



Floyd County, Georgia

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

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

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


***Prepared by:
Finance Department***


Floyd County, Georgia


For the Month Ended August 31, 2025


General Fund Revenues Budget vs Actual			
	\$	73,507,610	Budget
	\$	32,205,600	Actual
	\$	(41,302,010)	44%

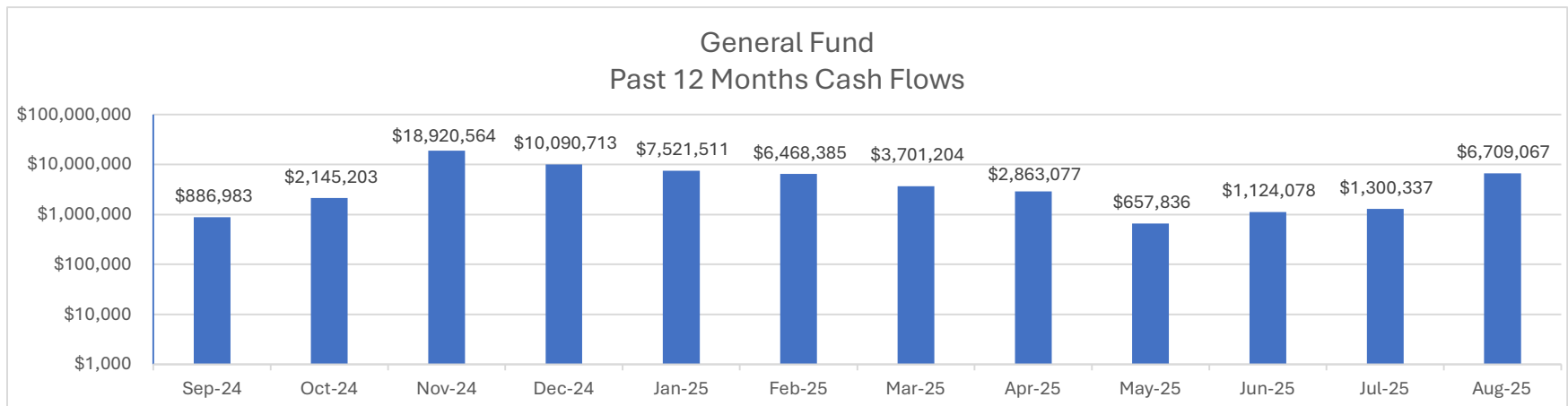
General Fund Expenditures Budget vs Actual			
	\$	74,324,210	Budget
	\$	47,970,678	Actual
	\$	26,353,532	65%

Net Change in General Fund Balance Budget vs Actual			
	\$	(816,600)	Budget
	\$	(15,765,079)	Actual
	\$	(14,948,479)	1931%

Cash & Investments vs Fund Balance = Liquidity & Availability of Fund Balance			
	\$	6,709,067	Cash
	\$	4,090,550	Fund Balance
			164%

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

Boarding Inmates Revenue Budget vs Actual			
	\$	1,325,000	Budget
	\$	875,818	Actual
	\$	(449,182)	66%



Floyd County, Georgia

For the Month Ended August 31, 2025



2023 SPLOST Fund Sales Taxes Budget vs Actual			
	\$	21,828,620	Budget
	\$	14,802,354	Actual
	\$	(7,026,266)	68%

2023 SPLOST Fund Expenditures Budget vs Actual			
	\$	25,950,055	Budget
	\$	11,455,307	Actual
	\$	14,494,748	44%

2017 SPLOST Fund Expenditures Budget vs Actual			
	\$	28,946,480	Budget
	\$	8,405,433	Actual
	\$	20,541,047	29%

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



Water / Sewer Revenues & Expenses All Revenues and All Expenses			
	\$	6,140,303	Revenues
	\$	6,510,797	Expenses
	\$	(370,494)	

Water / Sewer Operating Cash Flows Beg. Of Year vs Current Balance			
	\$	8,492,420	Beginning
	\$	4,616,612	Current
	\$	(3,875,808)	



Airport Revenues & Expenses All Revenues and All Expenses			
	\$	874,777	Revenues
	\$	1,318,680	Expenses
	\$	(443,903)	

Airport Operating Cash Flows Beg. Of Year vs Current Balance			
	\$	151,804	Beginning
	\$	71,368	Current
	\$	(80,435)	



Recycling Revenues & Expenses All Revenues and All Expenses			
	\$	497,662	Revenues
	\$	552,152	Expenses
	\$	(54,489)	

Recycling Operating Cash Flows Beg. Of Year vs Current Balance			
	\$	20,985	Beginning
	\$	42,755	Current
	\$	21,770	



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

***Prepared by:
Finance Department***

Floyd County Review of August 2025

General Fund

- Revenues
- Taxes are \$2,873,450 more than last year.
 - Prior Years' Property Tax is \$2,517,850 more than last year. City of Rome remitted 2024 excess TAD payments during May. Also, a large portion of the Public Utilities weren't received until April of this year.
 - The Public Utilities' billing was delayed until January 2025 due to the delayed receipt of values from the State of Georgia.
 - Intangible Taxes have increased 14.9% since last year. This indicates that the dollar amount of loans acquired increased compared to last year. Not all loans are subject to Intangible Tax. Government loans, loans obtained through a credit union or loans with a life of less than 3 years are not subject to Intangible Tax. Refinancing loans also impacts this.
 - The Real Estate Transfer Tax increased from last year by 12.6% or \$14,600. This indicates more real estate transactions.
 - Penalties & Interest revenue is \$2,450 more than 2024. Penalties of 5% are assessed after 120 days with an additional 5% assessed after each successive 120 days to a maximum of 20% of the principal amount due. In May 2024, a large amount was received as a correction for 2023 transactions.
 - There is an increase in Sales Tax collections from 2024 of \$205,350 or 2.7%. This is down from the 5.6% increase reported in May, due to a taxpayer-initiated sales tax refund. The June sales tax distribution for May collections was reduced by \$113,000 for this refund. The Department of Revenue would release no information other than it was a taxpayer-initiated refund covering multiple years. The only other surrounding entity that appeared to be affected by this was Gordon County.
 - Motor Vehicle TAVT is \$155,450 more than last year, a 6% increase. The possibility of tariffs prompted the purchase of existing inventory earlier in the year.
 - Cable TV Easements continue to decrease and are down 14.1% from 2024, \$64,800. More people are cancelling their cable services and opting for internet streaming. Comcast is down 13.6% and Direct TV is down 22.5%.
- Licenses & Permits is \$19,800 more than last year.
 - Licenses & Permits-Alcohol is \$2,650 greater than 2024 collections. This is the result of changes in ownership of establishments.
 - Licenses & Permits-Banks is \$9,500 higher than this same time last year. This is a business license tax due March 1, 2025. Receipts for United Community Bank increased 3.3%.
 - Licenses & Permits-COAM is \$7,000 more in 2025. We didn't begin collecting fees for coin operated amusement machines (COAM) until September 2024.

Floyd County Review of August 2025

General Fund (cont'd)

- Revenues (cont'd)
- Intergovernmental Revenue is \$160,200 more than last year.
 - COPS Program shows a \$66,100 increase. There is an additional officer this year and a 20.8% increase in the average reimbursement per officer.
 - State-Offender Rehab revenue is \$128,650 higher than 2024. The average number of inmates has decreased 1%. The subsidy went from \$24/day per inmate to \$30/day per inmate beginning in July 2025.
- Charges for Services is \$127,950 more than in 2024.
 - Sheriff Fees & Services is \$2,200 more than in 2024.
 - Sheriff Boarding Inmates is \$78,500 less than in 2024.
 - Chattooga County Boarding Inmate revenue is down \$146,850 from 2024. The average number of inmates rose 11.8%. Payments for 3 months boarding in 2023 are included in the 2024 amount.
 - Funds received from the Social Security Administration have decreased 12.3% compared to 2024, a decrease of \$3,800.
 - Revenue from US Marshals is down from 2024. When Federal court cases are held in Atlanta rather than Rome, inmates are being held at facilities more closely located to Atlanta. Inmates have been housed only two months in 2025.
 - Payments from Haralson County are \$9,000 less than 2024. No inmates have been housed in 2025.
 - Payments from ICE have increased \$23,850 compared to August 2024.
 - The City of Rome payments have decreased \$15,350, a 13.3% drop.
 - In October of 2024, we began housing inmates for Murray County. So far this year, we have received \$31,550.
 - A \$47,600 payment from the State of Georgia was received in July.
 - Inmate Contracts in total are \$99,200 higher than 2024.
 - A new contract for the Forum River Center, now owned by the City of Rome, was added in 2023. Finance was not aware of the inmate crew until the end of 2024. The City of Rome was billed for the crew for 2023 and 2024 in December 2024.
 - Tax Commissioner-TAVT Administrative Fee is 6.4% more than the amount for 2024.
 - The average monthly amount collected in 2024 was \$15,200 and in 2025 is \$16,200.
 - Tax Collection Commissions rose \$74,450 or 39.3%.
 - For motor vehicles, a TAVT administrative fee is received rather than a commission. Commissions are received on other taxes collected by the Tax Commissioner. These commissions have increased 32.7% since 2024. Commissions are also received from the Clerk of Superior Court. These commissions have increased 12.1% compared to 2024.

Floyd County Review of August 2025

General Fund (cont'd)

- Revenues (cont'd)
 - Clerk of Court Charges for Services increased by \$39,000 when compared to 2024. This is an 11.9% increase.
 - Recording Fees have increased 0.6% since 2024, a \$1,200 increase. This is revenue from recording deeds and liens.
 - Copies have increased \$9,100 since August 2024. Part of this variance is due to receiving payment for copies for 2024 in 2025.
 - Advance Deposits are up \$3,000 from last year. Advance deposits are the County's portion of the filing fee for a new case.
 - Other Fees have increased \$21,100 when compared to 2024. Examples of this revenue include UCC filings and bond forfeitures. The portion relating to bond forfeiture has increased \$21,550.
 - All other charges increased by a total of \$4,600 compared to 2024.
 - Probate Court Charges for Services decreased \$1,200 from 2024, falling 1.5%.
 - Estate revenues increased 1.6% or \$1,050. This revenue is derived from the number of wills probated. The fee schedule is not dependent on the size of the estate, but different petitions do have different fees. For example, guardianships have a fee of \$450 as opposed to other petitions that are around \$180. The number of filings increased 4.2% and the amount paid increased 13.5%.
 - Miscellaneous revenues are down 22.1% compared to 2024, but only by \$2,900. Miscellaneous revenue is made up of firearm permits. The state passed legislation on March 13, 2022, that rescinded the need for a concealed weapon carry permit. Probate officials report that some people are still getting them to cross state lines and to speed up the process when purchasing a firearm.
 - Magistrate Court Fees have increased \$11,350 since 2024.
 - There has been a decrease of 1.5% in the total number of cases since last year.
 - Cases that generate fees have increased 8.3% since 2024.
 - In July 2024, the amount charged per case increased.
 - City of Rome-Booking Fee is \$5,300 more than in August 2024.
 - In May of 2024 the booking fee went from \$15 to \$25.
 - The amount collected in 2025 includes invoices from December 2024 to June 2025. The amount collected in 2024 includes invoices from November 2023 to July 2024.
 - City of Rome-Jail Surcharge rose 26.9% from 2024, a \$9,500 increase. There is a 31.6% increase in the number of cases.
 - Court Reporting Services has shown an increase of \$8,350 since last year. In 2024, the number of bills YTD was 49. In 2025, the number is 56. This is a 14.3% increase.

Floyd County Review of August 2025

General Fund (cont'd)

- Revenues (cont'd)
- Fines & Forfeitures are down \$46,500.
 - Clerk of Court – Criminal Division Fines are down \$38,000, a 12.2% drop as compared to 2024.
 - Juvenile Court Supplemental Services fines have decreased 10.5% since this time last year, a total of \$500.
 - Probate Court Fines are down \$13,900 or 2.5%.
 - Parking Fines have decreased 44.3%. The number of cases in 2024 were 215 and for 2025 are only 155.
 - Drug Abuse & Treatment Fines are up 10.9% compared to 2024. This is an increase of \$5,700.
- Miscellaneous Revenue is down 83.6%.
 - Telephone Commissions have not been received this year.
 - In the past, we received a prepaid commission of \$885,000 annually and budgeted \$820,000 for this in 2025.
 - Initially, there was an FCC ruling that eliminated telephone commissions from inmates.
 - We recently learned that ruling has been stayed until 2027, and we should begin receiving these commissions again in the near future.
- Expenditures
 - Information Technology is higher than the YTD budget by 3.6%.
 - Workers' Compensation was not budgeted for 2025, but there is a claim this year.
 - HSA County Contribution was not budgeted in 2025 because of a coding error in Benefit Connector, our benefits website.
 - Dues & Subscriptions is 75.9% of the annual budget. Renewal of our firewall was paid.
 - Data processing is 93.9% of the annual budget. Most of the software for security has been renewed.
 - Facilities Management is 6.3% above the YTD budget.
 - Supplies is 91.4% of the annual budget. A new printer was purchased.
 - Gas & Oil is 90% of the annual budget.
 - Repair & Maintenance is 77.6% of the annual budget. Most of the vehicles used are over 10 years old.
 - The costs for several buildings are higher than the YTD budget, ranging from 4.5% to 84.1%. Preparations are being made in anticipation of departmental moves to new locations to renovate older spaces. Additionally impacting the expenses, is the charge for telephone lines identified as POTS lines. These lines are now considered obsolete, and the phone company is charging higher rates to remain on these lines. We are in the process of switching out the lines for a more economical option.

Floyd County Review of August 2025

General Fund (cont'd)

- Expenditures (cont'd)
 - Victim Witness Program is 6% more than the YTD budget.
 - Two grants have been awarded for the Victim Witness Program. Two quarters of 2025 reimbursements have been received so far this year from the Office on Violence Against Women and is 34.7% of the amount budgeted. Only payments for the first quarter of the grant awarded from the Victim of Crime Act have been received and is 22.4% of the budgeted amount.
 - Salaries & Wages and FICA are 97% and 94.5% of the annual budget respectively.
 - There are 2 positions that were not included in the original budget that have grant revenues to cover the expenses.
 - Voluntary Insurance is 81.6% of the annual budget.
 - Supplies is 96.3% of the annual budget. A budget transfer has been requested.
 - FCPD Heat is 4.5% higher than the YTD budget.
 - Revenues have been received for reimbursements through July 2025.
 - Salaries & Wages is 75% of the annual budget.
 - Gas & Oil is 80.8% of the annual budget.
 - Public Safety and Community Violence is 5.5% greater than the YTD budget.
 - The first six months of 2025 are the only reimbursements received so far.
 - Health Insurance was not budgeted for 2025.
 - The equipment budget has been fully exhausted for 2025. Laptops and vehicle mounts have been ordered for officers.
 - Transportation for Seniors is 16.3% above the YTD budget.
 - Gas & Oil is 0.5% more than the YTD budget.
 - Repair & Maintenance is 46.1% over the annual budget. The vehicles used by Coosa Valley Regional Services have had repairs. Three of the vehicles are 10 years old. This will be adjusted with the final budget revision.
- Economic Development is 21.3% higher than the annual budget.
 - A payment of \$148,630 was made to Greater Rome CVB for prior years' hotel motel tax collections. These funds were previously unable to be spent on Forum promotions due to COVID-19 and transfer of ownership of the facility to the City of Rome.
- Bond Proceeds of \$8,100,000 were received for the Tax Anticipation Note (TAN) issued in August. The TAN is scheduled to be repaid December 19, 2025.
- Transfers Out is 6.2% above the YTD budget.
 - Jail Surcharge and ARPA Space Needs funds were not budgeted for General Fund Transfers to Capital Projects. This should be corrected with the final budget revision.
- **Total Budgeted Expenditures are 2.8% below the YTD budget.**

Floyd County Review of August 2025

General Fund (cont'd)

- Fund Balance
 - For 2025, the General Fund has decreased its fund balance by \$15,765,079 compared to a decrease of \$20,764,968 for 2024, a positive variance of \$4,999,889.
 - Without the TAN, the decrease to fund balance would be \$23,839,079. Compared to 2024, this is a negative variance of \$(3,074,111).

Fire Fund

- Revenues
- Taxes are \$356,300 more than this time last year.
 - Property Taxes – Prior Years are \$316,650 more.
 - Motor Vehicle Taxes are \$2,300 less.
 - Mobile Home Taxes are \$2,700 more.
 - Intangible Taxes are \$7,050 more.
 - Motor Vehicle TAVT is \$27,200 more.
 - Penalties are \$4,800 more.
 - See explanations in the General Fund for the above revenue categories.
- Expenditures
 - Total expenditures increased by \$920,900 due to pay increases for firefighters at the City of Rome and City of Cave Spring.

E911 Fund

- Revenues
- Total Revenues are 1.0% below the YTD budget and \$24,900 less than 2024.
 - Charges for Services are \$24,100 less.
 - Prepaid fees are \$15,900 less.
 - Landline fees are \$30,100 less.
 - Per the Georgia Emergency Communications Authority (GECA), there is a statewide trend of declining revenue payments for prepaid wireless and landline services due to two major trends: a steady drop in prepaid wireless subscriptions (from 23.4% of the market in 2012 to 14.1% in 2023) as consumers shift to more economical contract plans, and a sharp decline in landline usage (from 4.1 million in 2013 to 2.4 million in 2023). Together, these shifts have significantly reduced the fee base for 911 funding, with landline losses alone equating to about \$30.6 million in statewide annual revenue over the past 10 years.
 - Wireless fees are \$21,850 more.

Floyd County Review of August 2025

E911 Fund (cont'd)

- Expenditures
 - Total Expenditures are 6.7% below the YTD budget but \$66,750 more than 2024.
 - Salaries and Benefits are \$79,750 more than last year but 9.3% below the YTD budget due to filling budgeted vacant positions in the department.
 - Other Operating Costs are 8.8% above the YTD budget but \$19,900 less than last year.
 - Repairs and Maintenance is 23.2% above the YTD budget and \$2,700 more than last year.
 - The \$87K annual payment for Trittech Software, used for E-911's daily operations, includes a \$4,000 increase from 2024.
 - The \$16K annual maintenance contract for Sound Communications, E-911's phone and radio recording system, stayed consistent in pricing from 2024.
 - In 2025, a maintenance expenditure of \$4,890 was allocated for battery replacements at the E-911 center, as these components had not been serviced since 2017. Regular maintenance of battery backup systems is crucial to ensure their reliability during emergencies.
 - In March, the semiannual required console cleaning occurred at a cost of \$3,400, staying consistent in pricing from 2024. A second cleaning will occur later this year.
 - Equipment is 9.5% over the YTD budget due to the purchase of Text-to-Translate software, which will enable the organization to efficiently translate large volumes of content, thereby reducing reliance on external translation services and lowering long-term operational costs.

800 MHz Communication Fund

- Revenues
 - Total Revenues are comparable to the YTD budget but \$229,000 more than 2024. For the first time since the communication towers' inception, user charges were increased. Access to the system is set at \$41 per radio, a measure aimed at funding required maintenance as the towers near their tenth year of operation.
- Expenditures
 - Total Expenditures are 0.2% below the YTD budget and \$63,400 more than 2024.
 - This variance is primarily due to a prior-year correction that reduced expenses in 2024 by \$28,000. Without this correction, the variance would be approximately \$10,000 more than 2024 due to an increase in the Williams Communication pricing.

Floyd County Review of August 2025

800 MHz Communication Fund (cont'd)

- Expenditures (cont'd)
 - Additionally, Williams Communication increased the monthly maintenance invoice by 3.5% above the amount specified in our signed agreement. To correct this overcharge, a \$4,400 credit was applied to the August invoice, covering three months of excess billing and realigning payments with the contract terms effective May 2025.
 - Tower Costs are 28.6% above the annual budget due to several required maintenance items, including a transfer switch repair at the Shannon tower, bulb and base replacements, cameras damaged by lightening, and beacon replacements at the Mt. Alto and Cave Spring towers. In September, the board approved an action to increase this expense line to cover both current usage and estimated additional maintenance required this year.

Emergency Management Fund

- Revenues
 - Grant revenue for EMA will be received later in the year.
- Expenditures
 - Total Expenditures are 8.5% below the YTD budget but \$27,500 more than 2024 due to an increase in Salaries and Benefits and additional Operating Costs.
 - A new Emergency Operations Center (EOC) maintenance account has been added to EMA without an allocated 2025 budget causing it to appear over budget. This account will capture all repair cost invoices that were previously charged to the General Fund. At the end of the year, a portion of these costs will be billed to the City of Rome.
 - The annual Code Red Weather expense is shared with the City of Rome and will decrease once payment is received to offset the total cost.

Solid Waste Fund

- Revenues
 - Taxes increased \$142,400 when compared to 2024.
 - Property Taxes Prior Years is \$125,900 more.
 - Recording Intangible Tax is \$2,150 more.
 - Motor Vehicle TAVT is \$11,650 more.
 - Penalties and Interest is \$1,800 more.
 - See explanations in the General Fund for the above revenue categories.
 - Interest Earned is \$850 more when compared to 2024. The average account balance has increased; however, the interest rate earned on that balance has decreased.
- Expenditures
 - Total Expenditures are \$37,750 more than 2024 but 10.7% below the YTD budget.
 - Salaries & Benefits is 20.1% under the YTD budget but \$31,500 more than 2024.

Floyd County Review of August 2025

Solid Waste Fund (cont'd)

- Expenditures (cont'd)
 - It is under budget due to the resignation of the Solid Waste Director at the end of May. This position has been filled with an interim director at interim pay.
 - The increase compared to 2024 is due to a vacation payout for two employees and a change to the Solid Waste Director's pay. In prior years, the Solid Waste Director's pay was split between Public Works and Solid Waste. For 2025, this salary is fully funded by Solid Waste.
 - Utilities is 4.2% above the YTD budget and \$1,250 more than 2024. This is due to a Georgia Power rate increase in December 2024.
 - Remote Site Operations expense is \$2,350 less than 2024 due to the monthly hauling bill decreasing.

Stadium Maintenance Fund

- Revenues
 - Total Revenues are comprised of Miscellaneous Income and Interest Earned.
 - Interest Earned is 15% above the YTD budget but \$3,300 less than 2024. While interest rates are lower, there is a higher balance earning interest.
 - Miscellaneous Income is comprised of the following, which we receive in July:
 - The Braves Contribution of \$30,000.
 - Stadium Naming Rights of \$24,955.
- Expenditures
 - Repairs and Maintenance is 59.6% below the YTD budget and \$35,800 less than 2024. Major renovations were performed through 2017 SPLOST in 2024 and through the beginning of 2025.

Water Fund

- Revenues
 - Charges for Services is \$499,450 more than 2024, and 2.2% above the YTD budget.
 - Consumption reports show a 10.4% increase in residential usage and a 7.7% decrease in commercial usage compared to last year.
 - Residential usage for this month has increased significantly due to the hot weather. August was one of the largest months to date we have had for production and purchase of water.
 - Decreased commercial usage is due to large companies like Ball Corporation and Plant Hammond reducing their water consumption. Also, Berry College stopped purchasing water in April 2024.

