



Floyd County, Georgia

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

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

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


***Prepared by:
Finance Department***


Floyd County, Georgia


For the Month Ended November 30, 2025


General Fund Revenues Budget vs Actual			
	\$	73,529,325	Budget
	\$	79,239,058	Actual
	\$	5,709,733	
			93%

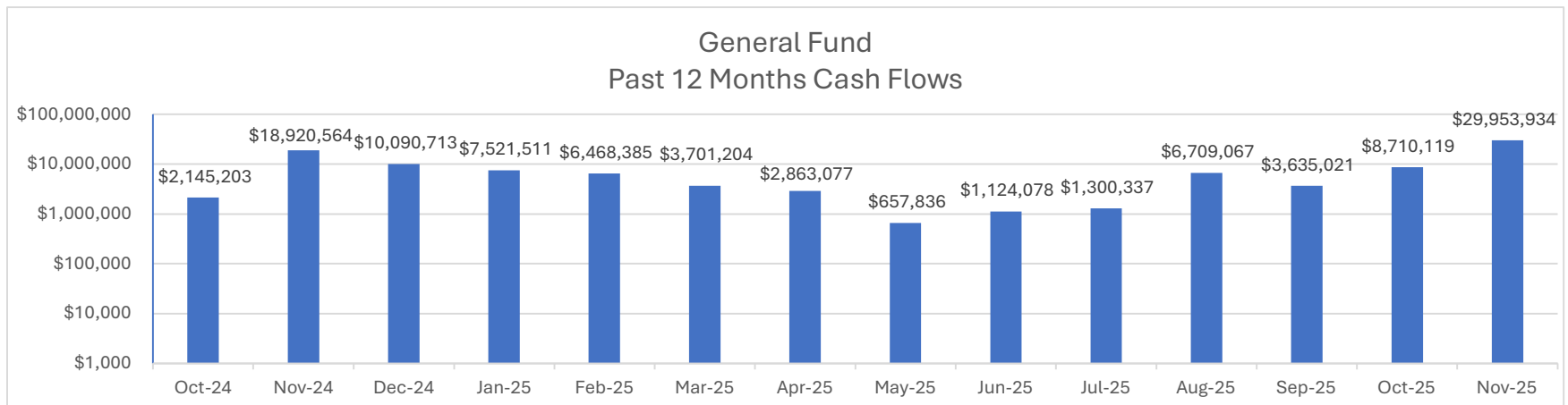
General Fund Expenditures Budget vs Actual			
	\$	75,097,245	Budget
	\$	66,119,349	Actual
	\$	8,977,896	
			88%

Net Change in General Fund Balance Budget vs Actual			
	\$	(1,567,920)	Budget
	\$	13,119,709	Actual
	\$	14,687,629	
			837%

Cash & Investments vs Fund Balance = Liquidity & Availability of Fund Balance			
	\$	29,953,934	Cash
	\$	32,975,338	Fund Balance
			91%

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
	\$	1,173,959	Actual
	\$	(151,041)	
			89%



Floyd County, Georgia

For the Month Ended November 30, 2025



2023 SPLOST Fund Sales Taxes Budget vs Actual		
	\$ 21,828,620	Budget
	\$ 20,359,446	Actual
	\$ (1,469,174)	93%

2023 SPLOST Fund Expenditures Budget vs Actual		
	\$ 25,950,055	Budget
	\$ 14,378,206	Actual
	\$ 11,571,849	55%

2017 SPLOST Fund Expenditures Budget vs Actual		
	\$ 29,033,385	Budget
	\$ 9,417,752	Actual
	\$ 19,615,633	32%

2013 SPLOST Fund Expenditures Budget vs Actual		
	\$ 5,089,750	Budget
	\$ 394,390	Actual
	\$ 4,695,360	8%



Water / Sewer Revenues & Expenses All Revenues and All Expenses		
	\$ 8,593,766	Revenues
	\$ 8,883,034	Expenses
	\$ (289,268)	

Water / Sewer Operating Cash Flows Beg. Of Year vs Current Balance		
	\$ 8,492,420	Beginning
	\$ 7,120,205	Current
	\$ (1,372,215)	



Airport Revenues & Expenses All Revenues and All Expenses		
	\$ 1,261,337	Revenues
	\$ 1,917,757	Expenses
	\$ (656,420)	

Airport Operating Cash Flows Beg. Of Year vs Current Balance		
	\$ 151,804	Beginning
	\$ 49,488	Current
	\$ (102,315)	



Recycling Revenues & Expenses All Revenues and All Expenses		
	\$ 708,645	Revenues
	\$ 788,651	Expenses
	\$ (80,006)	

Recycling Operating Cash Flows Beg. Of Year vs Current Balance		
	\$ 20,985	Beginning
	\$ (2,416)	Current
	\$ (23,401)	



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

***Prepared by:
Finance Department***

Floyd County

Review of November 2025

General Fund

- Revenues
 - Taxes are \$8,179,850 more than last year.
 - Current Year Property Tax is \$5,516,550 more than last year, a 17.1% increase. The millage rate increased from 9.164 mills to 9.500 mills, a 0.336 mill increase. In addition, timing of the Public Utilities taxes has impacted this positive variance.
 - The 2024 Public Utilities' billing was delayed until January 2025 due to the delayed receipt of values from the State of Georgia
 - For 2025, we have billed and collected 85% of the assessed value.
 - Prior Years' Property Tax is \$2,408,100 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 (see explanation above).
 - Intangible Taxes have increased 10.6% since last year. This indicates that the dollar amount of loans acquired increased compared to last year. Not all loans are subject to Intangible Tax. Government loans, loans obtained through a credit union or loans with a life of less than 3 years are not subject to Intangible Tax. Refinancing loans also impacts this.
 - The Real Estate Transfer Tax increased from last year by 8.2% or \$13,300. However, the number of transactions has decreased by 121. Transfer tax is \$1 per \$1,000. This indicates real estate transactions have been for higher dollar amounts.
 - There is an increase in Sales Tax collections from 2024 of \$191,950 or 1.8%. 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 \$150,450 more than last year, a 4.2% increase. The possibility of tariffs prompted the purchase of existing inventory earlier in the year. Also, sales tend to increase around this time of year because next year models are starting to be released.
 - Cable TV Easements continue to decrease and are down 12.7% from 2024, \$75,300. More people are cancelling their cable services and opting for internet streaming. Comcast is down 12.1%. Direct TV is down 21.8%.
 - Licenses & Permits is \$63,400 more than last year.
 - Licenses & Permits-Alcohol is \$11,250 more than 2024 collections. The recommended deadline for renewing licenses is November 1st with the final deadline being December 31st.

Floyd County Review of November 2025

General Fund (cont'd)

- Revenues (cont'd)
 - Licenses & Permits-Banks is \$42,200 higher than this same time last year. This is a business license tax due March 1, 2025, and is based on gross receipts. United Community Bank filed amended returns for the years ending 2022 and 2023. Gross receipts were under reported by 2.5% in 2022 and understated 7.6% in 2023 resulting in an additional payment of \$36,700.
 - Licenses & Permits-COAM is \$8,000 more in 2025. We didn't begin collecting fees for coin operated amusement machines (COAM) until September 2024.
- Intergovernmental Revenue is \$249,650 more than last year.
 - State-Offender Rehab revenue is \$283,350 higher than 2024. The average number of inmates has decreased 1.8%. The subsidy went from \$24/day per inmate to \$30/day per inmate beginning in July 2025.
 - State-Federal Forest Contract is \$4,100 lower than in 2024. This year's deposit is less than last year's because the Secure Rural Schools (SRS) payment authority expired on September 30, 2023. Without its reauthorization, the Forest Service must follow the 1908 Act, as Amended, which generally results in lower payments to states.
- Charges for Services is \$336,900 more than in 2024.
 - Sheriff Fees & Services is \$23,550 more than in 2024.
 - Sheriff Boarding Inmates is \$28,000 less than in 2024.
 - Chattooga County Boarding Inmate revenue is down \$128,250 from 2024. The average number of inmates rose 11.1%. Payments for 3 months' boarding in 2023 are included in the 2024 amount.
 - Funds received from the Social Security Administration have decreased 16.7% compared to 2024, a decrease of \$6,700.
 - 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 three months in 2025.
 - Payments from Haralson County are \$12,950 less than 2024. No inmates have been housed in 2025.
 - Payments from ICE have increased \$57,950 compared to November 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. This year, we have received \$39,600.
 - The State of Georgia has paid the Sheriff's office \$50,000 this year.

Floyd County Review of November 2025

General Fund (cont'd)

- Revenues (cont'd)
 - Inmate Contracts in total are \$137,350 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 5% more than the amount for 2024.
 - The average monthly amount collected in 2024 was \$15,300 and in 2025 is \$16,050.
 - Tax Collection Commissions rose \$172,170 or 13.6%.
 - 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 13.8% since 2024. Commissions are also received from the Clerk of Superior Court. These commissions have increased 9.5% compared to 2024.
 - Clerk of Court Charges for Services increased by \$30,800 when compared to 2024. This is an 6.7% increase.
 - Copies have increased \$7,150 since October 2024. Part of this variance is due to receiving payment for copies for 2024 in 2025.
 - Advance Deposits are up \$6,050 from last year. Advance deposits are the County's portion of the filing fee for a new case.
 - Other Fees have increased \$8,500 when compared to 2024. Examples of this revenue include UCC filings and bond forfeitures. The portion relating to bond forfeiture has increased \$9,400.
 - All other charges increased by a total of \$9,050 compared to 2024.
 - Probate Court Charges for Services increased \$700 from 2024, rising 0.6%.
 - Estate revenues increased 2.7% or \$2,450. This revenue is derived from the number of wills probated. The fee schedule is not dependent on the size of the estate, but different petitions do have different fees. For example, guardianships have a fee of \$450 as opposed to other petitions that are around \$180. The number of filings increased 3.8% and the amount paid increased 17%.
 - Miscellaneous revenues are down 14.9% compared to 2024, but only by \$2,650. Miscellaneous revenue is made up of firearm permits. The state passed legislation on March 13, 2022, that rescinded the need for a concealed weapon carry permit. Probate officials report that some people are still getting them to cross state lines and to speed up the process when purchasing a firearm.

Floyd County Review of November 2025

General Fund (cont'd)

- Revenues (cont'd)
 - Magistrate Court Fees have increased \$13,350 since 2024.
 - There has been a decrease of 1.3% in the total number of cases since last year.
 - Cases that generate fees have increased 6.6% since 2024.
 - In July 2024, the amount charged per case increased to cover services fees.
 - City of Rome-Booking Fee is \$6,450 more than in November 2024.
 - In May of 2024, the booking fee went from \$15 to \$25.
 - The amount collected in 2025 includes invoices from November 2024 to September 2025. The amount collected in 2024 includes invoices from November 2023 to October 2024.
 - City of Rome-Jail Surcharge rose 23.9% from 2024, an \$11,800 increase. There is a 32.8% increase in the number of cases.
 - Court Reporting Services has shown an increase of \$8,400 since last year. In 2024, the number of bills YTD was 62. In 2025, the number is 74. This is a 19.4% increase.
- Fines & Forfeitures are down \$208,550.
 - Clerk of Court – Criminal Division Fines are down \$194,400, a 34% drop as compared to 2024.
 - Juvenile Court Supplemental Services fines have decreased 2.7% since this time last year, a total of \$200.
 - Probate Court Fines are down \$24,650 or 3.3%.
 - Parking Fines have decreased 32.6%. The number of cases in 2024 were 269 and for 2025 are only 262.
 - Drug Abuse & Treatment Fines are up 12.6% compared to 2024. This is an increase of \$8,900.
- Miscellaneous Revenue is down 65.2%.
 - 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. We have received \$150,000 as prepayment for 2026.

Facilities Management is 9.9% above the YTD budget.

- Supplies is 15.9% more than annual budget.
- Gas & Oil is 22.3% more than the annual budget.
- Small Tools is 21.2% more than the annual budget.

Floyd County Review of November 2025

General Fund (cont'd)

- Expenditures
 - The costs for several buildings are higher than the YTD budget, ranging from 5.9% to 131.2%. Preparations are being made in anticipation of departmental moves to new locations to renovate older spaces. The charge for telephone lines identified as POTS lines also impacts expenditures. 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.
 - Victim Witness Program is 14.5% more than the annual budget.
 - Two grants have been awarded for the Victim Witness Program. Three quarters of 2025 reimbursements have been received so far this year from the Office on Violence Against Women and is 52.2% of the amount budgeted. Only payments for two quarters of the grant awarded from the Victim of Crime Act have been received and is 46.3% of the budgeted amount.
 - Salaries & Wages and FICA are 40.9% and 38% over 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 at 113.8% of the annual budget.
 - Public Safety and Community Violence is 3.8% greater than the YTD budget.
 - Reimbursements through September have been received.
 - 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 22.6% above the annual budget.
 - Gas & Oil is 2.2% more than the YTD budget.
 - Repair & Maintenance is twice 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 45.8% 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 2.6% 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 4.2% below the YTD budget.**

Floyd County Review of November 2025

General Fund (cont'd)

- Fund Balance
 - For 2025, the General Fund has increased its fund balance by \$13,119,709 compared to a decrease of \$1,663,064 for 2024, a positive variance of \$14,752,773.
 - Without the TAN, the increase to fund balance would be \$5,019,709. Compared to 2024, this is a positive variance of \$6,652,772.

Fire Fund

- Revenues
 - Taxes are \$1,390,650 more than this time last year.
 - Property Taxes – Current Year are \$514,650 more.
 - Property Taxes – Prior Years are \$230,150 more.
 - Motor Vehicle Taxes are \$3,100 less.
 - Mobile Home Taxes are \$1,600 more.
 - Intangible Taxes are \$5,300 more.
 - Motor Vehicle TAVT is \$26,350 more.
 - Railroad Tax has not yet been received for 2025.
 - Penalties are \$5,300 more.
 - Real Estate Transfer Tax is \$2,150 more.
 - See explanations in the General Fund for the above revenue categories.
 - Insurance Premium Tax is \$615,550 more.
- Expenditures
 - Total expenditures increased by \$1,258,850 due to pay increases for firefighters at the City of Rome and City of Cave Spring.

E911 Fund

- Revenues
 - Total Revenues are 1.3% below the YTD budget and \$32,800 less than 2024.
 - Charges for Services are \$31,350 less.
 - Prepaid fees are \$19,650 less.
 - Landline fees are \$45,950 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

Floyd County Review of November 2025

E911 Fund (cont'd)

- Revenues (cont'd)

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 \$34,550 more.

- Expenditures

- Total Expenditures are 8.1% below the YTD budget and \$17,400 less than 2024.

- Salaries and Benefits are \$12,700 less than last year and 10.1% below the YTD budget due to the timing of the Pension Expense. This expense was recorded for 2024 in November. For 2025, this expense will reflect in December. The pension expense increased by \$7,700 compared to the prior year.
 - Other Operating Costs are 4.6% above the YTD budget due to the timing of mostly annual expenses, but \$11,550 less than last year.
 - Repairs and Maintenance is 8.3% above the YTD budget and \$6,100 more than last year.
 - The \$87K annual payment for Tritech Software, used for E-911's daily operations, includes a \$4,000 increase from 2024.
 - The \$16K annual maintenance contract for Sound Communications, E-911's phone and radio recording system, stayed consistent in pricing from 2024.
 - In 2025, a maintenance expenditure of \$4,890 was allocated for battery replacements at the E-911 center, as these components had not been serviced since 2017. Regular maintenance of battery backup systems is crucial to ensure their reliability during emergencies. This contributes to the variance from prior year.
 - In March, the semiannual required console cleaning occurred at a cost of \$3,400, staying consistent in pricing from 2024. The second cleaning occurred in September.
 - Telephone expenses are 7.2% above the annual budget due to unbudgeted monthly charges for Windstream and Verizon. A budget transfer has been requested.
 - Underutilization of the Supplies, Dues & Subscriptions, Travel & Training, Equipment, and Legal Fees accounts has contributed to the \$11,550 decrease in spending compared to the prior year.

Floyd County Review of November 2025

800 MHz Communication Fund

- Revenues
 - Total Revenues are 7.8% below the YTD budget but \$268,000 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. Additionally, each quarter departments are given the opportunity to request additional radios or reduce their existing inventory, and these adjustments contribute to variances from the budgeted amounts.
- Expenditures
 - Total Expenditures are 9.6% below the YTD budget but \$58,400 more than 2024.
 - A prior-year correction reduced 2024 expenses by \$28,000, creating the majority of this variance. Without that adjustment, higher Williams Communication pricing would have produced a variance about \$10,000 greater than last year.
 - Tower Costs account for the additional \$32,150 variance, driven by several significant repairs this year, including beacon replacement, lightning-related camera repairs, bulb and base replacements, and transfer switch work.

Emergency Management Fund

- Revenues
 - Grant revenue for EMA will be received later in the year.
 - In October, we received an \$11,000 donation from Georgia Power that was used to purchase a drone for Emergency Management operations.
- Expenditures
 - Total Expenditures are 16.1% below the YTD budget and \$14,700 less than 2024.
 - Salaries and Benefits are \$19,100 less than 2024 and 7.1% below the YTD budget due to the timing of the Pension Expense. This expense was recorded for 2024 in November. For 2025, this expense will reflect in December. The pension expense increased by \$5,090 compared to the prior year.
 - In 2025, EMA was tasked with updating its Hazard Mitigation Plan, which accounts for the increase in Other Operating Costs from the prior year. This update is only required once every five years and will be reimbursed through state and federal grant funding.
 - Gas & Oil is 15.9% above the annual budget due to an increase in travel. A budget transfer has been requested.

Floyd County Review of November 2025

- 800 MHz Radio Maintenance is 12.4% above the annual budget. EMA returned several radios in Q3, which will reduce costs for the remainder of the year. A budget transfer has been requested.
- 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.

Solid Waste Fund

- Revenues
 - Taxes increased \$308,850 when compared to 2024.
 - Property Taxes Current Year is \$204,600 more.
 - Property Taxes Prior Years is \$91,500 more.
 - Recording Intangible Tax is \$1,450 more.
 - Motor Vehicle TAVT is \$11,300 more.
 - Penalties and Interest is \$2,000 more.
 - See explanations in the General Fund for the above revenue categories.
 - Interest Earned is \$2,450 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 \$30,750 more than 2024 but 15.5% below the YTD budget.
 - Salaries & Benefits is 27% under the YTD budget but \$29,850 more than 2024.
 - 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 1.5% above the YTD budget and \$1,300 more than 2024. This is due to a Georgia Power rate increase in December 2024.

Stadium Maintenance Fund

- Revenues
 - Total Revenues are comprised of Miscellaneous Income and Interest Earned.
 - Interest Earned is 37.4% above the annual budget but \$550 less than 2024. While interest rates are lower, there is a higher balance earning interest.

