



Floyd County, Georgia

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

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

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


***Prepared by:
Finance Department***


Floyd County, Georgia


For the Month Ended October 31, 2025


General Fund Revenues Budget vs Actual			
	\$	73,529,325	Budget
	\$	45,316,308	Actual
	\$	(28,213,017)	62%

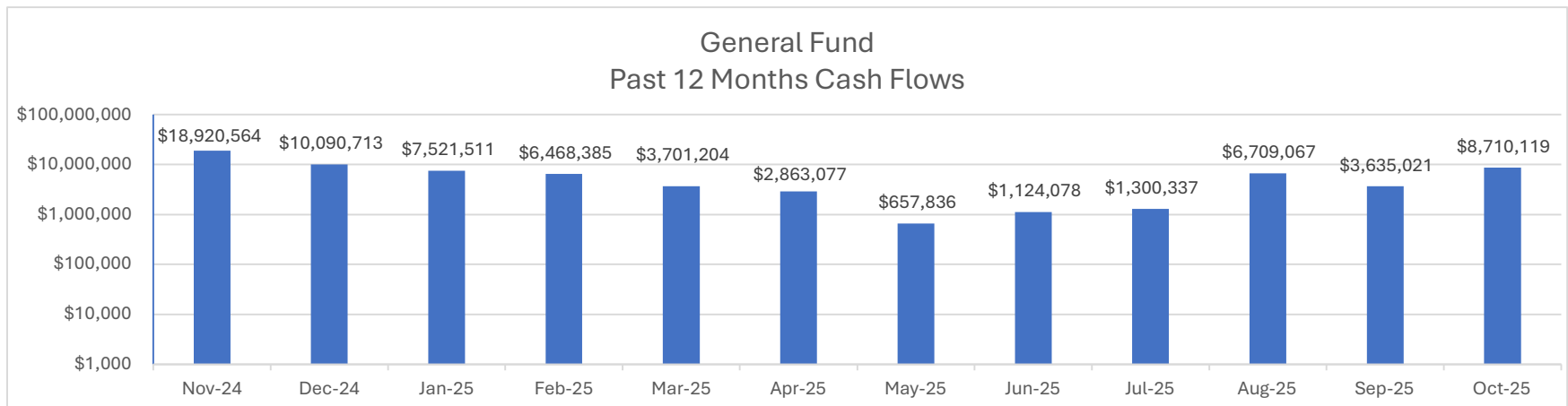
General Fund Expenditures Budget vs Actual			
	\$	75,097,245	Budget
	\$	60,407,747	Actual
	\$	14,689,498	80%

Net Change in General Fund Balance Budget vs Actual			
	\$	(1,567,920)	Budget
	\$	(15,091,439)	Actual
	\$	(13,523,519)	-963%

Cash & Investments vs Fund Balance = Liquidity & Availability of Fund Balance			
	\$	8,710,119	Cash
	\$	4,764,190	Fund Balance
			183%

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
	\$	1,081,099	Actual
	\$	(243,901)	82%



Floyd County, Georgia

For the Month Ended October 31, 2025



2023 SPLOST Fund Sales Taxes Budget vs Actual			
	\$	21,828,620	Budget
	\$	18,568,890	Actual
	\$	(3,259,730)	85%

2023 SPLOST Fund Expenditures Budget vs Actual			
	\$	25,950,055	Budget
	\$	13,377,709	Actual
	\$	12,572,346	52%

2017 SPLOST Fund Expenditures Budget vs Actual			
	\$	29,033,385	Budget
	\$	9,313,846	Actual
	\$	19,719,539	32%

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



Water / Sewer Revenues & Expenses All Revenues and All Expenses			
	\$	7,825,159	Revenues
	\$	7,921,443	Expenses
	\$	(96,284)	

Water / Sewer Operating Cash Flows Beg. Of Year vs Current Balance			
	\$	8,492,420	Beginning
	\$	5,019,246	Current
	\$	(3,473,174)	



Airport Revenues & Expenses All Revenues and All Expenses			
	\$	1,127,246	Revenues
	\$	1,802,858	Expenses
	\$	(675,612)	

Airport Operating Cash Flows Beg. Of Year vs Current Balance			
	\$	151,804	Beginning
	\$	7,309	Current
	\$	(144,494)	



Recycling Revenues & Expenses All Revenues and All Expenses			
	\$	700,984	Revenues
	\$	724,486	Expenses
	\$	(23,502)	

Recycling Operating Cash Flows Beg. Of Year vs Current Balance			
	\$	20,985	Beginning
	\$	32,702	Current
	\$	11,717	



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

***Prepared by:
Finance Department***

Floyd County Review of October 2025

General Fund

- Revenues
 - Taxes are \$6,118,250 more than last year.
 - Current Year Property Tax is \$3,464,400 more than last year, a 78.2% 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 \$2,399,300 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 9.3% 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 10.4% or \$14,850. However, the number of transactions has decreased by 138. 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 \$222,250 or 2.3%. 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 \$112,500 more than last year, a 3.5% 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, \$58,100. More people are cancelling their cable services and opting for internet streaming. Comcast is down 13.6%. Direct TV is up 1% due to a timing issue. One additional payment has been received in 2025, than was received at this time in 2024.
 - Licenses & Permits is \$62,150 more than last year.
 - Licenses & Permits-Alcohol is \$8,600 more than 2024 collections. The recommended deadline for renewing licenses is November 1st with the final deadline being December 31st.

Floyd County Review of October 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 \$9,000 more in 2025. We didn't begin collecting fees for coin operated amusement machines (COAM) until September 2024.
- Intergovernmental Revenue is \$189,850 more than last year.
 - State-Offender Rehab revenue is \$227,200 higher than 2024. The average number of inmates has decreased 1.7%. 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 \$331,500 more than in 2024.
 - Sheriff Fees & Services is \$19,700 more than in 2024. Magistrate Court made a large payment for service and process fees.
 - Sheriff Boarding Inmates is \$21,650 less than in 2024.
 - Chattooga County Boarding Inmate revenue is down \$120,050 from 2024. The average number of inmates rose 13.1%. Payments for 3 months boarding in 2023 are included in the 2024 amount.
 - Funds received from the Social Security Administration have decreased 19.1% compared to 2024, a decrease of \$6,900.
 - 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 \$53,650 compared to October 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 \$35,555.
 - The State of Georgia has paid the Sheriff's office \$50,000 this year.

Floyd County Review of October 2025

General Fund (cont'd)

- Revenues (cont'd)
 - Inmate Contracts in total are \$124,650 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 4% more than the amount for 2024.
 - The average monthly amount collected in 2024 was \$15,350 and in 2025 is \$15,950.
 - Tax Collection Commissions rose \$168,700 or 48.4%.
 - 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 36.7% since 2024. Commissions are also received from the Clerk of Superior Court. These commissions have increased 7.8% compared to 2024.
 - Clerk of Court Charges for Services increased by \$46,600 when compared to 2024. This is an 11.6% increase.
 - Recording Fees have increased 1% since 2024, a \$2,650 increase. This is revenue from recording deeds and liens.
 - Copies have increased \$6,400 since October 2024. Part of this variance is due to receiving payment for copies for 2024 in 2025.
 - Advance Deposits are up \$4,800 from last year. Advance deposits are the County's portion of the filing fee for a new case.
 - Other Fees have increased \$25,100 when compared to 2024. Examples of this revenue include UCC filings and bond forfeitures. The portion relating to bond forfeiture has increased \$26,100.
 - All other charges increased by a total of \$7,650 compared to 2024.
 - Probate Court Charges for Services increased \$150 from 2024, rising 0.2%.
 - Estate revenues increased 2.9% or \$2,350. 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 0.2% and the amount paid increased 14.1%. Miscellaneous revenues are down 16.9% compared to 2024, but only by \$2,700. 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 October 2025

General Fund (cont'd)

- Revenues (cont'd)
 - Magistrate Court Fees have increased \$11,500 since 2024.
 - There has been a decrease of 0.5% in the total number of cases since last year.
 - Cases that generate fees have increased 7.9% since 2024.
 - In July 2024, the amount charged per case increased to cover services fees.
 - City of Rome-Booking Fee is \$10,550 more than in October 2024.
 - In May of 2024, the booking fee went from \$15 to \$25.
 - The amount collected in 2025 includes invoices from November 2024 to August 2025. The amount collected in 2024 includes invoices from November 2023 to September 2024.
 - City of Rome-Jail Surcharge rose 22.4% from 2024, a \$10,200 increase. There is a 32.1% increase in the number of cases.
 - Court Reporting Services has shown an increase of \$7,300 since last year. In 2024, the number of bills YTD was 61. In 2025, the number is 64. This is a 4.9% increase.
- Fines & Forfeitures are down \$74,650
 - Clerk of Court – Criminal Division Fines are down \$55,500, a 14.2% drop as compared to 2024.
 - Juvenile Court Supplemental Services fines have decreased 3.2% since this time last year, a total of \$200.
 - Probate Court Fines are down \$27,400 or 4%.
 - Parking Fines have decreased 36.9%. The number of cases in 2024 were 260 and for 2025 are only 238.
 - Drug Abuse & Treatment Fines are up 11.5% compared to 2024. This is an increase of \$7,450.
- Miscellaneous Revenue is down 81.7%.
 - Telephone Commissions have not been received this year.
 - In the past, we received a prepaid commission of \$885,000 annually and budgeted \$820,000 for this in 2025.
 - Initially, there was an FCC ruling that eliminated telephone commissions from inmates.
 - We recently learned that ruling has been stayed until 2027, and we should begin receiving these commissions again in the near future.
- Facilities Management is 8.3% above the YTD budget.
 - Supplies is 14.3% more than annual budget.
 - Gas & Oil is 15.4% more than the annual budget.
 - Repair & Maintenance is 96.1% of the annual budget. Most of the vehicles used are over 10 years old.
 - Small Tools is 7.8% more than the annual budget.