Floyd County Review of August 2025

Water Fund (cont'd)

- Revenues (cont'd)
 - On April 1st a 15% water rate increase went into effect.
 - Water Meter Charges have increased \$209,700 from 2024. This is due to 2 major subdivisions being built in the area and ongoing work with the meter change out program.
 - Penalties and cut offs are up \$16,450 from 2024. In March 2024, we waived fees due to the delay in the postal system.
- **Operating Revenues are 2.2% above the YTD budget.**
- Expenses
 - Administration Repairs and Maintenance is 26.1% over the YTD budget and \$4,950 more than 2024 due to a roofing repair made to the drive thru of the building.
 - Administration Data Processing is 5.5% over the YTD budget and \$1,150 more than last year. This is due to returned check processing fees from our online payments system. These include invoices from 2024 that were received in 2025.
 - Administration Equipment is 25.2% over the YTD budget but \$4,150 less than 2024. This is due to an emergency purchase of a new HVAC unit for the administration building.
 - We have budget savings in Dues and Subscriptions, Legal Fees, Postage, and Bad Debts that are helping offset the accounts that are over budget.
 - **Total Administration Expenses are 1.6% below the YTD budget.**
 - Distribution Dues and Subscriptions is 23.2% over the YTD budget. This is due to more GA Professional License fees being paid for this year than last year. These renew every 2 years.
 - Distribution Equipment is 8.5% over the YTD budget but \$24,500 less than last year.
 - Distribution Repairs & Maintenance Vehicles is 24.8% over the YTD budget and is \$19,850 more than 2024. This is due to 2 transmission replacements in 2 different vehicles. There have also been a few accidents this year that were no fault of our own that vehicles had to be repaired.
 - Distribution Water Meters Purchased is 12% over the YTD budget and is \$174,450 more than 2024. This is for the yearly purchase of water meters that was not made until later in 2024. Also, with the construction of 2 large subdivisions, more meters are needed.
 - Distribution Data Processing is 34.3% over the YTD budget and is \$1,700 more than 2024. This is due to the replacement of old GPS vehicle trackers.
 - Distribution Radio Maintenance is \$3,000 more than 2024 due to an increase in radio maintenance costs.
 - **Total Distribution Expenses are 5.8% above the YTD budget.**

Floyd County Review of August 2025

Water Fund (cont'd)

- Expenses (cont'd)
 - Treatment Chemicals is 32.1% below the YTD budget and is \$9,100 less than 2024. This is due to chemical feeders being added to some of the treatment plants. We have also switched from using granular chlorine to liquid chlorine with these feeders. This is an ongoing project and once finished it will cost less in the long run for chemicals and maintenance. Also, one of the plants was down for a few months due to a full upgrade of equipment for the chemical conversion. That plant is now back online.
 - **Total Treatment Plant Expenses are 18.3% below the YTD budget.**
 - **Total Operating Expenses are 1.6% above the YTD budget.**

Airport Fund

- Revenues
 - Fuel Sales are \$169,650 less than 2024 and 4.9% below the YTD budget. This decline is largely due to the extended closure of the main runway for construction, which limited aircraft operations to a shorter runway without lighting during nighttime or low-visibility conditions. Higher than normal rainfall and storms throughout the first half of the year further reduced airport traffic and fuel purchases.
 - Avgas Revenue is \$10,000 less.
 - Self-Serve Revenue is \$23,650 less.
 - Jet Fuel Revenue is \$136,000 less.
 - Rental Fees are \$18,050 more than 2024 and 16.5% above the YTD budget due to an increase in new tenants and CPI increases to rental contracts.
 - Land Leases are up \$11,500.
 - T-Hangars are up \$5,000.
 - Big Hangars are up \$950.
 - Tie Downs are up \$300.
 - Miscellaneous Revenue is 5.2% below the YTD budget and \$8,950 less than 2024 due to a decrease in Call Outs, Ramp, and Overnight Hangar fees.
 - **Total Operating Revenues are 0.1% below the YTD Budget.**
- Expenses
 - Supplies are 32.1% above the YTD budget due to a restock purchase of cleaning and restroom supplies meant to last the remainder of the year.
 - Bank Charges are 14.3% above the YTD budget due to an increase in Positive Pay charges from United Community.
 - Dues & Subscriptions is 24.4% above the annual budget due to the timing of several annual subscriptions including Civic Plus, 1200 Aero, Georgia Airports Association, and individual dues to the American Association of Air Affiliates. A budget transfer has been requested.

Floyd County Review of August 2025

Airport Fund (cont'd)

- Expenses (cont'd)
 - Repairs and Maintenance – Runways are 29.9% above the YTD budget for the necessary repair of a localizer due to a faulty cable needing replacement. The Localizer System projects a signal outward and upward in line with the runways centerline to very specific degrees of height and width of which may be tracked by the aircraft/pilot to guide the flight path to the runway. It is utilized most frequently for inclement weather.
 - Garbage Service is 25.2% above the YTD budget due to larger bills in April and May for dumpster rentals required to clear out the maintenance hangar prior to its demolition.
 - Legal Fees are 9.7% above the annual budget due to the need for contract revisions. A budget transfer has been requested.
 - Utilities are 9.1% above the YTD budget due to the expected 3% increase in rates from Georgia Power and increase of usage.
 - **Total Operating Expenses are 15.5% below the YTD budget.**

Recycling Fund

- Revenues
 - Operating Revenues are 6.5% under the YTD budget and \$4,400 less than 2024.
 - Aluminum has increased \$40,900.
 - Paper has increased \$7,000.
 - Plastic #1 has increased \$7,300.
 - Plastic Pallets has increased \$1,200.
 - Corrugated materials have decreased \$35,550. Pricing for corrugated materials is market based and can fluctuate up and down. On average, the price has been \$40 to \$60 per ton less than it was in 2024.
 - Mixed plastics have decreased \$19,000.
 - Steel has decreased \$4,850.
 - Miscellaneous materials have decreased \$1,500.
 - Intergovernmental Revenue is \$80,400 more than 2024. This includes transfers from the City of Rome and the Solid Waste Commission to cover the operational deficit. This amount will be larger for 2025 due to a correction to how the lease expense was accounted for in prior years.
- Expenses
 - Total Operating Expenses are 1.1% over the YTD budget and \$42,750 more than 2024.
 - Facility Rental is \$31,150 more than 2024 due to an accounting change. In prior years, this expense was recorded as a reduction in a balance sheet liability account rather than as an expense.
 - Depreciation is \$9,850 more than 2024 due to the Allegheny Shredder added in December 2024.
 - Utilities are 5.9% over the YTD budget and \$1,400 more than 2024. This is due to a Georgia Power rate increase in December 2024.

Floyd County Review of August 2025

Animal Control Fund

- Revenues
 - Total Revenues are \$100,200 less than this time last year.
 - Charges for Services is \$3,500 more than 2024 due to increased animal adoptions and additional revenue from the Low-Cost Spay and Neuter Clinic that is open to the public.
 - Interest Earned is quadruple the annual budget and \$3,950 more than 2024 due to a higher balance earning interest.
 - Donations are down \$107,100 from 2024, primarily because we received a \$90,000 estate donation in August 2024, along with fewer public donations and the absence of fundraisers this year.
- Expenditures
 - Total Expenditures are \$47,550 less than 2024 and 9.0% below the YTD budget.
 - Salaries and Benefits are \$94,600 less than 2024 and 2.9% below the YTD budget due to a combined decrease in Salaries, Workers' Compensation, and Health Insurance.
 - Other Operating Costs have increased \$47,050 compared to 2024 but are 17.7% below the YTD budget.
 - Credit Card Processing Fees are 9.4% above the annual budget due to underbudgeting and a timing difference. In 2025, there are nine processing fees instead of eight, though monthly costs remain consistent with 2024. A budget transfer has been requested.
 - Repairs and Maintenance is 14.8% above the annual budget due to necessary ongoing repairs for the rescue van and trailer, as well as the purchase and installation of docks for computers in four Animal Control vehicles. A budget transfer has been requested.
 - Food & Treats are 4.4% above the annual budget primarily due to an increase in food cost coupled with an increased intake of animals. A budget transfer has been requested.
 - Data Processing is 67.2% above the YTD budget due to annual subscription costs for Adobe, Canva, and Shelter Manager, as well as an unexpected increase in Clover merchant software fees (from \$14.95 to \$29.95 per month for credit card payment processing). A budget transfer has been requested.

Rome-Floyd Parks and Recreation Authority

- Total Revenues are \$45,850 less than 2024.
- Total Expenditures are \$157,650 more than 2024.
- Admin. Operations has a net expense of \$708,300, a \$63,900 increase over 2024.
 - Transaction Fees are 1.8% above the annual budget due to a timing issue. There are eight months of fees instead of seven in 2025, as well as an overall increase in fees from Clover due to increased revenue processing. A budget transfer has been requested.

Floyd County Review of August 2025

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

- Uniforms are 27% above the YTD budget due to the purchase of hats for staff to help advertise Lock and Dam, as well as additional uniform shirt needs.
- Data Processing is 28.2% above the YTD budget due to the annual Civic Rec subscription of \$27,470 with an expected increase of 5% each year. This software is used to manage various aspects of community programs, facilities, and activities, as well as process payments.
- Northside Swim Center has ended the season with a net expense of \$1,000, compared to a net expense of \$15,750 in 2024.
 - Total Revenue is up \$9,900 from 2024 due to an increase in Admissions and Rentals.
 - Total Expenditures are down \$4,850 from 2024. There are still pending pool chemical expenses expected to increase the overall costs.
- Other Programs has a net revenue of \$42,400, compared to a net revenue of \$28,650 in 2024.
 - Total Revenue is up \$34,200 from 2024 due to an increase in Ice Rink and Road Race revenue.
 - Sponsorships have been reclassified from Administrative to Other Programs for 2025, resulting in a \$44,250 variance.
 - Although Ice Rink gate admissions decreased by approximately \$12,000 from 2024 to 2025, local schools were offered field trip packages that included boxed lunches, generating an additional \$11,250 in revenue. Ice rink sponsorships also increased by \$12,000 compared to 2023–2024.
 - The annual Leprechaun-a-thon road race, held in March, attracted 855 runners, up from 655 in 2024. Registration fees were also increased by \$5.
 - Total Expenditures are \$20,450 more than 2024 largely due to an encumbrance for the New Year's Eve fireworks earmarked earlier in 2025. This expense is comparable to 2024 and fully covered by Atrium Health as part of their annual event sponsorship.
- Gymnastics has net revenues of \$115,100, compared to \$98,950 in 2024.
 - Revenues are \$6,600 more than 2024.
 - Expenditures are \$9,600 less than 2024 due to a combined reduction in salary and benefits, equipment purchases, and fewer competition entries.
- Concessions has net revenue of \$56,900, a decrease of \$1,400 compared to 2024.
 - Total Revenues are \$8,950 less than 2024, primarily due to decreases at Alto, Gilbreath, Ridgeferry, and Riverview Parks. While North Floyd saw an increase of \$29,100 from additional tournaments, this was offset by a \$17,250 decline at Riverview, where several tournaments were rained out. Alto Park also experienced a significant \$23,150 decrease due to the installation of turf at its fields.
 - Total Expenses are \$1,400 less than 2024.

Floyd County Review of August 2025

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

- Coosa River Trading Post has a net revenue of \$9,300 down from \$45,650 in 2024.
 - Total Revenues are \$35,200 less than 2024, driven by decreases across all revenue sources, with the most significant decline in Camping Rentals, down \$29,250 from the prior year. Of this amount, approximately \$28,050 is attributable to the loss of long-term camping rentals.
 - Total Expenditures are \$1,150 more than 2024.
- Parks and Recreation Services has a net expenditure of \$836,050, an increase of \$62,200 compared to 2024, primarily due to higher costs in Salaries and Benefits, Repairs and Maintenance, and Utilities,
 - Total Revenues are down \$5,900 from 2024 due to a decrease in Shelter Rentals.

Health Insurance Fund

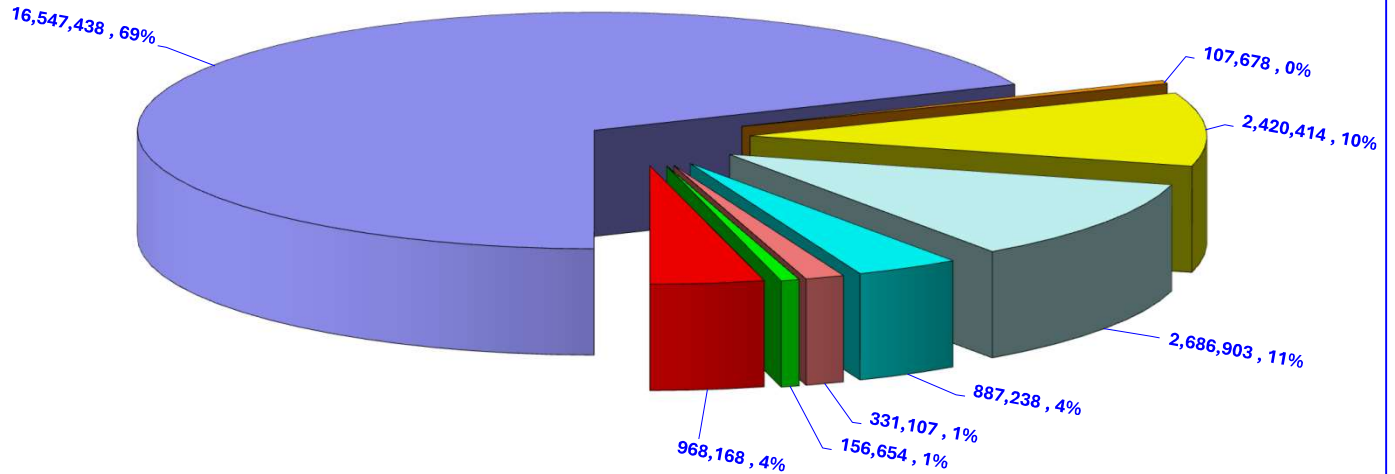
- Revenues
 - Total Revenues are \$8,250 more than last year. This is due to the Cigna wellness rebate being received quarterly instead of one lump sum at the end of the plan year.
 - Premiums paid by others is \$8,000 less than 2024.
 - Interest earnings are \$23,450 less than 2024 due to interest rates being lower and the cash balance being less than this same time last year.
- Expenditures
 - Claims are \$213,400 more than last year and 6% more than the YTD budget. We currently have 28 participants with claims over \$50,000, and the total amount of claims for these 28 participants is \$3,252,500. These account for 57.8% of the total claims.
 - Wellness Clinic costs are 5.2% under the YTD budget and \$56,500 less than 2024. Currently, we have 7 months' worth of invoices to reflect these increases and decreases.
 - Clinic Fees are 9.2% under the YTD budget but \$5,250 more than last year.
 - Clinic Services are 3.9% under the YTD budget and \$61,700 less than last year.
 - Pharmacy costs compared to the same time period for 2024 are down \$63,600. We stopped allowing GLP-1 medications for weight loss in August 2024.



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

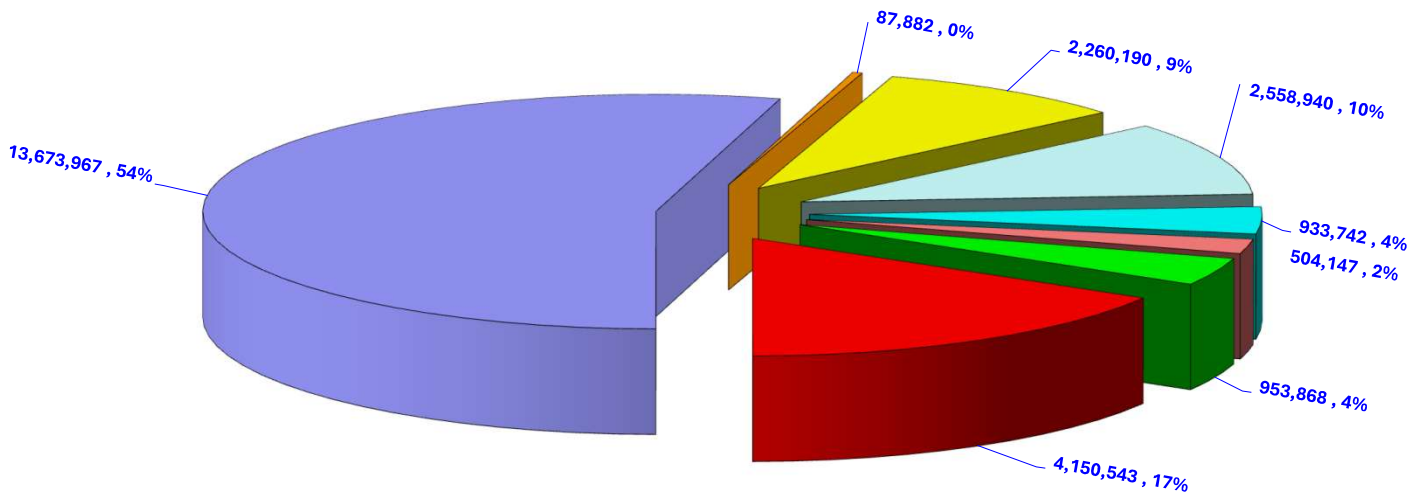
***Prepared by:
Finance Department***

August 2025 Revenues and Transfers In



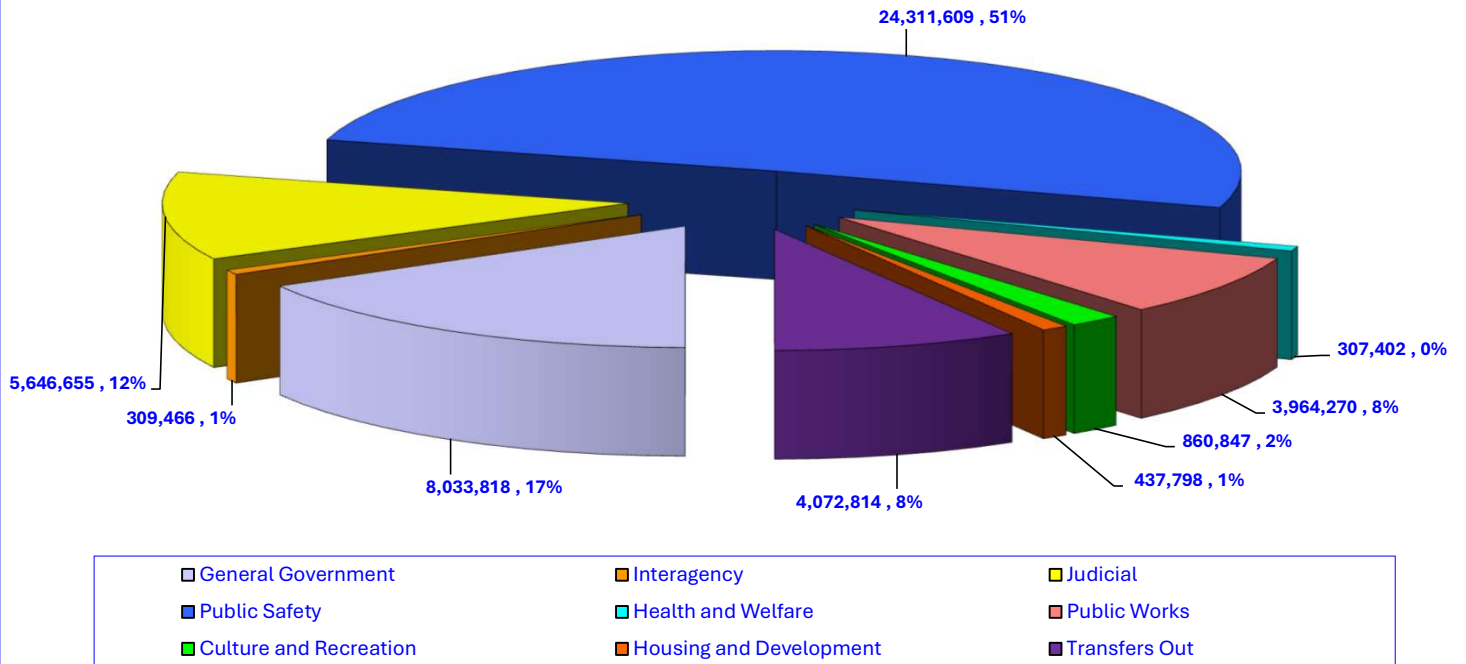
■ Taxes	■ Licenses and Permits	■ Intergovernmental	■ Charges for Services
■ Fines and Forfeitures	■ Interest Earned	■ Miscellaneous	■ Transfers In

August 2024 Revenues and Transfers In

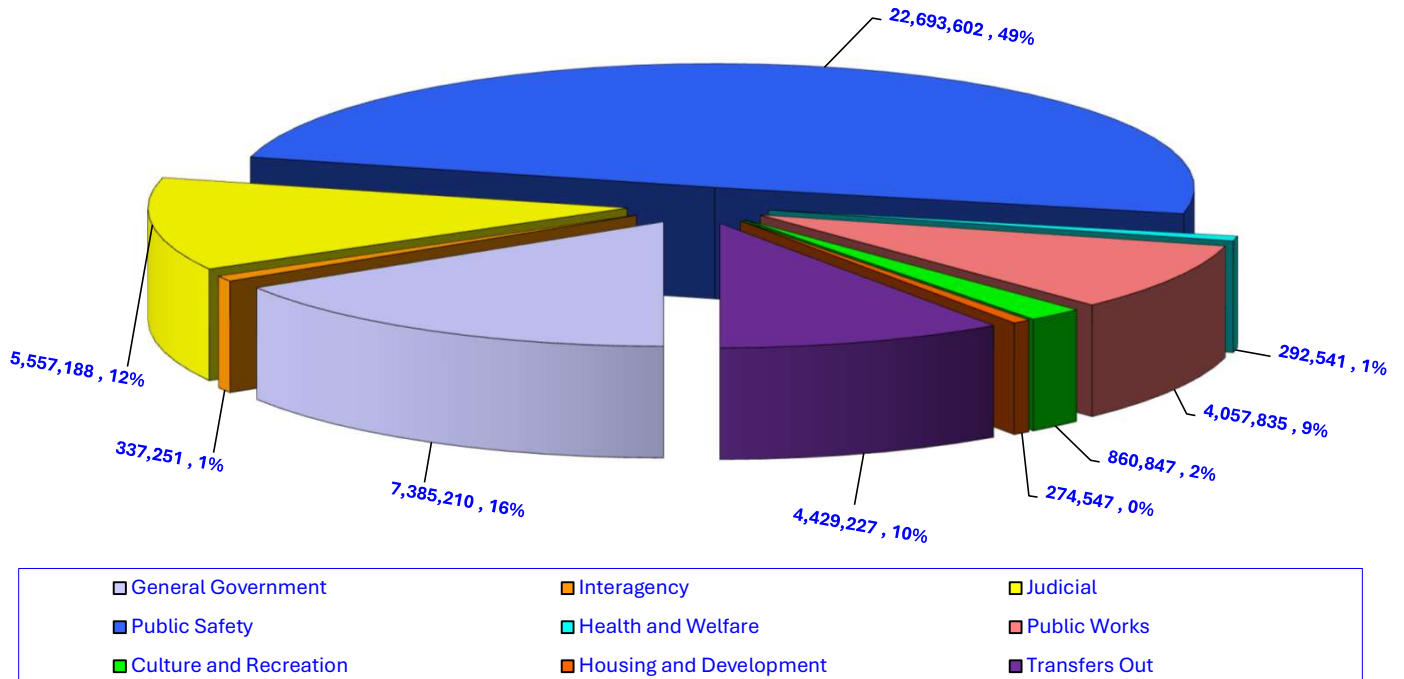


■ Taxes	■ Licenses and Permits	■ Intergovernmental	■ Charges for Services
■ Fines and Forfeitures	■ Interest Earned	■ Miscellaneous	■ Transfers In