Floyd County Review of November 2025

Stadium Maintenance Fund (cont'd)

- Revenues (cont'd)
 - Miscellaneous Income is comprised of the following, which we received in October:
 - Rome Emperors Capital Contribution of \$30,000.
 - Stadium Naming Rights of \$24,955.
- Expenditures
 - Repairs and Maintenance is 84.4% below the YTD budget and \$39,800 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 \$746,200 more than 2024, and 4.6% above the YTD budget.
 - Consumption reports show a 10.6% increase in residential usage and a 2.2% decrease in commercial usage compared to last year.
 - Residential usage for this month has increased significantly due to the warmer weather this summer and fall and more users on the system.
 - Decreased commercial usage is due to large companies like Ball Corporation and Plant Hammond reducing their water consumption. Also, Berry College stopped purchasing water in April 2024.
 - On April 1st a 15% water rate increase went into effect.
 - Water Meter Charges have increased \$223,500 from 2024. This is due to two major subdivisions being built in the area and ongoing work with the meter change out program.
 - Penalties and cut offs are up \$15,150 from 2024. In March 2024, we waived fees due to the delay in the postal system.
 - **Operating Revenues are 5.1% above the YTD budget.**
- Expenses
 - Administration Repairs and Maintenance is 4.7% over the annual budget and \$5,900 more than 2024 due to a roof repair made to the drive thru of the building. A budget transfer has been requested.
 - Administration Data Processing is 3.8% over the YTD budget and \$7,900 more than last year. This is due to returned check processing fees from our online payment system. These include invoices from 2024 that were received in 2025. Also, Delta Municipal Supply increased from 2024 for annual meter and system monitoring.
 - **Total Administration Expenses are 1.2% below the YTD budget.**

Floyd County Review of November 2025

Water Fund (cont'd)

- Expenses (cont'd)
 - Distribution Repairs & Maintenance Vehicles is 7.9% over the YTD budget and is \$19,700 more than 2024. This is due to two transmission replacements in two different vehicles. There have also been a few accidents this year that were no fault of the County that vehicles had to be repaired.
 - Distribution Water Purchased is 16% over the annual budget and is \$229,750 more than 2024. This is due to more residential water usage and our Treatment plant being down for 10 months for the chemical conversion. Also, City of Rome and City of Calhoun had a rate increase between 5% and 5.5% each.
 - Distribution Radio Maintenance is \$4,095 more than 2024 due to an increase in radio maintenance costs.
 - **Total Distribution Expenses are 5.6% above the YTD budget.**
 - Treatment Chemicals is 40.2% below the YTD budget and is \$14,050 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.
 - We have budget savings in Office Supplies, Uniforms, Travel & Training, Equipment, Utilities, and Postage that have helped contribute to the overall expenses being below budget.
 - **Total Treatment Plant Expenses are 22% below the YTD budget.**
 - **Total Operating Expenses are 1.1% above the YTD budget.**

Airport Fund

- Revenues
 - Fuel Sales are \$162,550 less than 2024 and 1.1% 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. The decrease in fuel purchases offsets the decline in fuel sales revenue by reducing cost of goods sold.
 - Avgas Revenue is \$13,350 less.
 - Self-Serve Revenue is \$19,050 less.
 - Jet Fuel Revenue is \$131,750 less.
 - Although jet fuel sales were expected to show improvement, they were significantly affected by the Blue Angels' absence from this year's Wings Over North Georgia Airshow due to the government shutdown.

Floyd County Review of November 2025

Airport Fund (cont'd)

- Revenues (cont'd)
 - Rental Fees are \$19,800 more than 2024 and 14.9% over the annual budget due to an increase in new tenants and CPI increases to rental contracts.
 - Land Leases are up \$12,150.
 - Other is up \$1,350.
 - T-Hangars are up \$4,400.
 - Big Hangars are up \$1,600.
 - Tie Downs are up \$300.
 - Miscellaneous Revenue is 1.8% above the YTD budget but \$8,050 less than 2024 due to a decrease in GPU, Ramp, and Overnight Hangar fees.
 - **Total Operating Revenues are 4.4% above the YTD Budget.**
- Expenses
 - Supplies are 6.6% above the annual budget due to a restock purchase of cleaning and restroom supplies meant to last the remainder of the year. A budget transfer has been requested.
 - Bank Charges are 11.4% above the annual budget as a result of increased Positive Pay fees. A budget transfer has been requested.
 - Credit Card Processing is 21.4% below the YTD budget, reflecting the decrease in fuel purchases during 2025, resulting in fewer credit card transactions.
 - Dues & Subscriptions are 0.8% above the annual budget due to the timing of invoicing for these annual subscriptions. A budget transfer has been requested.
 - Data Processing is 3.4% above the YTD budget due to the annual subscription for CivicPlus, which hosts and manages the Airport's municipal code and online services, and a deposit on Revize, the Airport's new website platform that provides one year of development, hosting, and maintenance.
 - Utilities are 2.1% above the annual budget due to an increase in rates from Georgia Power in December 2024 and increase of usage. A budget transfer has been requested.
 - Lower-than-expected spending across multiple smaller budget categories, including Office Supplies, Credit Card Processing, Advertising, Equipment Lease, Small Tools, Telephone, Postage, Food and Beverage, and 800 MHz Radio Maintenance has driven the overall variance in expenses. Some of these lines will be utilized before year end.
 - **Total Operating Expenses are 17.3% below the YTD budget.**

Recycling Fund

- Revenues
 - Operating Revenues are 16.5% under the YTD budget and \$37,750 less than 2024.
 - Aluminum has increased \$40,700.
 - Paper has increased \$8,300.

Floyd County Review of November 2025

Recycling Fund (cont'd)

- Revenues (cont'd)
 - Plastic Pallets has increased \$1,200.
 - Corrugated materials have decreased \$47,600. 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 \$17,900.
 - Plastic #1 has decreased \$15,450.
 - Steel has decreased \$6,400.
 - Miscellaneous materials have decreased \$550.
 - Intergovernmental Revenue is \$130,750 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 0.9% over the YTD budget and \$32,950 more than 2024.
 - Facility Rental is \$42,850 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 \$14,300 more than 2024 due to the Allegheny Shredder added in December 2024.
 - Utilities are 6% over the YTD budget and \$1,550 more than 2024. This is due to a Georgia Power rate increase in December 2024.

Animal Control Fund

- Revenues
 - Total Revenues are \$129,650 less than this time last year.
 - Charges for Services is \$3,350 more than 2024 due to increased animal adoptions and additional revenue from the Low-Cost Spay and Neuter Clinic that is open to the public.
 - Interest Earned is over five times the annual budget and \$4,900 more than 2024 due to a higher balance earning interest.
 - Donations are down \$137,800 from 2024, primarily due to a \$90,000 estate donation received in August 2024, along with fewer public donations and the absence of fundraisers this year.
- Expenditures
 - Total Expenditures are \$94,400 less than 2024 and 10.7% below the YTD budget.
 - Salaries and Benefits are \$144,900 lower than 2024 and 2.5% below the YTD budget, primarily due to a combined \$96,600 decrease in Workers' Compensation and Health Insurance costs, as well as the timing of the

Floyd County Review of November 2025

Animal Control Fund (cont'd)

- Expenditures (cont'd)
 - Pension Expense. In 2024, the pension expense was recorded in November; in 2025, it will be recorded in December. The pension expense increased by \$2,750 compared to the prior year.
 - Other Operating Costs have increased \$50,500 compared to 2024 but are 21.9% below the YTD budget. The following lines will be monitored and budget transfers requested if needed.
 - Supplies are 1% above the annual budget due to supply orders needed for year end and the purchase of two desk phones.
 - Credit Card Processing Fees are 6% above the annual budget due to a timing difference. In 2025, there are twelve processing fees instead of eleven, though monthly costs remain consistent with 2024.
 - Travel and Training is double the annual budget due to required training for Dr. Nepp. A budget transfer has been requested.
 - In-House Medical is 22.8% above the annual budget. This increase is attributed to a rise in animal intakes and an approximately 20% increase in veterinary supply costs. To mitigate future price hikes, new purchase orders have been submitted to lock in pricing for the upcoming year. A budget transfer has been requested.
 - Utilities are 0.7% above the annual budget due to price increases and increased usage from prior year. A budget transfer has been requested.
 - Telephone is 7.3% above the YTD budget due to underbudgeting of Comcast and Windstream for 2025.
 - Underutilization in Dues & Subscriptions, Gas & Oil, Legal Fees, Postage, Spay & Neuter, and Microchips accounts for expenses being 21.9% under YTD totals.

Rome-Floyd Parks and Recreation Authority

- Total Revenues are \$176,000 more than 2024.
- Total Expenditures are \$98,800 more than 2024.
- Administrative Operations has a net expense of \$979,750, down from \$1,041,800 in 2024. Salaries and Benefits increased by \$79,050, reflecting a 5% increase in administrative salaries, along with a \$41,900 increase in health insurance costs for all Recreation employees. These increases are more than offset by a significant decrease related to the timing of the pension expense, which was recorded in November 2024 and will be recorded in December 2025. Additionally, the implementation of the pay study in October resulted in salary adjustments. The following lines will be monitored, and budget transfers will be requested if necessary.

Floyd County Review of November 2025

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

- Transaction Fees are 43.3% above the annual budget due to a timing issue. There are twelve months of fees instead of eleven in 2025, as well as an overall increase in fees from Clover due to increased revenue processing. A budget transfer has been requested.
- Travel and Training is almost double the annual budget due to conference expenses exceeding budgeted amounts. A budget transfer has been requested.
- Legal Fees are 5.8% above the annual budget due to necessary contract reviews. A budget transfer has been requested.
- Data Processing is 7.9% above the YTD budget due to the annual Civic Rec subscription of \$27,470 with an expected increase of 5% each year. This software is used to manage various aspects of community programs, facilities, and activities, as well as process payments.
- Utilities are 10.3% above the annual budget due to increased pricing and usage for water and electricity. The City of Rome implemented a 5.5% increase in water and sewer rates in 2025, and Georgia Power implemented a 3% rate increase in December 2024, contributing to higher overall utility costs.
- Telephone is 20.8% above the annual budget due to the underbudgeting of Verizon accounts for this department.
- Other Programs has a net revenue of \$75,400 compared to a net revenue of \$44,000 in 2024.
 - Total Revenue is up \$42,350 from 2024.
 - Although Ice Rink gate admissions decreased by \$12,000 in 2024–2025, local schools were offered field trip packages that included boxed lunches, generating an additional \$11,250 in revenue. These field trip packages will continue to be offered during the 2025–2026 season. Ice rink sponsorship revenue also increased by \$12,000 compared to 2023–2024. In November, a portion of the total \$38,000 in 2025–2026 Ice Rink sponsorship revenue was recognized.
 - Due to an increase in participants and a \$5.00 increase in road race fees, revenue for the Leprechaun-A-Thon and Paper Doll Parade increased by \$9,650 compared to 2024.
 - Total Expenditures are \$11,000 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 \$145,850, compared to \$129,400 in 2024.
 - Revenues are \$16,250 more than 2024 due to increases in Instructional Fees and Team Fees. The variance in Instructional Fees is due to a 2024 revenue classification error, where certain camp revenues were incorrectly classified and should have been reflected as Instructional Fees. Camp Revenue is comparable

Floyd County Review of November 2025

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

in 2024 and 2025. Instructional Revenue is also comparable and reflects a true increase of approximately \$8,000. Decreases in Camps, Field Trips, and Rentals reflect both this reclassification and lower activity levels compared to the prior year.

- Expenditures are \$150 less than 2024 due to increased Salaries and Benefits, offset by lower equipment purchases and fewer competition entries in 2025.
- Concessions have net revenue of \$82,700, a decrease of \$9,850 compared to 2024.
 - Total Revenues are \$13,850 more than 2024. While North Floyd saw an increase of \$27,050 from additional tournaments, this was offset by a \$13,850 decline at Riverview, where several tournaments were rained out. Since reopening after the turf installations, Alto Park has seen a rebound in revenue comparable to 2024.
 - Total Expenses are \$23,700 more than 2024 due to an increase in part-time staff for tournaments and purchases for beverage and food resale.
- Coosa River Trading Post has a net revenue of \$24,800, down from \$55,500 in 2024.
 - Total Revenues are \$31,300 less than 2024, driven by decreases across all revenue sources. The most significant decline is in Camping Rentals, which are down \$25,400 from the prior year due to the loss of long-term camping rentals.
 - Total Expenditures are \$600 less than 2024.
- Youth Football and Cheerleading have a net revenue of \$42,650, down from \$57,950 in 2024.
 - Total Revenues are \$3,600 more than 2024 due to an increase in Football and Cheerleading registration fees of \$13,200 offset by a \$9,950 decrease in Gate Receipts. The decrease reflects the jamboree being fully hosted at the Recreation fields in 2024, compared to shared hosting with the Boys & Girls Club in the current year.
 - Total Expenditures are \$18,850 more than 2024 due to an increase in Supplies and Awards required to support higher participation levels. Additionally, the officials' contract was paid earlier in 2025 than in 2024 causing a variance of \$17,900.
- Parks and Recreation Services has a net expenditure of \$1,156,900, an increase of \$54,350 compared to 2024, due to higher costs in Salaries and Benefits, Supplies, and Utilities.
 - Total Revenues are up \$8,700 from 2024 due to an additional \$6,000 in advertising revenue from signs at Alto Park and a donation from the Georgia Power Foundation for shade structures to be installed at the park.

Health Insurance Fund

- Revenues
 - Total Revenues are \$15,400 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 \$15,800 less than 2024.
 - Interest earnings are \$23,400 less than 2024 due to interest rates being lower and the cash balance being less than this same time last year.

Floyd County Review of November 2025

Health Insurance Fund (cont'd)

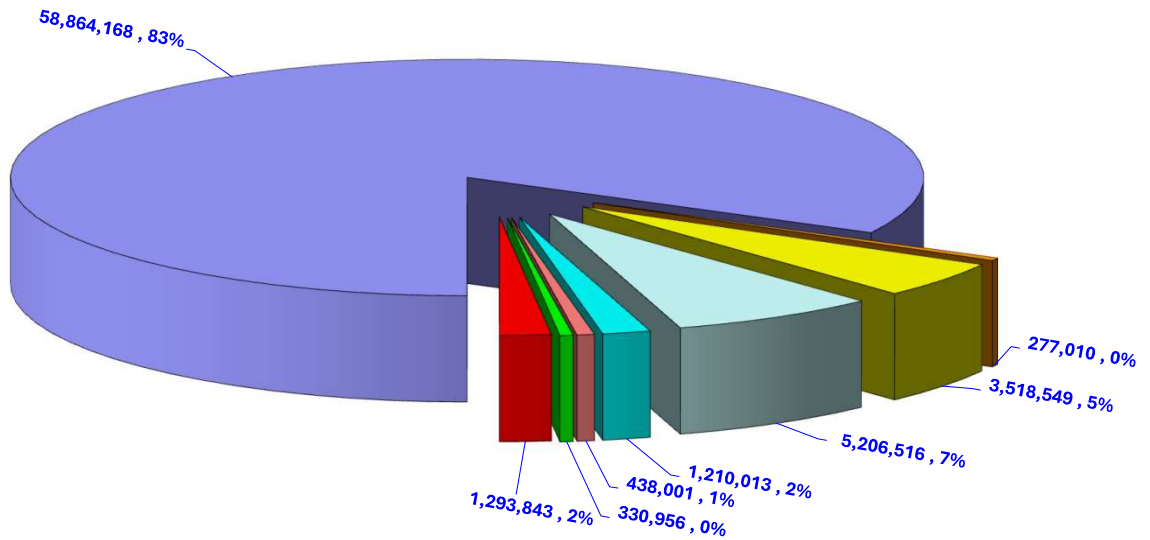
- Expenditures
 - Claims are \$706,400 more than last year and 18% more than the YTD budget. We currently have 48 participants with claims over \$50,000, and the total amount of claims for these 48 participants is \$6,918,750. These account for 81.4% of the total claims.
 - Wellness Clinic costs are 2.1% under the YTD budget and \$7,400 less than 2024. Currently, we have 10 months' worth of invoices to reflect these increases and decreases.
 - Clinic Fees are 9.2% under the YTD budget but \$7,850 more than last year.
 - Clinic Services are 0.3% over the YTD budget but \$15,250 less than last year.
 - Pharmacy costs compared to the same time period for 2024 are down \$9,350. We stopped allowing GLP-1 medications for weight loss in August 2024.



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

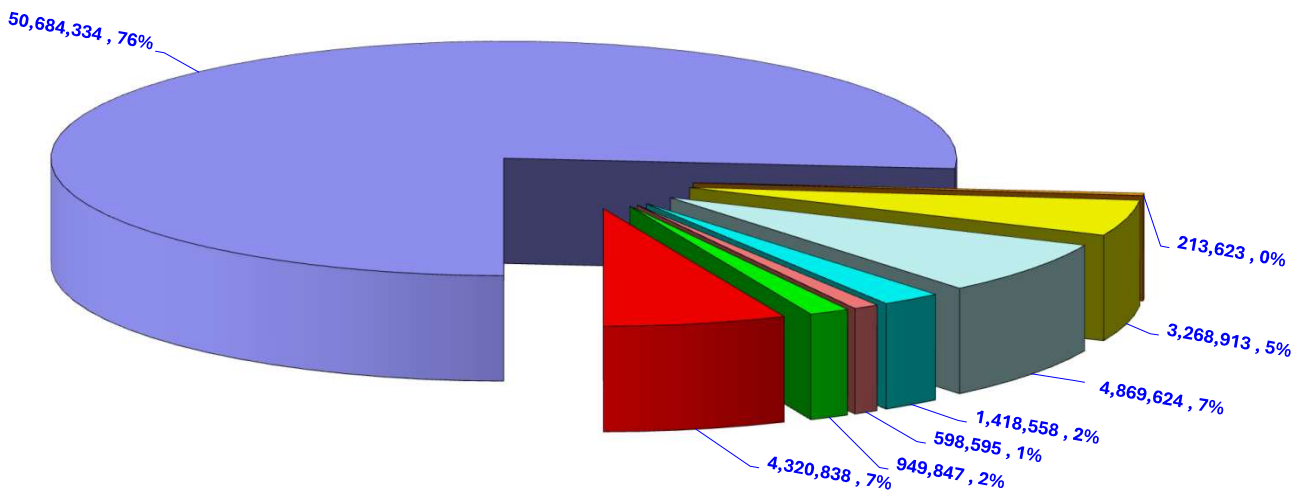
***Prepared by:
Finance Department***

November 2025 Revenues and Transfers In



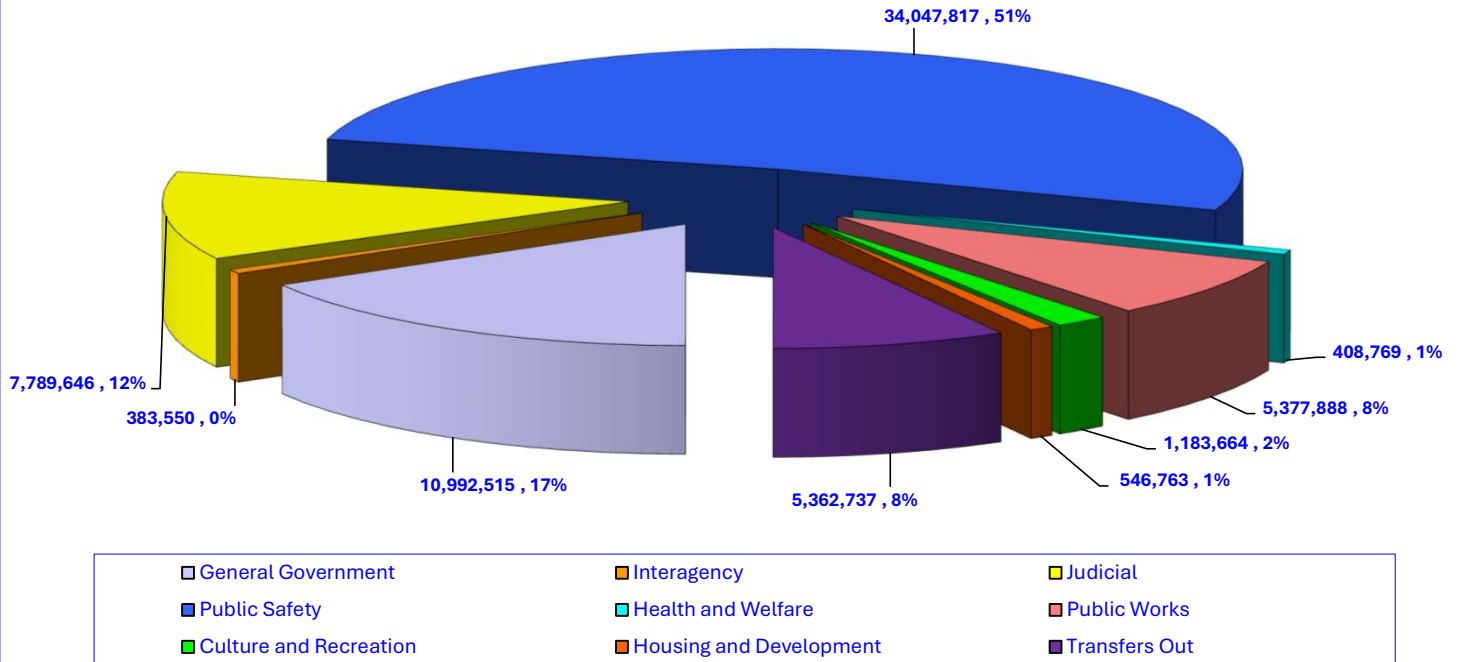
Taxes	Licenses and Permits	Intergovernmental	Charges for Services
Fines and Forfeitures	Interest Earned	Miscellaneous	Transfers In