Floyd County Review of October 2025

General Fund (cont'd)

- Expenditures
 - The costs for several buildings are higher than the YTD budget, ranging from 1.6% to 94.7%. 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 3.1% 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 26.5% and 23.7% 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 103% of the annual budget.
 - Supplies is 7.4% higher than the annual budget. A budget transfer has been requested.
- Public Safety and Community Violence is 15.8% greater than the YTD budget.
 - Reimbursements through August 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 10.3% above the annual budget.
 - Gas & Oil is 2.1% 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 37.7% 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.

Floyd County Review of October 2025

General Fund (cont'd)

- Expenditures (cont'd)
 - Transfers Out is 3.6% 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 3.4% below the YTD budget.**
- Fund Balance
 - For 2025, the General Fund has decreased its fund balance by \$15,091,439 compared to a decrease of \$22,495,696 for 2024, a positive variance of \$7,404,257.
 - Without the TAN, the decrease to fund balance would be \$23,191,439. Compared to 2024, this is a negative variance of \$(695,743).

Fire Fund

- Revenues
 - Taxes are \$1,263,450 more than this time last year.
 - Property Taxes – Current Year are \$398,900 more.
 - Property Taxes – Prior Years are \$226,700 more.
 - Motor Vehicle Taxes are \$3,100 less.
 - Mobile Home Taxes are \$2,250 more.
 - Intangible Taxes are \$3,900 more.
 - Motor Vehicle TAVT is \$19,700 more.
 - Railroad Tax has not yet been received for 2025.
 - Insurance Premium Tax is \$615,550 more.
 - Penalties are \$5,150 more.
 - See explanations in the General Fund for the above revenue categories.
- Expenditures
 - Total expenditures increased by \$1,143,900 due to pay increases for firefighters at the City of Rome and City of Cave Spring.

E911 Fund

- Revenues
 - Total Revenues are 1.2% below the YTD budget and \$31,250 less than 2024.
 - Charges for Services are \$30,550 less.
 - Prepaid fees are \$18,800 less.
 - Landline fees are \$40,000 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

Floyd County Review of October 2025

E911 Fund (cont'd)

- Revenues (cont'd)

subscriptions (from 23.4% of the market in 2012 to 14.1% in 2023) as consumers shift to more economical contract plans, and a sharp decline in landline usage (from 4.1 million in 2013 to 2.4 million in 2023). Together, these shifts have significantly reduced the fee base for 911 funding, with landline losses alone equating to about \$30.6 million in statewide annual revenue over the past 10 years.

- Wireless fees are \$28,250 more.

- Expenditures

- Total Expenditures are 7.6% below the YTD budget but \$156,950 more than 2024.
 - Salaries and Benefits are \$162,150 more than last year but remain 9.9% below the YTD budget due to filling budgeted vacant positions in the department, and the implementation of the pay study in October resulting in pay increases.
 - Other Operating Costs are 6.5% above the YTD budget due to the timing of mostly annual expenses, but \$12,050 less than last year.
 - Repairs and Maintenance is 14% 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 14.5% above the YTD budget due to unbudgeted monthly charges for Windstream and Verizon. This line will be monitored and a budget transfer requested if needed.
 - Underutilization of the Supplies, Dues & Subscriptions, Travel & Training, and Legal Fees accounts has contributed to the \$12,050 decrease in spending compared to the prior year.

Floyd County Review of October 2025

800 MHz Communication Fund

- Revenues
 - Total Revenues are 7.7% below the YTD budget but \$238,000 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 3.2% below the YTD budget but \$105,500 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. Combined with a timing difference of nine invoices in 2024 and ten in 2025, the total impact on variance is \$76,650.
 - Tower Costs account for the additional \$28,850 variance, driven by several significant repairs this year, including beacon replacement, lightning-related camera repairs, bulb and base replacements, and transfer switch work.
 - Gas & Oil is 9% above the YTD budget due to increased travel for training and events. This line will be monitored and a budget transfer requested if needed.

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 11% below the YTD budget but \$36,450 more than 2024 due to an increase in Salaries and Benefits and additional Operating Costs.
 - Approximately \$11,000 of this variance is attributable to the drone purchase, which will be fully offset by the \$11,000 donation received for this purpose.
 - In 2025, EMA was also tasked with updating its Hazard Mitigation Plan, which accounts for the additional increase from the prior year. This update is only required once every five years.

Floyd County Review of October 2025

Emergency Management Fund (cont'd)

- Expenditures (cont'd)
 - Gas & Oil is 8.8% above the annual budget due to an increase in travel. A budget transfer has been requested.
 - 800 MHz Radio Maintenance is 5% 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 \$258,100 when compared to 2024.
 - Property Taxes Current Year is \$158,600 more.
 - Property Taxes Prior Years is \$90,150 more.
 - Recording Intangible Tax is \$900 more.
 - Motor Vehicle TAVT is \$8,450 more.
 - Penalties and Interest is \$1,950 more.
 - See explanations in the General Fund for the above revenue categories.
 - Interest Earned is \$1,900 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 \$51,300 more than 2024 but 14.6% below the YTD budget.
 - Salaries & Benefits is 26% under the YTD budget but \$46,500 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 2.7% above the YTD budget and \$1,350 more than 2024. This is due to a Georgia Power rate increase in December 2024.

Floyd County Review of October 2025

Stadium Maintenance Fund

- Revenues
 - Total Revenues are comprised of Miscellaneous Income and Interest Earned.
 - Interest Earned is 30.7% above the annual budget but \$700 less than 2024. While interest rates are lower, there is a higher balance earning interest.
 - 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 76% below the YTD budget and \$37,200 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 \$653,250 more than 2024, and 4.3% above the YTD budget.
 - Consumption reports show a 10.7% increase in residential usage and a 3% 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 \$225,700 from 2024. This is due to 2 major subdivisions being built in the area and ongoing work with the meter change out program.
 - Penalties and cut offs are up \$13,450 from 2024. In March 2024, we waived fees due to the delay in the postal system.
 - **Operating Revenues are 4.8% above the YTD budget.**
- Expenses
 - Administration Repairs and Maintenance is 3.1% over the annual budget and \$5,800 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 12.2% over the YTD budget and \$7,950 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.

Floyd County Review of October 2025

Water Fund

- Expenses
 - Administration Equipment is 8.6% over the YTD budget but \$9,750 less than 2024. This is due to an emergency purchase of a new HVAC unit for the administration building.
 - We have budget savings in Dues and Subscriptions, Legal Fees, Postage, and Bad Debts that are helping offset the accounts that are over budget.
 - **Total Administration Expenses are even with the YTD budget.**
 - Distribution Dues and Subscriptions is 6.6% over the YTD budget and \$350 more than 2024. This is due to more GA Professional License fees being paid for this year than last year. These renew every 2 years.
 - Distribution Repairs & Maintenance Vehicles is 1.2% over the annual budget and is \$20,100 more than 2024. This is due to 2 transmission replacements in 2 different vehicles. There have also been a few accidents this year that were no fault of the County that vehicles had to be repaired.
 - Distribution Water Meters Purchased is 4% over the YTD budget and is \$43,900 more than 2024. This is for the yearly purchase of water meters for 2025 with more meters being purchased throughout the year due to new subdivisions being built. In 2024, the meters were purchased later in the year.
 - Distribution Data Processing is 2.4% over the YTD budget and is \$2,150 more than 2024. This is due to the replacement of failing old GPS vehicle trackers.
 - Distribution Radio Maintenance is \$3,700 more than 2024 due to an increase in radio maintenance costs.
 - **Total Distribution Expenses are 2.4% above the YTD budget.**
 - Treatment Chemicals is 35.4% below the YTD budget and is \$19,400 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 20.3% below the YTD budget.**
 - **Total Operating Expenses are 0.8% below the YTD budget.**

Airport Fund

- Revenues
 - Fuel Sales are \$178,900 less than 2024 and 2.8% 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

Floyd County Review of October 2025

Airport Fund (cont'd)

- Revenues (cont'd)

throughout the first half of the year further reduced airport traffic and fuel purchases.

- Avgas Revenue is \$9,200 less.
- Self-Serve Revenue is \$24,550 less.
- Jet Fuel Revenue is \$146,750 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.
- Rental Fees are \$19,000 more than 2024 and 4.3% over the annual budget due to an increase in new tenants and CPI increases to rental contracts.
 - Land Leases are up \$11,950.
 - Other is up \$1,000.
 - T-Hangars are up \$4,600.
 - Big Hangars are up \$1,050.
 - Tie Downs are up \$400.
 - Miscellaneous Revenue is 3.7% below the YTD budget and \$10,400 less than 2024 due to a decrease in Call Outs, GPU, Ramp, and Overnight Hangar fees.
- **Total Operating Revenues are 2.5% above the YTD Budget.**

- Expenses

- Supplies are 0.3% 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 1.2% above the annual budget as a result of increased Positive Pay fees. A budget transfer has been requested.
- Credit Card Processing is 19.9% below the YTD budget, reflecting the decrease in fuel purchases during 2025, resulting in fewer credit card transactions.
- Dues & Subscriptions are 12.7% above the YTD budget due to the timing of invoicing for these annual subscriptions. The line will be monitored and a budget transfer requested if needed.
- Repairs and Maintenance – Runways is 4% above the YTD budget for the necessary repair of a localizer due to a faulty cable. The Localizer System projects a signal outward and upward in line with the runways centerline to very specific degrees of height and width of which may be tracked by the aircraft/pilot to guide the flight path to the runway. It is utilized most frequently for inclement weather.
- Garbage Service is 7.4% above the annual budget due to larger bills in April and May for dumpster rentals required to clear out the maintenance hangar prior to its demolition. A budget transfer has been requested.

