voluntary Insurance	$2,747	$2,016	$1,580	$1,670	$1,668
HSA County Contribution	$417	$375			
Salaries and Wages	$889,524	$901,338	$883,890	$912,420	$912,419
FICA	$63,911	$72,605	$67,520	$65,150	$65,084
Health Insurance	$180,750	$191,680	$192,630	$192,630	$192,630
Voluntary Insurance	$2,715	$2,185	$2,050	$2,140	$2,138
HSA County Contribution	$3,814	$2,376	$1,010	$2,255	$2,250
Total Salaries & Benefits:	**$2,392,429**	**$2,509,862**	**$2,488,890**	**$2,465,260**	**$2,465,040**
Other Financing Uses					
Transfer to General Fund	$1,889,750	$359,650	$908,940	$908,940	$908,940
Total Other Financing Uses:	**$1,889,750**	**$359,650**	**$908,940**	**$908,940**	**$908,940**
Purchased/Contracted Services					
Dues & Subscriptions	$18,170	$13,450	$43,100	$13,970	$13,910
Travel and Training	$2,660	$2,707	$3,500	$2,100	$2,032
Repairs & Maintenance	$38,707	$41,596	$70,000	$47,300	$47,281
Postage	$4,132	$3,173	$6,500	$3,500	$3,497
Basic Insurance	$6,269	$6,262	$6,450	$6,450	$6,247
Equipment Rental	$0	$0	$500	$500	$0
800 MHz Radio Maintenance	$1,320	$1,320	$2,460	$2,460	$2,460
Dues & Subscriptions	$5,108	$3,546	$8,900	$4,795	$4,576
Lease Purchase	$4,583	$0			
Repairs & Maintenance	$10,902	$8,921	$18,000	$14,920	$14,915
Water Collection Expense	$22,212	$25,605	$27,000	$29,065	$29,063
Legal Fees	$879	$2,125	$2,500	$910	$771
Outsourcing Fees	$103,038	$108,375	$112,800	$113,870	$113,867
Trust Management Fee	$806	$806	$810	$810	$806
Data Processing	$198,777	$211,146	$213,000	$217,130	$217,111
Telephone	$26,033	$25,456	$25,500	$26,370	$26,366
Postage	$876	$591	$1,000	$925	$681
Basic Insurance	$7,557	$7,700	$8,010	$8,010	$7,970
800 MHz Radio Maintenance	$1,584	$1,584	$3,000	$2,500	$2,460

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Dues & Subscriptions	$6,081	$5,834	$5,900	$5,310	$5,305
Travel and Training	$1,473	$627	$2,000	$2,755	$2,612
Repairs & Maintenance	$565,554	$118,446	$450,000	$299,660	$299,656
Repairs-Vehicles	$62,856	$49,254	$60,000	$67,800	$67,724
Professional Fees	$51,970	$120,876	$127,000	$47,725	$47,725
Data Processing	$6,410	$6,334	$6,400	$8,500	$8,480
Basic Insurance	$45,797	$55,208	$55,530	$57,390	$57,389
800 MHz Radio Maintenance	$5,016	$5,016	$9,360	$9,475	$9,471
Total Purchased/Contracted Services:	**$1,198,771**	**$825,961**	**$1,269,220**	**$994,200**	**$992,375**
Capital Outlay					
Big Texas Valley Road		$0	$0	$10,000	$0
Biddy Well	$0	$0	$0	$119,400	$0
Water Tank Maintenance	$0	$0	$350,000	$350,000	$0
Water Main Replacment	$138,953	$0	$150,000	$62,570	$0
Water Pumps	$112,113	$45,260	$150,000	$124,630	$99,218
Large Meter Testing	$38,500	$50,379	$50,000	$50,000	$43,500
Highway 53 Waterline Upgrade	$0	$0	$250,000	$98,830	$0
Chemical Conversion/Engineerin	$0	$0	$0	$181,345	$0
Water Meter Change Out Program	$0	$0	$250,000	$250,000	$0
Burnett Ferry Pump House Upgra	$0	$64,204			
Morgan Dairy Pump House Upgrad	$0	$85,618			
Machinery & Equipment-Expend.	$0	$76,653	$195,000	$241,840	$40,736
FEMA Grant-Generators	$0	$0	$2,399,000	$2,399,000	$0
Equipment	$16,283	$43,709	$45,780	$7,780	$7,594
Equipment	$36,133	$21,657	$7,300	$10,400	$10,380
Equipment	$20,715	$26,641	$2,850	$2,235	$2,143
Total Capital Outlay:	**$362,697**	**$414,119**	**$3,849,930**	**$3,908,030**	**$203,571**
Supplies					
Office Supplies	$2,319	$1,768	$2,750	$1,295	$1,263
Chemicals & Conditioners	$137,811	$149,221	$250,000	$137,000	$136,921
Uniforms	$1,064	$2,700	$3,500	$1,100	$1,035
Small Tools	$158	$689	$2,450	$850	$759
Utilities	$80,690	$99,105	$100,320	$57,020	$56,978
Supplies	$9,789	$7,548	$9,500	$7,185	$7,178
Uniforms	$470	$493	$1,000	$1,000	$921
Supplies	$3,881	$5,295	$5,350	$2,930	$2,889
Uniforms	$9,491	$9,420	$10,500	$10,500	$10,421
Gas & Oil	$87,618	$87,676	$93,000	$93,170	$93,166
Small Tools	-$16,980	$4,914	$4,000	$1,065	$1,063
Water Purchased	$1,130,964	$1,808,128	$1,700,000	$1,988,850	$1,988,848
Water Meters Purchased	$212,954	$193,970	$225,000	$161,305	$161,304
Utilities	$395,787	$485,080	$67,680	$509,570	$509,570

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Total Supplies:	**$2,056,015**	**$2,856,007**	**$2,475,050**	**$2,972,840**	**$2,972,314**
Depreciation/Amortization					
Depreciation	$64,302	$64,302	$64,305	$74,635	$74,634
Depreciation	$25,208	$24,625	$18,535	$18,535	$18,532
Depreciation	$1,630,386	$1,650,529	$1,705,575	$1,670,780	$1,670,747
Total Depreciation/Amortization:	**$1,719,897**	**$1,739,457**	**$1,788,415**	**$1,763,950**	**$1,763,913**
Debt Service					
Interest Expense-GEFA2013L10WS	$30,484	$26,692	$26,695	$22,845	$22,826
Interest Expense-GEFA2017	$8,681	$8,238	$8,240	$7,790	$7,786
Bond Issue Cost-Amortization	-$53,668	-$47,072	-$53,700	-$40,180	-$40,176
Interest Expense-2019 Bond	$87,667	$76,583	$78,500	$65,100	$65,000
Total Debt Service:	**$73,163**	**$64,440**	**$59,735**	**$55,555**	**$55,435**
Other Costs					
All Other	$909	$1,223	$2,000	$300	$216
Bank Charges	$1,336	$1,428	$1,680	$1,680	$1,653
Cash Over and Short	$51	$133	$200	$200	-$53
Bad Debts	$15,909	$5,884	$25,000	-$25,050	-$25,058
All Other	$1,258	$1,828	$3,500	$100	-$1,204
Misc-Miscellaneous Expense	$601	$3,787	$0	$2,565	$2,565
All Other	$3,111	$7,817	$8,500	$12,570	$12,565
Total Other Costs:	**$23,175**	**$22,101**	**$40,880**	**-$7,635**	**-$9,316**
Total Expense Objects:	**$9,715,898**	**$8,791,597**	**$12,881,060**	**$13,061,140**	**$9,352,273**

Fund Balance



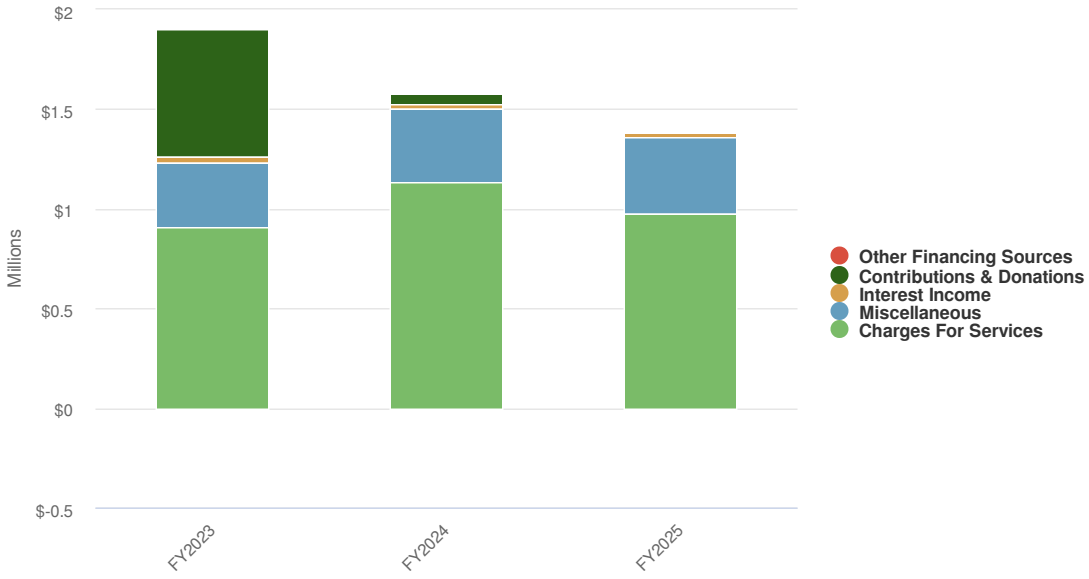
Financial Summary	FY2024	FY2025	% Change
Fund Balance	—	—	
Unassigned	$5,501,400	$5,501,400	0%
Assigned	$40,158,450	$40,158,450	0%
Restricted	$2,577,182	$2,706,874	5%
Total Fund Balance:	**$48,237,032**	**$48,366,724**	**0.3%**

Airport Fund Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Beginning Fund Balance:	**$7,721,277**	**$7,485,409**	**$6,722,271**	**$6,722,271**	**$6,722,271**
Revenues					
Charges For Services	$908,581	$1,135,757	$993,000	$979,570	$979,581
Miscellaneous	$325,934	$367,093	$317,300	$377,235	$377,254
Interest Income	$24,953	$25,723	$7,000	$22,060	$22,065
Contributions & Donations	$638,949	$50,481			
Other Financing Sources	$0	$0	$0	$3,505	-$1,110
Total Revenues:	**$1,898,417**	**$1,579,054**	**$1,317,300**	**$1,382,370**	**$1,377,789**
Expenditures					
Salaries & Benefits	$363,525	$412,598	$399,910	$417,765	$417,692
Other Financing Uses	$173,737	$129,612	$374,535	$374,535	$86,758
Purchased/Contracted Services	$188,516	$164,686	$200,905	$193,195	$192,629
Capital Outlay	$2,078	$3,805	$44,400	$63,665	$63,231
Supplies	$736,717	$853,080	$951,310	$742,195	$742,128
Depreciation/Amortization	$638,492	$681,974	$831,900	$557,835	$557,811
Debt Service	$485	$483	$0	$325	$322
Other Costs	$30,734	$38,294	$41,200	$33,125	$33,102
Total Expenditures:	**$2,134,284**	**$2,284,531**	**$2,844,160**	**$2,382,640**	**$2,093,672**
Total Revenues Less Expenditures:	**-$235,867**	**-$705,478**	**-$1,526,860**	**-$1,000,270**	**-$715,883**
Ending Fund Balance:	**$7,485,410**	**$6,779,931**	**$5,195,411**	**$5,722,001**	**$6,006,388**

Revenues by Source

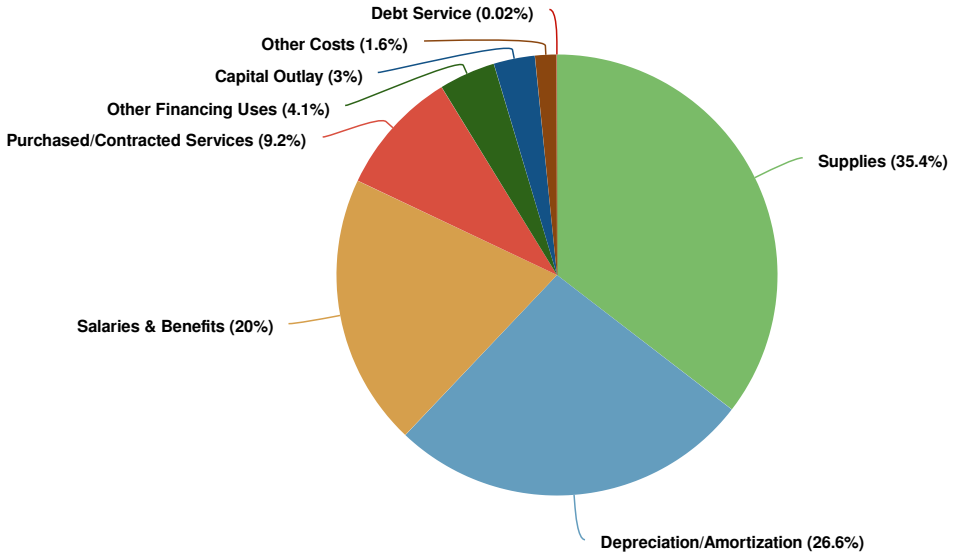
Budgeted and Historical 2025 Revenues by Source



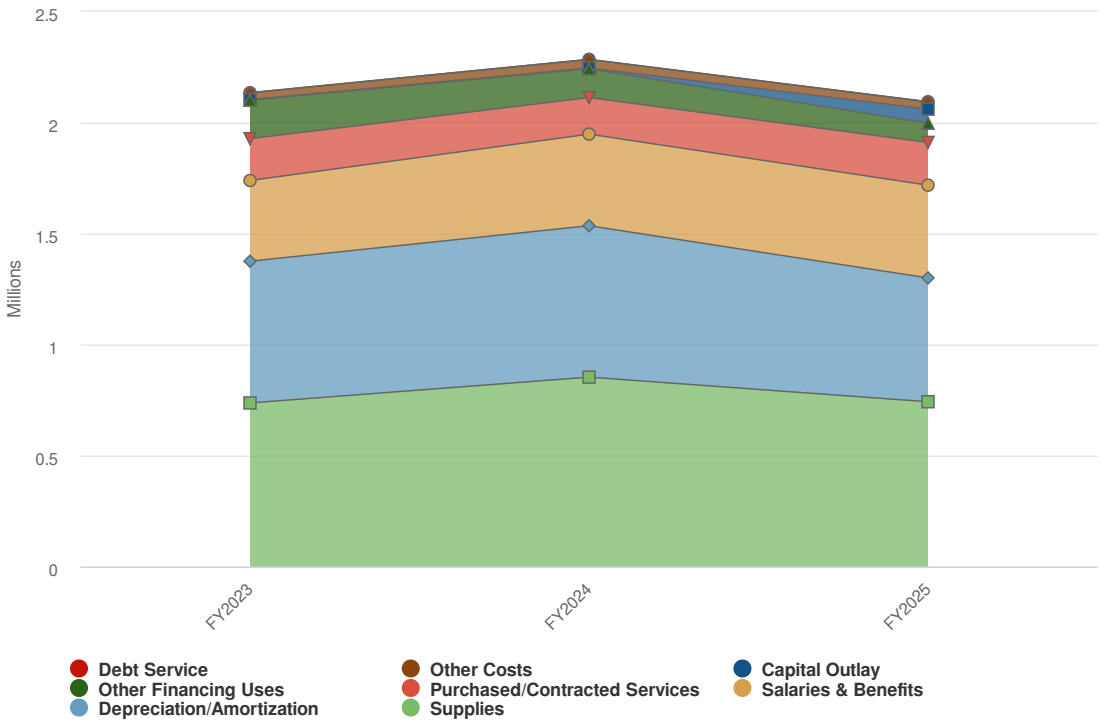
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Revenue Source					
Charges For Services	$908,581	$1,135,757	$993,000	$979,570	$979,581
Miscellaneous	$325,934	$367,093	$317,300	$377,235	$377,254
Interest Income	$24,953	$25,723	$7,000	$22,060	$22,065
Contributions & Donations	$638,949	$50,481			
Other Financing Sources	$0	$0	$0	$3,505	-$1,110
Total Revenue Source:	**$1,898,417**	**$1,579,054**	**$1,317,300**	**$1,382,370**	**$1,377,789**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



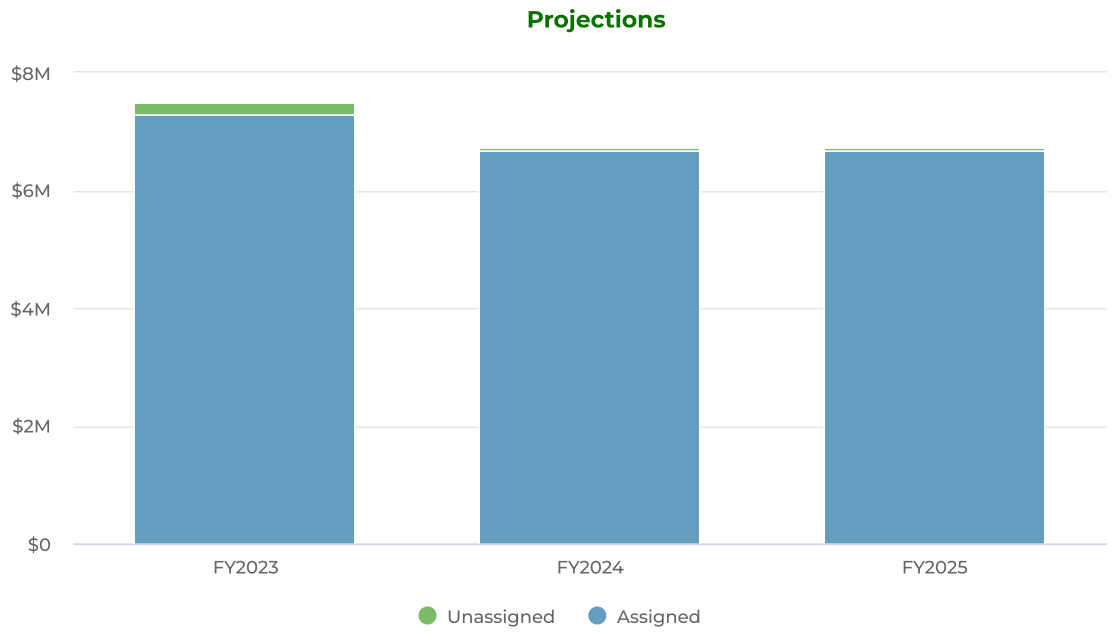
Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Expense Objects					
Salaries & Benefits					
Salaries and Wages	$280,466	$301,319	$307,400	$312,120	$312,117
FICA	$19,138	$25,726	$23,490	$24,960	$24,957
Worker's Compensation	$0	$28,467	$0	$11,170	$11,167
Health Insurance	$63,110	$55,770	$67,790	$67,790	$67,790
Voluntary Insurance	$686	$691	$720	$720	$661
HSA County Contribution	$125	$625	$510	$1,005	$1,000
Total Salaries & Benefits:	**$363,525**	**$412,598**	**$399,910**	**$417,765**	**$417,692**
Other Financing Uses					
Transfer to General Fund	$62,220	$60,940	$61,900	$61,900	$61,900
Transfer to Capital Projects F	$111,517	$68,672	$312,635	$312,635	$24,858
Total Other Financing Uses:	**$173,737**	**$129,612**	**$374,535**	**$374,535**	**$86,758**
Purchased/Contracted Services					
Advertising	$2,590	$2,970	$4,000	$1,450	$1,449
Dues & Subscriptions	$4,619	$6,853	$6,500	$7,080	$7,079
Travel and Training	$0	$595	$1,000	$0	$0
Repairs & Maintenance	$17,206	$13,904	$25,000	$16,615	$16,595
Repairs & Maint.-Buildings	$24,435	$21,312	$40,000	$14,645	$14,576
Repairs & Maint.-Grounds	$38,141	$15,851	$35,000	$21,580	$21,559
Repairs & Maint.-Runways	$44,369	$35,359	$50,000	$55,230	$55,141
Garbage Service	$2,754	$2,948	$3,200	$4,135	$4,125
Legal Fees	$1,353	$4,520	$4,000	$10,000	$9,875
Data Processing	$30	$30	$3,675	$4,145	$4,072
Telephone	$6,627	$7,756	$5,400	$3,680	$3,678
Postage	$245	$252	$350	$350	$248
Basic Insurance	$30,019	$36,207	$6,160	$38,140	$38,140
Equipment Rental	$15,600	$15,600	$15,600	$15,600	$15,600
800 MHz Radio Maintenance	$528	$528	$1,020	$545	$492
Total Purchased/Contracted Services:	**$188,516**	**$164,686**	**$200,905**	**$193,195**	**$192,629**
Capital Outlay					
Equipment	$1,057	$3,265	$12,400	$24,050	$24,032
Equipment Lease	$1,021	$540	$2,000	$815	$540
Air Show Expenses	$0	$0	$30,000	$38,800	$38,660
Total Capital Outlay:	**$2,078**	**$3,805**	**$44,400**	**$63,665**	**$63,231**
Supplies					
Supplies	$2,407	$752	$2,750	$2,950	$2,946
Office Supplies	$2,009	$678	$1,800	$750	$735
Uniforms	$958	$990	$1,000	$1,030	$1,030
Gas & Oil	$6,495	$7,136	$8,000	$7,225	$7,224
Small Tools	$0	$190	$1,000	$300	$268

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Utilities	$66,308	$73,557	$73,260	$82,830	$82,828
Food and Beverage Expense	$2,560	$2,569	$2,000	$2,075	$2,070
Purchases-Av Gas	$306,137	$307,858	$360,000	$256,940	$256,940
Purchases-Jet Fuel	$347,927	$457,331	$500,000	$386,625	$386,625
Purchases-Oil & Priest	$345	$279	$500	$380	$376
Purchases-Pilot Supplies	$1,571	$1,739	$1,000	$1,090	$1,087
Total Supplies:	**$736,717**	**$853,080**	**$951,310**	**$742,195**	**$742,128**
Depreciation/Amortization					
Depreciation	$635,220	$678,685	$831,900	$554,520	$554,497
Amortization	$3,272	$3,289	$0	$3,315	$3,314
Total Depreciation/Amortization:	**$638,492**	**$681,974**	**$831,900**	**$557,835**	**$557,811**
Debt Service					
Lease Interest	$0	$79			
Subscription Interest	$485	$404	$0	$325	$322
Total Debt Service:	**$485**	**$483**	**$0**	**$325**	**$322**
Other Costs					
Cash Over and Short	$30	$85	$0	$85	$82
Bank Charges	$200	$187	$200	$505	$492
Credit Card Processing Fee	$28,165	$33,183	$39,000	$29,900	$29,897
All Other	$2,339	$4,840	$2,000	$2,635	$2,631
Total Other Costs:	**$30,734**	**$38,294**	**$41,200**	**$33,125**	**$33,102**
Total Expense Objects:	**$2,134,284**	**$2,284,531**	**$2,844,160**	**$2,382,640**	**$2,093,672**

Fund Balance



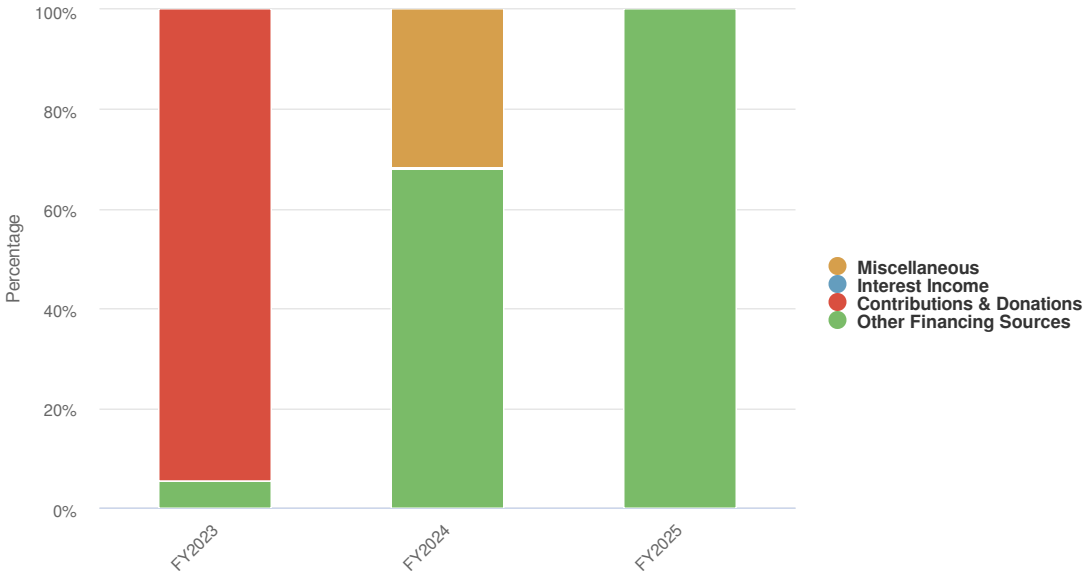
Financial Summary	FY2024	FY2025	% Change
Fund Balance	—	—	
Unassigned	$59,135	$59,135	0%
Assigned	$6,663,136	$6,663,136	0%
Total Fund Balance:	**$6,722,271**	**$6,722,271**	**0%**

Agriculture Center Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY 2025 Approved Original Budget (Agriculture Center)	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Beginning Fund Balance:	**$1,218,247**	**$2,123,175**	**$2,114,670**	**$2,114,670**	**$2,114,670**	**$2,114,670**
Revenues						
Miscellaneous	$0	$31,252	$0			
Interest Income	$0	$236	$0	$0	$15	$15
Contributions & Donations	$909,519	$0	$0			
Other Financing Sources	$51,315	$67,486	$116,785	$116,785	$106,950	$102,849
Total Revenues:	**$960,834**	**$98,974**	**$116,785**	**$116,785**	**$106,965**	**$102,864**
Expenditures						
Salaries & Benefits	$55,905	$102,527	$98,390	$98,390	$104,920	$104,907
Purchased/Contracted Services	$0	$1,263	$16,345	$16,345	$1,595	$1,387
Capital Outlay	$0	$0	$550	$550	$10	$0
Supplies	$0	$0	$1,500	$1,500	$125	$122
Other Costs	$0	$0	$0	$0	$315	$314
Total Expenditures:	**$55,905**	**$103,790**	**$116,785**	**$116,785**	**$106,965**	**$106,730**
Total Revenues Less Expenditures:	**$904,929**	**-$4,816**	**$0**	**$0**	**$0**	**-$3,866**
Ending Fund Balance:	**$2,123,176**	**$2,118,359**	**$2,114,670**	**$2,114,670**	**$2,114,670**	**$2,110,804**

Revenues by Source

Budgeted and Historical 2025 Revenues by Source

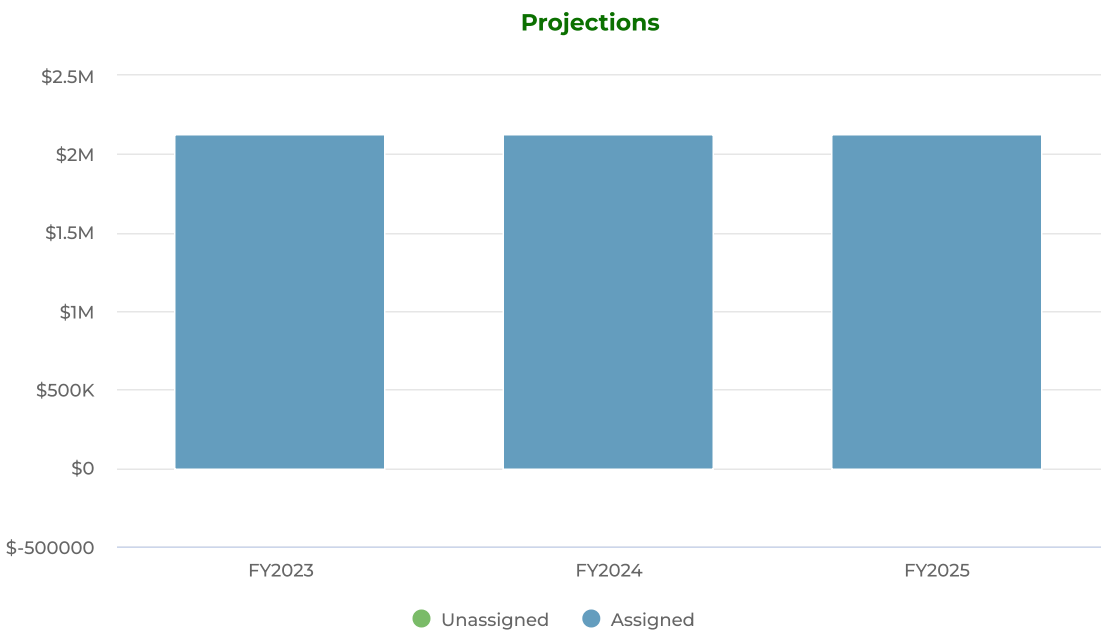


Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Revenue Source					
Miscellaneous	$0	$31,252			
Interest Income	$0	$236	$0	$15	$15
Contributions & Donations	$909,519	$0			
Other Financing Sources	$51,315	$67,486	$116,785	$106,950	$102,849
Total Revenue Source:	**$960,834**	**$98,974**	**$116,785**	**$106,965**	**$102,864**

Expenditures by Expense Type

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Expense Objects					
Salaries & Benefits					
Salaries and Wages	$51,682	$84,885	$81,180	$86,910	$86,908
FICA	$3,870	$6,634	$6,210	$6,500	$6,499
Health Insurance	$0	$10,310	$10,800	$10,800	$10,800
Voluntary Insurance	$103	$198	$200	$205	$200
HSA County Contribution	$250	$500	$0	$505	$500
Total Salaries & Benefits:	**$55,905**	**$102,527**	**$98,390**	**$104,920**	**$104,907**
Purchased/Contracted Services					
Dues & Subscriptions	$0	$0	$2,795	$0	$0
Mileage Reimbursement	$0	$0	$1,500	$0	$0
Travel and Training	$0	$999	$4,000	$0	$0
Repairs & Maintenance	$0	$0	$100	$100	$0
Telephone	$0	$0	$1,020	$515	$467
Postage	$0	$0	$50	$50	$0
Basic Insurance	$0	$264	$630	$680	$678
Equipment Rental	$0	$0	$1,000	$0	$0
Promotions/Advertising/Printin	$0	$0	$5,250	$250	$241
Total Purchased/Contracted Services:	**$0**	**$1,263**	**$16,345**	**$1,595**	**$1,387**
Capital Outlay					
Equipment	$0	$0	$550	$10	$0
Total Capital Outlay:	**$0**	**$0**	**$550**	**$10**	**$0**
Supplies					
Supplies	$0	$0	$1,500	$125	$122
Total Supplies:	**$0**	**$0**	**$1,500**	**$125**	**$122**
Other Costs					
Bank Charges	$0	$0	$0	$315	$314
Total Other Costs:	**$0**	**$0**	**$0**	**$315**	**$314**
Total Expense Objects:	**$55,905**	**$103,790**	**$116,785**	**$106,965**	**$106,730**

Fund Balance



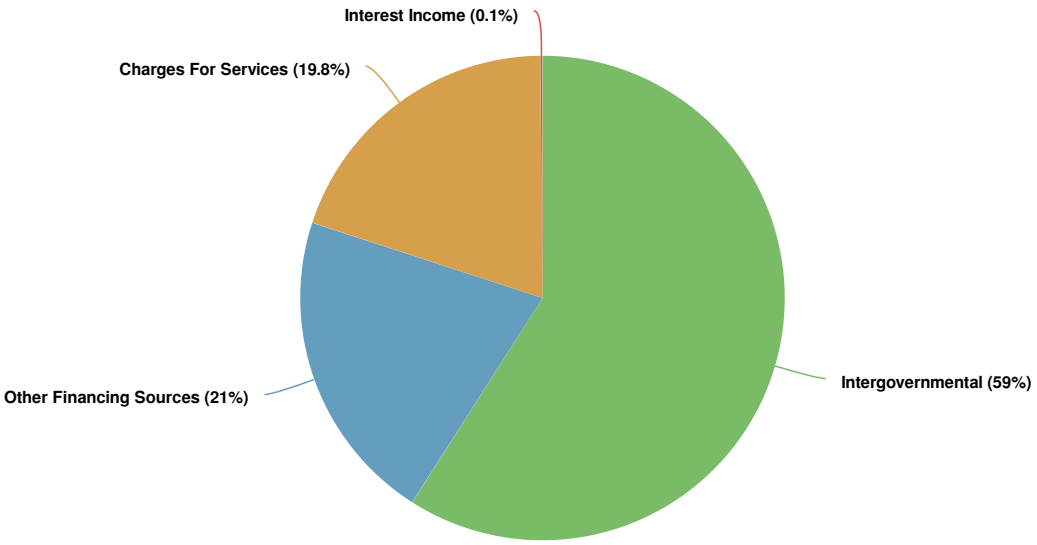
Financial Summary	FY2024	FY2025	% Change
Fund Balance	—	—	
Unassigned	$-13,096	$-16,961	29.5%
Assigned	$2,127,766	$2,127,766	0%
Total Fund Balance:	**$2,114,670**	**$2,110,805**	**-0.2%**

Recycling Fund Comprehensive Summary

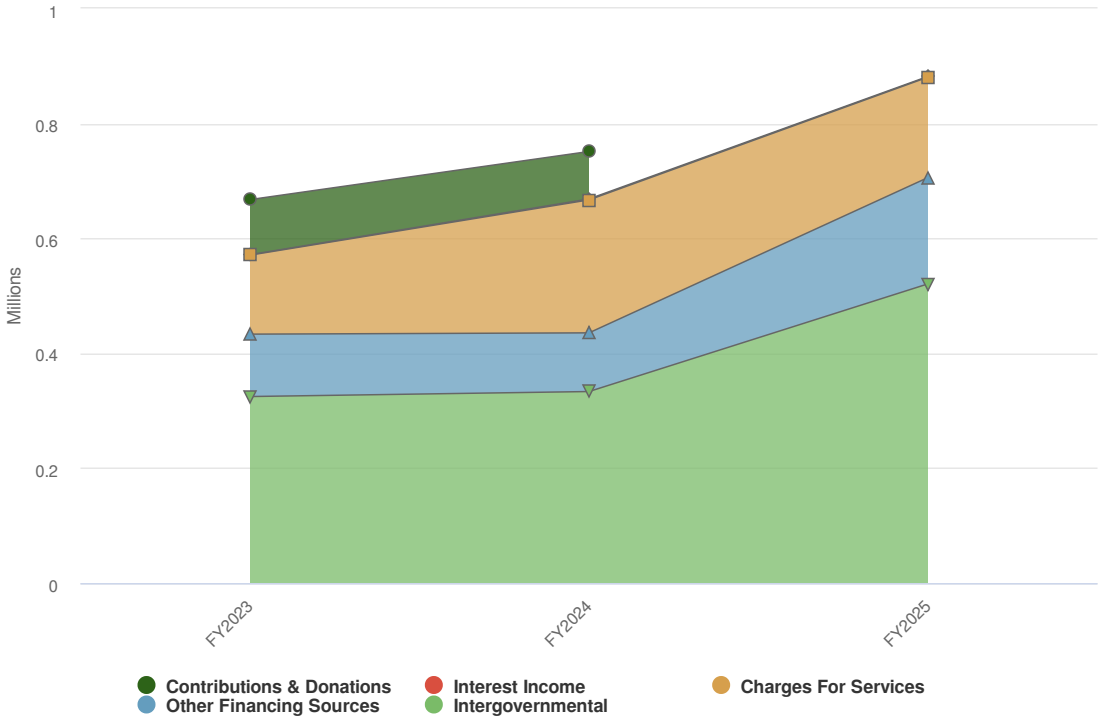
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Beginning Fund Balance:	**$1,409,637**	**$1,324,284**	**$1,227,304**	**$1,227,304**	**$1,227,304**
Revenues					
Intergovernmental	$324,560	$333,267	$374,280	$520,685	$520,680
Charges For Services	$137,528	$231,448	$200,000	$174,815	$174,820
Interest Income	$743	$1,620	$245	$1,185	$1,189
Contributions & Donations	$95,913	$82,623			
Other Financing Sources	$108,612	$102,148	$127,140	$185,075	$185,073
Total Revenues:	**$667,355**	**$751,108**	**$701,665**	**$881,760**	**$881,762**
Expenditures					
Salaries & Benefits	$359,632	$350,106	$356,590	$356,870	$356,833
Other Financing Uses	$56,670	$70,213	$139,330	$139,330	$49,330
Purchased/Contracted Services	$83,984	$125,997	$128,950	$139,645	$139,523
Capital Outlay	$12,163	$12,010	$9,500	$8,215	$8,168
Supplies	$53,075	$64,284	$66,040	$56,015	$55,780
Depreciation/Amortization	$183,924	$180,886	$186,700	$194,965	$194,953
Debt Service	$2,438	$1,193	$660	$1,090	$1,069
Other Costs	$825	$996	$595	$495	$492
Total Expenditures:	**$752,711**	**$805,685**	**$888,365**	**$896,625**	**$806,147**
Total Revenues Less Expenditures:	**-$85,356**	**-$54,577**	**-$186,700**	**-$14,865**	**$75,616**
Ending Fund Balance:	**$1,324,281**	**$1,269,707**	**$1,040,604**	**$1,212,439**	**$1,302,920**

Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source

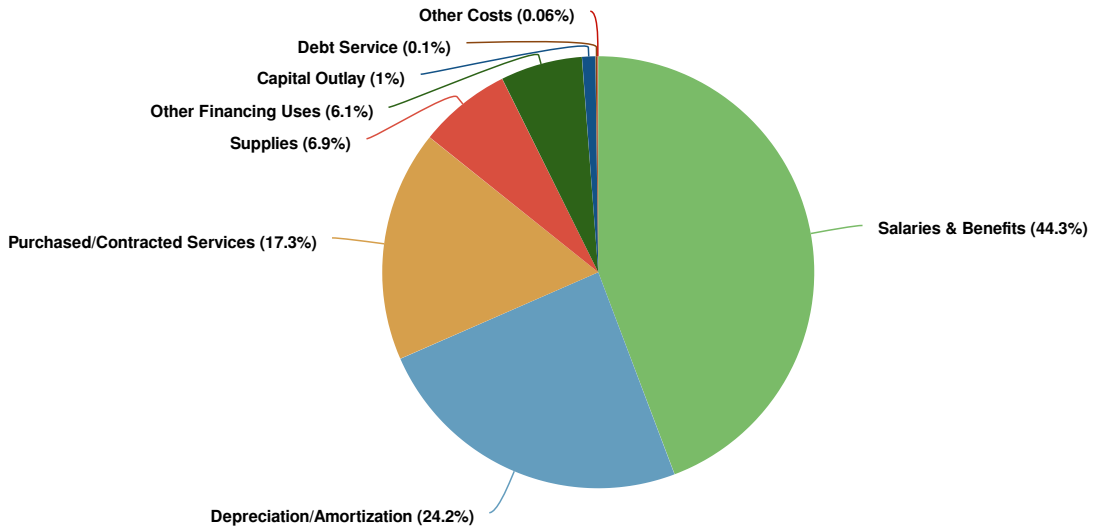


Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Revenue Source					

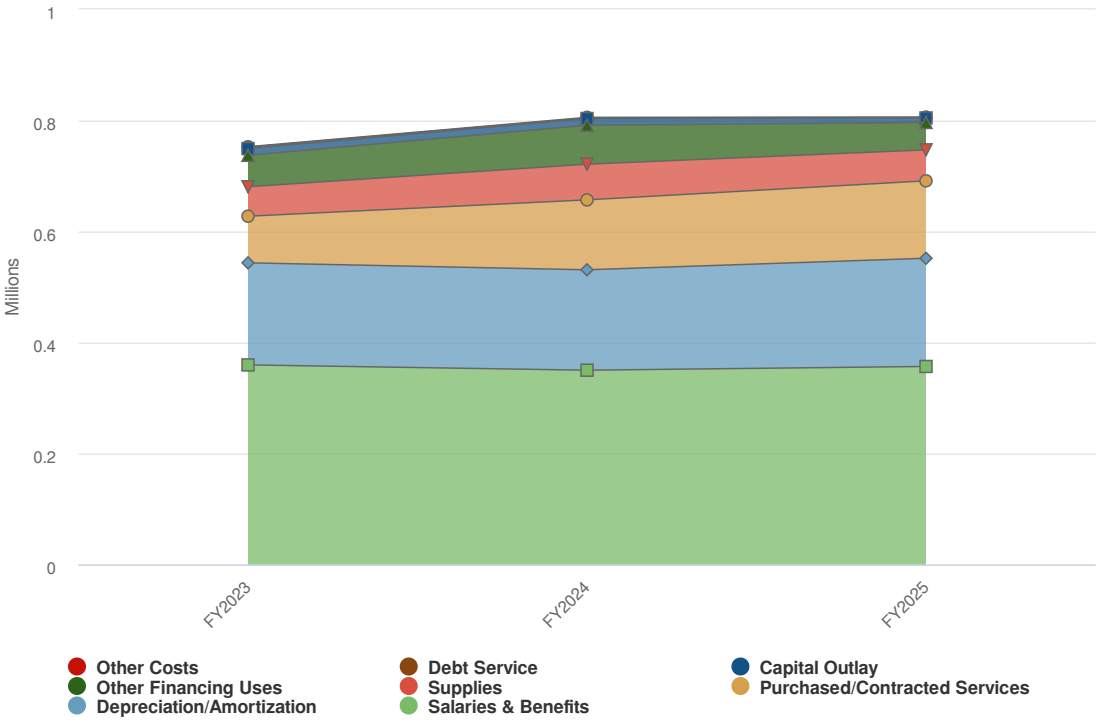
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Intergovernmental					
City of Rome-Recycling Center	$108,612	$99,223	$127,140	$184,915	$184,911
Solid Waste Commission-HHWEven	$107,336	$134,820	$120,000	$150,855	$150,858
Landfill-Recycle	$108,612	$99,223	$127,140	$184,915	$184,911
Total Intergovernmental:	**$324,560**	**$333,267**	**$374,280**	**$520,685**	**$520,680**
Charges For Services					
Material Sales	$137,528	$231,424	$200,000	$174,575	$174,576
Variable Lease Income-GASB 87	$0	$25	$0	$240	$245
Total Charges For Services:	**$137,528**	**$231,448**	**$200,000**	**$174,815**	**$174,820**
Interest Income					
Interest Earned-Recycling Cent	$743	$1,620	$245	$1,185	$1,189
Total Interest Income:	**$743**	**$1,620**	**$245**	**$1,185**	**$1,189**
Contributions & Donations					
Capital Contributions	$95,913	$82,623			
Total Contributions & Donations:	**$95,913**	**$82,623**			
Other Financing Sources					
Gain/Loss-Fixed Assets	$0	$2,925			
Gain/Loss-RTU Assetts			$0	$160	$162
Transfer from Solid Waste	$108,612	$99,223	$127,140	$184,915	$184,911
Total Other Financing Sources:	**$108,612**	**$102,148**	**$127,140**	**$185,075**	**$185,073**
Total Revenue Source:	**$667,355**	**$751,108**	**$701,665**	**$881,760**	**$881,762**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



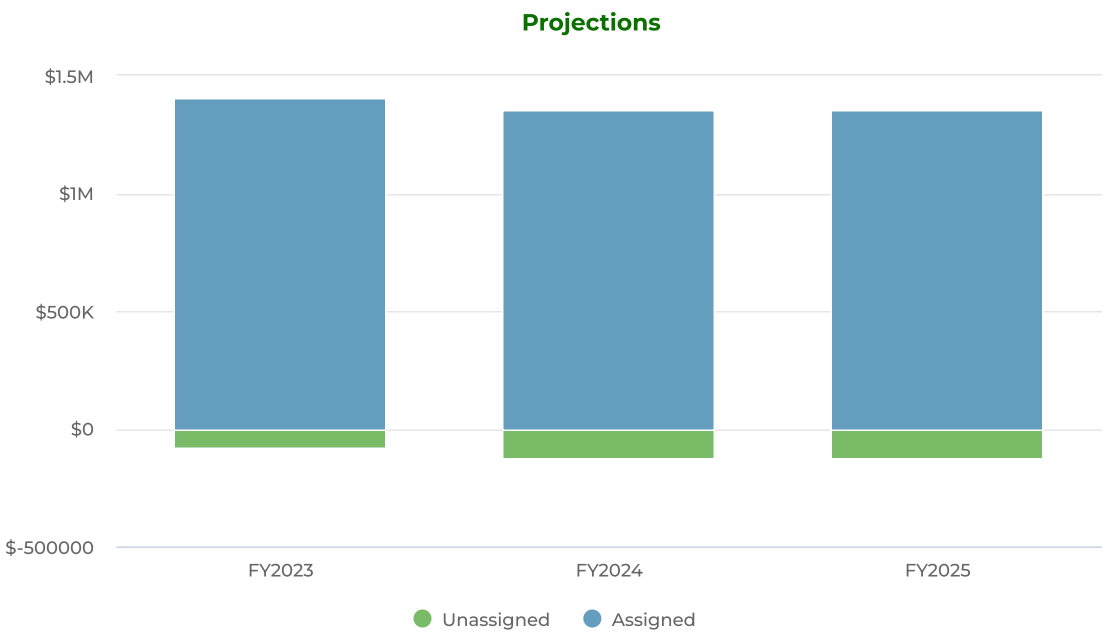
Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Expense Objects					
Salaries & Benefits					
Salaries and Wages	$264,548	$261,934	$281,800	$283,220	$283,218
FICA	$18,654	$21,864	$21,530	$20,050	$20,049
Tuition Reimbursement		$0	$0	$115	$113
Worker's Compensation	$15	$6	$30	$30	$0
Health Insurance	$75,770	$65,850	$52,750	$52,750	$52,750
Voluntary Insurance	$645	$452	$480	$705	$703
Total Salaries & Benefits:	**$359,632**	**$350,106**	**$356,590**	**$356,870**	**$356,833**
Other Financing Uses					
Transfer to General Fund	$56,670	$47,590	$49,330	$49,330	$49,330
Transfer to Capital Projects F	$0	$22,623	$90,000	$90,000	$0
Total Other Financing Uses:	**$56,670**	**$70,213**	**$139,330**	**$139,330**	**$49,330**
Purchased/Contracted Services					
Dues & Subscriptions	$765	$725	$750	$745	$725
Mileage Reimbursement	$406	$276	$400	$0	$0
Travel and Training	$3,130	$0	$3,000	$0	$0
Repairs & Maintenance	$23,422	$53,657	$36,000	$45,530	$45,489
Legal Fees	$0	$364	$0	$385	$385
Data Processing	$0	$180	$1,500	$200	$180
Postage	$1	$1			
Basic Insurance	$6,962	$8,550	$8,820	$11,505	$11,503
Equipment Rental	$0	$0	$1,000	$0	$0
Promotions/Advertising/Printin	$2,604	$2,866	$14,000	$725	$723
Household Hazard Waste	$44,583	$57,267	$60,000	$77,075	$77,073
800 MHz Radio Maintenance	$2,112	$2,112	$3,480	$3,480	$3,444
Total Purchased/Contracted Services:	**$83,984**	**$125,997**	**$128,950**	**$139,645**	**$139,523**
Capital Outlay					
Equipment	$11,971	$12,010	$9,500	$8,215	$8,168
Equipment Lease	$192	$0			
Total Capital Outlay:	**$12,163**	**$12,010**	**$9,500**	**$8,215**	**$8,168**
Supplies					
Supplies	$13,940	$21,081	$20,000	$11,520	$11,515
Uniforms	$483	$284	$600	$600	$433
Gas & Oil	$11,136	$11,675	$13,500	$11,050	$11,049
Small Tools	$275	$629	$1,500	$100	$40
Utilities	$27,241	$30,614	$30,440	$32,745	$32,743
Total Supplies:	**$53,075**	**$64,284**	**$66,040**	**$56,015**	**$55,780**
Depreciation/Amortization					
Depreciation	$136,743	$133,706	$141,500	$147,780	$147,772

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Amortization	$47,180	$47,180	$45,200	$47,185	$47,180
Total Depreciation/Amortization:	**$183,924**	**$180,886**	**$186,700**	**$194,965**	**$194,953**
Debt Service					
Lease Interest	$2,244	$688	$510	$510	$490
Subscription Interest	$194	$505	$150	$580	$579
Total Debt Service:	**$2,438**	**$1,193**	**$660**	**$1,090**	**$1,069**
Other Costs					
Bank Charges	$200	$204	$195	$495	$492
Bad Debts	$0	$536			
All Other	$625	$257	$400	$0	$0
Total Other Costs:	**$825**	**$996**	**$595**	**$495**	**$492**
Total Expense Objects:	**$752,711**	**$805,685**	**$888,365**	**$896,625**	**$806,147**