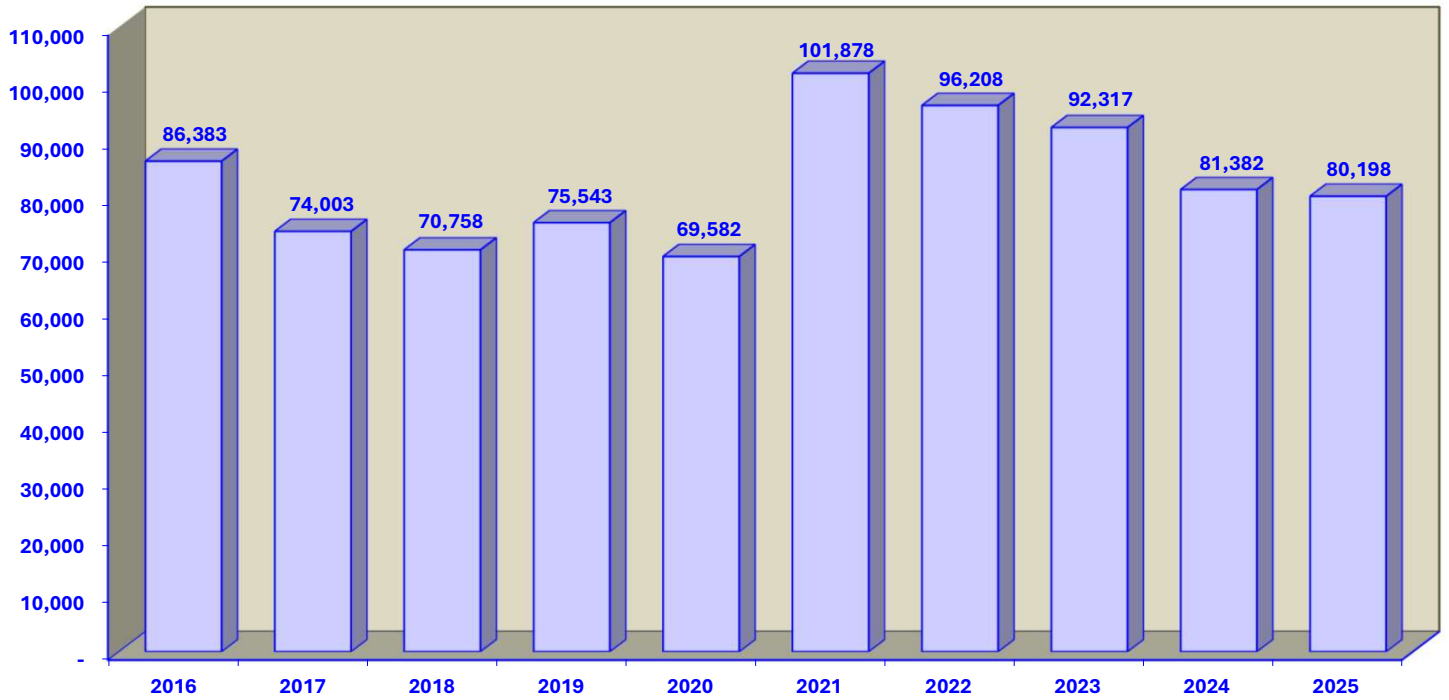
August 2025 Expenditures and Transfers Out



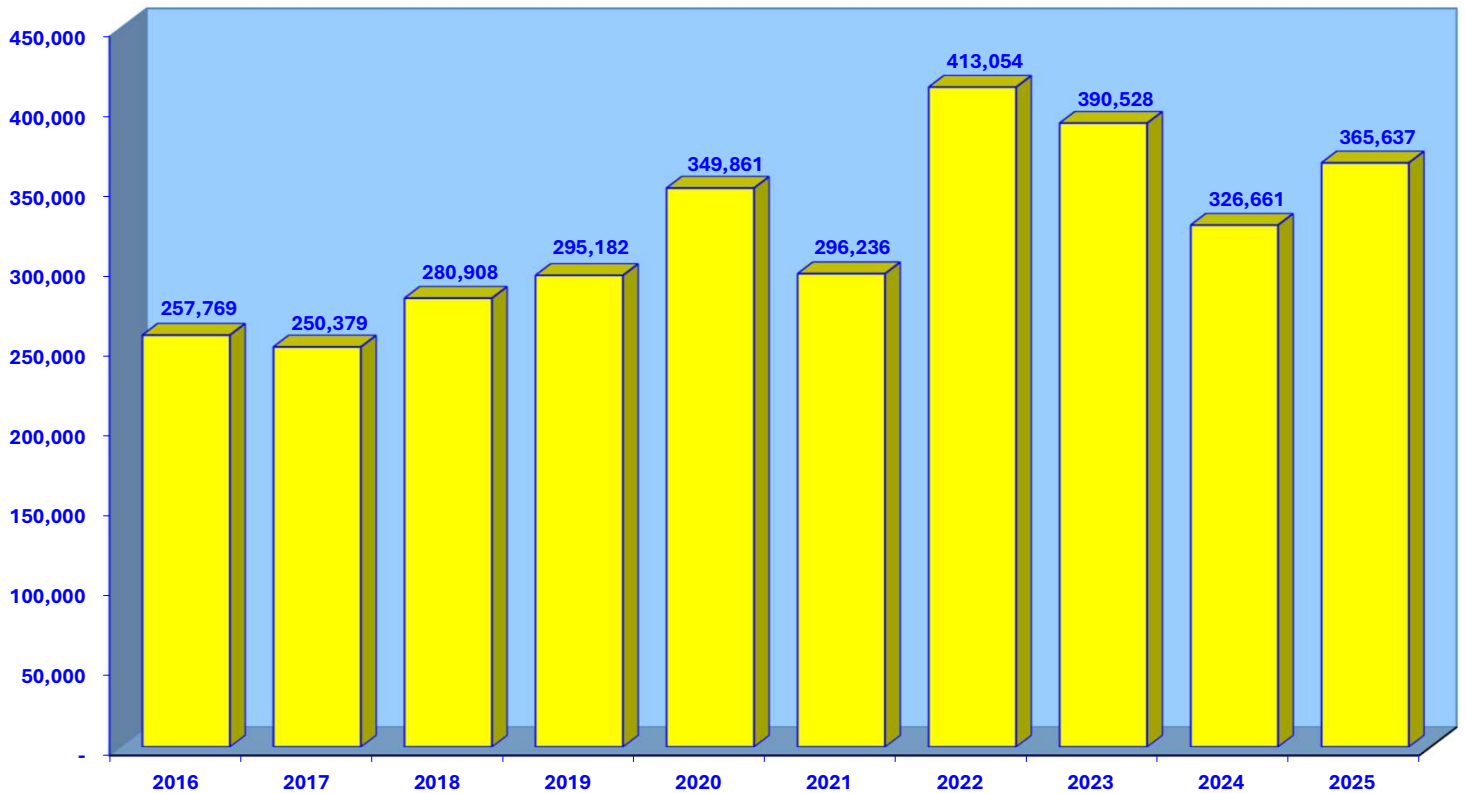
August 2024 Expenditures and Transfers Out



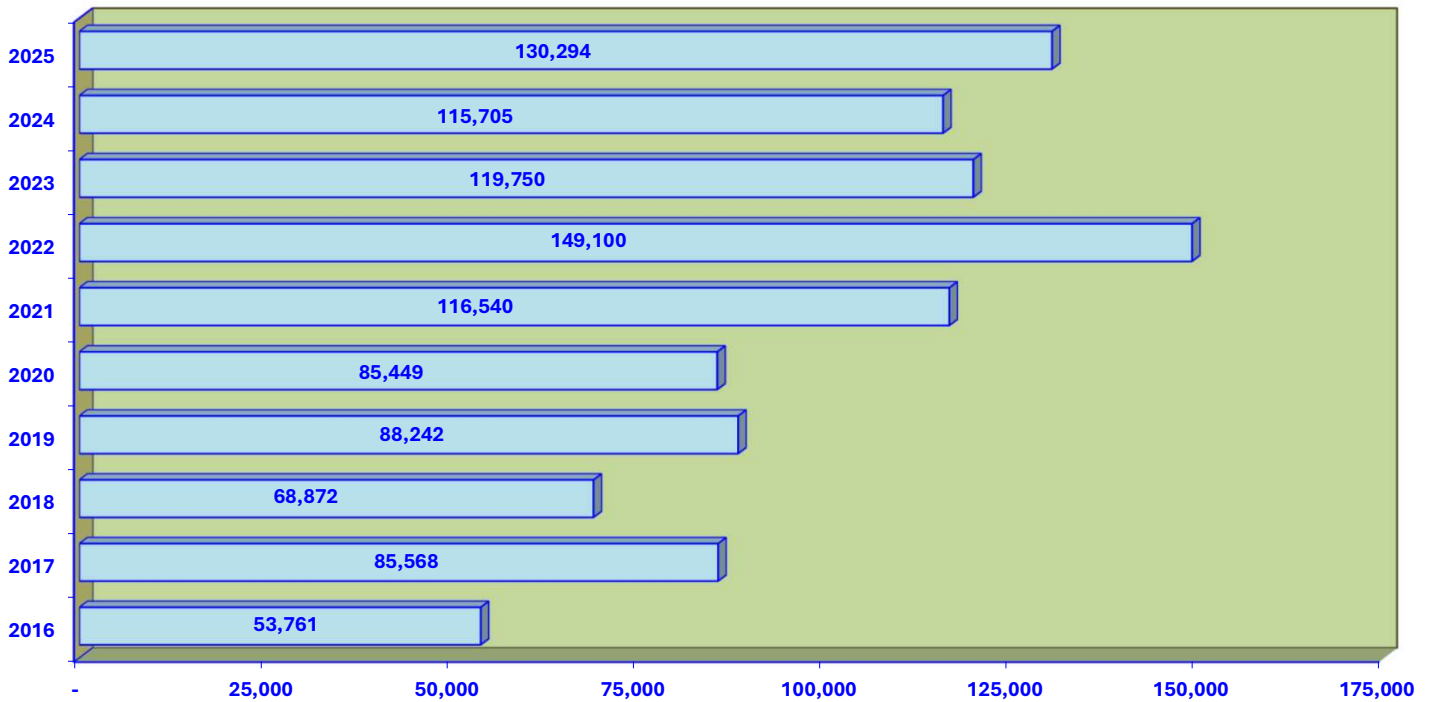
**Probate Court Charges for Services
August YTD
2016-2025**



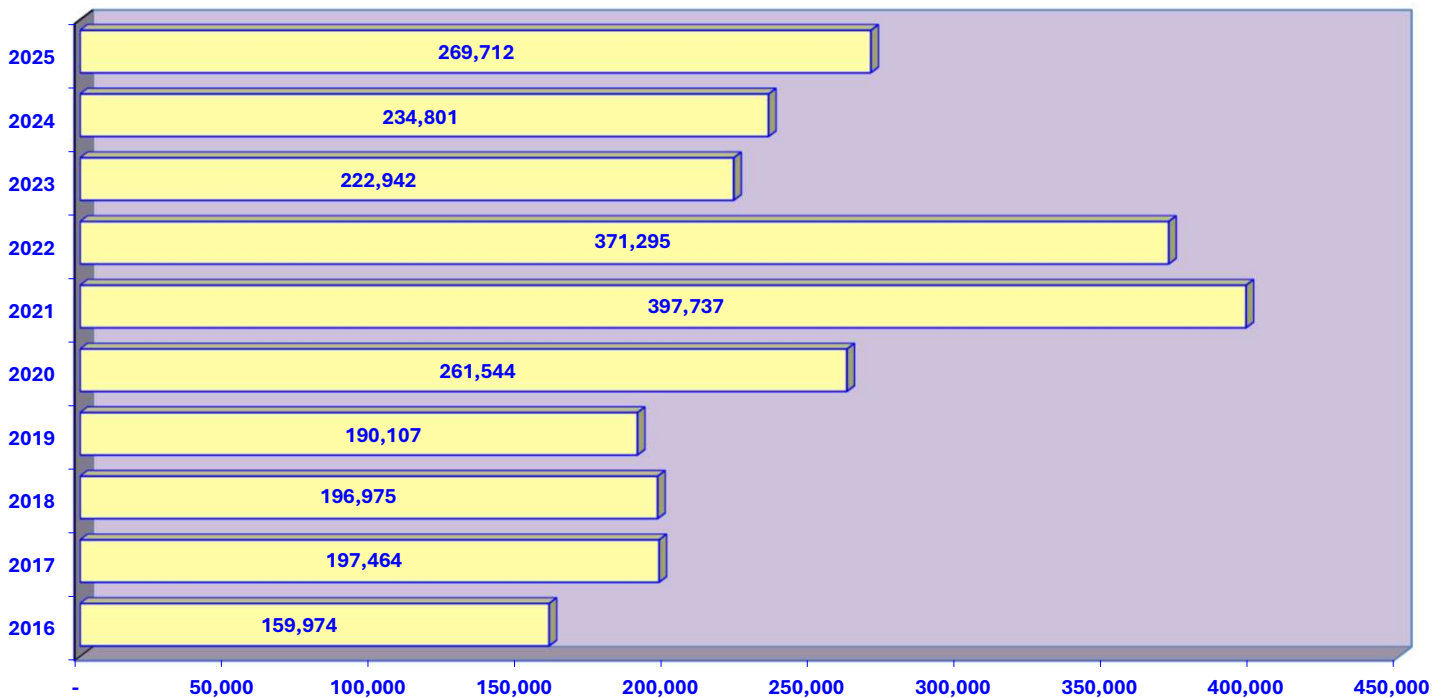
**Clerk of Court Charges for Services
August YTD
2016-2025**



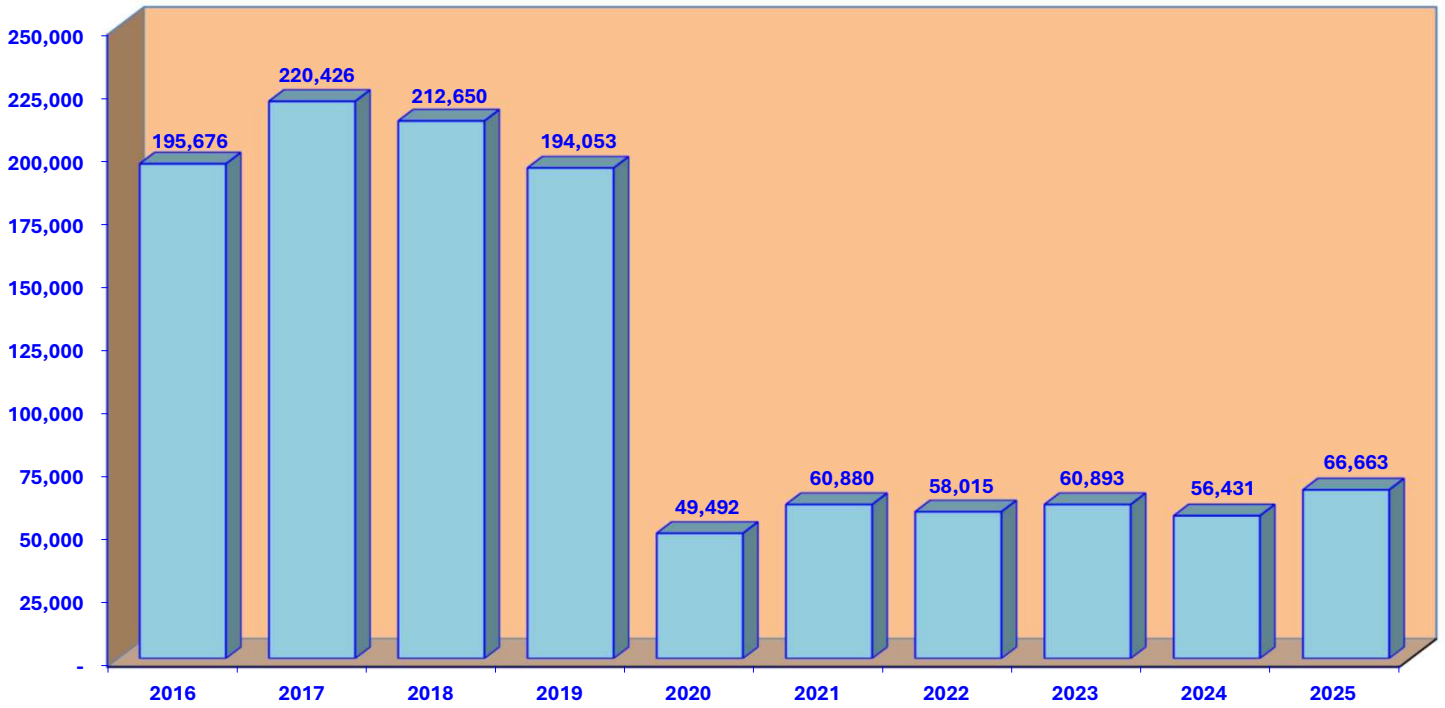
**Clerk of Court
Real Estate Tax Fee
August YTD
2016-2025**



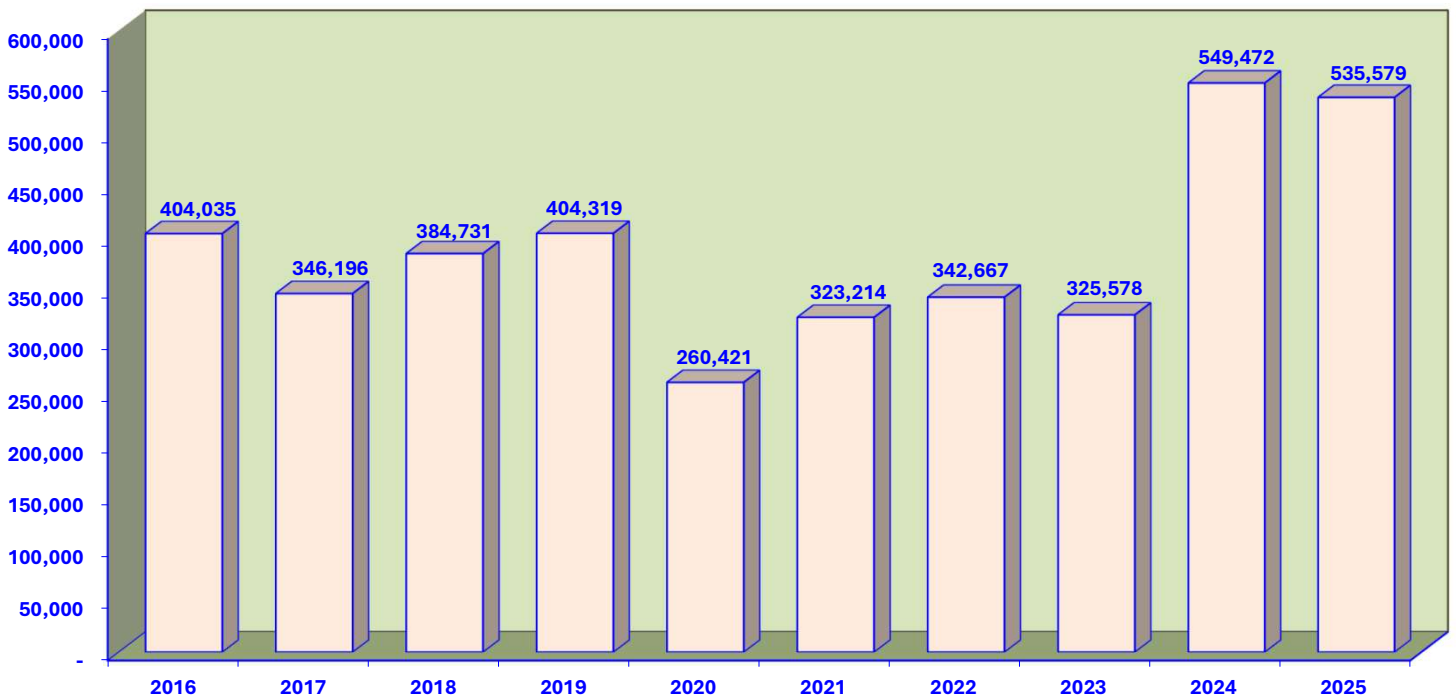
**Clerk of Court
Recording Intangible Taxes
August YTD
2016-2025**