November 2024 Revenues and Transfers In

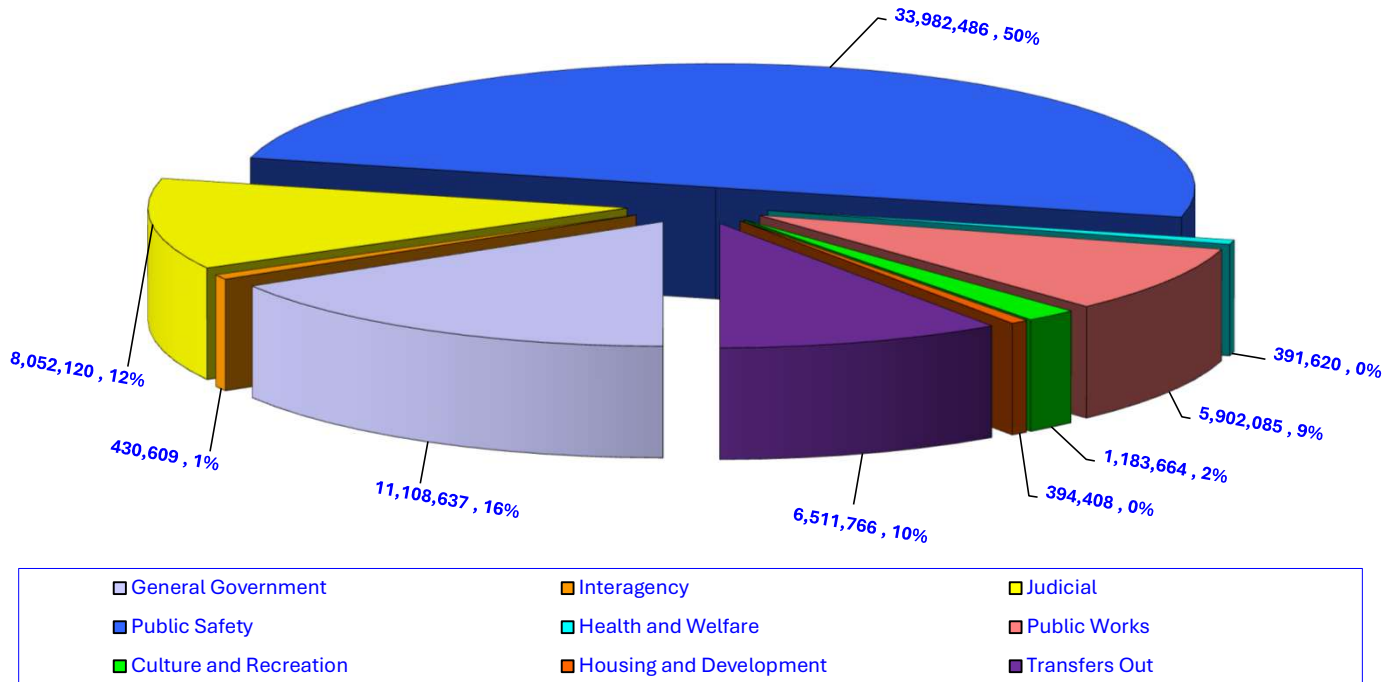


Taxes	Licenses and Permits	Intergovernmental	Charges for Services
Fines and Forfeitures	Interest Earned	Miscellaneous	Transfers In

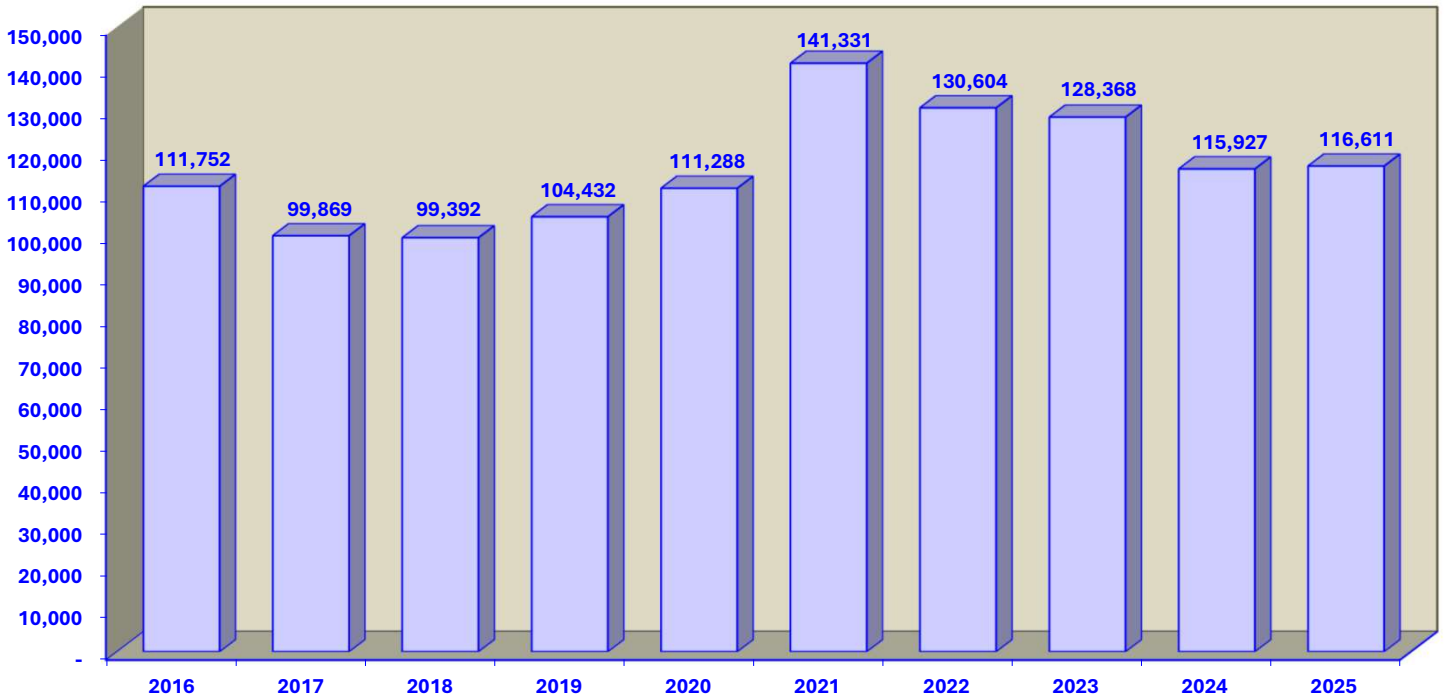
November 2025 Expenditures and Transfers Out



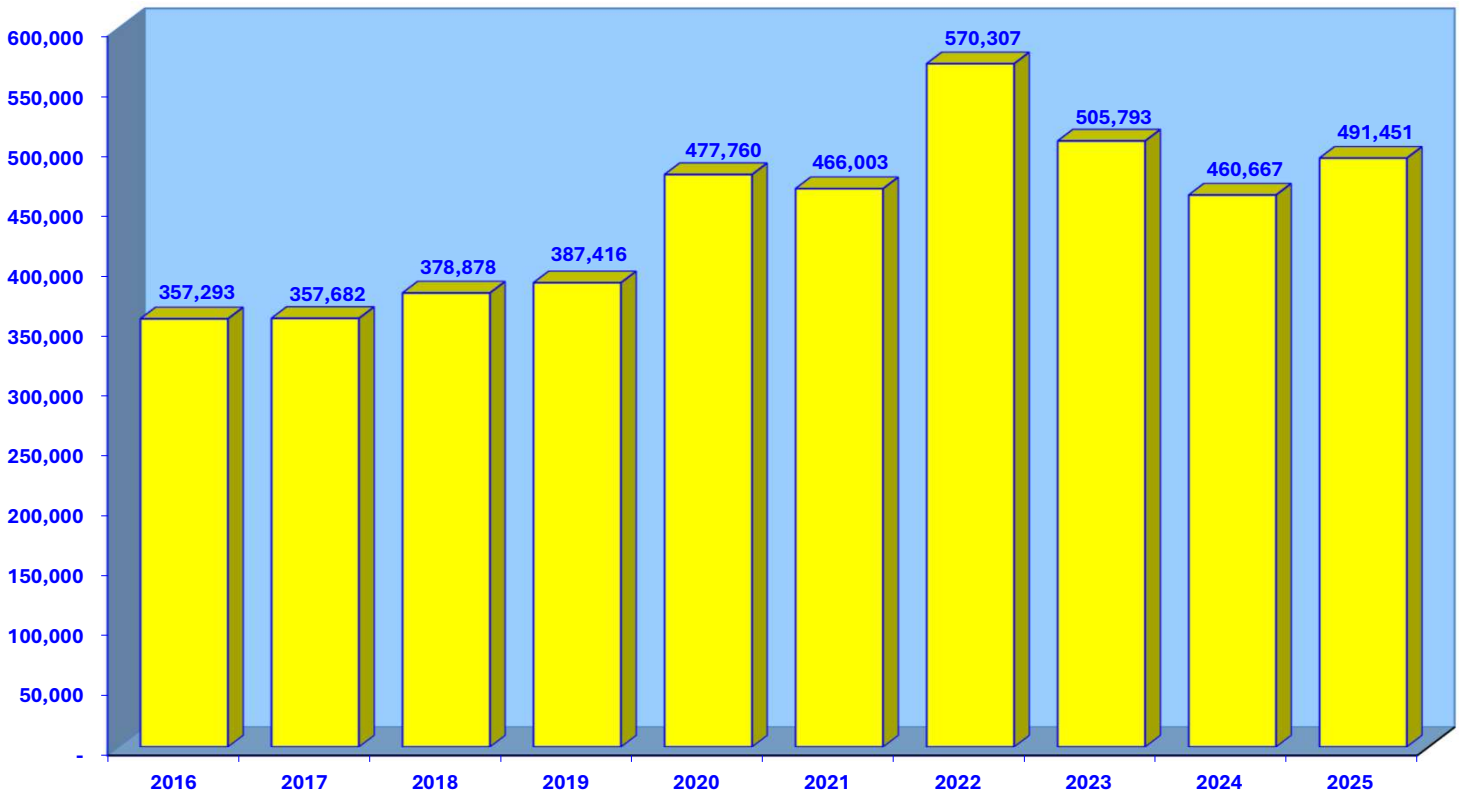
November 2024 Expenditures and Transfers Out



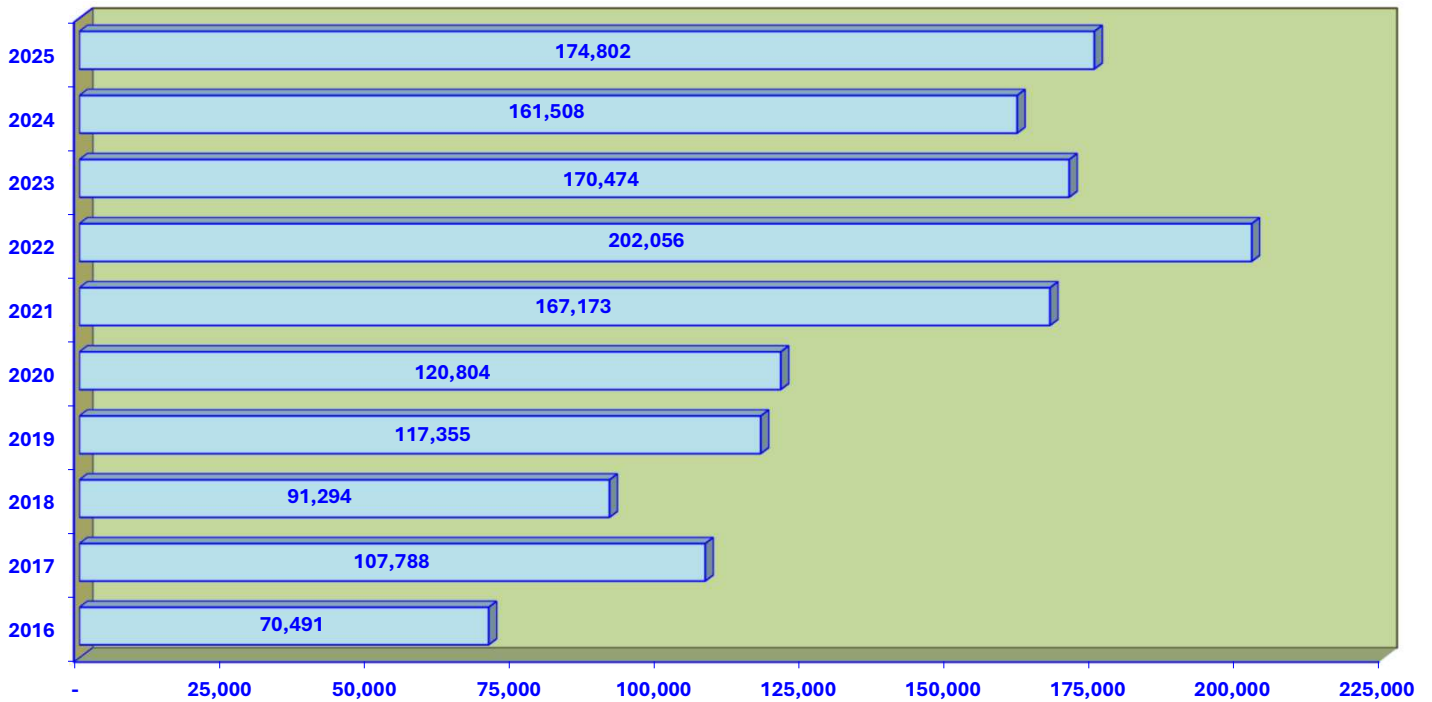
**Probate Court Charges for Services
November YTD
2016-2025**



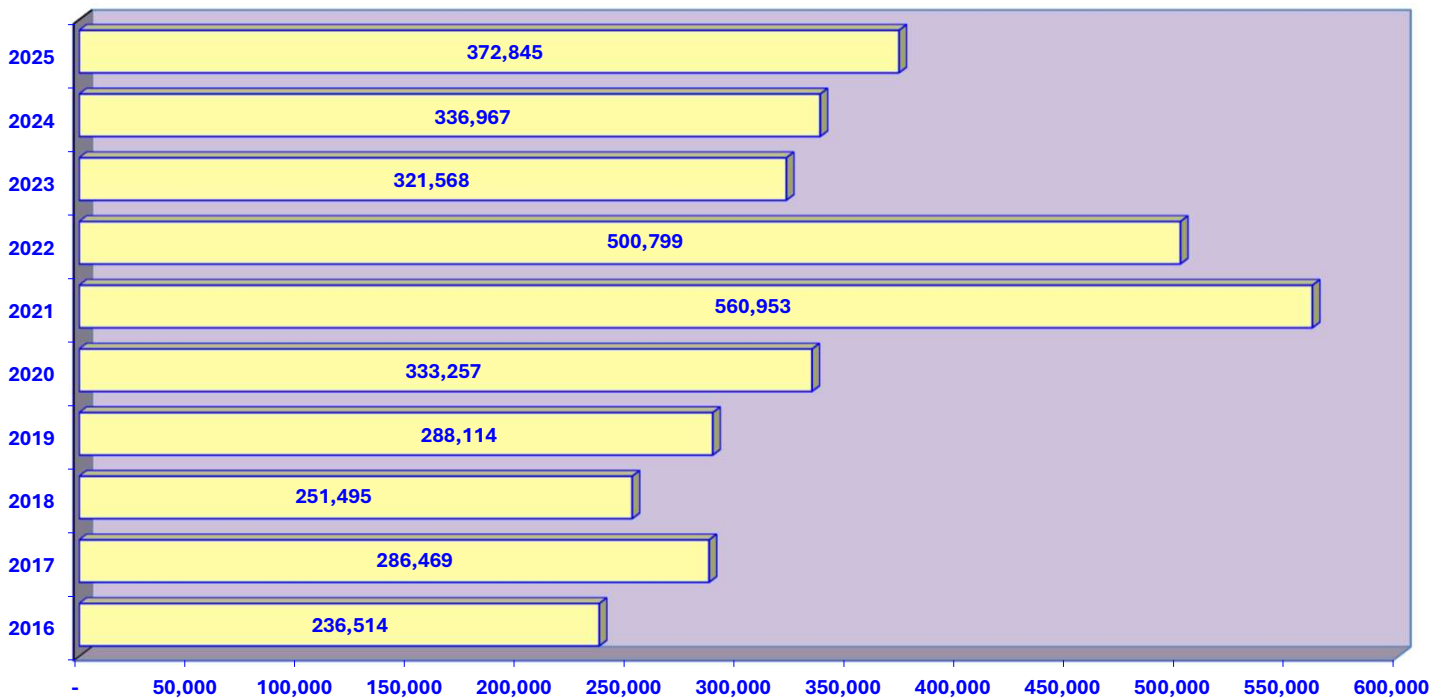
**Clerk of Court Charges for Services
November YTD
2016-2025**



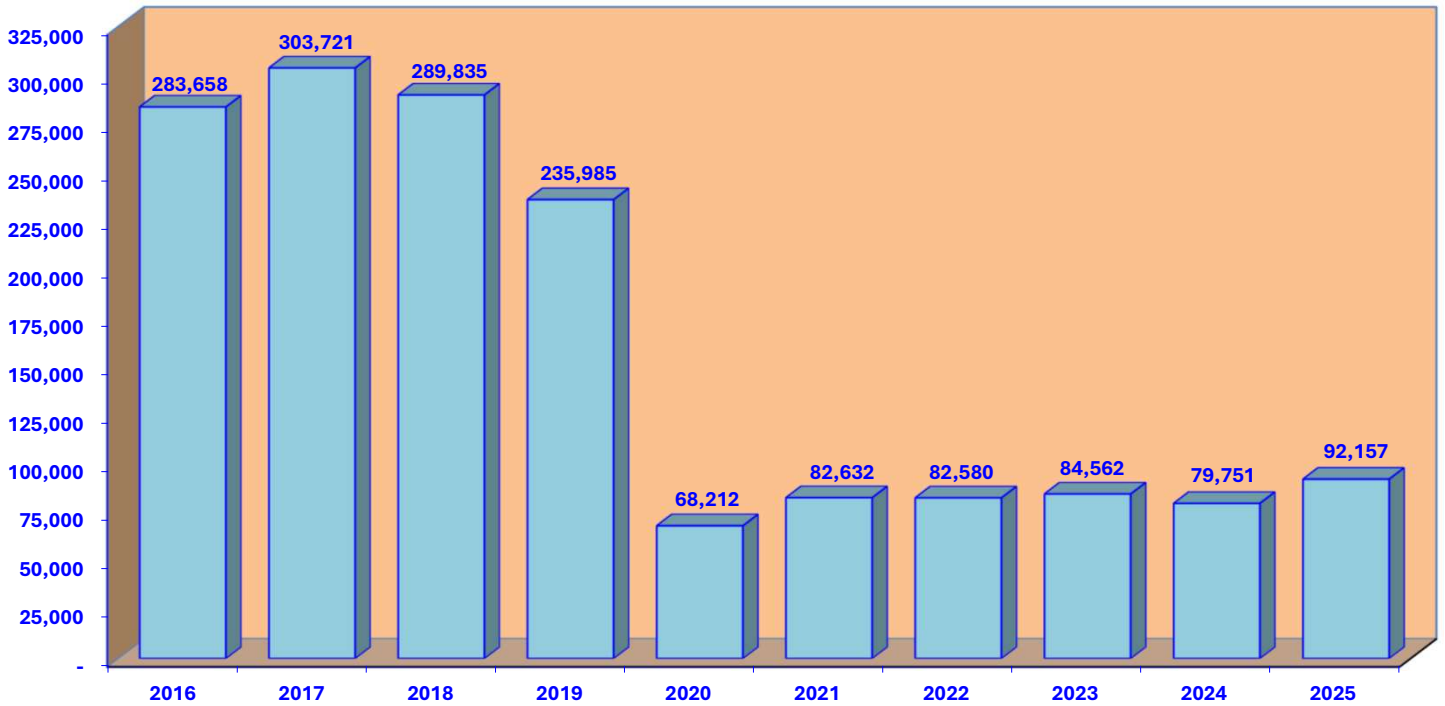
**Clerk of Court
Real Estate Tax Fee
November YTD
2016-2025**