Fund Balance



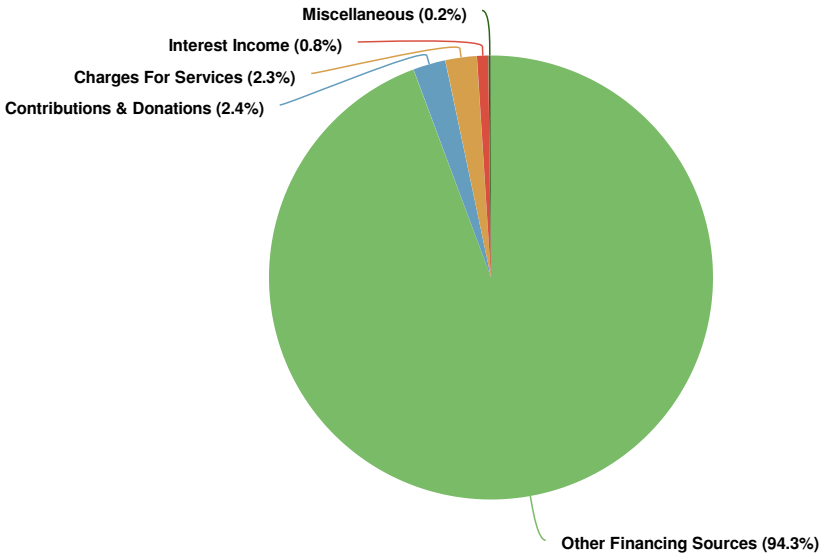
Financial Summary	FY2024	FY2025	% Change
Fund Balance	—	—	
Unassigned	$-126,335	$-126,335	0%
Assigned	$1,353,639	$1,353,639	0%
Total Fund Balance:	**$1,227,304**	**$1,227,304**	**0%**

Animal Control Fund Comprehensive Summary

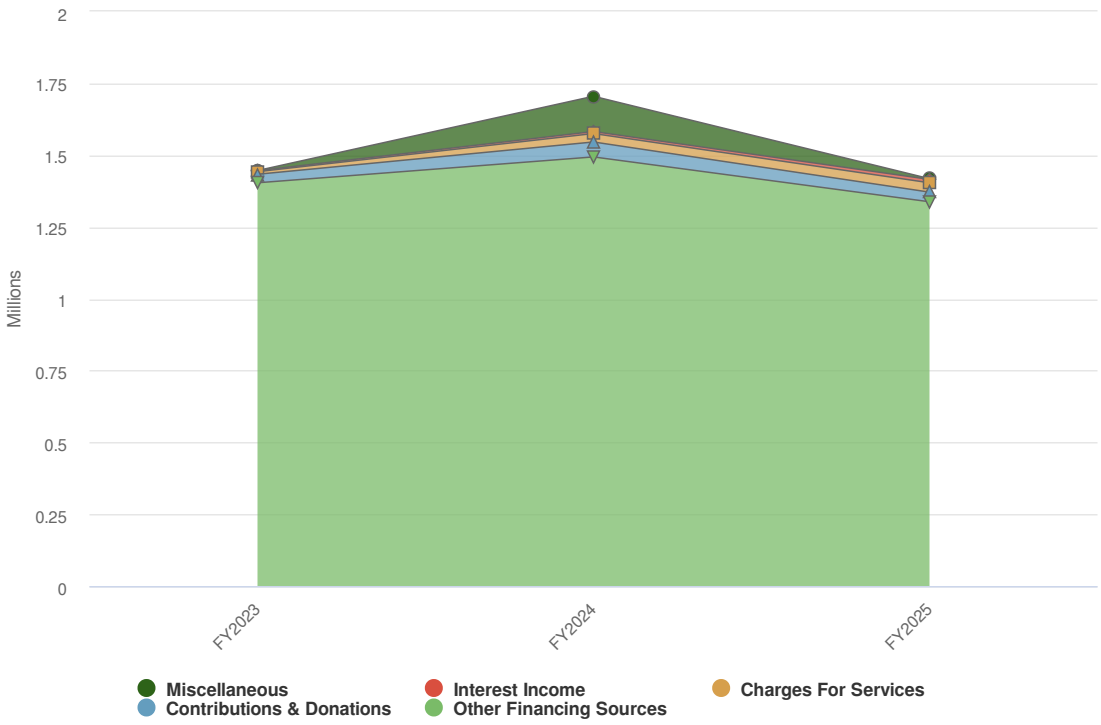
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Beginning Fund Balance:	**$8**	**$12,296**	**$255,870**	**$255,870**	**$255,870**
Revenues					
Charges For Services	$9,003	$29,418	$20,000	$32,590	$32,590
Miscellaneous	$422	$122,733	$1,450	$2,470	$2,478
Interest Income	$3,479	$7,004	$1,500	$11,730	$11,731
Contributions & Donations	$29,696	$52,006	$48,000	$33,525	$33,525
Other Financing Sources	$1,403,677	$1,493,780	$1,337,630	$1,337,630	$1,337,630
Total Revenues:	**$1,446,276**	**$1,704,940**	**$1,408,580**	**$1,417,945**	**$1,417,953**
Expenditures					
Salaries & Benefits	$994,009	$1,018,374	$983,085	$928,810	$928,796
Purchased/Contracted Services	$75,770	$68,455	$61,150	$57,840	$57,261
Capital Outlay	$13,122	$9,015	$0	$37,745	$37,738
Supplies	$232,354	$245,181	$342,995	$246,315	$246,044
Other Costs	$118,735	$120,342	$131,350	$120,795	$120,770
Total Expenditures:	**$1,433,989**	**$1,461,367**	**$1,518,580**	**$1,391,505**	**$1,390,609**
Total Revenues Less Expenditures:	**$12,287**	**$243,574**	**-$110,000**	**$26,440**	**$27,344**
Ending Fund Balance:	**$12,295**	**$255,870**	**$145,870**	**$282,310**	**$283,214**

Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source

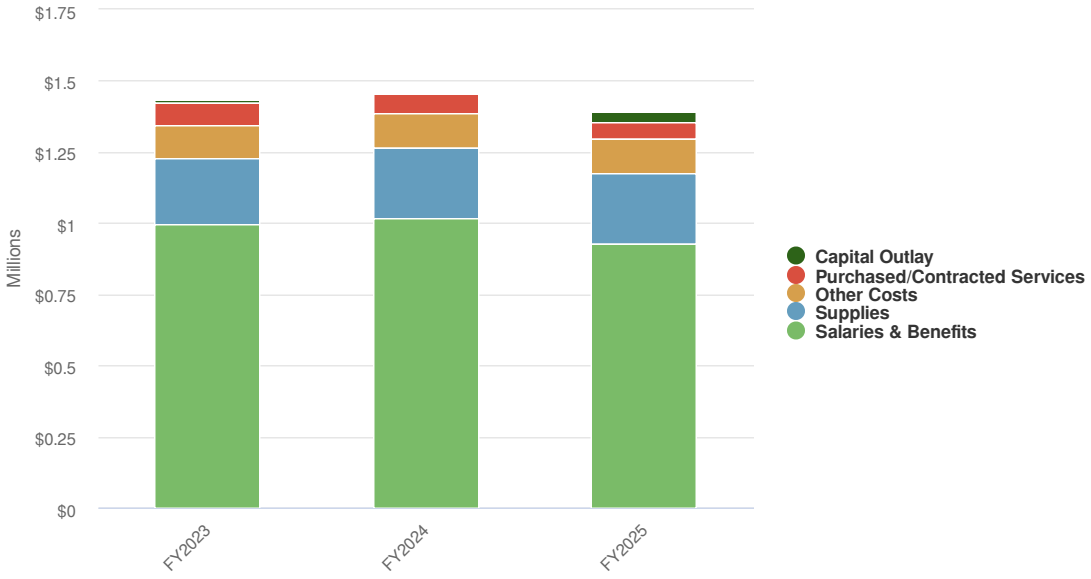


Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Revenue Source					
Charges For Services					
Spay & Neuter Fees	$0	$13,815	$10,000	$14,920	$14,920
Adoption Fee Revenue	$9,003	$15,603	$10,000	$17,670	$17,670
Total Charges For Services:	**$9,003**	**$29,418**	**$20,000**	**$32,590**	**$32,590**
Miscellaneous					
Credit Card Processing Fee	$339	$965	$700	$1,070	$1,073
Miscellaneous-Other	$83	$1,768	$750	$1,400	$1,405
Donations-Hizer	$0	$120,000		$0	$0
Total Miscellaneous:	**$422**	**$122,733**	**$1,450**	**$2,470**	**$2,478**
Interest Income					
Interest Earned-Checking Acct	$3,479	$7,004	$1,500	$11,730	$11,731
Total Interest Income:	**$3,479**	**$7,004**	**$1,500**	**$11,730**	**$11,731**
Contributions & Donations					
Donations-Other	$29,696	$52,006	$48,000	$33,525	$33,525
Total Contributions & Donations:	**$29,696**	**$52,006**	**$48,000**	**$33,525**	**$33,525**
Other Financing Sources					
Transfer from General Fund	$1,403,677	$1,493,780	$1,337,630	$1,337,630	$1,337,630

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Total Other Financing Sources:	$1,403,677	$1,493,780	$1,337,630	$1,337,630	$1,337,630
Total Revenue Source:	$1,446,276	$1,704,940	$1,408,580	$1,417,945	$1,417,953

Expenditures by Expense Type

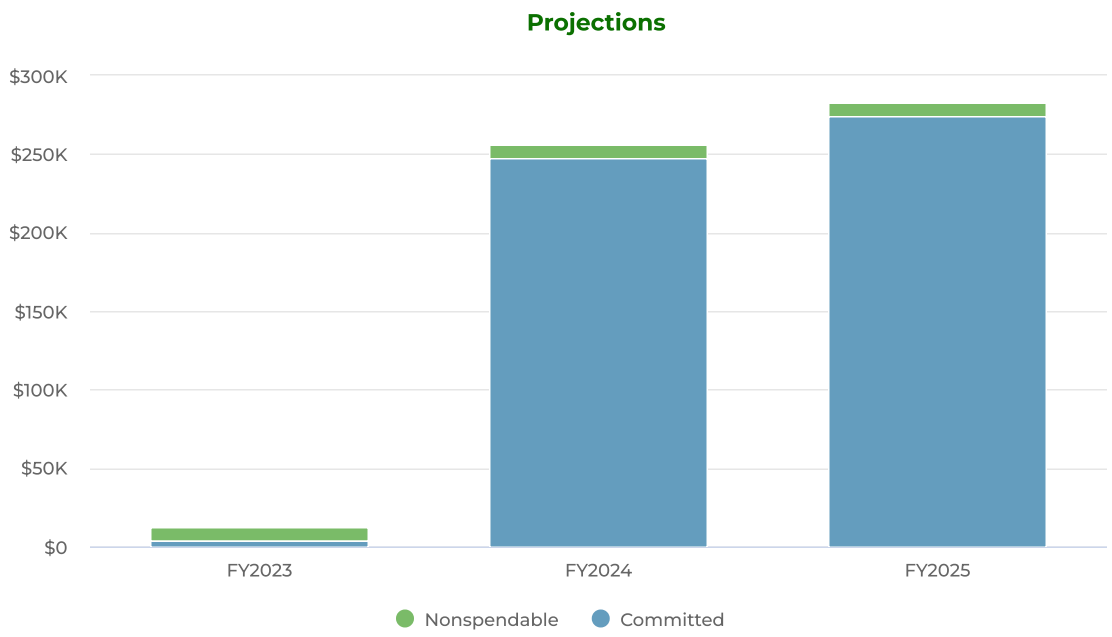
Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Expense Objects					
Salaries & Benefits					
Salaries and Wages	$618,100	$636,083	$621,560	$644,335	$644,331
FICA	$44,827	$44,798	$47,490	$45,400	$45,398
Tuition Reimbursement	$0	$606			
Worker's Compensation	$126,625	$96,268	$100,000	$25,815	$25,813
Health Insurance	$164,280	$194,080	$164,180	$164,180	$164,180
Voluntary Insurance	$508	-$22	$980	$1,125	$1,121
HSA County Contribution	$2,209	$1,375			
Pension Expense	$37,460	$45,185	$48,875	$47,955	$47,954
Total Salaries & Benefits:	**$994,009**	**$1,018,374**	**$983,085**	**$928,810**	**$928,796**
Purchased/Contracted Services					
Dues & Subscriptions	$10,375	$11,912	$10,605	$3,455	$3,445
Travel and Training	$11,424	$4,234	$500	$1,860	$1,857
Repairs & Maintenance	$13,918	$5,572	$7,500	$10,855	$10,508
Veterinary Fees	$4,473	$2,303	$3,000	$3,030	$3,030
Legal Fees	$14,851	$20,143	$10,000	$7,870	$7,870
Data Processing	$360	$2,171	$550	$950	$824
Telephone	$3,445	$3,584	$6,300	$6,815	$6,815
Postage	$27	$46	$75	$75	$20
Basic Insurance	$15,072	$16,665	$16,680	$16,990	$16,990
800 MHz Radio Maintenance	$1,824	$1,824	$5,940	$5,940	$5,904

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Total Purchased/Contracted Services:	**$75,770**	**$68,455**	**$61,150**	**$57,840**	**$57,261**
Capital Outlay					
Equipment	$8,420	$8,945	$0	$710	$707
Equipment Lease	$4,701	$70			
Donations-Hizer		$0	$0	$37,035	$37,031
Total Capital Outlay:	**$13,122**	**$9,015**	**$0**	**$37,745**	**$37,738**
Supplies					
Supplies	$43,463	$40,300	$38,600	$34,820	$34,818
Uniforms	$3,805	$5,478	$5,000	$3,525	$3,267
Gas & Oil	$32,113	$27,690	$35,000	$21,400	$21,398
Food and Treats	$29,730	$34,415	$35,000	$44,830	$44,827
Utilities	$106,107	$113,034	$108,060	$119,915	$119,913
Donations-Other	$17,136	$24,264	$120,000	$21,825	$21,821
P.A.W.S PetCo	$0	$0	$1,335	$0	$0
Total Supplies:	**$232,354**	**$245,181**	**$342,995**	**$246,315**	**$246,044**
Other Costs					
Credit Card Processing Fee	$627	$1,005	$750	$1,185	$1,184
Transporting Animals	$34,180	$0			
In-House Medical	$64,997	$89,923	$80,000	$85,600	$85,576
Spay & Neuter	$0	$11,839	$33,600	$22,400	$22,400
Microchips	$6,293	$6,351	$7,000	$3,230	$3,229
Animal Care	$12,600	$11,225	$10,000	$8,380	$8,380
All Other	$38	$0			
Total Other Costs:	**$118,735**	**$120,342**	**$131,350**	**$120,795**	**$120,770**
Total Expense Objects:	**$1,433,989**	**$1,461,367**	**$1,518,580**	**$1,391,505**	**$1,390,609**

Fund Balance



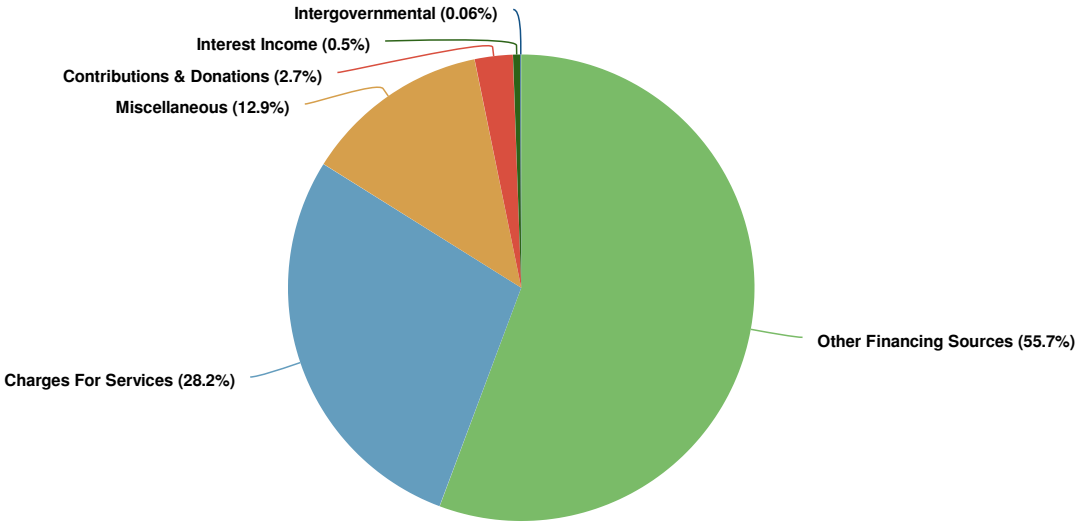
Financial Summary	FY2024	FY2025	% Change
Fund Balance	—	—	
Committed	$247,647	$274,518	10.9%
Nonspendable	$8,223	$8,695	5.7%
Total Fund Balance:	**$255,870**	**$283,213**	**10.7%**

Rome-Floyd Co. Recreation Fund Comprehensive Summary

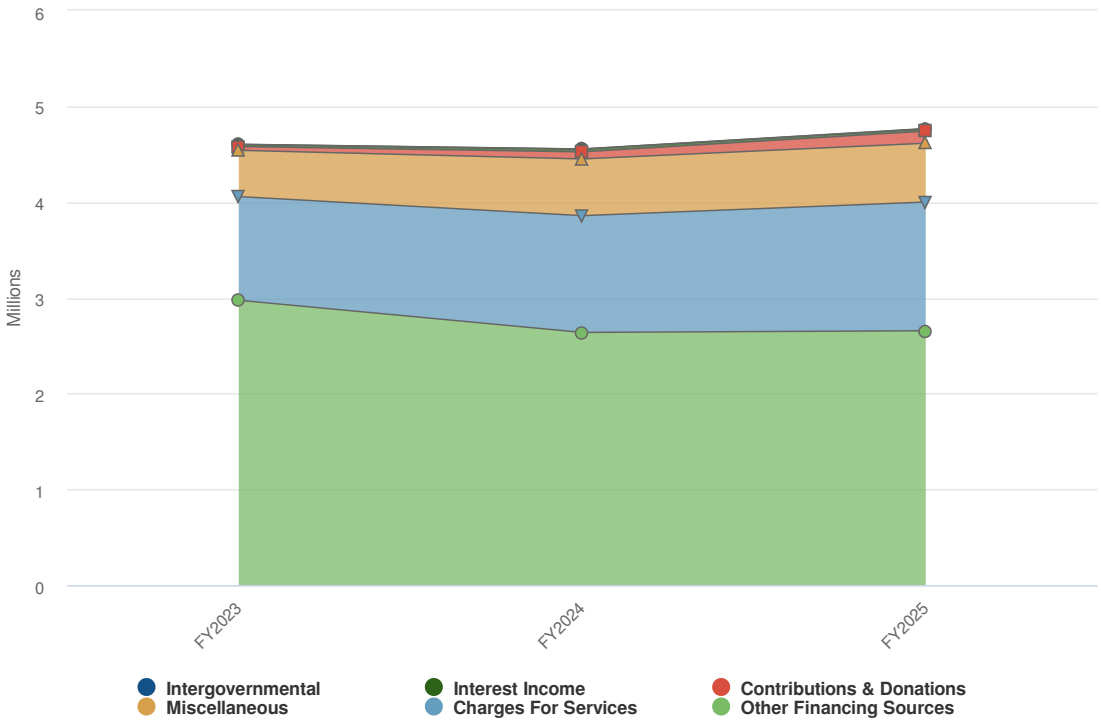
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Beginning Fund Balance:	**$23**	**$91,882**	**$60,982**	**$60,982**	**$60,982**
Revenues					
Intergovernmental	$1,500	$1,500	$1,500	$3,000	$3,000
Charges For Services	$1,082,853	$1,219,174	$1,229,200	$1,344,960	$1,344,312
Miscellaneous	$483,186	$592,467	$581,900	$644,470	$614,286
Interest Income	$22,607	$28,762	$15,000	$23,625	$23,631
Contributions & Donations	$38,991	$73,888	$116,500	$126,440	$126,438
Other Financing Sources	$2,973,974	$2,638,091	$2,600,000	$2,655,275	$2,655,276
Total Revenues:	**$4,603,111**	**$4,553,881**	**$4,544,100**	**$4,797,770**	**$4,766,943**
Expenditures					
Salaries & Benefits	$3,059,329	$3,004,008	$3,003,380	$3,172,060	$3,170,608
Other Financing Uses	$47,915	$0			
Purchased/Contracted Services	$391,433	$432,189	$472,970	$442,020	$440,001
Capital Outlay	$105,620	$80,469	$92,310	$74,930	$73,826
Supplies	$806,838	$940,970	$952,540	$985,915	$981,053
Debt Service	$13,927	$41,365	$0	$46,350	$46,340
Other Costs	$80,251	$72,588	$95,670	$120,180	$89,272
Ice Skating	$5,940	$13,159	$13,500	$9,640	$9,446
Total Expenditures:	**$4,511,252**	**$4,584,748**	**$4,630,370**	**$4,851,095**	**$4,810,546**
Total Revenues Less Expenditures:	**$91,859**	**-$30,866**	**-$86,270**	**-$53,325**	**-$43,603**
Ending Fund Balance:	**$91,882**	**$61,016**	**-$25,288**	**$7,657**	**$17,379**

Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Revenue Source					

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Intergovernmental					
Tree Distribution	$1,500	$1,500	$1,500	$3,000	$3,000
Total Intergovernmental:	**$1,500**	**$1,500**	**$1,500**	**$3,000**	**$3,000**
Charges For Services					
Advertising Revenue	$9,000	$9,000	$10,500	$8,830	$8,833
Admissions	$24,085	$24,200	$0	$30,095	$30,095
Rentals	$13,595	$20,469	$0	$24,460	$24,460
Day Camps	$9,529	$9,900	$10,500	$14,175	$14,175
Ice Skating	$63,124	$43,052	$75,000	$70,730	$70,729
Road Race Revenue	$16,151	$18,941	$18,000	$28,720	$28,725
Gym Fieldtrips	$126	$10,626	$10,000	$6,975	$6,972
Camps	$55,735	$76,089	$60,000	$46,875	$46,870
Resale Items	$183	$0			
Classes	$152,769	$143,326	$150,000	$146,140	$146,136
Team Monthly Tuition	$73,778	$67,256	$90,000	$104,320	$104,322
Private Lessons	$1,801	$992	$1,000	$1,000	$962
Gym Rental	$64,030	$71,765	$68,000	$70,850	$70,855
Programs	$12,754	$15,853	$15,000	$16,820	$16,825
Senior Center Rental	$16,520	$16,035	$17,000	$20,470	$20,473
Special Populations Rev	$1,942	$2,140	$1,500	$3,000	$3,000
Vending Machines	$0	$4,159	$0	$4,465	$4,470
Resale Revenue	$731	$902	$750	$1,750	$1,823
Vending Machines	$1,151	$783	$800	$300	$298
Groceries	$2,898	$3,481	$3,500	$2,740	$2,730
Licenses	$2,519	$2,824	$3,000	$2,465	$2,462
Beverage	$4,489	$4,400	$4,000	$3,750	$3,748
Bait	$12,677	$16,379	$15,000	$12,395	$12,396
Fish/Camp Supplies	$8,392	$11,309	$10,000	$8,435	$8,435
Parking/Launch Fees	$7,938	$9,847	$8,000	$9,170	$9,173
Educational Events	$135	$80	$250	$65	$62
Camping Rentals	$112,929	$143,525	$135,000	$115,795	$115,797
Rental House	$1,800	$2,401	$3,600	$4,275	$4,280
Individual Fees	$78,479	$67,364	$82,000	$67,205	$67,204
League Gate Receipts	$10,702	$46,889	$55,000	$29,910	$29,907
Tournament Fees	$0	$4,690	$5,000	$4,500	$4,500
Gate Receipts Tournament	$0	$623	$4,500	$14,290	$14,292
Camps & Clinics	$1,380	$0	$500	$500	$500
Prep League Team Fees	$15,400	$14,300	$14,000	$13,700	$13,200
Individual Fees	$0	$0	$0	$0	-$180
Individual Fees	$91,065	$94,050	$110,000	$123,985	$123,985
League Gate Admission	$0	$9,626	$0	$45,825	$45,826
Tournament Fees	$2,040	$2,135	$2,500	$3,650	$3,660
Tourn Gate Receipts	$5,659	$10,370	$18,000	$6,980	$6,981

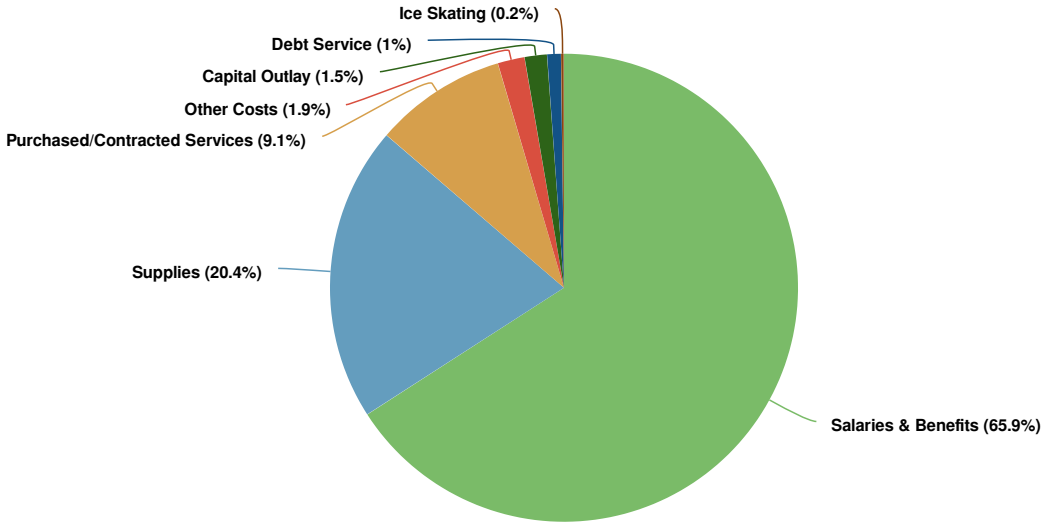
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Baseball Camps	$0	$2,450	$2,500	$800	$800
Individual Fees	$15,565	$19,805	$20,000	$25,235	$25,235
Tournament Gate Receipts	$0	$2,682	$2,500	$0	$0
Camps & Clinics	$1,100	$880	$500	$620	$640
YFB-Individual Fees	$22,465	$23,865	$22,500	$27,190	$27,190
YCH-Individual Fees	$10,900	$14,275	$12,500	$18,680	$18,680
FFB-Individual Fees	$0	$7,694	$7,000	$12,195	$12,195
Camps & Clinics	$1,990	$1,700	$1,700	$800	$800
YFB-Gate Receipts	$21,511	$31,570	$28,000	$21,640	$21,634
Individual Fees	$0	$9,193	$0	$11,150	$11,155
Tournament Gate Admissions	$0	$1,056	$0	$1,075	$1,083
Camps & Clinics	$0	$0	$0	$720	$720
Prep League Fees	$8,915	$383	$9,000	$0	$0
Team Fees	$9,600	$19,700	$15,000	$26,500	$26,500
Advertising Revenue	$7,500	$6,000	$7,000	$10,000	$10,000
Camp Good Time Fees	$2,350	$1,350	$1,500	$2,220	$2,220
Other Programs	$235	$30	$100	$100	$50
Day Camps	$11,050	$8,980	$9,000	$8,350	$8,347
Other Programs	$869	$0	$500	$0	$0
Court Fees	$3,953	$3,660	$3,000	$4,095	$4,095
Advertising Revenue		$0	$0	$7,500	$7,500
Rentals-Fields/Field House	$52,530	$45,594	$45,000	$51,355	$51,359
Rentals-Shelters	$36,815	$38,528	$40,000	$35,810	$35,810
Golf Tourn. Hole Sponsors		$0	$0	$1,075	$1,075
Golf Tournament Entries		$0	$0	$5,040	$5,040
Banquet Tickets		$0	$0	$1,100	$1,105
Inforum Booth Sales		$0	$0	$2,100	$2,100
Total Charges For Services:	**$1,082,853**	**$1,219,174**	**$1,229,200**	**$1,344,960**	**$1,344,312**
Miscellaneous					
Other Revenues	$4,187	$15,531	$3,850	$30,575	$30,577
Contingency	$0	$0	$30,000	$30,000	$0
Special Events	$105,593	$42,675	$30,000	$26,765	$26,764
Farmer's Market Revenue	$4,495	$8,785	$4,000	$5,230	$5,231
Concessions	$39	$34			
Team Fees	$15,158	$19,935	$32,000	$25,900	$25,880
Vending Machines-Commissions	$837	$0	$1,000	$0	$0
Vending Machines-Commissions	$172	$0	$350	$0	$0
Product Rebate	$16,000	$10,136	$8,000	$10,840	$10,842
Swimming Pool	$12,100	$13,275	$15,000	$13,200	$13,131
Alto Park	$84,557	$179,394	$168,000	$179,940	$179,943
Anthony Center	$10,048	$4,298	$10,000	$6,200	$6,169
Fielder Center	$8,114	$7,426	$10,000	$7,310	$7,305
Gilbreath Center	$9,336	$8,649	$9,000	$6,300	$6,280

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
North Floyd Park	$42,788	$77,065	$65,000	$103,340	$103,342
Ridgeferry	$6,453	$6,887	$4,000	$5,480	$5,484
Riverview	$78,720	$111,747	$107,000	$97,905	$97,906
Parky's Polar Treats	$6,770	$7,117	$7,000	$5,075	$5,078
Facility Rentals	$0	$174	$250	$470	$470
Vending Machines-Commissions	$303	$0	$100	$0	$0
Driving Range Lease	$6,600	$7,495	$7,800	$7,650	$7,642
Facility Rentals	$18,375	$20,700	$20,000	$23,210	$23,213
Vending Machines-Commissions	$308	$0	$200	$0	$0
Rentals	$4,225	$7,125	$7,500	$7,500	$7,450
Facility Rentals	$4,950	$6,125	$6,000	$8,750	$8,750
Facility Rentals	$23,065	$23,788	$20,000	$23,685	$23,685
Vending Machines-Commissions	$357	$0	$350	$0	$0
Facility Rentals	$16,960	$14,108	$14,000	$19,145	$19,145
Vending Machines-Commissions	$2,678	$0	$1,500	$0	$0
Total Miscellaneous:	**$483,186**	**$592,467**	**$581,900**	**$644,470**	**$614,286**
Interest Income					
Interest Income-GASB 87	$0	$891	$0	$1,370	$1,374
Interest Revenues	$22,607	$27,871	$15,000	$22,255	$22,258
Total Interest Income:	**$22,607**	**$28,762**	**$15,000**	**$23,625**	**$23,631**
Contributions & Donations					
Donations And Sponsorships	$0	$57	$0	$6,665	$6,667
Sponsorships	$25,933	$68,750	$86,500	$93,000	$93,000
Special Populations Donations	$0	$365	$0	$265	$265
Sponsorships	$0	$0	$0	$550	$551
Sponsorships	$3,000	$4,161	$6,000	$1,000	$1,000
YFB-Sponsorships	$0	$0	$0	$1,285	$1,285
CVB Sponsorship	$0	$0	$1,500	$0	$0
Camp Good Time Donations	$10,058	$555	$5,000	$1,600	$1,590
Sponsorships	$0	$0	$17,500	$0	$0
Donations	$0	$0	$0	$10,000	$10,000
Table Sponsorships		$0	$0	$3,080	$3,080
Scholarship Sponsorships		$0	$0	$6,495	$6,500
Inforum Sponsorships		$0	$0	$2,500	$2,500
Total Contributions & Donations:	**$38,991**	**$73,888**	**$116,500**	**$126,440**	**$126,438**
Other Financing Sources					
Gain/Loss-Fixed Assets	$0	$0	$0	$50	$50
Gain/Loss-RTU Assets			$0	$13,635	$13,639
Transfer from General Fund	$2,937,555	$2,634,813	$2,600,000	$2,600,000	$2,600,000
Transfer from Rec Special Proj		$0	$0	$41,590	$41,588
Other Fin Src-Leases	$28,269	$0			
Other Fin Src-Subscriptions	$8,151	$3,277			

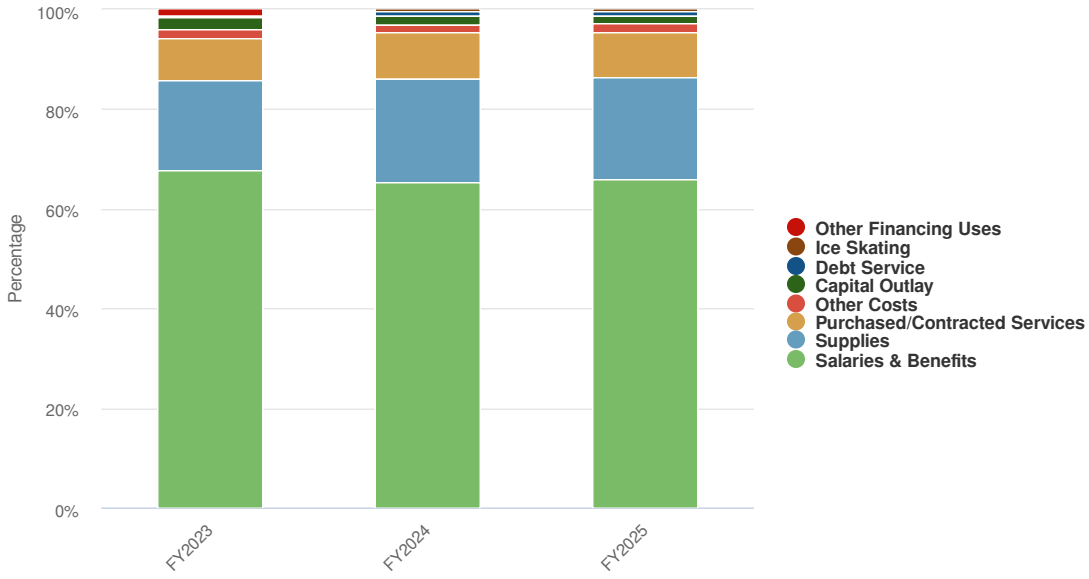
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Total Other Financing Sources:	$2,973,974	$2,638,091	$2,600,000	$2,655,275	$2,655,276
Total Revenue Source:	$4,603,111	$4,553,881	$4,544,100	$4,797,770	$4,766,943

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Expense Objects					
Salaries & Benefits					
Salaries and Wages	$387,477	$379,290	$389,910	$394,325	$394,324

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
FICA	$26,790	$27,174	$29,790	$27,745	$27,704
Worker's Compensation	$34,286	$1,446	$5,000	$450	$411
Health Insurance	$413,880	$339,720	$385,430	$385,430	$385,430
Voluntary Insurance	$4,162	$3,997	$3,870	$4,045	$4,043
HSA County Contribution	$1,876	$1,667	$2,510	$1,560	$1,500
Pension Expense	$160,800	$138,015	$149,300	$134,480	$134,480
Salaries and Wages	$43,182	$48,980	$0	$43,615	$43,614
P/T Staff	$16,732	$16,327	$13,000	$19,495	$19,491
Salaries & Wages	$220,678	$233,833	$190,290	$238,720	$238,718
FICA	$6,762	$6,151	$6,900	$6,350	$6,290
HSA County Contribution	$0	$333	$0	$1,130	$1,125
Salaries & Wages	$14,301	$19,056	$13,000	$27,730	$27,725
Salaries & Wages	$93,787	$108,126	$125,000	$114,220	$114,218
Salaries & Wages	$64,196	$66,149	$70,000	$72,195	$72,193
Salaries & Wages	$126,105	$127,277	$147,340	$139,490	$139,427
FICA	$8,622	$8,652	$11,260	$10,510	$10,296
HSA County Contribution	$167	$63	$0	$420	$417
Salaries and Wages	$91,675	$88,579	$80,000	$100,955	$100,950
FICA	$779	$1,491	$0	$1,405	$1,404
Salaries and Wages	$77,636	$70,851	$80,000	$69,695	$69,693
FICA	$0	$99	$0	$785	$783
Salaries and Wages	$11,714	$9,623	$10,000	$9,695	$9,487
Salaries and Wages	$5,220	$13,500	$10,000	$9,220	$9,117
FICA	$0	$329	$0	$200	$195
Salaries and Wages	$5,071	$5,671	$3,500	$7,830	$7,826
Salaries and Wages	$11,540	$22,995	$23,000	$29,605	$29,603
Salaries and Wages	$7,276	$8,723	$6,500	$9,620	$9,617
Salaries and Wages	$1,490	$2,147	$3,000	$3,020	$3,016
Salaries & Wages	$31,341	$25,565	$20,000	$22,320	$22,318
Salaries-Camp Goodtimes	$0	$0	$0	$7,885	$7,884
Salaries and Wages	$11,906	$8,915	$10,000	$10,000	$9,640
Salaries and Wages	$3,919	$2,745	$3,000	$2,750	$2,524
Salaries and Wages	$216,500	$246,404	$238,180	$241,275	$241,272
FICA	$15,807	$17,890	$18,200	$17,465	$17,464
HSA County Contribution	$625	$1,000	$0	$1,005	$1,000
Salaries and Wages	$877,954	$884,118	$887,590	$934,415	$934,413
FICA	$61,073	$62,605	$67,810	$66,625	$66,622
HSA County Contribution	$4,001	$4,501	$0	$4,380	$4,376
Total Salaries & Benefits:	**$3,059,329**	**$3,004,008**	**$3,003,380**	**$3,172,060**	**$3,170,608**
Other Financing Uses					
Transfer to Rec Capital	$47,915	$0			
Total Other Financing Uses:	**$47,915**	**$0**			

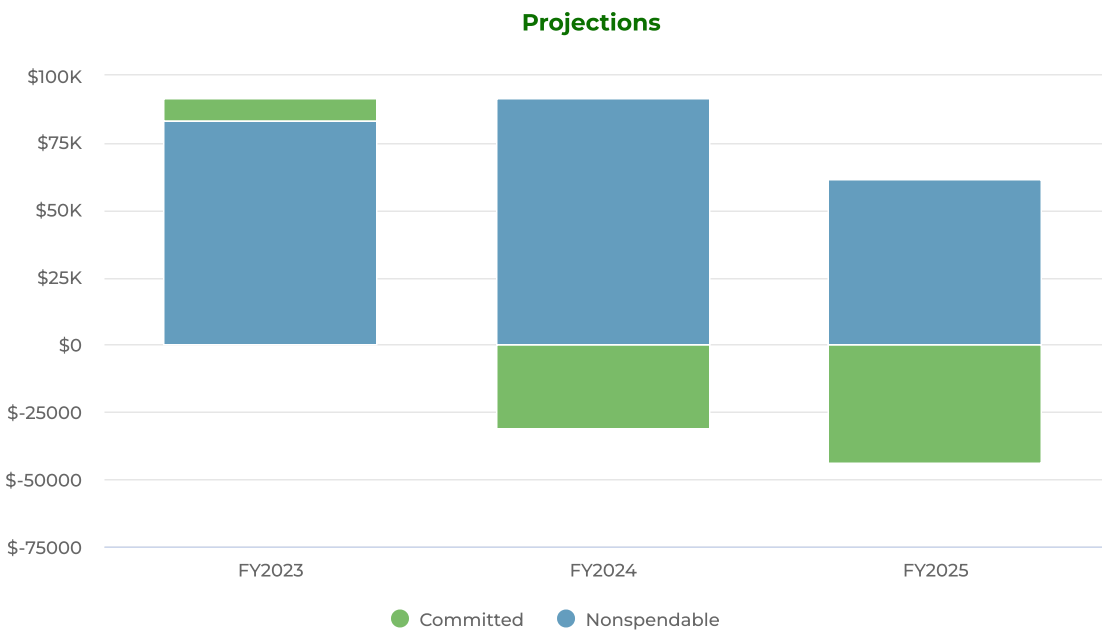
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Purchased/Contracted Services					
Dues & Subscriptions	$9,369	$6,657	$6,375	$5,725	$5,696
Mileage Reimbursement	$0	$275		$0	$0
Travel and Training	$3,109	$6,886	$7,430	$12,935	$12,930
Legal Fees	$2,246	$3,119	$2,500	$4,180	$4,178
Data Processing	$4,063	$7,553	$2,490	$6,845	$6,842
Telephone	$4,586	$4,191	$4,440	$5,890	$5,887
Postage	$105	$29	$300	$200	$30
Liability Insurance	$33,795	$44,766	$46,620	$46,620	$46,559
Vehicle Insurance	$26,179	$27,370	$28,230	$27,630	$27,580
Promotions/Advertising/Printin	$20,844	$20,423	$23,500	$15,810	$15,781
Training & Certification	$1,100	$1,552	$0	$1,435	$1,431
Pool Chemicals	$8,437	$6,714	$7,000	$8,280	$8,277
Telephone	$1,017	$2,325	$780	$780	$658
Road Race Expense	$11,857	$15,543	$13,500	$17,210	$17,210
Contract Labor	$4,025	$4,225	$4,500	$6,220	$6,220
Travel and Training	$31,575	$30,422	$35,000	$25,070	$25,030
Repairs & Maintenance	$433	$1,600	$1,800	$1,800	$1,800
Telephone	$1,454	$1,455	$1,020	$1,405	$1,402
Contract Labor	$750	$350	$750	$0	$0
Telephone	$2,238	$2,260	$2,280	$2,385	$2,383
Telephone	$6,780	$6,595	$6,600	$6,870	$6,868
Telephone	$2,435	$2,869	$1,500	$2,805	$2,804
Contract Labor	$0	$1,265	$15,000	$2,000	$2,000
Contract Labor	$2,288	$5,200	$7,000	$3,645	$3,380
YFB-Boys Club Allocation	$2,715	$6,452	$2,700	$8,875	$8,873
Contract Labor	$16,105	$18,235	$18,000	$18,580	$18,580
Repairs & Maintenance	$37	$0	$1,000	$0	$0
Telephone	$1,797	$1,493	$1,440	$1,440	$1,280
Telephone	$957	$553	$960	$0	$0
Telephone	$3,145	$910	$1,740	$1,515	$1,188
Telephone	$980	$366	$360	$360	$325
Telephone	$3,574	$361	$360	$360	$325
Telephone	$1,993	$1,493	$2,220	$1,405	$1,402
Travel and Training	$1,914	$3,974	$4,000	$0	$0
Training & Education	$0	$387			
Repairs & Maintenance	$42,837	$43,237	$40,000	$47,625	$47,621
Playground Repairs	$1,042	$3,546	$4,000	$0	$0
Horticulture/Insectide	$11,863	$8,673	$15,000	$1,770	$1,766
Solid Waste Disposal	$14,266	$12,396	$13,000	$16,760	$16,757
Telephone	$2,126	$2,032	$3,060	$2,050	$2,046
Equipment Rental	$1,639	$1,882	$2,500	$1,095	$1,092
Repairs & Maintenance	$50,220	$64,758	$64,000	$66,570	$66,566
Security Monitoring	$5,915	$10,105	$11,315	$5,995	$5,961

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Repairs & Maintenance	$41,415	$40,341	$49,500	$42,000	$41,795
800 MHz Radio Maintenance	$8,208	$7,353	$19,200	$18,600	$18,204
Inforum-Miscellaneous		$0	$0	$1,280	$1,276
Total Purchased/Contracted Services:	**$391,433**	**$432,189**	**$472,970**	**$442,020**	**$440,001**
Capital Outlay					
Equipment Purchases	$1,618	$0			
Equipment Lease	$6,960	$4,914	$21,500	$5,500	$5,079
Equipment	$10,897	$8,409	$7,610	$6,910	$6,856
Equipment	$599	$0			
Equipment Purchases	$10,869	$16,980	$7,500	$6,550	$6,450
Equipment	$32,310	$40,803	$31,200	$31,200	$31,166
Equipment Lease	$688	$674	$0	$1,270	$1,267
Equipment	$0	$0	$16,600	$15,600	$15,312
Equipment	$5,143	$5,411	$7,900	$7,900	$7,696
Equipment Lease	$117	$0			
Capital Outlay-Leases	$28,269	$0			
Capital Outlay-Subscriptions	$8,151	$3,277			
Total Capital Outlay:	**$105,620**	**$80,469**	**$92,310**	**$74,930**	**$73,826**
Supplies					
Supplies	$3,281	$2,178	$3,500	$2,800	$2,743
Uniforms	$2,776	$575	$1,500	$1,500	$1,452
Utilities	$39,544	$45,943	$36,275	$43,350	$43,348
Supplies	$1,799	$1,083	$1,000	$1,065	$1,064
Utilities Expense	$8,224	$10,454	$11,035	$13,320	$13,319
Supplies	$3,163	$2,412	$3,000	$2,755	$2,592
Special Events	$56,382	$69,059	$60,000	$67,415	$67,414
Supplies	$5,442	$4,662	$5,000	$4,400	$4,366
Resale Expense	$372	$0			
Programs & Supplies	$626	$240	$1,000	$895	$735
Special Populations Exp	$1,196	$1,078	$1,000	$750	$527
Utilities	$12,727	$13,374	$14,340	$14,340	$14,158
Supplies	$5,360	$4,846	$3,500	$4,750	$4,748
Products-Beverage	$62,592	$73,122	$75,000	$86,505	$86,504
Food Resale	$91,016	$152,377	$150,000	$148,400	$148,371
Parky's Polar Treats	$1,207	$1,804	$2,500	$525	$362
Supplies	$478	$1,014	$1,400	$400	$270
Groceries	$597	$1,721	$2,500	$1,000	$777
Licenses	$2,327	$2,831	$4,500	$2,500	$2,395
Bait	$6,469	$9,660	$9,000	$7,350	$7,198
Fish/Camp Supplies	-$558	$6,405	$8,000	$7,500	$7,187
Resale Items	$1,710	$67	$750	$0	-$788
Beverage	$2,260	$1,322	$2,000	$2,000	$1,805

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Miscellaneous	$46	$0	$250	$250	$0
Utilities	$29,359	$32,275	$33,300	$29,235	$29,223
Supplies & Awards	$3,746	$5,411	$4,500	$4,540	$4,537
Tournament Expenses	$2,142	$2,055	$2,500	$3,425	$3,425
Supplies & Awards	$7,114	$11,180	$6,000	$14,850	$14,847
Tournament Expense	$2,165	$0	$1,500	$1,090	$915
Supplies & Awards	$1,870	$3,214	$2,750	$2,790	$2,787
Tournament Expense	$615	$0	$650	$915	$915
Supplies & Awards	$3,979	$5,120	$5,500	$8,450	$8,450
Supplies	$325	$652	$750	$1,000	$999
Tournament Expenses		$0	$0	$2,120	$2,120
Supplies & Awards	$580	$1,540	$1,500	$1,550	$1,550
Supplies & Awards	$0	$68			
Programs & Supplies	$1,428	$0	$1,500	$355	$246
Utilities	$22,600	$21,291	$22,740	$20,765	$20,761
Utilities	$1,167	$1,291	$1,380	$1,390	$1,386
Programs & Supplies	$1,820	$304	$1,500	$50	$42
Utilities	$23,586	$27,627	$27,400	$30,065	$30,060
Programs & Supplies	$514	$0	$1,000	$520	$192
Utilities	$64,049	$85,825	$87,360	$78,960	$78,946
Programs & Supplies	$420	$0			
Utilities	$23,669	$24,306	$24,660	$29,235	$29,230
Supplies	$11,584	$6,259	$15,000	$15,195	$15,195
Uniforms	$2,121	$1,676	$2,000	$1,935	$1,919
Mulch & Pinestraw	$6,707	$5,332	$7,000	$6,630	$6,627
Field Cond & Infield Mix	$9,820	$1,140	$7,000	$7,000	$6,980
Utilities	$163,785	$191,346	$179,540	$197,880	$197,877
Supplies	$14,497	$17,177	$16,000	$9,000	$8,413
Supplies	$8,865	$6,059	$7,500	$6,650	$6,614
Gas & Oil	$73,065	$65,380	$60,000	$69,405	$69,402
Radio Repairs	$977	$879	$1,000	$400	$378
Utilities	$15,233	$17,334	$33,960	$17,255	$16,985
Banquet Expense		$0	$0	$4,740	$4,736
Golf Tournament		$0	$0	$4,750	$4,749
Total Supplies:	**$806,838**	**$940,970**	**$952,540**	**$985,915**	**$981,053**
Debt Service					
Lease Fin Principal	$11,934	$12,196	$0	$3,555	$3,553
Lease Interest	$553	$292	$0	$13,875	$13,873
Subscription Fin Principal	$1,440	$24,998	$0	$25,690	$25,687
Subscription Interest	$0	$3,880	$0	$3,230	$3,227
Total Debt Service:	**$13,927**	**$41,365**	**$0**	**$46,350**	**$46,340**
Other Costs					