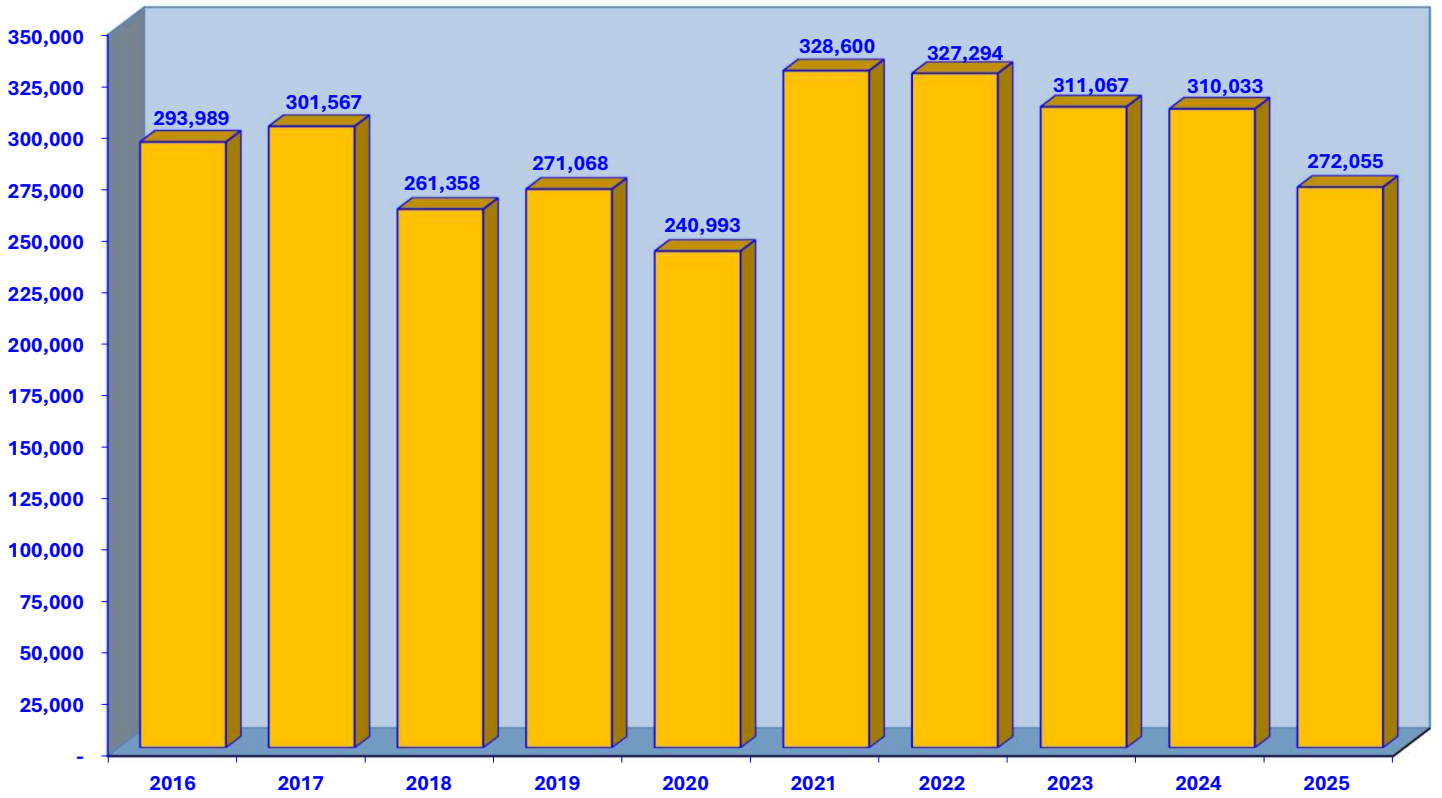
**Magistrate Court Fees
August YTD
2016-2025**



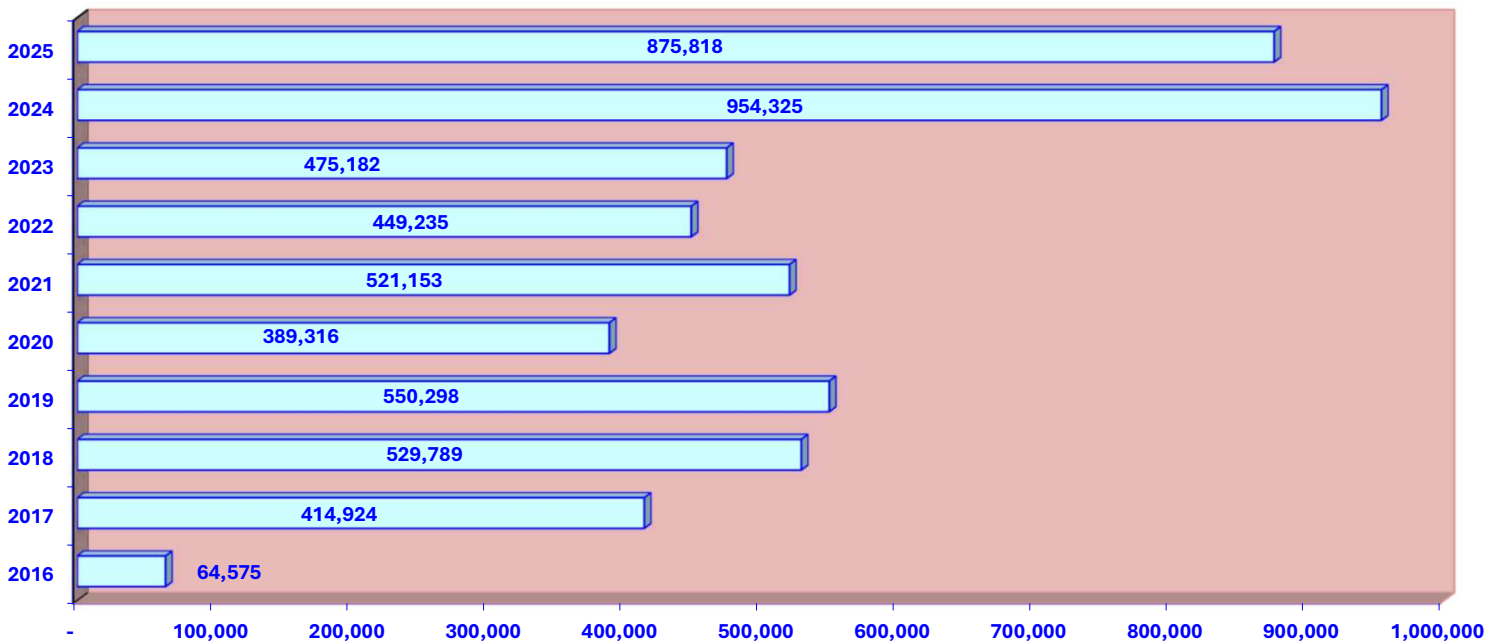
**Probate Court Fines
August YTD
2016-2025**



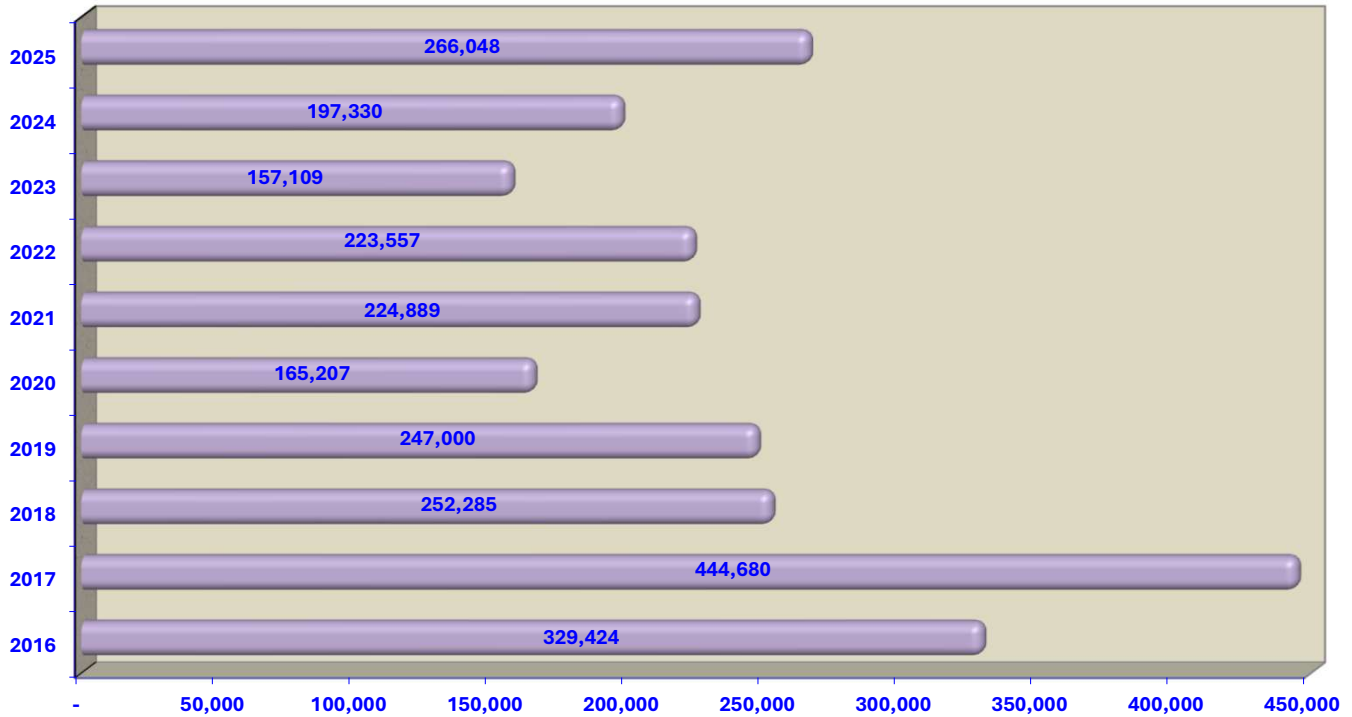
**Clerk of Court Fines
August YTD
2016-2025**



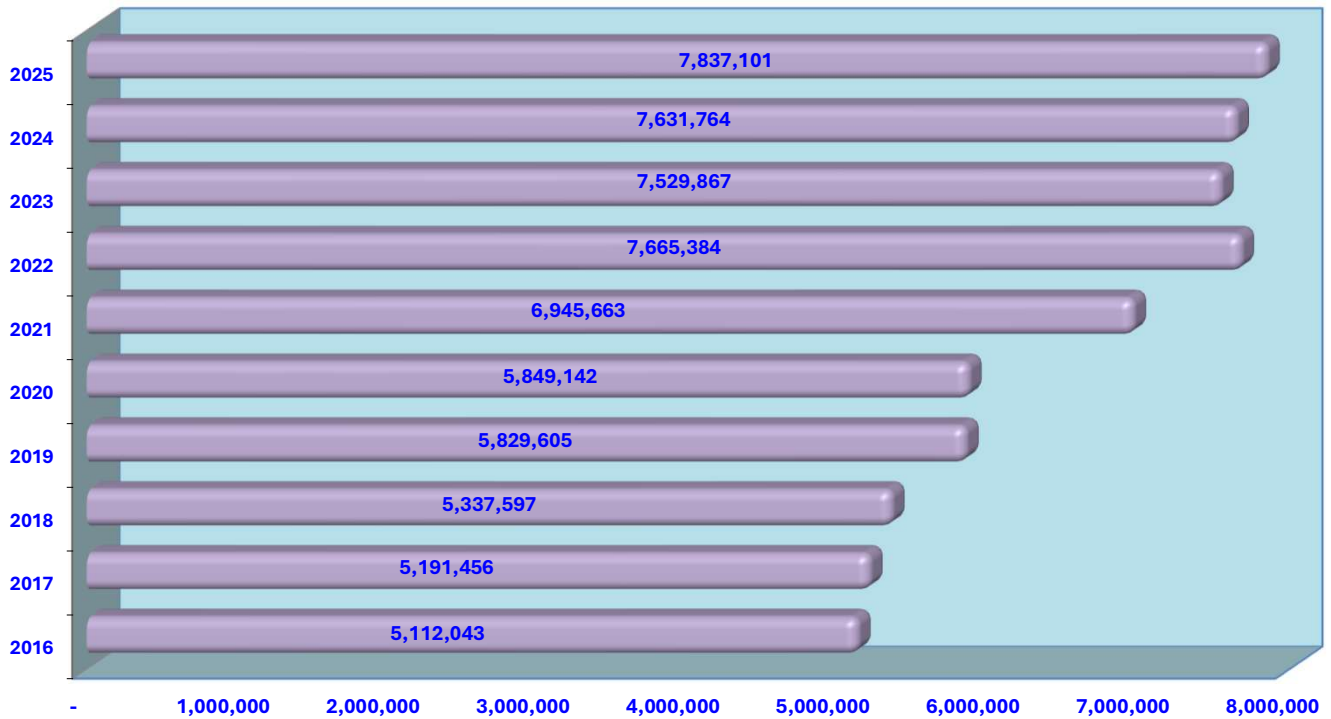
**Boarding Inmate Revenues
August YTD
2016-2025**



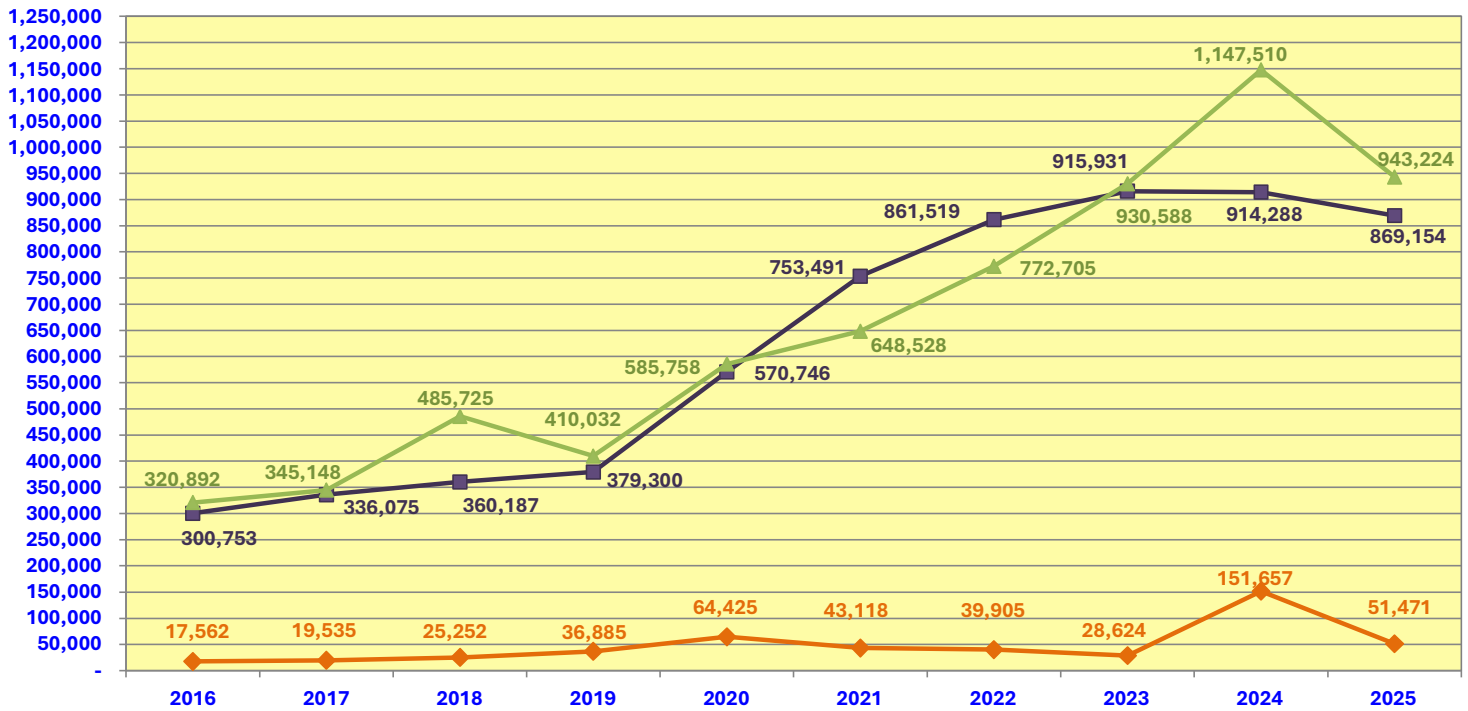
Tax Commissioner Revenues
August YTD
2016-2025



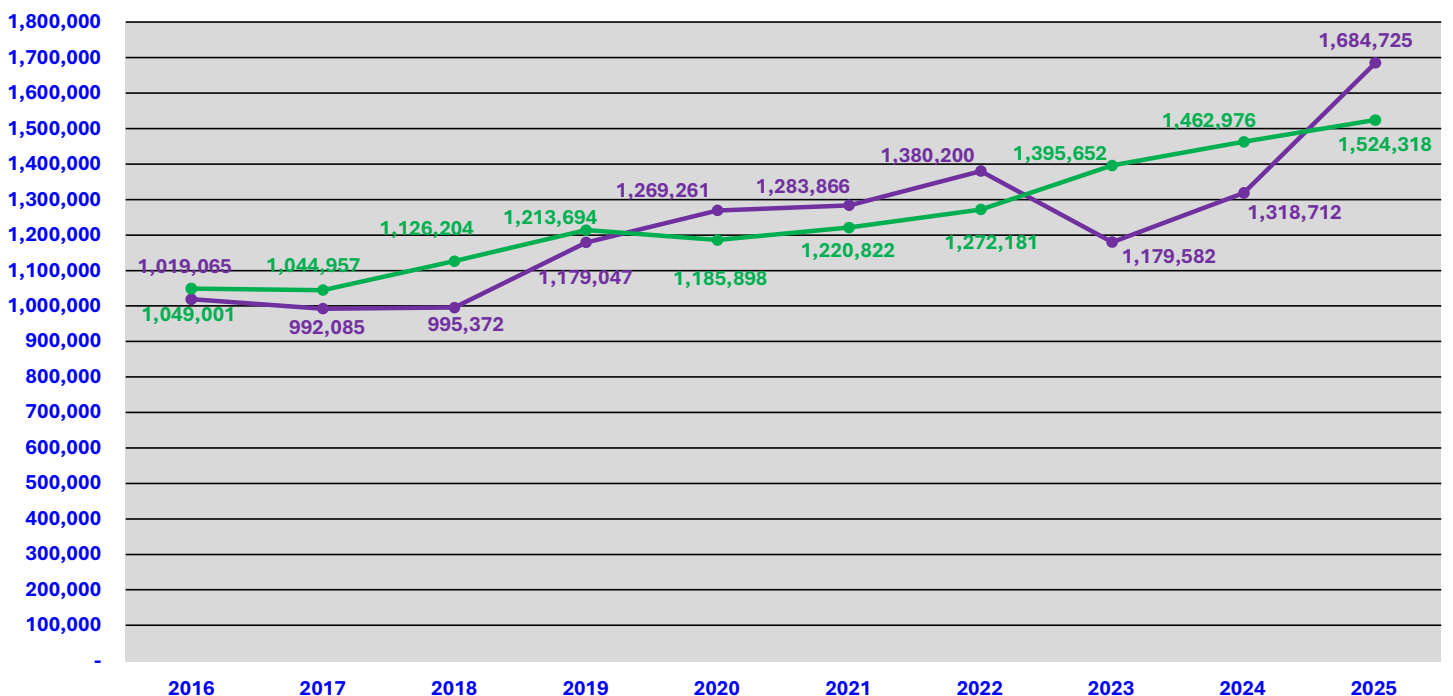
Local Option Sales Tax
August YTD
2016-2025



Animal Control Revenues and Expenditures August YTD 2016-2025



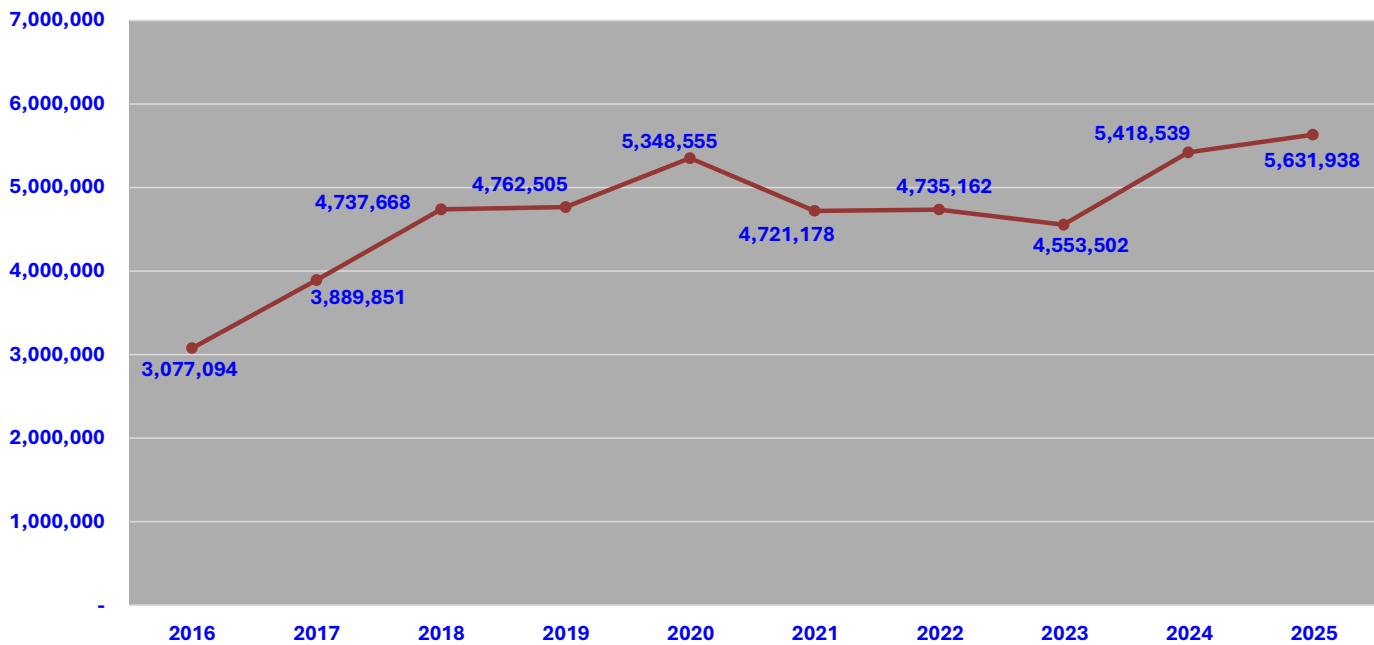
E911 Revenues and Expenditures August YTD 2016-2025