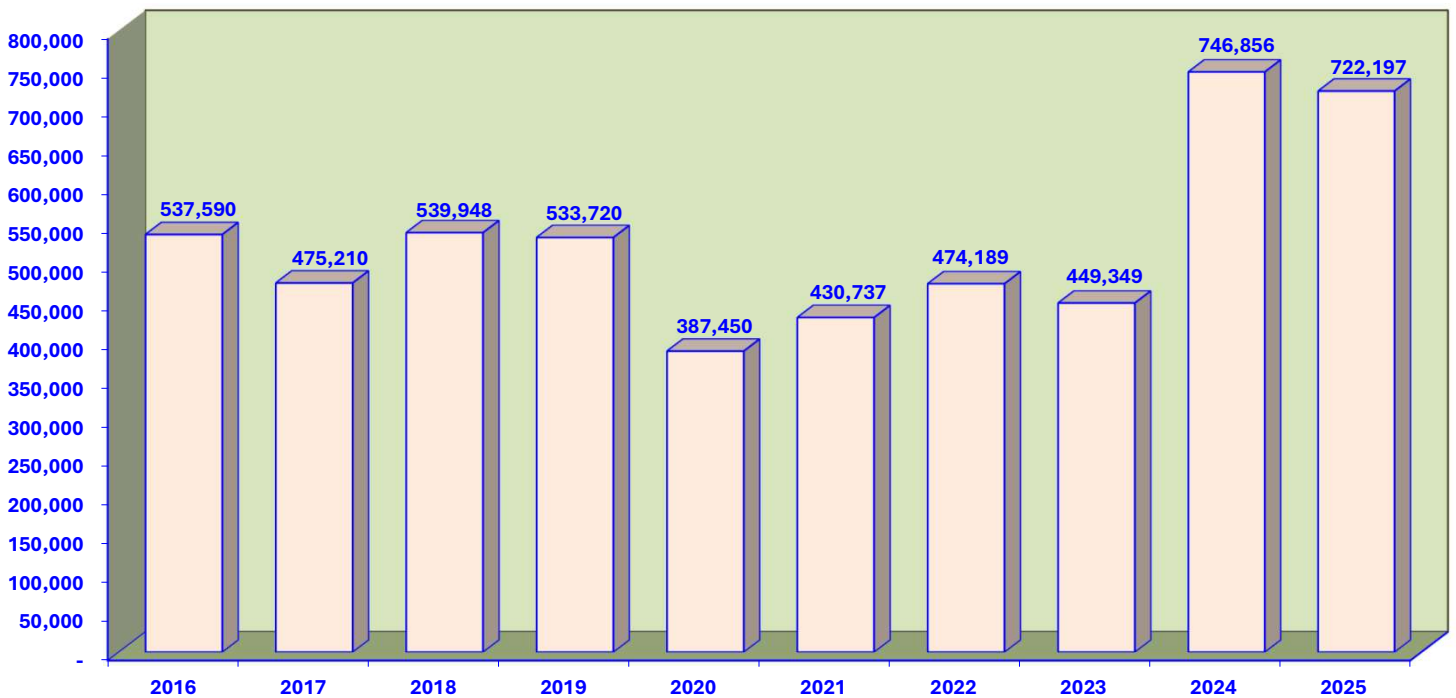
**Clerk of Court
Recording Intangible Taxes
November YTD
2016-2025**



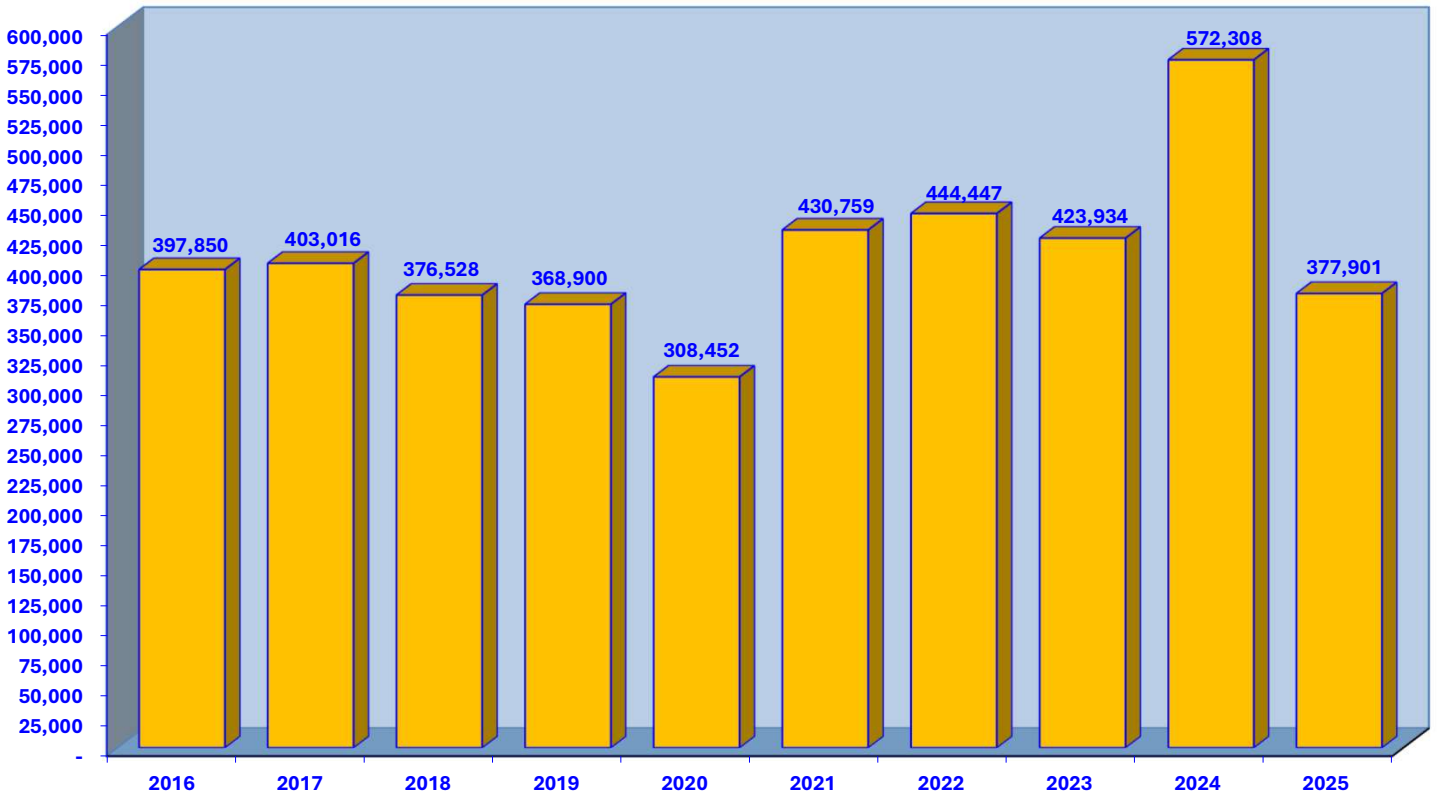
**Magistrate Court Fees
November YTD
2016-2025**



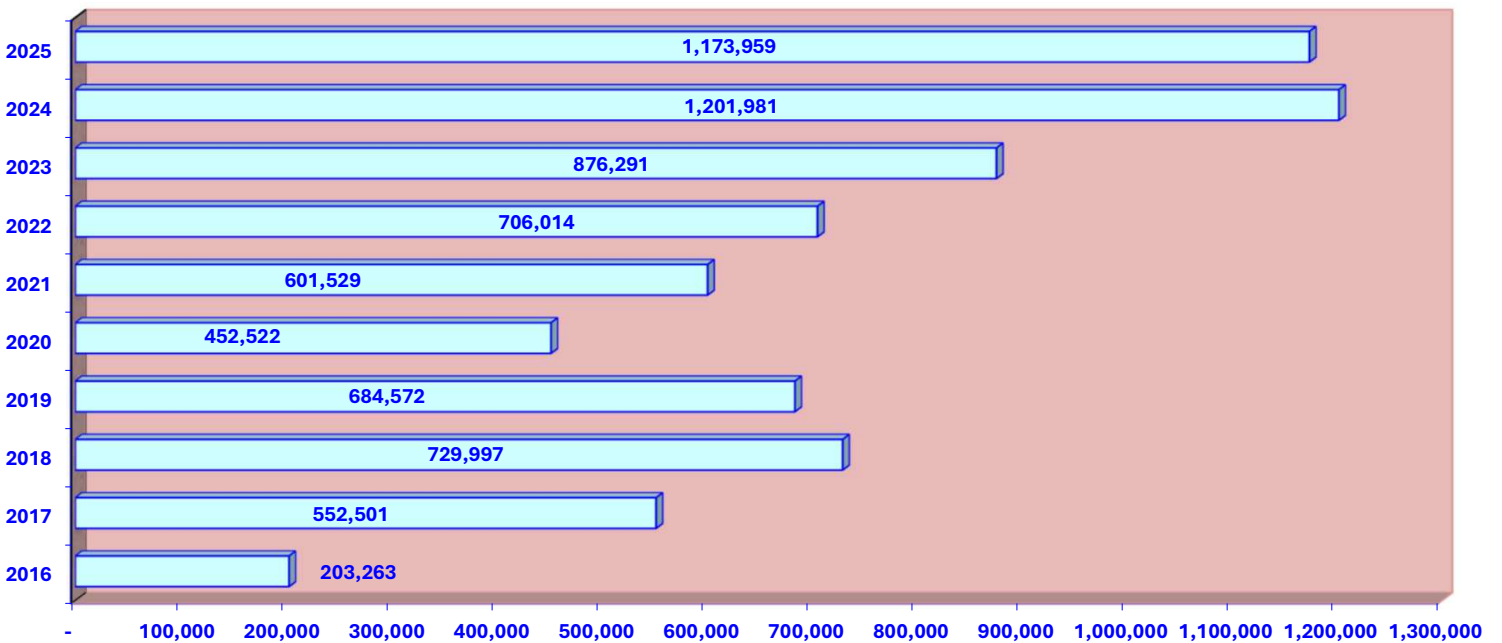
**Probate Court Fines
November YTD
2016-2025**



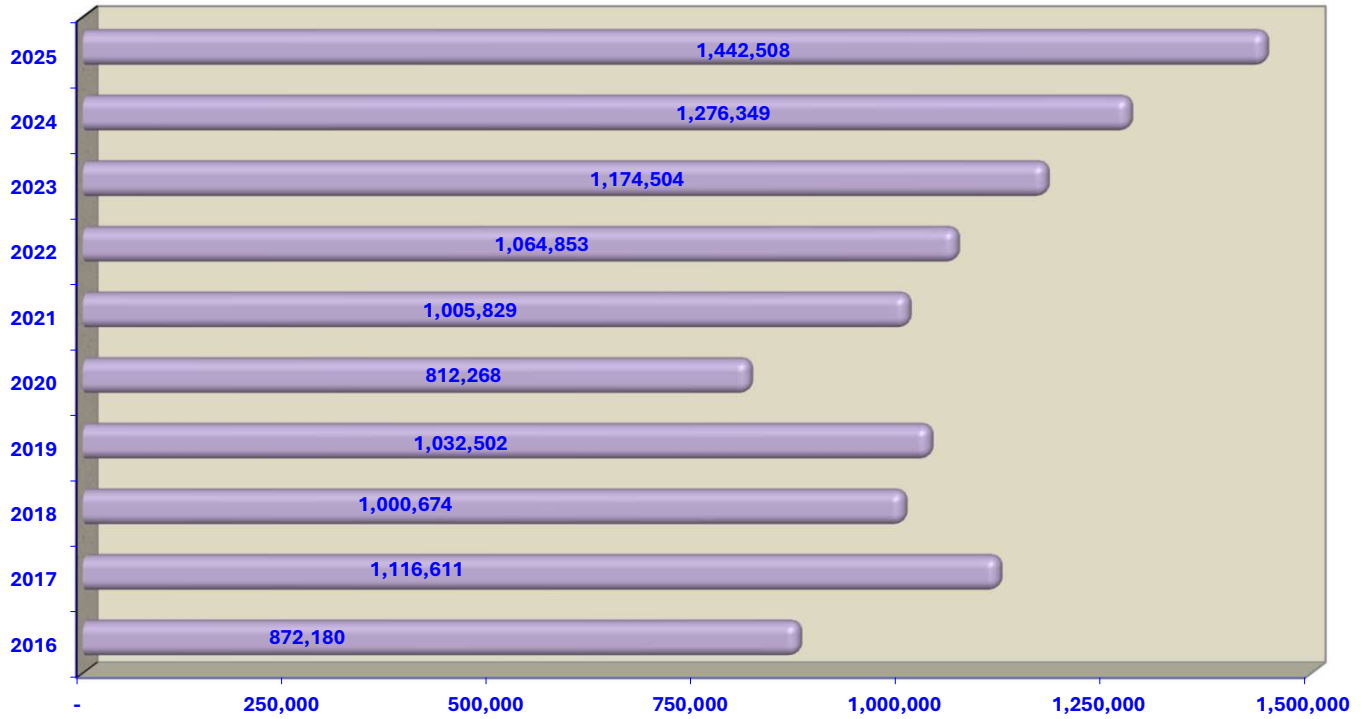
**Clerk of Court Fines
November YTD
2016-2025**



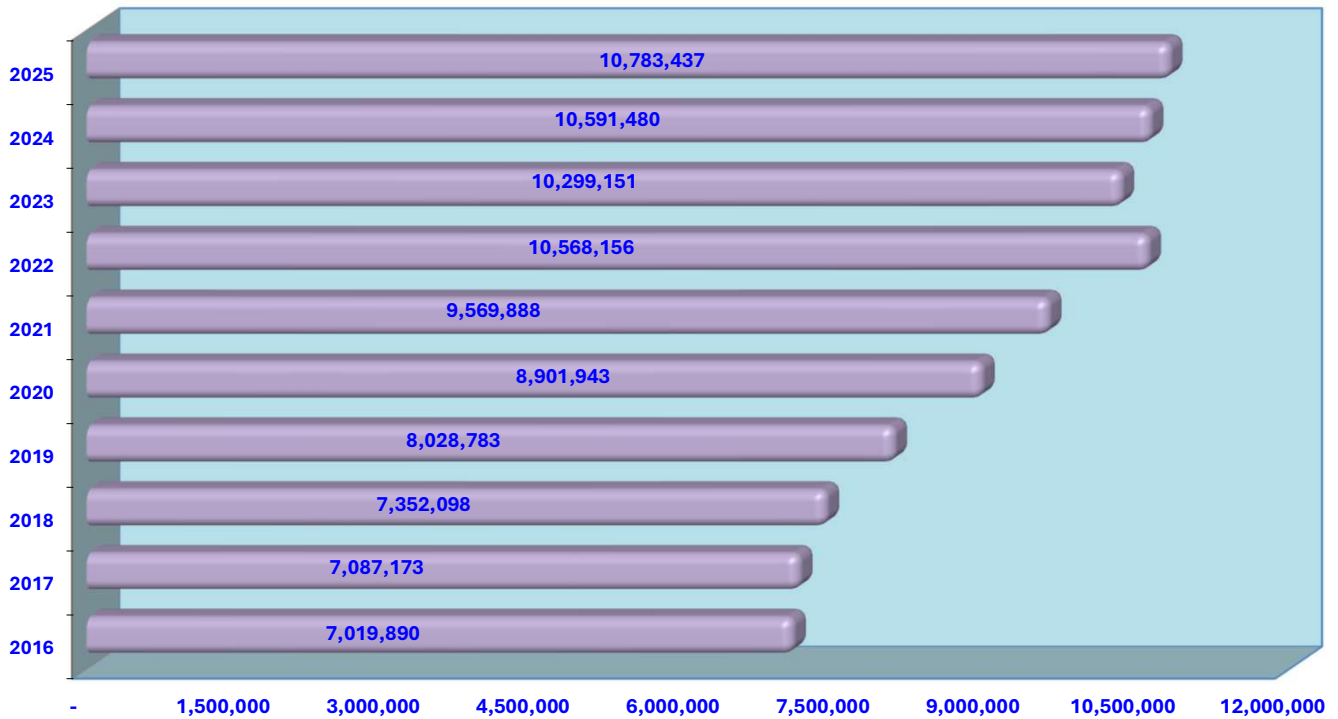
**Boarding Inmate Revenue
November YTD
2016-2025**



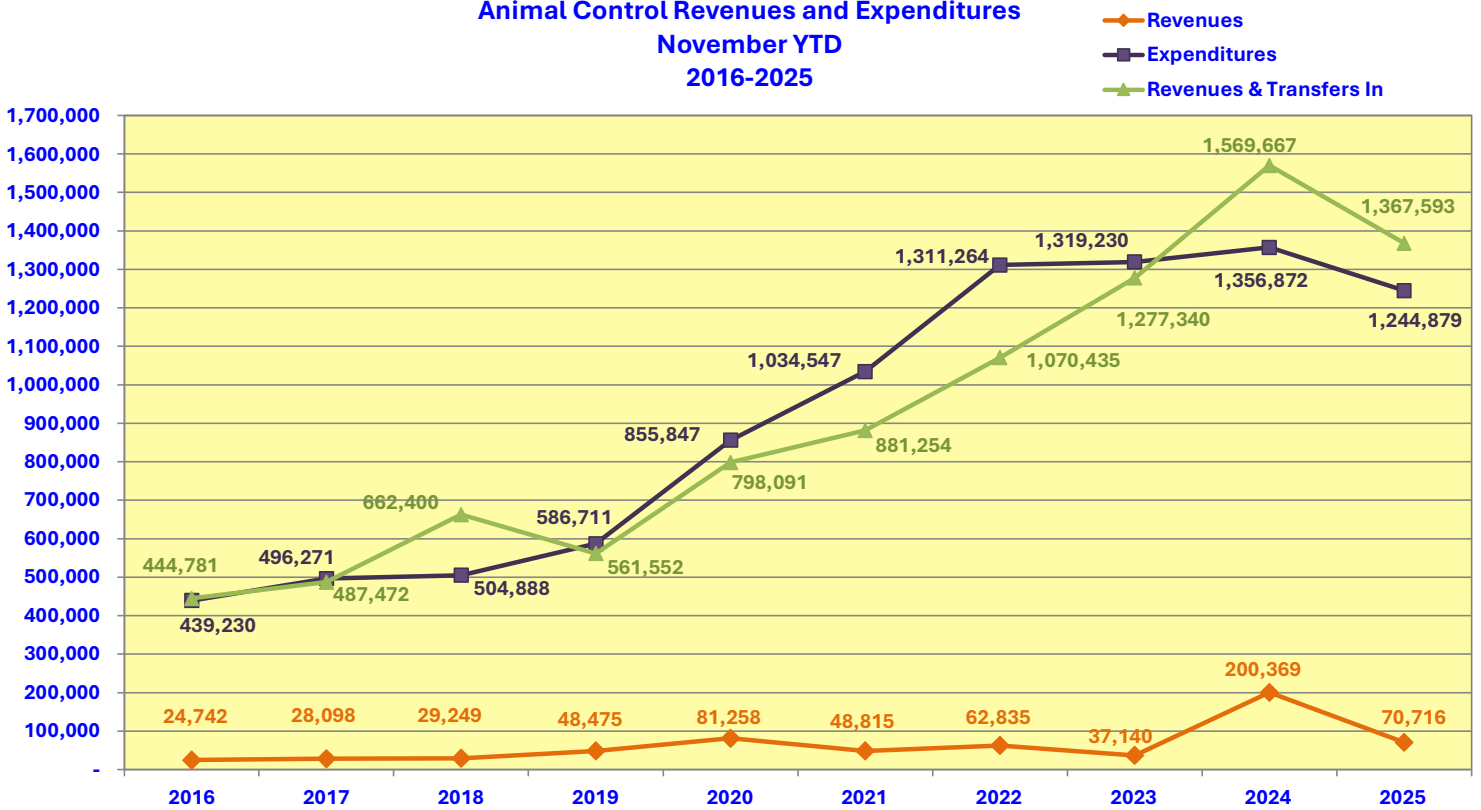
**Tax Commissioner Revenues
November YTD
2016-2025**