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Tree Distribution	$1,500	$1,500	$1,500	$1,850	$1,850
Meals	$5,603	$3,406	$4,000	$3,950	$3,890
Transaction Fees	$52,729	$44,324	$50,820	$52,840	$52,835
Over & Short	-$9	-$13	$50	$50	$0
All Other	$1,660	$245	$0	$255	$252
Contingency Fund	$0	$0	$30,000	$30,000	$0
Contra Account-Individual	$0	$533	$0	$245	$245
Contra Acct-Gymnastics/Camps	$0	$222	$0	$185	$185
Contra Acct-Gymnastics/Classes	$1,430	$1,625	$0	$1,130	$1,126
Firefly Fees	$7,969	$8,929	$9,300	$8,750	$8,518
All Other	$0	$69	$0	$0	-$187
Contra Acct- Individual Fee	$6,959	$3,362	$0	$2,965	$2,961
Contra Acct-Camps & Clinic	$0	$0	$0	$0	-$349
Contra Acct- IndividualFee	$894	$3,558	$0	$4,025	$4,023
Contra Acct-Individual Fee	$135	$1,549	$0	$2,275	$2,274
Contra Acct-YFB Individual Fee	$902	$1,903	$0	$2,265	$2,263
Contra Acct-YCH Individual Fee	$179	$418	$0	$715	$713
Contra Account-Prep League Fee	$0	$859	$0	$640	$639
Contra Acct-Camp Good Time Fee	$75	$73	$0	$225	$225
Contra Account-Day Camps	$225	$27	$0	$480	$476
Scholarship Distributions		$0	$0	$6,500	$6,500
All Other		$0	$0	$835	$832
Total Other Costs:	**$80,251**	**$72,588**	**$95,670**	**$120,180**	**$89,272**
Ice Skating					
Ice Skating	$5,940	$13,159	$13,500	$9,640	$9,446
Total Ice Skating:	**$5,940**	**$13,159**	**$13,500**	**$9,640**	**$9,446**
Total Expense Objects:	**$4,511,252**	**$4,584,748**	**$4,630,370**	**$4,851,095**	**$4,810,546**

Fund Balance



Financial Summary	FY2024	FY2025	% Change
Fund Balance	—	—	
Committed	$-30,936	$-43,600	40.9%
Nonspendable	$91,918	$61,339	-33.3%
Total Fund Balance:	**$60,982**	**$17,739**	**-70.9%**

Recr-Capital Projects Fund Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Beginning Fund Balance:	**$48,850**	**$50,698**	**$52,789**	**$52,789**	**$52,789**
Revenues					
Intergovernmental	$44,631	$0			
Interest Income	$1,847	$2,092	$1,600	$1,225	$1,225
Contributions & Donations		$0	$0	$10,000	$10,000
Other Financing Sources	$47,915	$0	$29,170	$26,185	$26,180
Total Revenues:	**$94,392**	**$2,092**	**$30,770**	**$37,410**	**$37,406**
Expenditures					
Capital Outlay	$67,652	$0	$83,170	$90,200	$90,195
Debt Service	$24,893	$0			
Total Expenditures:	**$92,546**	**$0**	**$83,170**	**$90,200**	**$90,195**
Total Revenues Less Expenditures:	**$1,847**	**$2,092**	**-$52,400**	**-$52,790**	**-$52,789**
Ending Fund Balance:	**$50,697**	**$52,790**	**$389**	**-$1**	**$0**

Expenditures by Expense Type

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Expense Objects					
Capital Outlay					
City Capital	$0	$0	$0	$1,315	$1,311
County Capital	$57,392	$0	$83,170	$88,885	$88,885
Capital Outlay-Subscriptions	$10,260	$0			
Total Capital Outlay:	**$67,652**	**$0**	**$83,170**	**$90,200**	**$90,195**
Debt Service					
Subscription Fin Principal	$24,173	$0			
Subscription Interest	$721	$0			
Total Debt Service:	**$24,893**	**$0**			
Total Expense Objects:	**$92,546**	**$0**	**$83,170**	**$90,200**	**$90,195**

Fund Balance



Financial Summary	FY2024
Fund Balance	—
Committed	$52,789
Total Fund Balance:	**$52,789**

Rec-Special Projects Fund Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Beginning Fund Balance:	**$42,359**	**$43,231**	**$41,588**	**$41,588**	**$41,588**
Revenues					
Charges For Services	$7,085	$9,830	$10,350	$0	$0
Contributions & Donations	$10,755	$13,760	$10,000	$0	$0
Total Revenues:	**$17,840**	**$23,590**	**$20,350**	**$0**	**$0**
Expenditures					
Other Financing Uses		$0	$0	$41,590	$41,588
Purchased/Contracted Services	$0	$6,909	$7,000	$0	$0
Supplies	$10,327	$10,988	$11,000	$0	$0
Other Costs	$6,641	$7,336	$7,350	$0	$0
Total Expenditures:	**$16,969**	**$25,233**	**$25,350**	**$41,590**	**$41,588**
Total Revenues Less Expenditures:	**$871**	**-$1,643**	**-$5,000**	**-$41,590**	**-$41,588**
Ending Fund Balance:	**$43,230**	**$41,588**	**$36,588**	**-$2**	**$0**

Revenues by Source

Projected 2025 Revenues by Source

Budgeted and Historical 2025 Revenues by Source

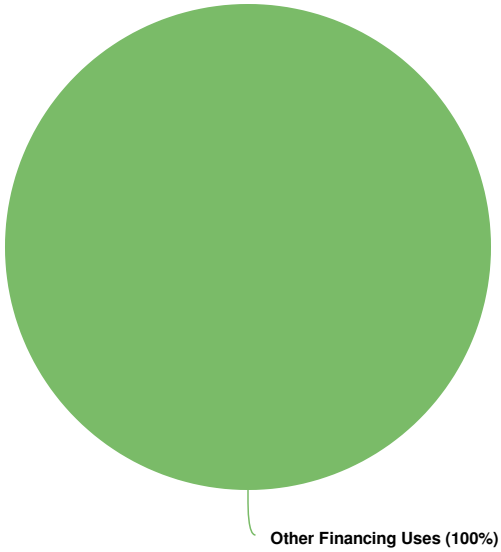


Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Revenue Source					

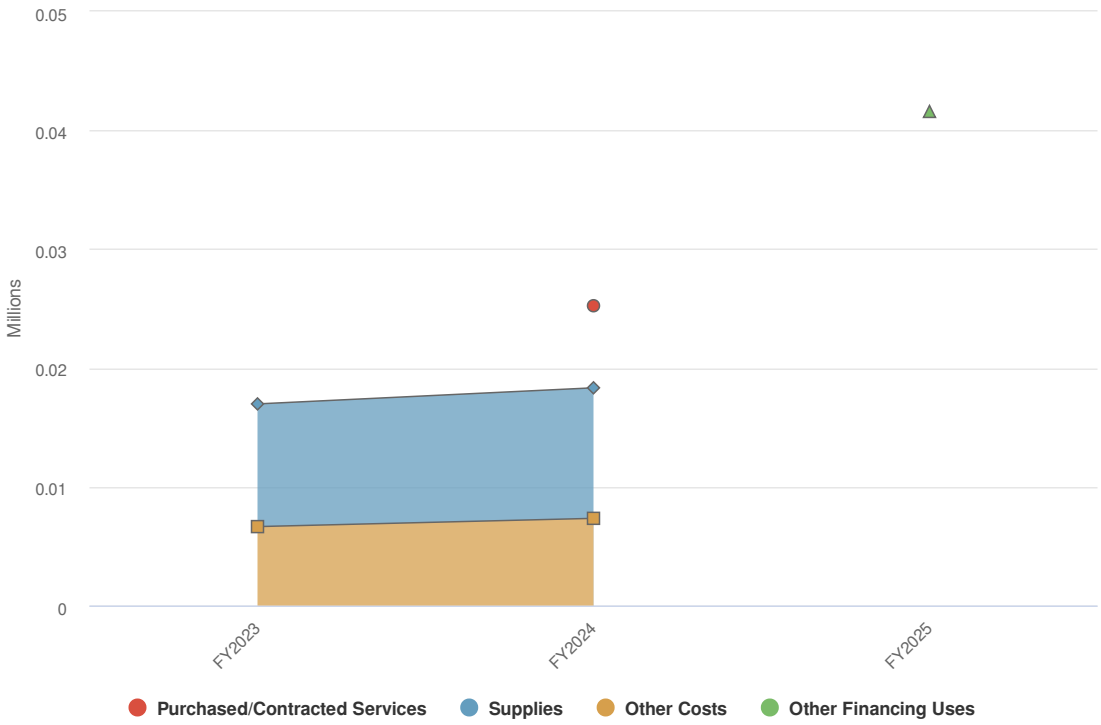
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Charges For Services	$7,085	$9,830	$10,350	$0	$0
Contributions & Donations	$10,755	$13,760	$10,000	$0	$0
Total Revenue Source:	**$17,840**	**$23,590**	**$20,350**	**$0**	**$0**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type

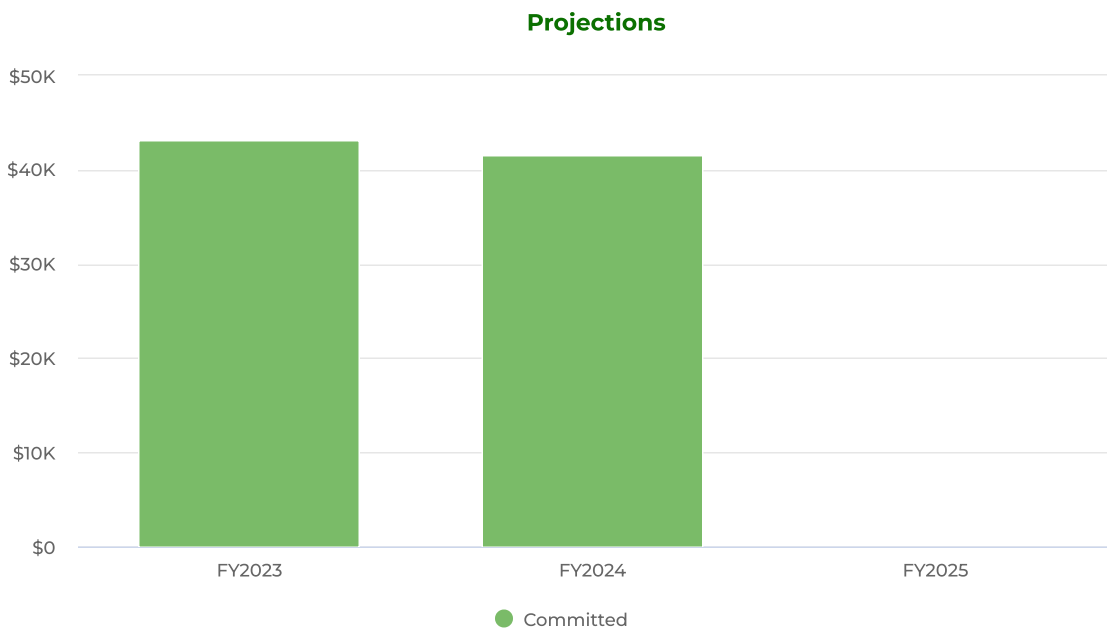


Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Expense Objects					
Other Financing Uses		$0	$0	$41,590	$41,588
Purchased/Contracted Services	$0	$6,909	$7,000	$0	$0
Supplies	$10,327	$10,988	$11,000	$0	$0
Other Costs	$6,641	$7,336	$7,350	$0	$0
Total Expense Objects:	**$16,969**	**$25,233**	**$25,350**	**$41,590**	**$41,588**

Fund Balance



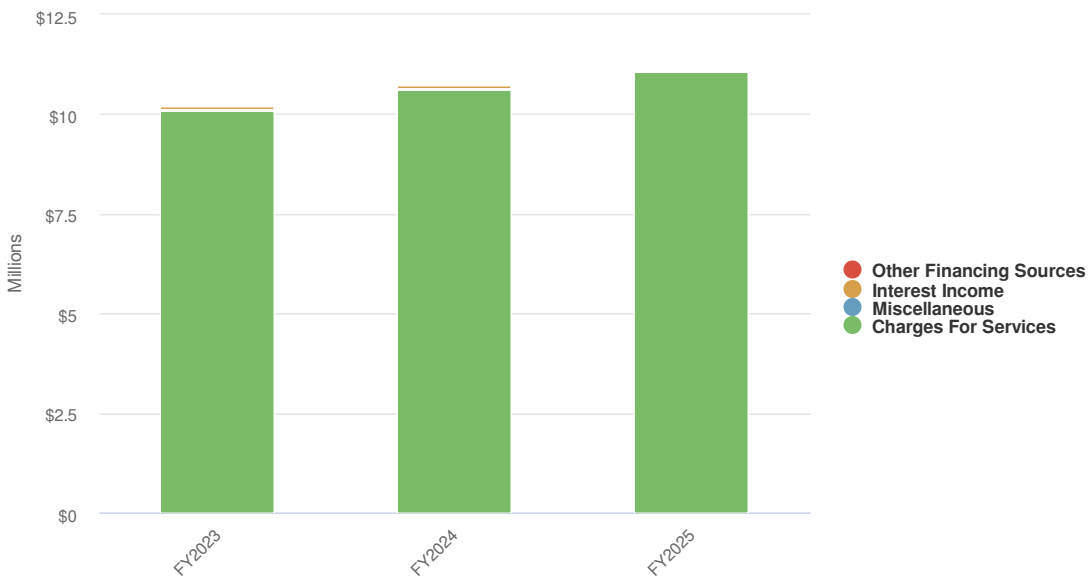
Financial Summary	FY2024
Fund Balance	—
Committed	$41,588
Total Fund Balance:	**$41,588**

Insurance Fund Comprehensive Summary

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Beginning Fund Balance:	**$2,185,972**	**$3,950,623**	**$888,178**	**$888,178**	**$888,178**
Revenues					
Charges For Services	$10,097,525	$10,636,246	$10,504,110	$11,062,155	$11,062,164
Miscellaneous	$34,121	$32,791	$50,000	$35,200	$35,203
Interest Income	$72,420	$45,860	$20,000	$20,760	$20,766
Other Financing Sources	$47	$0			
Total Revenues:	**$10,204,112**	**$10,714,897**	**$10,574,110**	**$11,118,115**	**$11,118,132**
Expenditures					
Other Financing Uses	$0	$3,000,000			
Purchased/Contracted Services	$686,225	$1,072,676	$1,013,111	$1,084,750	$1,084,747
Capital Outlay	$227,157	$237,751	$246,195	$240,425	$240,425
Other Costs	$7,526,079	$9,466,914	$9,271,634	$10,681,095	$10,681,080
Total Expenditures:	**$8,439,461**	**$13,777,342**	**$10,530,940**	**$12,006,270**	**$12,006,252**
Total Revenues Less Expenditures:	**$1,764,651**	**-$3,062,445**	**$43,170**	**-$888,155**	**-$888,121**
Ending Fund Balance:	**$3,950,623**	**$888,178**	**$931,348**	**$23**	**$57**

Revenues by Source

Budgeted and Historical 2025 Revenues by Source

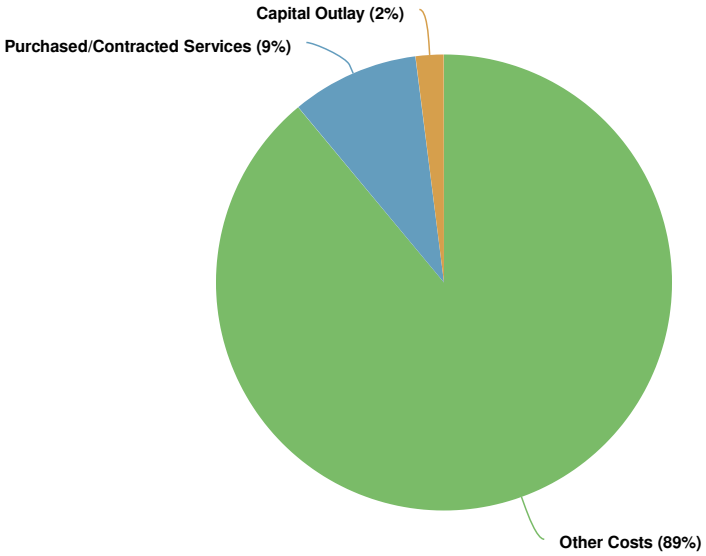


Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Revenue Source					
Charges For Services	$10,097,525	$10,636,246	$10,504,110	$11,062,155	$11,062,164

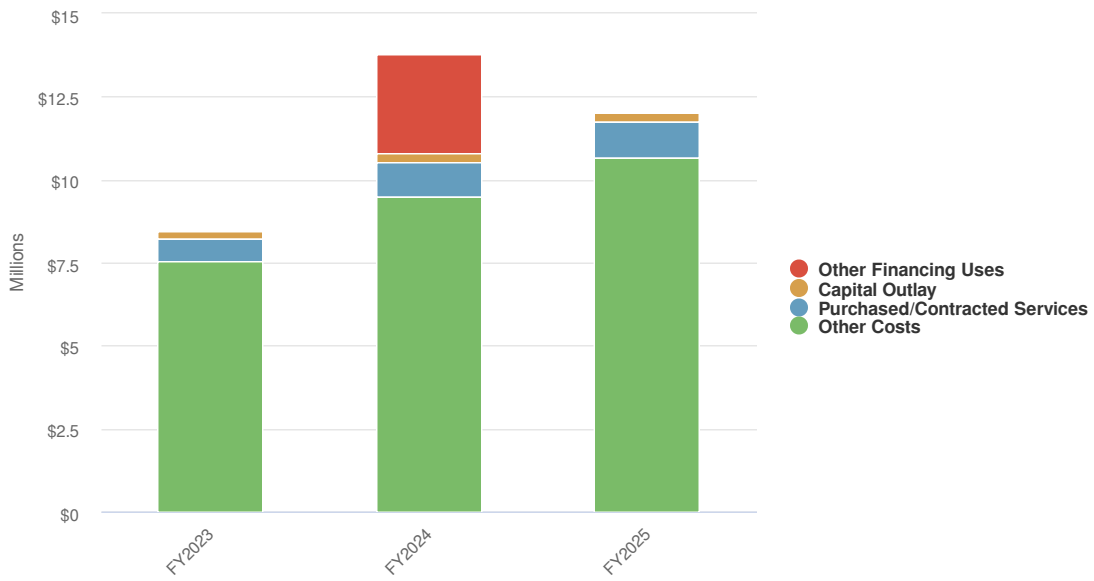
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Miscellaneous	$34,121	$32,791	$50,000	$35,200	$35,203
Interest Income	$72,420	$45,860	$20,000	$20,760	$20,766
Other Financing Sources	$47	$0			
Total Revenue Source:	**$10,204,112**	**$10,714,897**	**$10,574,110**	**$11,118,115**	**$11,118,132**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



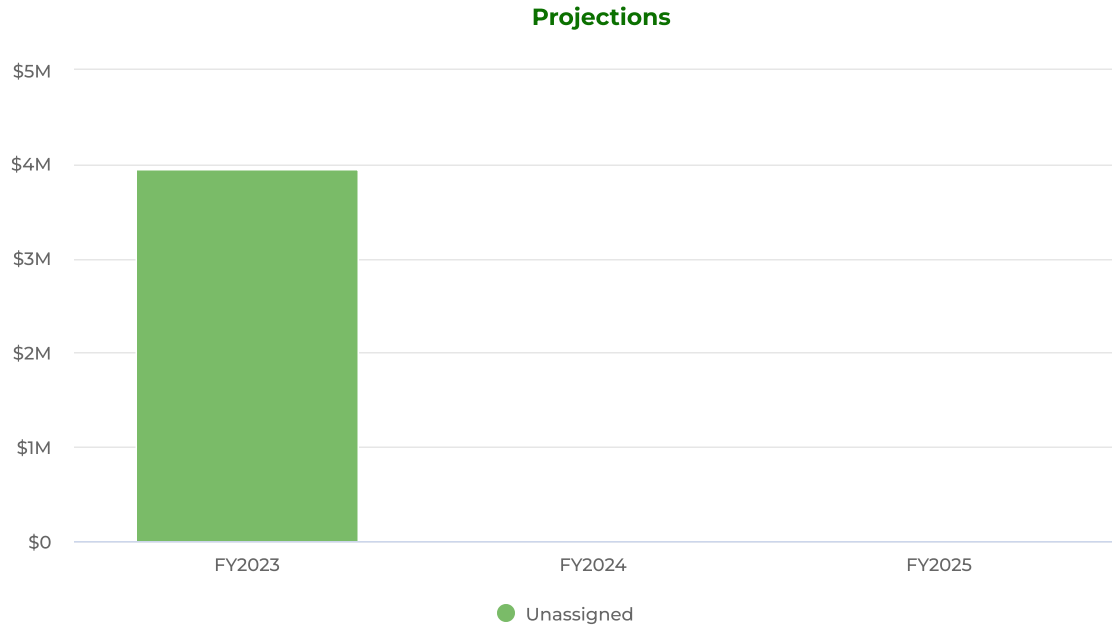
Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Expense Objects					
Other Financing Uses					
Transfer to General Fund	$0	$3,000,000			
Total Other Financing Uses:	**$0**	**$3,000,000**			
Purchased/Contracted Services					
Professional Fees	$140,802	$147,112	$141,470	$148,495	$148,494
Telephone	$23	$37	$36	$0	$0
Postage	$1	$0			
Wellness Clinic Fee	$183,395	$210,213	$221,605	$219,845	$219,844
Wellness Clinic Services	$362,004	$715,315	$650,000	$716,410	$716,409
Total Purchased/Contracted Services:	**$686,225**	**$1,072,676**	**$1,013,111**	**$1,084,750**	**$1,084,747**
Capital Outlay					
General and Administrative Exp	$227,157	$237,751	$246,195	$240,425	$240,425
Total Capital Outlay:	**$227,157**	**$237,751**	**$246,195**	**$240,425**	**$240,425**
Other Costs					
Health Fair Expenses	$21,737	$19,893	$30,000	$20,850	$20,847
Claims	$6,099,138	$7,919,719	$7,750,000	$9,133,340	$9,133,340
Stop Loss Premium	$1,222,215	$1,353,067	$1,367,474	$1,350,085	$1,350,083
HRA Payments	$94,848	$79,950	$75,000	$82,205	$82,200
HSA Payments	$88,140	$90,660	$49,160	$94,615	$94,611
Bad Debts	$0	$3,626			
Total Other Costs:	**$7,526,079**	**$9,466,914**	**$9,271,634**	**$10,681,095**	**$10,681,080**

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Total Expense Objects:	$8,439,461	$13,777,342	$10,530,940	$12,006,270	$12,006,252

Fund Balance



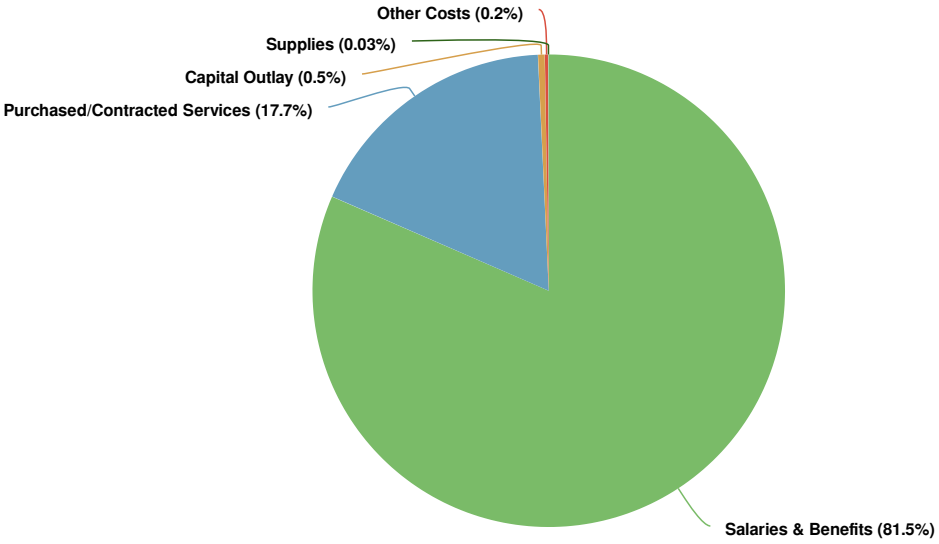
Financial Summary	FY2023
Fund Balance	—
Unassigned	$3,950,623
Total Fund Balance:	**$3,950,623**

DEPARTMENTS

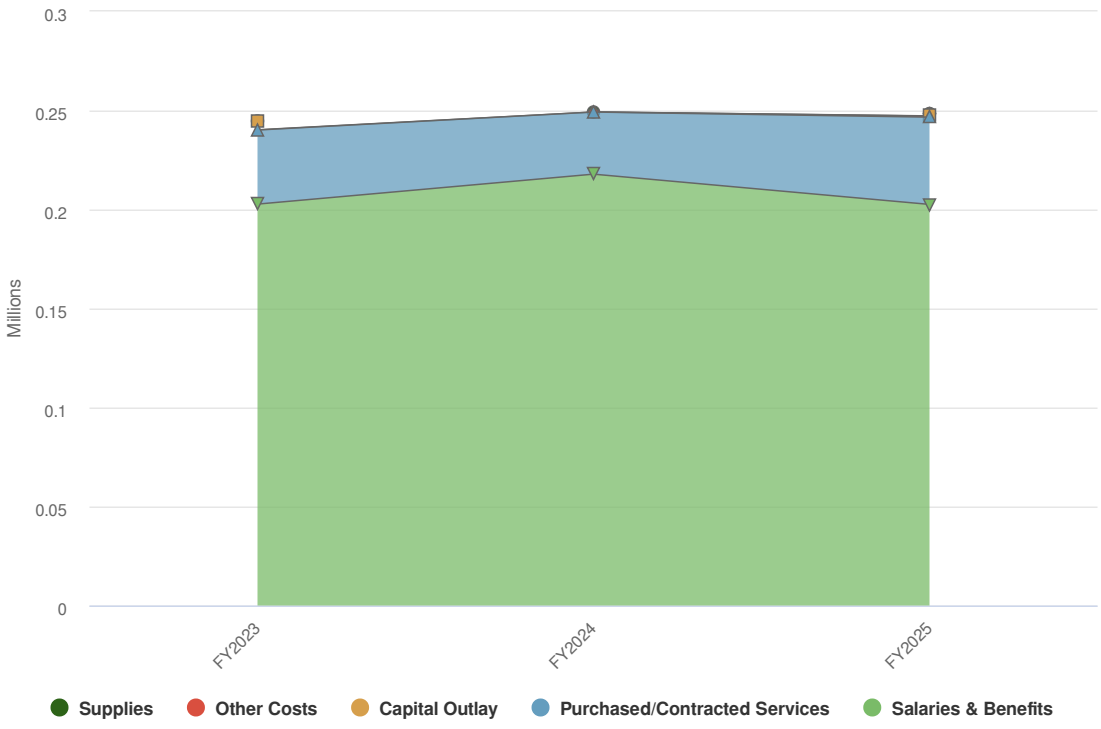
Board of Commissioners

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



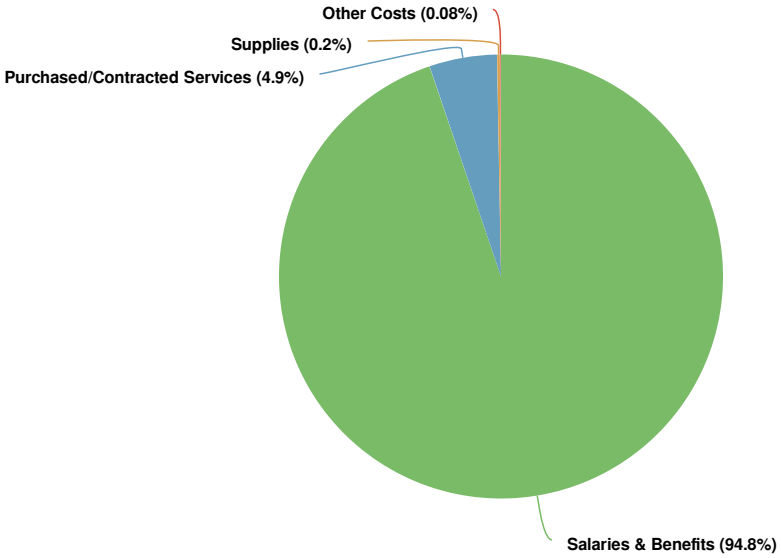
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Expense Objects					
Salaries & Benefits					
Salaries and Wages	$94,817	$103,632	$107,090	$103,090	$102,864
FICA	$5,732	$6,352	$8,170	$6,520	$6,472
Health Insurance	$87,720	$88,750	$93,060	$93,060	$93,060
Voluntary Insurance	$174	$162	$170	$180	$176
Pension Expense	$14,280	$18,961	$20,515	$0	$0
Total Salaries & Benefits:	**$202,722**	**$217,857**	**$229,005**	**$202,850**	**$202,571**
Purchased/Contracted Services					
Dues & Subscriptions	$13,295	$14,018	$17,250	$14,485	$14,438
Travel and Training	$20,358	$14,093	$18,400	$27,160	$26,885
Data Processing	$1,475	$1,475	$18,500	$1,500	$1,499
Telephone	$2,281	$1,779	$1,260	$1,260	$1,252
Total Purchased/Contracted Services:	**$37,409**	**$31,365**	**$55,410**	**$44,405**	**$44,074**
Capital Outlay					
Equipment	$4,268	$0	$2,000	$1,190	$1,156
Total Capital Outlay:	**$4,268**	**$0**	**$2,000**	**$1,190**	**$1,156**
Supplies					
Supplies	$103	$0	$500	$100	$56
Legal Publications	$20	$15	$150	$150	$30
Total Supplies:	**$123**	**$15**	**$650**	**$250**	**$86**
Other Costs					
All Other	$0	$30	$50	$555	$555
Total Other Costs:	**$0**	**$30**	**$50**	**$555**	**$555**
Total Expense Objects:	**$244,522**	**$249,267**	**$287,115**	**$249,250**	**$248,442**

County Manager

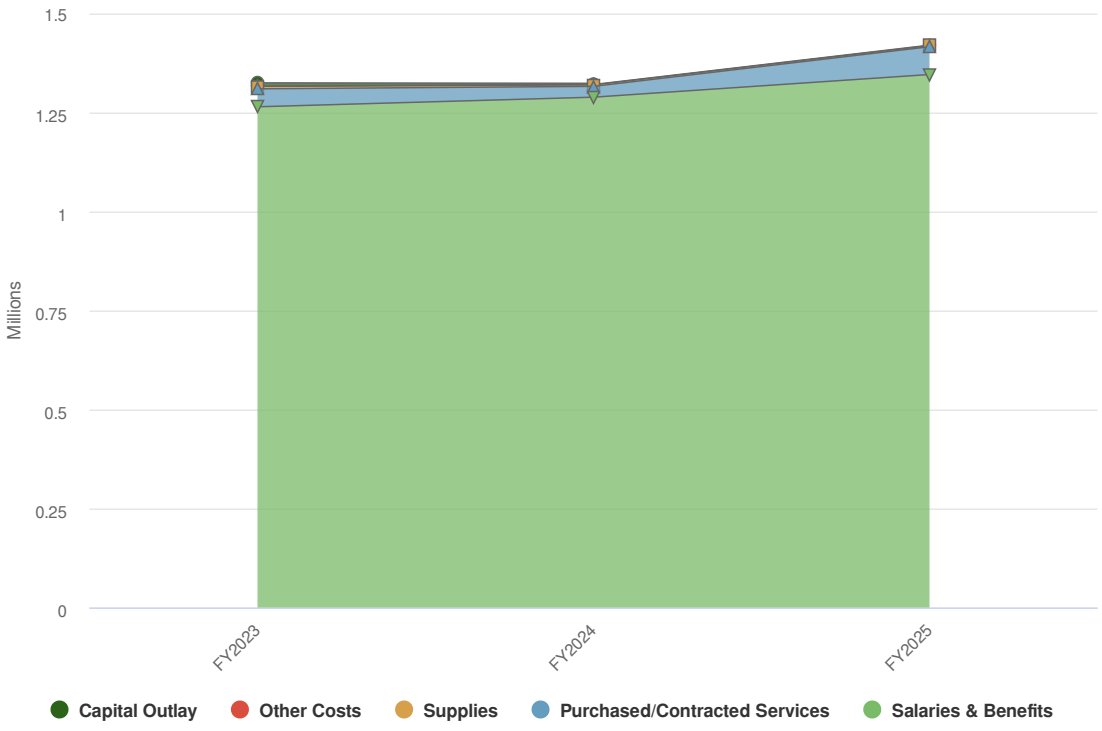
Jamie McCord
County Manager

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



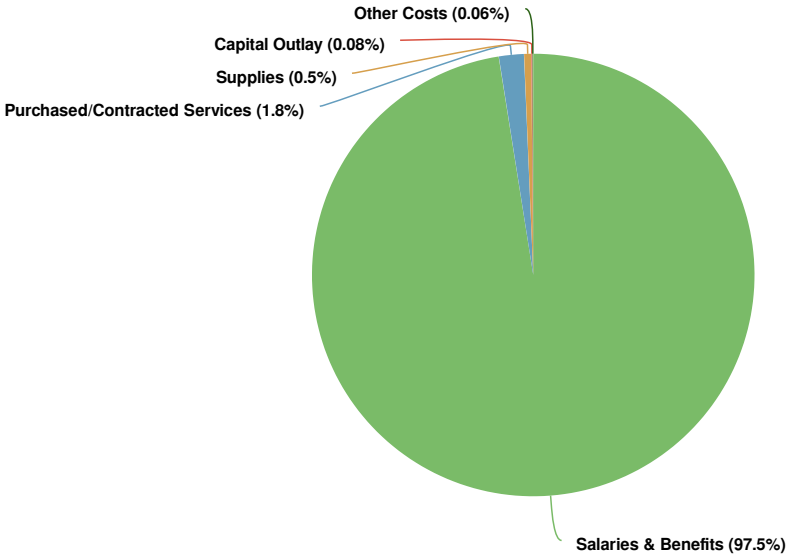
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Expense Objects					
Salaries & Benefits					
Salaries and Wages	$899,323	$913,233	$904,800	$957,015	$957,012
FICA	$62,544	$63,735	$69,180	$66,870	$65,906
Tuition Reimbursement	$13,560	$16,290			
Health Insurance	$157,190	$147,940	$155,130	$155,130	$155,130
Voluntary Insurance	$1,772	$1,714	$1,690	$1,735	$1,732
Pension Expense	$130,030	$145,770	$157,670	$166,145	$166,140
Total Salaries & Benefits:	**$1,264,419**	**$1,288,682**	**$1,288,470**	**$1,346,895**	**$1,345,920**
Purchased/Contracted Services					
Dues & Subscriptions	$8,495	$10,199	$22,500	$32,275	$31,473
Travel and Training	$30,583	$8,682	$28,250	$18,690	$18,686
Repairs & Maintenance	$168	$1,057	$1,000	$6,535	$6,535
Legal Fees	$0	-$90			
Data Processing	$150	$2,041	$11,500	$8,230	$7,914
Telephone	$5,177	$4,713	$4,680	$4,680	$4,310
Postage	$335	$314	$400	$400	$301
800 MHz Radio Maintenance	$456	$456	$1,020	$1,020	$984
Total Purchased/Contracted Services:	**$45,363**	**$27,372**	**$69,350**	**$71,830**	**$70,204**
Capital Outlay					
Equipment	$3,810	$3,100	$3,500	$0	$0
Equipment Lease	$4,108	$0			
Total Capital Outlay:	**$7,917**	**$3,100**	**$3,500**	**$0**	**$0**
Supplies					
Supplies	$4,146	$1,895	$2,000	$2,000	$1,483
Gas & Oil	$1,842	$1,777	$1,750	$1,750	$1,323
Total Supplies:	**$5,988**	**$3,671**	**$3,750**	**$3,750**	**$2,806**
Other Costs					
All Other	$1,205	$911	$1,200	$1,200	$1,076
Total Other Costs:	**$1,205**	**$911**	**$1,200**	**$1,200**	**$1,076**
Total Expense Objects:	**$1,324,893**	**$1,323,736**	**$1,366,270**	**$1,423,675**	**$1,420,006**

Finance

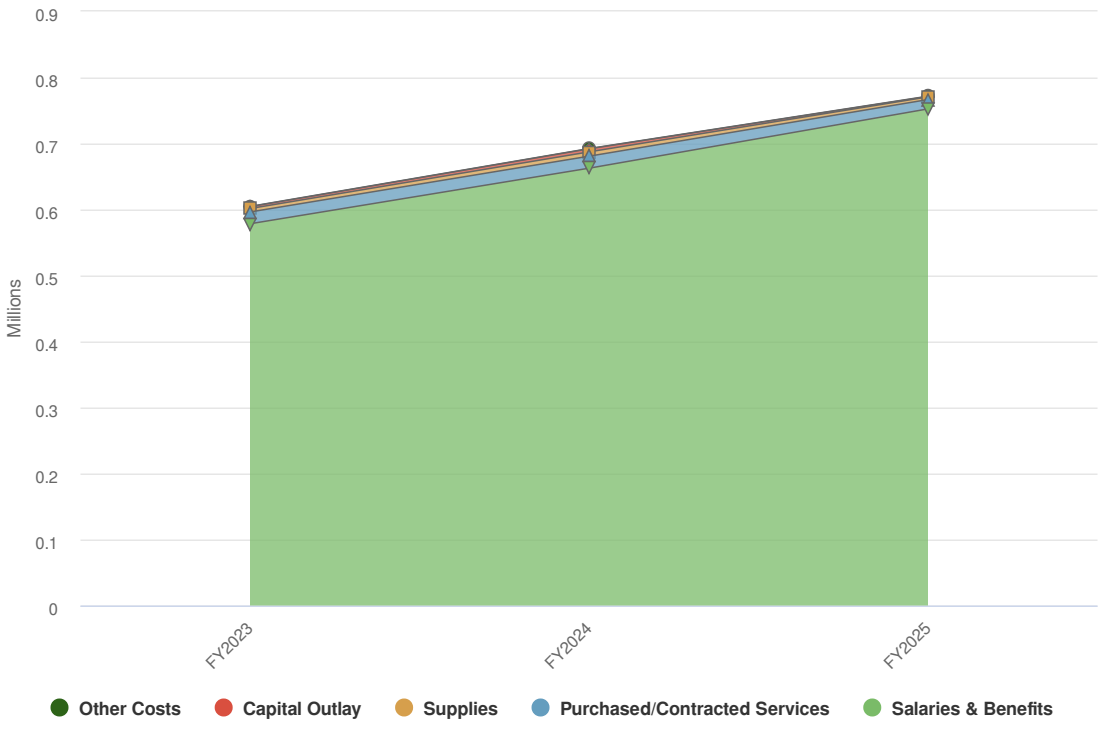
Susie Gass, CPA
Finance Director/Comptroller

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



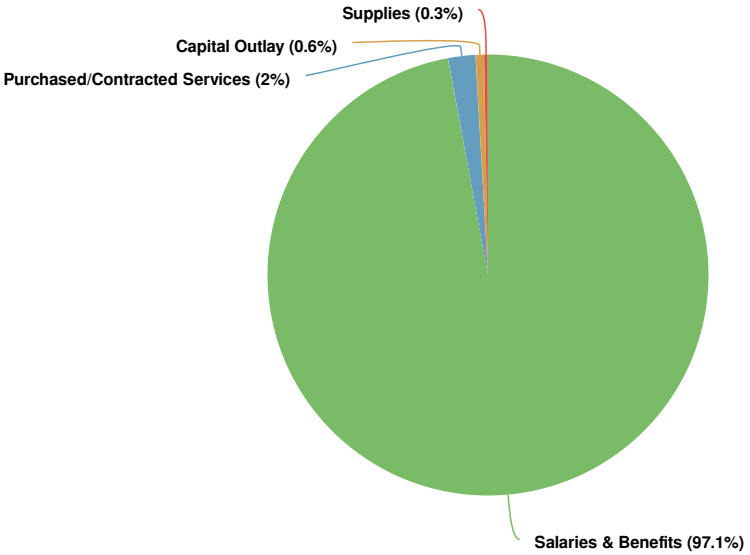
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Expense Objects					
Salaries & Benefits					
Salaries and Wages	$391,580	$450,514	$483,280	$477,615	$477,033
FICA	$27,039	$31,000	$36,920	$33,255	$32,584
Tuition Reimbursement	$0	$0	$5,940	$8,420	$8,385
Health Insurance	$112,940	$131,190	$154,340	$154,340	$154,340
Voluntary Insurance	$862	$832	$870	$875	$870
HSA County Contribution	$1,583	$2,000	$2,010	$2,005	$2,000
Pension Expense	$44,370	$47,029	$50,870	$77,220	$77,218
Total Salaries & Benefits:	**$578,375**	**$662,565**	**$734,230**	**$753,730**	**$752,430**
Purchased/Contracted Services					
Dues & Subscriptions	$1,348	$1,469	$1,520	$1,980	$1,979
Travel and Training	$10,252	$9,868	$8,500	$5,160	$4,860
Repairs & Maintenance	$0	$0	$250	$250	$0
Legal Fees	$0	$279	$0	$860	$858
Data Processing	$648	$395	$39,795	$795	$0
Telephone	$1,117	$1,759	$2,520	$1,710	$1,663
Postage	$4,493	$4,418	$4,000	$4,810	$4,805
Total Purchased/Contracted Services:	**$17,859**	**$18,188**	**$56,585**	**$15,565**	**$14,165**
Capital Outlay					
Equipment	$525	$4,658	$0	$590	$586
Equipment Lease	$2,319	$0			
Total Capital Outlay:	**$2,844**	**$4,658**	**$0**	**$590**	**$586**
Supplies					
Supplies	$5,192	$6,531	$6,000	$4,685	$4,051
Total Supplies:	**$5,192**	**$6,531**	**$6,000**	**$4,685**	**$4,051**
Other Costs					
Credit Card Processing Fee	$93	$171	$200	$465	$465
Cash Over and Short	-$8	$0			
All Other	$313	$180	$200	$200	$0
Total Other Costs:	**$398**	**$351**	**$400**	**$665**	**$465**
Total Expense Objects:	**$604,668**	**$692,293**	**$797,215**	**$775,235**	**$771,697**

Purchasing

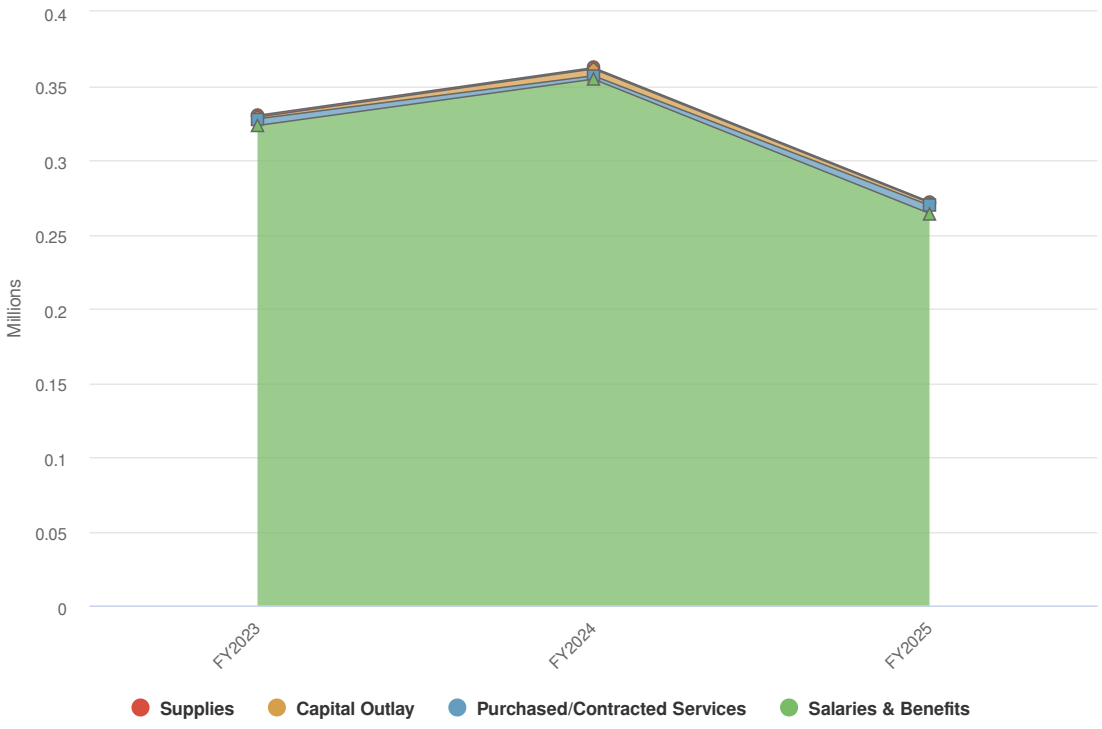
Randy Self
Purchasing Director

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



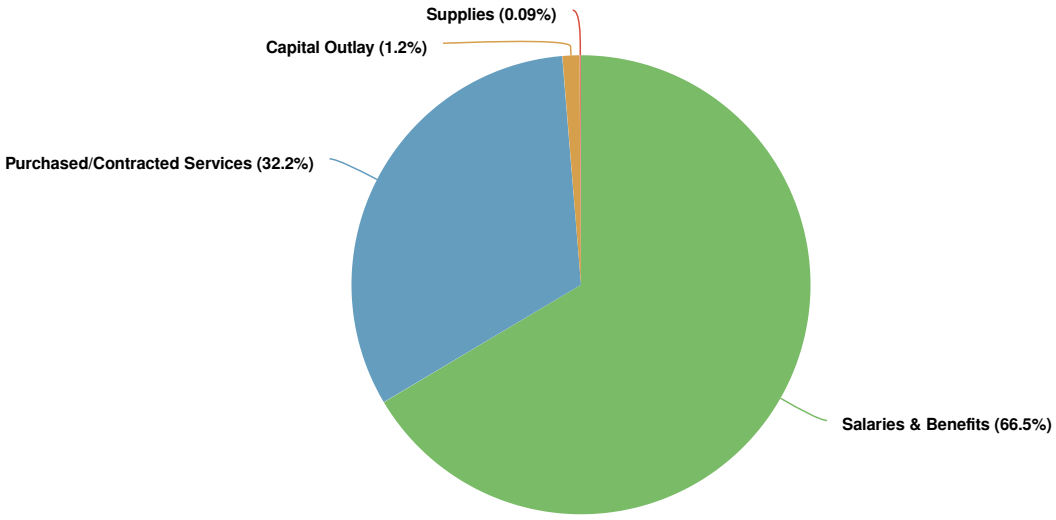
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Expense Objects					
Salaries & Benefits					
Salaries and Wages	$246,903	$257,354	$188,770	$189,875	$189,010
FICA	$17,538	$18,289	$14,420	$13,580	$13,222
Tuition Reimbursement	$3,636	$0			
Health Insurance	$32,170	$48,740	$50,890	$50,890	$50,890
Voluntary Insurance	$477	$447	$470	$470	$401
Pension Expense	$22,490	$29,618	$32,040	$10,515	$10,515
Total Salaries & Benefits:	**$323,214**	**$354,448**	**$286,590**	**$265,330**	**$264,039**
Purchased/Contracted Services					
Dues & Subscriptions	$1,209	$924	$900	$900	$609
Travel and Training	$2,314	$49	$4,100	$4,100	$3,473
Legal Fees	$0	$240	$500	$450	$0
Data Processing	$456	$484	$12,960	$60	$20
Telephone	$528	$559	$1,080	$1,350	$1,347
Postage	$8	$6	$50	$50	$1
Total Purchased/Contracted Services:	**$4,515**	**$2,261**	**$19,590**	**$6,910**	**$5,449**
Capital Outlay					
Equipment	$0	$4,437	$1,500	$1,500	$1,500
Equipment Lease	$1,188	$165	$180	$180	$180
Total Capital Outlay:	**$1,188**	**$4,602**	**$1,680**	**$1,680**	**$1,680**
Supplies					
Supplies	$1,148	$899	$1,200	$980	$748
Total Supplies:	**$1,148**	**$899**	**$1,200**	**$980**	**$748**
Total Expense Objects:	**$330,064**	**$362,209**	**$309,060**	**$274,900**	**$271,917**