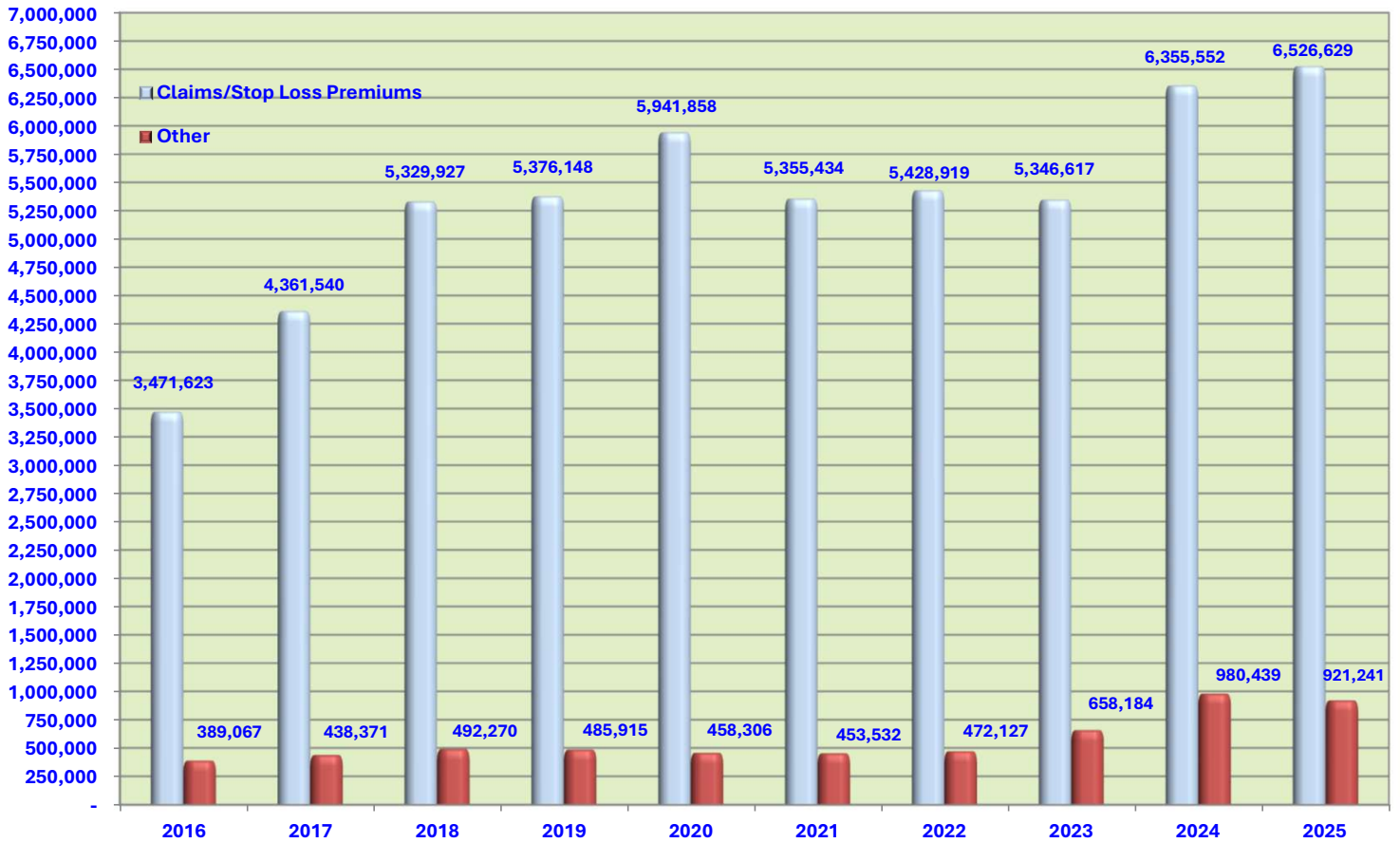
**Health Insurance
HRA
2016-2025**



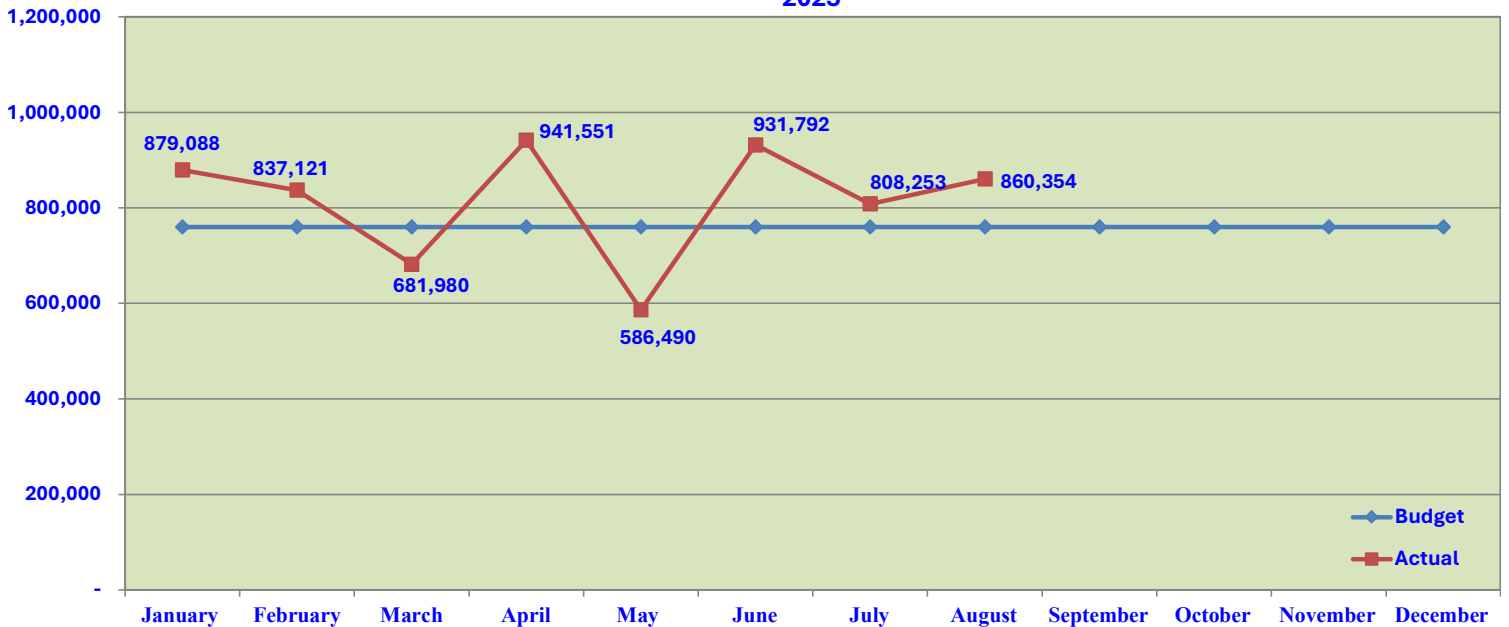
**Health Insurance
Claims
2016-2025**



**Health Insurance
August YTD
2016-2025**



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



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

***Prepared by:
Finance Department***

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

Percentage of Year
66.7%

	2025			2024	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
Appropriation of Jail Surcharge Funds	\$ 173,000	\$ 106,633	\$ (66,367)	61.6%	\$ 41,746
Appropriation of DATE Fund Balance	141,720	232,450	90,730	164.0%	166,092
REVENUES:					
Taxes	60,068,725	16,547,438	(43,521,287)	27.5%	13,673,967
Licenses and Permits	200,120	107,678	(92,442)	53.8%	87,882
Intergovernmental	3,579,200	2,420,414	(1,158,786)	67.6%	2,260,190
Charges for Services	5,181,980	2,686,903	(2,495,077)	51.9%	2,558,940
Fines and Forfeitures	1,185,250	887,238	(298,012)	74.9%	933,742
Interest Earned	370,150	331,107	(39,043)	89.5%	504,147
Miscellaneous	1,253,820	156,654	(1,097,166)	12.5%	953,868
TOTAL REVENUES	<u>71,839,245</u>	<u>23,137,432</u>	<u>(48,701,813)</u>	<u>32.2%</u>	<u>20,972,735</u>
EXPENDITURES:					
GENERAL GOVERNMENT:					
Board of Commissioners	287,115	188,247	98,868	65.6%	174,689
County Manager	1,374,020	829,299	544,721	60.4%	787,010
Finance Department	797,215	485,700	311,515	60.9%	453,767
Purchasing Department	309,060	186,516	122,544	60.3%	225,964
Information Technology	1,132,315	795,747	336,568	70.3%	602,680
Human Resources	934,845	612,440	322,405	65.5%	527,812
Tax Commissioner	1,292,205	774,437	517,768	59.9%	726,051
Tax Appraisers	1,516,310	933,095	583,215	61.5%	872,743
Tax Assessors	42,670	26,706	15,964	62.6%	36,515
Facilities Management	1,782,280	1,301,819	480,461	73.0%	823,397
Engineering	376,890	237,794	139,096	63.1%	171,542
Board of Registrars	941,075	528,756	412,319	56.2%	664,023
General Services	1,830,330	1,133,264	697,066	61.9%	1,319,019
TOTAL GENERAL GOVERNMENT	<u>12,616,330</u>	<u>8,033,818</u>	<u>4,582,512</u>	<u>63.7%</u>	<u>7,385,210</u>
JUDICIAL:					
Superior Court	778,610	440,569	338,041	56.6%	457,702
Judge Niedrach - Superior Court	139,175	85,867	53,308	61.7%	79,411
Judge Johnson - Superior Court	145,100	86,875	58,225	59.9%	70,526
Judge Sparks - Superior Court	73,540	47,771	25,769	65.0%	56,429
Judge King - Superior Court	127,850	82,624	45,226	64.6%	70,965
Clerk of Superior Court	1,642,215	1,052,239	589,976	64.1%	1,111,452
Board of Equalization	19,490	11,682	7,808	59.9%	21,136
District Attorney	1,801,250	1,174,375	626,875	65.2%	1,110,764
Victim Witness Program	10,200	72,581	(62,381)	711.6%	113,613
Public Defender	1,067,555	609,268	458,287	57.1%	638,203
Magistrate Court	738,200	448,050	290,150	60.7%	410,093
Probate Court	829,600	507,112	322,488	61.1%	466,186
Juvenile Court	1,329,890	795,191	534,699	59.8%	784,617
Mental Health Court	89,835	135,133	(45,298)	150.4%	80,395
Adult Felony Drug Court	51,885	97,318	(45,433)	187.6%	85,697
TOTAL JUDICIAL	<u>8,844,395</u>	<u>5,646,655</u>	<u>3,197,740</u>	<u>63.8%</u>	<u>5,557,188</u>

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

Percentage of Year
66.7%

	2025			2024	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
PUBLIC SAFETY:					
County Police	\$ 9,035,975	\$ 5,776,771	\$ 3,259,204	63.9%	\$ 4,757,471
FCPD HEAT	66,605	66,971	(366)	100.5%	32,619
HIDTA	10,900	12,131	(1,231)	111.3%	5,608
Public Safety/Comm Violence	-	85,586	(85,586)	N/A	405,591
Sheriff - County Jail	16,578,875	10,324,035	6,254,840	62.3%	9,661,765
Medical Department-Prisoners	4,092,275	2,614,231	1,478,044	63.9%	2,653,747
County Prison	8,281,970	5,243,358	3,038,612	63.3%	4,970,249
Coroner	293,865	170,449	123,416	58.0%	188,473
Interagency	18,500	18,078	422	97.7%	18,078
TOTAL PUBLIC SAFETY	38,378,965	24,311,609	14,067,356	63.3%	22,693,602
PUBLIC WORKS:					
Public Roads	6,232,490	3,964,270	2,268,220	63.6%	4,057,835
TOTAL PUBLIC WORKS	6,232,490	3,964,270	2,268,220	63.6%	4,057,835
HEALTH AND WELFARE					
Health	203,205	152,404	50,801	75.0%	152,404
Welfare	227,660	146,701	80,959	64.4%	133,820
Transportation for Seniors	10,000	8,297	1,703	83.0%	6,317
TOTAL HEALTH AND WELFARE	440,865	307,402	133,463	69.7%	292,541
CULTURE AND RECREATION					
Library	1,291,270	860,847	430,423	66.7%	860,847
TOTAL CULTURE AND RECREATION	1,291,270	860,847	430,423	66.7%	860,847
HOUSING AND DEVELOPMENT					
Cooperative Extension	173,750	115,201	58,549	66.3%	100,580
Economic Development	265,950	322,597	(56,647)	121.3%	173,967
TOTAL HOUSING AND DEVELOPMENT	439,700	437,798	1,902	99.6%	274,547
INTERAGENCY					
NW GA Regional Commission	60,800	61,512	(712)	101.2%	60,798
GIS	50,000	(6,712)	56,712	-13.4%	27,500
Planning Commission	257,000	171,333	85,667	66.7%	165,620
Environmental Office	125,000	83,333	41,667	66.7%	83,333
TOTAL INTERAGENCY	492,800	309,466	183,334	62.8%	337,251
TOTAL BUDGETED EXPENDITURES	68,736,815	43,871,864	24,864,951	63.8%	41,459,020
OTHER FINANCING SOURCES (USES)					
Transfers In	1,668,365	968,168	(700,197)	58.0%	4,150,543
Bond Proceeds	-	8,100,000	8,100,000	N/A	-
Transfers Out	(5,587,395)	(4,072,814)	(1,514,581)	72.9%	(4,429,227)
Bond Issuance Cost	-	(26,000)	26,000	N/A	-
TOTAL OTHER FINANCING SOURCES (USES)	(3,919,030)	4,969,354	5,911,221	-126.8%	(278,683)
TOTAL EXPENDITURES	72,655,845	38,902,510	18,953,730	53.5%	41,737,703
NET CHANGE IN FUND BALANCE	(816,600)	(15,765,079)			(20,764,968)
FUND BALANCE - BEGINNING OF YEAR	19,855,629	19,855,629			21,860,504
FUND BALANCE - YEAR TO DATE	\$ 19,039,029	\$ 4,090,550			\$ 1,095,536

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

Percentage of Year
66.7%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Taxes	\$ 10,587,840	\$ 1,065,732	\$ (9,522,108)	10.1%	\$ 709,423
Interest Earned	125,000	88,807	(36,193)	71.0%	141,585
TOTAL REVENUES	<u>10,712,840</u>	<u>1,154,540</u>	<u>(9,558,300)</u>	<u>10.8%</u>	<u>851,008</u>
EXPENDITURES					
Public Safety	11,680,345	7,789,928	3,890,417	66.7%	6,869,036
TOTAL EXPENDITURES	<u>11,680,345</u>	<u>7,789,928</u>	<u>3,890,417</u>	<u>66.7%</u>	<u>6,869,036</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(967,505)	(6,635,389)	(13,448,717)	686%	(6,018,029)
OTHER FINANCING SOURCES (USES)					
Transfer In	200,000	133,333	66,667	66.7%	133,333
Transfer Out	(125,000)	(83,333)	(41,667)	66.7%	(83,333)
TOTAL OTHER FINANCING SOURCES (USES)	<u>75,000</u>	<u>50,000</u>	<u>25,000</u>	<u>66.7%</u>	<u>50,000</u>
NET CHANGE IN FUND BALANCE	(892,505)	(6,585,389)			(5,968,029)
FUND BALANCE - BEGINNING OF YEAR	<u>8,299,512</u>	<u>8,299,512</u>			<u>8,316,215</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 7,407,007</u>	<u>\$ 1,714,123</u>			<u>\$ 2,348,186</u>

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

Percentage of Year
66.7%

	2025			2024	
				% of	
	BUDGET	YTD	VARIANCE	BUDGET	YTD
REVENUES					
Taxes	\$ 185,000	\$ 139,905	\$ (45,095)	75.6%	\$ 121,564
Interest Earned	5,000	1,913	(3,087)	38.3%	2,724
TOTAL REVENUES	190,000	141,817	(48,183)	74.6%	124,288
EXPENDITURES					
Economic Development	5,000	7,375	(2,375)	147.5%	-
TOTAL EXPENDITURES	5,000	7,375	(2,375)	147.5%	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	185,000	134,442	(50,558)	72.7%	124,288
OTHER FINANCING SOURCES (USES)		-			
Transfer Out	(185,000)	-	185,000	0.0%	-
TOTAL OTHER FINANCING SOURCES (USES)	(185,000)	-	185,000	0.0%	-
NET CHANGE IN FUND BALANCE	-	134,442			124,288
FUND BALANCE - BEGINNING OF YEAR	-	-			-
FUND BALANCE -YEAR TO DATE	\$ -	\$ 134,442			\$ 124,288

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

Percentage of Year
66.7%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
City of Rome	\$ 2,000	\$ -	\$ (2,000)	-	\$ -
Miscellaneous	8,000	4,395	(3,605)	54.9%	5,067
Alarm Registration Fee	1,700	1,125	(575)	66.2%	810
Charges for Services	1,955,000	1,286,514	(668,486)	65.8%	1,310,625
Interest Earned	2,000	1,768	(232)	88.4%	2,210
TOTAL REVENUES	1,968,700	1,293,802	(674,898)	65.7%	1,318,711
EXPENDITURES					
Salaries and Benefits	2,190,070	1,257,476	932,594	57.4%	1,177,706
Other Operating Costs	353,475	266,841	86,634	75.5%	286,724
Equipment	11,540	8,790	2,750	76.2%	1,946
TOTAL EXPENDITURES	2,555,085	1,533,107	1,021,978	60.0%	1,466,376
OTHER FINANCING SOURCES (USES)					
Transfer In	586,385	390,923	195,462	66.7%	-
NET CHANGE IN FUND BALANCE	-	151,618			(147,665)
FUND BALANCE - BEGINNING OF YEAR	116,901	116,901			116,935
FUND BALANCE -YEAR TO DATE	\$ 116,901	\$ 268,519			\$ (30,730)

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

Percentage of Year
66.7%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 736,620	\$ 484,822	\$ (251,798)	65.8%	\$ 254,918
Tower Lease	51,360	30,770	(20,590)	59.9%	31,285
City of Rome	1,000	-	(1,000)	0.0%	-
Interest Earned	150	616	466	410.5%	1,005
TOTAL REVENUES	<u>789,130</u>	<u>516,208</u>	<u>(272,922)</u>	<u>65.4%</u>	<u>287,208</u>
EXPENDITURES					
Other Operating Costs	665,340	426,979	238,361	64.2%	395,750
800 MHz Radio Tower Costs	25,000	32,150	(7,150)	128.6%	-
TOTAL EXPENDITURES	<u>690,340</u>	<u>459,130</u>	<u>231,210</u>	<u>66.5%</u>	<u>395,750</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>98,790</u>	<u>57,078</u>	<u>(41,712)</u>	<u>57.8%</u>	<u>(108,542)</u>
OTHER FINANCING SOURCES (USES)					
Transfer Out	(85,310)	(8,797)	(76,513)	10.3%	(8,665)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(85,310)</u>	<u>(8,797)</u>	<u>(76,513)</u>	<u>10.3%</u>	<u>(8,665)</u>
NET CHANGE IN FUND BALANCE	<u>13,480</u>	<u>48,282</u>			<u>(117,207)</u>
FUND BALANCE - BEGINNING OF YEAR	<u>17,368</u>	<u>17,368</u>			<u>17,547</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 30,848</u>	<u>\$ 65,650</u>			<u>\$ (99,660)</u>

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

Percentage of Year
66.7%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
GEMA - Emergency Management	\$ 28,895	\$ -	\$ (28,895)	0.0%	\$ 5,719
State of GA - Cert Grant	4,475	-	(4,475)	0.0%	-
City of Rome	10,000	-	(10,000)	0.0%	-
Haz Mit Plan HMGP - Federal	22,000	-	(22,000)	0.0%	-
Haz Mit Plan HMGP - State	980	-	(980)	0.0%	-
Weather Radios - State	5,000	-	(5,000)	0.0%	-
Interest Earned	500	320	(180)	64.0%	1,112
TOTAL REVENUES	<u>71,850</u>	<u>320</u>	<u>(71,530)</u>	<u>0.4%</u>	<u>6,831</u>
EXPENDITURES					
Salaries and Benefits	268,590	165,287	103,303	61.5%	156,257
Other Operating Costs	118,260	60,006	58,254	50.7%	41,547
TOTAL EXPENDITURES	<u>386,850</u>	<u>225,293</u>	<u>161,557</u>	<u>58.2%</u>	<u>197,804</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(315,000)	(224,972)	90,028	71.4%	(190,973)
OTHER FINANCING SOURCES (USES)					
Transfers In	315,000	210,000	(105,000)	66.7%	201,350
TOTAL OTHER FINANCING SOURCES (USES)	<u>315,000</u>	<u>210,000</u>	<u>(105,000)</u>	<u>66.7%</u>	<u>201,350</u>
NET CHANGE IN FUND BALANCE	-	(14,972)			10,377
FUND BALANCE - BEGINNING OF YEAR	<u>3,237</u>	<u>3,237</u>			<u>5</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 3,237</u>	<u>\$ (11,735)</u>			<u>\$ 10,382</u>

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

Percentage of Year
66.7%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 33,000	\$ 23,762	\$ (9,238)	72.0%	\$ 24,854
Interest Earned	<u>6,000</u>	<u>2,806</u>	<u>(3,194)</u>	<u>46.8%</u>	<u>4,466</u>
TOTAL REVENUES	<u>39,000</u>	<u>26,568</u>	<u>(12,432)</u>	<u>68.1%</u>	<u>29,320</u>
EXPENDITURES					
Judicial	30,880	22,985	7,895	74.4%	15,053
Equipment	<u>7,000</u>	<u>-</u>	<u>7,000</u>	<u>0.0%</u>	<u>58,480</u>
TOTAL EXPENDITURES	<u>37,880</u>	<u>22,985</u>	<u>14,895</u>	<u>60.7%</u>	<u>73,533</u>
NET CHANGE IN FUND BALANCE	1,120	3,583			(44,212)
FUND BALANCE - BEGINNING OF YEAR	<u>97,237</u>	<u>97,237</u>			<u>138,086</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 98,357</u>	<u>\$ 100,820</u>			<u>\$ 93,874</u>

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

Percentage of Year
66.7%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Fines & Forfeitures	\$ -	\$ 151,335	\$ 151,335	N/A	\$ 381,249
Interest Earned	15,000	14,129	(871)	94.2%	14,797
TOTAL REVENUES	15,000	165,464	150,464	1103.1%	396,047
EXPENDITURES					
Schedule A Expenditures	30,000	8,370	21,630	27.9%	-
Schedule B Expenditures	127,100	135,079	(7,979)	106.3%	19,039
TOTAL EXPENDITURES	157,100	143,449	13,651	91.3%	19,039
NET CHANGE IN FUND BALANCE	(142,100)	22,015			377,008
FUND BALANCE - BEGINNING OF YEAR	748,509	748,509			364,100
FUND BALANCE - YEAR TO DATE	\$ 606,409	\$ 770,524			\$ 741,108

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

Percentage of Year
66.7%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Taxes	\$ 2,065,530	\$ 438,518	\$ 1,384,280	21.2%	\$ 296,119
Interest Earned	20,000	25,572	5,572	127.9%	24,716
TOTAL REVENUES	<u>2,085,530</u>	<u>464,090</u>	<u>1,389,852</u>	<u>22.3%</u>	<u>320,835</u>
EXPENDITURES					
Salaries and Benefits	622,495	290,040	332,455	46.6%	258,557
Other Operating Costs	60,355	41,001	19,354	67.9%	40,492
Utilities	24,120	17,099	7,021	70.9%	15,870
Equipment	9,500	-	9,500	0.0%	-
Remote Site Operations	337,260	221,083	116,177	65.6%	223,410
Tipping Fees	400,000	244,546	155,454	61.1%	237,667
TOTAL EXPENDITURES	<u>1,453,730</u>	<u>813,769</u>	<u>639,961</u>	<u>56.0%</u>	<u>775,995</u>
OTHER FINANCING SOURCES (USES)					
Transfers Out	(551,140)	(366,877)	184,263	66.6%	(351,697)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(551,140)</u>	<u>(366,877)</u>	<u>184,263</u>	<u>66.6%</u>	<u>(351,697)</u>
NET CHANGE IN FUND BALANCE	80,660	(716,556)			(806,857)
FUND BALANCE - BEGINNING OF YEAR	<u>1,514,726</u>	<u>1,514,726</u>			<u>1,293,266</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 1,595,386</u>	<u>\$ 798,170</u>			<u>\$ 486,409</u>