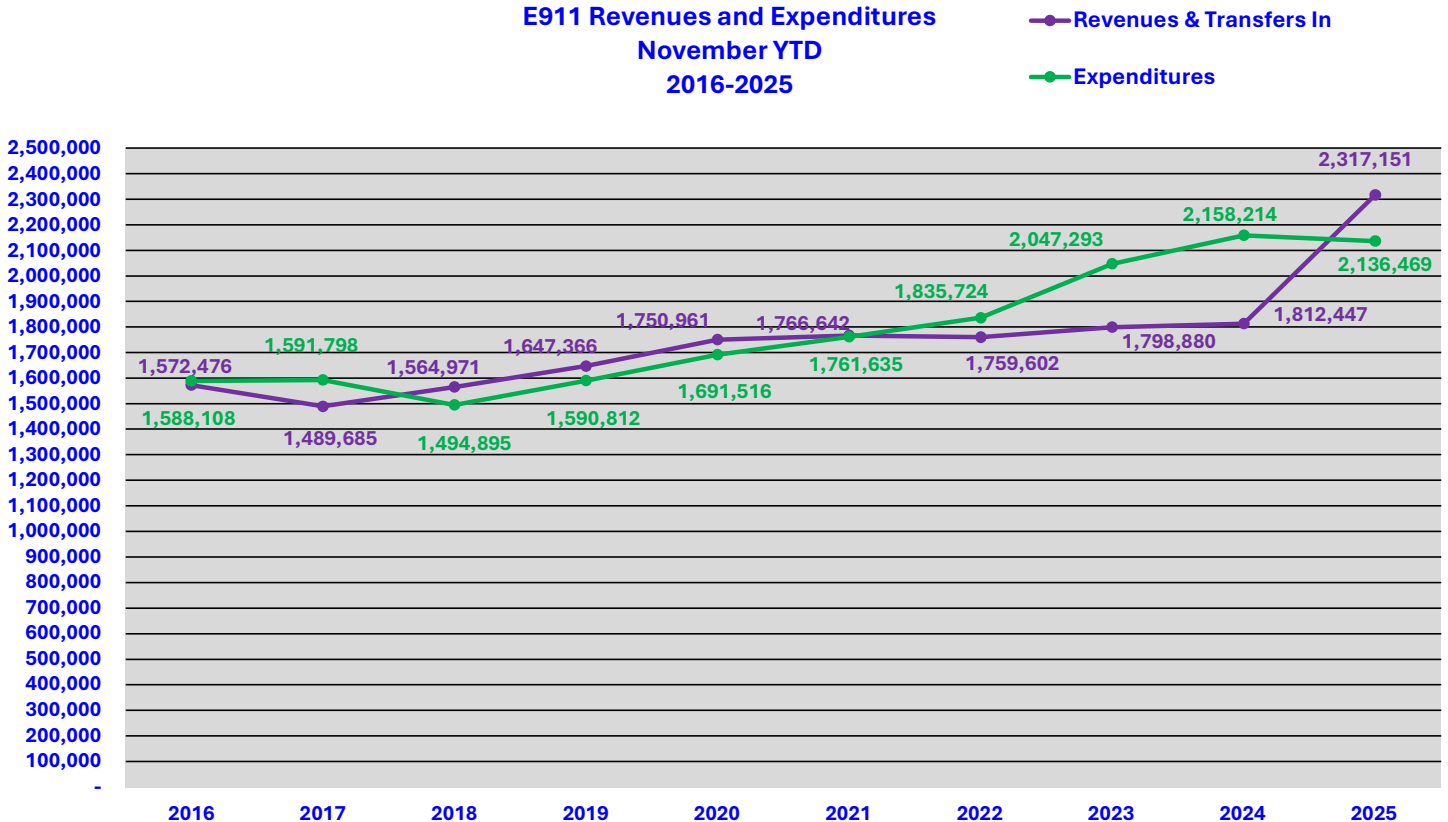
**Local Option Sales Tax
November YTD
2016-2025**



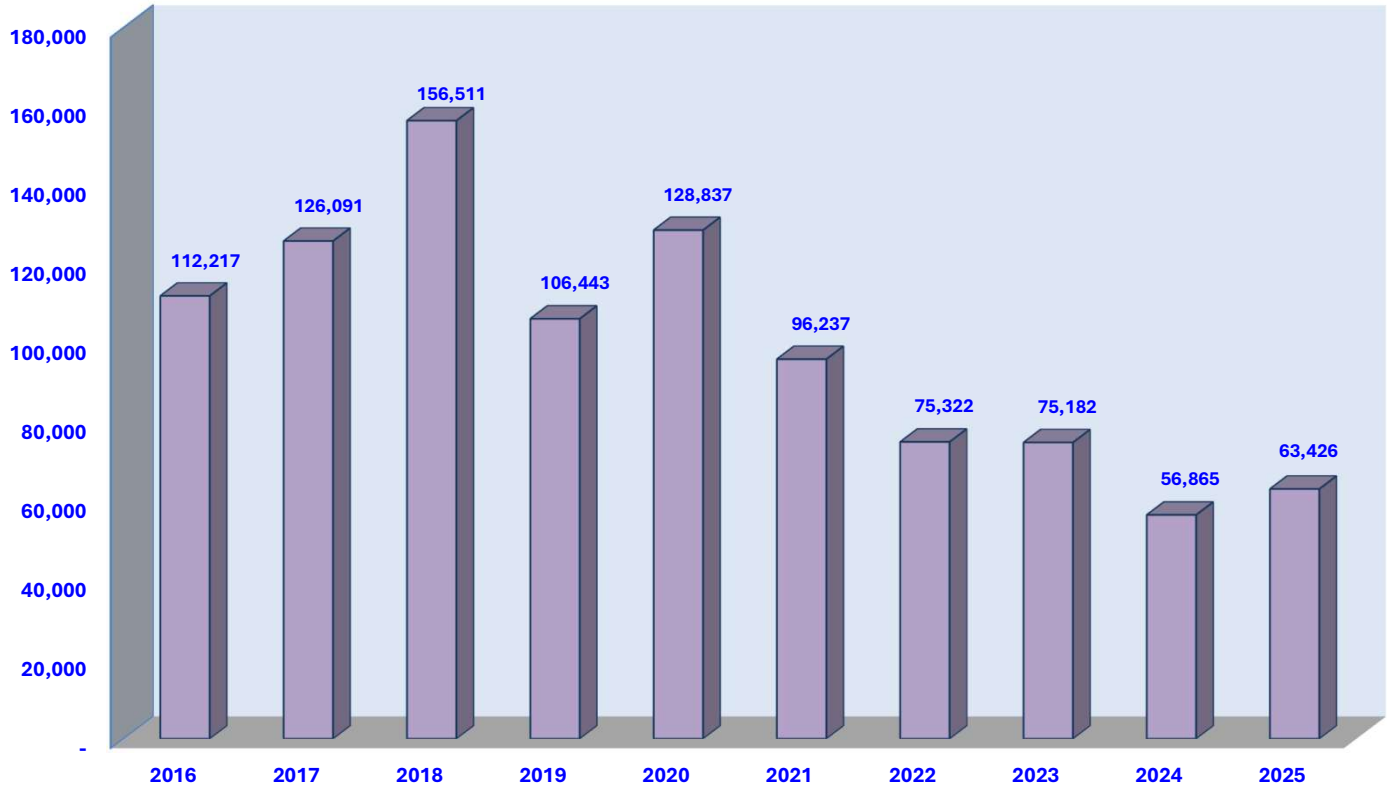
Animal Control Revenues and Expenditures November YTD 2016-2025



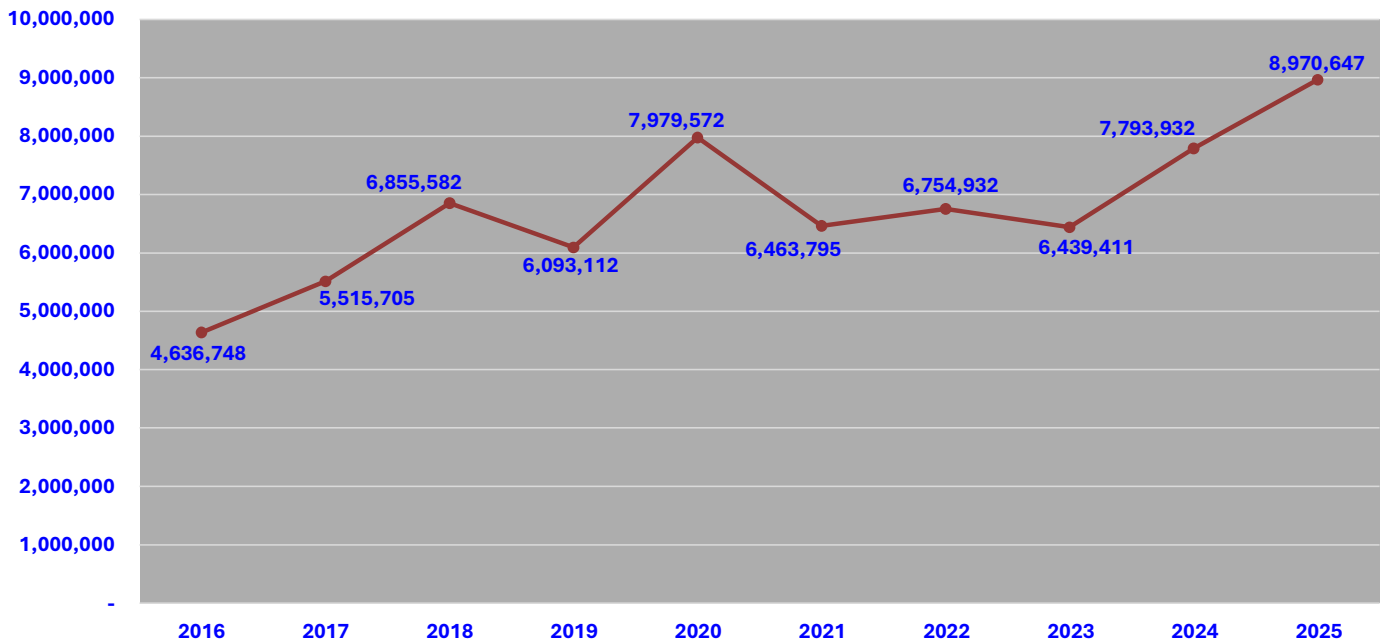
E911 Revenues and Expenditures November YTD 2016-2025



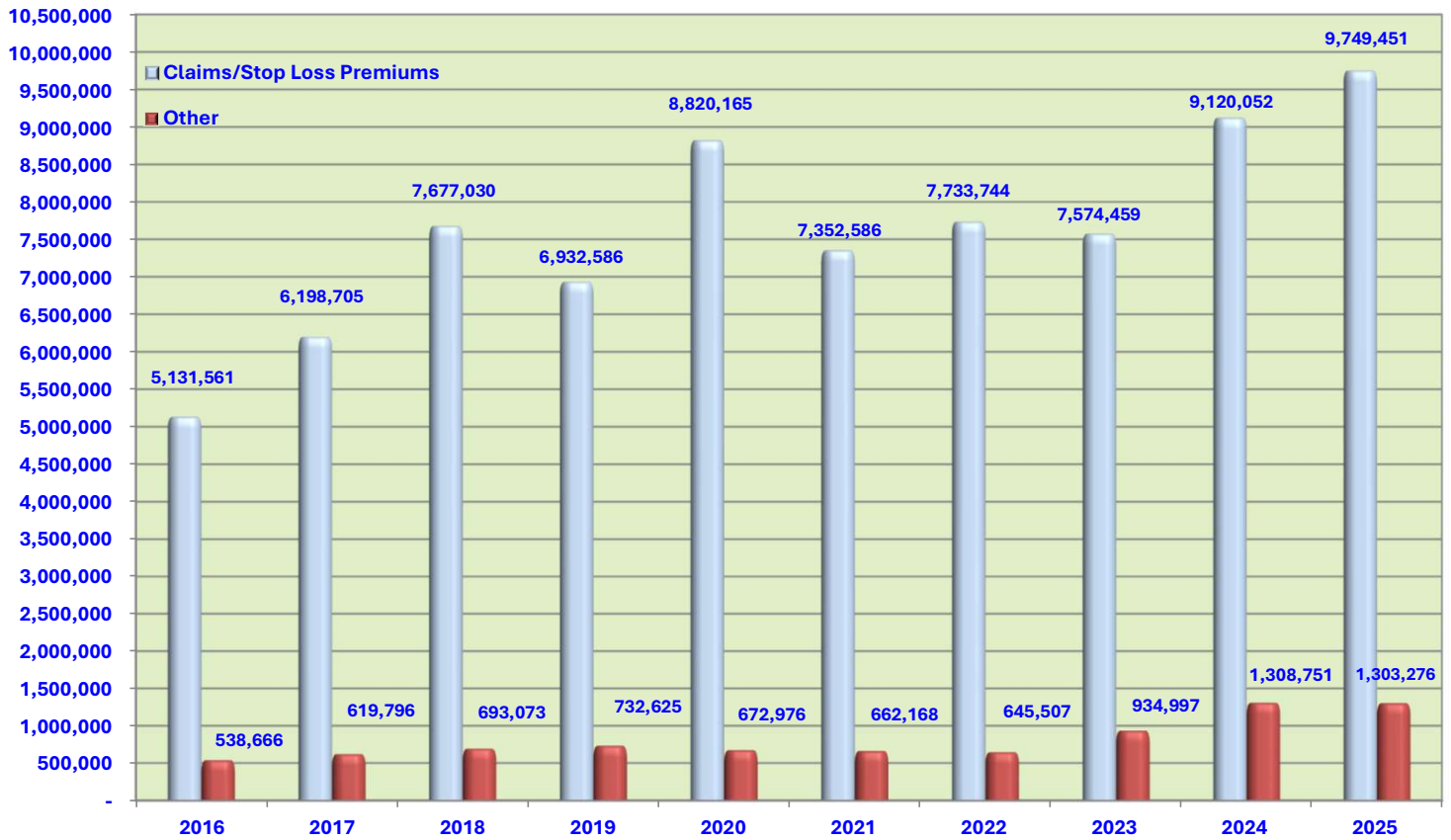
Health Insurance
HRA
2016-2025



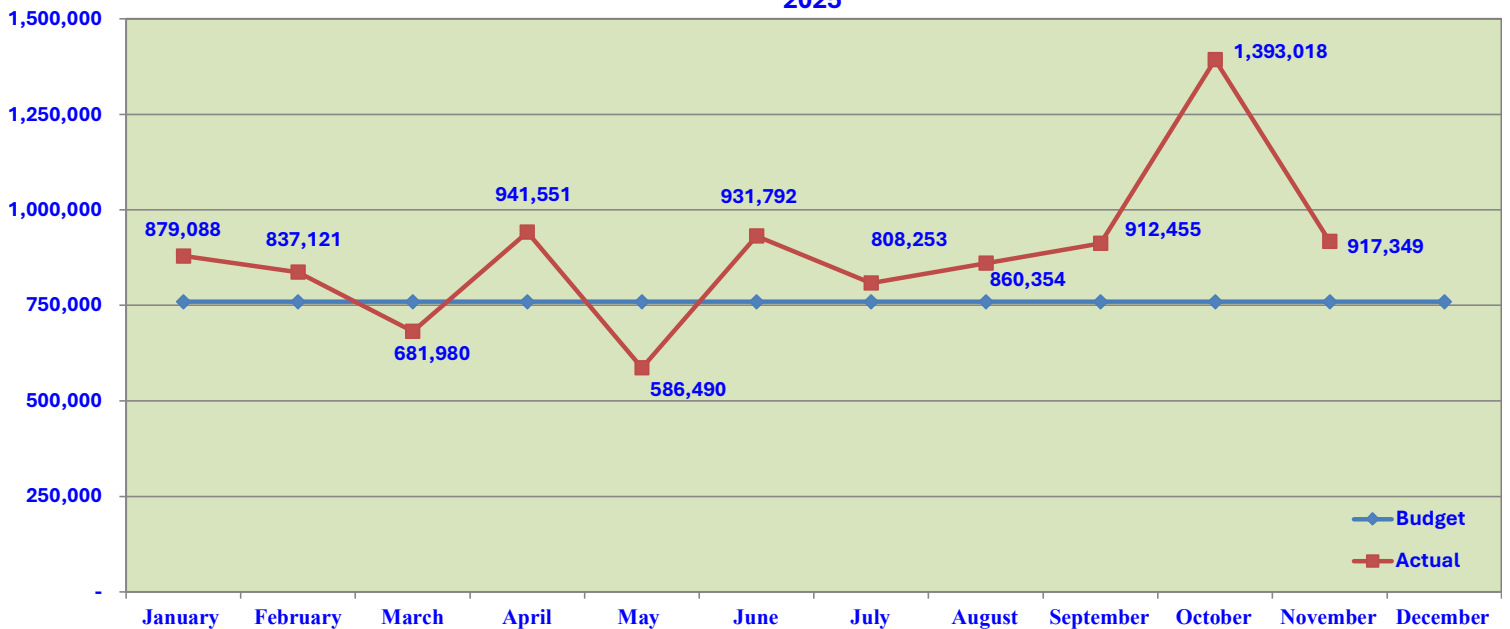
Health Insurance
Claims
2016-2025



Health Insurance November YTD 2016-2025



Health Insurance Claims/Stop Loss Premiums 2025



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

***Prepared by:
Finance Department***

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

Percentage of Year
91.7%

	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	158,380	205,987	47,607	130.1%	177,668
REVENUES:					
Taxes	60,068,725	58,864,168	(1,204,557)	98.0%	50,684,334
Licenses and Permits	200,120	277,010	76,890	138.4%	213,623
Intergovernmental	3,579,200	3,518,549	(60,651)	98.3%	3,268,913
Charges for Services	5,181,980	5,206,516	24,536	100.5%	4,869,624
Fines and Forfeitures	1,185,250	1,210,013	24,763	102.1%	1,418,558
Interest Earned	370,150	438,001	67,851	118.3%	598,595
Miscellaneous	1,275,535	330,956	(944,579)	25.9%	949,847
TOTAL REVENUES	<u>71,860,960</u>	<u>69,845,215</u>	<u>(2,015,745)</u>	<u>97.2%</u>	<u>62,003,493</u>
EXPENDITURES:					
GENERAL GOVERNMENT:					
Board of Commissioners	294,115	248,576	45,539	84.5%	248,026
County Manager	1,404,990	1,206,878	198,112	85.9%	1,250,791
Finance Department	828,235	677,508	150,727	81.8%	679,372
Purchasing Department	289,800	253,726	36,074	87.6%	340,492
Information Technology	1,156,040	1,008,058	147,982	87.2%	968,197
Human Resources	976,175	834,542	141,633	85.5%	780,250
Tax Commissioner	1,301,510	1,100,965	200,545	84.6%	1,090,994
Tax Appraisers	1,533,420	1,237,539	295,881	80.7%	1,276,445
Tax Assessors	42,670	34,110	8,560	79.9%	48,868
Facilities Management	1,792,825	1,821,932	(29,107)	101.6%	1,233,764
Engineering	382,260	333,325	48,935	87.2%	280,461
Board of Registrars	927,300	735,730	191,570	79.3%	992,098
General Services	1,838,270	1,499,626	338,644	81.6%	1,918,879
TOTAL GENERAL GOVERNMENT	<u>12,767,610</u>	<u>10,992,515</u>	<u>1,775,095</u>	<u>86.1%</u>	<u>11,108,637</u>
JUDICIAL:					
Superior Court	780,815	637,067	143,748	81.6%	692,196
Judge Niedrach - Superior Court	139,885	124,486	15,399	89.0%	120,555
Judge Johnson - Superior Court	145,030	123,134	21,896	84.9%	113,956
Judge Sparks - Superior Court	73,540	66,982	6,558	91.1%	75,159
Judge King - Superior Court	128,185	117,499	10,686	91.7%	100,993
Clerk of Superior Court	1,649,810	1,453,582	196,228	88.1%	1,483,428
Board of Equalization	19,490	32,330	(12,840)	165.9%	35,871
District Attorney	1,799,270	1,614,356	184,914	89.7%	1,690,522
Victim Witness Program	(8,970)	101,200	(110,170)	-1128.2%	182,853
Public Defender	1,068,860	824,795	244,065	77.2%	883,724
Magistrate Court	740,850	638,813	102,037	86.2%	635,485
Probate Court	836,115	714,437	121,678	85.4%	695,335
Juvenile Court	1,342,175	1,134,977	207,198	84.6%	1,164,376
Mental Health Court	105,265	99,484	5,781	94.5%	98,839
Adult Felony Drug Court	53,115	106,504	(53,389)	200.5%	78,829
TOTAL JUDICIAL	<u>8,873,435</u>	<u>7,789,646</u>	<u>1,083,789</u>	<u>87.8%</u>	<u>8,052,120</u>