Information Technology

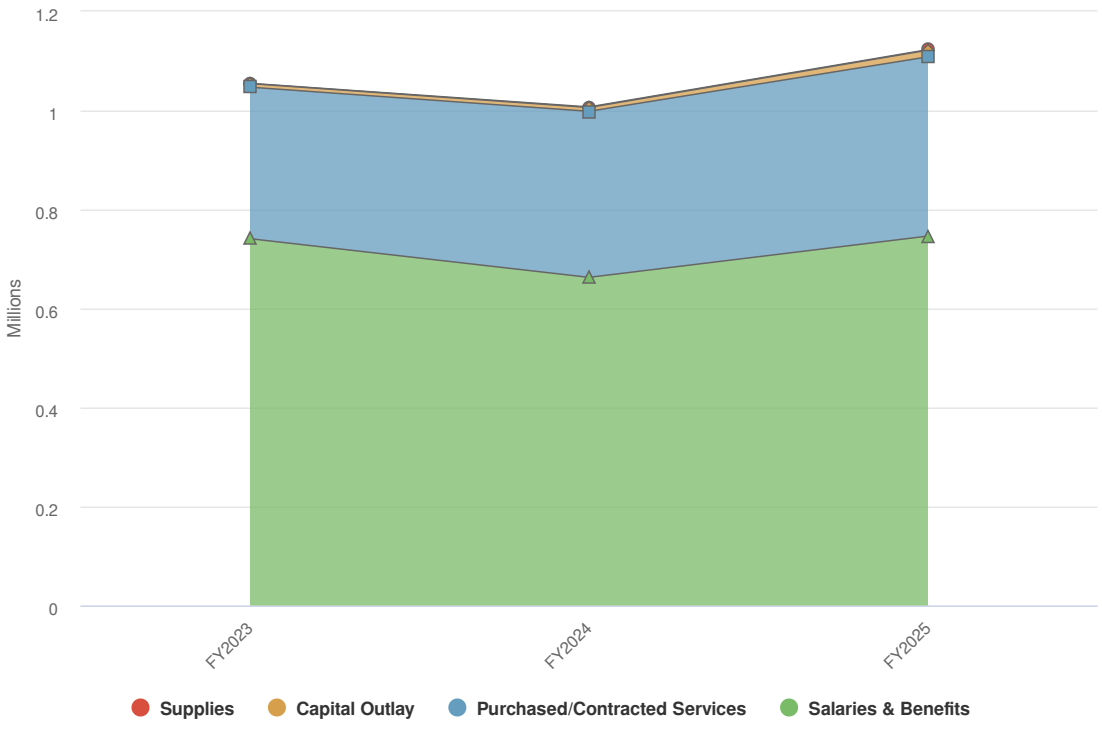
Kevin Brown
Information Technology Director

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



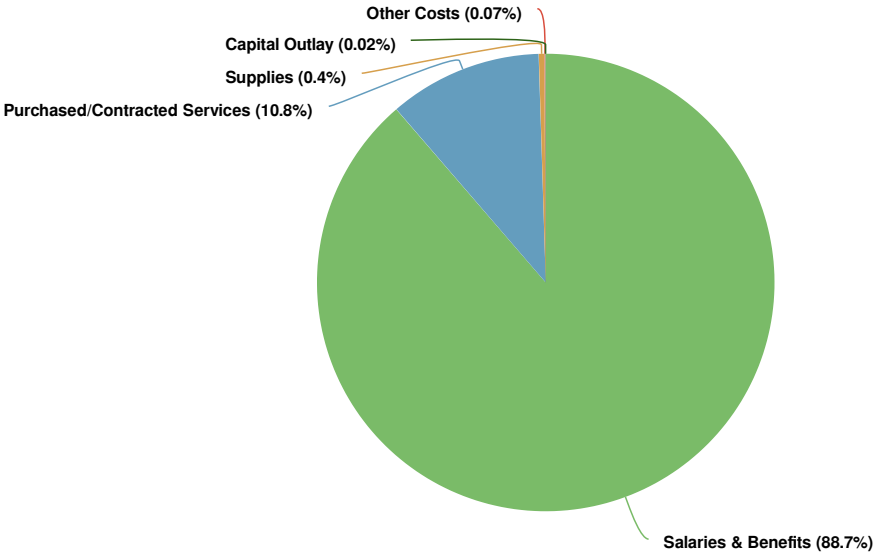
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Expense Objects					
Salaries & Benefits					
Salaries and Wages	$517,974	$458,487	$504,220	$513,900	$513,896
FICA	$37,313	$32,765	$38,560	$37,035	$36,679
Worker's Compensation	$0	$3,476	$0	$2,805	$2,804
Health Insurance	$98,500	$111,060	$114,230	$114,230	$114,230
Voluntary Insurance	$1,426	$1,260	$1,300	$1,305	$1,303
HSA County Contribution	$500	$584	$0	$505	$500
Pension Expense	$85,320	$55,283	$59,800	$76,915	$76,911
Total Salaries & Benefits:	**$741,033**	**$662,914**	**$718,110**	**$746,695**	**$746,324**
Purchased/Contracted Services					
Dues & Subscriptions	$186,653	$18,989	$23,475	$17,830	$17,820
Travel and Training	$4,849	$0			
Repairs & Maintenance	$0	$2,495	$6,200	$5,200	$4,395
Data Processing	$114,525	$313,044	$357,400	$336,500	$336,314
Telephone	$79	$918	$4,560	$3,995	$3,545
Postage	$3	$14	$20	$25	$22
Total Purchased/Contracted Services:	**$306,109**	**$335,459**	**$391,655**	**$363,550**	**$362,096**
Capital Outlay					
Equipment	$7,274	$7,705	$21,500	$13,695	$13,485
Total Capital Outlay:	**$7,274**	**$7,705**	**$21,500**	**$13,695**	**$13,485**
Supplies					
Supplies	$505	$1,111	$1,000	$1,055	$1,051
Total Supplies:	**$505**	**$1,111**	**$1,000**	**$1,055**	**$1,051**
Other Costs					
All Other	$0	$0	$50	$45	$0
Total Other Costs:	**$0**	**$0**	**$50**	**$45**	**$0**
Total Expense Objects:	**$1,054,920**	**$1,007,189**	**$1,132,315**	**$1,125,040**	**$1,122,955**

Human Resources Department

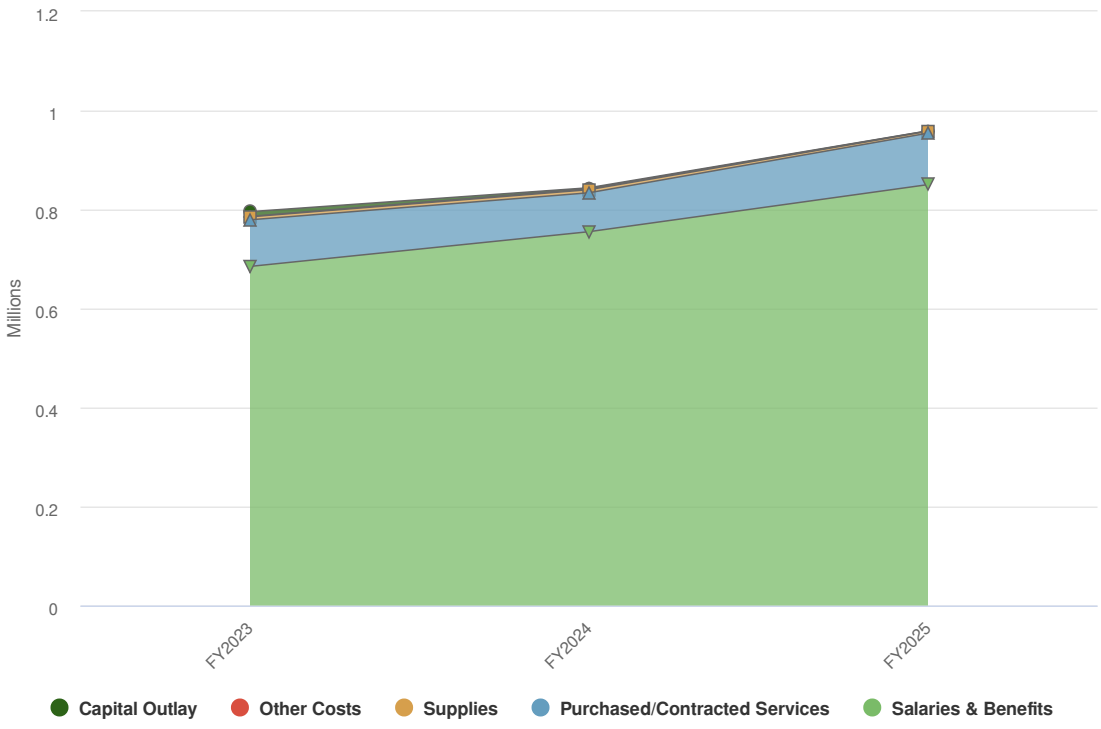
Darryl Bowie
Human Resources Director

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



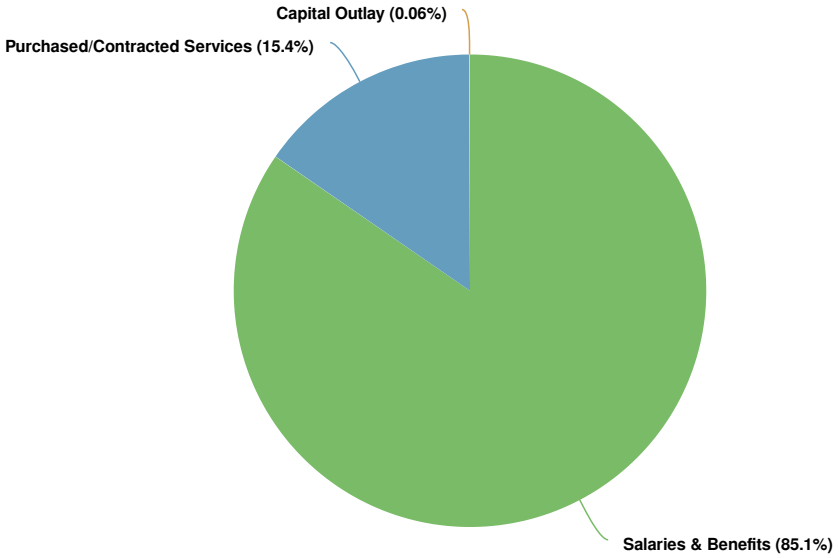
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Expense Objects					
Salaries & Benefits					
Salaries and Wages	$522,127	$530,536	$554,420	$571,855	$571,855
FICA	$34,249	$36,825	$42,390	$40,565	$40,558
Tuition Reimbursement	$2,730	$21,752	$31,170	$19,590	$19,557
Worker's Compensation	$50	$603	$50	$50	$0
Health Insurance	$88,310	$131,140	$147,770	$147,770	$147,770
Voluntary Insurance	$1,321	$1,376	$1,360	$1,360	$1,330
HSA County Contribution	$333	$875	$510	$510	$375
Pension Expense	$35,890	$32,067	$34,690	$68,850	$68,848
Total Salaries & Benefits:	**$685,011**	**$755,174**	**$812,360**	**$850,550**	**$850,293**
Purchased/Contracted Services					
Personnel Members Fees	$5,175	$3,800	$7,000	$3,700	$3,700
Dues & Subscriptions	$2,174	$1,901	$2,880	$1,775	$1,697
Mileage Reimbursement	$2	$36	$100	$185	$185
Travel and Training	$3,243	$3,996	$5,000	$5,705	$5,702
Repairs & Maintenance	$0	$0	$100	$0	$0
Pre-Employment Charges	$15,202	$14,124	$27,375	$44,590	$44,589
Legal Fees	$15,111	$7,074	$10,000	$5,110	$5,107
Professional Fees		$0	$5,000	$475	$400
Data Processing	$50,603	$45,066	$52,850	$40,185	$40,145
Telephone	$608	$688	$1,200	$700	$633
Postage	$2,005	$1,933	$1,800	$1,800	$1,776
Total Purchased/Contracted Services:	**$94,125**	**$78,619**	**$113,305**	**$104,225**	**$103,934**
Capital Outlay					
Equipment	$4,040	$1,696			
Equipment Lease	$5,598	$165	$180	$180	$180
Total Capital Outlay:	**$9,638**	**$1,861**	**$180**	**$180**	**$180**
Supplies					
Supplies	$5,907	$6,090	$7,500	$3,640	$3,638
Legal Publications	$150	$165	$500	$200	$195
Total Supplies:	**$6,057**	**$6,255**	**$8,000**	**$3,840**	**$3,833**
Other Costs					
All Other	$793	$2,010	$1,000	$700	$654
Total Other Costs:	**$793**	**$2,010**	**$1,000**	**$700**	**$654**
Total Expense Objects:	**$795,625**	**$843,919**	**$934,845**	**$959,495**	**$958,894**

Tax Commissioner

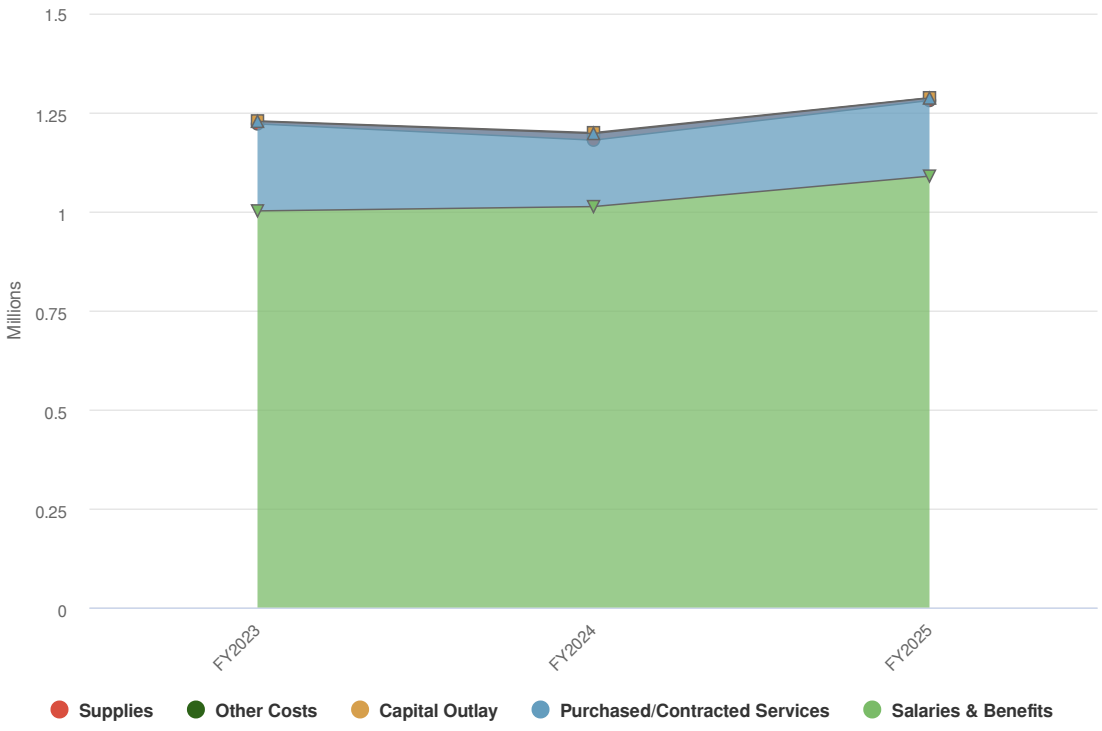
Kevin Payne
Tax Commissioner

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



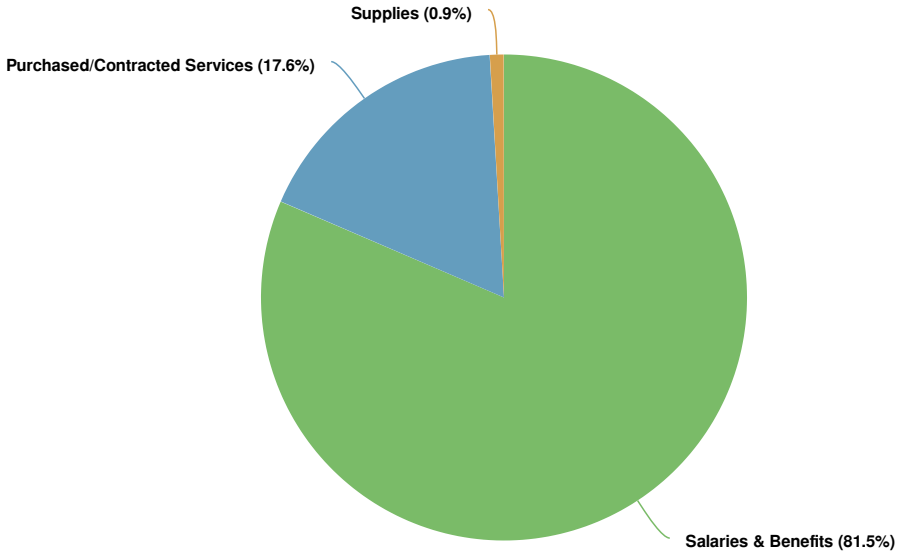
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Expense Objects					
Salaries & Benefits					
Salaries and Wages	$634,814	$649,852	$713,760	$703,345	$702,853
FICA	$43,798	$45,513	$54,520	$49,290	$48,969
Tuition Reimbursement	$0	$1,257	$3,200	$1,820	$1,737
Health Insurance	$240,550	$232,350	$244,120	$244,120	$244,120
Voluntary Insurance	$1,398	$1,351	$1,360	$1,360	$1,307
HSA County Contribution	$125	$375			
Pension Expense	$80,850	$81,704	$88,375	$90,345	$90,344
Total Salaries & Benefits:	**$1,001,535**	**$1,012,403**	**$1,105,335**	**$1,090,280**	**$1,089,329**
Purchased/Contracted Services					
Dues & Subscriptions	$750	$750	$1,000	$1,000	$750
Travel and Training	$1,495	$2,054	$3,600	$3,980	$3,975
Repairs & Maintenance	$37,291	$40,944	$42,000	$45,500	$45,499
Legal Fees	$74,732	$28,315	$35,000	$30,700	$30,665
Data Processing	$29,812	$18,003	$30,000	$12,095	$11,675
Telephone	$294	$389	$420	$420	$239
Postage	$81,665	$94,029	$92,000	$104,405	$104,401
Total Purchased/Contracted Services:	**$226,039**	**$184,483**	**$204,020**	**$198,100**	**$197,204**
Capital Outlay					
Equipment	$0	$2,187	$2,325	$1,325	$761
Equipment Lease	$1,210	$0			
Total Capital Outlay:	**$1,210**	**$2,187**	**$2,325**	**$1,325**	**$761**
Supplies					
Supplies	$8,568	$14,102	$15,000	$15,000	$14,865
Gas & Oil	$293	$267	$450	$450	$399
Legal Publications	-$16,422	-$33,347	-$35,000	-$22,270	-$22,272
Total Supplies:	**-$7,562**	**-$18,978**	**-$19,550**	**-$6,820**	**-$7,007**
Other Costs					
All Other	$0	$75	$75	$75	$0
Total Other Costs:	**$0**	**$75**	**$75**	**$75**	**$0**
Total Expense Objects:	**$1,221,221**	**$1,180,170**	**$1,292,205**	**$1,282,960**	**$1,280,287**

Tax Appraisers

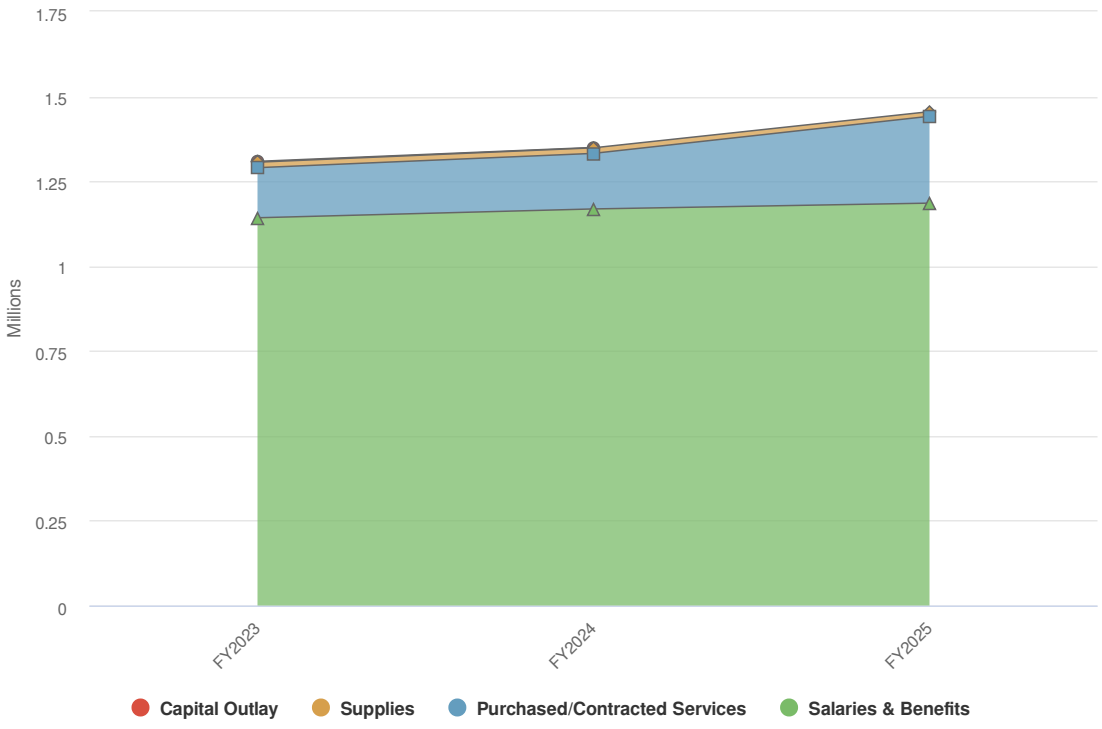
Danny Womack
Chief Appraiser

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



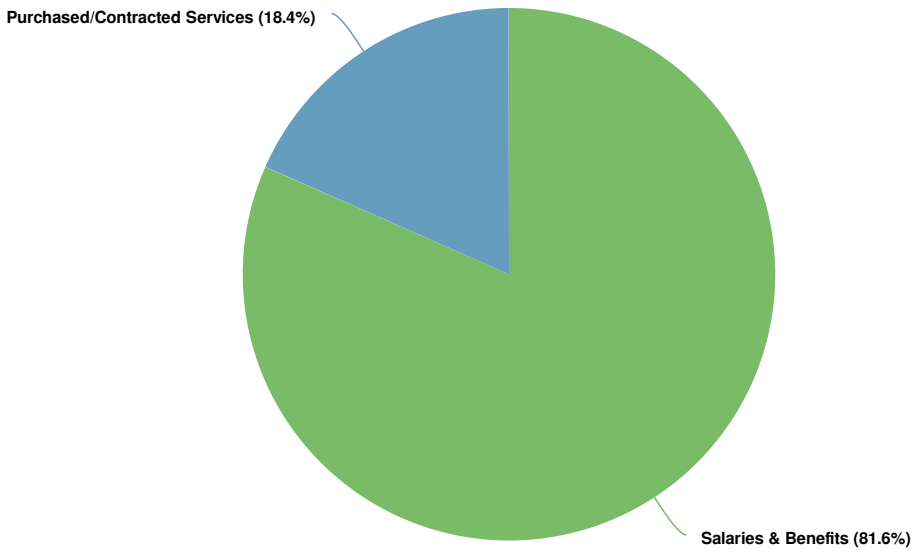
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Expense Objects					
Salaries & Benefits					
Salaries and Wages	$777,624	$794,203	$841,930	$816,810	$816,211
FICA	$55,545	$56,811	$64,330	$58,665	$58,554
Worker's Compensation	$4,336	$13,604	$0	$6,760	$6,757
Health Insurance	$178,380	$196,810	$183,650	$183,650	$183,650
Voluntary Insurance	$1,958	$1,786	$1,740	$1,740	$1,635
HSA County Contribution	$500	$438			
Pension Expense	$123,960	$104,679	$113,225	$118,620	$118,619
Total Salaries & Benefits:	**$1,142,304**	**$1,168,331**	**$1,204,875**	**$1,186,245**	**$1,185,426**
Purchased/Contracted Services					
Dues & Subscriptions	$13,854	$18,605	$122,535	$121,535	$121,255
Travel and Training	$12,481	$13,055	$12,000	$11,000	$10,958
Repairs & Maintenance	$2,459	$2,595	$2,500	$2,500	$1,850
Legal Fees	$4,064	$11,037	$12,000	$6,200	$6,191
Professional Fees	$42,176	$40,350	$45,120	$39,420	$39,350
Personal Property Tax Audits	$25,000	$24,800	$25,000	$24,000	$23,700
Data Processing	$14,599	$19,258	$34,220	$13,460	$13,437
Telephone	$4,794	$4,000	$7,740	$7,740	$7,331
Postage	$28,138	$29,994	$33,320	$32,320	$31,816
Total Purchased/Contracted Services:	**$147,565**	**$163,695**	**$294,435**	**$258,175**	**$255,888**
Capital Outlay					
Equipment	$1,055	$1,097	$500	$500	$0
Equipment Lease	$1,404	$0			
Total Capital Outlay:	**$2,459**	**$1,097**	**$500**	**$500**	**$0**
Supplies					
Supplies	$6,519	$8,044	$7,000	$7,000	$6,759
Uniforms	$256	$447	$500	$500	$233
Gas & Oil	$9,378	$7,888	$9,000	$6,700	$6,631
Total Supplies:	**$16,153**	**$16,379**	**$16,500**	**$14,200**	**$13,623**
Total Expense Objects:	**$1,308,480**	**$1,349,501**	**$1,516,310**	**$1,459,120**	**$1,454,937**

Tax Assessors

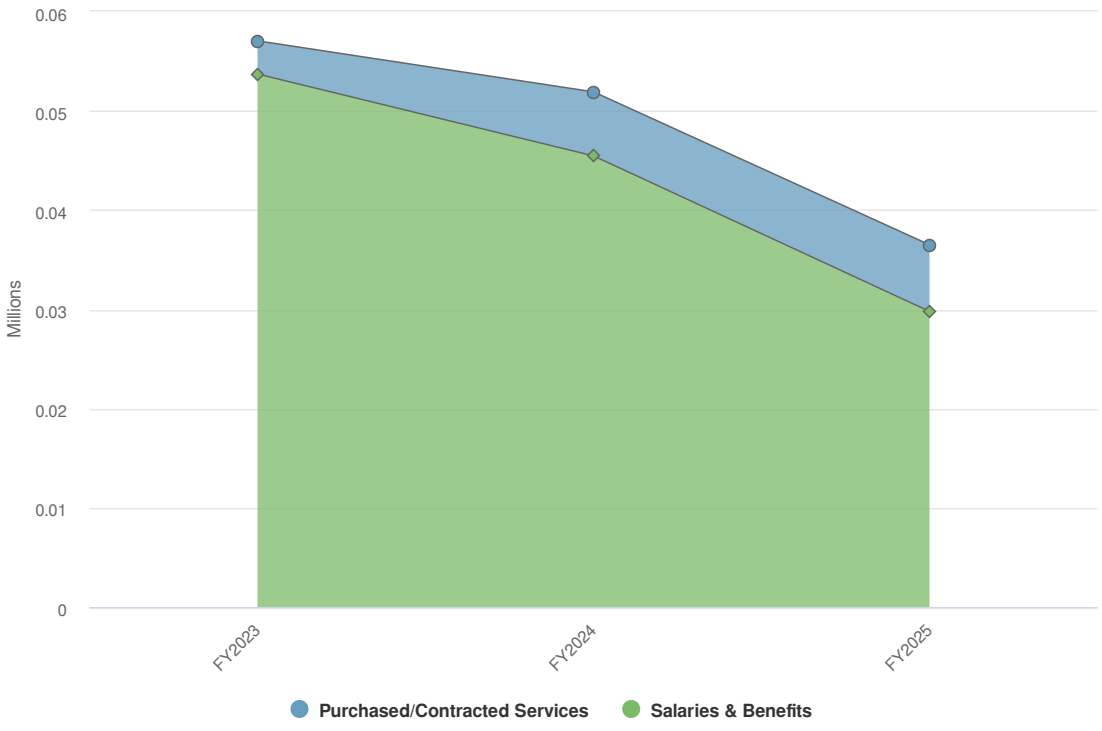
Danny Womack
Chief Appraiser

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



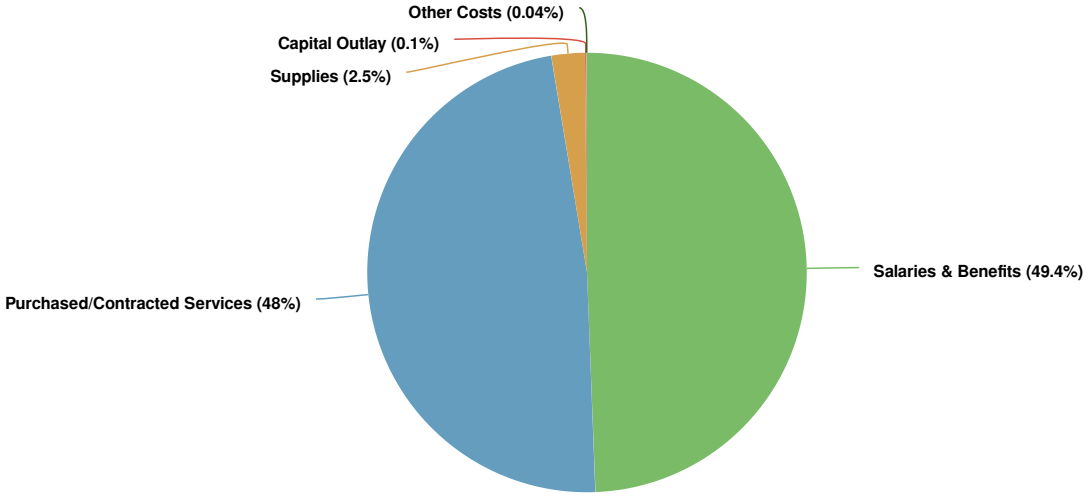
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Expense Objects					
Salaries & Benefits					
Salaries and Wages	$49,888	$42,223	$35,000	$28,200	$27,668
FICA	$3,817	$3,230	$2,670	$2,170	$2,117
Total Salaries & Benefits:	**$53,704**	**$45,453**	**$37,670**	**$30,370**	**$29,784**
Purchased/Contracted Services					
Dues & Subscriptions	$0	$195	$0	$250	$225
Travel and Training	$3,341	$6,258	$5,000	$6,550	$6,488
Total Purchased/Contracted Services:	**$3,341**	**$6,453**	**$5,000**	**$6,800**	**$6,713**
Total Expense Objects:	**$57,045**	**$51,906**	**$42,670**	**$37,170**	**$36,497**

Facilities Management

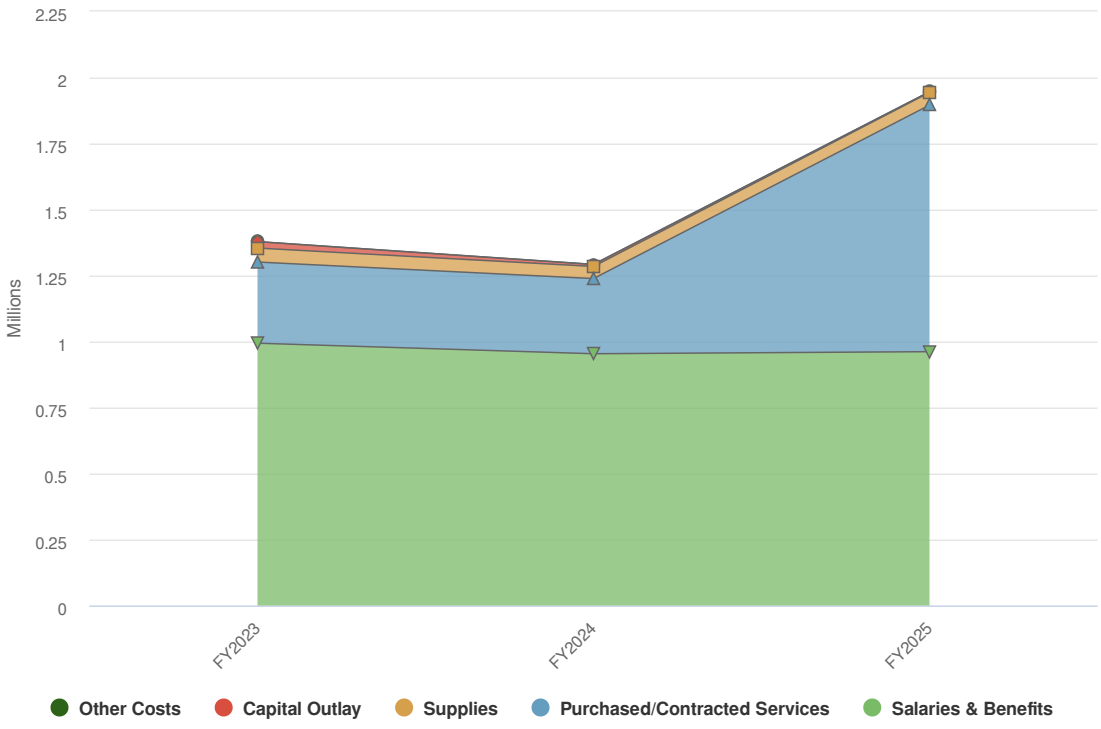
Ryan Davis
Facilities Management Director

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Expense Objects					
Salaries & Benefits					
Salaries and Wages	$697,866	$655,393	$651,230	$667,705	$667,703
FICA	$47,892	$46,328	$49,740	$47,630	$47,581
Tuition Reimbursement	$0	$0	$12,000	$0	$0
Worker's Compensation	$3,100	$125	$1,000	$10	$1
Health Insurance	$120,670	$164,640	$150,240	$150,240	$150,240
Voluntary Insurance	$1,735	$1,476	$1,370	$1,470	$1,466
HSA County Contribution	$250	$875	$0	$505	$500
Pension Expense	$122,030	$84,824	$91,750	$93,995	$93,991
Total Salaries & Benefits:	**$993,543**	**$953,662**	**$957,330**	**$961,555**	**$961,482**
Purchased/Contracted Services					
Travel and Training	$351	$236	$5,000	$0	$0
Repairs & Maintenance	$9,781	$10,693	$10,000	$10,000	$9,677
Data Processing	$960	$1,560	$14,100	$785	$756
Telephone	$3,751	$3,363	$4,200	$4,200	$3,990
Postage	$9	$9	$20	$20	$0
Old Courthouse R&M	$23,790	$25,129	$45,380	$88,375	$88,373
PWC Bldg R&M	$15,376	$7,454	$10,250	$8,350	$8,301
3 Gov't Plaza Parking Lot	$0	$0	$0	$9,300	$9,300
Floyd Co Admn Office Building	$41,630	$42,517	$156,170	$286,325	$286,323
3rd Ave Parking Deck R&M	$4,357	$0			
4th Ave Parking Deck R&M	$8,311	$6,965	$18,715	$15,015	$14,931
6th Ave Parking Deck R&M	$10,031	$4,221	$6,515	$5,095	$4,596
Morgue R&M	$2,831	$698	$2,000	$5,000	$4,934
Judicial Building R&M	$40,668	$61,566	$76,940	$165,155	$165,152
Floyd County Prison R&M	$41,621	$40,027	$30,000	$40,245	$40,244
Town Green	$12	$0			
Health Dept. R&M	$19,213	$14,254	$16,000	$21,755	$21,752
Elections Office R&M	$97	$148	$2,500	$300	$225
NWGA Tech Aviation Building	$381	$9,507	$8,000	$1,745	$1,594
Animal Control R&M	$13,013	$8,715	$8,000	$9,970	$9,966
Landfill Buildings R&M	$2,257	$0			
Other Buildings R&M	$651	$0	$1,000	$0	$0
Jail Repairs & Maintenance	$7,089	$199	$10,500	$1,355	$1,331
Law Enforcement Center R&M	$30,340	$34,520	$225,220	$230,955	$230,952
Special Ops R&M	$1,000	$2,687	$1,800	$600	$594
One Police Plaza	$14,882	$3,286	$89,100	$25,115	$25,017
Forum R&M	$0	$795			
Emergency Op Center R&M	$12,342	$3,477			
800 MHz Radio Maintenance	$2,736	$2,736	$5,940	$5,940	$5,904
Total Purchased/Contracted Services:	**$307,482**	**$284,763**	**$747,350**	**$935,600**	**$933,913**

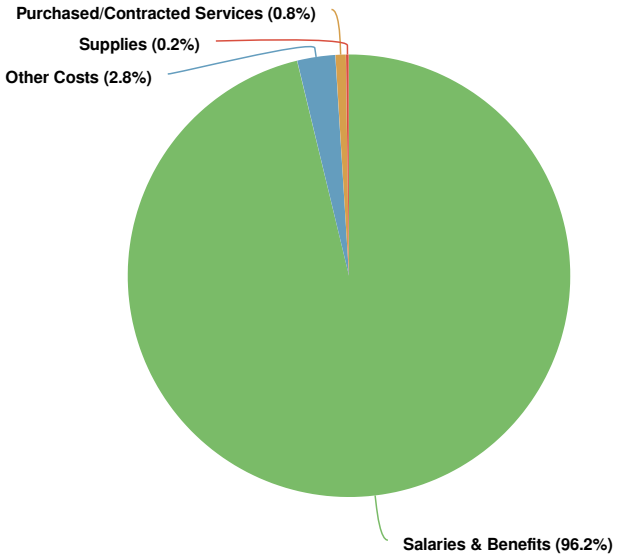
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Capital Outlay					
Equipment	$24,156	$7,461	$6,800	$2,100	$2,040
Total Capital Outlay:	**$24,156**	**$7,461**	**$6,800**	**$2,100**	**$2,040**
Supplies					
Supplies	$2,334	$1,816	$2,000	$2,335	$2,334
Uniforms	$4,013	$1,494	$4,000	$1,265	$1,228
Gas & Oil	$14,760	$14,919	$12,000	$15,850	$15,849
Small Tools	$5,855	$3,787	$5,500	$6,665	$6,664
Library-Repairs & Maintenance	$25,998	$23,819	$18,000	$10,800	$10,732
Amphitheater		$0	$0	$11,150	$11,145
Total Supplies:	**$52,960**	**$45,834**	**$41,500**	**$48,065**	**$47,952**
Other Costs					
All Other	$316	$493	$500	$700	$698
Total Other Costs:	**$316**	**$493**	**$500**	**$700**	**$698**
Total Expense Objects:	**$1,378,457**	**$1,292,213**	**$1,753,480**	**$1,948,020**	**$1,946,084**

Engineering

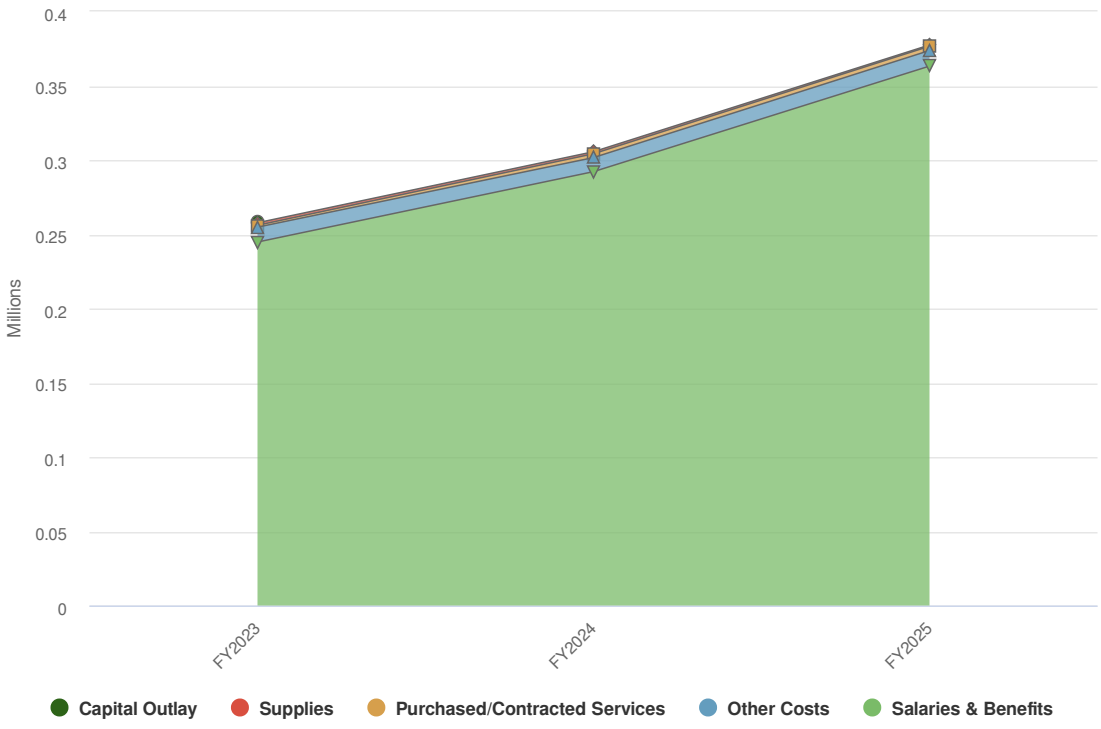
Mark Welsh
Engineering Director

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



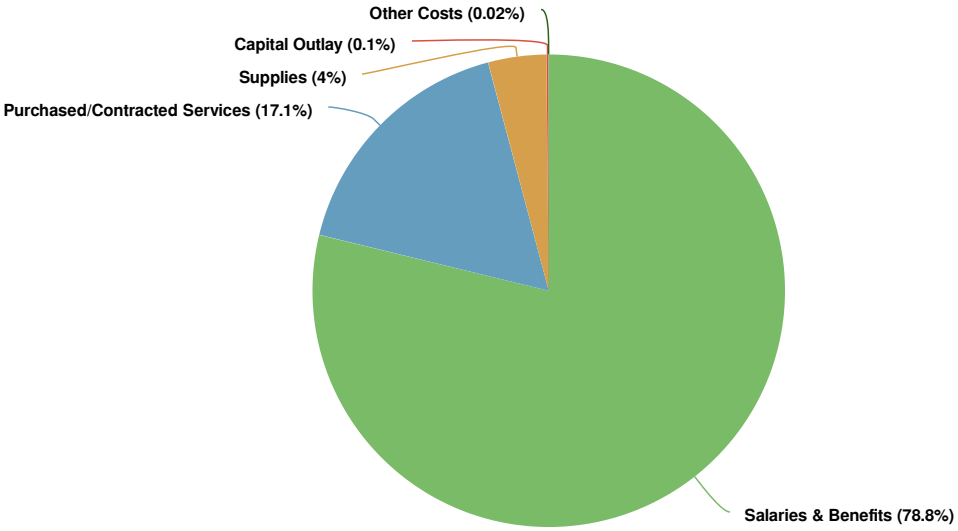
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Expense Objects					
Salaries & Benefits					
Salaries and Wages	$166,469	$212,375	$259,830	$271,680	$271,680
FICA	$11,661	$15,444	$19,860	$19,655	$19,650
Worker's Compensation	$1,841	$533	$0	$325	$322
Health Insurance	$41,110	$42,620	$47,910	$47,910	$47,910
Voluntary Insurance	$549	$684	$880	$900	$898
Pension Expense	$23,130	$20,495	$22,170	$22,775	$22,771
Total Salaries & Benefits:	**$244,759**	**$292,151**	**$350,650**	**$363,245**	**$363,231**
Purchased/Contracted Services					
Dues & Subscriptions	$299	$0	$300	$0	$0
Travel and Training	$0	$0	$3,000	$190	$0
Repairs & Maintenance	$233	$449	$500	$200	$155
Legal Fees	$0	$886	$500	$500	$262
Data Processing	$0	$0	$6,500	$0	$0
Telephone	$57	$548	$1,140	$1,140	$991
800 MHz Radio Maintenance	$684	$684	$1,500	$1,480	$1,476
Total Purchased/Contracted Services:	**$1,272**	**$2,566**	**$13,440**	**$3,510**	**$2,884**
Capital Outlay					
Equipment Lease	$1,260	$0			
Total Capital Outlay:	**$1,260**	**$0**			
Supplies					
Supplies	$1,058	$737	$1,200	$100	$46
Uniforms	$0	$0	$500	$0	$0
Gas & Oil	$618	$640	$1,000	$1,000	$779
Total Supplies:	**$1,676**	**$1,377**	**$2,700**	**$1,100**	**$825**
Other Costs					
NPDES Stormwater Compliance	$10,018	$9,483	$10,000	$10,500	$10,500
All Other	$0	$0	$100	$100	$0
Total Other Costs:	**$10,018**	**$9,483**	**$10,100**	**$10,600**	**$10,500**
Total Expense Objects:	**$258,986**	**$305,577**	**$376,890**	**$378,455**	**$377,440**