Floyd County Review of October 2025

Airport Fund (cont'd)

- Expenditures (cont'd)
 - Data Processing is 13.9% above the annual 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. A budget transfer has been requested.
 - Utilities are 11.2% above the YTD budget due to the expected 3% increase in rates from Georgia Power and increase of usage.
 - Air Show Expenses are 36.6% above the annual budget. This variance will come back in line with the budget after accounting for Wings Over North Georgia's contractual responsibility for approximately \$13,400 in event security costs.
 - Lower-than-expected spending across multiple smaller budget categories, including Office Supplies, Advertising, Credit Card Processing, Equipment Lease, Small Tools, Telephone, Postage, Food and Beverage, and 800 MHz Radio Maintenance, along with substantial underutilization in Repairs and Maintenance - Buildings, 20.8% below YTD budget, and Repairs and Maintenance - Grounds, 22.7% below YTD budget, has driven the overall variance in expenses. Some of these lines will be utilized before year end.
 - **Total Operating Expenses are 13.2% below the YTD budget.**

Recycling Fund

- Revenues
 - Operating Revenues are 11.9% under the YTD budget and \$9,050 less than 2024.
 - Aluminum has increased \$40,700.
 - Paper has increased \$7,000.
 - Plastic #1 has increased \$7,300.
 - Plastic Pallets has increased \$1,200.
 - Corrugated materials have decreased \$38,150. Pricing for corrugated materials is market based and can fluctuate up and down. On average, the price has been \$40 to \$60 per ton less than it was in 2024.
 - Mixed plastics have decreased \$19,000.
 - Steel has decreased \$7,400.
 - Miscellaneous materials have decreased \$750.
 - 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.

Floyd County Review of October 2025

Recycling Fund (cont'd)

- Expenses
 - Total Operating Expenses are 1.5% over the YTD budget and \$41,600 more than 2024.
 - Facility Rental is \$39,050 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 \$12,800 more than 2024 due to the Allegheny Shredder added in December 2024.
 - Utilities are 6.3% over the YTD budget and \$1,500 more than 2024. This is due to a Georgia Power rate increase in December 2024.

Animal Control Fund

- Revenues
 - Total Revenues are \$95,550 less than this time last year.
 - Charges for Services is \$4,150 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 \$4,650 more than 2024 due to a higher balance earning interest.
 - Donations are down \$104,350 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 \$8,650 more than 2024 but 9.3% below the YTD budget.
 - Salaries and Benefits are \$68,300 less than 2024 and 2.6% below the YTD budget due to a combined decrease in Workers' Compensation and Health Insurance.
 - Other Operating Costs have increased \$76,900 compared to 2024 but are 18.4% below the YTD budget. The following lines will be monitored and budget transfers requested if needed.
 - Supplies are 14% above the YTD budget due to supply orders needed for year end and the purchase of two desk phones.
 - Credit Card Processing Fees are 16.5% above the YTD budget due to a timing difference. In 2025, there are eleven processing fees instead of ten, though monthly costs remain consistent with 2024.
 - Travel and Training is 73.5% above the annual budget due to required training for Dr. Nepp. A budget transfer has been requested.

Floyd County Review of October 2025

Animal Control Fund (cont'd)

- Expenditures (cont'd)
 - Repairs and Maintenance is 15% above the YTD budget due to necessary repairs for the rescue van and trailer, as well as the purchase and installation of docks for computers in four Animal Control vehicles.
 - In-House Medical is 4% 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.
 - Food & Treats are 10.8% above the YTD budget primarily due to an increase in food cost coupled with an increased intake of animals.
 - Utilities are 11% above the YTD budget due to price increases and increased usage from prior year.
 - Telephone is 6.7% above the YTD budget due to underbudgeting of Comcast and Windstream for 2025.

Rome-Floyd Parks and Recreation Authority

- Total Revenues are \$113,400 more than 2024.
- Total Expenditures are \$270,300 more than 2024.
- Admin. Operations has a net expense of \$892,100, an increase of \$82,250 over 2024. The increase is primarily due to a \$59,700 rise in Salaries and Benefits, reflecting a 7% increase in administrative salaries, along with a \$38,100 increase in health insurance costs for all Recreation employees. Additionally, the implementation of the pay study in October resulting in pay increases. The following lines will be monitored, and budget transfers will be requested if necessary.
 - Transaction Fees are 37.7% above the annual budget due to a timing issue. There are eleven months of fees instead of ten in 2025, as well as an overall increase in fees from Clover due to increased revenue processing. A budget transfer has been requested.
 - Uniforms are 10.3% above the YTD budget due to the purchase of hats for staff to help advertise Lock and Dam, as well as additional uniform shirt needs.
 - Travel and Training is 31.5% above the annual budget due to conference expenses exceeding budgeted amounts. A budget transfer has been requested.
 - Legal Fees are 12.7% above the YTD budget due to necessary contract reviews.
 - Data Processing is 14.9% 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.

Floyd County Review of October 2025

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

- Utilities are 3.9% 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 9.3% above the annual budget due to an error in the allocation of Verizon Wireless expenses. This will be corrected in November to realign the charges with the budget.
- Other Programs has a net revenue of \$70,500, compared to a net revenue of \$19,900 in 2024.
 - Total Revenue is up \$62,500 from 2024.
 - Sponsorships have been reclassified from Administrative to Other Programs for 2025, resulting in a \$65,250 variance.
 - Although Ice Rink gate admissions decreased by approximately \$12,000 from 2024 to 2025, local schools were offered field trip packages that included boxed lunches, generating an additional \$11,250 in revenue. Ice rink sponsorships also increased by \$12,000 compared to 2023–2024.
 - The annual Paper Doll Parade was held on September 27th and hosted 556 participants, compared to 708 in 2024. Registration fees were also increased by \$5.
 - Total Expenditures are \$11,850 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 \$135,150, compared to \$127,150 in 2024.
 - Revenues are \$8,850 more than 2024.
 - Expenditures are \$850 more than 2024 due to increased Salaries and Benefits, offset partially by lower equipment purchases and fewer competition entries in 2025.
- Concessions have net revenue of \$89,150, a decrease of \$15,400 compared to 2024.
 - Total Revenues are \$500 less than 2024. While North Floyd saw an increase of \$34,600 from additional tournaments, this was offset by a \$16,100 decline at Riverview, where several tournaments were rained out. Alto Park also experienced a significant \$11,050 decrease due to the installation of turf at its fields. These fields reopened in October.
 - Total Expenses are \$14,900 more than 2024 due to an increase in part-time staff for tournaments and purchases for beverage and food resale.

Floyd County Review of October 2025

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

- Coosa River Trading Post has a net revenue of \$20,850, down from \$51,100 in 2024.
 - Total Revenues are \$31,750 less than 2024, driven by decreases across all revenue sources. The most significant decline is in Camping Rentals, which are down \$26,100 from the prior year due to the loss of long-term camping rentals.
 - Total Expenditures are \$1,550 less than 2024.
- Youth Football and Cheerleading have a net revenue of \$60,300, which is comparable to 2024. Games will continue through November 12th with additional revenue and expenses expected.
 - Total Revenues are \$1,300 more than 2024 due to an increase in Football and Cheerleading registration fees of \$14,350 offset by a \$12,250 decrease in Gate Receipts.
 - Total Expenditures are \$1,300 more than 2024 due to an increase in Supplies and Awards needed for the increase in participants.
- Parks and Recreation Services has a net expenditure of \$1,049,200, an increase of \$111,500 compared to 2024, primarily due to higher costs in Salaries and Benefits, Repairs and Maintenance, and Utilities.
 - Total Revenues are down \$4,850 from 2024 due to decreases in Field and Shelter Rentals.