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

Percentage of Year
91.7%

	2025			2024	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
PUBLIC SAFETY:					
County Police	\$ 9,183,100	\$ 8,050,576	\$ 1,132,524	87.7%	\$ 7,689,325
FCPD HEAT	180,545	82,459	98,086	45.7%	48,534
HIDTA	10,900	30,407	(19,507)	279.0%	11,671
Public Safety/Comm Violence	430	19,758	(19,328)	4595.0%	213,657
Sheriff - County Jail	16,643,645	14,334,690	2,308,955	86.1%	14,586,495
Medical Department-Prisoners	4,092,275	3,642,473	449,802	89.0%	3,685,492
County Prison	8,393,335	7,637,492	755,843	91.0%	7,483,570
Coroner	294,175	231,884	62,291	78.8%	245,665
Interagency	18,500	18,078	422	97.7%	18,078
TOTAL PUBLIC SAFETY	38,816,905	34,047,817	4,769,088	87.7%	33,982,486
PUBLIC WORKS:					
Public Roads	6,284,055	5,377,888	906,167	85.6%	5,902,085
TOTAL PUBLIC WORKS	6,284,055	5,377,888	906,167	85.6%	5,902,085
HEALTH AND WELFARE					
Health	203,205	203,205	-	100.0%	203,205
Welfare	227,660	193,304	34,356	84.9%	179,443
Transportation for Seniors	10,000	12,260	(2,260)	122.6%	8,973
TOTAL HEALTH AND WELFARE	440,865	408,769	32,096	92.7%	391,620
CULTURE AND RECREATION					
Library	1,291,270	1,183,664	107,606	91.7%	1,183,664
TOTAL CULTURE AND RECREATION	1,291,270	1,183,664	107,606	91.7%	1,183,664
HOUSING AND DEVELOPMENT					
Cooperative Extension	175,460	158,928	16,532	90.6%	155,204
Economic Development	265,950	387,834	(121,884)	145.8%	239,204
TOTAL HOUSING AND DEVELOPMENT	441,410	546,763	(105,353)	123.9%	394,408
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	214,167	42,833	83.3%	227,728
Environmental Office	125,000	114,583	10,417	91.7%	114,583
TOTAL INTERAGENCY	492,800	383,550	109,250	77.8%	430,609
TOTAL BUDGETED EXPENDITURES	69,408,350	60,730,612	8,677,738	87.5%	61,445,629
OTHER FINANCING SOURCES (USES)					
Transfers In	1,668,365	1,293,843	(374,522)	77.6%	4,320,838
Bond Proceeds	-	8,100,000	8,100,000	N/A	-
Transfers Out	(5,688,895)	(5,362,737)	(326,158)	94.3%	(6,511,766)
Bond Issuance Cost	-	(26,000)	26,000	N/A	-
TOTAL OTHER FINANCING SOURCES (USES)	(4,020,530)	4,005,106	7,425,321	-99.6%	(2,190,928)
TOTAL EXPENDITURES	73,428,880	56,725,506	1,252,418	77.3%	63,636,557
NET CHANGE IN FUND BALANCE	(1,567,920)	13,119,709			(1,633,064)
FUND BALANCE - BEGINNING OF YEAR	19,855,629	19,855,629			21,860,504
FUND BALANCE - YEAR TO DATE	\$ 18,287,709	\$ 32,975,338			\$ 20,227,440

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

Percentage of Year
91.7%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Taxes	\$ 10,587,840	\$ 10,996,779	\$ 408,939	103.9%	\$ 9,606,153
Interest Earned	<u>125,000</u>	<u>122,102</u>	<u>(2,898)</u>	<u>97.7%</u>	<u>172,721</u>
TOTAL REVENUES	<u>10,712,840</u>	<u>11,118,881</u>	<u>406,041</u>	<u>103.8%</u>	<u>9,778,874</u>
EXPENDITURES					
Public Safety	<u>11,680,345</u>	<u>10,706,966</u>	<u>973,379</u>	<u>91.7%</u>	<u>9,448,101</u>
TOTAL EXPENDITURES	<u>11,680,345</u>	<u>10,706,966</u>	<u>973,379</u>	<u>91.7%</u>	<u>9,448,101</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(967,505)	411,915	(567,338)	-43%	330,773
OTHER FINANCING SOURCES (USES)					
Transfer In	200,000	183,333	16,667	91.7%	183,333
Transfer Out	<u>(125,000)</u>	<u>(114,583)</u>	<u>(10,417)</u>	<u>91.7%</u>	<u>(114,583)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>75,000</u>	<u>68,750</u>	<u>6,250</u>	<u>91.7%</u>	<u>68,750</u>
NET CHANGE IN FUND BALANCE	(892,505)	480,665			399,523
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>\$ 8,780,177</u>			<u>\$ 8,715,738</u>

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

Percentage of Year
91.7%

	2025			2024	
				% of	
	BUDGET	YTD	VARIANCE	BUDGET	YTD
REVENUES					
Taxes	\$ 185,000	\$ 206,135	\$ 21,135	111.4%	\$ 186,198
Interest Earned	5,000	3,621	(1,379)	72.4%	4,084
TOTAL REVENUES	190,000	209,756	19,756	110.4%	190,282
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	202,381	17,381	109.4%	190,282
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	-	202,381			190,282
FUND BALANCE - BEGINNING OF YEAR	-	-			-
FUND BALANCE -YEAR TO DATE	\$ -	\$ 202,381			\$ 190,282

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

Percentage of Year
91.7%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
City of Rome	\$ 2,000	\$ -	\$ (2,000)	-	\$ -
Miscellaneous	8,000	8,621	621	107.8%	9,952
Alarm Registration Fee	1,700	1,465	(235)	86.2%	1,565
Charges for Services	1,955,000	1,766,750	(188,250)	90.4%	1,798,093
Interest Earned	2,000	2,796	796	139.8%	2,837
TOTAL REVENUES	1,968,700	1,779,632	(189,068)	90.4%	1,812,448
EXPENDITURES					
Salaries and Benefits	2,201,865	1,796,210	405,655	81.6%	1,808,907
Other Operating Costs	353,475	340,258	13,217	96.3%	351,818
Equipment	11,540	8,790	2,750	76.2%	1,946
TOTAL EXPENDITURES	2,566,880	2,145,258	421,622	83.6%	2,162,671
OTHER FINANCING SOURCES (USES)					
Transfer In	586,385	537,520	48,865	91.7%	-
NET CHANGE IN FUND BALANCE	(11,795)	171,894			(350,223)
FUND BALANCE - BEGINNING OF YEAR	116,901	116,901			116,935
FUND BALANCE -YEAR TO DATE	\$ 105,106	\$ 288,795			\$ (233,288)

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

Percentage of Year
91.7%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 736,620	\$ 618,111	\$ (118,509)	83.9%	\$ 350,367
Tower Lease	51,360	42,407	(8,953)	82.6%	42,543
City of Rome	1,000	-	(1,000)	0.0%	-
Interest Earned	150	1,590	1,440	1060.3%	1,179
TOTAL REVENUES	<u>789,130</u>	<u>662,109</u>	<u>(127,021)</u>	<u>83.9%</u>	<u>394,089</u>
EXPENDITURES					
Other Operating Costs	665,340	543,829	121,511	81.7%	517,600
800 MHz Radio Tower Costs	40,000	35,446	4,554	88.6%	3,300
TOTAL EXPENDITURES	<u>705,340</u>	<u>579,275</u>	<u>126,065</u>	<u>82.1%</u>	<u>520,900</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>83,790</u>	<u>82,834</u>	<u>(956)</u>	<u>98.9%</u>	<u>(126,811)</u>
OTHER FINANCING SOURCES (USES)					
Transfer to Capital	(72,115)	-	(72,115)	0.0%	-
Transfer Out	(13,195)	(84,210)	71,015	638.2%	(11,915)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(85,310)</u>	<u>(84,210)</u>	<u>(1,100)</u>	<u>98.7%</u>	<u>(11,915)</u>
NET CHANGE IN FUND BALANCE	<u>(1,520)</u>	<u>(1,377)</u>			<u>(138,726)</u>
FUND BALANCE - BEGINNING OF YEAR	<u>17,368</u>	<u>17,368</u>			<u>17,547</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 15,848</u>	<u>\$ 15,991</u>			<u>\$ (121,179)</u>

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

Percentage of Year

91.7%

	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%	-
Donations	11,000	11,000	-	100.0%	-
Haz Mit Plan HMGP - Federal	22,000	-	(22,000)	0.0%	-
Haz Mit Plan HMGP - State	980	-	(980)	0.0%	-
Miscellaneous - Teen Cert	-	150	150	N/A	-
Weather Radios - State	5,000	-	(5,000)	0.0%	5,000
Web Cam Fees	-	120	120	0.0%	-
Interest Earned	500	547	47	109.5%	1,396
TOTAL REVENUES	<u>82,850</u>	<u>11,817</u>	<u>(71,033)</u>	<u>14.3%</u>	<u>12,115</u>
EXPENDITURES					
Salaries and Benefits	272,980	231,075	41,905	84.6%	250,151
Other Operating Costs	118,260	64,896	53,364	54.9%	60,510
TOTAL EXPENDITURES	<u>391,240</u>	<u>295,971</u>	<u>95,269</u>	<u>75.6%</u>	<u>310,661</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(308,390)	(284,153)	24,237	92.1%	(298,546)
OTHER FINANCING SOURCES (USES)					
Transfers In	315,000	288,750	(26,250)	91.7%	276,856
Transfers Out	(11,000)	-	11,000	0.0%	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>304,000</u>	<u>288,750</u>	<u>(15,250)</u>	<u>95.0%</u>	<u>276,856</u>
NET CHANGE IN FUND BALANCE	(4,390)	4,597			(21,690)
FUND BALANCE - BEGINNING OF YEAR	<u>3,237</u>	<u>3,237</u>			<u>5</u>
FUND BALANCE - YEAR TO DATE	<u>\$ (1,153)</u>	<u>\$ 7,834</u>			<u>\$ (21,685)</u>

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

Percentage of Year
91.7%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 33,000	\$ 32,476	\$ (524)	98.4%	\$ 33,713
Interest Earned	<u>6,000</u>	<u>3,907</u>	<u>(2,093)</u>	<u>65.1%</u>	<u>5,922</u>
TOTAL REVENUES	<u>39,000</u>	<u>36,383</u>	<u>(2,617)</u>	<u>93.3%</u>	<u>39,635</u>
EXPENDITURES					
Judicial	30,880	28,168	2,712	91.2%	23,338
Equipment	<u>7,000</u>	<u>-</u>	<u>7,000</u>	<u>0.0%</u>	<u>57,580</u>
TOTAL EXPENDITURES	<u>37,880</u>	<u>28,168</u>	<u>9,712</u>	<u>74.4%</u>	<u>80,918</u>
NET CHANGE IN FUND BALANCE	1,120	8,215			(41,283)
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>\$ 105,451</u>			<u>\$ 96,803</u>

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

Percentage of Year
91.7%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Fines & Forfeitures	\$ -	\$ 163,763	\$ 163,763	N/A	\$ 431,642
Interest Earned	15,000	22,190	7,190	147.9%	21,942
TOTAL REVENUES	15,000	185,953	170,953	1239.7%	453,583
EXPENDITURES					
Schedule A Expenditures	30,000	4,472	25,528	14.9%	2,217
Schedule B Expenditures	127,100	172,909	(45,809)	136.0%	45,404
TOTAL EXPENDITURES	157,100	177,381	(20,281)	112.9%	47,621
NET CHANGE IN FUND BALANCE	(142,100)	8,572			405,963
FUND BALANCE - BEGINNING OF YEAR	748,509	748,509			364,100
FUND BALANCE - YEAR TO DATE	\$ 606,409	\$ 757,081			\$ 770,063

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

Percentage of Year
91.7%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Taxes	\$ 2,065,530	\$ 2,074,485	\$ 1,384,280	100.4%	\$ 1,765,620
Interest Earned	20,000	29,944	9,944	149.7%	27,480
TOTAL REVENUES	<u>2,085,530</u>	<u>2,104,429</u>	<u>1,394,224</u>	<u>100.9%</u>	<u>1,793,100</u>
EXPENDITURES					
Salaries and Benefits	638,615	413,390	225,225	64.7%	383,537
Other Operating Costs	60,355	58,944	1,411	97.7%	121,620
Utilities	24,120	22,470	1,650	93.2%	21,163
Equipment	9,500	-	9,500	0.0%	-
Remote Site Operations	337,260	295,939	41,321	87.7%	229,821
Tipping Fees	400,000	329,879	70,121	82.5%	333,727
TOTAL EXPENDITURES	<u>1,469,850</u>	<u>1,120,622</u>	<u>349,228</u>	<u>76.2%</u>	<u>1,089,868</u>
OTHER FINANCING SOURCES (USES)					
Transfers Out	(551,140)	(528,638)	22,502	95.9%	(470,890)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(551,140)</u>	<u>(528,638)</u>	<u>22,502</u>	<u>95.9%</u>	<u>(470,890)</u>
NET CHANGE IN FUND BALANCE	64,540	455,169			232,342
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>\$ 1,579,266</u>	<u>\$ 1,969,895</u>			<u>\$ 1,525,608</u>

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

Percentage of Year
91.7%

	2025				2024
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Intergovernmental	\$ 5,966,580	\$ 5,517,270	\$ (449,310)	92.5%	\$ 776,879
Interest Earned	250,000	126,021	(123,979)	50.4%	268,513
TOTAL REVENUES	<u>6,216,580</u>	<u>5,643,292</u>	<u>(573,288)</u>	<u>90.8%</u>	<u>1,045,392</u>
EXPENDITURES					
Treatment Plant Chemical Conversion	1,164,510	928,391	236,119	79.7%	1,047,141
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>1,824,020</u>
OTHER FINANCING SOURCES (USES)					
Transfers Out	(250,000)	(121,118)	128,882	48.4%	(696,425)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(250,000)</u>	<u>(121,118)</u>	<u>128,882</u>	<u>48.4%</u>	<u>(696,425)</u>
NET CHANGE IN FUND BALANCE	-	(208,287)			(1,475,053)
FUND BALANCE - BEGINNING OF YEAR	-	-			408,285
FUND BALANCE - YEAR TO DATE	<u>\$ -</u>	<u>\$ (208,287)</u>			<u>\$ (1,066,768)</u>

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

Percentage of Year
91.7%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Interest Earned	\$ 8,000	\$ 10,994	\$ 2,994	137.4%	\$ 11,566
Miscellaneous	54,955	54,955	0	100.0%	54,955
TOTAL REVENUES	62,955	65,949	2,994	104.8%	66,521
EXPENDITURES					
Maintenance	162,955	11,876	151,079	7.3%	51,688
TOTAL EXPENDITURES	162,955	11,876	151,079	7.3%	51,688
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(100,000)	54,073	(148,085)	-54.1%	14,833
OTHER FINANCING SOURCES					
Transfers in	100,000	91,667	8,333	91.7%	91,667
TOTAL OTHER FINANCING SOURCES (USES)	100,000	91,667	8,333	91.7%	91,667
NET CHANGE IN FUND BALANCES	-	145,740			106,500
FUND BALANCE - BEGINNING OF YEAR	409,349	409,349			310,751
FUND BALANCE - YEAR TO DATE	\$ 409,349	\$ 555,089			\$ 417,251

FLOYD COUNTY, GEORGIA
1996 SPLOST BUDGET vs. ACTUAL SUMMARY
For the Month Ended November 30, 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	2,511,385	25,000	33,532
Miscellaneous	-	73,900	73,900	-	-
Total Revenues	33,552,378	39,194,135	39,225,948	25,000	33,532
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)	\$ -	\$ -	\$ 882,732	\$ (845,000)	\$ 33,532

FLOYD COUNTY, GEORGIA
2003 SPLOST BUDGET vs. ACTUAL SUMMARY
For the Month Ended November 30, 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	1,172,736	18,000	19,900
Total Revenues	27,050,000	31,804,980	31,824,094	18,000	19,900
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)	\$ -	\$ 545,385	\$ (519,925)	\$ 19,900

FLOYD COUNTY, GEORGIA
2013 SPLOST BUDGET vs. ACTUAL SUMMARY
For the Month Ended November 30, 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	1,222,556	125,000	30,470
Miscellaneous Revenue	-	603,540	565,814	-	-
Total Revenues	64,978,000	70,211,420	70,035,662	125,000	30,470
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	431,245	89,750	55,751
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	24,811,424	-	-
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	69,997,566	5,089,750	394,390
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ 38,096	\$ (4,964,750)	\$ (363,920)

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FLOYD COUNTY, GEORGIA
2017 SPLOST BUDGET vs ACTUAL SUMMARY
For the Month Ended November 30, 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	4,882,513	500,000	1,255,665
Miscellaneous Revenue	-	-	48,589	-	-
Total Revenues	63,881,680	98,397,065	99,701,317	500,000	1,255,665
Expenditures:					
Floyd County					
Ag Center	8,000,000	8,000,000	2,625,466	5,794,530	419,997
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	346,428	1,218,830	106,950
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	1,950,292	6,520,770	1,565,966
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	2,185,679	231,905	1,238,155
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 November 30, 2025

	Original Projects Budget	Cumulative Revised Budget	Cumulative Totals To Date	2025 Budget	2025 YTD
Airport Corporate Hangar Construction	\$ 899,210	\$ 2,734,185	\$ 488,388	\$ 2,547,610	\$ 301,813
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	16,402	5,000	2,065
Total Floyd County Expenditures	41,384,318	61,169,695	42,331,915	28,343,995	9,382,246
Net Floyd County	-	13,430,005	33,922,593	(27,843,995)	(8,126,581)
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	66,129,277	28,343,995	9,382,246
Other Financing Sources (Uses)					
Transfer to Capital Projects Fund	-	(41,515)	(77,017)	(689,390)	(35,506)
Total Other Financing Sources (Uses)	-	(41,515)	(77,017)	(689,390)	(35,506)
Excess (Deficiency) of Revenues over					
Expenditures and Other Financing Sources (Uses)	\$ -	\$ 13,388,490	\$ 33,495,024	\$ (28,533,385)	\$ (8,162,087)