Board of Registrars

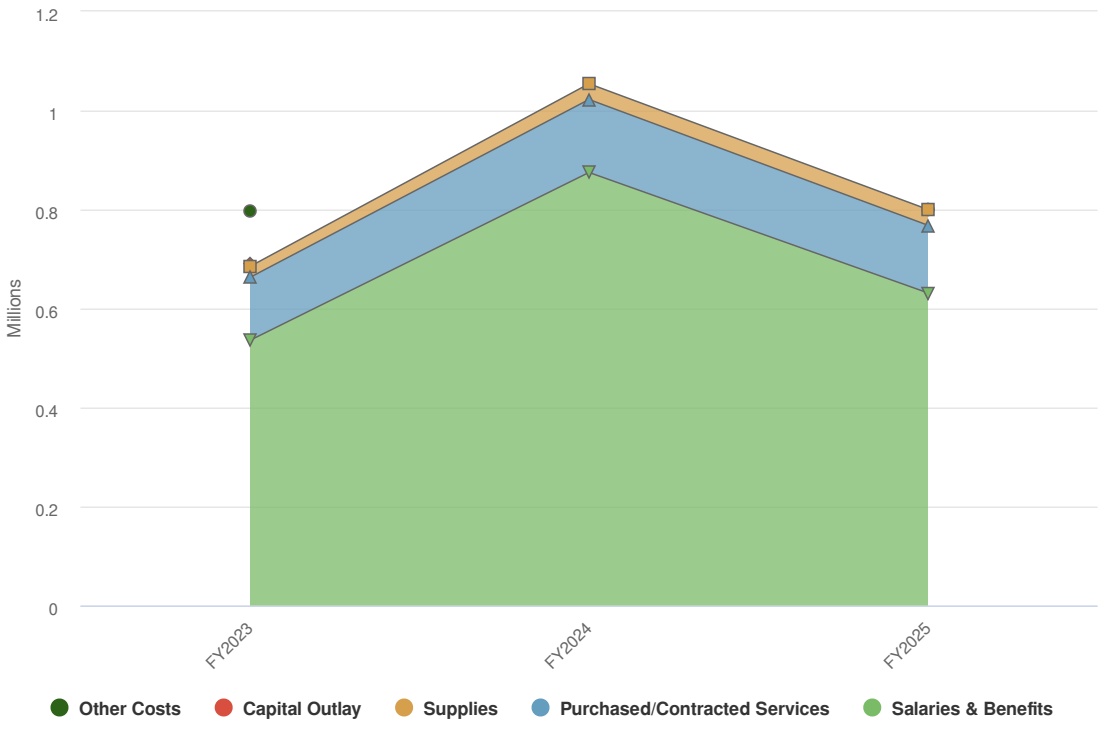
Akyn Beck
Election Director

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

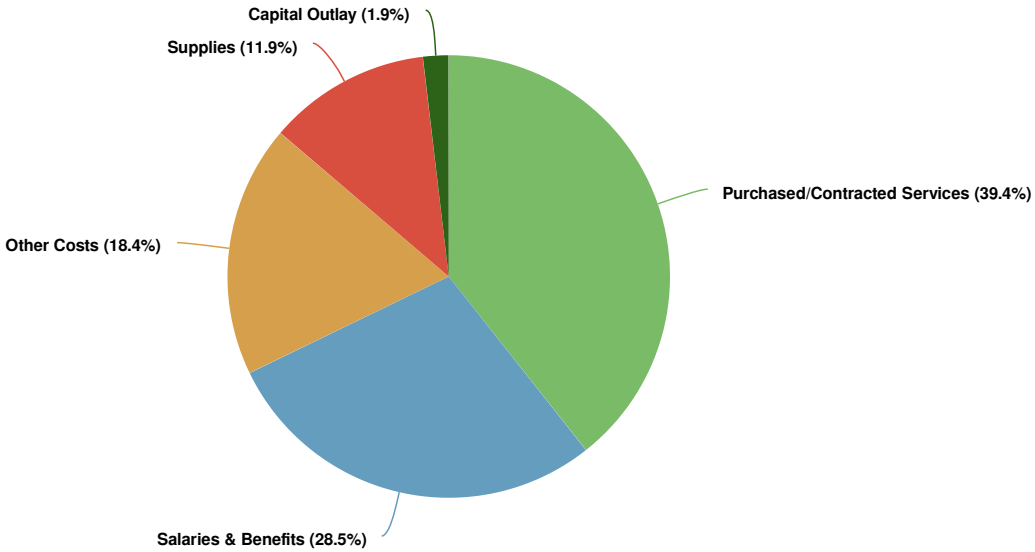


Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Expense Objects					
Salaries & Benefits					
Salaries and Wages	$274,035	$303,479	$295,700	$298,625	$298,622
Salaries & Wages-Poll Workers	$201,643	$454,447	$366,000	$248,250	$248,234
FICA	$20,144	$21,881	$22,600	$21,905	$21,858
Tuition Reimbursement	$0	$1,190	$0	$3,880	$3,879
Worker's Compensation	$211	$0	$660	$0	$0
Health Insurance	$11,260	$63,770	$43,090	$43,090	$43,090
Voluntary Insurance	$334	$360	$340	$340	$329
HSA County Contribution	$250	$1,000	$0	$1,005	$1,000
Pension Expense	$27,900	$28,726	$31,075	$14,440	$14,438
Total Salaries & Benefits:	**$535,777**	**$874,853**	**$759,465**	**$631,535**	**$631,450**
Purchased/Contracted Services					
Member Meeting Fees	$10,975	$8,450	$11,000	$10,515	$10,300
Dues & Subscriptions	$1,929	$1,710	$2,405	$2,405	$2,014
Mileage Reimbursement	$228	$2,007	$1,500	$2,040	$2,039
Travel and Training	$18,195	$2,648	$18,000	$21,290	$21,286
Repairs & Maintenance	$3,089	$3,205	$5,400	$2,020	$2,006
Legal Fees	$26,365	$37,983	$30,000	$18,045	$18,044
Election Costs	$26,153	$75,537	$52,500	$58,395	$58,393
Data Processing	$942	$998	$665	$165	$119
Telephone	$4,461	$7,165	$7,140	$8,540	$8,538
Postage	$34,154	$6,807	$15,000	$13,100	$13,016
Precinct Rental	$615	$930	$3,000	$1,030	$930
Total Purchased/Contracted Services:	**$127,107**	**$147,441**	**$146,610**	**$137,545**	**$136,685**
Capital Outlay					
Equipment	$1,530	$0	$6,000	$0	$0
Equipment Lease	$3,356	$0	$0	$1,000	$1,000
Total Capital Outlay:	**$4,886**	**$0**	**$6,000**	**$1,000**	**$1,000**
Supplies					
Supplies	$6,813	$8,838	$7,000	$9,100	$8,970
Uniforms	$0	$1,126	$500	$470	$290
Legal Publications	$1,776	$8,080	$5,000	$7,820	$7,818
Utilities	$13,503	$13,790	$15,000	$15,000	$14,812
Total Supplies:	**$22,092**	**$31,834**	**$27,500**	**$32,390**	**$31,889**
Other Costs					
All Other	$107,956	$0	$1,500	$495	$156
Total Other Costs:	**$107,956**	**$0**	**$1,500**	**$495**	**$156**
Total Expense Objects:	**$797,818**	**$1,054,129**	**$941,075**	**$802,965**	**$801,180**

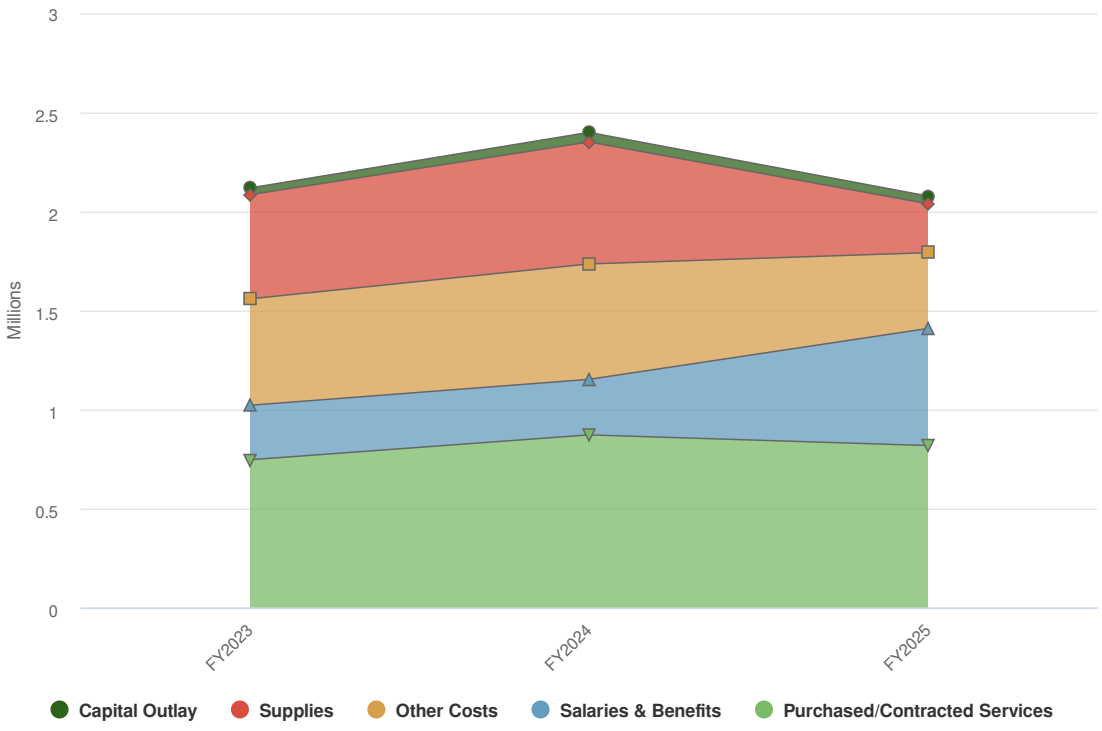
General Services

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Expense Objects					
Salaries & Benefits					
Salaries and Wages	$0	$0	$40,120	$32,835	$32,614
FICA	$5	$553	$3,060	$3,095	$3,093
Unemployment Compensation	$5,436	$3,534	$10,000	$500	$428
Health Insurance	$0	$0	$0	$161,100	$161,100
Voluntary Insurance	$8,310	$300	$0	$3,485	$3,481
Pension Expense	$197,120	$192,161	$207,855	$236,300	$236,299
Peace Officers Ret Fund-County	$50,700	$67,890	$84,000	$85,000	$84,998
Juvenile Court Pension Expense	$9,860	$10,635	$10,500	$10,465	$10,070
Post-Traumatic Stress Disorder	$0	$0	$58,200	$55,800	$55,796
Insurance Paid by Others	$3,791	$5,359	$3,800	$3,800	$3,534
Total Salaries & Benefits:	**$275,223**	**$280,432**	**$417,535**	**$592,380**	**$591,413**
Purchased/Contracted Services					
T.V. /Other Advertising	$2,693	$4,884	$5,000	$3,400	$3,309
Dues & Subscriptions	$2,792	$3,556	$3,600	$3,105	$2,770
Travel and Training	$0	$1,780			
Repairs & Maintenance	$908	$77	$1,500	$500	$348
Record Retention Expenses	$93,812	$101,791	$105,000	$107,830	$107,828
Legal Fees	$170,267	$231,837	$175,000	$226,280	$226,276
Management Services	$0	$38,165	$20,000	$9,200	$9,135
General Audit Expense	$108,248	$80,356	$87,300	$100,010	$100,006
Telephone	$35,061	$35,997	$33,000	$38,700	$38,700
Postage	$14,713	$13,315	$13,000	$5,000	-$12,382
Basic Insurance	$257,178	$311,484	$343,380	$342,380	$341,565
Management Development Prog	$18,888	$7,182	$20,000	$530	$369
800 MHz Radio Maintenance	$41,405	$41,405			
Website Design	$100	$0	$100	$100	$0
Total Purchased/Contracted Services:	**$746,065**	**$871,828**	**$806,880**	**$837,035**	**$817,922**
Capital Outlay					
Equipment	$0	$2,118			
Equipment Lease	$27,438	$38,546	$113,600	$35,300	$34,961
General and Admin-Retirees	$6,534	$7,737	$0	$3,830	$3,827
Total Capital Outlay:	**$33,972**	**$48,401**	**$113,600**	**$39,130**	**$38,788**
Supplies					
Supplies	$1,263	$151	$1,645	$645	$69
Gas & Oil	$1,008	$105	$1,010	$110	$80
Legal Publications	$80	$240	$1,000	$250	$225
Utilities	$238,574	$299,814	$275,000	$247,225	$246,786
Utilities-Law Enforcement Ctr	$180,751	$191,297			
Utilities-4th Ave Courthouse	$104,411	$124,475			
Total Supplies:	**$526,088**	**$616,082**	**$278,655**	**$248,230**	**$247,160**

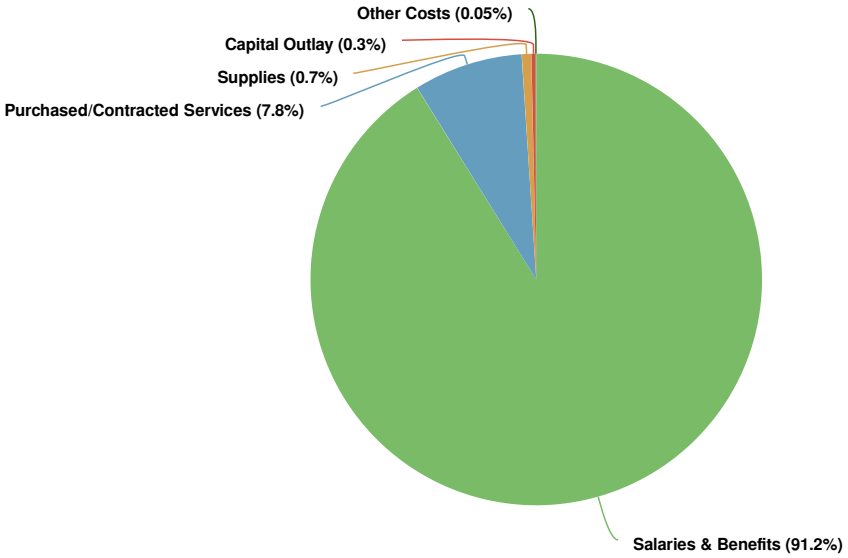
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Other Costs					
Employee Appreciation Programs	$8,205	$19,549	$25,000	$19,600	$19,564
Bank Charges	$18,254	$19,919	$18,660	$18,755	$18,751
Insurance Claims	$144,260	$216,595	$140,000	$258,310	$258,308
Stop Loss Premium-Retirees	$30,299	$39,685	$0	$20,775	$20,772
Claims-Retirees	$291,249	$267,107	$0	$48,955	$48,951
Land Bank	$5,000	$5,000	$5,000	$5,000	$5,000
All Other	$40,307	$15,070	$25,000	$11,500	$11,378
Total Other Costs:	**$537,574**	**$582,924**	**$213,660**	**$382,895**	**$382,723**
Total Expense Objects:	**$2,118,922**	**$2,399,668**	**$1,830,330**	**$2,099,670**	**$2,078,007**

Superior Court

Davlon Ezell
Superior Court Administrator

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



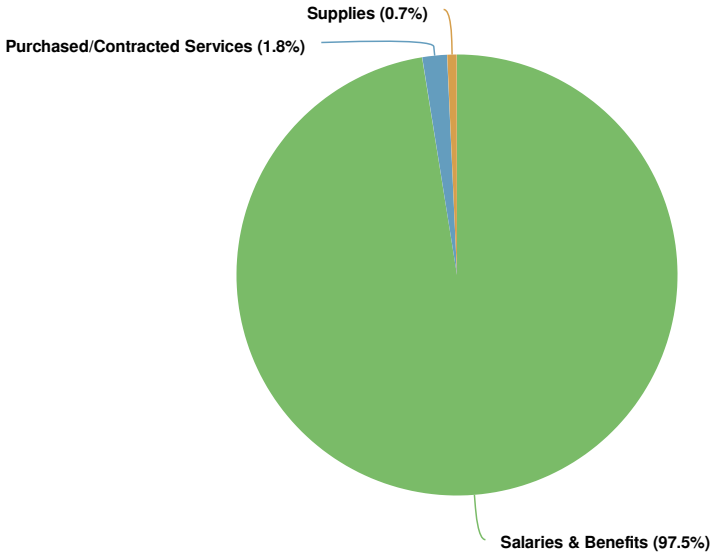
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Expense Objects					
Salaries & Benefits					
Salaries and Wages	$52,678	$503,494	$486,030	$494,565	$494,561
FICA	$4,030	$36,636	$37,140	$36,455	$35,940
Health Insurance	$0	$101,910	$95,370	$95,370	$95,370
Voluntary Insurance	$0	$958	$1,010	$1,015	$1,012
Pension Expense	$0	$43,473	$47,025	$44,800	$44,800
Total Salaries & Benefits:	**$56,708**	**$686,471**	**$666,575**	**$672,205**	**$671,683**
Purchased/Contracted Services					
Dues & Subscriptions	$38	$300	$450	$450	$300
Mileage Reimbursement	$0	$0	$150	$150	$0
Travel and Training	$0	$0	$3,050	$50	$0
Repairs & Maintenance	$10,977	$11,150	$19,950	$8,950	$8,920
Court Reporter	$0	$25,379	$47,000	$31,280	$31,193
Legal Fees	$0	$0	$2,000	$0	$0
Interpreters Fees	$25,390	$14,695	$25,000	$17,100	$17,077
Data Processing	$512	$0			
Telephone	$0	$601	$600	$600	$114
Postage	$0	$30	$335	$335	$13
Total Purchased/Contracted Services:	**$36,917**	**$52,155**	**$98,535**	**$58,915**	**$57,617**
Capital Outlay					
Equipment	$0	$0	$5,500	$2,200	$2,127
Equipment Lease	$2,349	$0			
Total Capital Outlay:	**$2,349**	**$0**	**$5,500**	**$2,200**	**$2,127**
Supplies					
Supplies	$6,224	$6,427	$7,500	$5,200	$5,069
Total Supplies:	**$6,224**	**$6,427**	**$7,500**	**$5,200**	**$5,069**
Other Costs					
All Other	$1,872	$241	$500	$500	$345
Total Other Costs:	**$1,872**	**$241**	**$500**	**$500**	**$345**
Total Expense Objects:	**$104,070**	**$745,294**	**$778,610**	**$739,020**	**$736,841**

Judge Niedrach-Superior Court

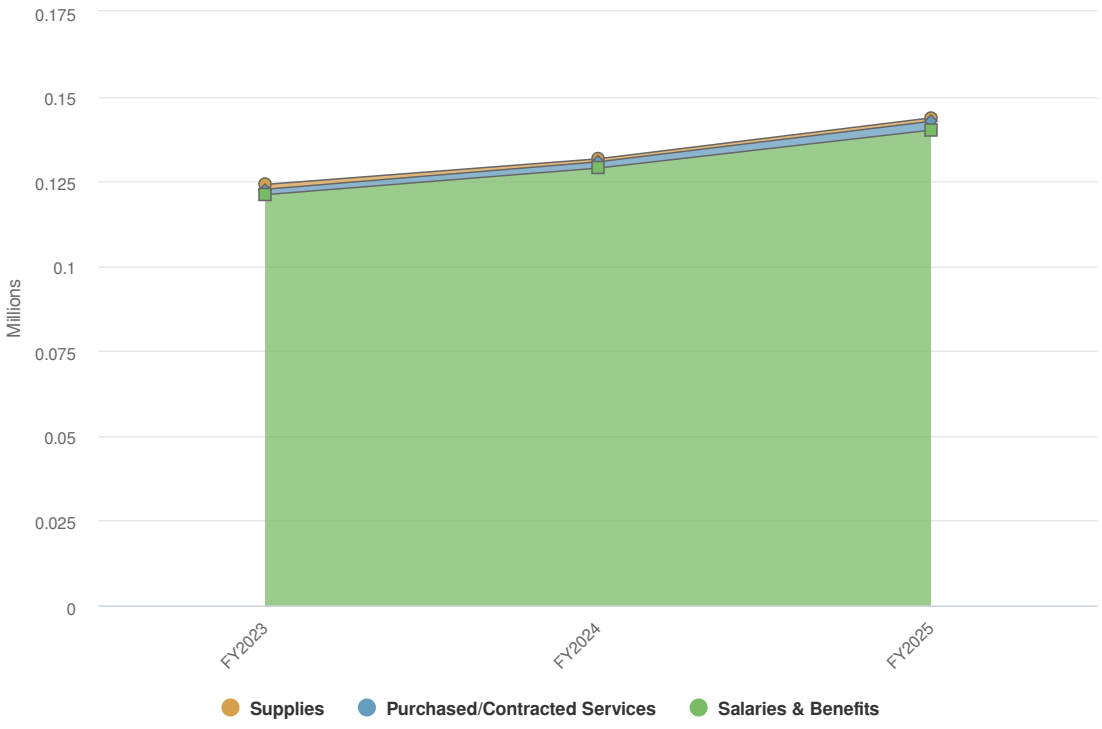
Judge Jack Niedrach
Chief Superior Court Judge

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



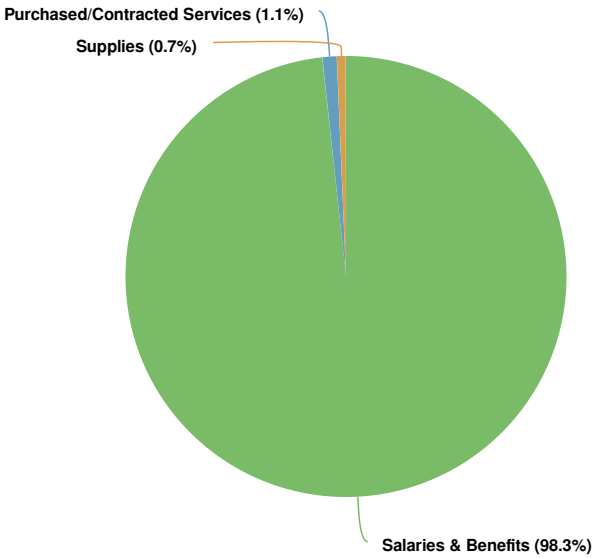
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Expense Objects					
Salaries & Benefits					
Salaries and Wages	$94,368	$102,094	$105,990	$111,100	$111,091
FICA	$7,027	$7,610	$8,080	$8,285	$8,282
Health Insurance	$11,260	$11,390	$11,950	$11,950	$11,950
Voluntary Insurance	$159	$159	$170	$170	$167
Pension Expense	$8,210	$7,607	$8,235	$8,560	$8,558
Total Salaries & Benefits:	**$121,024**	**$128,860**	**$134,425**	**$140,065**	**$140,048**
Purchased/Contracted Services					
Dues & Subscriptions	$661	$955	$1,200	$1,025	$967
Travel and Training	$0	$0	$500	$500	$490
Telephone	$455	$508	$500	$640	$635
Postage	$471	$379	$500	$510	$506
Total Purchased/Contracted Services:	**$1,588**	**$1,842**	**$2,700**	**$2,675**	**$2,598**
Capital Outlay					
Equipment	$0	$0	$600	$600	$0
Total Capital Outlay:	**$0**	**$0**	**$600**	**$600**	**$0**
Supplies					
Supplies	$1,429	$894	$1,200	$1,200	$1,017
Total Supplies:	**$1,429**	**$894**	**$1,200**	**$1,200**	**$1,017**
Other Costs					
All Other	$0	$0	$250	$100	$0
Total Other Costs:	**$0**	**$0**	**$250**	**$100**	**$0**
Total Expense Objects:	**$124,040**	**$131,595**	**$139,175**	**$144,640**	**$143,663**

Judge Johnson-Superior Court

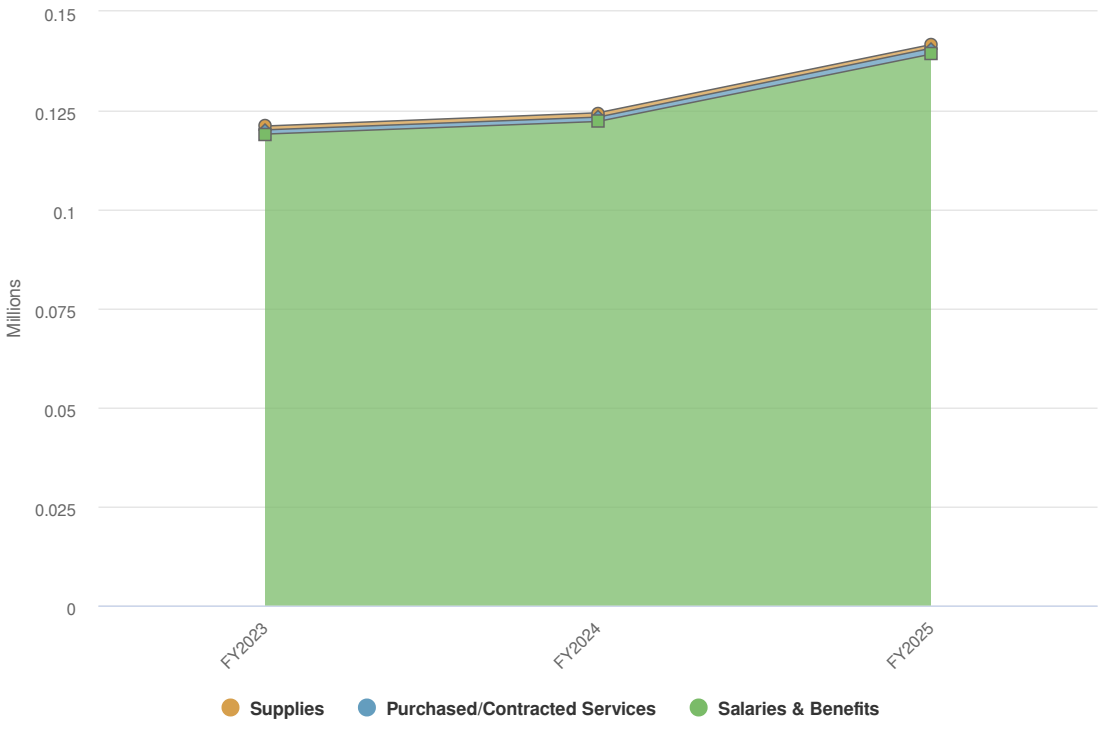
Judge Bryan Johnson

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



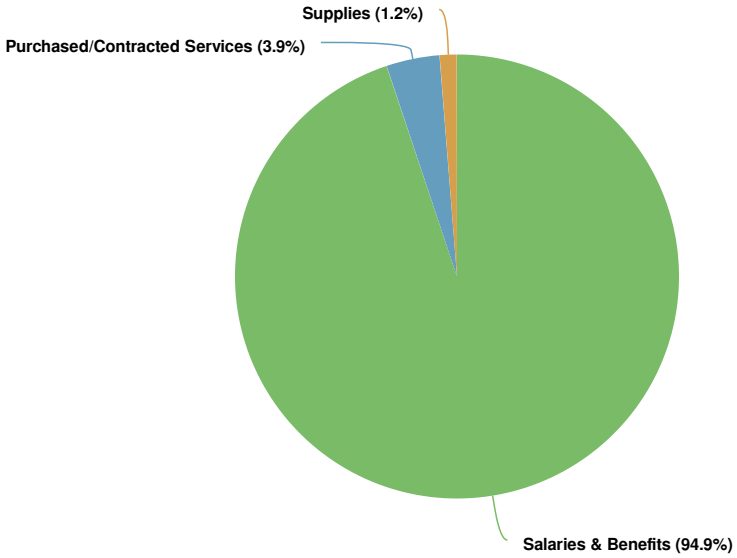
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Expense Objects					
Salaries & Benefits					
Salaries and Wages	$88,308	$95,215	$110,950	$110,305	$110,205
FICA	$6,457	$6,948	$8,460	$8,485	$8,156
Worker's Compensation	$3,397	$1,427			
Health Insurance	$11,260	$9,970	$11,950	$11,950	$11,950
Voluntary Insurance	$188	$183	$190	$190	$189
Pension Expense	$9,430	$8,481	$9,180	$8,730	$8,728
Total Salaries & Benefits:	**$119,040**	**$122,224**	**$140,730**	**$139,660**	**$139,227**
Purchased/Contracted Services					
Dues & Subscriptions	$696	$700	$1,200	$1,200	$967
Travel and Training	$0	$0	$500	$500	$0
Telephone	$79	$130	$120	$155	$80
Postage	$291	$275	$500	$500	$445
Total Purchased/Contracted Services:	**$1,067**	**$1,105**	**$2,320**	**$2,355**	**$1,491**
Capital Outlay					
Equipment	$0	$0	$600	$600	$0
Total Capital Outlay:	**$0**	**$0**	**$600**	**$600**	**$0**
Supplies					
Supplies	$971	$1,092	$1,200	$1,200	$927
Total Supplies:	**$971**	**$1,092**	**$1,200**	**$1,200**	**$927**
Other Costs					
All Other	$0	$0	$250	$215	$0
Total Other Costs:	**$0**	**$0**	**$250**	**$215**	**$0**
Total Expense Objects:	**$121,078**	**$124,420**	**$145,100**	**$144,030**	**$141,646**

Judge Sparks-Superior Court

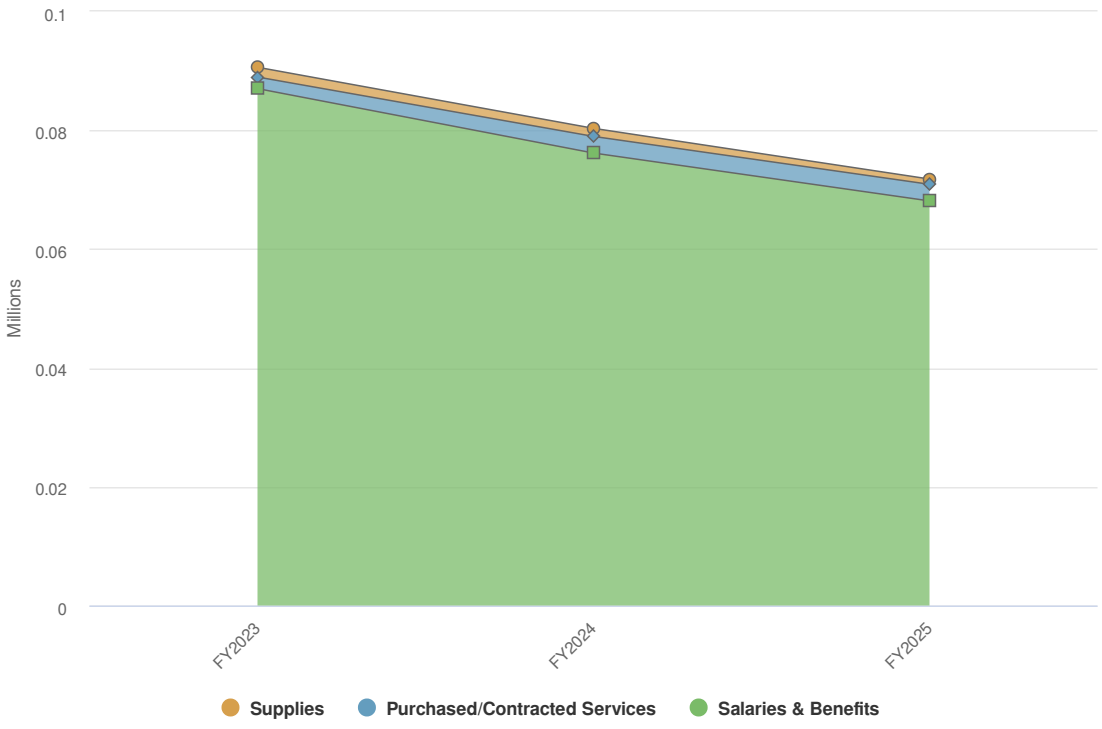
Judge Billy Sparks
Superior Court Judge

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



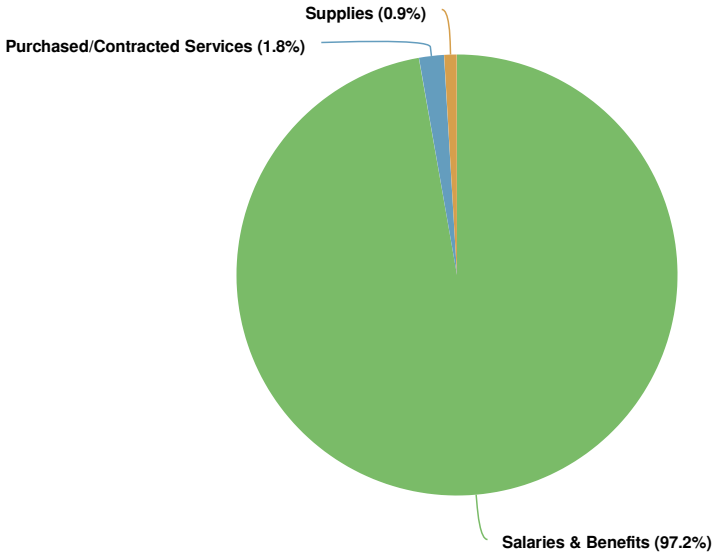
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Expense Objects					
Salaries & Benefits					
Salaries and Wages	$80,780	$70,745	$63,830	$63,830	$63,272
FICA	$6,178	$5,412	$4,860	$4,860	$4,840
Voluntary Insurance	$62	$16			
Total Salaries & Benefits:	**$87,021**	**$76,173**	**$68,690**	**$68,690**	**$68,112**
Purchased/Contracted Services					
Dues & Subscriptions	$875	$1,134	$1,200	$1,200	$1,146
Travel and Training	$0	$450	$500	$500	$225
Telephone	$455	$508	$500	$625	$623
Postage	$621	$707	$600	$875	$802
Total Purchased/Contracted Services:	**$1,951**	**$2,799**	**$2,800**	**$3,200**	**$2,796**
Capital Outlay					
Equipment	$0	$0	$600	$600	$0
Total Capital Outlay:	**$0**	**$0**	**$600**	**$600**	**$0**
Supplies					
Supplies	$1,646	$1,360	$1,200	$1,050	$890
Total Supplies:	**$1,646**	**$1,360**	**$1,200**	**$1,050**	**$890**
Other Costs					
All Other	$0	$0	$250	$0	$0
Total Other Costs:	**$0**	**$0**	**$250**	**$0**	**$0**
Total Expense Objects:	**$90,617**	**$80,332**	**$73,540**	**$73,540**	**$71,799**

Judge Wetherington-Superior Court

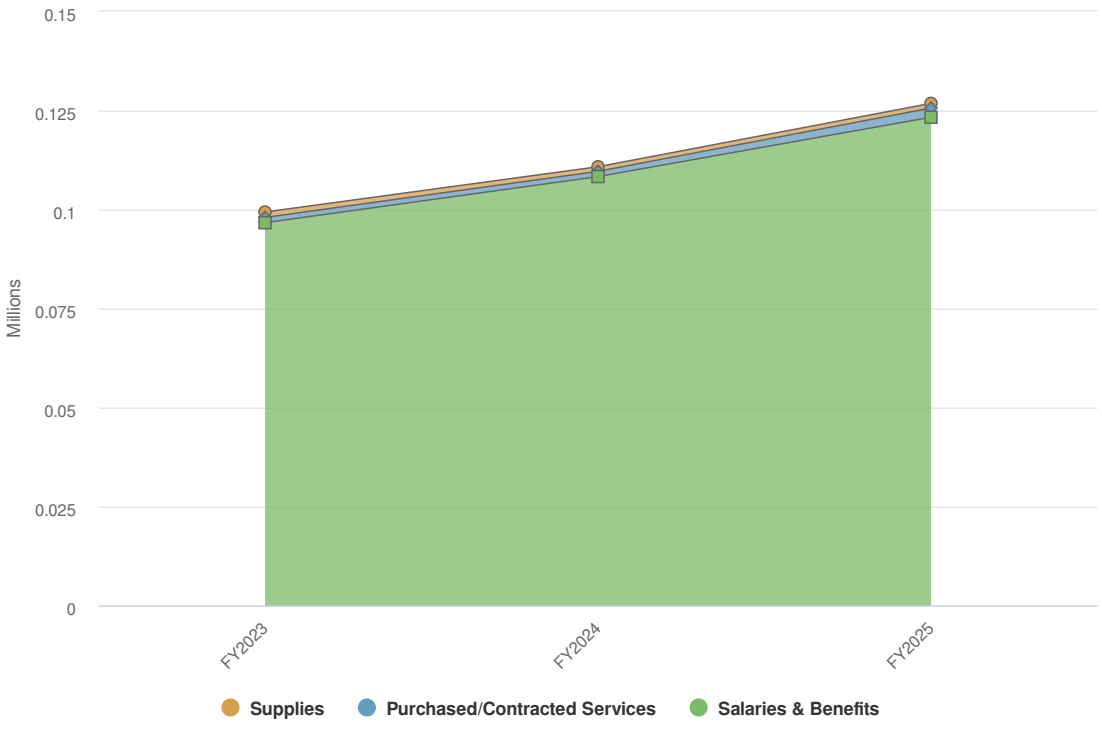
Judge KayAnn King
Superior Court Judge

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



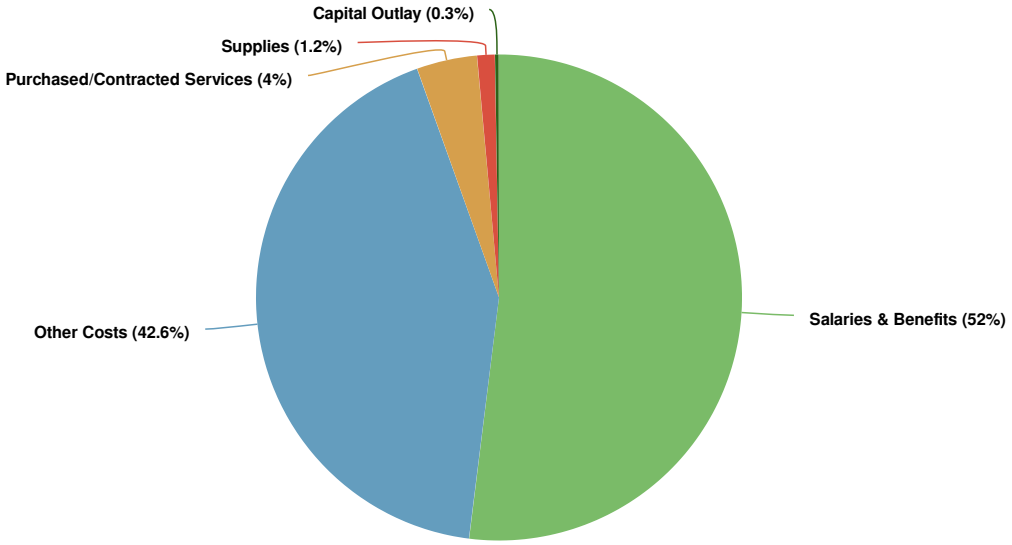
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Expense Objects					
Salaries & Benefits					
Salaries and Wages	$79,266	$100,432	$104,130	$104,440	$104,132
FICA	$6,020	$7,637	$7,940	$7,965	$7,867
Health Insurance	$11,260	$0	$10,800	$10,800	$10,800
Voluntary Insurance	$119	$117	$130	$510	$120
HSA County Contribution	$0	$125	$0	$380	$375
Total Salaries & Benefits:	**$96,665**	**$108,311**	**$123,000**	**$124,095**	**$123,294**
Purchased/Contracted Services					
Dues & Subscriptions	$696	$700	$1,200	$1,200	$1,041
Travel and Training	$0	$0	$500	$500	$450
Telephone	$455	$508	$500	$650	$623
Postage	$177	$118	$600	$220	$212
Total Purchased/Contracted Services:	**$1,328**	**$1,326**	**$2,800**	**$2,570**	**$2,327**
Capital Outlay					
Equipment	$0	$0	$600	$600	$0
Total Capital Outlay:	**$0**	**$0**	**$600**	**$600**	**$0**
Supplies					
Supplies	$1,371	$1,161	$1,200	$1,200	$1,182
Total Supplies:	**$1,371**	**$1,161**	**$1,200**	**$1,200**	**$1,182**
Other Costs					
All Other	$0	$0	$250	$100	$0
Total Other Costs:	**$0**	**$0**	**$250**	**$100**	**$0**
Total Expense Objects:	**$99,364**	**$110,798**	**$127,850**	**$128,565**	**$126,802**

Mental Health Court

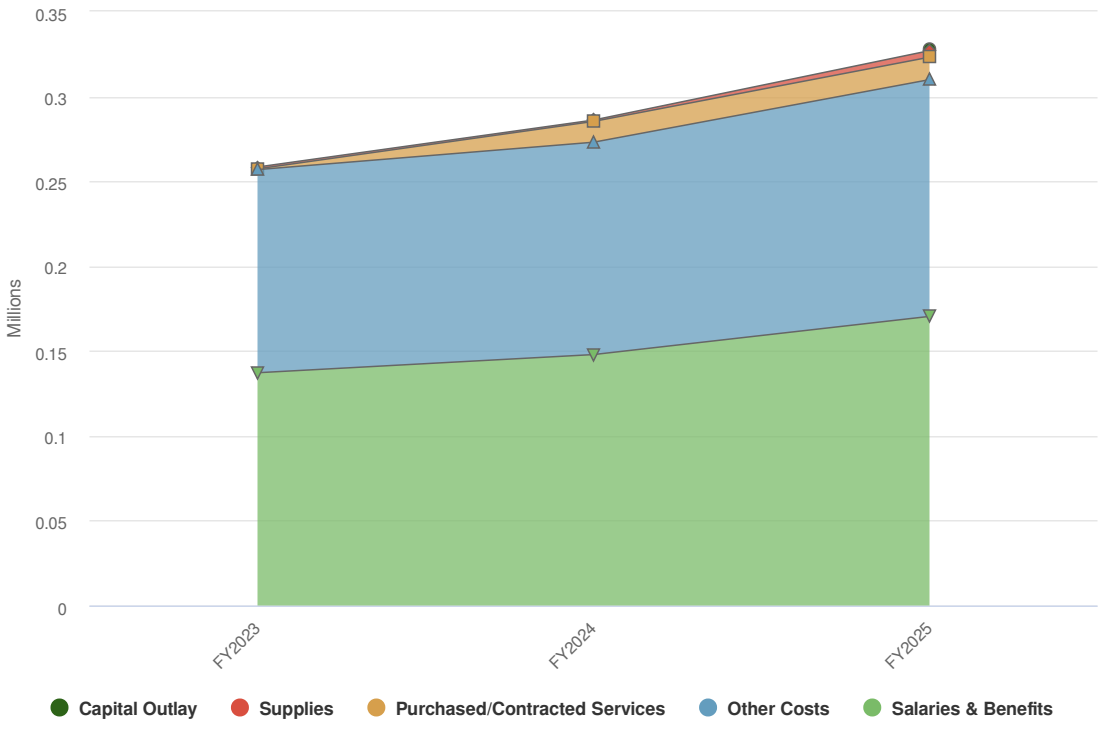
Amy Bergstrom
Director

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



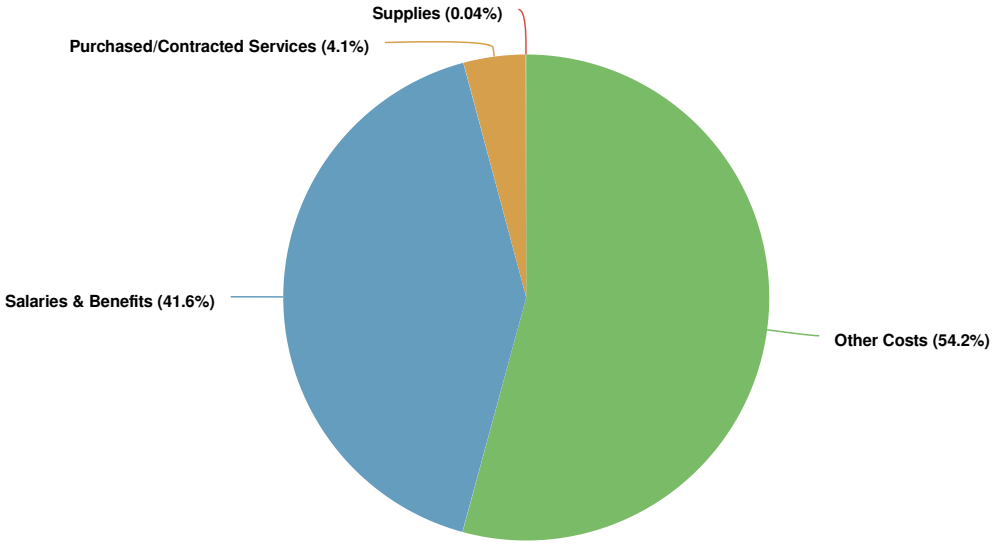
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Expense Objects					
Salaries & Benefits					
Salaries and Wages	$107,175	$116,924	$120,650	$123,585	$123,581
FICA	$7,864	$8,562	$9,220	$9,300	$9,059
Health Insurance	$21,440	$21,700	$22,730	$22,730	$22,730
Voluntary Insurance	$167	$171	$180	$180	$180
HSA County Contribution	$500	$500	$510	$510	$500
Pension Expense	$0	$0	$0	$14,305	$14,303
Total Salaries & Benefits:	**$137,146**	**$147,857**	**$153,290**	**$170,610**	**$170,353**
Purchased/Contracted Services					
Travel and Training	$0	$180	$0	$0	-$40
Data Processing	$456	$465	$480	$0	$0
Telephone	$0	$0	$0	$480	$168
Contract Labor	$0	$11,600	$0	$13,200	$13,099
Total Purchased/Contracted Services:	**$456**	**$12,245**	**$480**	**$13,680**	**$13,227**
Capital Outlay					
Equipment	$0	$0	$0	$860	$855
Total Capital Outlay:	**$0**	**$0**	**$0**	**$860**	**$855**
Supplies					
Supplies	$1,069	$814	$2,000	$3,850	$3,849
Total Supplies:	**$1,069**	**$814**	**$2,000**	**$3,850**	**$3,849**
Other Costs					
Grant Expenditures	$108,937	$116,458	$114,115	$153,665	$130,002
All Other	$10,756	$8,664	$5,000	$9,505	$9,501
Total Other Costs:	**$119,693**	**$125,122**	**$119,115**	**$163,170**	**$139,503**
Total Expense Objects:	**$258,365**	**$286,037**	**$274,885**	**$352,170**	**$327,788**

Adult Felony Drug Court

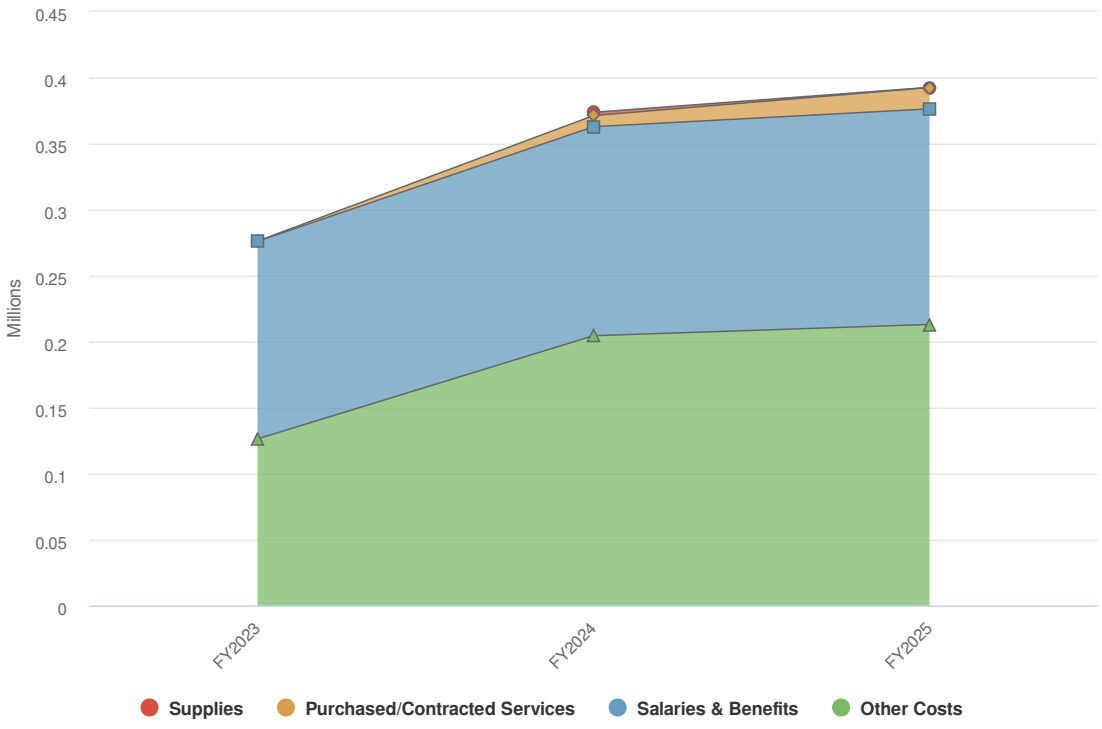
Cam Parks
Director

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



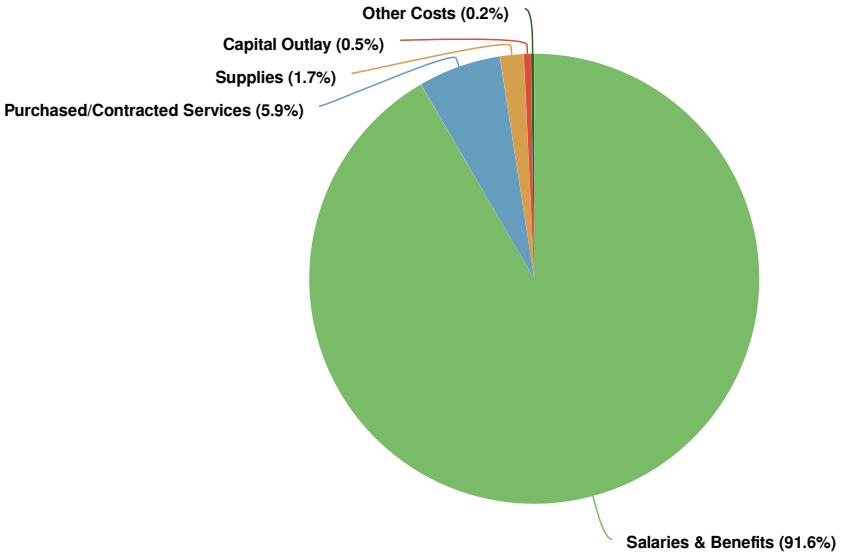
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Expense Objects					
Salaries & Benefits					
Salaries and Wages	$108,815	$116,099	$120,620	$122,085	$122,085
FICA	$7,355	$7,971	$9,220	$9,305	$8,757
Health Insurance	$33,390	$33,870	$31,340	$31,340	$31,340
Voluntary Insurance	$160	$162	$120	$120	$118
HSA County Contribution	$0	$250	$0	$1,005	$1,000
Total Salaries & Benefits:	**$149,720**	**$158,352**	**$161,300**	**$163,855**	**$163,300**
Purchased/Contracted Services					
Travel and Training	$130	$0	$0	$7,670	$7,669
Telephone	$11	$19	$30	$980	$979
Contract Labor	$0	$8,424	$0	$14,180	$7,530
Total Purchased/Contracted Services:	**$141**	**$8,443**	**$30**	**$22,830**	**$16,178**
Supplies					
Supplies	$0	$2,451	$0	$155	$154
Total Supplies:	**$0**	**$2,451**	**$0**	**$155**	**$154**
Other Costs					
Grant Expenditures	$117,420	$192,708	$141,165	$187,165	$187,160
All Other	$8,785	$11,664	$5,800	$25,770	$25,766
Total Other Costs:	**$126,204**	**$204,372**	**$146,965**	**$212,935**	**$212,926**
Total Expense Objects:	**$276,065**	**$373,618**	**$308,295**	**$399,775**	**$392,559**