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

Percentage of Year
66.7%

	2025				2024
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Intergovernmental	\$ 5,966,580	\$ 4,610,807	\$ (1,355,773)	77.3%	\$ 807,790
Interest Earned	250,000	115,943	(134,057)	46.4%	201,490
TOTAL REVENUES	<u>6,216,580</u>	<u>4,726,750</u>	<u>(1,489,830)</u>	<u>76.0%</u>	<u>1,009,280</u>
EXPENDITURES					
Treatment Plant Chemical Conversion	1,164,510	928,391	236,119	79.7%	30,911
Admin. HVAC	-	-	-	N/A	776,879
Big Texas Valley Water Project	4,802,070	4,802,070	-	100.0%	-
TOTAL EXPENDITURES	<u>5,966,580</u>	<u>5,730,461</u>	<u>236,119</u>	<u>96.0%</u>	<u>807,790</u>
OTHER FINANCING SOURCES (USES)					
Transfers Out	(250,000)	(103,783)	146,217	41.5%	(696,425)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(250,000)</u>	<u>(103,783)</u>	<u>146,217</u>	<u>41.5%</u>	<u>(696,425)</u>
NET CHANGE IN FUND BALANCE	-	(1,107,494)			(494,935)
FUND BALANCE - BEGINNING OF YEAR	-	-			408,285
FUND BALANCE - YEAR TO DATE	<u>\$ -</u>	<u>\$ (1,107,494)</u>			<u>\$ (86,650)</u>

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

Percentage of Year
66.7%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Interest Earned	\$ 8,000	\$ 6,535	\$ (1,465)	81.7%	\$ 9,857
Miscellaneous	54,955	-	(54,955)	0.0%	54,955
TOTAL REVENUES	62,955	6,535	(56,420)	10.4%	64,813
EXPENDITURES					
Maintenance	162,955	11,628	151,327	7.1%	47,418
TOTAL EXPENDITURES	162,955	11,628	151,327	7.1%	47,418
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(100,000)	(5,093)	(207,747)	5.1%	17,395
OTHER FINANCING SOURCES					
Transfers in	100,000	66,667	33,333	66.7%	66,667
TOTAL OTHER FINANCING SOURCES (USES)	100,000	66,667	33,333	66.7%	66,667
NET CHANGE IN FUND BALANCES	-	61,574			84,062
FUND BALANCE - BEGINNING OF YEAR	409,349	409,349			310,751
FUND BALANCE - YEAR TO DATE	\$ 409,349	\$ 470,923			\$ 394,813

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

	Original Budget	Cumulative Revised Budget	Cumulative Totals To Date	2025 Budget	2025 YTD
Revenues					
SPLOST Taxes	\$ 33,058,378	\$ 36,640,660	\$ 36,640,663	\$ -	\$ -
Interest Earned	494,000	2,479,575	2,502,446	25,000	24,593
Miscellaneous	-	73,900	73,900	-	-
Total Revenues	33,552,378	39,194,135	39,217,009	25,000	24,593
Expenditures					
Jail Expansion	20,298,378	20,439,500	20,439,437	-	-
Fire Stations	2,000,000	3,339,155	2,536,268	870,000	-
Law Enforcement Center	10,760,000	10,832,230	10,832,221	-	-
Georgia Power Tax Obligation	-	780,000	780,000	-	-
Floyd County Industrial Park Bonds	-	1,318,690	1,318,690	-	-
First Union Debt Service-Forum Bonds	-	214,750	214,750	-	-
General and Administrative	494,000	137,080	90,840	-	-
Total Expenditures	33,552,378	37,061,405	36,212,206	870,000	-
Other Financing Sources (Uses)					
Bond Proceeds	-	19,897,270	19,897,267	-	-
Debt Service Payments	-	(22,030,000)	(22,028,276)	-	-
Total Other Financing Sources (Uses)	-	(2,132,730)	(2,131,009)	-	-
Excess (Deficiency) of Revenues over					
Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ 873,793	\$ (845,000)	\$ 24,593

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

	Original Budget	Cumulative Revised Budget	Cumulative Totals To Date	2025 Budget	2025 YTD
Revenues					
Special Purpose Sales Tax	\$ 26,900,000	\$ 30,651,000	\$ 30,651,359	\$ -	\$ -
Interest Earned	150,000	1,153,980	1,167,379	18,000	14,543
Total Revenues	27,050,000	31,804,980	31,818,737	18,000	14,543
Expenditures					
Sewer Projects:					
Blacks Bluff Road Treatment Plant	8,170,000	8,160,000	8,160,000	-	-
Old Dalton Road Sewer	3,000,000	3,000,000	3,000,000	-	-
Cave Spring Sewer Plant	900,000	900,000	900,000	-	-
Transportation Projects:					
Burnett Ferry Road Right-of-Way	300,000	80,000	79,839	-	-
Old Dalton Road Right-of-Way	350,000	768,495	748,500	-	-
Chulio Road Right-of-Way	300,000	1,453,185	954,209	537,925	-
Resurfacing Projects	190,000	680,000	679,099	-	-
Recreation Projects:					
North Floyd Park	1,150,000	1,400,000	1,399,919	-	-
Midway Park	250,000	404,000	403,944	-	-
Shannon Park	80,000	83,000	82,879	-	-
Crane Street Park	110,000	94,380	94,376	-	-
Parks Hoke Park	70,000	59,000	58,948	-	-
Cave Spring Park	30,000	31,370	31,369	-	-
Building Projects:					
New Health Department Facility	9,500,000	8,765,000	8,764,365	-	-
4th Ave Courthouse/New Courthouse Renovation	2,000,000	2,670,300	2,670,261	-	-
General and Administrative	27,194	19,115	14,656	-	-
Total Expenditures	26,427,194	28,567,845	28,042,365	537,925	-
Other Financing Sources (Uses)					
Bond Proceeds	9,500,000	9,628,000	9,628,789	-	-
Bond Costs	(101,958)	(101,960)	(101,958)	-	-
Transfer to General Fund	-	(2,000,000)	(2,000,000)	-	-
Transfer to Capital Projects Fund	-	(193,000)	(193,000)	-	-
Transfer to Debt Service Fund	(10,122,806)	(10,570,175)	(10,570,175)	-	-
Total Other Financing Sources (Uses)	(724,764)	(3,237,135)	(3,236,344)	-	-
Excess (Deficiency) of Revenues over					
Expenditures and Other Financing Sources (Uses)	\$ (101,958)	\$ -	\$ 540,028	\$ (519,925)	\$ 14,543

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

	Original Budget	Cumulative Revised Budget	Cumulative Totals To Date	2025 Budget	2025 YTD
Revenues:					
Tax Collections					
Floyd County	\$ 38,770,000	\$ 40,746,250	\$ 40,746,251	\$ -	\$ -
City of Rome	23,617,000	24,810,045	24,810,041	-	-
City of Cave Spring	2,591,000	2,691,000	2,691,000	-	-
Interest Earned	-	1,360,585	1,221,565	125,000	29,479
Miscellaneous Revenue	-	603,540	565,814	-	-
Total Revenues	64,978,000	70,211,420	70,034,671	125,000	29,479
Expenditures:					
Floyd County					
Airport Runway Extension	5,761,000	8,775,810	8,628,175	5,000,000	338,639
Animal Control Facility	5,700,000	5,722,370	5,722,366	-	-
County Case Management Software	500,000	500,000	375,494	89,750	-
Recycling Center	1,379,000	1,712,865	1,712,863	-	-
County Public Safety Range/Special Ops	900,000	917,930	917,926	-	-
County Building Improvements	1,700,000	1,778,890	1,778,889	-	-
Jail Improvements	1,900,000	1,904,495	1,904,492	-	-
Jail Medical/Mental Health Facility Expansion	2,200,000	2,200,000	2,200,000	-	-
Forum Upgrades	1,400,000	1,557,140	1,557,140	-	-
Everett Springs Water Line Extension	5,800,000	5,793,525	5,793,524	-	-
Barron Road and Calhoun Road Improvements	130,000	141,775	141,775	-	-
County Infrastructure Improvements	1,400,000	1,536,370	1,536,366	-	-
County Public Works & Public Safety Equipment	1,400,000	1,469,235	1,469,235	-	-
Industrial Property	8,000,000	8,173,350	8,173,350	-	-
Playground Improvements	600,000	516,155	516,155	-	-
Intergovernmental City of Rome	23,617,000	24,810,045	22,522,141	-	-
Intergovernmental City of Cave Spring	2,591,000	2,691,000	2,692,178	-	-
Administrative Fees	-	10,465	10,463	-	-
Total Expenditures	64,978,000	70,211,420	67,652,533	5,089,750	338,639
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ 2,382,138	\$ (4,964,750)	\$ (309,160)

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

	Original Projects Budget	Cumulative Revised Budget	Cumulative Totals To Date	2025 Budget	2025 YTD
Revenues:					
Tax Collections					
Floyd County	\$ 41,384,318	\$ 70,972,850	\$ 71,371,995	\$ -	\$ -
City of Rome	21,216,362	22,516,365	22,117,221	-	-
City of Cave Spring	1,281,000	1,281,000	1,281,000	-	-
Interest Earned	-	3,626,850	4,539,417	500,000	912,570
Miscellaneous Revenue	-	-	48,589	-	-
Total Revenues	63,881,680	98,397,065	99,358,222	500,000	912,570
Expenditures:					
Floyd County					
Ag Center	8,000,000	8,000,000	2,626,969	5,794,530	421,500
E911 Update/Upgrade/Renovation					
Consoles & Furniture	170,000	158,470	158,470	-	-
Renovations/Update	25,000	508,295	508,293	-	-
CAD Computer Upgrade	25,000	-	-	-	-
Security Enhancements	25,000	-	-	-	-
Backup Audio Recorder	12,000	77,870	77,870	-	-
Center Relocation	-	-	-	-	-
Prison Security Upgrade					
Upgrade Camera System	200,000	254,840	254,838	-	-
Replace Outer Security Doors	120,000	143,025	143,022	-	-
Construct Gym Security	700,000	1,225,000	274,478	1,218,830	35,000
Install Jail Management System Software	225,000	114,770	114,769	-	-
Replace Water Heater	70,000	70,000	34,473	-	-
Install Dorm Shower Exhaust Fans	200,000	200,000	-	-	-
Upgrade Control Panel	200,000	200,000	-	200,000	-
Complete Roof Replacement	400,000	222,235	222,234	-	-
LED Lighting	400,000	49,450	49,450	-	-
Install Body Scanner	190,000	190,000	-	190,000	-
Historic Courthouse Reno./Judicial Imp.	5,000,000	5,000,000	1,360,681	6,520,770	976,355
Paving, Infrastructure, and Bridges					
Paving	3,000,000	3,000,000	3,528,770	45,000	41,688
Bridges	1,000,000	1,000,000	75,000	100,000	-
Lindale	300,000	300,000	48,531	-	-
Riverside	200,000	200,000	164,983	-	-
Infrastructure (Parking Decks & Airport)	-	707,500	2,137,817	145,000	1,190,293
Infrastructure (Admin. Back Alley)	-	292,500	311,282	-	18,935
Texas Valley Infrastructure Expansion	2,500,000	2,500,000	495,145	500,000	494,785
Jail Medical Phase II/Infrastructure Imp.					
Jail Medical	3,900,000	5,604,425	5,604,423	-	-
Emergency Generator and Backup	300,000	300,000	-	-	-
Infrastructure	1,000,000	1,000,000	4,568	-	-
Capital Equipment/Vehicle Fund	3,400,000	10,018,295	9,885,968	640,900	508,164
Public Works Facilities Buildings	2,450,000	2,450,000			
Administration Building	-	-	52,500	2,431,800	34,300
Main Shop	-	-	-	-	-
Warehouse	-	-	-	-	-
Sign Shop	-	-	-	-	-
Landscape Shop	-	-	-	-	-
Facilities	-	-	-	-	-
Bridges	-	-	-	-	-

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

	Original Projects Budget	Cumulative Revised Budget	Cumulative Totals To Date	2025 Budget	2025 YTD
Airport Corporate Hangar Construction	\$ 899,210	\$ 2,734,185	\$ 208,452	\$ 2,547,610	\$ 21,877
Floyd County Baseball Stadium Imp.					
Professional Fees	150,000	146,070	146,066	-	-
Terrace	1,200,000	1,541,195	1,541,192	-	-
Section 207 & 209, Gate 6 & 9	147,000	14,405	14,401	-	-
Team Store/ Home Plate Entry	401,000	400,880	400,876	-	-
Safety Upgrades	82,000	38,865	38,864	-	-
Clubhouse Addition	20,000	6,945	6,945	-	-
Stadium Improvements	-	7,760,260	7,729,095	7,327,650	4,649,430
Public Safety Technology Upgrades					
Mobile Vision Upgrade	87,000	55,635	55,631	-	-
Body Cameras	64,000	66,045	66,043	-	-
Mobile Technology Terminals	141,300	14,135	14,131	-	-
Digital In-Car Camera Upgrades	102,600	226,965	226,962	-	-
Forensic Equipment	20,270	20,165	20,165	-	-
Recreation					
27 HVAC units	187,000	218,950	218,946	-	-
Skate Park	150,000	154,890	154,890	-	-
Anthony Center Roof	70,000	66,055	66,055	-	-
Brushy Branch Pavilion	35,000	5,000	5,000	-	-
Brushy Branch Boat Dock	50,000	80,870	80,869	-	-
Lock and Dam Roof	25,000	12,840	12,836	-	-
Lock and Dam Docks	125,000	179,500	179,500	-	-
Dock Engineering	100,000	100,000	100,000	-	-
Senior Center Kitchen	50,000	118,425	118,423	-	-
Shannon Tennis Courts	150,000	86,765	86,761	-	-
Bonded Rubber	65,000	198,320	198,315	-	-
Midway Bonded Rubber	39,600	-	-	-	-
Recreation	-	124,885	1,410	-	-
Recreation	-	-	111,653	-	-
Shannon Dog Park	-	-	11,820	-	-
Real Estate and Infrastructure for Eco. Dev.	1,555,000	1,555,000	1,130,194	-	-
Silver Creek Trail Extension to Lindale	590,000	590,000	-	590,000	-
Special Operations Equipment					-
SWAT Unit Upgrade	101,200	183,655	183,653	-	-
Bomb Unit Upgrade	147,000	63,975	63,975	-	-
Blueway's	518,138	518,140	-	-	-
Administrative Fees	100,000	100,000	15,979	5,000	1,641
Total Floyd County Expenditures	41,384,318	61,169,695	41,343,635	28,257,090	8,393,967
Net Floyd County	-	13,430,005	34,567,777	(27,757,090)	(7,481,397)
Intergovernmental City of Rome	21,216,362	22,516,365	22,516,362	-	-
Intergovernmental City of Cave Spring	1,281,000	1,281,000	1,281,000	-	-
Total Expenditures	63,881,680	84,967,060	65,140,997	28,257,090	8,393,967
Other Financing Sources (Uses)					
Transfer to Capital Projects Fund	-	(41,515)	(52,977)	(689,390)	(11,466)
Total Other Financing Sources (Uses)	-	(41,515)	(52,977)	(689,390)	(11,466)
Excess (Deficiency) of Revenues over					
Expenditures and Other Financing Sources (Uses)	\$ -	\$ 13,388,490	\$ 34,164,248	\$ (28,446,480)	\$ (7,492,863)

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

	Original Projects Budget	Cumulative Revised Budget	Cumulative Totals To Date	2025 Budget	2025 YTD
Revenues:					
Tax Collections					
Floyd County	\$ 58,037,000	\$ 58,037,000	\$ 18,750,377	\$ 11,525,510	\$ 8,816,194
City of Rome	48,766,289	48,766,289	12,174,742	9,670,080	5,618,366
City of Cave Spring	3,200,000	3,200,000	796,992	633,030	367,794
Interest Earned	-	-	222,205	200,000	136,225
Miscellaneous Revenue	-	-	-	-	-
Total Revenues	110,003,289	110,003,289	31,944,316	22,028,620	14,938,579
Expenditures:					
Floyd County					
T-Hangar Construction	1,739,000	1,739,000	-	1,739,000	-
Southeast Water Line Extension	2,600,000	2,600,000	-	-	-
Public Safety Capital	2,000,000	2,000,000	679,207	601,055	546,157
Police Training Facility	2,000,000	2,000,000	120,000	1,000,000	120,000
Police Secure Parking & Evidence Facility	270,000	270,000	45,000	45,000	45,000
Jail Improvements	2,890,000	2,890,000	-	-	-
Prison Improvements	1,900,000	1,900,000	-	-	-
Public Works Capital	4,048,000	4,048,000	1,078,771	846,505	884,245
Mango Road Improvements	2,500,000	2,500,000	-	415,000	-
Park Avenue & Dragon Drive Improvements	1,200,000	1,200,000	-	-	-
Paving and Infrastructure	10,600,000	10,600,000	480,007	1,445,000	480,007
Eden Valley Improvements	160,000	160,000	-	160,000	-
Recreation					
Alto Park	915,000	915,000	1,375,990	1,384,475	1,375,990
Etowah Park	3,650,000	3,650,000	-	-	-
Garden Lakes Park	2,500,000	2,500,000	1,775,248	1,858,515	1,775,248
Lock & Dam Park	235,000	235,000	-	-	-
North Floyd Park	235,000	235,000	-	-	-
Shag Williams Park	235,000	235,000	-	-	-
Wolfe Park	235,000	235,000	-	-	-
Oostanaula Paddle in Campsite	850,000	850,000	-	-	-
Economic Development	10,000,000	10,000,000	-	1,500,000	-
Fire Capital	2,875,000	2,875,000	1,524,702	-	-
Recycling Technology Improvements	500,000	500,000	-	500,000	-
Chulio Road Improvements	3,000,000	3,000,000	242,500	3,000,000	242,500
Three Mile Road	900,000	900,000	-	900,000	-
Administrative Fees	-	-	-	5,000	-
Total Floyd County Expenditures	58,037,000	58,037,000	7,321,425	15,399,550	5,469,147
Net Floyd County	-	-	11,651,157	(3,674,040)	3,483,271
Intergovernmental City of Rome	48,766,289	48,766,289	12,174,742	9,670,080	5,618,366
Intergovernmental City of Cave Spring	3,200,000	3,200,000	796,992	633,030	367,794
Total Expenditures	110,003,289	110,003,289	20,293,159	25,702,660	11,455,307
Other Financing Sources (Uses)					
Transfer to Capital Projects Fund	-	-	-	(247,395)	-
Total Other Financing Sources (Uses)	-	-	-	(247,395)	-
Excess (Deficiency) of Revenues over					
Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ 11,651,157	\$ (3,921,435)	\$ 3,483,271

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

Percentage of Year
66.7%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
OPERATING REVENUES					
Charges for Services	\$ 8,463,250	\$ 5,832,713	\$ (2,630,537)	68.9%	\$ 5,333,283
Rental Fees	12,000	9,340	(2,660)	77.8%	7,346
TOTAL OPERATING REVENUES	<u>8,475,250</u>	<u>5,842,053</u>	<u>(2,633,197)</u>	<u>68.9%</u>	<u>5,340,629</u>
OPERATING EXPENSES					
Water Administration					
Salaries and Benefits	889,190	562,134	327,056	63.2%	526,695
Supplies and Other Expenses	457,400	307,725	149,675	67.3%	291,896
Equipment	11,300	10,380	920	91.9%	14,527
Depreciation	18,535	15,250	3,285	82.3%	16,805
	<u>1,376,425</u>	<u>895,489</u>	<u>480,936</u>	<u>65.1%</u>	<u>849,923</u>
Water Distribution					
Salaries and Benefits	1,147,100	795,575	351,525	69.4%	709,325
Supplies and Other Expenses	837,540	478,402	359,138	57.1%	507,860
Equipment	2,850	2,143	707	75.2%	26,641
Purchased Water	1,700,000	1,539,243	160,757	90.5%	1,172,117
Water Meters	225,000	177,145	47,855	78.7%	2,713
Utilities	500,000	332,274	167,726	66.5%	310,184
Depreciation	1,705,575	1,108,177	597,398	65.0%	1,102,376
	<u>6,118,065</u>	<u>4,432,959</u>	<u>1,685,106</u>	<u>72.5%</u>	<u>3,831,216</u>
Water Treatment Plant					
Salaries and Benefits	452,600	294,044	158,556	65.0%	270,609
Supplies and Other Expenses	393,210	138,023	255,187	35.1%	164,684
Equipment	45,780	6,315	39,465	13.8%	39,041
Utilities	100,320	29,580	70,740	29.5%	66,851
Depreciation	64,305	42,868	21,437	66.7%	42,868
	<u>1,056,215</u>	<u>510,830</u>	<u>545,385</u>	<u>48.4%</u>	<u>584,053</u>
TOTAL OPERATING EXPENSES	<u>8,550,705</u>	<u>5,839,278</u>	<u>2,711,427</u>	<u>68.3%</u>	<u>5,265,192</u>
OPERATING INCOME (LOSS)	(75,455)	2,775	78,230	-3.7%	75,437
NON-OPERATING INCOME (LOSS)					
Interest and Fiscal Charges	(113,435)	(65,559)	47,876	57.8%	(76,095)
Amortization of Bond Costs	53,700	26,784	(26,916)	49.9%	31,381
Gain on sale of fixed assets	-	16,511	16,511	N/A	12,771
Interest Earned	275,000	171,892	(103,108)	62.5%	264,989
Transfer from Fire Fund	125,000	83,063	(41,937)	66.5%	83,333
Transfer to General Fund	(908,940)	(605,960)	302,980	66.7%	(239,767)
TOTAL NON-OPERATING INCOME (LOSS)	<u>(568,675)</u>	<u>(373,269)</u>	<u>195,406</u>	<u>65.6%</u>	<u>76,612</u>
Total Operating and Non-Operating Income (Loss)	(644,130)	(370,494)	273,636	57.5%	152,049
Water Capital	(2,416,380)	(2,491,946)	(75,566)	103.1%	(1,068,870)
CHANGE IN NET POSITION	(3,060,510)	(2,862,440)			(916,821)
NET POSITION - BEGINNING OF YEAR	<u>48,237,032</u>	<u>48,237,032</u>			<u>48,758,275</u>
NET POSITION - YEAR TO DATE	<u>\$ 45,176,522</u>	<u>\$ 45,374,592</u>			<u>\$ 47,841,454</u>