FLOYD COUNTY, GEORGIA
2023 SPLOST BUDGET vs ACTUAL SUMMARY
For the Month Ended November 30, 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	\$ 21,684,521	\$ 11,525,510	\$ 11,750,338
City of Rome	48,766,289	48,766,289	14,636,534	9,670,080	8,080,158
City of Cave Spring	3,200,000	3,200,000	958,148	633,030	528,949
Interest Earned	-	-	329,567	200,000	243,587
Miscellaneous Revenue	-	-	-	-	-
Total Revenues	110,003,289	110,003,289	37,608,770	22,028,620	20,603,033
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	1,026,479	846,505	831,953
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	754,319	1,445,000	754,319
Eden Valley Improvements	160,000	160,000	-	160,000	-
Recreation					
Alto Park	915,000	915,000	1,350,271	1,384,475	1,350,271
Etowah Park	3,650,000	3,650,000	13,650	-	13,650
Garden Lakes Park	2,500,000	2,500,000	1,865,249	1,858,515	1,865,249
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	7,621,377	15,399,550	5,769,099
Net Floyd County	-	-	14,392,712	(3,674,040)	6,224,827
Intergovernmental City of Rome	48,766,289	48,766,289	14,636,534	9,670,080	8,080,158
Intergovernmental City of Cave Spring	3,200,000	3,200,000	958,148	633,030	528,949
Total Expenditures	110,003,289	110,003,289	23,216,058	25,702,660	14,378,206
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)	\$ -	\$ -	\$ 14,392,712	\$ (3,921,435)	\$ 6,224,827

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

Percentage of Year
91.7%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
OPERATING REVENUES					
Charges for Services	\$ 8,463,250	\$ 8,152,624	\$ (310,626)	96.3%	\$ 7,406,413
Rental Fees	12,000	12,960	960	108.0%	11,544
Miscellaneous	-	40,354	40,354	N/A	38,815
TOTAL OPERATING REVENUES	<u>8,475,250</u>	<u>8,205,938</u>	<u>(269,312)</u>	<u>96.8%</u>	<u>7,456,772</u>
OPERATING EXPENSES					
Water Administration					
Salaries and Benefits	902,490	814,539	87,951	90.3%	755,500
Supplies and Other Expenses	457,400	414,781	42,619	90.7%	386,889
Equipment	11,300	10,380	920	91.9%	21,657
Depreciation	18,535	18,074	461	97.5%	22,719
	<u>1,389,725</u>	<u>1,257,774</u>	<u>131,951</u>	<u>90.5%</u>	<u>1,186,765</u>
Water Distribution					
Salaries and Benefits	1,161,565	1,126,058	35,507	96.9%	1,026,594
Supplies and Other Expenses	837,540	686,887	150,653	82.0%	675,090
Equipment	2,850	2,143	707	75.2%	26,641
Purchased Water	1,700,000	1,972,489	(272,489)	116.0%	1,742,738
Water Meters	225,000	183,584	41,416	81.6%	139,678
Utilities	500,000	472,739	27,261	94.5%	447,228
Depreciation	1,705,575	1,521,009	184,566	89.2%	1,511,692
	<u>6,132,530</u>	<u>5,964,909</u>	<u>167,621</u>	<u>97.3%</u>	<u>5,569,661</u>
Water Treatment Plant					
Salaries and Benefits	455,635	414,910	40,725	91.1%	388,486
Supplies and Other Expenses	393,210	205,346	187,864	52.2%	216,343
Equipment	45,780	7,594	38,186	16.6%	43,709
Utilities	100,320	51,718	48,602	51.6%	90,991
Depreciation	64,305	58,944	5,361	91.7%	58,944
	<u>1,059,250</u>	<u>738,512</u>	<u>320,738</u>	<u>69.7%</u>	<u>798,473</u>
TOTAL OPERATING EXPENSES	<u>8,581,505</u>	<u>7,961,195</u>	<u>620,310</u>	<u>92.8%</u>	<u>7,554,899</u>
OPERATING INCOME (LOSS)	(106,255)	244,743	350,998	-230.3%	(98,127)
NON-OPERATING INCOME (LOSS)					
Interest and Fiscal Charges	(113,435)	(88,644)	24,791	78.1%	(103,182)
Amortization of Bond Costs	53,700	36,828	(16,872)	68.6%	43,149
Gain on sale of fixed assets	-	20,362	20,362	N/A	17,852
Interest Earned	275,000	216,325	(58,675)	78.7%	328,307
Transfer from Fire Fund	125,000	114,313	(10,687)	91.5%	114,583
Transfer to General Fund	(908,940)	(833,195)	75,745	91.7%	(329,679)
TOTAL NON-OPERATING INCOME (LOSS)	<u>(568,675)</u>	<u>(534,011)</u>	<u>34,664</u>	<u>93.9%</u>	<u>71,030</u>
Total Operating and Non-Operating Income (Loss)	(674,930)	(289,268)	385,662	42.9%	(27,097)
Water Capital	(2,416,380)	(1,920,784)	495,596	79.5%	(1,549,154)
CHANGE IN NET POSITION	(3,091,310)	(2,210,052)			(1,576,251)
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>\$ 45,145,722</u>	<u>\$ 46,026,980</u>			<u>\$ 47,182,024</u>

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

Percentage of Year
91.7%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Charges for Services	\$ 2,483,000	\$ 8,152,624	5,669,624	328.3%	\$ 7,406,413
Rental Fees	12,600	12,960	360	102.9%	11,544
Miscellaneous	63,530	40,354	(23,176)	63.5%	38,815
Interest Earned	340,000	216,325	(123,675)	63.6%	328,307
Transfer from Fire Fund	125,000	114,313	(10,687)	91.5%	114,583
Gain on sale of fixed assets	-	20,362	20,362	N/A	17,852
TOTAL CASH INCREASES	<u>3,024,130</u>	<u>8,556,938</u>	<u>5,532,808</u>	<u>283.0%</u>	<u>7,917,514</u>
CASH DECREASES					
Water Administration					
Salaries and Benefits	812,160	813,361	(1,201)	100.1%	755,498
Supplies and Other Expenses	440,805	381,185	59,620	86.5%	385,565
Equipment	27,800	10,380	17,420	37.3%	20,127
Interest and Fiscal Charges	113,435	95,227	18,208	83.9%	110,682
Transfer to General Fund	359,650	833,195	(473,545)	231.7%	329,679
	<u>1,753,850</u>	<u>2,133,348</u>	<u>(379,498)</u>	<u>121.6%</u>	<u>1,601,551</u>
Water Distribution					
Salaries and Benefits	1,206,590	1,126,056	80,534	93.3%	1,026,585
Supplies and Other Expenses	829,630	665,670	163,960	80.2%	699,887
Equipment	46,630	2,143	44,487	4.6%	26,641
Purchased Water	1,680,000	1,972,489	(292,489)	117.4%	1,742,783
Water Meters	350,000	183,584	166,416	52.5%	149,578
Utilities	410,000	473,096	(63,096)	115.4%	447,268
	<u>4,522,850</u>	<u>4,423,038</u>	<u>99,812</u>	<u>97.8%</u>	<u>4,092,742</u>
Water Treatment Plant					
Salaries and Benefits	418,030	414,909	3,121	99.3%	388,457
Supplies and Other Expenses	318,260	204,803	113,457	64.4%	210,979
Equipment	45,770	7,594	38,176	16.6%	43,709
Utilities	82,000	53,509	28,491	65.3%	91,376
	<u>864,060</u>	<u>680,815</u>	<u>183,245</u>	<u>78.8%</u>	<u>734,521</u>
Water Capital	<u>2,983,000</u>	<u>1,920,784</u>	<u>1,062,216</u>	<u>64.4%</u>	<u>1,549,154</u>
TOTAL CASH DECREASES	<u>10,123,760</u>	<u>9,157,985</u>	<u>965,775</u>	<u>90.5%</u>	<u>7,977,968</u>
NET INCREASE (DECREASE)	(7,099,630)	(601,046)			(60,456)
CHANGE IN BALANCE SHEET		(771,169)			(362,180)
CASH - BEGINNING OF YEAR		<u>8,492,420</u>			<u>8,702,441</u>
CASH - YEAR TO DATE		<u>\$ 7,120,205</u>			<u>\$ 8,279,805</u>

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

Percentage of Year
91.7%

	2025				2024
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
OPERATING REVENUES					
Charges for Services	\$ 1,000	\$ 545	\$ (455)	54.5%	\$ 820
Fuel Sales	990,500	897,054	(93,446)	90.6%	1,059,585
Rental Fees	295,000	339,047	44,047	114.9%	319,249
Miscellaneous	23,800	22,244	(1,556)	93.5%	30,283
TOTAL OPERATING REVENUES	<u>1,310,300</u>	<u>1,258,890</u>	<u>(51,410)</u>	<u>96.1%</u>	<u>1,409,937</u>
OPERATING EXPENSES					
Salaries and Benefits	403,895	389,359	14,536	96.4%	337,200
Supplies and Other Expenses	242,305	225,107	17,198	92.9%	200,315
Utilities	78,660	78,408	252	99.7%	75,543
Equipment	27,500	24,032	3,468	87.4%	3,265
Air Show Expenses	30,000	27,460	2,540	91.5%	-
Depreciation	831,900	516,634	315,266	62.1%	627,114
Cost of Goods Sold	861,500	581,465	280,035	67.5%	673,340
TOTAL OPERATING EXPENSES	<u>2,475,760</u>	<u>1,842,465</u>	<u>633,295</u>	<u>74.4%</u>	<u>1,916,777</u>
OPERATING INCOME (LOSS)	<u>(1,165,460)</u>	<u>(583,575)</u>	<u>581,885</u>	<u>50.1%</u>	<u>(506,840)</u>
NON-OPERATING INCOME (LOSS)					
Interest Earned	7,000	2,447	(4,553)	35.0%	7,094
Transfers Out	(374,535)	(75,292)	299,243	20.1%	(119,762)
TOTAL NON-OPERATING INCOME (LOSS)	<u>(367,535)</u>	<u>(72,845)</u>	<u>294,690</u>	<u>19.8%</u>	<u>(112,668)</u>
CHANGE IN NET POSITION	<u>(1,532,995)</u>	<u>(656,420)</u>			<u>(619,508)</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>\$ 5,189,279</u>	<u>\$ 6,065,854</u>			<u>\$ 6,865,902</u>

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

Percentage of Year
91.7%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Charges for Services	\$ 1,500	\$ 545	\$ (955)	36.3%	\$ 820
Fuel Sales	940,500	882,139	(58,361)	93.8%	1,034,338
Rental Fees	306,500	337,323	30,823	110.1%	318,613
Miscellaneous	22,500	22,244	(256)	98.9%	30,283
Interest Earned	15,000	2,447	(12,553)	16.3%	7,094
TOTAL CASH INCREASES	<u>1,286,000</u>	<u>1,244,698</u>	<u>(41,302)</u>	<u>96.8%</u>	<u>1,391,148</u>
CASH DECREASES					
Salaries and Benefits	367,880	389,398	(21,518)	105.8%	335,199
Supplies and Other Expenses	314,515	255,525	58,990	81.2%	202,371
Utilities	65,000	78,408	(13,408)	120.6%	75,543
Equipment	2,000	24,032	(22,032)	1201.6%	3,265
Air Show Expenses	30,000	40,860	(10,860)	136.2%	-
Transfers Out	399,010	75,292	323,718	18.9%	119,762
Cost of Goods Sold	861,500	581,465	280,035	67.5%	673,340
TOTAL CASH DECREASES	<u>2,039,905</u>	<u>1,444,980</u>	<u>594,925</u>	<u>70.8%</u>	<u>1,409,480</u>
NET INCREASE (DECREASE)	(753,905)	(200,282)			(18,332)
CHANGE IN BALANCE SHEET		97,966			-
CASH - BEGINNING OF YEAR		<u>151,804</u>			<u>230,319</u>
CASH - YEAR TO DATE		<u>\$ 49,488</u>			<u>\$ 172,193</u>

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

Percentage of Year
91.7%

	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	99,925	93,316	6,609	93.4%	87,486
Supplies and Other Expenses	17,845	1,245	16,600	7.0%	1,219
Equipment	550	-	550	0.0%	-
TOTAL OPERATING EXPENSES	118,320	94,561	23,759	79.9%	88,705
OPERATING INCOME (LOSS)	(118,320)	(94,561)	23,759	79.9%	(57,453)
NON-OPERATING INCOME (LOSS)					
Interest Earned	-	13	13	N/A	233
Transfer from General Fund	116,785	91,894	(24,891)	78.7%	58,700
TOTAL NON-OPERATING INCOME (LOSS)	116,785	91,907	(24,878)	78.7%	58,933
CHANGE IN NET POSITION	(1,535)	(2,654)			1,480
NET POSITION - BEGINNING OF YEAR	2,114,672	2,114,672			2,123,176
NET POSITION - YEAR TO DATE	\$ 2,113,137	\$ 2,112,018			\$ 2,124,656

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

Percentage of Year
91.7%

	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	-	13	13	N/A	233
Transfer from General Fund	-	91,894	91,894	N/A	58,700
TOTAL CASH INCREASES	-	91,907	91,907	N/A	90,185
CASH DECREASES					
Salaries and Benefits	95,840	90,540	5,300	94.5%	87,486
Supplies and Other Expenses	20,440	1,465	18,975	7.2%	1,219
Equipment	1,500	-	1,500	0.0%	-
TOTAL CASH DECREASES	117,780	92,005	25,775	78.1%	88,705
NET INCREASE (DECREASE)	(117,780)	(98)			1,480
CHANGE IN BALANCE SHEET		-			(1,480)
CASH - BEGINNING OF YEAR		983			-
CASH - YEAR TO DATE		\$ 886			\$ -

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

Percentage of Year
91.7%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Material Sales	\$ 200,000	\$ 150,433	\$ (49,567)	75.2%	\$ 188,175
TOTAL OPERATING REVENUES	<u>200,000</u>	<u>150,433</u>	<u>(49,567)</u>	<u>75.2%</u>	<u>188,175</u>
EXPENSES					
Salaries and Benefits	360,850	316,183	44,667	87.6%	331,270
Supplies and Other Expenses	183,000	184,266	(1,266)	100.7%	151,497
Equipment	9,500	4,127	5,373	43.4%	4,760
Depreciation	141,500	135,968	5,532	96.1%	121,662
Amortization - Right To Use Asset	45,200	43,249	1,951	95.7%	43,249
Utilities	30,440	29,754	686	97.7%	28,183
TOTAL OPERATING EXPENSES	<u>770,490</u>	<u>713,547</u>	<u>56,943</u>	<u>92.6%</u>	<u>680,620</u>
OPERATING INCOME (LOSS)	<u>(570,490)</u>	<u>(563,115)</u>	<u>7,375</u>	<u>98.7%</u>	<u>(492,445)</u>
NON-OPERATING INCOME (LOSS)					
Intergovernmental					
Solid Waste Commission - Tipping Fees & Promotions	120,000	112,910	(7,090)	94.1%	110,744
City of Rome	127,140	148,045	20,905	116.4%	83,742
Solid Waste Commission	127,140	148,045	20,905	116.4%	83,742
Interest Earned	245	1,170	925	477.4%	1,505
Gain on Sale of Fixed Asset	-	-	-	N/A	2,925
Transfers from Floyd County Solid Waste	127,140	148,045	(20,905)	116.4%	83,742
Transfers to General Fund	(49,330)	(45,219)	(4,111)	91.7%	(43,624)
Transfers to Capital Projects	(90,000)	(29,885)	(60,115)	33.2%	(3,456)
TOTAL NON-OPERATING INCOME (LOSS)	<u>362,335</u>	<u>483,109</u>	<u>(49,487)</u>	<u>133.3%</u>	<u>319,321</u>
CHANGE IN NET POSITION	<u>(208,155)</u>	<u>(80,006)</u>			<u>(173,124)</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>\$ 1,019,149</u>	<u>\$ 1,147,298</u>			<u>\$ 1,151,160</u>

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

Percentage of Year
91.7%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Intergovernmental	\$ 374,280	\$ 331,271	\$ (43,009)	88.5%	\$ 316,231
Interest Earned	245	1,170	925	477.4%	1,505
Material Sales	200,000	170,602	(29,398)	85.3%	245,070
Proceeds from the sale of fixed assets	-	-	-	N/A	2,925
Transfers In	127,140	148,045	20,905	116.4%	83,742
TOTAL CASH INCREASES	701,665	651,086	(7,569)	92.8%	649,474
CASH DECREASES					
Salaries and Benefits	360,850	313,371	47,479	86.8%	331,278
Supplies and Other Expenses	183,000	187,786	(4,786)	102.6%	156,773
Equipment	9,500	11,377	(1,877)	119.8%	4,760
Utilities	30,440	29,952	488	98.4%	29,773
Transfers	139,330	78,790	60,540	56.5%	48,096
TOTAL CASH DECREASES	723,120	621,275	101,845	85.9%	570,679
NET INCREASE (DECREASE)	(21,455)	29,811			78,795
CHANGE IN BALANCE SHEET		(53,212)			(72,938)
CASH - BEGINNING OF YEAR		20,985			362
CASH - YEAR TO DATE		\$ (2,416)			\$ 6,220

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

Percentage of Year
91.7%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 20,000	\$ 31,025	\$ 11,025	155.1%	\$ 27,665
Interest Earned	1,500	10,860	9,360	724.0%	5,979
Donations	48,000	26,571	(21,429)	55.4%	164,347
Miscellaneous	1,450	2,260	810	155.8%	2,377
TOTAL REVENUES	<u>70,950</u>	<u>70,716</u>	<u>(234)</u>	<u>99.7%</u>	<u>200,369</u>
EXPENDITURES					
Salaries and Benefits	904,020	806,538	97,482	89.2%	951,436
Other Operating Costs	662,495	462,471	200,024	69.8%	411,973
TOTAL EXPENDITURES	<u>1,566,515</u>	<u>1,269,008</u>	<u>297,507</u>	<u>81.0%</u>	<u>1,363,409</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,495,565)	(1,198,293)	(297,272)	80.1%	(1,163,040)
OTHER FINANCING SOURCES (USES)					
Transfers from General Fund	1,337,630	1,226,161	111,469	91.7%	1,369,298
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,337,630</u>	<u>1,226,161</u>	<u>111,469</u>	<u>91.7%</u>	<u>1,369,298</u>
NET CHANGE IN FUND BALANCE	(157,935)	27,868			206,258
FUND BALANCE - BEGINNING OF YEAR	<u>255,869</u>	<u>255,869</u>			<u>12,296</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 97,934</u>	<u>\$ 283,737</u>			<u>\$ 218,554</u>

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

Percentage of Year

91.7%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Administrative Operations	\$ 12,000	\$ 17,263	\$ 5,263	143.9%	\$ 21,000
Miscellaneous Revenues	18,850	21,311	2,461	113.1%	39,858
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	-	54,555	54,555	N/A	44,669
Other Programs	224,000	190,666	(33,334)	85.1%	148,329
Gymnastics	412,000	414,139	2,139	100.5%	397,867
Special Populations Services	33,850	38,276	4,426	113.1%	33,039
Concessions	403,000	429,701	26,701	106.6%	415,869
Coosa River Trading Post	184,250	152,263	(31,987)	82.6%	183,584
Etowah Park Golf Practice	7,800	7,800	-	100.0%	7,896
Youth Athletics	403,700	402,162	(1,538)	99.6%	285,534
Adult Athletics	16,500	26,500	10,000	160.6%	19,700
Scoreboards	7,000	9,250	2,250	132.1%	5,625
Parks & Recreation Centers	84,150	88,328	4,178	105.0%	81,481
Recreation Services	91,000	97,543	6,543	107.2%	88,839
Hall of Fame	14,850	15,717	867	105.8%	16,465
Senior Promotions	5,500	5,800	300	105.5%	5,500
TOTAL REVENUES	<u>1,948,450</u>	<u>1,971,273</u>	<u>22,823</u>	<u>101.2%</u>	<u>1,795,255</u>