Clerk of Superior Court

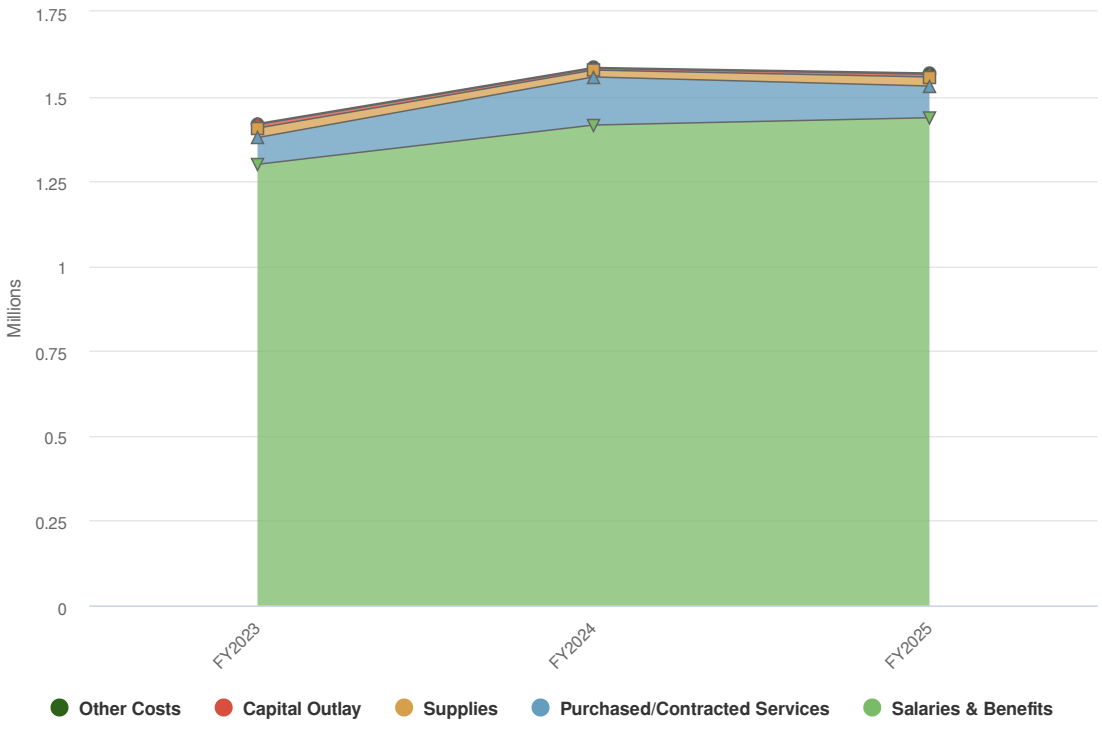
Mary Hardin Thornton
Clerk of Superior Court

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



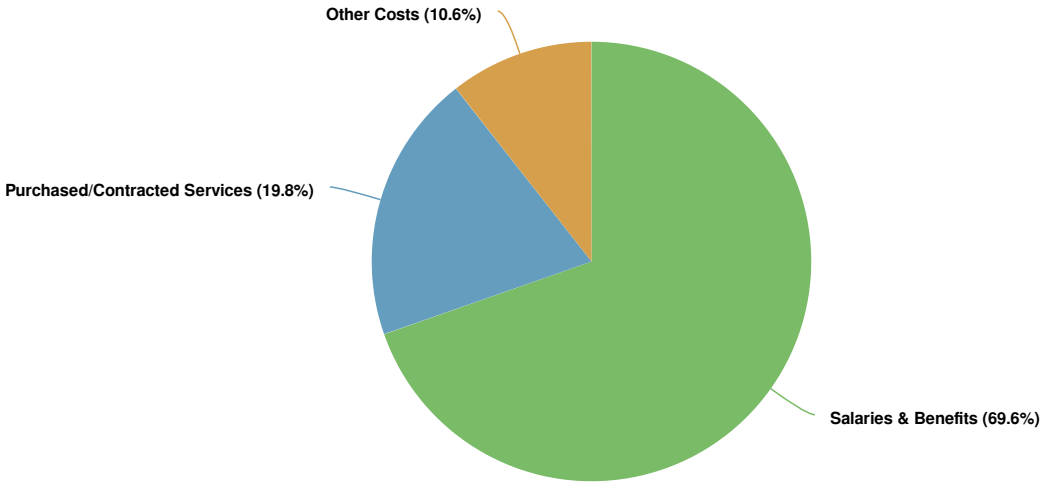
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Expense Objects					
Salaries & Benefits					
Salaries and Wages	$948,451	$1,046,262	$1,012,020	$1,059,865	$1,059,861
FICA	$67,994	$74,734	$77,320	$73,485	$73,477
Tuition Reimbursement	$320	$1,663	$2,000	$2,415	$2,412
Health Insurance	$231,090	$244,840	$249,490	$249,490	$249,490
Voluntary Insurance	$1,916	$1,836	$1,960	$2,090	$2,087
HSA County Contribution	$2,125	$1,750	$1,510	$1,630	$1,625
Pension Expense	$47,890	$44,423	$48,055	$48,145	$48,144
Total Salaries & Benefits:	**$1,299,787**	**$1,415,509**	**$1,392,355**	**$1,437,120**	**$1,437,096**
Purchased/Contracted Services					
Dues & Subscriptions	$3,210	$2,486	$2,360	$3,045	$3,041
Mileage Reimbursement	$0	$0	$0	$300	$34
Travel and Training	$4,127	$3,251	$10,000	$8,005	$7,605
Repairs & Maintenance	$552	$0	$500	$0	$0
Juror's Expense	$102,130	$145,000	$175,000	$102,165	$102,160
Legal Fees	-$5,331	$52,846	$5,000	$1,985	$1,763
Data Processing	-$42,122	-$79,572	$14,640	$0	-$40,482
Telephone	$1,799	$2,108	$2,160	$2,840	$2,839
Postage	$14,314	$15,531	$15,000	$16,370	$16,366
Total Purchased/Contracted Services:	**$78,678**	**$141,650**	**$224,660**	**$134,710**	**$93,326**
Capital Outlay					
Equipment	$1,444	$0	$0	$2,455	$2,452
Equipment Lease	$9,072	$4,801	$28,000	$5,600	$5,573
Total Capital Outlay:	**$10,517**	**$4,801**	**$28,000**	**$8,055**	**$8,024**
Supplies					
Supplies	$25,830	$18,578	$22,500	$23,240	$23,236
Uniforms	$0	$0	$1,200	$1,325	$1,078
Legal Publications	$2,090	$1,755	$2,000	$2,640	$2,355
Total Supplies:	**$27,920**	**$20,333**	**$25,700**	**$27,205**	**$26,669**
Other Costs					
All Other	$2,697	$2,769	$1,500	$3,645	$3,640
Total Other Costs:	**$2,697**	**$2,769**	**$1,500**	**$3,645**	**$3,640**
Total Expense Objects:	**$1,419,599**	**$1,585,062**	**$1,672,215**	**$1,610,735**	**$1,568,755**

Board of Equalization

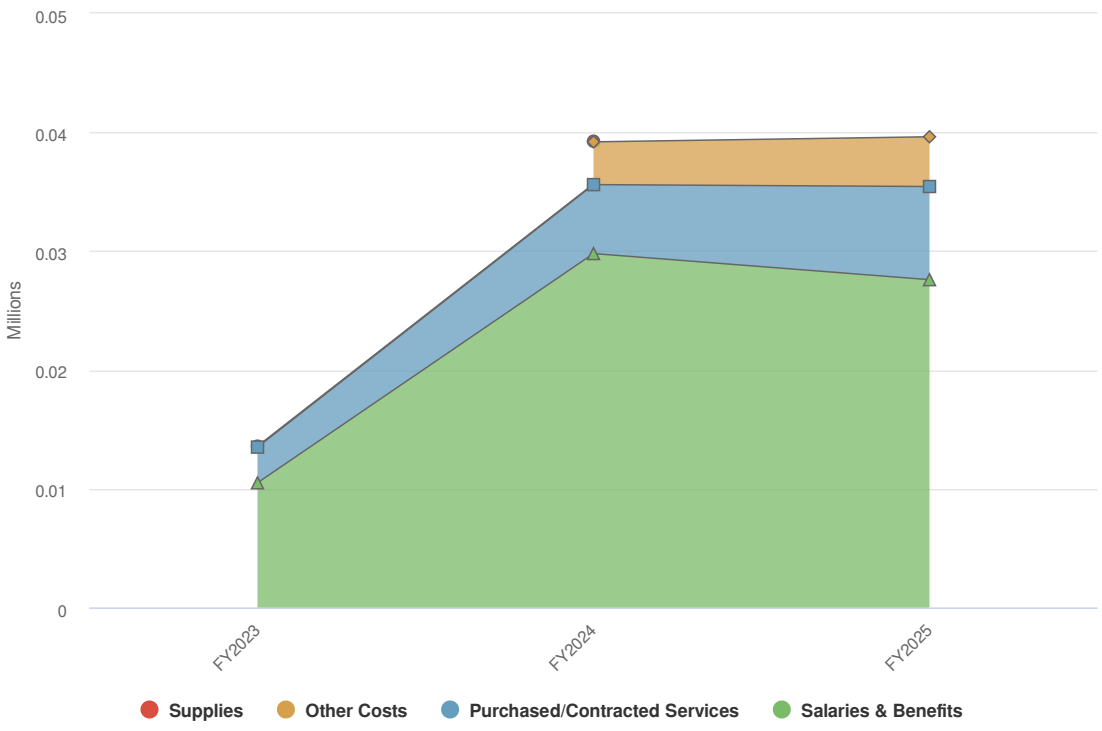
Mary Hardin Thornton
Clerk of Superior Court

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



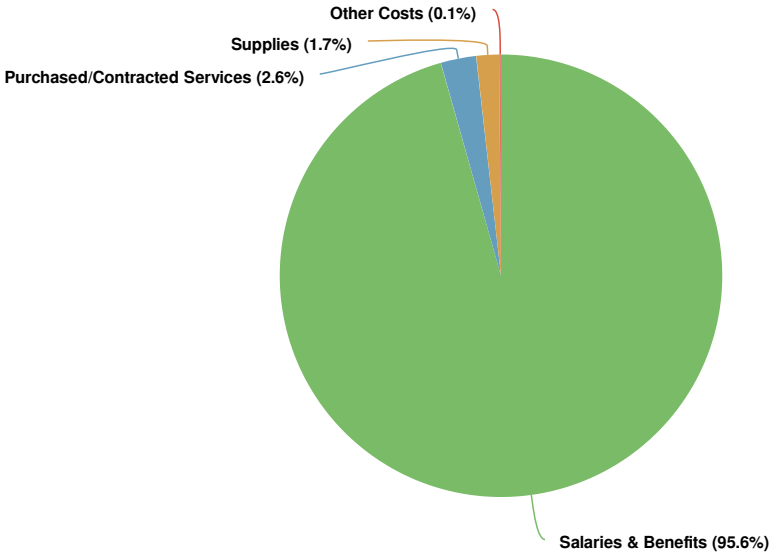
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Expense Objects					
Salaries & Benefits					
Salaries and Wages	$9,750	$24,850	$12,000	$24,000	$24,000
Salaries and Wages-BOE Supp	$0	$2,827	$0	$1,640	$1,640
FICA	$746	$2,115	$890	$1,955	$1,954
Total Salaries & Benefits:	**$10,496**	**$29,793**	**$12,890**	**$27,595**	**$27,594**
Purchased/Contracted Services					
Advertising	$0	$900	$1,000	$75	$75
Travel and Training	$2,019	$2,792	$3,000	$4,450	$4,449
Legal Fees	$0	$0	$0	$1,805	$1,803
Postage	$986	$2,111	$1,500	$1,520	$1,516
Total Purchased/Contracted Services:	**$3,005**	**$5,803**	**$5,500**	**$7,850**	**$7,842**
Supplies					
Supplies	$80	$54	$500	$0	$0
Total Supplies:	**$80**	**$54**	**$500**	**$0**	**$0**
Other Costs					
All Other	$0	$3,600	$600	$4,190	$4,188
Total Other Costs:	**$0**	**$3,600**	**$600**	**$4,190**	**$4,188**
Total Expense Objects:	**$13,581**	**$39,250**	**$19,490**	**$39,635**	**$39,624**

District Attorney

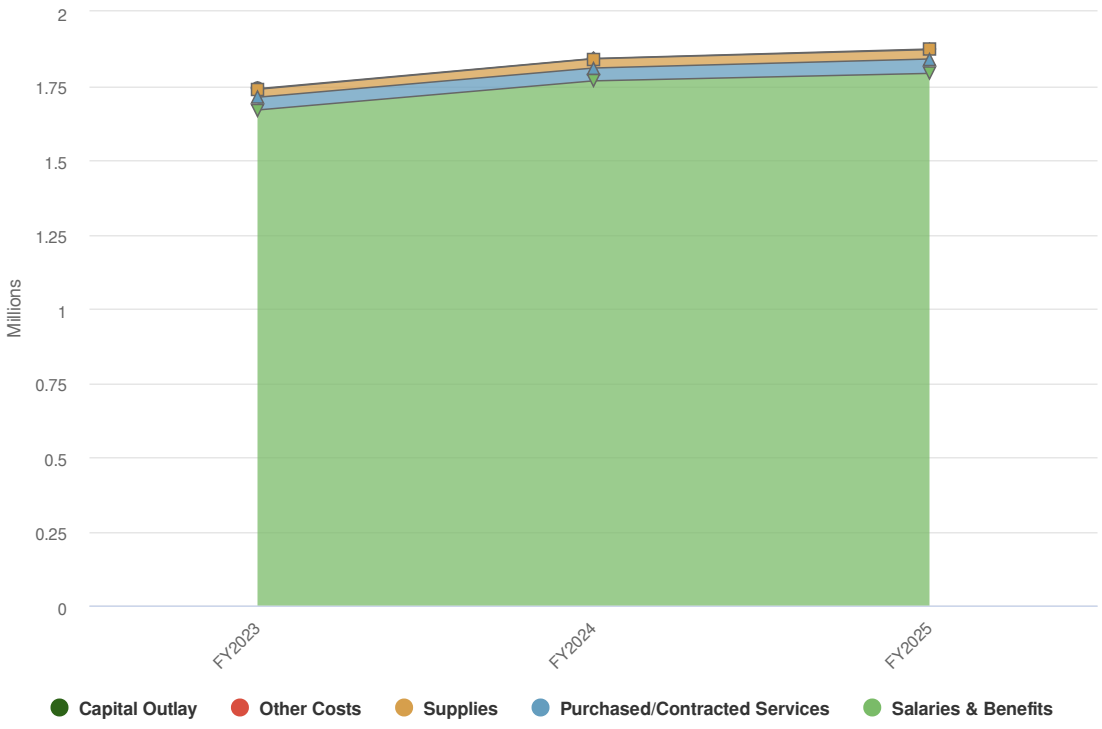
Leigh Patterson
District Attorney

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



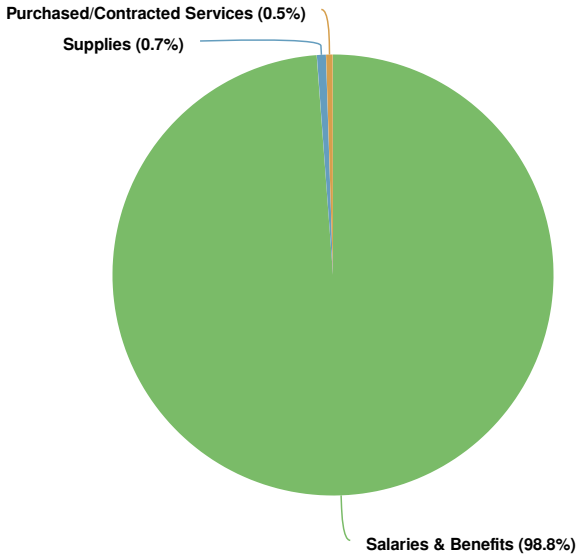
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Expense Objects					
Salaries & Benefits					
Salaries and Wages	$1,215,887	$1,311,343	$1,262,900	$1,335,010	$1,335,006
FICA	$88,641	$95,556	$96,500	$97,185	$97,184
Worker's Compensation	$0	$0	$0	$5	$2
Health Insurance	$202,430	$223,900	$221,350	$221,350	$221,350
Voluntary Insurance	$2,841	$2,605	$2,800	$2,800	$2,725
HSA County Contribution	$1,292	$2,000	$510	$2,005	$2,000
Pension Expense	$157,240	$131,037	$141,740	$133,370	$133,366
Total Salaries & Benefits:	**$1,668,330**	**$1,766,441**	**$1,725,800**	**$1,791,725**	**$1,791,632**
Purchased/Contracted Services					
Dues & Subscriptions	$16,347	$17,611	$12,920	$17,620	$17,619
Mileage Reimbursement	$0	$0	$100	$15	$0
Transcript Records	$0	$0	$100	$1,230	$1,230
Travel and Training	$9,151	$8,415	$10,000	$9,630	$9,627
Repairs & Maintenance	$242	$162	$3,000	$2,185	$2,180
Witness Fees	$0	$0	$250	$15	$0
Legal Fees	$160	$280	$400	$370	$110
Telephone	$9,102	$8,562	$8,820	$8,140	$8,136
Postage	$6,550	$6,869	$6,500	$7,115	$7,110
800 MHz Radio Maintenance	$1,368	$1,368	$2,460	$2,460	$2,460
Total Purchased/Contracted Services:	**$42,920**	**$43,267**	**$44,550**	**$48,780**	**$48,472**
Capital Outlay					
Equipment	$0	$0	$4,200	$0	$0
Equipment Lease	$3,007	$0			
Total Capital Outlay:	**$3,007**	**$0**	**$4,200**	**$0**	**$0**
Supplies					
Supplies	$21,658	$23,518	$20,000	$23,170	$23,169
Gas & Oil	$5,051	$7,473	$5,000	$8,345	$8,342
Total Supplies:	**$26,709**	**$30,992**	**$25,000**	**$31,515**	**$31,511**
Other Costs					
DA Forfeitures	$648	$391	$1,000	$530	$525
All Other	$1,353	$598	$700	$1,545	$1,529
Total Other Costs:	**$2,000**	**$989**	**$1,700**	**$2,075**	**$2,055**
Total Expense Objects:	**$1,742,966**	**$1,841,689**	**$1,801,250**	**$1,874,095**	**$1,873,670**

Victim Witness Asst. Program

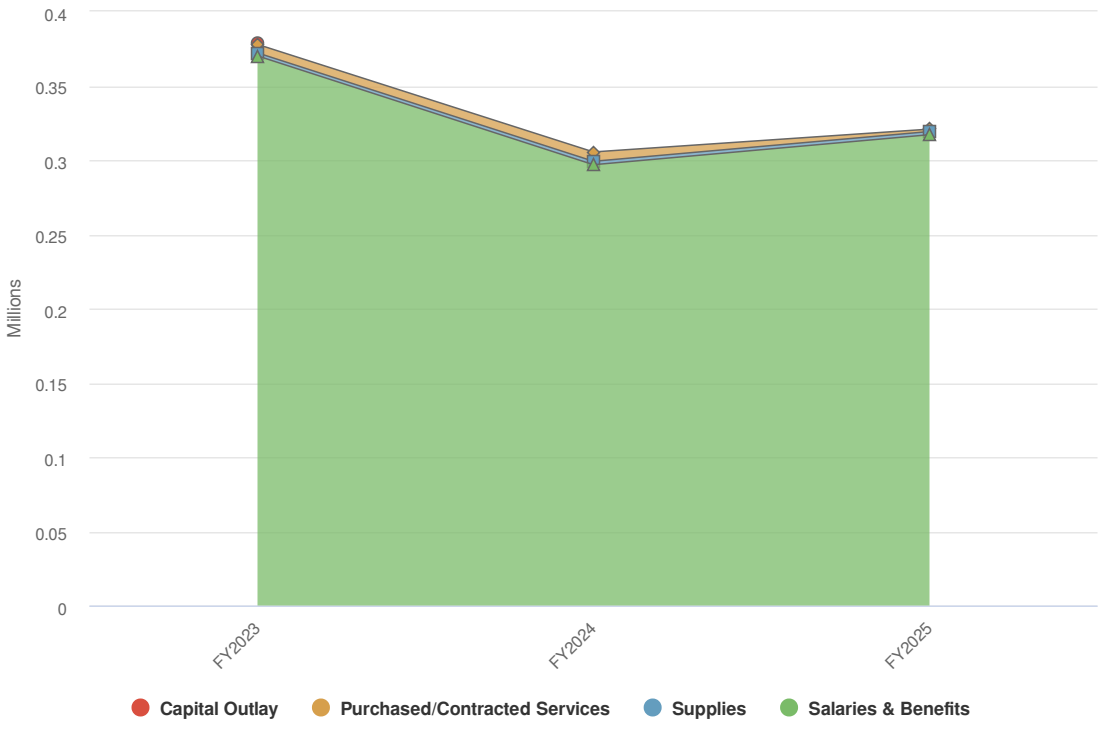
Sandy Kunneman
Director

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



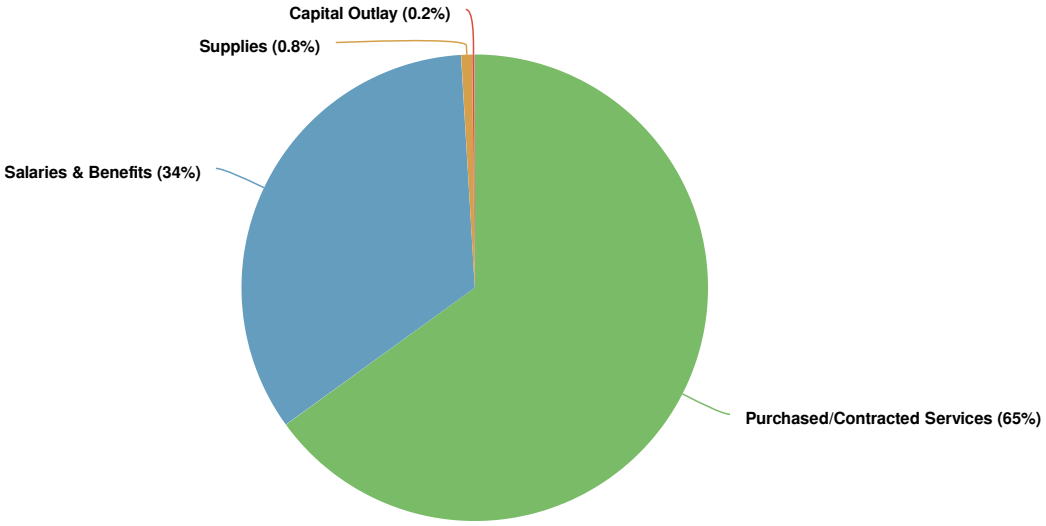
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Expense Objects					
Salaries & Benefits					
Salaries and Wages	$271,582	$196,401	$158,970	$170,665	$170,662
Salaries and Wages		$0	$0	$79,880	$79,870
FICA	$19,623	$14,362	$12,150	$12,775	$12,771
FICA		$0	$0	$6,005	$5,996
Health Insurance	$54,680	$42,860	$22,730	$18,835	$18,831
Health Insurance		$0	$0	$3,900	$3,899
Voluntary Insurance	$653	$449	$390	$430	$429
Voluntary Insurance		$0	$0	$60	$57
HSA County Contribution	$417	$500	$0	$190	$188
HSA County Contribution		$0	$0	$210	$208
Pension Expense	$23,160	$42,248	$45,700	$24,130	$24,130
Total Salaries & Benefits:	**$370,115**	**$296,820**	**$239,940**	**$317,080**	**$317,042**
Purchased/Contracted Services					
Printing	$0	$0	$150	$0	$0
Travel and Training	$0	-$7	$3,840	$0	$0
Repairs & Maintenance	$0	$19	$50	$75	$71
Witness Fees	$2,419	$5,455	$5,000	$1,465	$1,465
Interpreters Fees	$3,099	$700	$3,000	$0	$0
Telephone	$68	$111	$180	$180	$68
Postage	$133	$25	$75	$75	$14
Total Purchased/Contracted Services:	**$5,719**	**$6,303**	**$12,295**	**$1,795**	**$1,618**
Capital Outlay					
Equipment Lease	$542	$0			
Total Capital Outlay:	**$542**	**$0**			
Supplies					
Supplies	$1,918	$1,593	$1,500	$1,790	$1,788
Gas & Oil	$113	$712	$500	$500	$348
Total Supplies:	**$2,031**	**$2,305**	**$2,000**	**$2,290**	**$2,136**
Other Costs					
All Other	$0	$0	$250	$100	$0
Total Other Costs:	**$0**	**$0**	**$250**	**$100**	**$0**
Total Expense Objects:	**$378,408**	**$305,428**	**$254,485**	**$321,265**	**$320,796**

Floyd County Public Defender

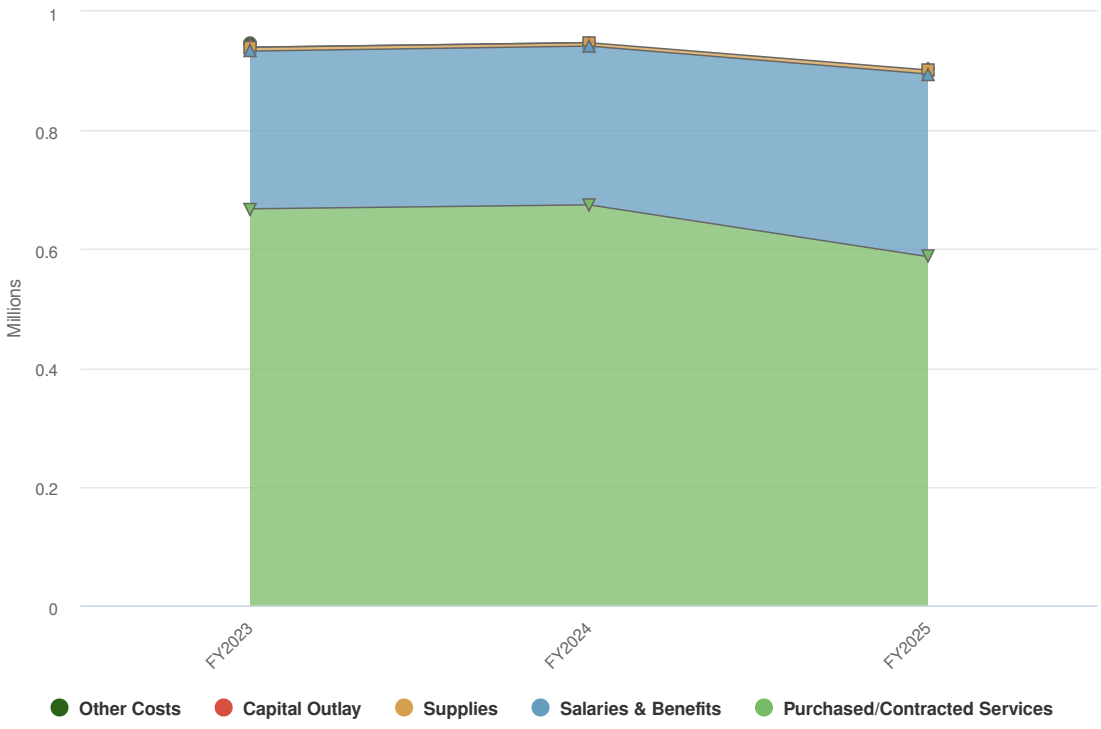
Sean Lowe
Public Defender

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



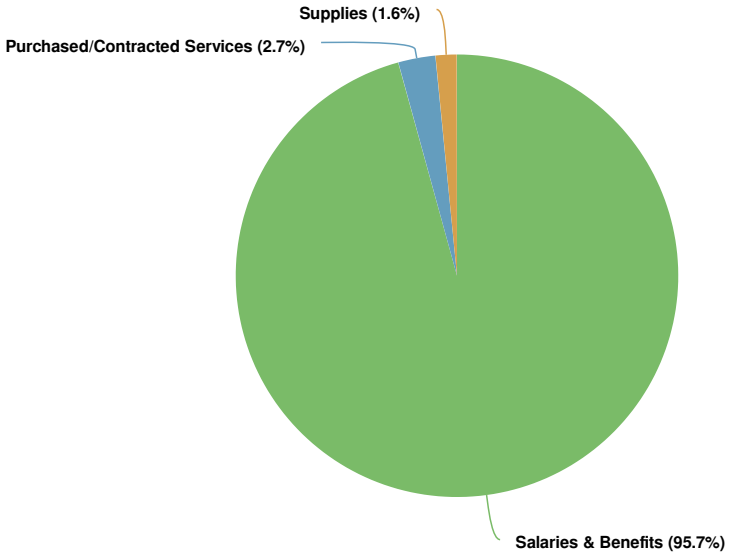
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Expense Objects					
Salaries & Benefits					
Salaries and Wages	$236,204	$227,747	$327,670	$263,180	$263,175
FICA	$17,892	$17,234	$24,990	$19,930	$19,922
Health Insurance	$11,260	$11,390	$11,950	$11,950	$11,950
Voluntary Insurance	$139	$137	$140	$140	$135
Pension Expense	$0	$10,774	$11,655	$12,260	$12,258
Total Salaries & Benefits:	**$265,495**	**$267,282**	**$376,405**	**$307,460**	**$307,440**
Purchased/Contracted Services					
Georgia Public Defender Contra	$663,373	$667,319	$667,195	$575,245	$575,240
Dues & Subscriptions	$1,590	$1,270	$3,675	$1,275	$888
Mileage Reimbursement	$214	$0	$200	$200	$98
Transcript Records	$0	$17	$500	$2,300	$1,977
Travel and Training	$0	$0	$500	$0	$0
Telephone	$2,519	$2,815	$3,180	$2,780	$2,729
Postage	$131	$119	$300	$300	$145
Contract Labor	$0	$2,960	$1,000	$6,260	$6,210
Total Purchased/Contracted Services:	**$667,827**	**$674,500**	**$676,550**	**$588,360**	**$587,288**
Capital Outlay					
Equipment	$0	$0	$5,000	$1,540	$1,516
Equipment Lease	$5,966	$0			
Total Capital Outlay:	**$5,966**	**$0**	**$5,000**	**$1,540**	**$1,516**
Supplies					
Supplies	$5,759	$5,699	$7,000	$7,000	$6,820
Legal Publications	$650	$0	$2,600	$0	$0
Total Supplies:	**$6,409**	**$5,699**	**$9,600**	**$7,000**	**$6,820**
Other Costs					
All Other	$172	$213			
Total Other Costs:	**$172**	**$213**			
Total Expense Objects:	**$945,868**	**$947,694**	**$1,067,555**	**$904,360**	**$903,064**

Magistrate Court

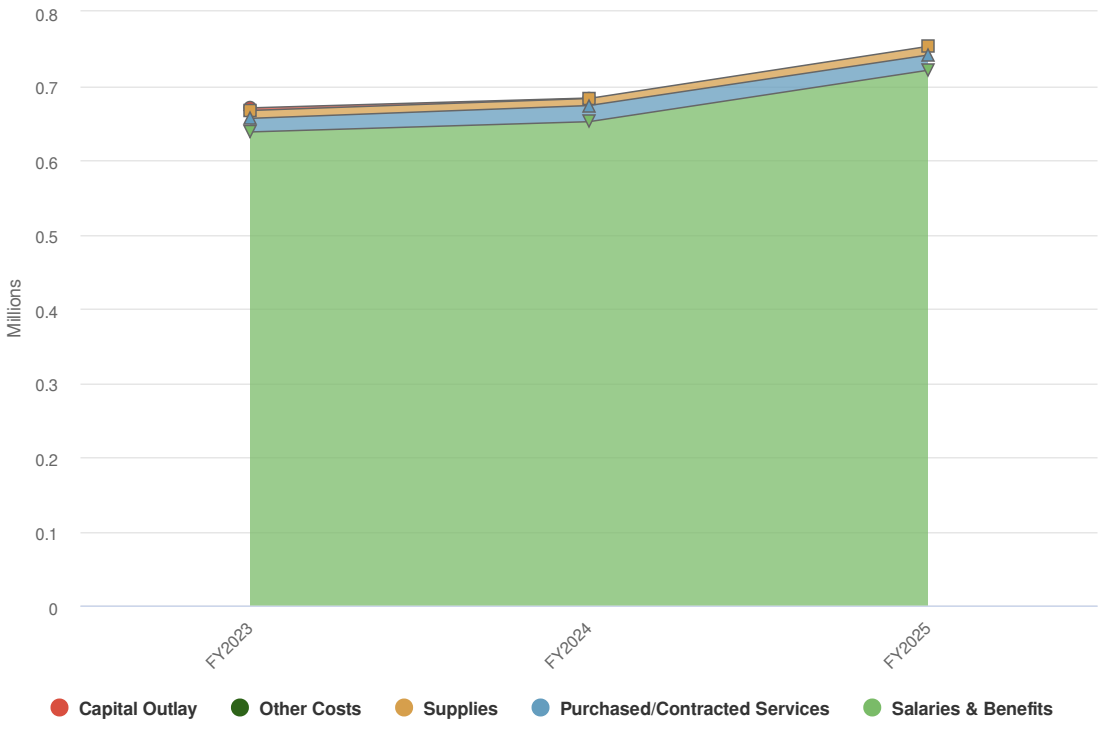
Judge Gene Richardson
Magistrate Court Judge

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



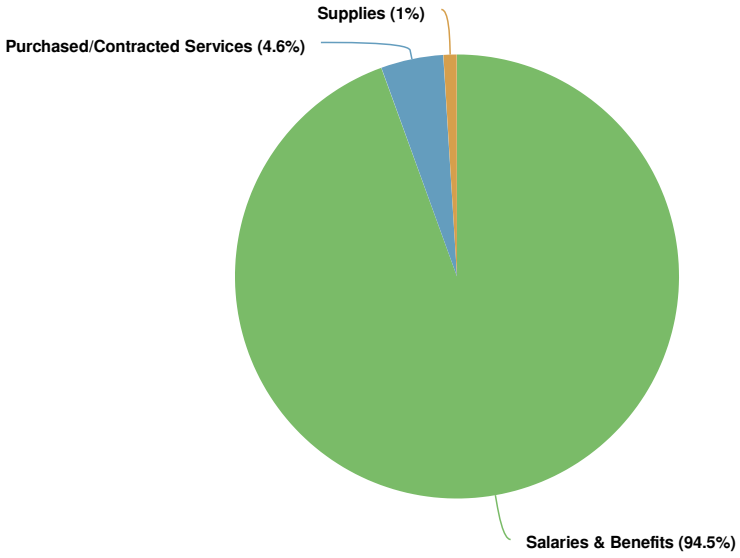
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Expense Objects					
Salaries & Benefits					
Salaries and Wages	$463,742	$470,699	$508,670	$527,500	$527,500
FICA	$33,240	$33,643	$38,850	$37,650	$37,190
Worker's Compensation			$0	$5	$2
Health Insurance	$93,910	$92,630	$97,430	$97,430	$97,430
Voluntary Insurance	$979	$1,044	$1,070	$1,070	$933
Pension Expense	$45,910	$53,579	$57,955	$57,825	$57,821
Total Salaries & Benefits:	**$637,781**	**$651,595**	**$703,975**	**$721,480**	**$720,876**
Purchased/Contracted Services					
Dues & Subscriptions	$3,662	$5,008	$5,000	$3,210	$3,206
Travel and Training	$7,068	$4,568	$6,100	$6,960	$6,955
Repairs & Maintenance	$0	$1,425	$1,500	$1,525	$1,525
Legal Fees	$0	$0	$2,000	$0	$0
Interpreters Fees	$2,500	$5,625	$4,000	$4,000	$3,575
Data Processing	$774	$774	$955	$955	$774
Telephone	$255	$368	$420	$420	$247
Postage	$4,014	$3,967	$4,000	$4,195	$4,178
Total Purchased/Contracted Services:	**$18,273**	**$21,735**	**$23,975**	**$21,265**	**$20,460**
Capital Outlay					
Equipment	$1,000	$600			
Equipment Lease	$2,495	$0			
Total Capital Outlay:	**$3,495**	**$600**			
Supplies					
Supplies	$10,630	$9,534	$10,000	$11,955	$11,689
Total Supplies:	**$10,630**	**$9,534**	**$10,000**	**$11,955**	**$11,689**
Other Costs					
All Other	$255	$0	$250	$0	$0
Total Other Costs:	**$255**	**$0**	**$250**	**$0**	**$0**
Total Expense Objects:	**$670,432**	**$683,463**	**$738,200**	**$754,700**	**$753,025**

Probate Court

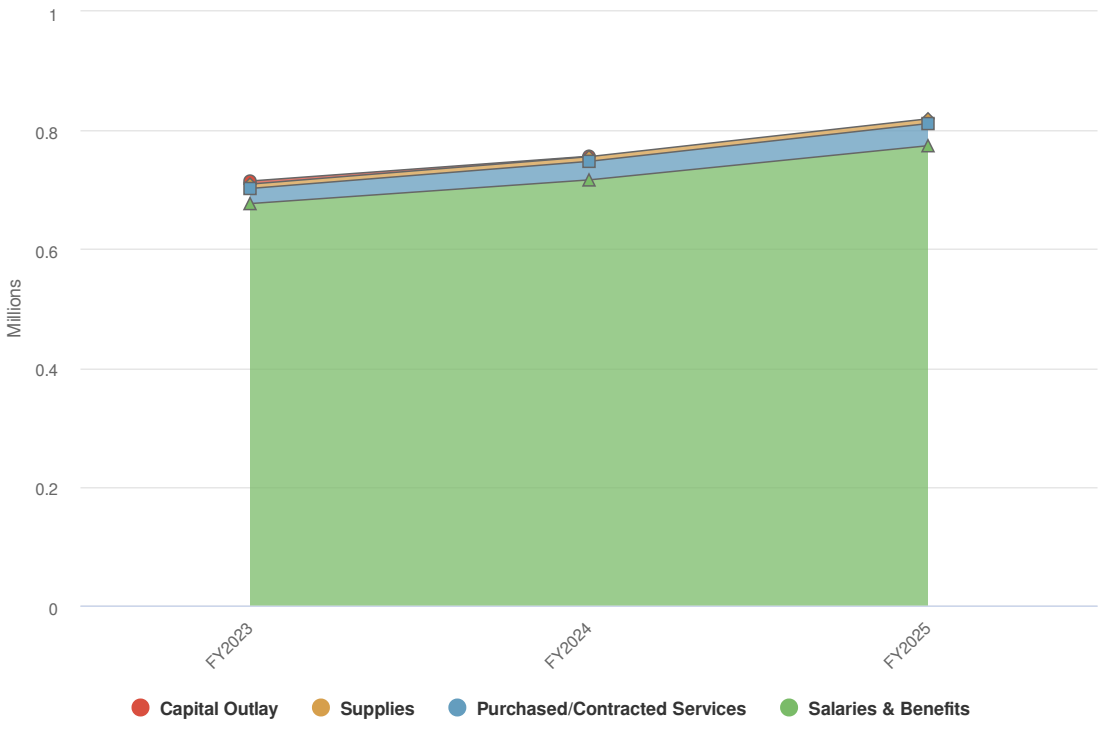
Judge Steven Burkhalter
Probate Court Judge

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



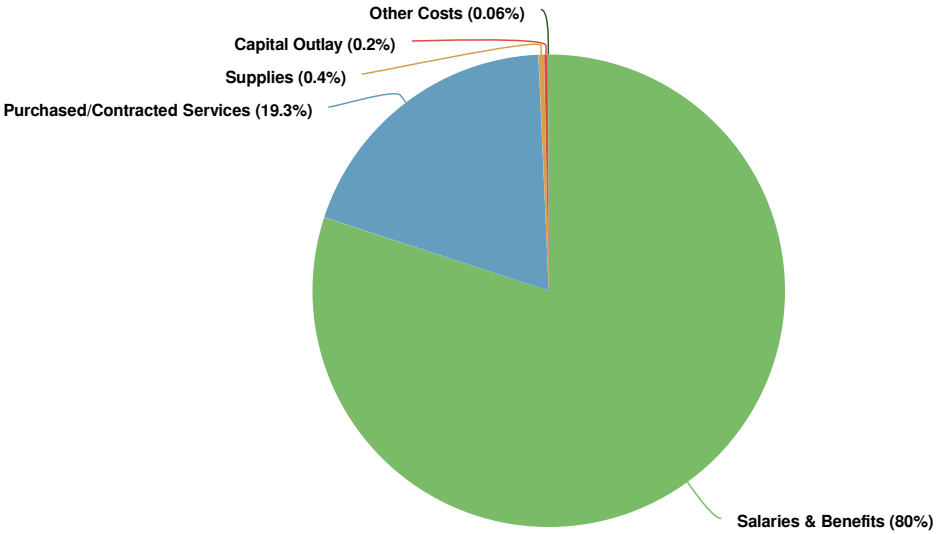
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Expense Objects					
Salaries & Benefits					
Salaries and Wages	$499,112	$535,256	$572,700	$580,960	$580,960
FICA	$36,331	$38,858	$43,760	$42,170	$42,114
Health Insurance	$100,780	$103,030	$108,010	$108,010	$108,010
Voluntary Insurance	$914	$1,019	$1,100	$1,155	$1,154
HSA County Contribution	$500	$375			
Pension Expense	$38,960	$37,936	$41,040	$41,815	$41,811
Total Salaries & Benefits:	**$676,597**	**$716,475**	**$766,610**	**$774,110**	**$774,048**
Purchased/Contracted Services					
Dues & Subscriptions	$1,866	$2,295	$2,500	$2,445	$2,229
Travel and Training	$3,998	$4,405	$10,000	$6,800	$6,707
Repairs & Maintenance	$3,995	$4,122	$4,600	$4,760	$4,759
Witness Fees	$0	$0	$1,000	$0	$0
Court Reporter	$0	$0	$1,000	$0	$0
Blood Alcohol Charges	$0	$0	$500	$0	$0
Legal Fees	$0	$214	$750	$50	$0
Judge ProTem Fees	$0	$0	$3,000	$70	$0
County Admin. Fees	$8,400	$8,400	$12,000	$12,000	$12,000
Interpreters Fees	$1,488	$1,338	$2,000	$1,100	$1,088
Data Processing	$0	$0	$0	$160	$160
Hearing Account	$0	$4,000	$8,000	$4,000	$4,000
Telephone	$770	$863	$840	$930	$929
Postage	$4,927	$5,601	$6,000	$6,000	$5,424
Total Purchased/Contracted Services:	**$25,444**	**$31,237**	**$52,190**	**$38,315**	**$37,295**
Capital Outlay					
Equipment	$1,800	$759	$1,600	$0	$0
Equipment Lease	$3,377	$0			
Total Capital Outlay:	**$5,177**	**$759**	**$1,600**	**$0**	**$0**
Supplies					
Supplies	$7,214	$7,876	$8,000	$8,010	$8,010
Newspaper	$134	$0	$700	$0	$0
Total Supplies:	**$7,348**	**$7,876**	**$8,700**	**$8,010**	**$8,010**
Other Costs					
All Other	$0	$0	$500	$80	$0
Total Other Costs:	**$0**	**$0**	**$500**	**$80**	**$0**
Total Expense Objects:	**$714,565**	**$756,347**	**$829,600**	**$820,515**	**$819,353**

Juvenile Court

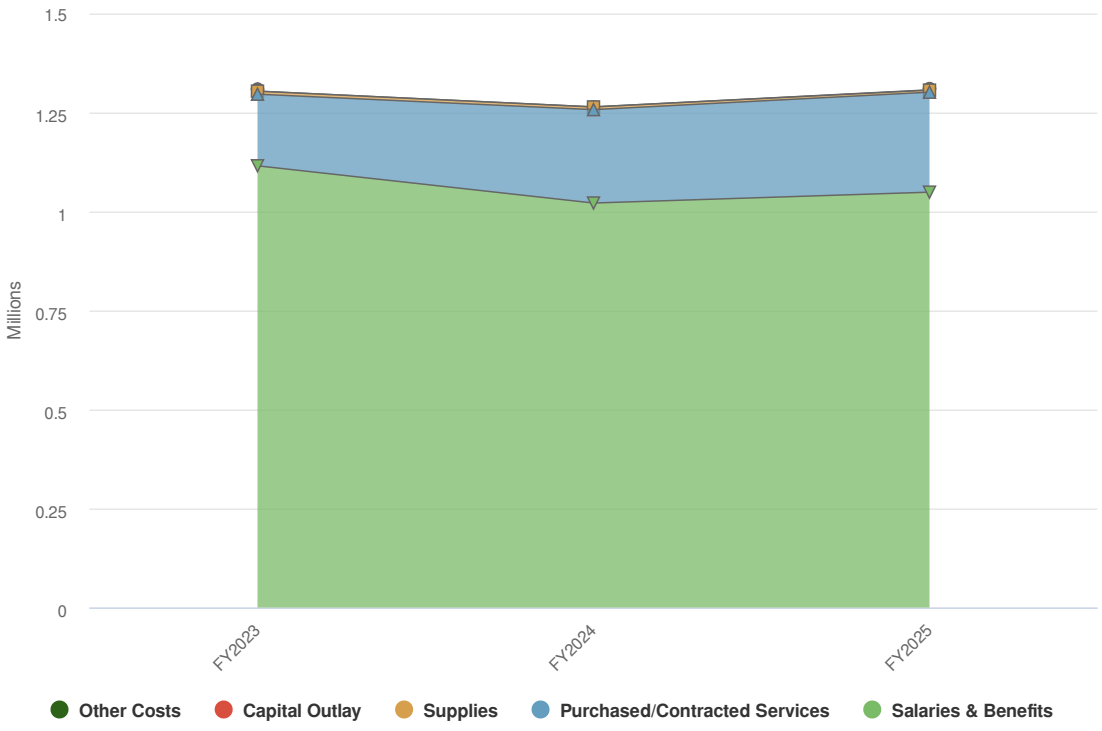
Judge Steve Bennett
Juvenile Court Judge

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



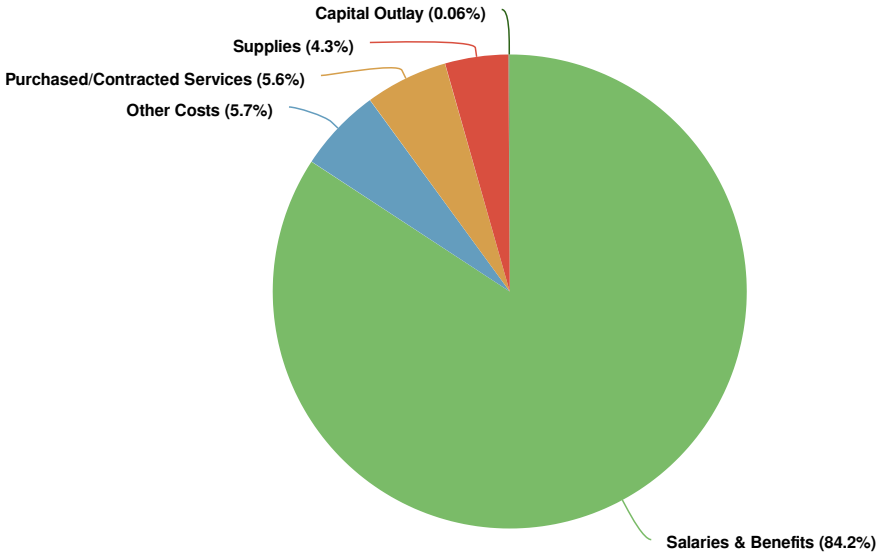
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Expense Objects					
Salaries & Benefits					
Salaries and Wages	$818,513	$752,466	$790,830	$782,265	$782,124
FICA	$59,994	$54,947	$60,420	$56,580	$56,576
Worker's Compensation	$49,000	$20,574	$0	$255	$253
Health Insurance	$98,600	$132,740	$142,120	$142,120	$142,120
Voluntary Insurance	$1,837	$1,722	$1,560	$1,685	$1,682
HSA County Contribution	$1,000	$1,250	$0	$505	$500
Pension Expense	$86,460	$57,674	$62,385	$65,585	$65,580
Total Salaries & Benefits:	**$1,115,405**	**$1,021,373**	**$1,057,315**	**$1,048,995**	**$1,048,834**
Purchased/Contracted Services					
Dues & Subscriptions	$2,993	$2,463	$4,025	$2,400	$2,307
Mileage Reimbursement	$143	$0	$150	$0	$0
Travel and Training	$5,873	$6,134	$6,100	$6,400	$6,359
Repairs & Maintenance	$2,278	$2,187	$2,500	$2,500	$2,265
Court Reporter	$376	$0	$1,500	$255	$0
Legal Fees	$0	$748	$1,000	$95	$0
Associate Judge	$32,410	$33,880	$35,000	$35,050	$35,048
Judge ProTem Fees	$7,832	$4,700	$6,000	$3,295	$3,225
Indigent Defense Expense	$80,921	$142,885	$150,000	$160,695	$160,692
Management Services	$25,120	$27,950	$40,000	$28,605	$28,538
Interpreters Fees	$11,328	$6,680	$7,500	$6,100	$6,005
Data Processing	$0	$0	$0	$45	$0
Telephone	$1,120	$1,289	$1,320	$1,320	$1,273
Postage	$1,022	$929	$1,000	$1,070	$1,067
Help to Children	$4,375	$0	$2,180	$0	$0
Supplemental Services Fund	$5,061	$6,011	$6,000	$6,000	$5,663
Total Purchased/Contracted Services:	**$180,852**	**$235,854**	**$264,275**	**$253,830**	**$252,441**
Capital Outlay					
Equipment	$3,038	$0	$0	$3,200	$3,200
Equipment Lease	$2,115	$0			
Total Capital Outlay:	**$5,153**	**$0**	**$0**	**$3,200**	**$3,200**
Supplies					
Supplies	$7,476	$6,640	$7,000	$5,025	$4,967
Gas & Oil	$176	$195	$300	$300	$224
Total Supplies:	**$7,652**	**$6,835**	**$7,300**	**$5,325**	**$5,191**
Other Costs					
Credit Card Processing Fee		$0	$0	$300	$166
All Other	$85	$51	$1,000	$930	$587
Total Other Costs:	**$85**	**$51**	**$1,000**	**$1,230**	**$752**
Total Expense Objects:	**$1,309,147**	**$1,264,113**	**$1,329,890**	**$1,312,580**	**$1,310,419**