Health Insurance Fund

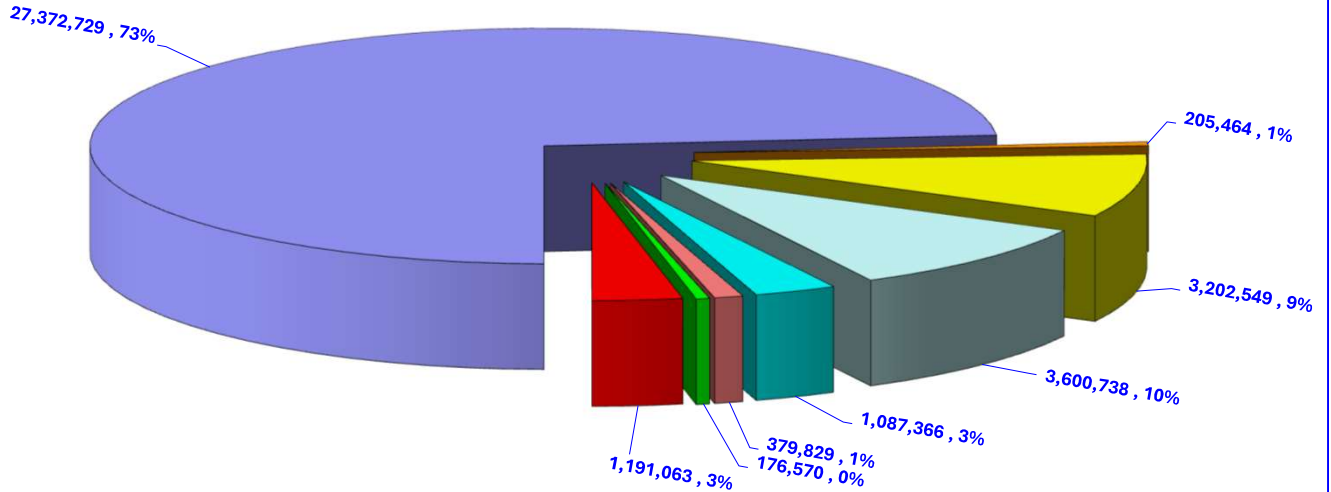
- Revenues
 - Total Revenues are \$17,000 more than last year. This is due to the Cigna wellness rebate being received quarterly instead of one lump sum at the end of the plan year.
 - Premiums paid by others is \$15,800 less than 2024.
 - Interest earnings are \$23,050 less than 2024 due to interest rates being lower and the cash balance being less than this same time last year.
- Expenditures
 - Claims are \$817,950 more than last year and 16.1% more than the YTD budget. We currently have 45 participants with claims over \$50,000, and the total amount of claims for these 45 participants is \$6,452,450. These account for 83.7% of the total claims.
 - Wellness Clinic costs are 2.5% under the YTD budget and \$36,800 less than 2024. Currently, we have 9 months' worth of invoices to reflect these increases and decreases.
 - Clinic Fees are 9.1% under the YTD budget but \$7,000 more than last year.
 - Clinic Services are 0.3% under the YTD budget and \$43,800 less than last year.
 - Pharmacy costs compared to the same time period for 2024 are down \$41,600. We stopped allowing GLP-1 medications for weight loss in August 2024.



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

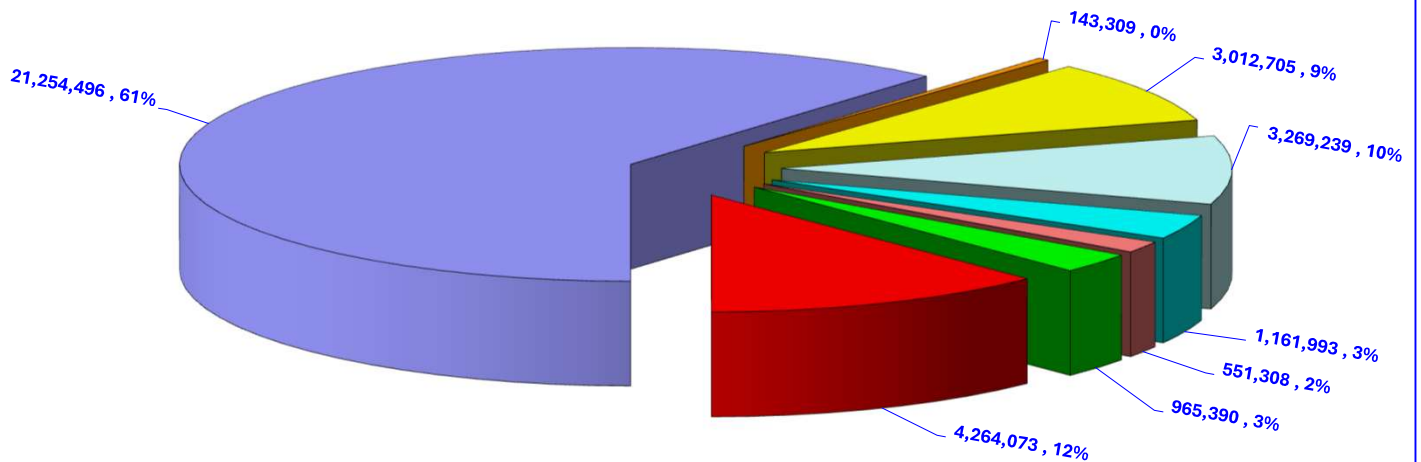
***Prepared by:
Finance Department***

October 2025 Revenues and Transfers In



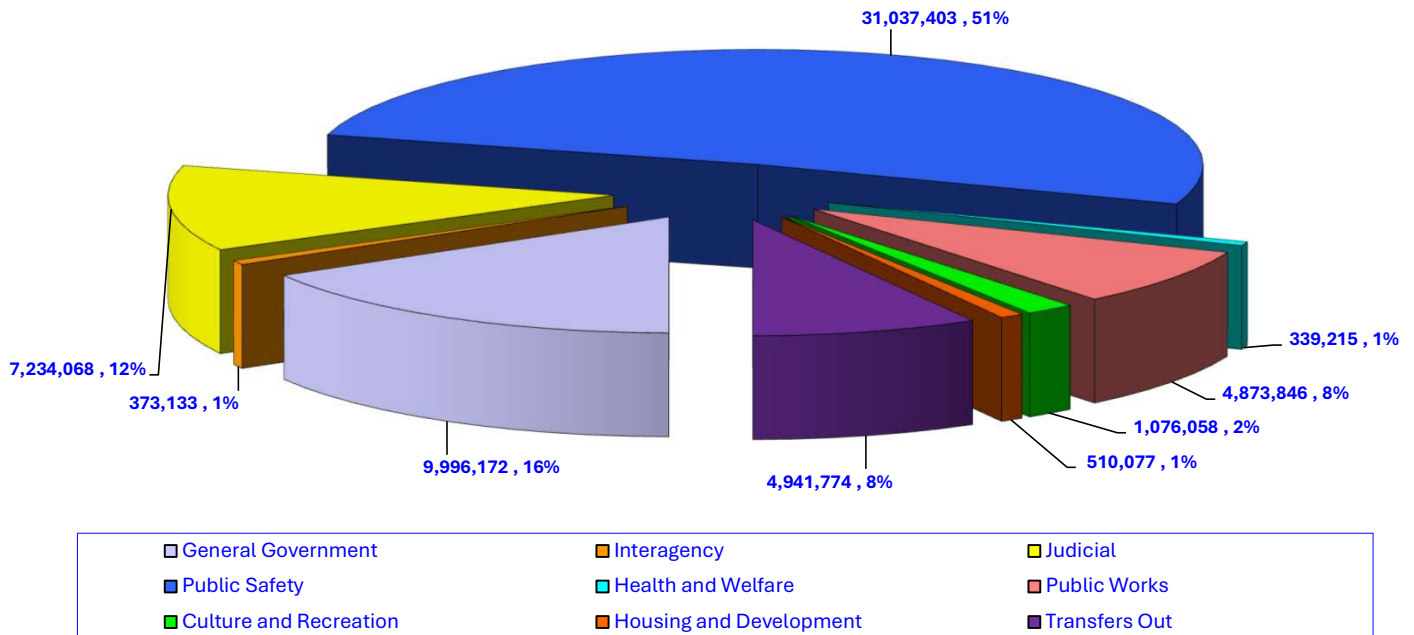
■ Taxes	■ Licenses and Permits	■ Intergovernmental	■ Charges for Services
■ Fines and Forfeitures	■ Interest Earned	■ Miscellaneous	■ Transfers In

October 2024 Revenues and Transfers In

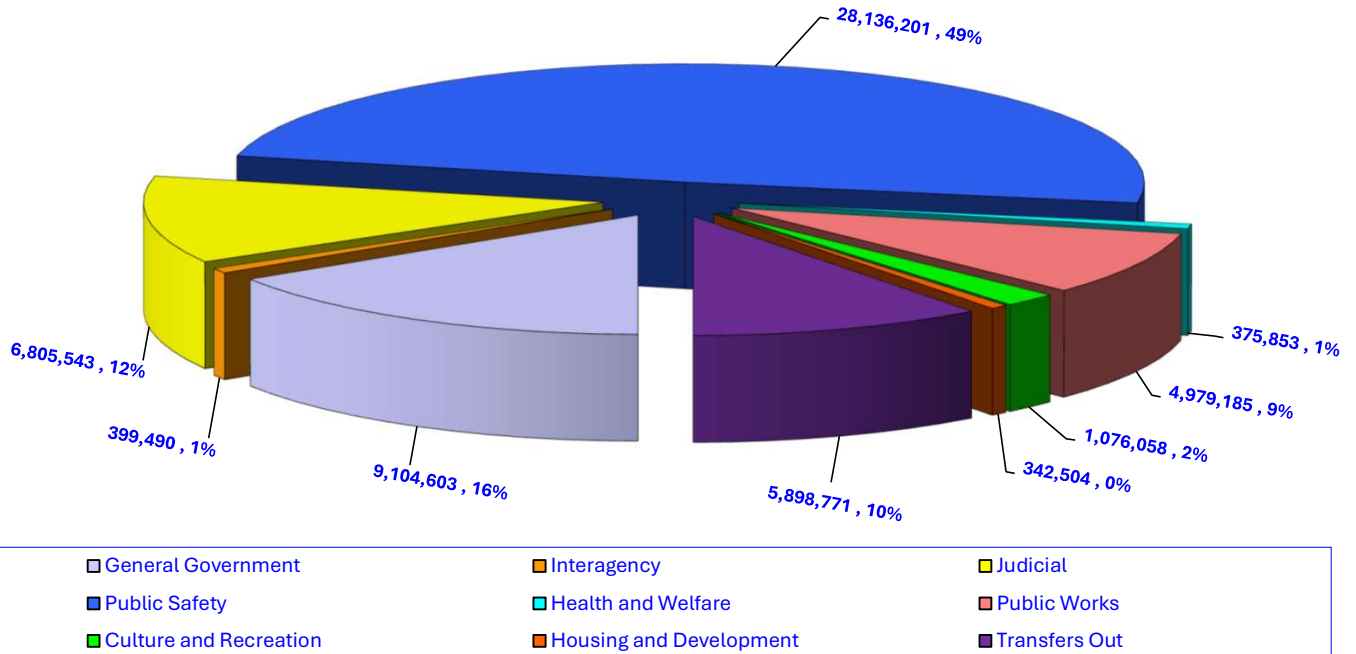


■ Taxes	■ Licenses and Permits	■ Intergovernmental	■ Charges for Services
■ Fines and Forfeitures	■ Interest Earned	■ Miscellaneous	■ Transfers In