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

Percentage of Year
66.7%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Charges for Services	\$ 2,483,000	\$ 5,832,713	3,349,713	234.9%	\$ 5,333,283
Rental Fees	12,600	9,340	(3,260)	74.1%	7,346
Miscellaneous	63,530	-	(63,530)	0.0%	-
Interest Earned	340,000	171,892	(168,108)	50.6%	264,989
Transfer from Fire Fund	125,000	83,063	(41,937)	66.5%	83,333
Gain on sale of fixed assets	-	16,511	16,511	N/A	12,771
TOTAL CASH INCREASES	<u>3,024,130</u>	<u>6,113,519</u>	<u>3,089,389</u>	<u>202.2%</u>	<u>5,701,722</u>
CASH DECREASES					
Water Administration					
Salaries and Benefits	812,160	562,134	250,026	69.2%	526,813
Supplies and Other Expenses	440,805	292,691	148,114	66.4%	298,538
Equipment	27,800	8,500	19,300	30.6%	14,527
Interest and Fiscal Charges	113,435	54,392	59,043	47.9%	63,012
Transfer to General Fund	359,650	605,960	(246,310)	168.5%	239,767
	<u>1,753,850</u>	<u>1,523,677</u>	<u>230,173</u>	<u>86.9%</u>	<u>1,142,657</u>
Water Distribution					
Salaries and Benefits	1,206,590	795,574	411,016	65.9%	709,323
Supplies and Other Expenses	829,630	464,854	364,776	56.0%	509,789
Equipment	46,630	2,143	44,487	4.6%	26,641
Purchased Water	1,680,000	1,539,243	140,757	91.6%	1,172,162
Water Meters	350,000	177,145	172,855	50.6%	12,613
Utilities	410,000	332,631	77,369	81.1%	310,224
	<u>4,522,850</u>	<u>3,311,590</u>	<u>1,211,260</u>	<u>73.2%</u>	<u>2,740,752</u>
Water Treatment Plant					
Salaries and Benefits	418,030	294,044	123,986	70.3%	270,602
Supplies and Other Expenses	318,260	130,391	187,869	41.0%	177,012
Equipment	45,770	6,315	39,455	13.8%	39,041
Utilities	82,000	29,825	52,175	36.4%	66,244
	<u>864,060</u>	<u>460,575</u>	<u>403,485</u>	<u>53.3%</u>	<u>552,899</u>
Water Capital	<u>2,983,000</u>	<u>2,491,946</u>	<u>491,054</u>	<u>83.5%</u>	<u>1,068,870</u>
TOTAL CASH DECREASES	<u>10,123,760</u>	<u>7,787,788</u>	<u>2,335,972</u>	<u>76.9%</u>	<u>5,505,178</u>
NET INCREASE (DECREASE)	(7,099,630)	(1,674,268)			196,544
CHANGE IN BALANCE SHEET		(2,201,540)			(1,335,972)
CASH - BEGINNING OF YEAR		<u>8,492,420</u>			<u>8,702,441</u>
CASH - YEAR TO DATE		<u>\$ 4,616,612</u>			<u>\$ 7,563,013</u>

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

Percentage of Year
66.7%

	2025				2024
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
OPERATING REVENUES					
Charges for Services	\$ 1,000	\$ 399	\$ (601)	39.9%	\$ 631
Fuel Sales	990,500	612,086	(378,414)	61.8%	781,730
Rental Fees	295,000	245,539	(49,461)	83.2%	227,478
Miscellaneous	23,800	14,641	(9,159)	61.5%	23,566
TOTAL OPERATING REVENUES	<u>1,310,300</u>	<u>872,665</u>	<u>(437,635)</u>	<u>66.6%</u>	<u>1,033,405</u>
OPERATING EXPENSES					
Salaries and Benefits	399,910	272,269	127,641	68.1%	233,509
Supplies and Other Expenses	242,305	130,936	111,369	54.0%	139,192
Utilities	78,660	55,504	23,156	70.6%	49,305
Equipment	27,500	14,098	13,402	51.3%	3,265
Air Show Expenses	30,000	-	30,000	0.0%	-
Depreciation	831,900	387,277	444,623	46.6%	459,944
Cost of Goods Sold	861,500	405,429	456,071	47.1%	501,842
TOTAL OPERATING EXPENSES	<u>2,471,775</u>	<u>1,265,513</u>	<u>1,206,262</u>	<u>51.2%</u>	<u>1,387,057</u>
OPERATING INCOME (LOSS)	<u>(1,161,475)</u>	<u>(392,848)</u>	<u>768,627</u>	<u>33.8%</u>	<u>(353,652)</u>
NON-OPERATING INCOME (LOSS)					
Interest Earned	7,000	2,112	(4,888)	30.2%	5,499
Transfers Out	(374,535)	(53,167)	321,368	14.2%	(100,327)
TOTAL NON-OPERATING INCOME (LOSS)	<u>(367,535)</u>	<u>(51,055)</u>	<u>316,480</u>	<u>13.9%</u>	<u>(94,828)</u>
CHANGE IN NET POSITION	<u>(1,529,010)</u>	<u>(443,903)</u>			<u>(448,480)</u>
NET POSITION - BEGINNING OF YEAR	<u>6,722,274</u>	<u>6,722,274</u>			<u>7,485,410</u>
NET POSITION - YEAR TO DATE	<u>\$ 5,193,264</u>	<u>\$ 6,278,371</u>			<u>\$ 7,036,930</u>

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

Percentage of Year
66.7%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Charges for Services	\$ 1,500	\$ 399	\$ (1,101)	26.6%	\$ 631
Fuel Sales	940,500	582,398	(358,102)	61.9%	777,569
Rental Fees	306,500	248,344	(58,156)	81.0%	226,739
Miscellaneous	22,500	14,641	(7,859)	65.1%	23,566
Interest Earned	15,000	2,112	(12,888)	14.1%	5,499
TOTAL CASH INCREASES	<u>1,286,000</u>	<u>847,894</u>	<u>(438,106)</u>	<u>65.9%</u>	<u>1,034,004</u>
CASH DECREASES					
Salaries and Benefits	367,880	272,475	95,405	74.1%	233,459
Supplies and Other Expenses	314,515	124,545	189,970	39.6%	161,151
Utilities	65,000	55,504	9,496	85.4%	56,076
Equipment	2,000	14,098	(12,098)	704.9%	3,265
Air Show Expenses	30,000	-	30,000	0.0%	-
Transfers Out	399,010	53,167	345,843	13.3%	100,327
Cost of Goods Sold	861,500	405,429	456,071	47.1%	501,842
TOTAL CASH DECREASES	<u>2,039,905</u>	<u>925,218</u>	<u>1,114,687</u>	<u>45.4%</u>	<u>1,056,120</u>
NET INCREASE (DECREASE)	(753,905)	(77,324)			(22,116)
CHANGE IN BALANCE SHEET		(3,112)			-
CASH - BEGINNING OF YEAR		<u>151,804</u>			<u>230,319</u>
CASH - YEAR TO DATE		<u>\$ 71,368</u>			<u>\$ 167,592</u>

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

Percentage of Year
66.7%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Intergovernmental	\$ -	\$ -	\$ -	N/A	\$ -
Charges for Services	-	-	-	N/A	-
Rental Fees	-	-	-	N/A	-
Miscellaneous	-	-	-	N/A	31,252
TOTAL OPERATING REVENUES	-	-	-	N/A	31,252
EXPENSES					
Salaries and Benefits	98,390	64,729	33,661	65.8%	60,860
Supplies and Other Expenses	17,845	524	17,321	2.9%	1,087
Equipment	550	-	550	0.0%	-
TOTAL OPERATING EXPENSES	116,785	65,253	51,532	55.9%	61,947
OPERATING INCOME (LOSS)	(116,785)	(65,253)	51,532	55.9%	(30,695)
NON-OPERATING INCOME (LOSS)					
Interest Earned	-	7	7	N/A	188
Transfer from General Fund	116,785	63,780	(53,005)	54.6%	45,080
TOTAL NON-OPERATING INCOME (LOSS)	116,785	63,787	(52,998)	54.6%	45,268
CHANGE IN NET POSITION	-	(1,466)			14,573
NET POSITION - BEGINNING OF YEAR	2,114,672	2,114,672			2,123,176
NET POSITION - YEAR TO DATE	\$ 2,114,672	\$ 2,113,206			\$ 2,137,749

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

Percentage of Year
66.7%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Intergovernmental	\$ -	\$ -	\$ -	N/A	\$ -
Charges for Services	-	-	-	N/A	-
Rental Fees	-	-	-	N/A	-
Miscellaneous	-	-	-	N/A	31,252
Interest Earned	-	7	7	N/A	188
Transfer from General Fund	-	63,780	63,780	N/A	45,080
TOTAL CASH INCREASES	-	63,787	63,787	N/A	76,520
CASH DECREASES					
Salaries and Benefits	95,840	62,939	32,901	65.7%	60,860
Supplies and Other Expenses	20,440	950	19,490	4.6%	1,087
Equipment	1,500	-	1,500	0.0%	-
TOTAL CASH DECREASES	117,780	63,889	53,891	54.2%	61,947
NET INCREASE (DECREASE)	(117,780)	(103)			14,573
CHANGE IN BALANCE SHEET		(1)			(14,573)
CASH - BEGINNING OF YEAR		983			-
CASH - YEAR TO DATE		\$ 879			\$ -

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

Percentage of Year
66.7%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Material Sales	\$ 200,000	\$ 120,344	\$ (79,656)	60.2%	\$ 124,764
TOTAL OPERATING REVENUES	<u>200,000</u>	<u>120,344</u>	<u>(79,656)</u>	<u>60.2%</u>	<u>124,764</u>
EXPENSES					
Salaries and Benefits	356,590	218,772	137,818	61.4%	234,392
Supplies and Other Expenses	183,000	144,479	38,521	79.0%	96,740
Equipment	9,500	4,127	5,373	43.4%	4,760
Depreciation	141,500	98,343	43,157	69.5%	88,481
Amortization - Right To Use Asset	45,200	31,454	13,746	69.6%	31,453
Utilities	30,440	22,090	8,350	72.6%	20,667
TOTAL OPERATING EXPENSES	<u>766,230</u>	<u>519,265</u>	<u>246,965</u>	<u>67.8%</u>	<u>476,494</u>
OPERATING INCOME (LOSS)	<u>(566,230)</u>	<u>(398,921)</u>	<u>167,309</u>	<u>70.5%</u>	<u>(351,730)</u>
NON-OPERATING INCOME (LOSS)					
Intergovernmental					
Solid Waste Commission - Tipping Fees & Promotions	120,000	75,811	(44,189)	63.2%	66,704
City of Rome	127,140	100,210	(26,930)	78.8%	64,549
Solid Waste Commission	127,140	100,210	(26,930)	78.8%	64,549
Interest Earned	245	877	632	357.8%	1,114
Transfers from Floyd County Solid Waste	127,140	100,210	26,930	78.8%	64,549
Transfers to General Fund	(49,330)	(32,887)	(16,443)	66.7%	(31,727)
Transfers to Capital Projects	<u>(90,000)</u>	<u>-</u>	<u>(90,000)</u>	<u>0.0%</u>	<u>(3,456)</u>
TOTAL NON-OPERATING INCOME (LOSS)	<u>362,335</u>	<u>344,432</u>	<u>(176,930)</u>	<u>95.1%</u>	<u>226,283</u>
CHANGE IN NET POSITION	<u>(203,895)</u>	<u>(54,489)</u>			<u>(125,447)</u>
NET POSITION - BEGINNING OF YEAR	<u>1,227,304</u>	<u>1,227,304</u>			<u>1,324,284</u>
NET POSITION - YEAR TO DATE	<u>\$ 1,023,409</u>	<u>\$ 1,172,815</u>			<u>\$ 1,198,837</u>

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

Percentage of Year
66.7%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Intergovernmental	\$ 374,280	\$ 331,271	\$ (43,009)	88.5%	\$ 290,478
Interest Earned	245	877	632	357.8%	1,114
Material Sales	200,000	29,343	(170,657)	14.7%	181,659
Transfers In	127,140	115,691	(11,449)	91.0%	64,549
TOTAL CASH INCREASES	<u>701,665</u>	<u>477,181</u>	<u>(181,474)</u>	<u>68.0%</u>	<u>537,800</u>
CASH DECREASES					
Salaries and Benefits	356,590	218,776	137,814	61.4%	234,392
Supplies and Other Expenses	183,000	133,181	49,819	72.8%	104,578
Equipment	9,500	11,377	(1,877)	119.8%	4,760
Utilities	30,440	22,288	8,152	73.2%	22,257
Transfers	139,330	52,054	87,276	37.4%	36,199
TOTAL CASH DECREASES	<u>718,860</u>	<u>437,676</u>	<u>281,184</u>	<u>60.9%</u>	<u>402,185</u>
NET INCREASE (DECREASE)	(17,195)	39,505			135,615
CHANGE IN BALANCE SHEET		(17,735)			(56,460)
CASH - BEGINNING OF YEAR		<u>20,985</u>			<u>362</u>
CASH - YEAR TO DATE		<u>\$ 42,755</u>			<u>\$ 79,518</u>

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

Percentage of Year
66.7%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 20,000	\$ 22,119	\$ 2,119	110.6%	\$ 18,624
Interest Earned	1,500	7,981	6,481	532.1%	4,008
Donations	48,000	19,899	(28,101)	41.5%	127,007
Miscellaneous	1,450	1,472	22	101.5%	2,018
TOTAL REVENUES	<u>70,950</u>	<u>51,471</u>	<u>(19,479)</u>	<u>72.5%</u>	<u>151,657</u>
EXPENDITURES					
Salaries and Benefits	893,085	569,384	323,701	63.8%	663,997
Other Operating Costs	625,495	306,416	319,079	49.0%	259,344
TOTAL EXPENDITURES	<u>1,518,580</u>	<u>875,800</u>	<u>642,780</u>	<u>57.7%</u>	<u>923,341</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,447,630)	(824,329)	(623,301)	56.9%	(771,684)
OTHER FINANCING SOURCES (USES)					
Transfers from General Fund	1,337,630	891,753	445,877	66.7%	995,853
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,337,630</u>	<u>891,753</u>	<u>445,877</u>	<u>66.7%</u>	<u>995,853</u>
NET CHANGE IN FUND BALANCE	(110,000)	67,424			224,169
FUND BALANCE - BEGINNING OF YEAR	<u>255,869</u>	<u>255,869</u>			<u>12,296</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 145,869</u>	<u>\$ 323,293</u>			<u>\$ 236,465</u>

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

Percentage of Year
66.7%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Administrative Operations	\$ 12,000	\$ 9,717	\$ (2,283)	81.0%	\$ 13,792
Miscellaneous Revenues	18,850	15,745	(3,105)	83.5%	23,679
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	-	54,555	54,555	N/A	44,669
Other Programs	224,000	143,878	(80,122)	64.2%	109,674
Gymnastics	412,000	317,744	(94,256)	77.1%	311,159
Special Populations Services	33,850	28,284	(5,567)	83.6%	27,453
Concessions	403,000	286,627	(116,373)	71.1%	295,560
Coosa River Trading Post	184,250	102,036	(82,214)	55.4%	137,238
Etowah Park Golf Practice	7,800	6,500	(1,300)	83.3%	5,514
Youth Athletics	403,700	245,620	(158,080)	60.8%	287,858
Adult Athletics	16,500	26,500	10,000	160.6%	19,700
Scoreboards	7,000	1,000	(6,000)	14.3%	917
Parks & Recreation Centers	84,150	69,065	(15,086)	82.1%	67,318
Recreation Services	91,000	55,029	(35,971)	60.5%	60,939
Hall of Fame	14,850	9,093	(5,757)	61.2%	10,862
Senior Promotions	5,500	4,600	(900)	83.6%	5,500
TOTAL REVENUES	<u>1,948,450</u>	<u>1,375,993</u>	<u>(572,457)</u>	<u>70.6%</u>	<u>1,421,831</u>

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

Percentage of Year
66.7%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
EXPENDITURES					
Administrative Operations	\$ 1,206,840	\$ 717,996	\$ (488,844)	59.5%	\$ 658,172
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	19,815	55,543	35,728	280.3%	60,401
Other Programs	107,500	101,460	(6,040)	94.4%	81,008
Gymnastics	248,370	202,644	(45,726)	81.6%	212,231
Special Populations Services	31,620	32,024	404	101.3%	21,371
Concessions	356,000	229,728	(126,272)	64.5%	237,247
Coosa River Trading Post	147,600	92,728	(54,872)	62.8%	91,589
Sports Division Administration	160,100	96,423	(63,677)	60.2%	88,603
Youth Athletics	257,850	192,420	(65,430)	74.6%	171,968
Adult Athletics	24,500	29,527	5,027	120.5%	20,443
Scoreboards	1,000	-	(1,000)	0.0%	-
Recreation Centers	214,900	152,270	(62,630)	70.9%	145,681
Recreation Services Administration	258,600	167,652	(90,948)	64.8%	175,691
Parks & Recreation Services	1,278,700	891,098	(387,602)	69.7%	834,788
Buildings	108,465	74,967	(33,498)	69.1%	80,236
Shop	179,060	103,099	(75,961)	57.6%	93,936
Hall of Fame	18,350	11,951	(6,399)	65.1%	14,864
Senior Promotions	7,000	1,276	(5,724)	18.2%	6,909
TOTAL EXPENDITURES	4,656,270	3,152,806	(1,503,464)	67.7%	2,995,139
OTHER FINANCING SOURCES (USES)					
Transfers In / Out	2,600,000	1,724,637	(875,363)	66.3%	1,876,890
TOTAL OTHER FINANCING SOURCES (USES)	2,600,000	1,724,637	(875,363)	66.3%	1,876,890
NET CHANGE IN FUND BALANCE	(107,820)	(52,175)			303,581
FUND BALANCE - BEGINNING OF YEAR	102,570	102,570			135,113
FUND BALANCE - YEAR TO DATE	\$ (5,250)	\$ 50,395			\$ 438,738

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

Percentage of Year
66.7%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Contributions					
Employer	\$ 8,430,680	\$ 5,885,123	\$ (2,545,557)	69.8%	\$ 5,864,720
Employees	1,922,780	1,342,019	(580,761)	69.8%	1,339,025
Retirees	78,875	37,698	(41,177)	47.8%	50,218
Premiums Paid By Others	71,775	28,264	(43,511)	39.4%	36,246
Interest Earned	20,000	16,632	(3,368)	83.2%	40,086
Miscellaneous	50,000	28,819	(21,181)	57.6%	-
TOTAL REVENUES	<u>10,574,110</u>	<u>7,338,555</u>	<u>(3,235,555)</u>	<u>69.4%</u>	<u>7,330,295</u>
EXPENDITURES					
Other Costs	30,035	12,719	17,316	42.3%	13,990
Professional Fees	141,470	98,820	42,650	69.9%	98,045
Claims	7,750,000	5,631,938	2,118,062	72.7%	5,418,539
Premium Payments	1,367,475	894,691	472,784	65.4%	937,014
HRA Payments	75,000	44,369	30,631	59.2%	42,260
HSA Payments	49,160	63,833	(14,673)	129.8%	70,371
Wellness Clinic	871,605	535,820	335,785	61.5%	592,300
Administrative Fees	246,195	165,681	80,514	67.3%	163,473
TOTAL EXPENDITURES	<u>10,530,940</u>	<u>7,447,871</u>	<u>3,083,069</u>	<u>70.7%</u>	<u>7,335,992</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	43,170	(109,316)	152,486	-253.2%	(5,697)
OTHER FINANCING SOURCES (USES)					
Transfer Out	-	-	-	N/A	(3,000,000)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	N/A	(3,000,000)
NET CHANGE IN FUND BALANCE	43,170	(109,316)			(3,005,697)
FUND BALANCE - BEGINNING OF YEAR	<u>888,179</u>	<u>888,179</u>			<u>3,950,623</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 931,349</u>	<u>\$ 778,863</u>			<u>\$ 944,926</u>

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

		Budget	2025 YTD
Appropriation of Jail Surcharge Funds		\$ 173,000	\$ 106,633
Appropriation for Future Airport Projects		595,000	-
Appropriation of Fund Balance		1,118,415	263,856
Revenues:			
Interest Earned		50,000	85,564
Transfer from General Fund		148,165	-
Transfer from 800 MHz Communications		72,115	-
Transfer from Debt Service		91,860	-
Transfer from ARPA Space Needs		1,469,455	561,002
Transfer from 2017 SPLOST		689,390	11,466
Transfer from 2023 SPLOST		918,455	-
Transfer from Airport		312,635	11,900
Transfer from Solid Waste		24,000	-
Transfer from Recycling		90,000	-
Total Revenues and Appropriations of Fund Balances		\$ 5,752,490	\$ 1,040,421
Expenditures:			
Sheriff/Jail			
Locking controls	FB	\$ 88,605	\$ 88,605
3 Rooftop HVAC Units	GF	39,500	39,500
BACnet Controllers	GF	2,400	2,400
		130,505	130,505
District Attorney			
DA Grant Revenue		(33,750)	(33,345)
DA Grant Expense		33,750	33,345
		-	-
County Police			
2022 GEMA Revenue		(20,165)	-
2022 GEMA Expense		20,165	20,165
		-	20,165
2025 EOD K9 Revenue		(53,000)	-
2025 EOD K9 Expense		53,000	52,760
		-	52,760
JAG-Federal Revenue		(17,210)	(17,064)
JAG		17,210	17,064
		-	0
Special Ops Grant Revenue		(50,000)	-
Special Ops Grant #27		50,000	49,953
		-	49,953

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

		Budget	2025 YTD
County Police (cont'd)			
Project Safe Neighborhood Grant Revenues		\$ (5,085)	\$ -
Project Safe Neighborhood Grant		<u>5,085</u>	<u>2,205</u>
		-	2,205
Prison			
Replacement of Kitchen Dishwasher	JS	40,000	-
Replacement of Zero Turn Mowers	JS	18,000	17,008
Replacement of Detail Truck (1-1 Ton Crew Cab 4X4)	JS	90,000	67,164
Installation of Bullet Resistant Glass (Admin. Office)	JS	<u>25,000</u>	<u>22,460</u>
		173,000	106,633
Facilities Management			
E911 Generator (2023 Carryover)		40,000	-
Administration Building Roof Repair		10,000	-
Pressure Wash Building Exterior		12,975	-
Library Amphitheater		-	5,709
MaxLink Lines for County Elevators		36,250	36,244
Valve Replacement at Health Department		<u>20,000</u>	<u>-</u>
	FB	119,225	41,952
Space Needs Project			
Glenwood	ARPA	<u>1,488,245</u>	<u>561,002</u>
		1,488,245	561,002
Public Roads			
EPD Tire Products Grant Revenue		(204,055)	-
EPD Tire Products Grant	23S	451,450	359,449
Faster & Fuelmaster	GF	<u>106,265</u>	<u>106,261</u>
		353,660	465,710
Paving			
2025 LMIG Revenue		(1,352,670)	(1,352,670)
2025 LRA Revenue		-	(1,659,500)
2025 LMIG Paving		1,352,670	898,316
2024 LMIG Paving		379,155	
2023 LMIG Paving		141,500	-
Excess LMIG Road Improvements		66,010	-
2024 LRA-Paving		<u>1,371,020</u>	<u>-</u>
	FB	1,957,685	(2,113,854)
Prep and paving	FB	50,000	38,364
Drainage	FB	30,000	27,563