County Police

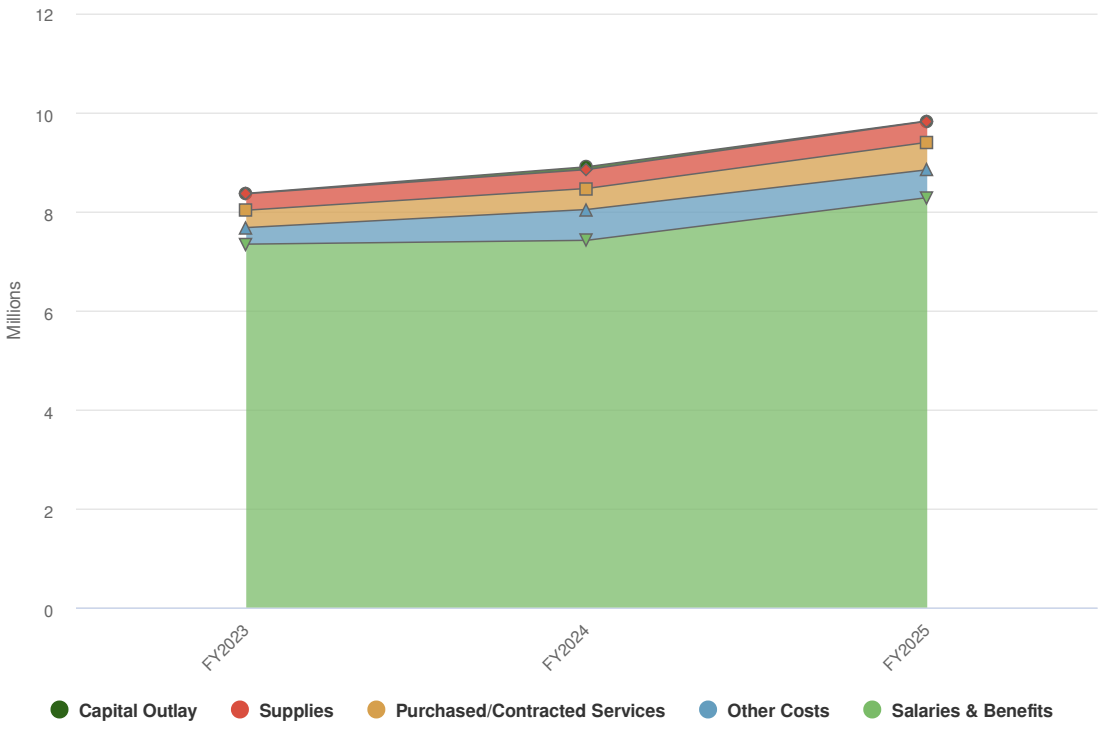
Mark Wallace
Chief of Police

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



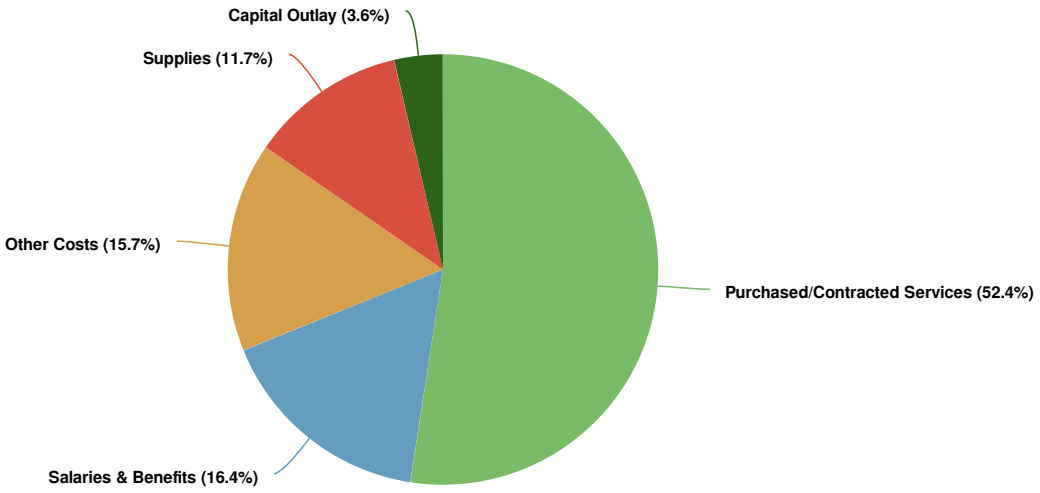
Budgeted and Historical Expenditures by Expense Type



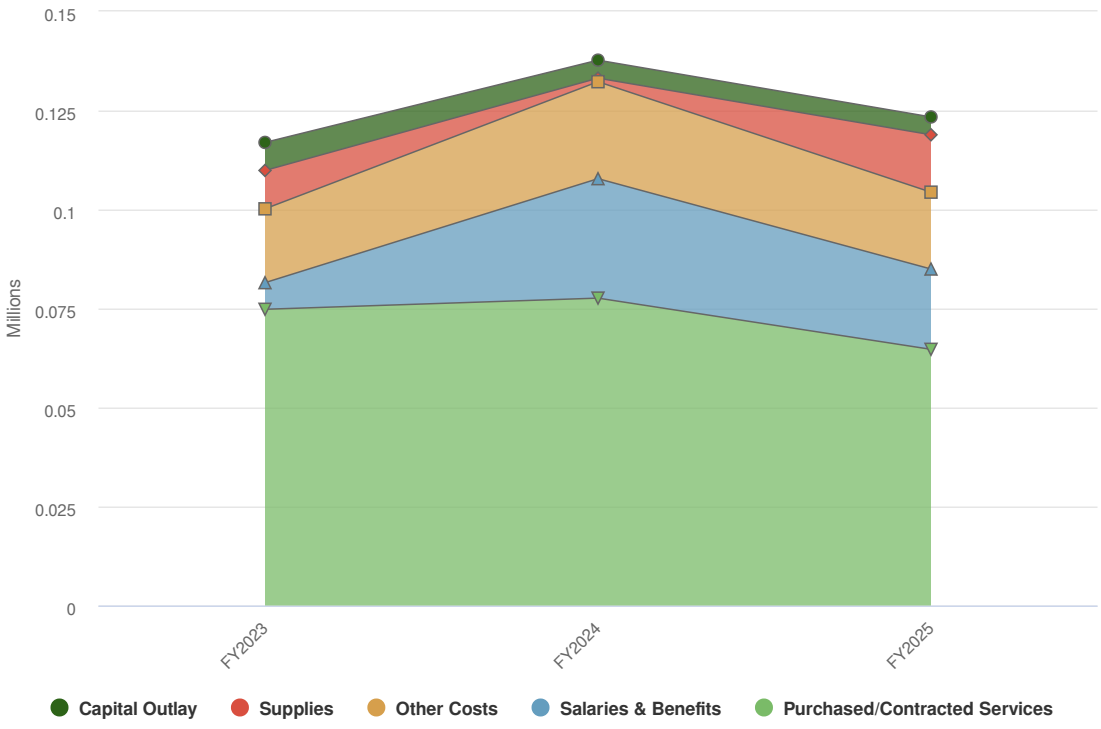
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Expense Objects					
Salaries & Benefits					
Salaries and Wages	$4,913,779	$5,169,173	$5,985,105	$5,739,475	$5,739,129
Salaries-LATCF	$50,000	$0			
FICA	$363,566	$380,609	$461,030	$429,200	$429,162
Tuition Reimbursement	$23,192	$27,105	$32,900	$8,840	$8,807
Worker's Compensation	$85,901	$93,994	$95,000	$173,700	$173,693
Health Insurance	$1,161,290	$1,074,464	$1,184,670	$1,146,615	$1,146,206
Voluntary Insurance	$11,553	$10,651	$10,920	$10,985	$10,984
HSA County Contribution	$5,106	$4,334	$1,510	$4,815	$4,813
Pension Expense	$726,080	$657,347	$711,005	$767,575	$767,571
Total Salaries & Benefits:	**$7,340,467**	**$7,417,678**	**$8,482,140**	**$8,281,205**	**$8,280,365**
Purchased/Contracted Services					
Dues & Subscriptions	$3,126	$3,835	$4,120	$2,620	$2,573
Travel and Training	$34,359	$37,395	$50,000	$41,450	$41,446
Repairs & Maintenance	$123,901	$123,124	$127,480	$172,645	$172,642
Property Clean Up		$0	$5,000	$1,500	$1,462
Legal Fees	$17,967	$42,251	$20,000	$57,145	$57,144
Data Processing	$6,184	$37,409	$33,005	$31,365	$31,328
Telephone	$17,447	$17,142	$23,730	$26,160	$26,111
Postage	$1,036	$667	$750	$1,160	$1,157
Basic Insurance	$107,477	$123,540	$127,680	$127,080	$127,056
800 MHz Radio Maintenance	$39,444	$39,444	$85,080	$93,605	$93,603
Total Purchased/Contracted Services:	**$350,942**	**$424,806**	**$476,845**	**$554,730**	**$554,524**
Capital Outlay					
Equipment	$2,296	$56,953	$10,500	$6,300	$6,279
Equipment Lease	$4,436	$0			
Total Capital Outlay:	**$6,732**	**$56,953**	**$10,500**	**$6,300**	**$6,279**
Supplies					
Supplies	$22,844	$25,330	$31,000	$19,000	$18,992
Uniforms	$37,886	$43,254	$47,850	$42,205	$42,184
Gas & Oil	$244,189	$248,134	$245,000	$277,875	$277,875
Utilities	$28,276	$64,729	$0	$86,990	$86,989
Total Supplies:	**$333,195**	**$381,448**	**$323,850**	**$426,070**	**$426,040**
Other Costs					
Bomb Squad	$19,192	$24,256	$21,650	$20,740	$20,728
Traffic Fines Expense	$312,497	$555,559	$139,555	$492,790	$492,545
All Other	$1,670	$1,367	$1,500	$4,970	$4,969
Seizure Expenditures	$943	$41,337	$1,000	$44,395	$44,395
Total Other Costs:	**$334,302**	**$622,519**	**$163,705**	**$562,895**	**$562,636**
Total Expense Objects:	**$8,365,638**	**$8,903,404**	**$9,457,040**	**$9,831,200**	**$9,829,845**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



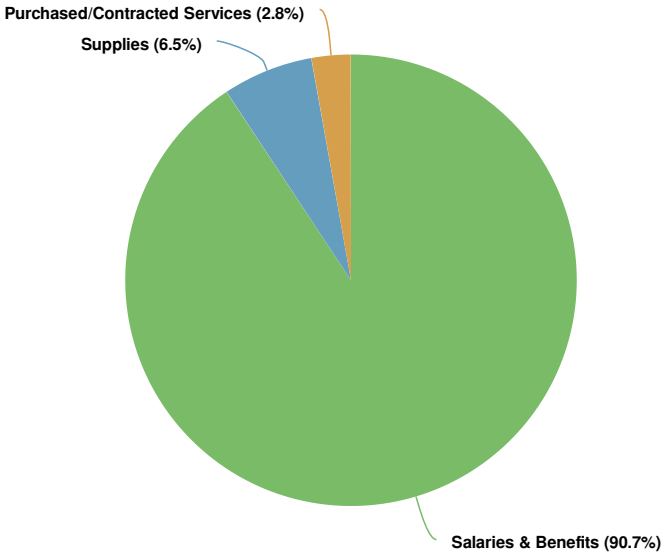
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Expense Objects					
Salaries & Benefits					
Salaries and Wages	$6,721	$0			
Salaries and Wages	$0	$30,163			
Salaries and Wages	$0	$0	$32,000	$20,285	$20,282
Salaries and Wages		$0	$0	$32,000	$0
Total Salaries & Benefits:	**$6,721**	**$30,163**	**$32,000**	**$52,285**	**$20,282**
Purchased/Contracted Services					
Dues & Subscriptions	$900	$0			
Travel and Training	$6,335	$0			
Travel and Training	$0	$0	$7,000	$0	$0
Travel and Training		$0	$0	$6,200	$0
Data Processing	$4,642	$0			
Data Processing	$50	$12,963			
Data Processing	$0	$2,099	$1,980	$420	$415
Data Processing		$0	$0	$250	$0
Telephone	$3,251	$0			
Telephone	$0	$1,351			
Telephone	$0	$0	$5,040	$2,765	$2,761
Telephone		$0	$0	$4,320	$0
Office Rental	$59,623	$0			
Office Rental	$0	$61,208			
Office Rental	$0	$0	$60,820	$61,515	$61,513
Office Rental		$0	$0	$60,815	$0
Total Purchased/Contracted Services:	**$74,800**	**$77,622**	**$74,840**	**$136,285**	**$64,689**
Capital Outlay					
Equipment	$6,882	$0			
Equipment		$0	$0	$1,000	$0
General and Administrative Exp	$170	$0			
General and Administrative Exp	$25	$4,543			
General and Administrative Exp	$0	$0	$5,000	$4,500	$4,500
General and Administrative Exp		$0	$0	$5,000	$0
Total Capital Outlay:	**$7,076**	**$4,543**	**$5,000**	**$10,500**	**$4,500**
Supplies					
Supplies	$9,379	$233			
Supplies	$310	$667			
Supplies	$0	$0	$10,860	$14,500	$14,495
Supplies		$0	$0	$8,615	$0
Total Supplies:	**$9,689**	**$900**	**$10,860**	**$23,115**	**$14,495**
Other Costs					
Drug Buy - Informants	$11,575	$0			

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Drug Buy - Informants	$0	$17,486			
Drug Buy - Informants	$0	$0	$18,000	$2,280	$2,280
Drug Buy - Informants		$0	$0	$15,000	$0
Undercover Expenses	$3,500	$0			
Undercover Expenses	$3,575	$0			
Undercover Expenses	$0	$7,000	$200	$5,450	$5,450
Undercover Expenses		$0	$0	$16,800	$11,677
Total Other Costs:	**$18,650**	**$24,486**	**$18,200**	**$39,530**	**$19,407**
Total Expense Objects:	**$116,936**	**$137,714**	**$140,900**	**$261,715**	**$123,373**

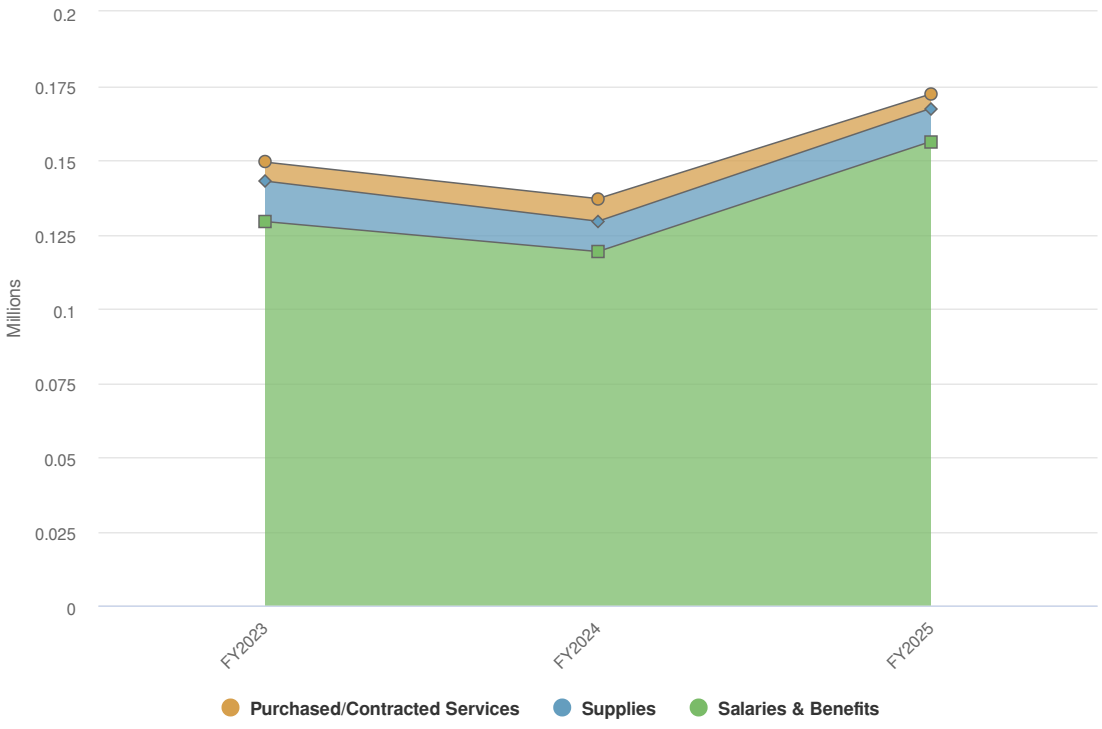
FCPD HEAT

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



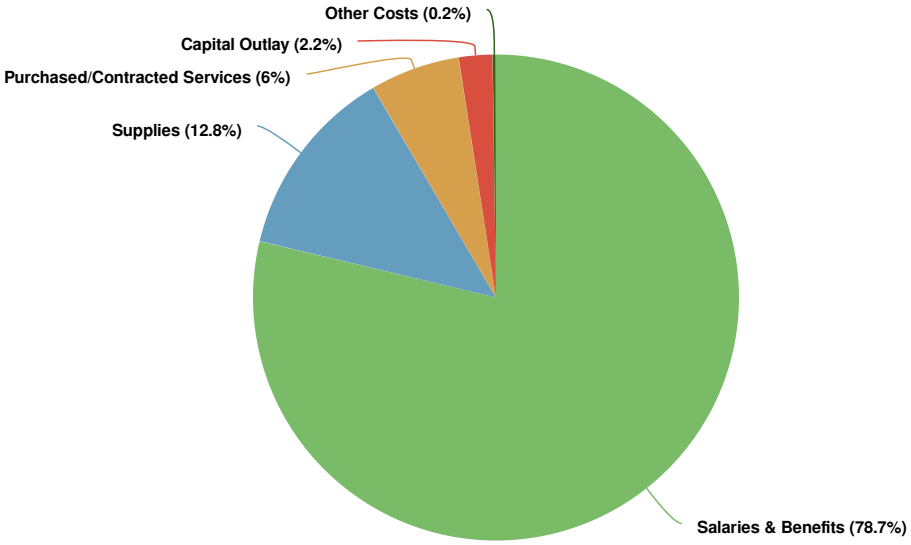
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Expense Objects					
Salaries & Benefits					
Salaries and Wages	$99,752	$0			
Salaries and Wages	$29,530	$86,978			
Salaries and Wages	$0	$32,197	$145,575	$113,375	$113,360
Salaries and Wages		$0	$0	$168,960	$42,884
Total Salaries & Benefits:	**$129,282**	**$119,174**	**$145,575**	**$282,335**	**$156,245**
Purchased/Contracted Services					
Travel and Training	$1,956	$0			
Travel and Training	$268	$2,011			
Travel and Training	$0	$320	$4,500	$4,175	$0
Travel and Training		$0	$0	$4,500	$280
Repairs & Maintenance	$2,194	$0			
Repairs & Maintenance	$598	$2,947			
Repairs & Maintenance	$0	$1,175	$7,500	$6,325	$2,442
Repairs & Maintenance		$0	$0	$7,500	$1,089
Data Processing	$1,026	$0	$1,440	$0	$0
Data Processing	$342	$1,026			
Data Processing	$0	$132			
Telephone		$0	$0	$1,305	$853
Telephone		$0	$0	$1,440	$180
Total Purchased/Contracted Services:	**$6,385**	**$7,611**	**$13,440**	**$25,245**	**$4,844**
Supplies					
Gas & Oil	$9,685	$0			
Gas & Oil	$3,950	$7,504			
Gas & Oil	$0	$2,703	$7,500	$7,500	$7,382
Gas & Oil		$0	$0	$7,500	$3,773
Total Supplies:	**$13,635**	**$10,207**	**$7,500**	**$15,000**	**$11,155**
Total Expense Objects:	**$149,301**	**$136,992**	**$166,515**	**$322,580**	**$172,243**

Sheriff-Jail

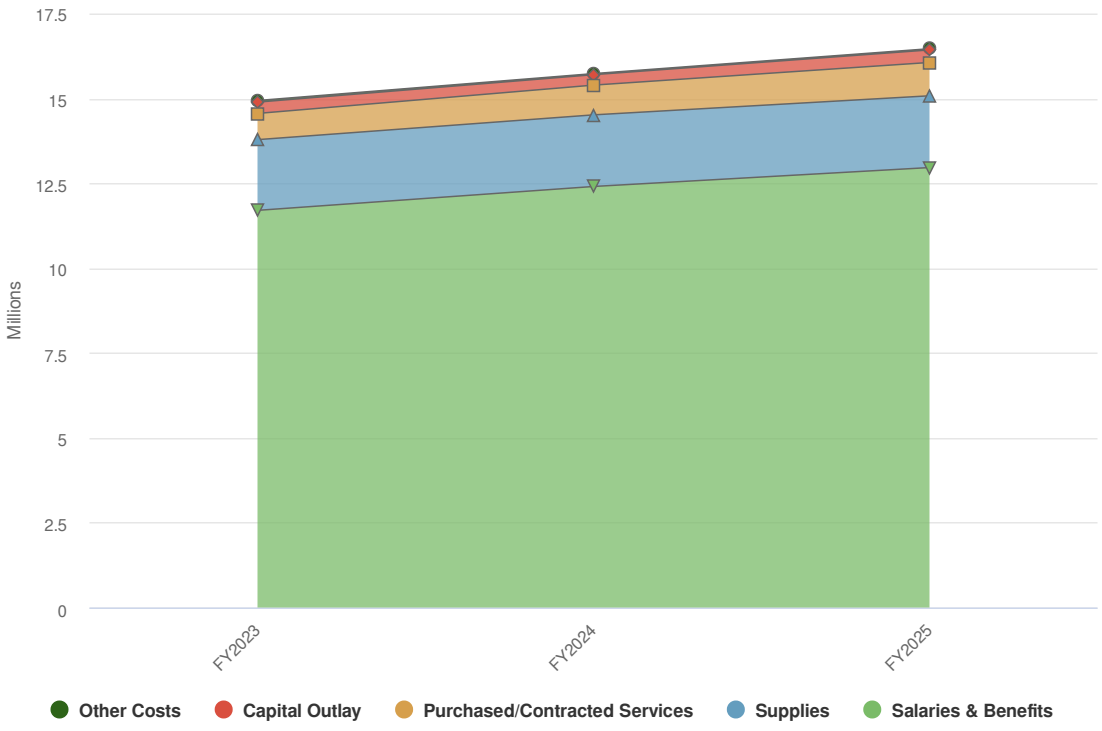
Dave Roberson
Sheriff

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



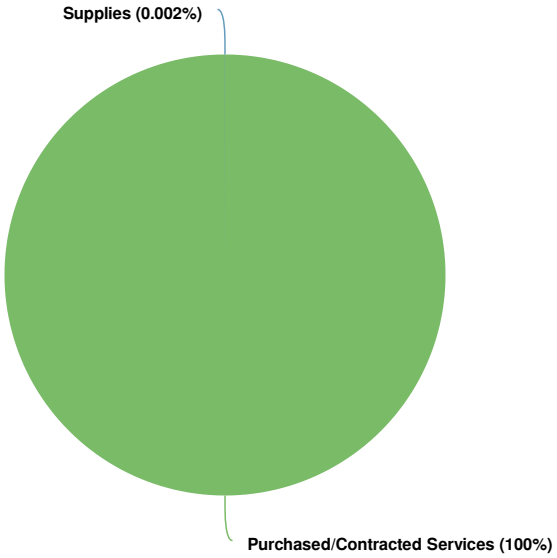
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Expense Objects					
Salaries & Benefits					
Salaries and Wages	$8,169,778	$8,638,640	$9,009,055	$9,122,675	$9,122,674
Salaries and Wages-Bailiffs	$70,816	$55,595	$67,660	$51,160	$51,141
FICA	$591,034	$624,064	$701,200	$665,230	$665,189
Tuition Reimbursement	$1,802	$0			
Worker's Compensation	$280,362	$291,489	$285,000	$238,625	$238,614
Health Insurance	$1,640,400	$1,901,390	$1,860,050	$1,860,050	$1,860,050
Voluntary Insurance	$17,249	$17,182	$16,660	$16,660	$16,510
HSA County Contribution	$19,046	$20,817	$8,010	$16,340	$16,336
Pension Expense	$909,730	$854,493	$924,245	$990,715	$990,714
Total Salaries & Benefits:	**$11,700,217**	**$12,403,670**	**$12,871,880**	**$12,961,455**	**$12,961,228**
Purchased/Contracted Services					
Dues & Subscriptions	$18,446	$16,611	$15,000	$23,025	$23,022
Mileage Reimbursement	$0	$0	$0	$25	$22
Travel and Training	$66,691	$64,669	$60,000	$69,100	$69,029
Repairs & Maintenance	$276,809	$379,981	$315,000	$309,390	$309,376
Repairs-Vehicles	$71,911	$67,196	$85,000	$70,620	$70,617
Employee Medical Exam	$3,300	$4,300	$500	$29,925	$29,925
Legal Fees	$7,298	$9,192	$15,000	$13,885	$13,538
Data Processing	$77,626	$63,168	$112,000	$97,460	$97,409
Telephone	$41,818	$41,430	$56,000	$74,455	$74,451
Postage	$10,909	$11,504	$9,000	$12,605	$12,605
Basic Insurance	$140,980	$163,583	$166,800	$167,415	$167,413
800 MHz Radio Maintenance	$56,316	$54,948	$116,580	$114,580	$114,513
Total Purchased/Contracted Services:	**$772,104**	**$876,581**	**$950,880**	**$982,485**	**$981,919**
Capital Outlay					
Equipment	$320,397	$307,423	$9,300	$369,690	$369,687
Equipment Lease	$12,613	$0			
Total Capital Outlay:	**$333,010**	**$307,423**	**$9,300**	**$369,690**	**$369,687**
Supplies					
Supplies	$142,439	$107,094	$125,000	$127,365	$127,362
Uniforms	$102,483	$96,875	$110,000	$83,000	$82,958
Gas & Oil	$146,016	$147,367	$150,000	$137,720	$137,711
Utilities	$555,013	$500,987	$519,300	$548,300	$548,296
Meals	$897,801	$1,057,827	$1,150,000	$1,014,035	$1,014,027
Boarding Inmates Expense	$239,512	$199,804	$300,000	$203,825	$203,823
Total Supplies:	**$2,083,264**	**$2,109,955**	**$2,354,300**	**$2,114,245**	**$2,114,176**
Other Costs					
Transporting Inmates	$9,982	$12,927	$20,000	$13,900	$13,881
Special Ops	$9,411	$5,259	$10,000	$8,250	$8,247

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
All Other	$11,693	$12,814	$18,000	$7,670	$7,649
K9 Expenditures	$16,581	$606	$10,000	$5,600	$5,558
Total Other Costs:	**$47,667**	**$31,606**	**$58,000**	**$35,420**	**$35,334**
Total Expense Objects:	**$14,936,262**	**$15,729,235**	**$16,244,360**	**$16,463,295**	**$16,462,344**

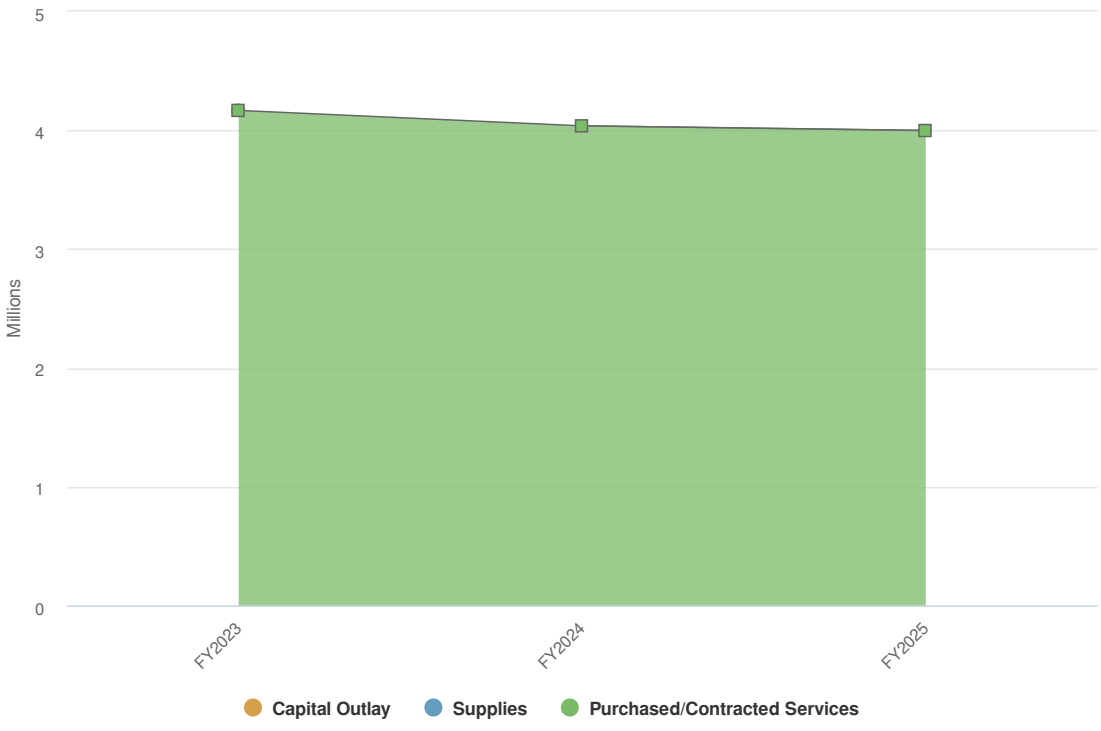
Inmate Medical

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



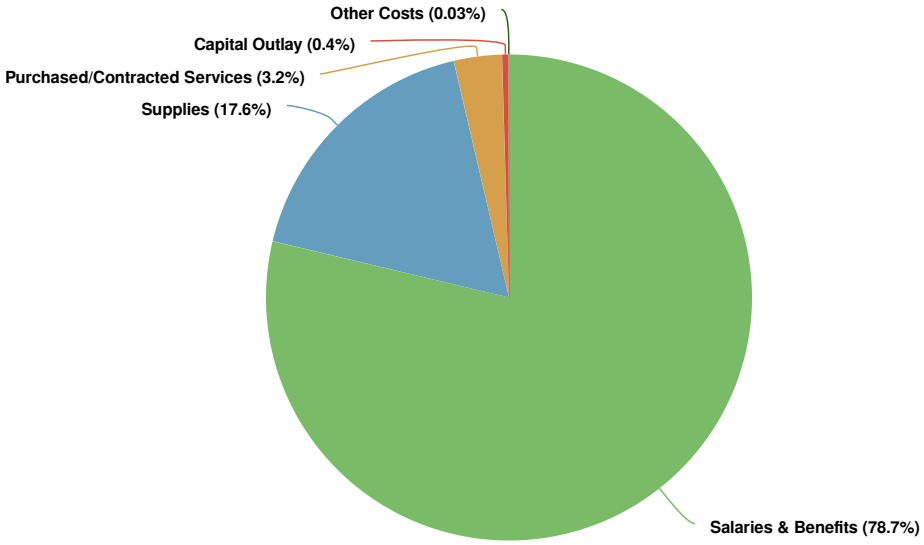
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Expense Objects					
Purchased/Contracted Services					
Inmate Medical	$4,166,498	$4,036,694	$4,091,375	$4,001,375	$3,997,895
Telephone	$958	$799	$900	$805	$344
Total Purchased/Contracted Services:	**$4,167,457**	**$4,037,493**	**$4,092,275**	**$4,002,180**	**$3,998,239**
Capital Outlay					
Equipment Lease	$929	$0			
Total Capital Outlay:	**$929**	**$0**			
Supplies					
Supplies	$0	$127	$0	$95	$92
Total Supplies:	**$0**	**$127**	**$0**	**$95**	**$92**
Total Expense Objects:	**$4,168,385**	**$4,037,620**	**$4,092,275**	**$4,002,275**	**$3,998,330**

County Prison

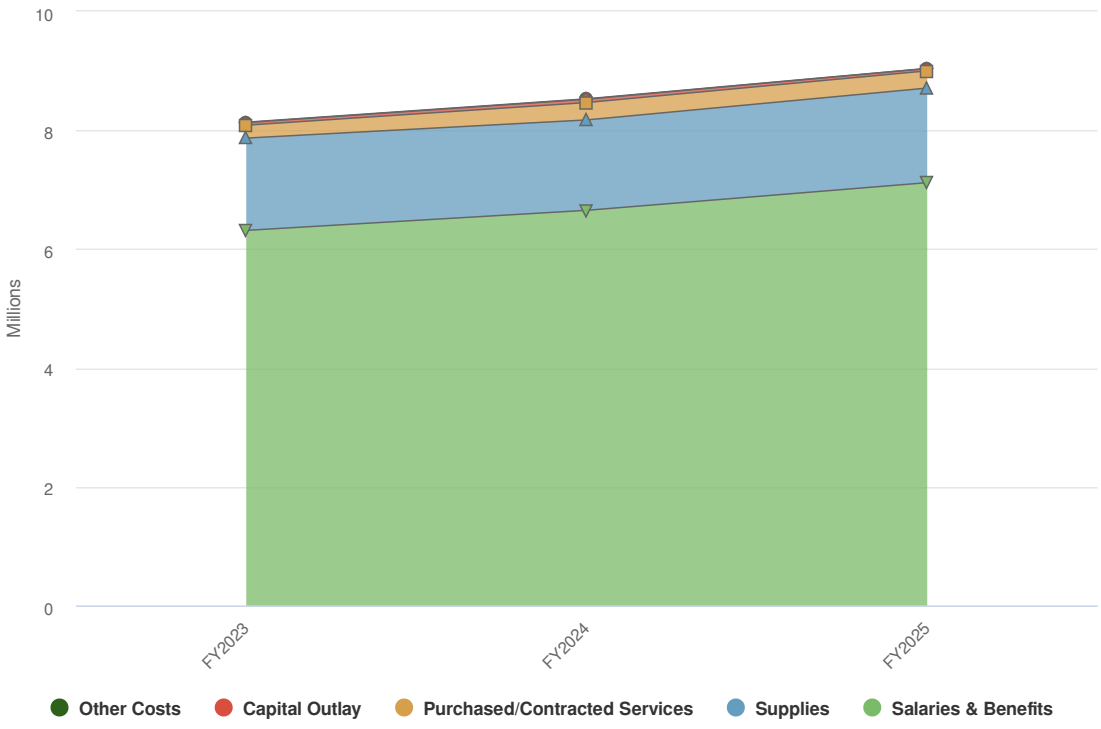
Michael Long
Warden

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



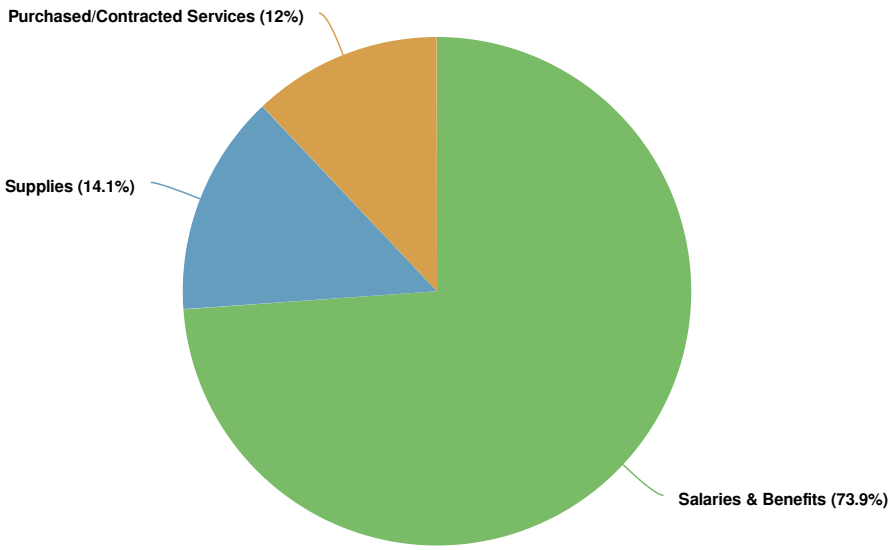
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Expense Objects					
Salaries & Benefits					
Salaries and Wages	$4,397,056	$4,539,037	$4,550,880	$4,664,395	$4,664,389
FICA	$309,990	$318,808	$347,640	$328,630	$328,628
Tuition Reimbursement	$2,928	$2,732	$12,000	$10,430	$10,428
Worker's Compensation	$123,113	$240,060	$205,000	$485,280	$485,278
Health Insurance	$1,047,870	$1,136,540	$1,123,220	$1,123,220	$1,123,220
Voluntary Insurance	$10,164	$10,208	$10,230	$10,230	$10,084
HSA County Contribution	$10,023	$11,064	$3,010	$7,255	$7,251
Pension Expense	$413,880	$394,543	$426,750	$489,335	$489,331
Total Salaries & Benefits:	**$6,315,024**	**$6,652,993**	**$6,678,730**	**$7,118,775**	**$7,118,609**
Purchased/Contracted Services					
Dues & Subscriptions	$219	$964	$1,500	$1,000	$926
Travel and Training	$36,837	$30,858	$30,470	$31,920	$31,907
Repairs & Maintenance	$53,680	$82,388	$50,000	$59,000	$58,694
Legal Fees	$1,909	$11,968	$5,000	$1,785	$1,739
Data Processing	$13,777	$35,321	$63,720	$70,350	$70,336
Telephone	$8,908	$9,643	$10,740	$10,140	$10,117
Postage	$1,736	$1,318	$1,600	$700	$604
Basic Insurance	$72,312	$85,329	$85,560	$88,425	$88,422
Equipment Rental	$346	$7,875	$2,500	$200	$197
800 MHz Radio Maintenance	$27,132	$27,132	$20,700	$27,430	$27,429
Total Purchased/Contracted Services:	**$216,857**	**$292,796**	**$271,790**	**$290,950**	**$290,371**
Capital Outlay					
Equipment	$40,757	$55,938	$33,500	$38,095	$38,088
Equipment Lease	$3,690	$0			
Total Capital Outlay:	**$44,447**	**$55,938**	**$33,500**	**$38,095**	**$38,088**
Supplies					
Supplies	$92,498	$92,486	$82,000	$97,475	$97,390
Uniforms	$37,489	$41,031	$39,000	$38,000	$37,888
Gas & Oil	$78,788	$79,841	$80,250	$78,750	$78,664
Small Tools	$4,111	$3,565	$3,000	$3,565	$3,563
Utilities	$373,822	$368,598	$386,700	$402,890	$402,887
Meals	$916,184	$898,013	$971,000	$921,185	$921,106
Boarding Inmates Expense	$50,913	$38,143	$50,000	$51,200	$50,934
Total Supplies:	**$1,553,806**	**$1,521,678**	**$1,611,950**	**$1,593,065**	**$1,592,433**
Other Costs					
Inmate Travel	$2,445	$1,576	$3,500	$1,100	$1,029
All Other	$3,645	$5,127	$4,000	$1,335	$1,241
Total Other Costs:	**$6,090**	**$6,703**	**$7,500**	**$2,435**	**$2,270**
Total Expense Objects:	**$8,136,222**	**$8,530,108**	**$8,603,470**	**$9,043,320**	**$9,041,771**

Coroner

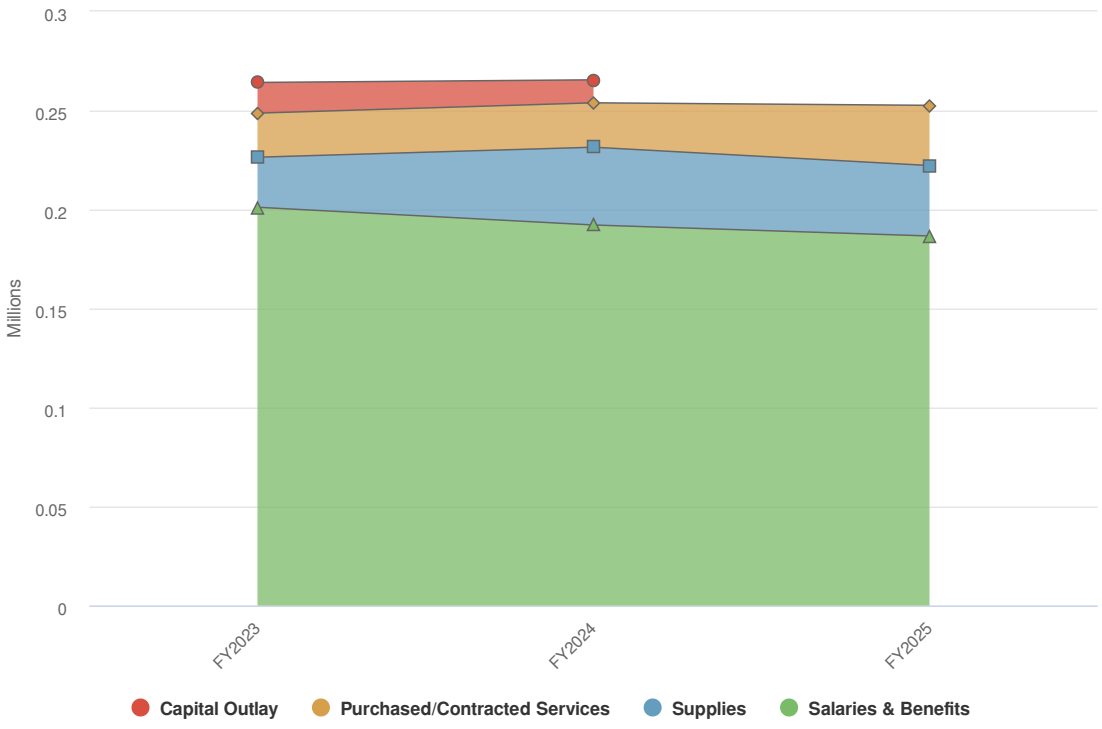
Gene Proctor
Coroner

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Expense Objects					
Salaries & Benefits					
Salaries and Wages	$162,217	$153,716	$171,100	$147,390	$147,377
FICA	$11,527	$11,001	$13,050	$10,470	$10,467
Health Insurance	$27,250	$27,360	$28,680	$28,680	$28,680
Voluntary Insurance	$140	$98	$110	$110	$101
Total Salaries & Benefits:	**$201,134**	**$192,176**	**$212,940**	**$186,650**	**$186,625**
Purchased/Contracted Services					
Dues & Subscriptions	$750	$750	$1,000	$1,000	$750
Travel and Training	$11,012	$7,480	$10,825	$7,070	$7,041
Repairs & Maintenance	$3,996	$8,342	$9,000	$15,655	$15,357
Medical Examiner	$200	$0	$8,000	$0	$0
Coroner's Inquest	$0	$0	$500	$0	$0
Legal Fees	$0	$0	$500	$0	$0
Data Processing	$3,085	$3,211			
Telephone	$1,900	$1,492	$5,400	$3,800	$3,795
Postage	$175	$15	$100	$75	$17
800 MHz Radio Maintenance	$1,140	$1,140	$3,420	$3,445	$3,444
Total Purchased/Contracted Services:	**$22,258**	**$22,431**	**$38,745**	**$31,045**	**$30,404**
Capital Outlay					
Equipment	$10,533	$11,601			
Equipment Lease	$4,968	$0			
Total Capital Outlay:	**$15,502**	**$11,601**			
Supplies					
Supplies	$7,194	$15,235	$17,400	$11,400	$11,357
Uniforms	$900	$709	$1,000	$1,000	$816
Gas & Oil	$7,878	$9,654	$8,000	$8,000	$7,924
Utilities	$9,304	$13,684	$15,780	$15,780	$15,491
Total Supplies:	**$25,276**	**$39,282**	**$42,180**	**$36,180**	**$35,587**
Total Expense Objects:	**$264,170**	**$265,489**	**$293,865**	**$253,875**	**$252,615**

Interagency-Public Safety

Expenditures by Expense Type

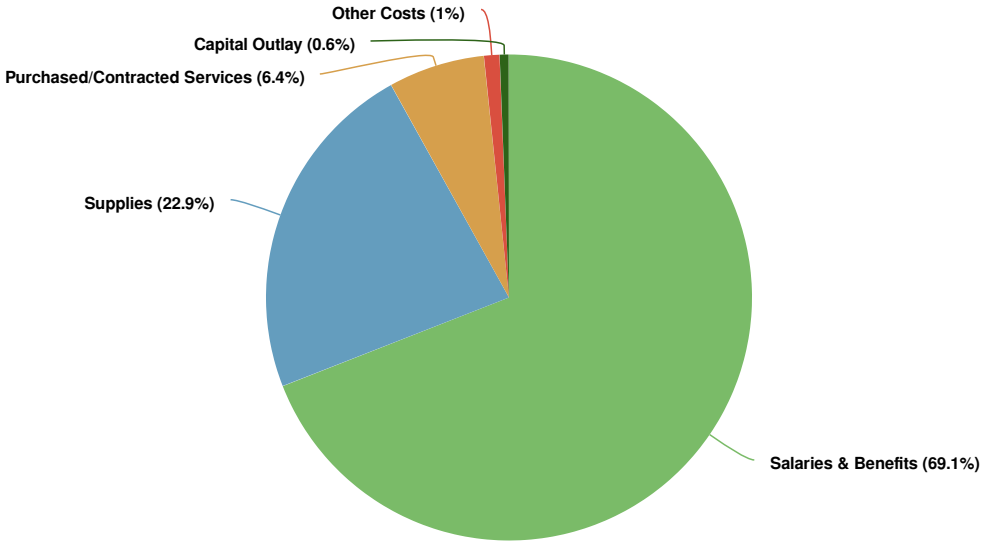
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Expense Objects					
Other Costs					
Forest Fire Protection	$18,458	$18,078	$18,500	$18,500	$18,078
Total Other Costs:	**$18,458**	**$18,078**	**$18,500**	**$18,500**	**$18,078**
Total Expense Objects:	**$18,458**	**$18,078**	**$18,500**	**$18,500**	**$18,078**