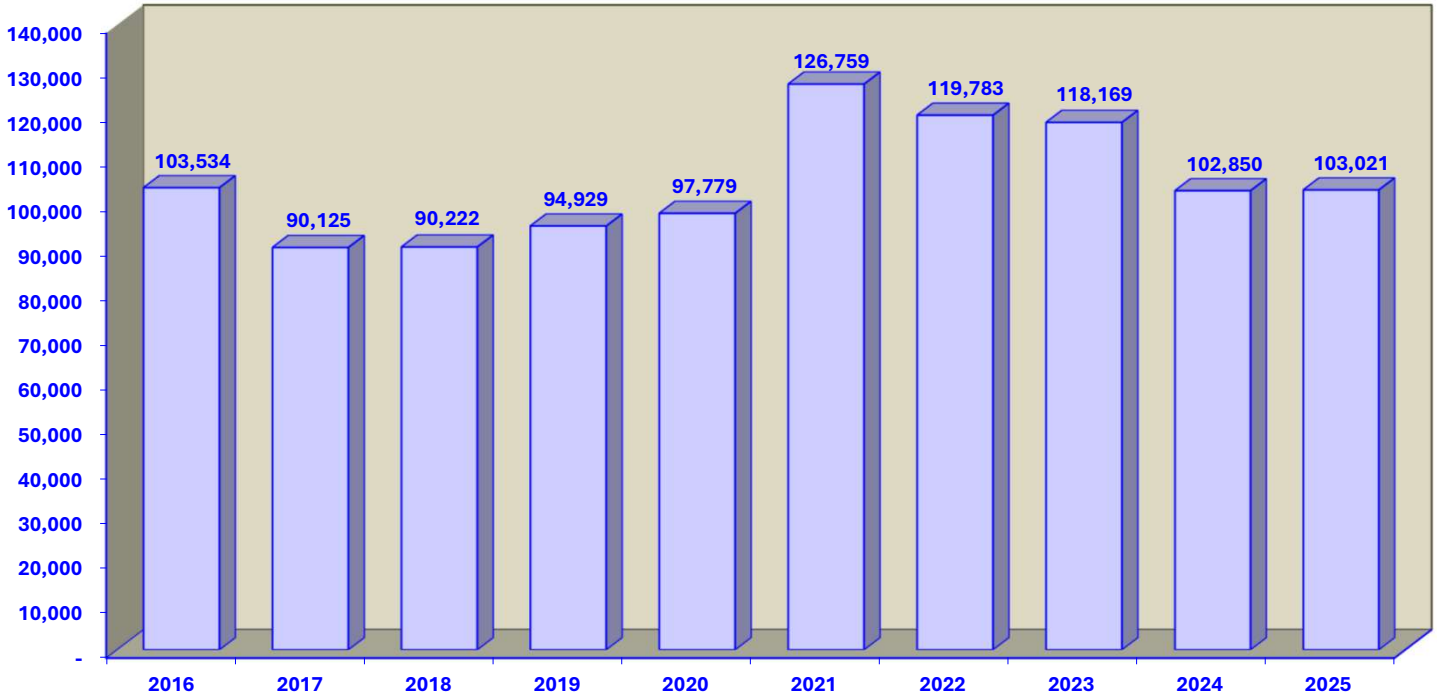
October 2025 Expenditures and Transfers Out



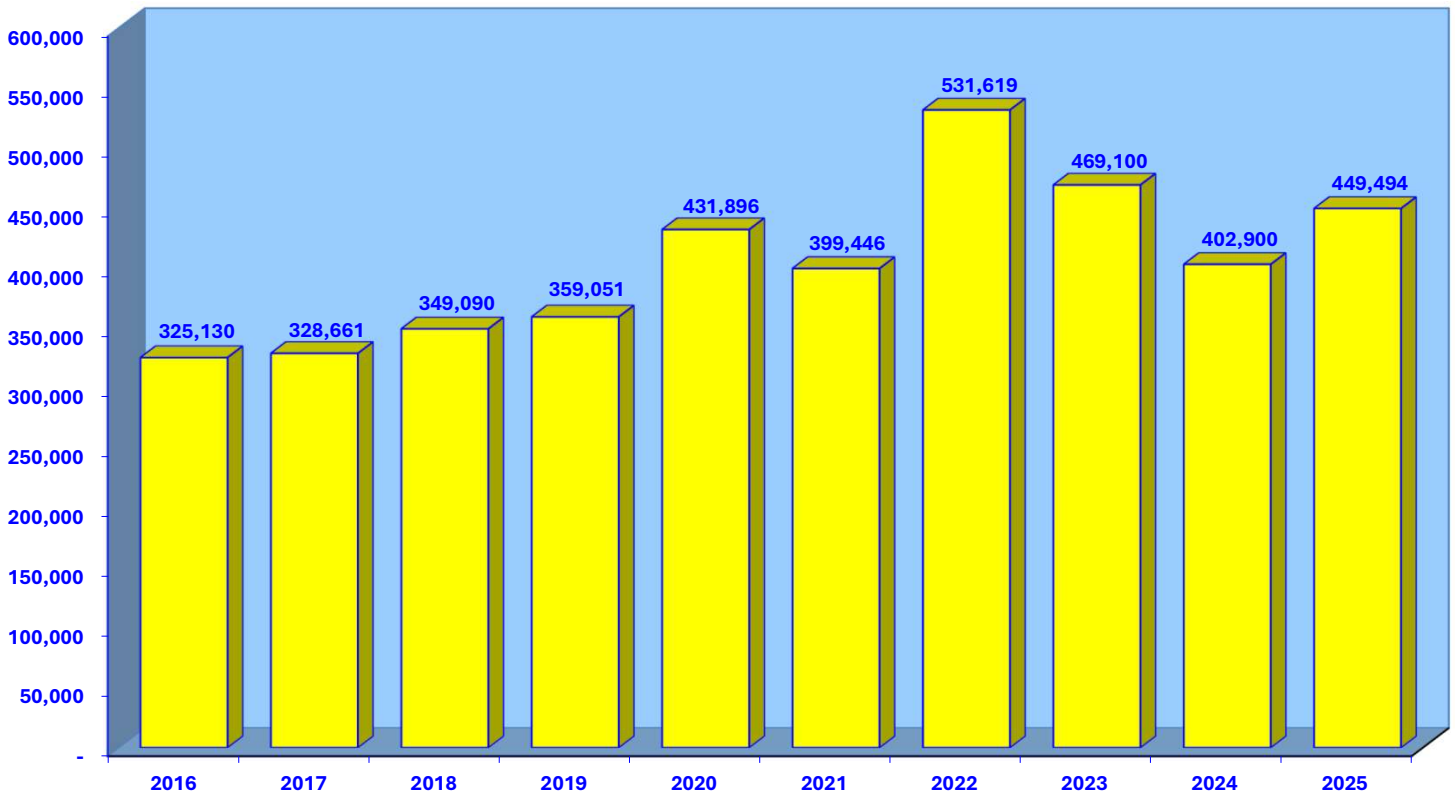
October 2024 Expenditures and Transfers Out



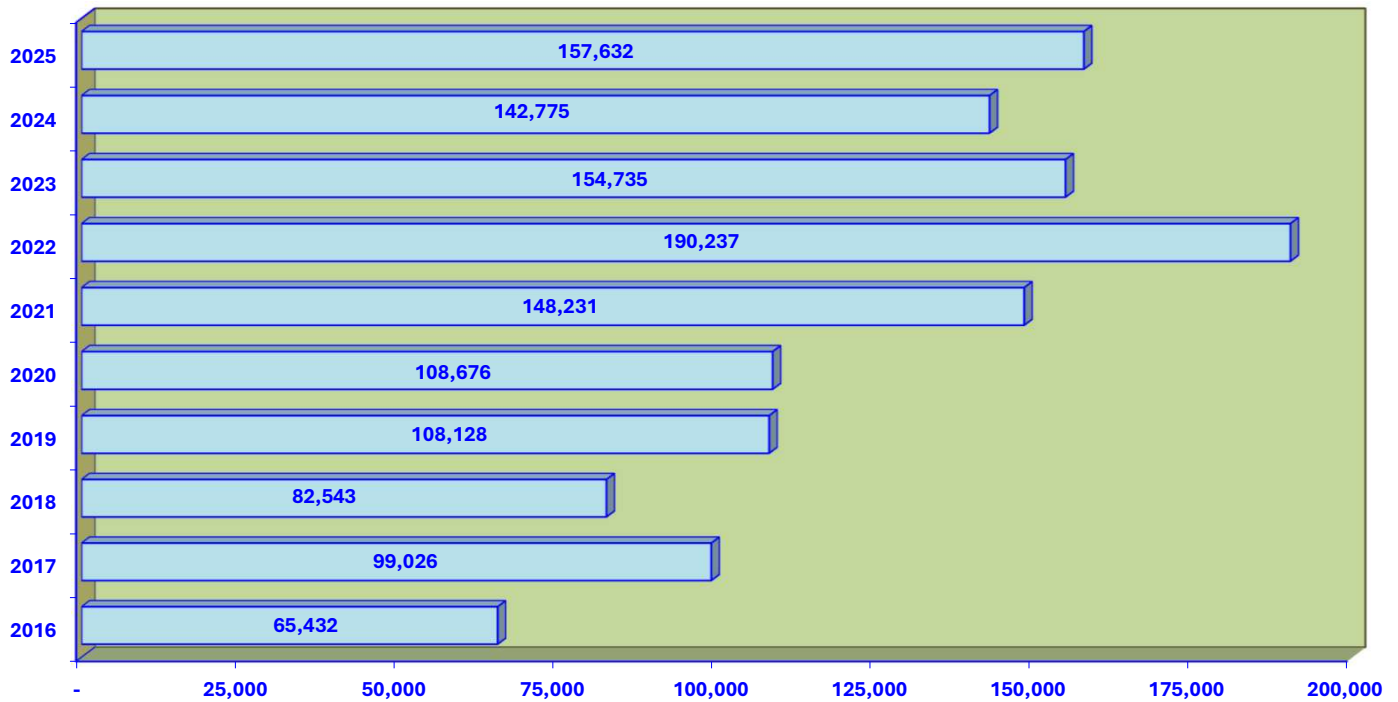
**Probate Court Charges for Services
October YTD
2016-2025**