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

Percentage of Year
91.7%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
EXPENDITURES					
Administrative Operations	\$ 1,190,805	\$ 997,001	\$ (193,804)	83.7%	\$ 1,062,812
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	19,880	68,023	48,143	342.2%	64,102
Other Programs	107,500	115,272	7,772	107.2%	104,274
Gymnastics	249,110	268,307	19,197	107.7%	268,443
Special Populations Services	31,620	42,931	11,311	135.8%	33,561
Concessions	356,000	347,000	(9,000)	97.5%	323,302
Coosa River Trading Post	147,600	127,458	(20,142)	86.4%	128,057
Sports Division Administration	160,975	142,960	(18,015)	88.8%	128,330
Youth Athletics	257,850	261,977	4,127	101.6%	241,291
Adult Athletics	24,500	31,152	6,652	127.2%	24,603
Scoreboards	1,000	-	(1,000)	0.0%	-
Recreation Centers	214,900	201,276	(13,624)	93.7%	197,601
Recreation Services Administration	261,065	239,982	(21,083)	91.9%	245,543
Parks & Recreation Services	1,292,720	1,254,423	(38,298)	97.0%	1,191,359
Buildings	108,465	90,627	(17,838)	83.6%	85,313
Shop	179,060	155,152	(23,908)	86.6%	139,006
Hall of Fame	18,350	16,816	(1,534)	91.6%	18,324
Senior Promotions	7,000	1,276	(5,724)	18.2%	6,909
TOTAL EXPENDITURES	4,658,400	4,361,635	(296,765)	93.6%	4,262,830
OTHER FINANCING SOURCES (USES)					
Transfers In / Out	2,600,000	2,374,637	(225,363)	91.3%	2,580,724
TOTAL OTHER FINANCING SOURCES (USES)	2,600,000	2,374,637	(225,363)	91.3%	2,580,724
NET CHANGE IN FUND BALANCE	(109,950)	(15,723)			113,149
FUND BALANCE - BEGINNING OF YEAR	102,570	102,570			135,113
FUND BALANCE - YEAR TO DATE	\$ (7,380)	\$ 86,847			\$ 248,306

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

Percentage of Year
91.7%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Contributions					
Employer	\$ 8,430,680	\$ 8,090,860	\$ (339,820)	96.0%	\$ 8,055,228
Employees	1,922,780	1,866,494	(56,286)	97.1%	1,840,511
Retirees	78,875	49,840	(29,035)	63.2%	69,328
Premiums Paid By Others	71,775	38,560	(33,215)	53.7%	54,369
Interest Earned	20,000	19,527	(473)	97.6%	42,938
Miscellaneous	50,000	29,156	(20,844)	58.3%	16,669
TOTAL REVENUES	<u>10,574,110</u>	<u>10,094,437</u>	<u>(479,673)</u>	<u>95.5%</u>	<u>10,079,043</u>
EXPENDITURES					
Other Costs	30,035	18,433	11,602	61.4%	18,676
Professional Fees	141,470	130,234	11,236	92.1%	133,333
Claims	7,750,000	8,500,340	(750,340)	109.7%	7,793,932
Premium Payments	1,367,475	1,249,111	118,364	91.3%	1,326,120
HRA Payments	75,000	63,426	11,574	84.6%	56,865
HSA Payments	49,160	86,803	(37,643)	176.6%	86,484
Wellness Clinic	871,605	781,159	90,446	89.6%	788,548
Administrative Fees	246,195	223,223	22,972	90.7%	224,845
TOTAL EXPENDITURES	<u>10,530,940</u>	<u>11,052,729</u>	<u>(521,789)</u>	<u>105.0%</u>	<u>10,428,803</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	43,170	(958,292)	1,001,462	-2219.8%	(349,760)
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	(958,292)			(3,349,760)
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>\$ (70,113)</u>			<u>\$ 600,863</u>

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

		Budget	2025 YTD
Appropriation of Jail Surcharge Funds		\$ 173,000	\$ 106,633
Appropriation for Future Airport Projects		595,000	-
Appropriation of Fund Balance		2,478,995	1,154,043
Revenues:			
Interest Earned		50,000	99,423
Transfer from General Fund		249,665	12,500
Transfer from 800 MHz Communications		72,115	72,115
Transfer from Debt Service		91,860	-
Transfer from ARPA Space Needs		1,469,455	561,002
Transfer from 2017 SPLOST		689,390	35,506
Transfer from 2023 SPLOST		918,455	-
Transfer from EMA		11,000	-
Transfer from Airport		312,635	18,550
Transfer from Solid Waste		24,000	13,927
Transfer from Recycling		90,000	29,885
Total Revenues and Appropriations of Fund Balances		\$ 7,225,570	\$ 2,103,584
Expenditures:			
Sheriff/Jail			
Locking controls	FB	\$ 88,605	\$ 88,605
3 Rooftop HVAC Units	GF	39,500	39,500
HVAC Units		89,000	89,000
BACnet Controllers	GF	2,400	2,400
		219,505	219,505
District Attorney			
DA Grant Revenue		(33,750)	(33,345)
DA Grant Expense		33,750	33,345
		-	-
County Police			
2022 GEMA Revenue		(20,165)	(20,165)
2022 GEMA Expense		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
		-	-

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

		Budget	2025 YTD
County Police (cont'd)			
Special Ops Grant Revenue		\$ (50,000)	\$ -
Special Ops Grant #27		50,000	49,752
		-	49,752
Project Safe Neighborhood Grant Revenues		(5,085)	-
Project Safe Neighborhood Grant		5,085	2,205
		-	2,205
2019 Dodge Charger		12,500	12,500
Prison			
Replacement of Kitchen Dishwasher	JS	44,180	44,179
Replacement of Zero Turn Mowers	JS	18,000	17,008
Replacement of Detail Truck (1-1 Ton Crew Cab 4X4)	JS	85,820	67,164
Installation of Bullet Resistant Glass (Admin. Office)	JS	25,000	22,460
		173,000	150,812
Facilities Management			
E911 Generator (2023 Carryover)		40,000	-
Administration Building Roof Repair		10,000	-
Pressure Wash Building Exterior		12,975	-
Library Amphitheater		-	7,828
Thermostat for PD		4,565	4,562
Mini Splits for PW Shop		5,875	5,875
MaxLink Lines for County Elevators		36,250	36,244
Valve Replacement at Health Department		9,560	7,850
	FB	119,225	62,359
Space Needs Project			
Glenwood	ARPA	1,488,245	561,002
		1,488,245	561,002
Public Roads			
EPD Tire Products Grant Revenue		(204,055)	(204,055)
EPD Tire Products Grant	23S	451,450	359,449
Faster & Fuelmaster	GF	106,265	106,261
		353,660	261,655
Paving			
2025 LMIG Revenue		(1,352,670)	(1,352,670)
2025 LRA Revenue		-	(1,659,500)
2025 LMIG Paving		1,352,670	1,042,434
2024 LMIG Paving		379,155	
2023 LMIG Paving		141,500	-
Excess LMIG Road Improvements		66,010	-
2024 LRA-Paving		1,371,020	184,537
	FB	1,957,685	(1,785,199)

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

		Budget	2025 YTD
Public Roads (cont'd)			
Prep and paving	FB	\$ 50,000	\$ 44,190
Drainage	FB	30,000	29,963
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	171,642
	FB	205,000	198,207
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
EMA			
Drone Ops Equipment	EMA	11,000	10,940
		11,000	10,940
Solid Waste			
Remote Site Building Upgrades	SW	14,000	13,927
Resurfacing at Remote Sites	SW	10,000	-
		24,000	13,927
Airport			
Overlay Taxiway "A"			
Federal Revenue		(148,500)	-
Design		165,000	-
	17S	16,500	-
Rehabilitation & Overlay Taxiway "B" (East)			
Design	AP	5,135	(8,240)
Acquire Easements & Mitigate On-Airport Obstructions- Rwy 7 (Group 1)	AP	133,800	6,308

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

		Budget	2025 YTD
Airport (cont'd)			
Mitigate On-Airport Obstructions - Rwy 7 & 25 Approaches			
State Revenue (Construction) (75/25)	FB	\$ (333,750)	\$ -
Design	FB	67,900	4,754
Construction	FAP	445,000	-
		179,150	4,754
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	5,515
Construction		405,000	-
	17S	29,750	5,515
Rwy 7 & 25 Lighting			
State Revenue (Construction) (75/25)		(700,500)	(2,629)
Construction		976,100	795,819
	FB	275,600	793,191
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	3,724
Construction		949,000	-
	23S	293,560	3,724
Construct West Area Hangar (20+/- Units) Phase 1			
Design	23S	93,000	-
		93,000	-
Runway 1/19 Rehabilitation and Overlay			
Federal Revenue		(78,210)	(78,210)
		(78,210)	(78,210)

FLOYD COUNTY, GEORGIA
Capital Projects and Equipment Expenditures
For the Month Ended November 30, 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	664,404
	17S	233,830	584,211
Airport Self Serve Fuel Facility Improvements			
Construction	FAP	150,000	-
Design	AP	75,000	-
		225,000	-
DBE Plan Update-Federal Revenue		(13,695)	(13,691)
DBE Plan Update		13,695	13,691
		-	-
Airport Fuel Tank Catwalk	AP	25,000	6,650
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		\$ 7,182,120	\$ 1,511,282

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

	Budget	2025 YTD
Revenues:		
R & E Funds	\$ 2,174,540	\$ 1,682,257
Operating Funds	241,840	238,527
Intergovernmental-FEMA Grant	1,471,235	1,475,871
Total Revenues	\$ 3,887,615	\$ 3,396,655
Expenses:		
Water Tank Maintenance	\$ 350,000	\$ 303,509
Water Main Replacement	62,570	-
Water Pumps and Pump Houses	124,630	93,776
Large Meter Testing	50,000	43,500
Water Improvements-Highway 53 Water Line Upgrade	98,830	-
Water Extensions-Big Texas Valley Road	10,000	7,681
Biddy Well - Test Well	119,400	116,433
Chemical Conversion/Engineering	181,345	143,813
Water Meter Change Out Program	250,000	218,966
FEMA Grant Expense-Generators	2,399,000	2,230,450
	3,645,775	3,158,128
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	55,076
	241,840	238,527
Total Expenses	\$ 3,887,615	\$ 3,396,655

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

	<u>Budget</u>	<u>2025 YTD</u>
Revenues:		
Interest Income	\$ 1,600	\$ 1,155
Capital Improvements-County	29,170	22,444
Donations	10,000	10,000
Total Revenues	\$ 40,770	\$ 33,599
Expenditures:		
Capital Improvements-City		
Riverview Park Football Field Fence Paint	\$ -	\$ 1,311
Capital Improvements-County		
Alto Park Tennis Restroom Building Upgrades	FB 12,045	12,045
Thornton Gym Leak Repair	FB 11,500	12,300
Lock and Dam Window/Door Replacement and Siding	FB 20,500	19,927
Court Resurface	FB 13,370	13,367
Master Plan	6,630	8,801
2-Wright ZXT Mowers	29,125	25,478
Total Expenditures	\$ 93,170	\$ 93,229



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

***Prepared by:
Finance Department***

**FLOYD COUNTY, GEORGIA
SALES TAX COLLECTIONS**

CASH BASIS												
LOCAL OPTION SALES TAX												
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	\$ Increase (Decrease)	% Increase (Decrease)
January	750,014.85	816,424.37	771,367.64	811,412.61	697,002.47	937,913.89	1,094,295.63	1,111,221.46	1,061,425.82	1,123,886.12	62,460.30	5.88%
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	981,744.90	(35,670.65)	-3.51%
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	1,015,254.30	52,566.39	5.46%
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	949,336.40	(30,276.32)	-3.09%
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	-	-	-	-	-	-	-	-	-	-	-	N/A
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	10,783,436.80	191,956.42	1.81%
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)	(1,216,563.20)		
	Annual Comparisons								10,591,480.38	10,783,436.80	191,956.42	1.81%

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	1,851,542.48	(64,243.93)	-3.35%
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	1,914,993.75	99,438.88	5.48%
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	1,790,555.81	(56,824.95)	-3.08%
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	-	-	-	-	-	-	-	-	-	-	-	N/A
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	20,359,445.54	331,284.26	
	Annual Comparisons								20,028,161.28	20,359,445.54	331,284.26	1.65%

FLOYD COUNTY, GEORGIA

Water Fund Bonds Debt Service Coverage Ratio
For the Month Ended November 30, 2025
(with comparative calculation for 2024)

	ACTUALS	
	2025	2024
Operating Revenues:		
Misc-Other	\$ 32,446	\$ 32,234
Water Charges	7,384,478	6,877,141
Water Meter Charges	546,927	323,429
Penalties & Cut Offs	188,773	173,609
Fire Service Charges	114,313	114,583
Less: Fire Service Charges	(114,313)	(114,583)
Charges for Services	8,152,624	7,406,413
 Miscellaneous	 40,354	 38,815
 Rental Fees	 12,960	 11,544
Total Operating Revenues	8,205,938	7,456,772
Operating Expenses:		
Administration	1,257,774	1,186,765
Less: Depreciation	(18,074)	(22,719)
Net Administration	1,239,700	1,164,046
 Distribution	 5,964,909	 5,569,661
Less: Depreciation	(1,521,009)	(1,511,692)
Net Distribution	4,443,900	4,057,969
 Treatment Plant	 738,512	 798,473
Less: Depreciation	(58,944)	(58,944)
Net Treatment Plant	679,568	739,529
Total Operating Expenses	\$ 6,363,168	\$ 5,961,544
 Net Available for Debt Service	 \$ 1,842,770	 \$ 1,495,228
 Bonds Debt Service (91.7% of Annual Debt Payment)	 281,667	 282,667
Bonds Debt Service Coverage Ratio (1.10 Requirement)	6.54	5.29
 Total Debt Service (91.7% of Annual Debt Payment)	 517,416	 518,506
Total Debt Service Coverage Ratio	3.56	2.88

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

	<u>Budget</u>	<u>YTD</u>
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>
Clerk of Superior Court		
Receipt printer	1,815	1,815
Safe for office	640	637
	<u>2,455</u>	<u>2,452</u>
District Attorney		
6 - Printers	3,000	-
2 - Filing cabinets	310	-
	<u>3,310</u>	<u>-</u>
Public Defender		
Shredder	1,540	1,516
	<u>1,540</u>	<u>1,516</u>
Sheriff		
5-Glock G17T (SWAT)	2,270	2,270
5-Simmunition Bolt Carrier Group (SWAT)	2,320	2,316
Breaching Shotgun with Accessories	4,185	4,183
Laptop	1,040	1,040
Docking Stations for Body Cameras	13,670	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	13,790	13,787
Jail Cell Toilets & Sinks	131,575	131,570
2-Camera Microphones	3,635	3,635
Biometric System	755	-
Wi-Fi for Jail Visitor Center	1,335	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
Pepper ball products	11,145	9,492
Eagle Live Scan	5,355	5,351
Old Armory Shelving	585	583
Mini Split for Evidence Room	2,700	2,700
New Desk for TAC Office	615	-
Night Vision Goggles Repair	2,750	2,748
Furniture for New Office	1,380	1,288
12-Running Board Lights for Patrol Vehicles	12,660	12,660
Rifle Racks for Patrol Cars	6,060	6,060
13-Tasers	39,560	39,560
	<u>353,620</u>	<u>350,422</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
Custom Canopy Table	-	1,350
2023 Bullet Proof Vests Grant Funds	-	(5,301)
	<u>10,500</u>	<u>6,298</u>

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

	<u>Budget</u>	<u>YTD</u>
Floyd Against Drugs Revenue	\$ -	\$ (600)
Floyd Against Drugs Expense-Police Impairment Googles	-	582
	-	(18)
Facilities Management		
Electronic HVAC Gauges	960	-
Electronic Megohmmeter	800	-
Battery Drill Set	1,000	-
Mop Machine	2,000	-
Admin. Camera Viewing Station	2,040	2,040
	6,800	2,040
Public Works		
2-Exhaust Fume Extractors	4,065	4,065
3-1/2" Drive Air Impact Wrenches	1,190	1,187
2-Table Vises	525	522
Smoke Machines for EVAP Emissions Testing	1,005	1,005
Pressure Washer for Wash Rack	9,175	9,175
2-Hose Reels	375	374
Stihl MC 311 Chainsaw	540	537
4-Stihl FS 91 Weed Eaters	1,170	1,169
Montana Hammer (for Guardrail Posts)	8,000	8,000
Concrete/Asphalt Demo Saw	1,440	1,438
Stihl MS 194 T-Chainsaws	405	403
Wedge Ramps for Low Boy Trailer	2,310	2,308
Midland Two Way Radios	745	771
Plate Compactor	2,710	2,709
Stihl HT 135 Pole Pruner	635	632
2-Stihl MS 261 Chainsaws	1,235	1,232
2-Stihl FS 131 Weedeaters	905	901
2-Stihl BR 600 Backpack Blowers	870	869
Stihl HL 94 Hedge Trimmer	530	530
	37,830	37,827
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
	47,345	46,887
Tax Appraisers		
1 - Printer	500	-
	500	-
Cooperative Extension		
2 - Laptops with docking stations (cost share with UGA)	1,950	1,952
	1,950	1,952
Tax Commissioner		
3-Printers	2,325	761
	2,325	761
Superior Court		
Courtroom Upgrades	5,500	2,422
	5,500	2,422
Judge Niedrach Superior Court		
Desktop printer	600	-
	600	-
Judge Johnson Superior Court		
Desktop printer	600	-
	600	-

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

	<u>Budget</u>	<u>YTD</u>
Judge Sparks Superior Court		
Desktop printer	\$ 600	\$ -
	600	-
Judge King Superior Court		
Desktop printer	600	-
	600	-
Mental Health Court		
Laptop	860	855
	860	855
HIDTA		
Computer Peripherals & Printers	1,000	-
	1,000	-
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
	1,500	1,500
Finance		
Printer	590	586
	590	586
Information Technology		
Emergency equipment purchases	8,000	5,110
Veeam (On Prim)	2,110	-
Printer	580	567
iPad	850	849
Backup Drive Storage System	6,960	6,959
	18,500	13,485
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	24,586
Prison - Equipment	8,000	4,902
Work Release - Equipment	5,000	-
	73,000	29,488
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

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

	<u>Budget</u>	<u>YTD</u>
Water Department Cont'd		
Treatment		
Surface Pro Laptop	\$ 1,500	\$ 1,279
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	-
	<u>45,780</u>	<u>27,069</u>
Airport		
All Terrain Vehicle	9,900	7,700
Pressure Washer	2,500	2,234
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
	<u>27,500</u>	<u>24,032</u>
Agriculture Center		
Equipment	550	-
	<u>550</u>	<u>-</u>
Recycling		
Belt Replacement for Main Belt and Install	9,500	4,127
	<u>9,500</u>	<u>4,127</u>
Animal Control		
Deep Freezer	710	707
	<u>710</u>	<u>707</u>
Recreation		
Gymnastics		
Pit Blocks	2,000	1,955
Level 4 Vault Mat	5,610	4,901
	<u>7,610</u>	<u>6,856</u>
Youth Baseball		
3 - Pitching machines	7,500	6,450
	<u>7,500</u>	<u>6,450</u>
Park & Recreation Services		
Commercial Steel Waste Receptacles	15,000	14,996
Dual Axel Trailers	7,550	7,550
Slide for Shannon Park	1,200	1,195
Windscreens (Alto Park Tennis)	7,450	7,424
	<u>31,200</u>	<u>31,166</u>
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
	<u>16,600</u>	<u>15,311</u>
Rec-Shop		
Push Mower	2,200	1,996
Weed Eaters and Blowers	5,700	5,700
	<u>7,900</u>	<u>7,696</u>
Total:	<u>\$ 944,220</u>	<u>\$ 807,909</u>