Public Works

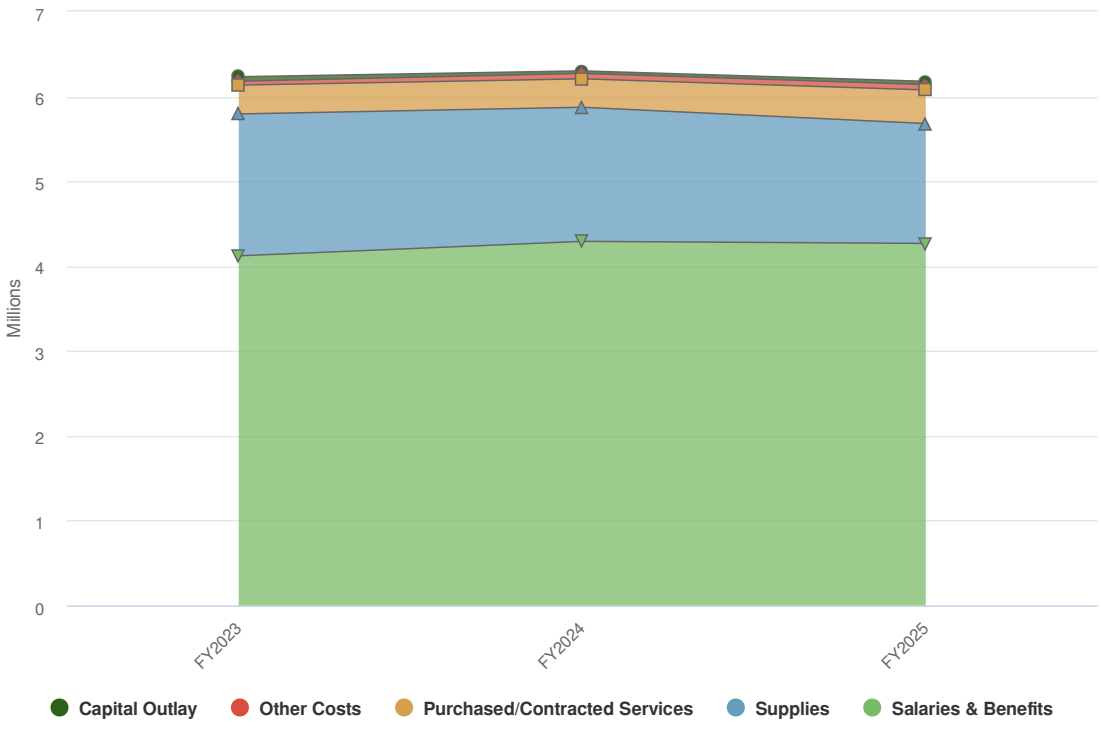
Michael Skeen
Public Works Director

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



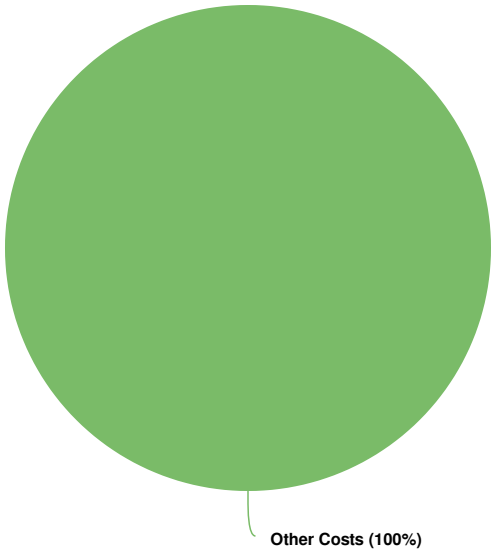
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Expense Objects					
Salaries & Benefits					
Salaries and Wages	$2,842,259	$3,013,222	$2,974,460	$3,007,020	$3,006,946
FICA	$202,600	$214,824	$227,200	$217,525	$217,508
Worker's Compensation	$10,330	$1,260	$10,000	$6,750	$6,719
Health Insurance	$693,540	$713,770	$652,510	$652,510	$652,510
Voluntary Insurance	$6,845	$6,943	$6,770	$6,770	$6,544
HSA County Contribution	$3,147	$2,959	$0	$2,150	$2,146
Pension Expense	$361,740	$338,220	$365,830	$374,810	$374,807
Total Salaries & Benefits:	**$4,120,460**	**$4,291,197**	**$4,236,770**	**$4,267,535**	**$4,267,181**
Purchased/Contracted Services					
Dues & Subscriptions	$1,827	$1,611	$2,000	$2,000	$1,527
Travel and Training	$20,558	$12,146	$20,200	$43,700	$43,615
Repairs & Maintenance	$266,581	$278,555	$290,000	$284,970	$284,890
Property Clean Up	$3,341	$3,786		$0	$0
Legal Fees	$0	$189	$750	$750	$403
Data Processing	$27,770	$23,537	$30,430	$23,785	$23,769
Telephone	$1,022	$762	$4,280	$2,680	$2,633
Postage	$189	$71	$500	$445	$131
Equipment Rental	$5,757	$1,287	$5,000	$7,955	$7,950
800 MHz Radio Maintenance	$12,996	$12,996	$30,060	$30,630	$30,627
Total Purchased/Contracted Services:	**$340,041**	**$334,940**	**$383,220**	**$396,915**	**$395,544**
Capital Outlay					
Equipment	$45,376	$29,312	$35,500	$37,830	$37,827
Equipment Lease	$7,753	$0			
Utility Relocation	$0	$400	$2,000	$0	$0
Total Capital Outlay:	**$53,129**	**$29,712**	**$37,500**	**$37,830**	**$37,827**
Supplies					
Supplies	$29,436	$30,511	$36,000	$31,350	$31,334
Surface Treatment Materials	$150,233	$61,035	$75,000	$40,480	$40,430
Drainage Materials	$137,571	$122,515	$50,000	$65,600	$65,460
Paving/Asphalt	$181,294	$179,184	$75,000	$82,300	$82,244
Uniforms	$15,467	$11,167	$15,000	$14,000	$13,975
Gas & Oil	$390,604	$331,288	$390,000	$267,200	$267,108
Small Tools	$11,586	$9,720	$10,000	$7,000	$6,966
Utilities	$71,784	$66,800	$68,000	$72,545	$72,540
Bridges Material	$39,342	$35,667	$40,000	$35,225	$35,222
Bridge Tool & Sm Equipment	$4,091	$6,983	$7,500	$3,100	$3,084
Traffic and Street Lights	$535,047	$622,940	$535,000	$662,420	$662,416
Traffic Signs	$31,453	$30,632	$60,000	$27,200	$27,170
Traffic Markings	$22,498	$1,285	$35,000	$27,460	$27,457
Spraying	$51,599	$70,671	$75,000	$77,500	$77,281

Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Total Supplies:	**$1,672,003**	**$1,580,399**	**$1,471,500**	**$1,413,380**	**$1,412,688**
Other Costs					
Traffic Signal Control	$22,500	$45,000	$45,000	$45,000	$45,000
Tree Purchases-GA Power Easemt	$9,122	$7,550	$16,500	$375	$375
All Other	$14,050	$11,515	$18,000	$18,930	$18,771
Total Other Costs:	**$45,673**	**$64,065**	**$79,500**	**$64,305**	**$64,145**
Total Expense Objects:	**$6,231,307**	**$6,300,313**	**$6,208,490**	**$6,179,965**	**$6,177,387**

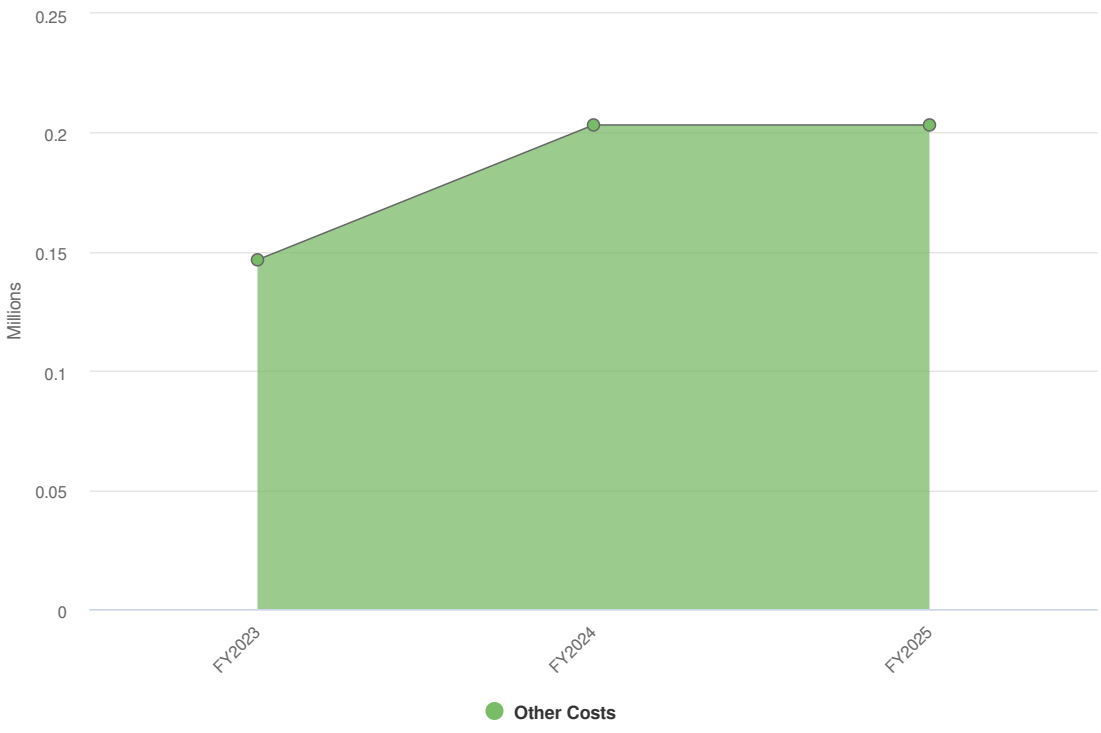
Interagency-Health

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

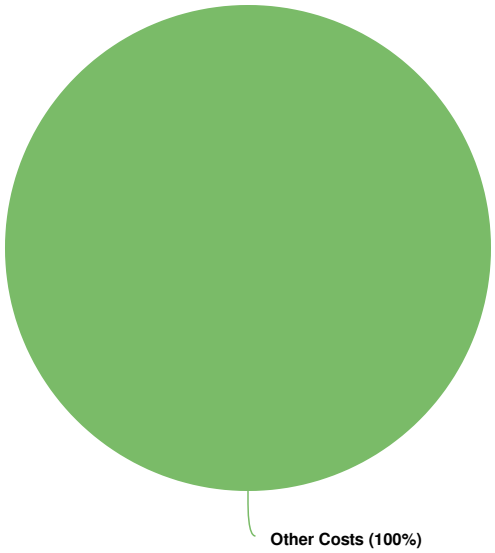


Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Expense Objects					
Other Costs					
Floyd County Health Dept	$56,601	$113,205	$113,205	$113,205	$113,205
Highland Rivers	$90,000	$90,000	$90,000	$90,000	$90,000
Total Other Costs:	**$146,601**	**$203,205**	**$203,205**	**$203,205**	**$203,205**
Total Expense Objects:	**$146,601**	**$203,205**	**$203,205**	**$203,205**	**$203,205**

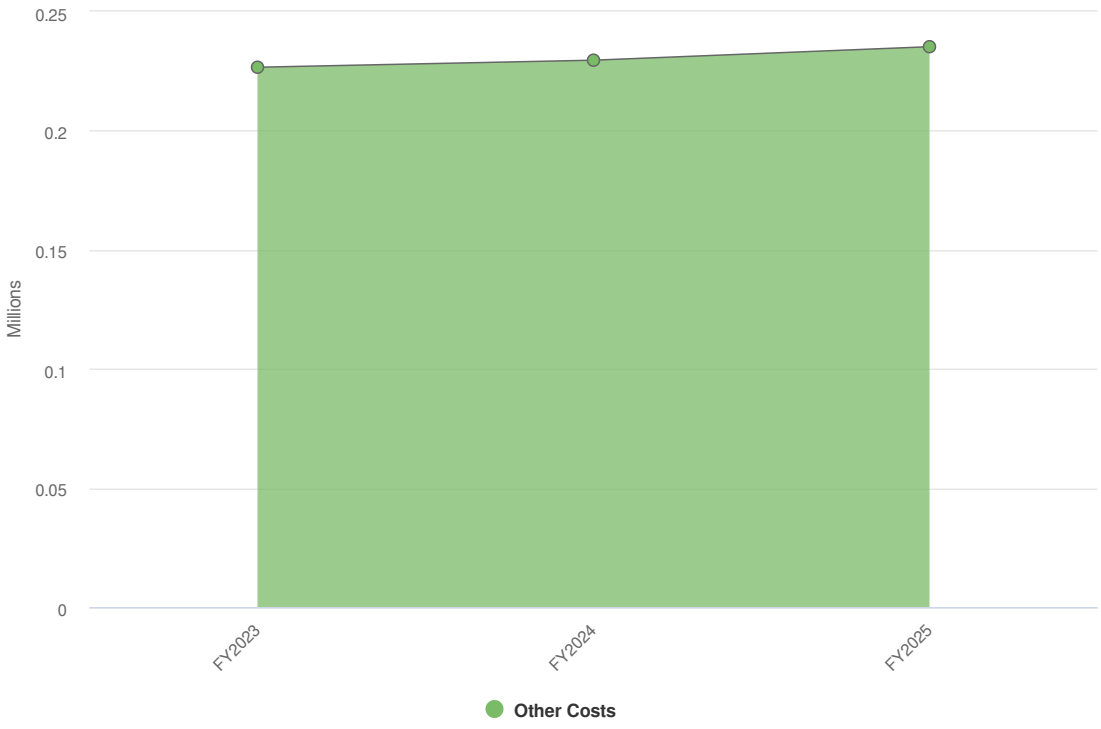
Interagency-Welfare

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

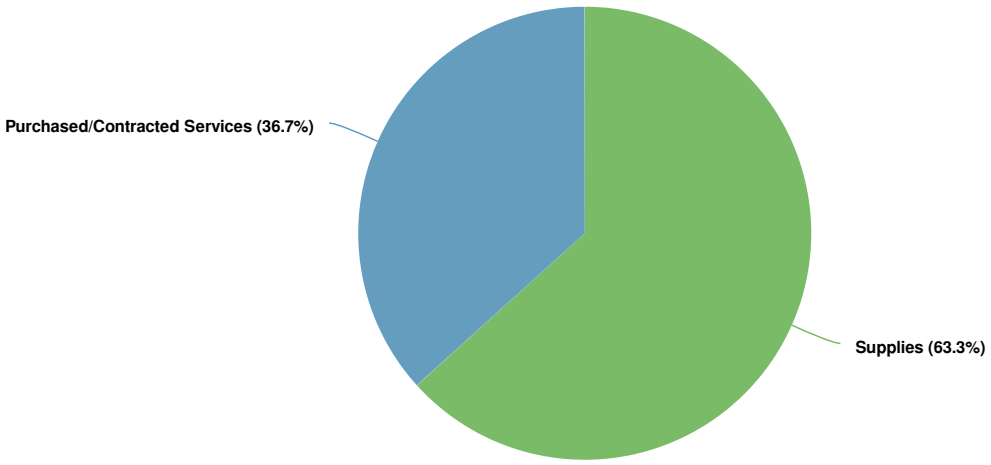


Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Expense Objects					
Other Costs					
Pauper Burials	$48,940	$51,900	$50,000	$57,565	$57,561
DFACS	$94,100	$94,100	$94,100	$94,100	$94,100
Open Door Home	$40,050	$40,050	$40,050	$40,050	$40,050
Children & Youth Council	$25,060	$25,060	$25,060	$25,060	$25,060
Harbor House	$14,850	$14,850	$14,850	$14,850	$14,850
Sexual Assault Center	$3,600	$3,600	$3,600	$3,600	$3,600
Total Other Costs:	**$226,600**	**$229,560**	**$227,660**	**$235,225**	**$235,221**
Total Expense Objects:	**$226,600**	**$229,560**	**$227,660**	**$235,225**	**$235,221**

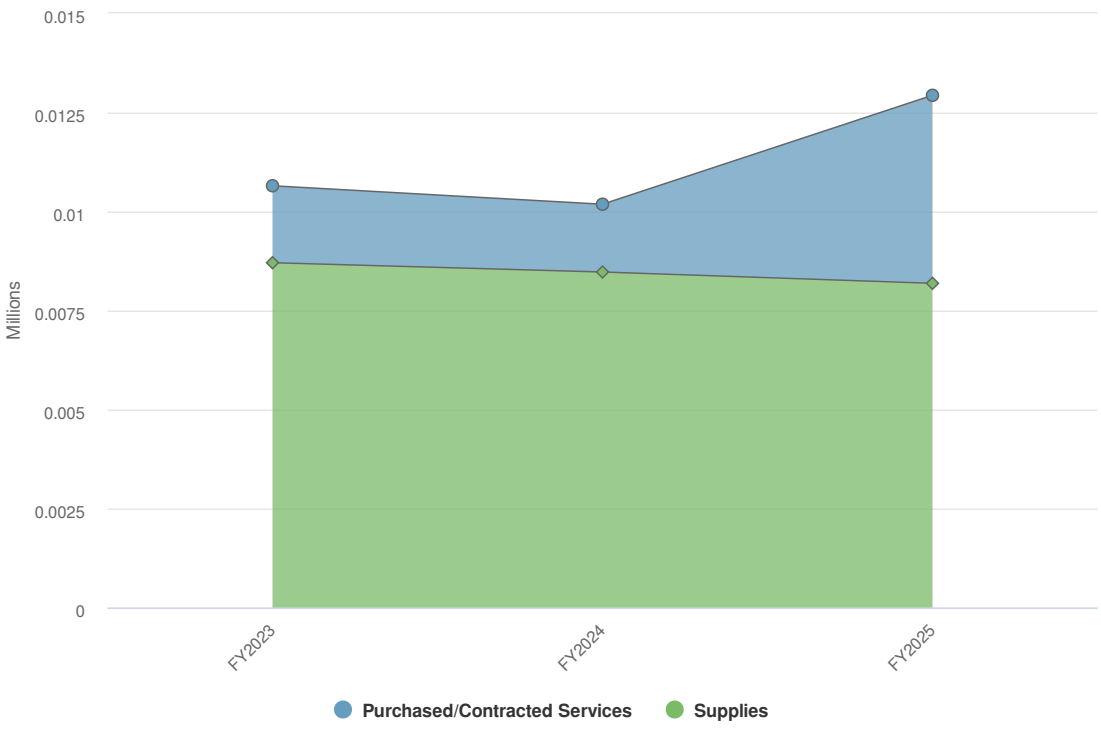
Transportation for Seniors

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

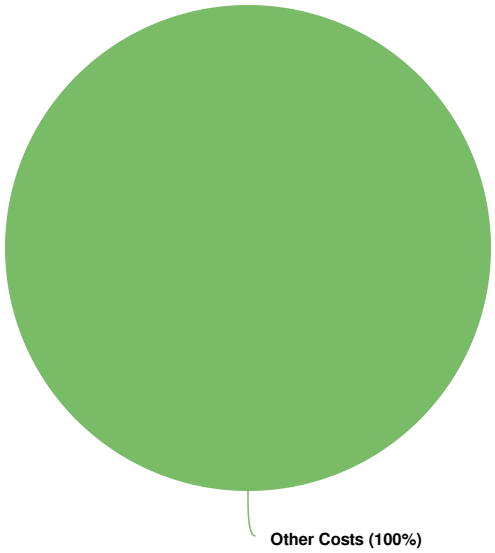


Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Expense Objects					
Purchased/Contracted Services					
Repairs & Maintenance	$1,943	$1,712	$2,000	$4,750	$4,747
Total Purchased/Contracted Services:	**$1,943**	**$1,712**	**$2,000**	**$4,750**	**$4,747**
Supplies					
Gas & Oil	$8,707	$8,472	$8,000	$8,200	$8,187
Total Supplies:	**$8,707**	**$8,472**	**$8,000**	**$8,200**	**$8,187**
Total Expense Objects:	**$10,650**	**$10,184**	**$10,000**	**$12,950**	**$12,934**

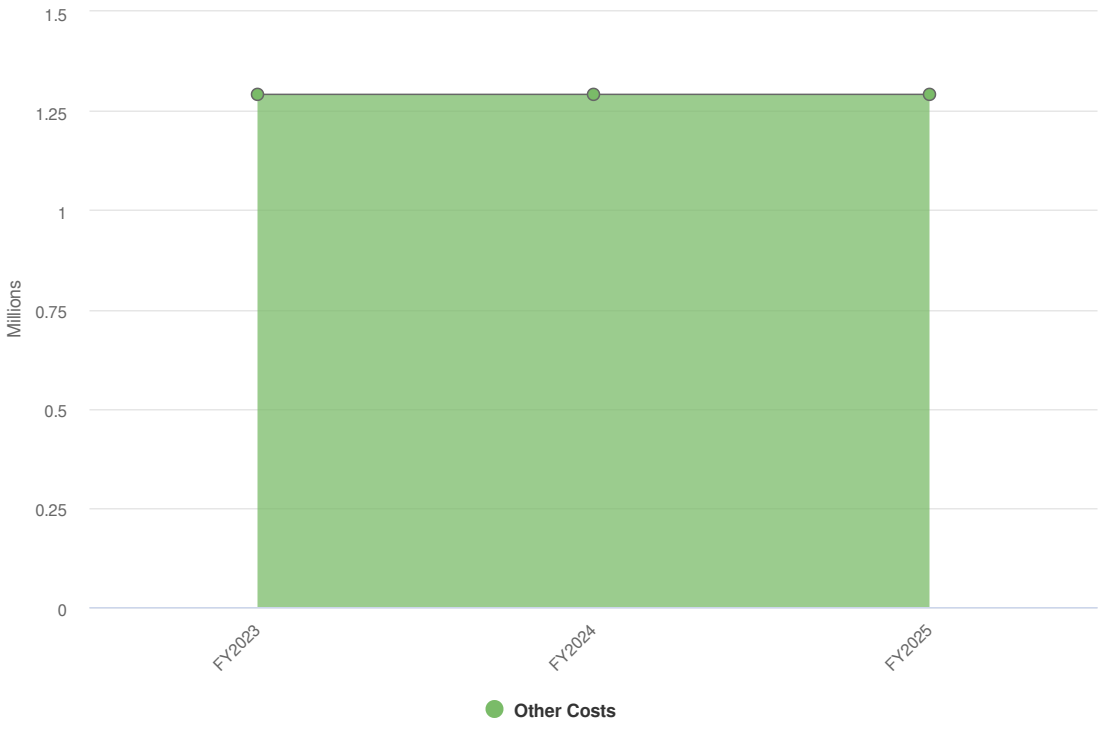
Interagency-Culture

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



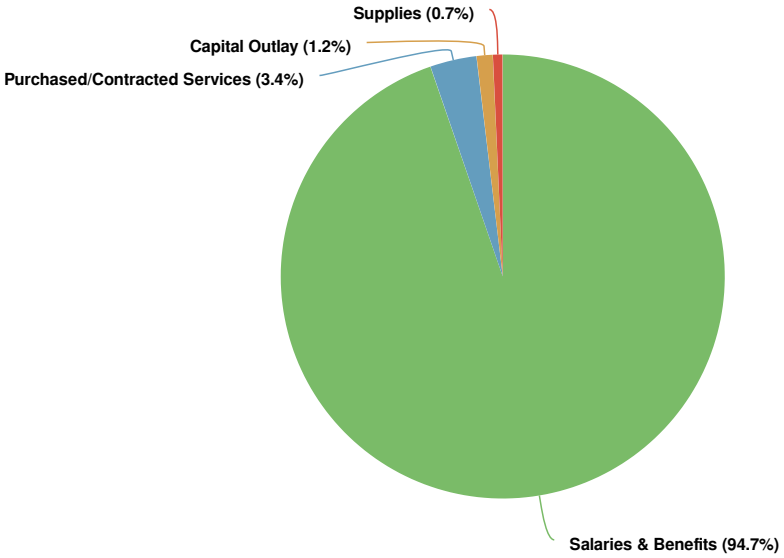
Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Expense Objects					
Other Costs					
Rome Floyd Regional Library	$1,291,270	$1,291,270	$1,291,270	$1,291,270	$1,291,270
Total Other Costs:	**$1,291,270**	**$1,291,270**	**$1,291,270**	**$1,291,270**	**$1,291,270**
Total Expense Objects:	**$1,291,270**	**$1,291,270**	**$1,291,270**	**$1,291,270**	**$1,291,270**

Cooperative Extension

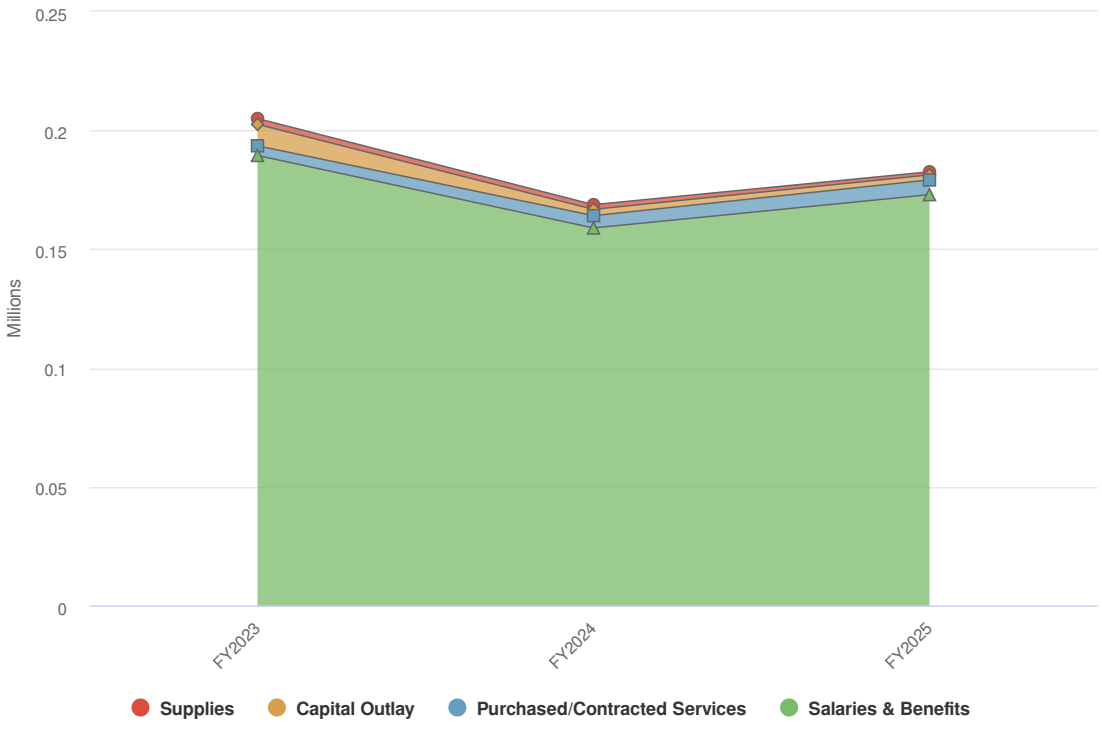
Keith Mickler
Extension Coordinator

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

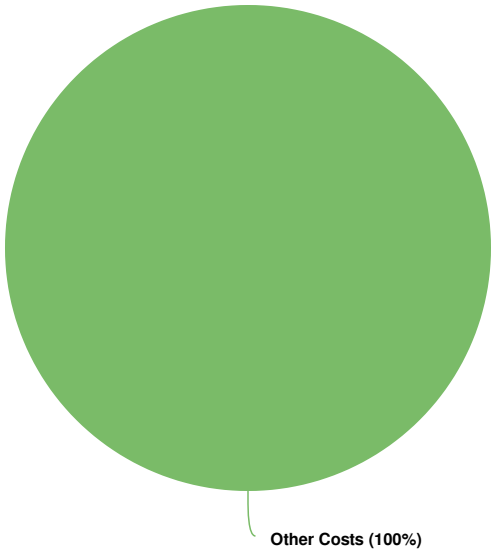


Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Expense Objects					
Salaries & Benefits					
Salaries and Wages	$119,012	$117,274	$119,080	$128,080	$128,076
FICA	$8,716	$8,723	$9,090	$9,760	$9,757
Worker's Compensation	$0	$1,315	$0	$1,245	$1,243
Health Insurance	$34,140	$11,390	$11,950	$11,950	$11,950
Voluntary Insurance	$235	$126	$130	$125	$21
HSA County Contribution	$375	$0			
Pension Expense	$20,310	$9,784	$10,585	$10,905	$10,901
Teachers Retirement Fund	$6,615	$10,283	$11,315	$11,215	$10,973
Total Salaries & Benefits:	**$189,403**	**$158,894**	**$162,150**	**$173,280**	**$172,922**
Purchased/Contracted Services					
Dues & Subscriptions	$858	$813	$1,000	$1,000	$835
Mileage Reimbursement	$894	$1,197	$1,200	$1,250	$1,149
Travel and Training	$2,139	$3,049	$3,100	$4,100	$4,099
Repairs & Maintenance	$86	$0	$900	$50	$47
Telephone	$68	$111	$100	$100	$68
Postage	$29	$0	$200	$200	$0
Total Purchased/Contracted Services:	**$4,074**	**$5,170**	**$6,500**	**$6,700**	**$6,198**
Capital Outlay					
Equipment	$2,500	$2,500	$2,500	$1,955	$1,952
Equipment Lease	$6,534	$165	$0	$180	$180
Total Capital Outlay:	**$9,034**	**$2,665**	**$2,500**	**$2,135**	**$2,132**
Supplies					
Supplies	$1,380	$1,097	$1,500	$525	$520
Gas & Oil	$1,075	$881	$1,100	$1,100	$773
Total Supplies:	**$2,455**	**$1,977**	**$2,600**	**$1,625**	**$1,293**
Total Expense Objects:	**$204,966**	**$168,707**	**$173,750**	**$183,740**	**$182,546**

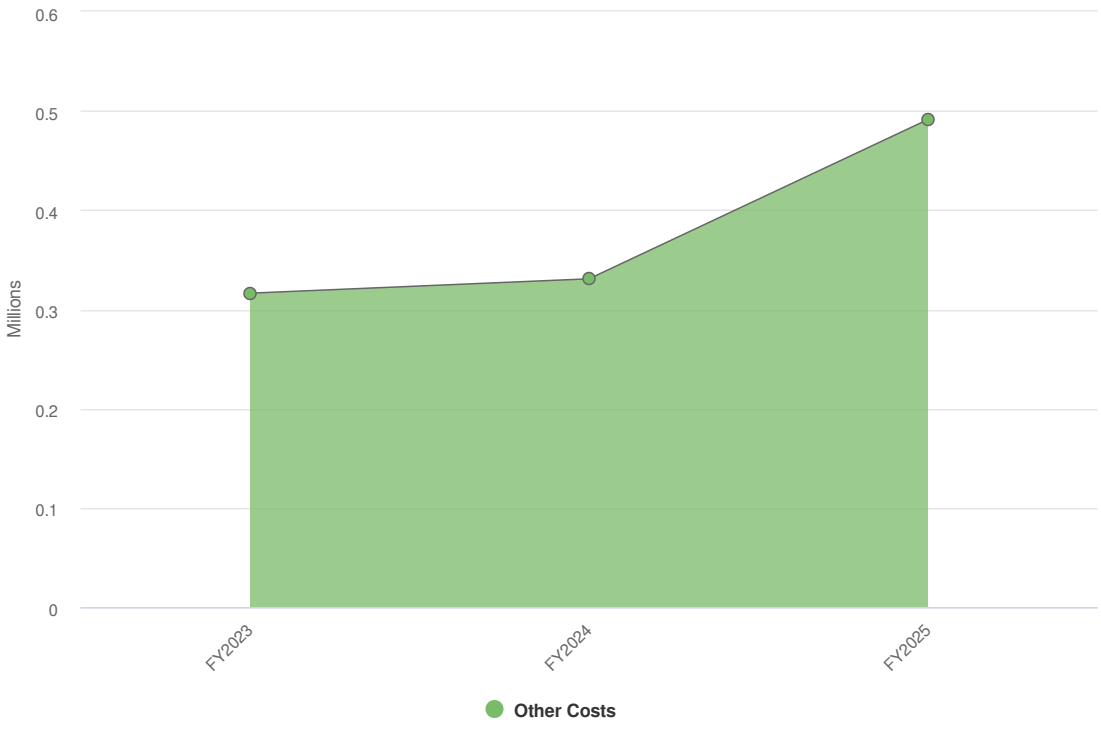
Interagency-Economic Development

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

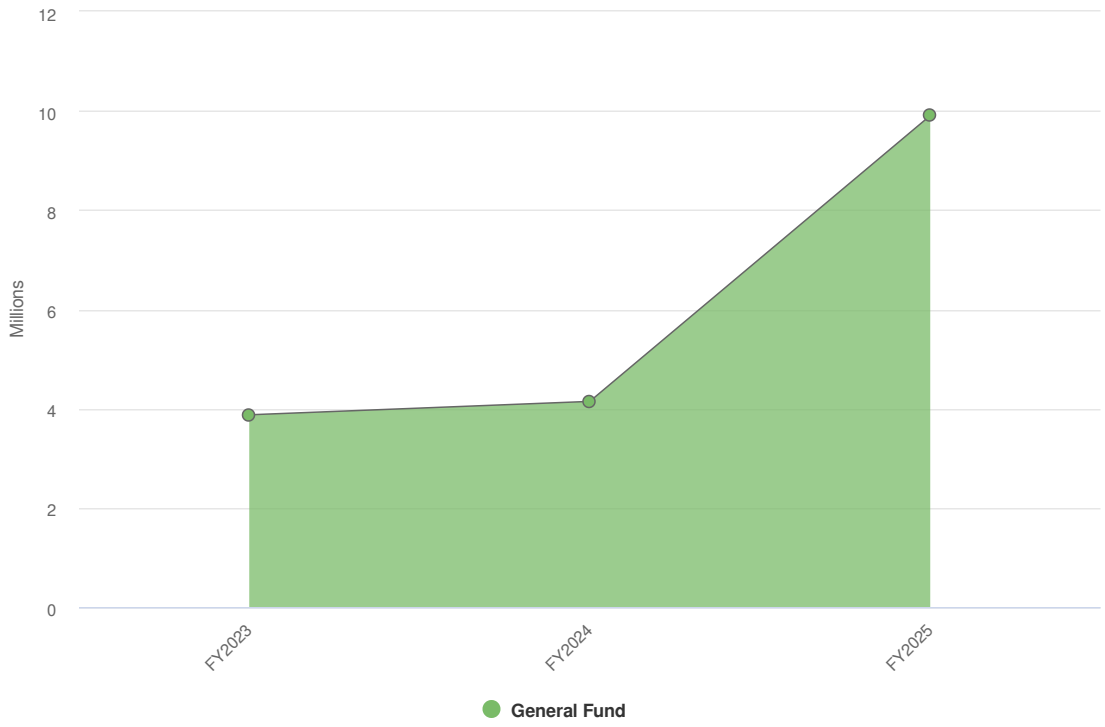


Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Expense Objects					
Other Costs					
Economic Dev-RF Dev Authority	$220,950	$220,950	$183,000	$183,000	$183,000
Rome Tourist & Convention	$95,249	$109,716	$45,000	$270,275	$270,273
Exisiting Industries-GR CC	$0	$0	$37,950	$37,950	$37,950
Total Other Costs:	**$316,199**	**$330,666**	**$265,950**	**$491,225**	**$491,223**
Total Expense Objects:	**$316,199**	**$330,666**	**$265,950**	**$491,225**	**$491,223**

Transfers In

Revenue by Fund

Budgeted and Historical 2025 Revenue by Fund

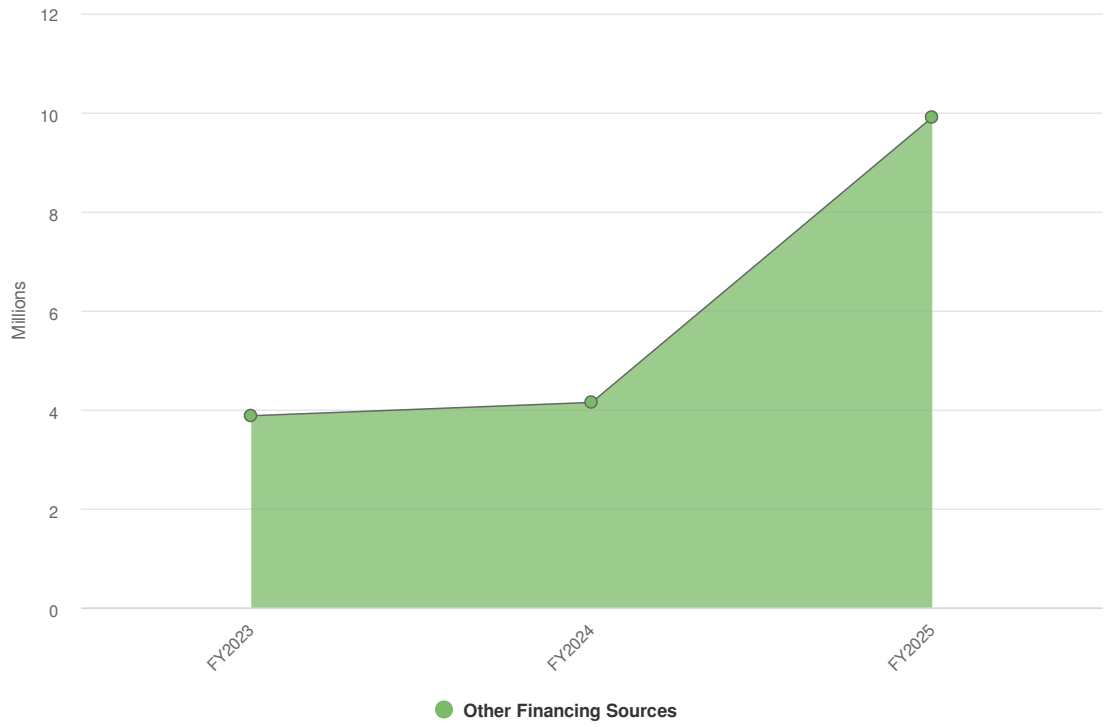


Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
General Fund								
Sales Proceeds-Fixed Assets	100-530-000-378-0000-49110	$142,493.58	$55,871.35	$45,000.00	$156,165.00	$156,177.59	$45,000.00	-19.4%
Sales Proceeds-Land	100-530-000-378-0000-49120	$0.00	$19,143.63				$0.00	-100%
Allocation of Fund Balance	100-530-000-378-0000-49900	$0.00	$0.00	$276,545.00	$0.00	$0.00	$276,545.00	N/A

Name	Account ID	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Transfer from Water Fund	100-710-135-720-9000-49001	$1,889,750.00	$359,650.00	$908,940.00	$908,940.00	$908,940.00	$908,940.00	152.7%
Transfer from Debt Service	100-710-135-720-9000-49004	$0.00	$0.00	$0.00	$42,145.00	$42,140.87	$0.00	0%
Transfer from Hotel/Motel Fund	100-710-135-720-9000-49005	$192,798.90	$224,096.27	$185,000.00	$240,055.00	$240,050.16	$185,000.00	-17.4%
Transfer from 800 MHz Communic	100-710-135-720-9000-49008	$12,810.00	$12,998.00	$13,195.00	$13,195.00	$13,195.00	$13,195.00	1.5%
Transfer from Forum	100-710-135-720-9000-49035	$514,573.52	$0.00				$0.00	0%
Transfer from Airport	100-710-135-720-9000-49040	$62,220.00	$60,940.00	$61,900.00	$61,900.00	$61,900.00	$61,900.00	1.6%
Transfer from RomeFloyd Metro	100-710-135-720-9000-49041	$25,021.17	$23,453.52	$0.00	$15,370.00	$15,374.49	$0.00	-100%
Transfer from Solid Waste	100-710-135-720-9000-49220	$200,000.00	$200,000.00	$200,000.00	$200,000.00	$200,000.00	$200,000.00	0%
Transfer from Recycling	100-710-135-720-9000-49221	$56,670.00	$47,590.00	$49,330.00	$49,330.00	$49,330.00	$49,330.00	3.7%
Transfer from Insurance Fund	100-710-135-720-9000-49223	$0.00	$3,000,000.00				$0.00	-100%
Bond Proceeds	100-719-136-719-9000-49131		$0.00	$0.00	$8,100,000.00	$8,100,000.00		N/A
Other Fin Src-Leases	100-719-136-719-9000-49160	$337,790.10	$6,786.50	$0.00	$48,975.00	$48,979.24	$0.00	-100%
Other Fin Src-Subscriptions	100-719-136-719-9000-49161	$439,039.43	$132,574.44	$0.00	$66,515.00	$66,518.27	$0.00	-100%
Total General Fund:		**$3,873,166.70**	**$4,143,103.71**	**$1,739,910.00**	**$9,902,590.00**	**$9,902,605.62**	**$1,739,910.00**	**-58%**

Revenues by Source

Budgeted and Historical 2025 Revenues by Source

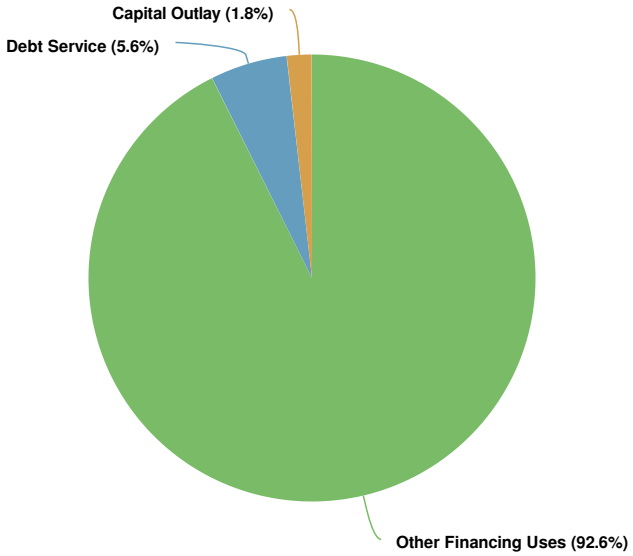


Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Revenue Source					
Other Financing Sources					
Sales Proceeds-Fixed Assets	$142,493.58	$55,871.35	$45,000.00	$156,165.00	$156,177.59
Sales Proceeds-Land	$0.00	$19,143.63			
Allocation of Fund Balance	$0.00	$0.00	$276,545.00	$0.00	$0.00
Transfer from Water Fund	$1,889,750.00	$359,650.00	$908,940.00	$908,940.00	$908,940.00
Transfer from Debt Service	$0.00	$0.00	$0.00	$42,145.00	$42,140.87
Transfer from Hotel/Motel Fund	$192,798.90	$224,096.27	$185,000.00	$240,055.00	$240,050.16
Transfer from 800 MHz Communic	$12,810.00	$12,998.00	$13,195.00	$13,195.00	$13,195.00
Transfer from Forum	$514,573.52	$0.00			
Transfer from Airport	$62,220.00	$60,940.00	$61,900.00	$61,900.00	$61,900.00
Transfer from RomeFloyd Metro	$25,021.17	$23,453.52	$0.00	$15,370.00	$15,374.49
Transfer from Solid Waste	$200,000.00	$200,000.00	$200,000.00	$200,000.00	$200,000.00
Transfer from Recycling	$56,670.00	$47,590.00	$49,330.00	$49,330.00	$49,330.00
Transfer from Insurance Fund	$0.00	$3,000,000.00			
Bond Proceeds		$0.00	$0.00	$8,100,000.00	$8,100,000.00
Other Fin Src-Leases	$337,790.10	$6,786.50	$0.00	$48,975.00	$48,979.24
Other Fin Src-Subscriptions	$439,039.43	$132,574.44	$0.00	$66,515.00	$66,518.27
Total Other Financing Sources:	**$3,873,166.70**	**$4,143,103.71**	**$1,739,910.00**	**$9,902,590.00**	**$9,902,605.62**
Total Revenue Source:	**$3,873,166.70**	**$4,143,103.71**	**$1,739,910.00**	**$9,902,590.00**	**$9,902,605.62**

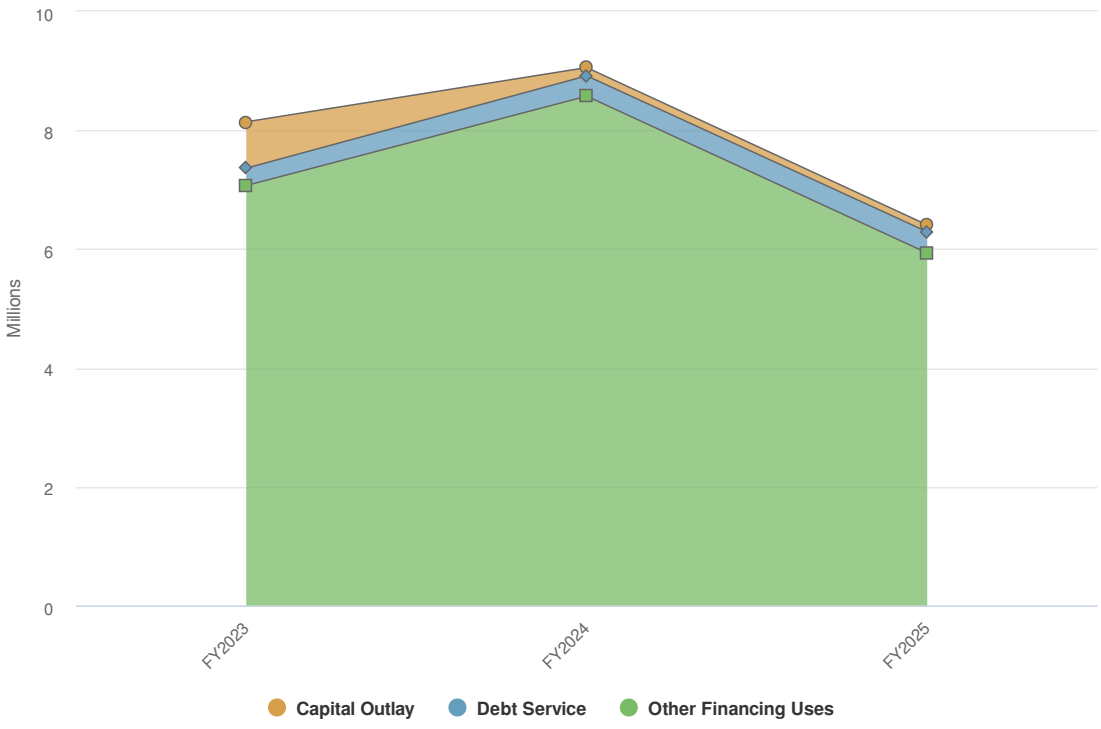
Transfers Out

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2025 Actual
Expense Objects					
Other Financing Uses					
Transfer to E911 Fund	$0	$377,605	$586,385	$586,385	$586,385
Transfer to 800 MHz Communicat	$268,685	$199,523			
Transfer to Emergency Mgt.	$290,520	$302,025	$315,000	$334,335	$334,334
Transfer to Stadium Maintenanc	$100,000	$100,000	$100,000	$100,000	$100,000
Transfer to Opioid Remed Fund	$282,630	$0			
Transfer to Capital Projects	$867,768	$3,052,172	$0	$1,627,775	$801,208
Transfer to Debt Service Fund	$426,316	$344,725	$383,430	$219,130	$71,409
Transfer to Forum Fund	$441,760	$0			
Transfer to Ag Center	$51,315	$67,486	$116,785	$106,950	$102,849
Transfer to Animal Control FD	$1,403,677	$1,493,780	$1,337,630	$1,337,630	$1,337,630
Transfer to Recreation	$2,937,555	$2,634,813	$2,600,000	$2,600,000	$2,600,000
Transfer to Rome/Floyd Metro	$0	$2,474			
Transfer to Insurance Fund	$47	$0			
Total Other Financing Uses:	**$7,070,273**	**$8,574,603**	**$5,439,230**	**$6,912,205**	**$5,933,815**
Capital Outlay					
Capital Outlay-Leases	$337,790	$6,787	$0	$48,980	$48,979
Capital Outlay-Subscriptions	$442,639	$132,574	$0	$66,520	$66,518
Total Capital Outlay:	**$780,430**	**$139,361**	**$0**	**$115,500**	**$115,498**
Debt Service					
Lease Fin Principal	$76,190	$90,381	$0	$96,500	$96,498
Lease Interest	$6,295	$10,137	$0	$4,870	$4,867
Subscription Fin Principal	$199,649	$220,490	$0	$229,465	$229,462
Subscription Interest	$10,165	$21,448	$0	$26,015	$26,013
Total Debt Service:	**$292,299**	**$342,456**	**$0**	**$356,850**	**$356,839**
Total Expense Objects:	**$8,143,002**	**$9,056,420**	**$5,439,230**	**$7,384,555**	**$6,406,152**