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

		Budget	2025 YTD
Tax Appraisers			
Vehicle Replacement-1997 Jeep Cherokee		\$ 30,000	\$ 28,020
	FB	30,000	28,020
Superior Court			
Courtroom Furniture/Technology		10,000	-
	FB	10,000	-
County Clerk			
CivicPlus Website (Year 4 of 4 Year Contract)		10,000	-
	FB	10,000	-
Information Technology			
Replace Switches for the Judicial Building		30,000	26,565
Computer Lease		175,000	80,740
	FB	205,000	107,305
Communication			
MPLS Upgrade-Alto, Blossom, Cave Spring, Heath, & Lake Marvin	COM	72,115	72,115
MPLS Upgrade	17S	24,040	24,040
		96,155	96,155
Solid Waste			
Remote Site Building Upgrades	SW	14,000	-
Resurfacing at Remote Sites	SW	10,000	-
		24,000	-
Airport			
Overlay Taxiway "A"			
Federal Revenue		(148,500)	-
Design		165,000	-
	17S	16,500	-
Rehabilitation & Overlay Taxiway "B" (East)			
Design	AP	5,135	(10,700)
Acquire Easements & Mitigate On-Airport Obstructions- Rwy 7 (Group 1)	AP	133,800	-
Mitigate On-Airport Obstructions - Rwy 7 & 25 Approaches			
State Revenue (Construction) (75/25)	FB	(333,750)	-
Design	FB	67,900	-
Construction	FAP	445,000	-
		179,150	-

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

	Budget	2025 YTD
Airport (cont'd)		
Mitigate On-Airport Obstructions- Rwy 1& 19 Approaches		
Federal Revenue (Construction)	\$ (364,500)	\$ -
State Revenue (Construction)	(20,250)	-
Design Revenue	(85,500)	-
Design	95,000	-
Construction	405,000	-
17S	29,750	-
Rwy 7 & 25 Lighting		
State Revenue (Construction) (75/25)	(700,500)	(2,629)
Construction	976,100	3,505
FB	275,600	876
Mitigate Obstructions (EA & Design)- Rwy 1 Approach (Group 1)		
Design Revenue (90%)	(151,200)	-
Design	168,000	-
AP	16,800	-
Relocate Partial Parallel Taxiway "B" (West)		
Federal Revenue (Construction 82%)	(3,324,600)	-
State Revenue (Construction 9%)	(347,200)	-
Federal Revenue (Design 90%)	(167,400)	-
Design	186,000	-
Construction	4,044,000	-
17S	390,800	-
Expand West T-Hangar Area Sitework		
State Revenue	(711,750)	-
Design	56,310	-
Construction	949,000	-
23S	293,560	-
Construct West Area Hangar (20+/- Units) Phase 1		
Design	93,000	-
	93,000	-
Runway 1/19 Rehabilitation and Overlay		
Federal Revenue	(78,210)	(78,210)
	(78,210)	(78,210)

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

		Budget	2025 YTD
Airport (cont'd)			
Overlay Runway 1/19			
Federal Revenue (Construction)		\$ (4,950,000)	\$ -
Federal Revenue (Design)		(85,500)	-
State Revenue		(275,000)	-
Design		81,620	75,476
Construction		5,513,380	-
	23S	284,500	75,476
Runway 1/19 Lighting Rehabilitation			
Federal Revenue		(1,400,000)	(9,780)
State Revenue (Construction)		(77,700)	(472)
Federal Revenue (Design)		(73,470)	(73,473)
Design		85,000	3,532
Construction		1,700,000	19,950
	17S	233,830	(60,243)
Airport Self Serve Fuel Facility Improvements			
Construction	FAP	150,000	-
Design	AP	75,000	-
		225,000	-
DBE Plan Update-Federal Revenue			
DBE Plan Update		(13,695)	(13,691)
		13,695	13,691
		-	-
Airport Fuel Tank Catwalk			
	AP	25,000	4,500
Airport Fuel Storage Facility Improvements (Design)			
	AP	45,000	-
Airport Sewer Pump			
	AP	11,900	11,900
Recycling Center			
Forklift with Clamp Forks		60,000	44,924
Inmate Transport Vehicle		30,000	29,885
	RC	90,000	74,809
Current Year Lease Purchase Payments			
	DS	91,860	-
Transfer to Rome/Floyd Parks and Recreation Capital			
	FB	29,170	22,444
Total Net (Revenues) Expenditures		\$ 7,069,620	\$ (344,710)

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

	Budget	2025 YTD
Revenues:		
R & E Funds	\$ 2,174,540	\$ 2,308,495
Operating Funds	241,840	183,451
Intergovernmental-FEMA Grant	1,471,235	310,071
Total Revenues	\$ 3,887,615	\$ 2,802,017
Expenses:		
Water Tank Maintenance	\$ 350,000	\$ 204,866
Water Main Replacement	112,570	-
Water Pumps and Pump Houses	124,630	58,870
Large Meter Testing	50,000	-
Water Improvements-Highway 53 Water Line Upgrade	98,830	-
Biddy Well - Test Well	119,400	83,847
Chemical Conversion/Engineering	141,345	142,615
Water Meter Change Out Program	250,000	82,368
FEMA Grant Expense-Generators	2,399,000	2,046,000
	3,645,775	2,618,566
2025 Equipment		
Mini Excavator Bobcat E48	17,360	17,360
Mini Excavator Sany SY60	22,360	22,360
Mini Excavator Sany SY50	20,360	20,360
Light Tower	14,000	12,820
Truck Replacement #358	48,090	47,181
Truck Replacement #303	53,500	53,424
Replace Zero Turn Mowers	11,000	9,948
Fulton Well Membrane System	55,170	-
	241,840	183,451
Total Expenses	\$ 3,887,615	\$ 2,802,017

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

		Budget	2025 YTD
Revenues:			
Interest Income	\$	1,600	\$ 892
Capital Improvements-County		29,170	22,444
Donations		10,000	10,000
Total Revenues	\$	40,770	\$ 33,336
Expenditures:			
Capital Improvements-County			
Alto Park Tennis Restroom Building Upgrades	FB \$	12,000	\$ 9,260
Thornton Gym Leak Repair	FB	11,500	12,300
Lock and Dam Window/Door Replacement and Siding	FB	20,500	-
Court Resurface	FB	13,370	13,367
Master Plan		6,630	8,801
2-Wright ZXT Mowers		29,170	25,478
Total Expenditures	\$	93,170	\$ 69,206



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

***Prepared by:
Finance Department***

**FLOYD COUNTY, GEORGIA
SALES TAX COLLECTIONS**

Cash Basis												
LOCAL OPTION SALES TAX												
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	\$ Increase (Decrease)	% Increase (Decrease)
January	750,014.85	816,424.37	771,367.64	811,412.61	697,002.47	937,913.89	1,094,295.63	1,111,221.46	1,061,425.82	1,123,886.12	62,460.30	5.88%
February	572,744.80	573,349.30	612,129.62	660,383.95	695,286.40	781,840.61	846,638.45	815,849.89	859,061.77	895,552.87	36,491.10	4.25%
March	607,970.66	574,649.61	590,493.95	667,744.68	696,359.81	761,176.31	879,983.09	816,952.01	907,522.71	919,456.73	11,934.02	1.32%
April	633,221.32	642,000.38	760,985.43	701,035.86	713,760.28	895,621.37	953,816.94	978,548.95	898,666.31	1,020,549.27	121,882.96	13.56%
May	624,039.41	622,248.30	569,032.84	747,982.83	717,289.65	900,064.90	953,255.62	918,460.57	948,310.21	977,509.49	29,199.28	3.08%
June	635,221.62	669,962.41	676,212.44	777,777.77	806,474.63	876,837.27	993,429.97	936,409.62	964,230.40	877,243.39	(86,987.01)	-9.02%
July	647,018.35	654,203.44	685,500.16	715,690.06	772,592.57	899,909.12	1,000,240.28	899,980.14	971,451.39	996,495.02	25,043.63	2.58%
August	638,639.65	637,537.88	669,188.44	743,957.89	749,731.01	891,025.48	941,696.27	1,050,226.11	1,018,751.44	1,025,329.30	6,577.86	0.65%
September	654,781.96	653,522.92	667,971.11	736,815.13	1,452,819.94	874,148.57	962,048.54	920,006.52	1,017,415.55			
October	652,147.01	642,753.04	647,844.00	748,643.55	769,791.14	868,364.73	987,976.98	903,115.49	962,687.91			
November	600,917.37	599,441.11	698,685.85	713,719.73	830,189.33	881,711.81	952,746.51	946,161.67	979,612.72			
December	614,596.18	645,431.00	683,087.72	727,129.82	792,743.53	932,432.97	987,893.53	922,784.24	985,298.58			
March Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A
April Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A
May Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A
June Pro Rata	1,586.38	1,079.57	2,686.77	3,619.11	645.47	1,273.70	2,027.46	2,218.68	2,344.15	1,079.01	(1,265.14)	-53.97%
September Pro Rata	-	-	-	-	-	-	-	-	-	-	-	
October Pro Rata	-	-	-	-	-	-	-	-	-	-	-	
Nov/Dec Pro Rata	1,281.10	1,015.86	4,429.82	2,369.44	1,289.54	724.25	3,090.22	-	2,635.38			
Totals	7,634,180.66	7,733,619.19	8,039,615.79	8,758,282.43	9,695,975.77	10,503,044.98	11,559,139.49	11,221,935.35	11,579,414.34	7,837,101.20	205,337.00	3.11%

Original Budget	8,000,000	7,700,000	7,800,000	7,892,500	8,925,000	8,743,870	10,400,000	11,642,950	11,642,950	12,000,000		
Revised Budget	7,760,000	7,700,000	7,800,000	8,600,000	8,640,000	8,743,870	10,400,000	11,642,950	11,642,950	12,000,000		
Amt > Revised	(125,819.34)	33,619.19	239,615.79	158,282.43	1,055,975.77	1,759,174.98	1,159,139.49	(421,014.65)	(63,535.66)	(4,162,898.80)		

Annual Comparisons								7,631,764.20	7,837,101.20	205,337.00	2.69%
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SPECIAL PURPOSE LOCAL OPTION SALES TAX												
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	\$ Increase (Decrease)	% Increase (Decrease)
January	1,329,303.17	1,474,317.70	1,365,091.10	1,436,258.38	1,231,195.23	1,659,579.17	1,936,210.94	2,010,427.80	2,001,927.18	2,119,811.74	117,884.56	5.89%
February	1,013,229.61	1,014,142.87	1,084,104.78	1,168,271.30	1,211,828.74	1,383,440.75	1,497,898.49	1,532,761.35	1,621,252.62	1,689,175.13	67,922.51	4.19%
March	1,074,888.37	1,017,224.22	1,044,434.07	1,180,247.66	1,231,771.69	1,346,784.21	1,556,742.13	1,543,335.16	1,713,055.32	1,744,385.18	31,329.86	1.83%
April	1,120,609.67	1,134,168.18	1,346,433.60	1,240,029.83	1,258,718.41	1,584,782.96	1,686,796.75	1,845,456.97	1,750,906.06	1,924,745.82	173,839.76	9.93%
May	1,106,288.66	1,100,541.37	1,005,478.92	1,323,376.46	1,269,418.18	1,592,375.88	1,686,403.27	1,685,680.86	1,788,864.97	1,844,195.91	55,330.94	3.09%
June	1,124,229.98	1,184,993.04	1,196,841.69	1,375,911.97	1,425,975.47	1,551,292.70	1,757,445.38	1,745,514.75	1,818,105.05	1,664,406.60	(153,698.45)	-8.45%
July	1,148,725.74	1,156,961.13	1,215,840.27	1,263,037.03	1,367,003.63	1,592,245.20	1,769,609.54	1,681,069.84	1,830,159.71	1,879,570.79	49,411.08	2.70%
August	1,130,527.72	1,128,048.53	1,183,754.55	1,322,420.03	1,357,781.45	1,576,329.71	1,666,165.13	2,045,497.61	1,920,719.90	1,934,020.48	13,300.58	0.69%
September	1,159,709.87	1,156,576.40	1,181,651.06	1,301,533.09	2,571,002.07	1,546,444.94	1,672,909.18	1,737,420.08	1,915,786.41			
October	1,154,082.27	1,137,149.31	1,146,165.88	1,322,763.31	1,361,917.50	1,536,146.24	1,762,645.00	1,703,132.02	1,815,554.87			
November	1,062,236.97	1,060,694.60	1,235,592.36	1,261,751.67	1,468,913.09	1,558,125.38	1,684,489.72	1,782,636.82	1,847,380.76			
December	1,086,039.53	1,135,350.00	1,208,193.07	1,284,102.05	1,402,814.68	1,649,731.07	1,730,244.92	1,740,242.32	1,858,373.22			
March Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A
April Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A
May Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A
June Pro Rata	2,827.87	1,914.40	4,689.95	6,399.29	1,142.06	2,264.86	3,584.40	3,914.57	4,448.43	2,041.85	(2,406.58)	-54.10%
July Jet Fuel Tax Grant	-	-	3,452.00	-	-	-	-	-	-	-	-	N/A
September Pro Rata	-	-	-	-	-	-	-	-	-	-	-	
October Pro Rata	-	-	-	-	-	-	-	-	-	-	-	
Nov/Dec Pro Rata	2,291.46	1,802.43	7,833.66	4,192.69	2,276.07	1,282.20	5,465.50	3,253.59	5,000.42			
Totals	13,514,990.89	13,703,884.18	14,229,556.96	15,490,294.76	17,161,758.27	18,580,825.27	20,416,610.35	21,060,343.74	21,891,534.92	14,802,353.50	352,914.26	

Annual Comparisons								14,449,439.24	14,802,353.50	352,914.26	2.44%
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FLOYD COUNTY, GEORGIA

Water Fund Bonds Debt Service Coverage Ratio
For the Month Ended August 31, 2025
(with comparative calculation for 2024)

	ACTUALS	
	2025	2024
Operating Revenues:		
Misc-Other	\$ 24,028	\$ 24,505
Water Charges	5,239,083	4,965,380
Water Meter Charges	436,327	226,607
Penalties & Cut Offs	133,275	116,791
Fire Service Charges	83,063	83,333
Less: Fire Service Charges	(83,063)	(83,333)
Charges for Services	5,832,713	5,333,283
Miscellaneous	-	-
Rental Fees	9,340	7,346
Total Operating Revenues	5,842,053	5,340,629
Operating Expenses:		
Administration	895,489	849,923
Less: Depreciation	(15,250)	(16,805)
Net Administration	880,239	833,118
Distribution	4,432,959	3,831,216
Less: Depreciation	(1,108,177)	(1,102,376)
Net Distribution	3,324,782	2,728,840
Treatment Plant	510,830	584,053
Less: Depreciation	(42,868)	(42,868)
Net Treatment Plant	467,962	541,185
Total Operating Expenses	\$ 4,672,983	\$ 4,103,143
Net Available for Debt Service	\$ 1,169,070	\$ 1,237,486
Bonds Debt Service (83.3% of Annual Debt Payment)	204,667	205,667
Bonds Debt Service Coverage Ratio (1.10 Requirement)	5.71	6.02
Total Debt Service (83.3% of Annual Debt Payment)	376,120	377,120
Total Debt Service Coverage Ratio	3.11	3.28

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended August 31, 2025

	Budget	YTD
Juvenile Court		
Time & Date Stamp	\$ 2,350	\$ 2,350
Court Recording System	850	850
	<u>3,200</u>	<u>3,200</u>
Probate Court		
2-Printers	1,600	-
	<u>1,600</u>	<u>-</u>
District Attorney		
6 - Printers	3,000	-
2 - Filing cabinets	1,200	-
	<u>4,200</u>	<u>-</u>
Public Defender		
Shredder	1,540	1,516
	<u>1,540</u>	<u>1,516</u>
Sheriff		
5-Glock G17T (SWAT)	2,415	2,270
5-Simmunition Bolt Carrier Group (SWAT)	2,500	2,316
Breaching Shotgun with Accessories	3,730	3,711
Laptop	1,040	1,040
Docking Stations for Body Cameras	10,680	13,667
Sally Port Rollup Door	7,000	6,965
Jail Locks	4,815	4,815
Printer	565	561
Shat-R-Shield Lights	57,990	57,988
Icotech Cameras	6,900	13,787
Jail Cell Toilets & Sinks	131,575	131,570
2-Camera Microphones	3,635	3,635
Biometric System	1,740	-
Wi-Fi for Jail Visitor Center	4,915	1,334
E-Bands and Shields	18,245	18,245
2-Vehicle Laptops	6,000	5,987
Ridgid Press Ring Kit	1,620	1,616
Pepperball products	9,495	-
Eagle Live Scan	5,355	5,351
Old Armory Shelving	585	583
13-Tasers	39,560	39,560
	<u>320,360</u>	<u>315,001</u>
Board of Commissioners		
iPad	2,000	1,156
	<u>2,000</u>	<u>1,156</u>
Board of Registrars		
Computer Monitor	1,800	-
Training Room Projector	200	-
Computer	1,800	-
Laptop	1,200	-
	<u>5,000</u>	<u>-</u>
Police		
14-Glock Model 45 MOS Pistols	5,000	5,000
14-Aim Point ACRO P-11 Sight	5,500	5,248
2023 Bullet Proof Vests Grant Funds	-	(5,301)
	<u>10,500</u>	<u>4,948</u>
Facilities Management		
Electronic HVAC Gauges	960	-
Electronic Megohmmeter	800	-
Battery Drill Set	1,000	-
Mop Machine	2,000	-
Admin. Camera Viewing Station	2,040	2,040
	<u>6,800</u>	<u>2,040</u>

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended August 31, 2025

	Budget	YTD
Public Works		
2-Exhaust Fume Extractors	\$ 4,065	\$ 4,065
3-1/2" Drive Air Impact Wrenches	1,350	1,187
2-Table Vises	600	-
Smoke Machines for EVAP Emissions Testing	1,145	1,005
Pressure Washer for Wash Rack	9,500	9,175
2-Hose Reels	600	-
Stihl MC 311 Chainsaw	540	537
4-Stihl FS 91 Weed Eaters	1,400	1,169
2-Harris 2 Way Radios	4,400	-
Montana Hammer (for Guardrail Posts)	9,000	8,000
Concrete/Asphalt Demo Saw	1,850	1,438
Stihl MS 194 T-Chainsaws	500	-
Wedge Ramps for Low Boy Trailer	2,310	2,308
Stihl HL 94 Hedge Trimmer	550	-
	<u>37,810</u>	<u>28,884</u>
Prison		
Radio Equipment	7,500	7,273
Taser Equipment	27,000	26,989
Body Cameras	3,000	2,924
Chromebook and Supplies	5,095	5,095
Camera Additions	1,750	1,750
3-Body Armor	3,000	2,857
	<u>47,345</u>	<u>46,887</u>
Tax Appraisers		
1 - Printer	500	-
	<u>500</u>	<u>-</u>
Cooperative Extension		
2 - Laptops with docking stations (cost share with UGA)	2,500	1,952
	<u>2,500</u>	<u>1,952</u>
Tax Commissioner		
3-Printers	2,325	761
	<u>2,325</u>	<u>761</u>
Superior Court		
Courtroom Upgrades	5,500	1,853
	<u>5,500</u>	<u>1,853</u>
Judge Niedrach Superior Court		
Desktop printer	600	-
	<u>600</u>	<u>-</u>
Judge Johnson Superior Court		
Desktop printer	600	-
	<u>600</u>	<u>-</u>
Judge Sparks Superior Court		
Desktop printer	600	-
	<u>600</u>	<u>-</u>
Judge King Superior Court		
Desktop printer	600	-
	<u>600</u>	<u>-</u>
Mental Health Court		
Laptop	860	855
	<u>860</u>	<u>855</u>
HIDTA		
Computer Peripherals & Printers	1,000	-
	<u>1,000</u>	<u>-</u>

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended August 31, 2025

	Budget	YTD
County Manager		
Office Furniture	\$ 3,500	\$ -
	3,500	-
Community Violence Grant		
Equipment	160,355	160,352
	160,355	160,352
Purchasing		
Painting	1,500	-
	1,500	-
Information Technology		
Emergency equipment purchases	8,000	-
Veeam (On Prim)	2,500	-
Backup Drive Storage System	8,000	6,959
	18,500	6,959
E-911		
5-Plantronics PTT Wireless	2,750	-
Text Translation Service Install	8,790	8,790
	11,540	8,790
Law Library		
Technology Updates & Additions, Wireless Upgrades	7,000	-
	7,000	-
Solid Waste		
Remote Site Signage	9,500	-
	9,500	-
Inmate Benefit		
Sheriff - Equipment	60,000	9,419
Prison - Equipment	8,000	4,902
Work Release - Equipment	5,000	-
	73,000	14,321
Water Department		
Administration		
Electric Letter Opener	2,800	1,880
HVAC Unit	8,500	8,500
	11,300	10,380
Distribution		
2-Stihl Weed Eaters	1,000	648
2-BR 800 Backpack Blowers	1,300	995
Push Mower	550	500
	2,850	2,143
Treatment		
Surface Pro Laptop	1,500	-
Lab Refrigerator	3,740	2,085
Heratherm Drying Oven	3,345	3,300
3-Hach 5300 TU	11,400	-
3-Hach SC4500	14,550	19,475
2-Maintenance Cleaning Kit	2,400	-
Conductivity Meter	940	930
Spectrometer Meter	7,905	-
	45,780	25,790

FLOYD COUNTY, GEORGIA*Non-Capital Equipment**For the Month Ended August 31, 2025*

	Budget	YTD
Airport		
All Terrain Vehicle	\$ 9,900	\$ -
Pressure Washer	2,500	-
Safety Cabinet for Fuel Farm	3,100	3,022
Sump Pump and Hoses for Over-the Top Fuel Tank	6,000	5,829
Fuel Pump for Fuel Farm Jet Tanks	6,000	5,247
	27,500	14,098
Agriculture Center		
Equipment	550	-
	550	-
Recycling		
Belt Replacement for Main Belt and Install	9,500	4,127
	9,500	4,127
Animal Control		
Deep Freezer	710	707
	710	707
Recreation		
Gymnastics		
Pit Blocks	2,000	1,955
Level 4 Vault Mat	5,610	4,901
	7,610	6,856
Youth Baseball		
3 - Pitching machines	7,500	6,375
	7,500	6,375
Park & Recreation Services		
Commercial Steel Waste Receptacles	15,000	14,996
Dual Axel Trailers	8,700	7,550
Windscreens (Alto Park Tennis)	7,500	7,424
	31,200	29,971
Rec-Buildings		
Thornton Center Tables	7,100	6,544
Gilbreath Center Tables	900	833
Shannon Center Tables	7,100	6,544
Anthony Center Tables	1,500	1,389
	16,600	15,311
Rec-Shop		
Push Mower	2,200	1,996
Weed Eaters and Blowers	5,700	-
	7,900	1,996
Total:	\$ 908,335	\$ 717,230