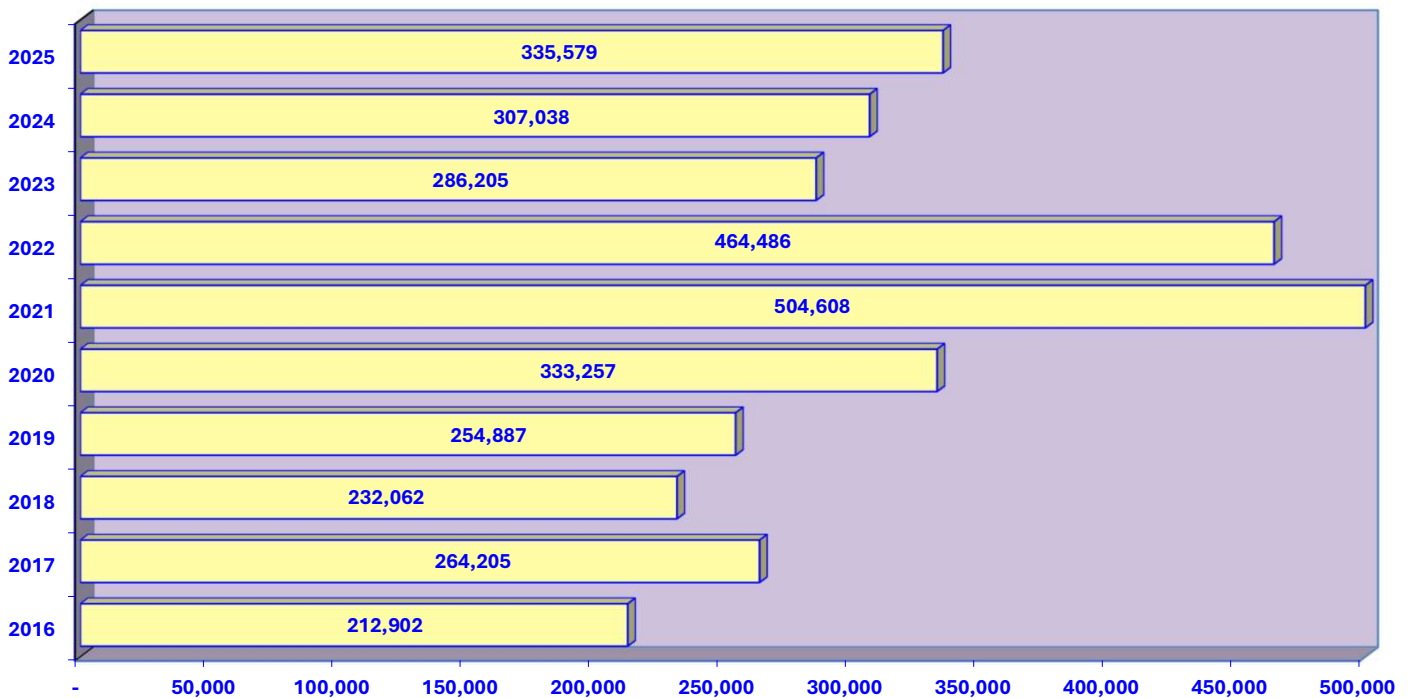
**Clerk of Court Charges for Services
October YTD
2016-2025**



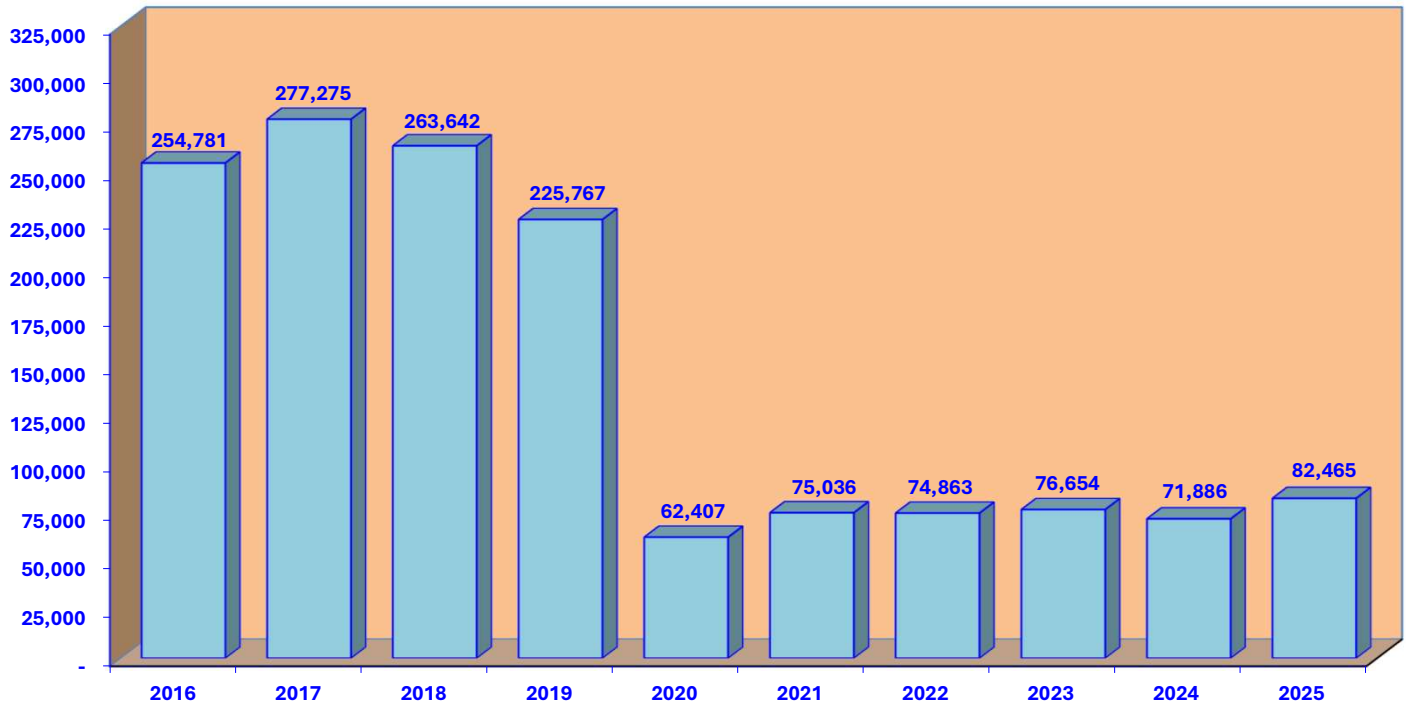
**Clerk of Court
Real Estate Tax Fee
October YTD
2016-2025**



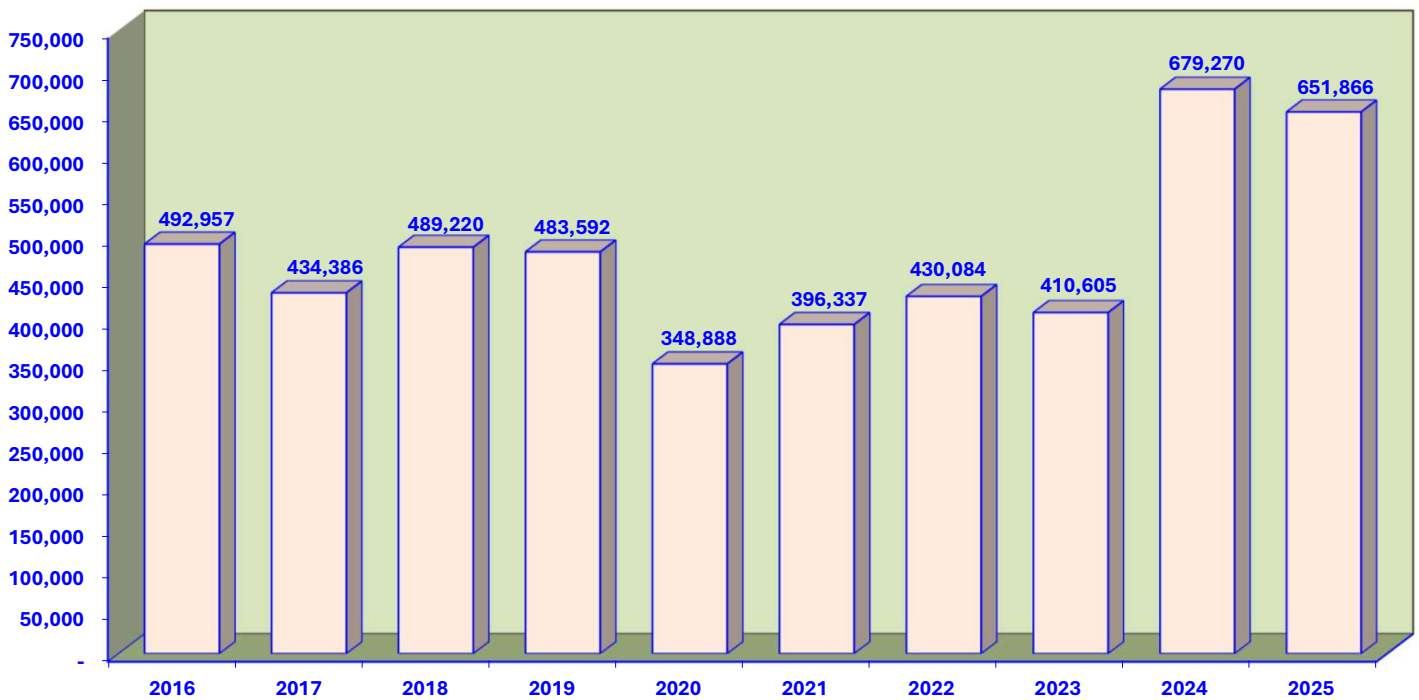
**Clerk of Court
Recording Intangible Taxes
October YTD
2016-2025**



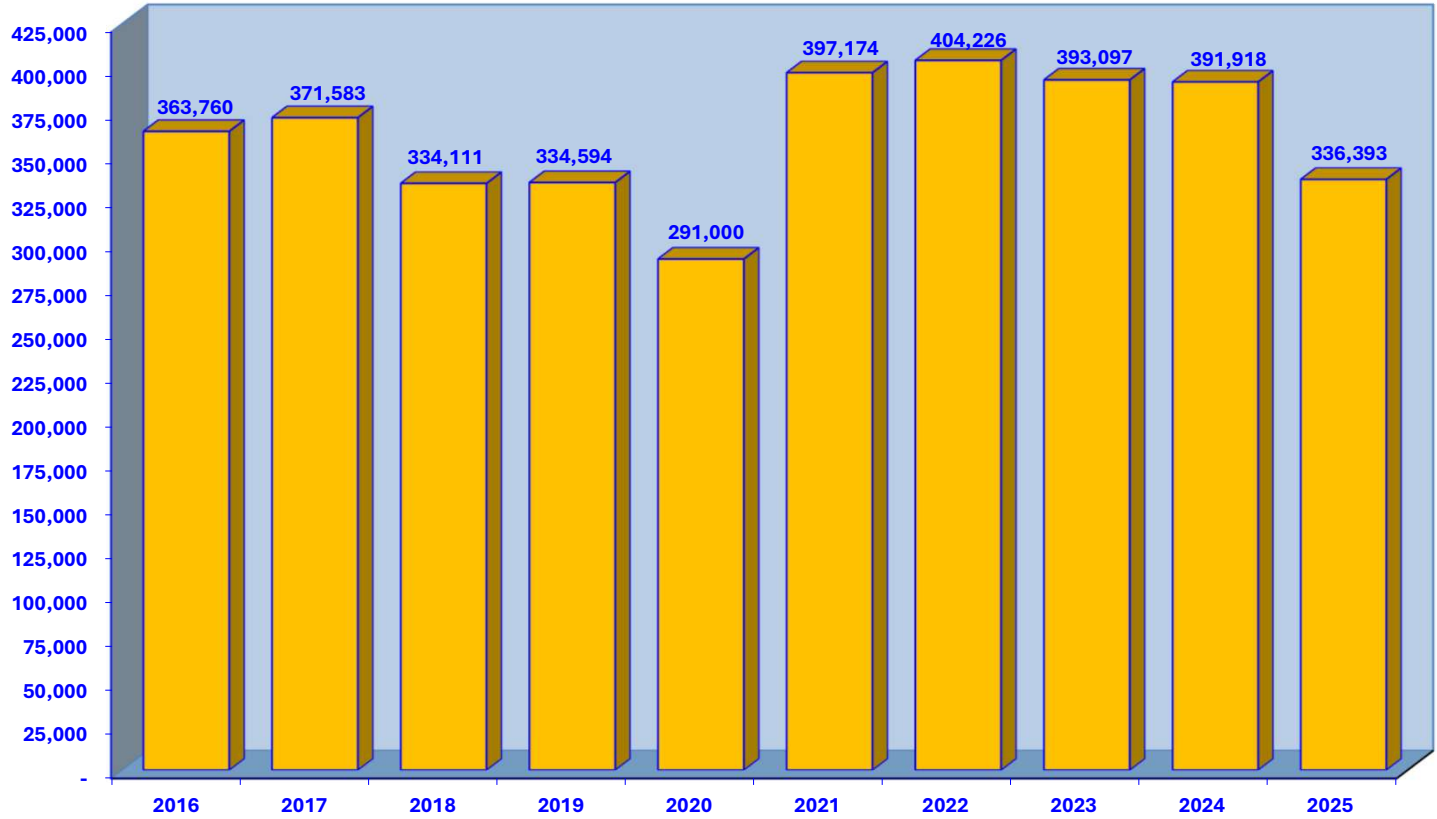
**Magistrate Court Fees
October YTD
2016-2025**



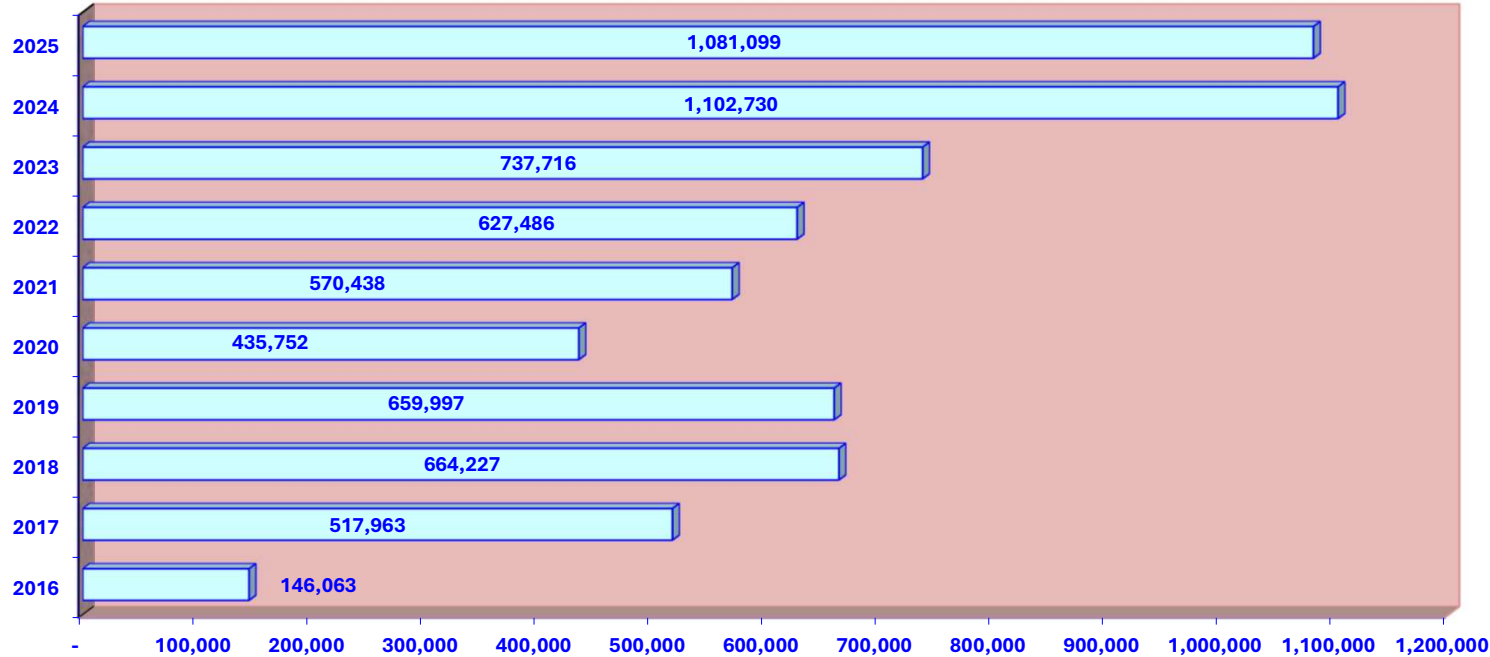
**Probate Court Fines
October YTD
2016-2025**



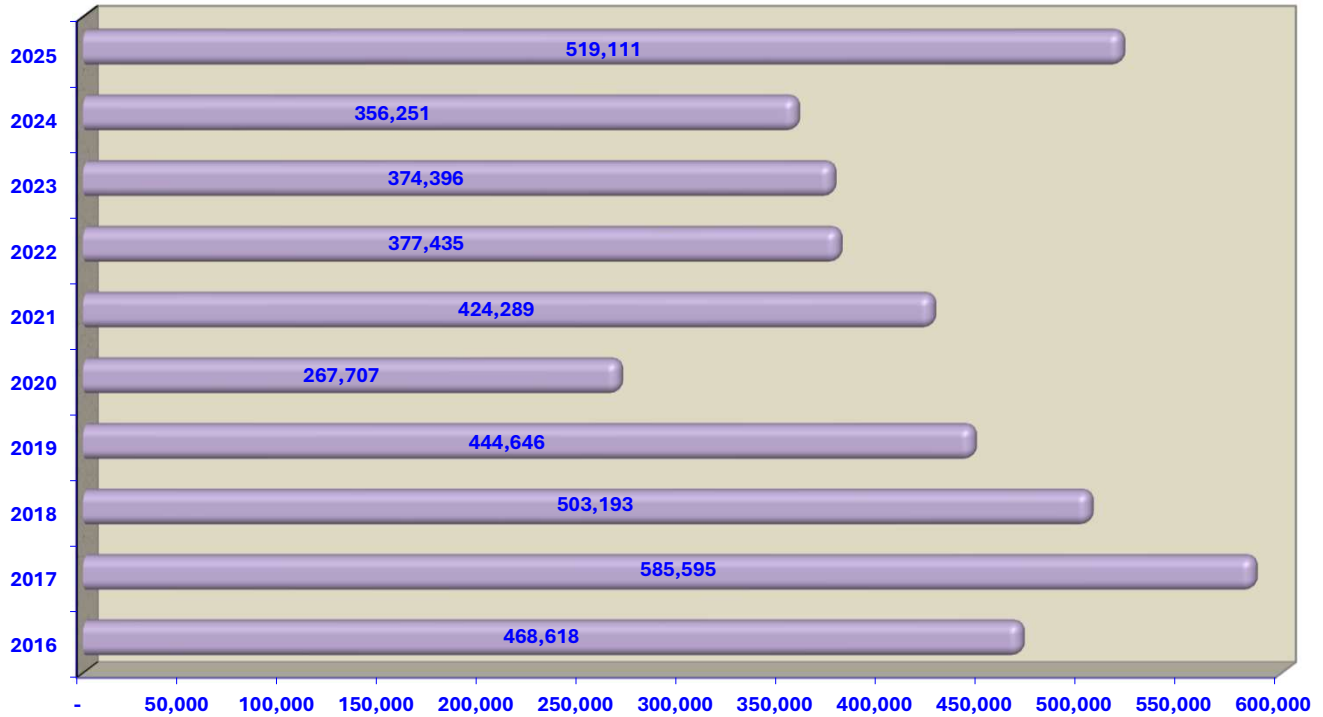
Clerk of Court Fines
October YTD
2016-2025



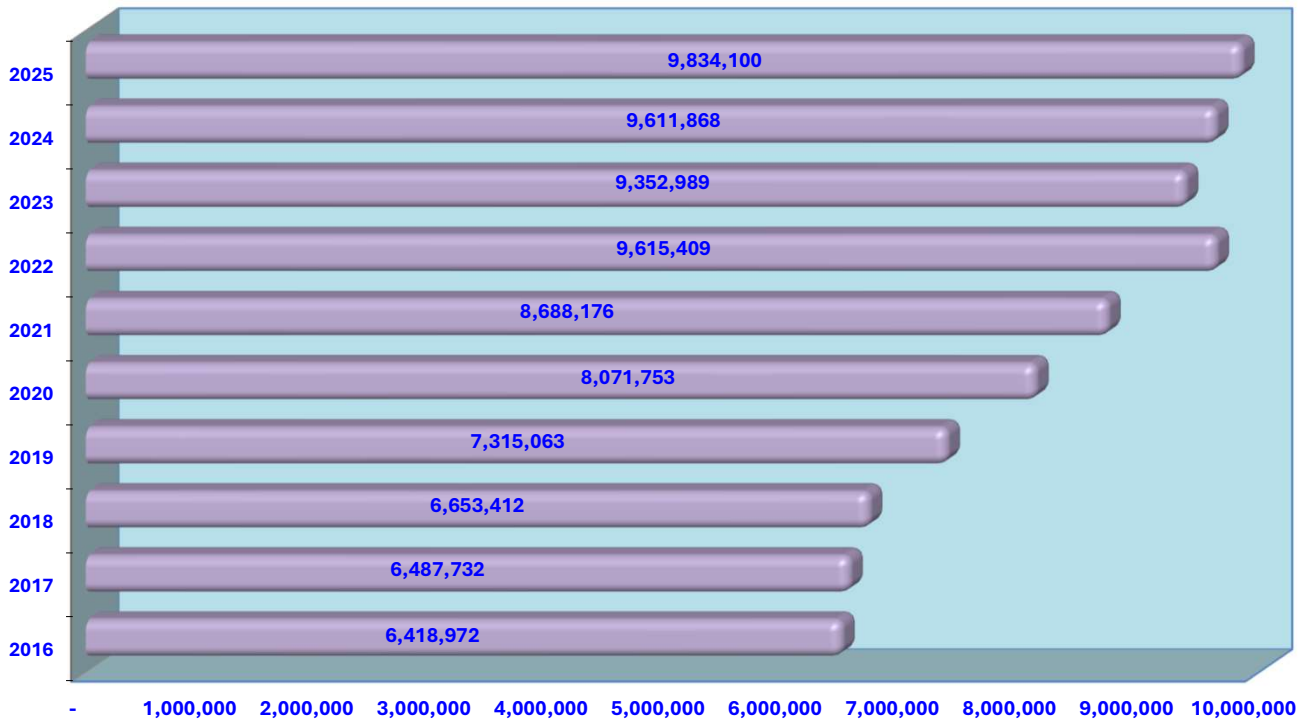
Boarding Inmate Revenue
October YTD
2016-2025



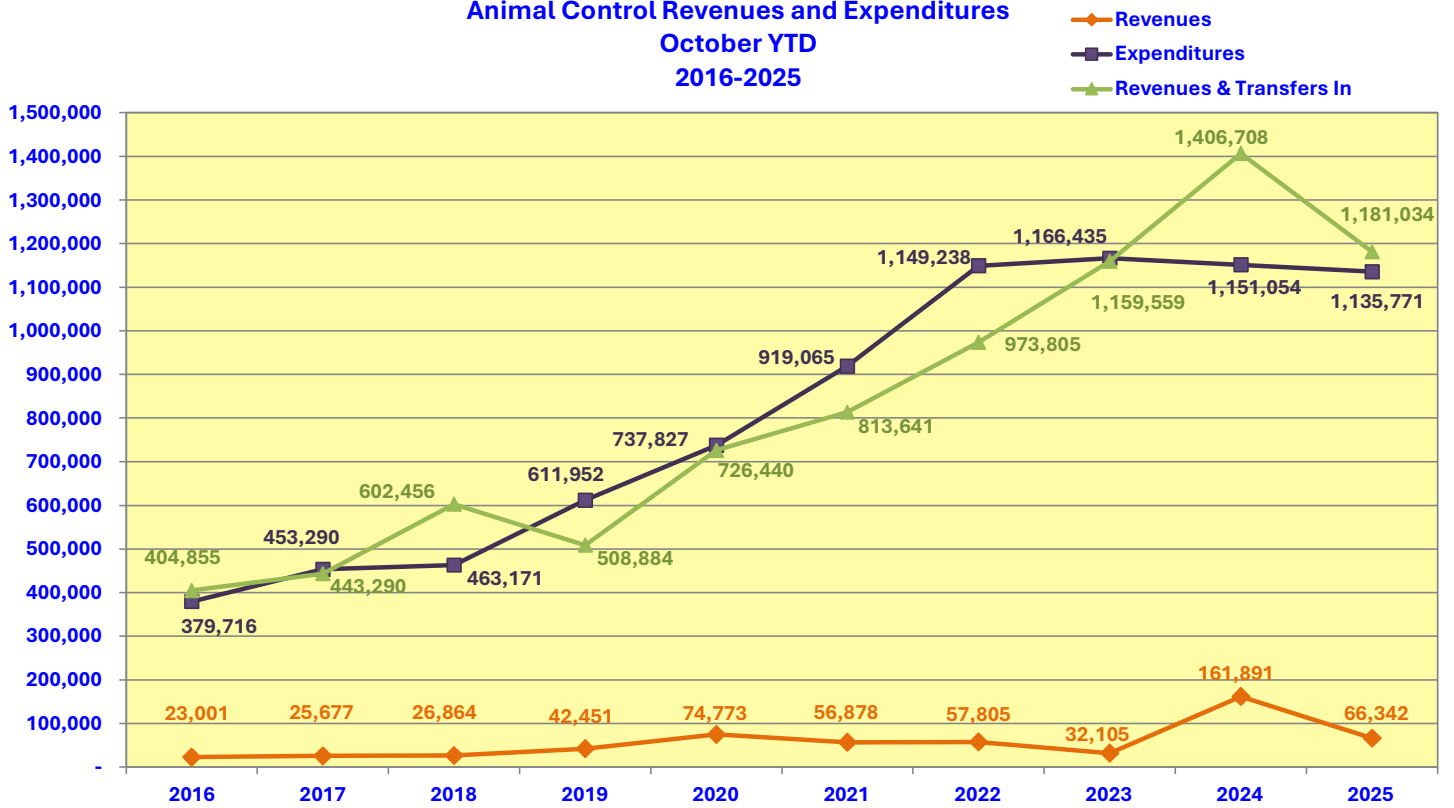
**Tax Commissioner Revenues
October YTD
2016-2025**



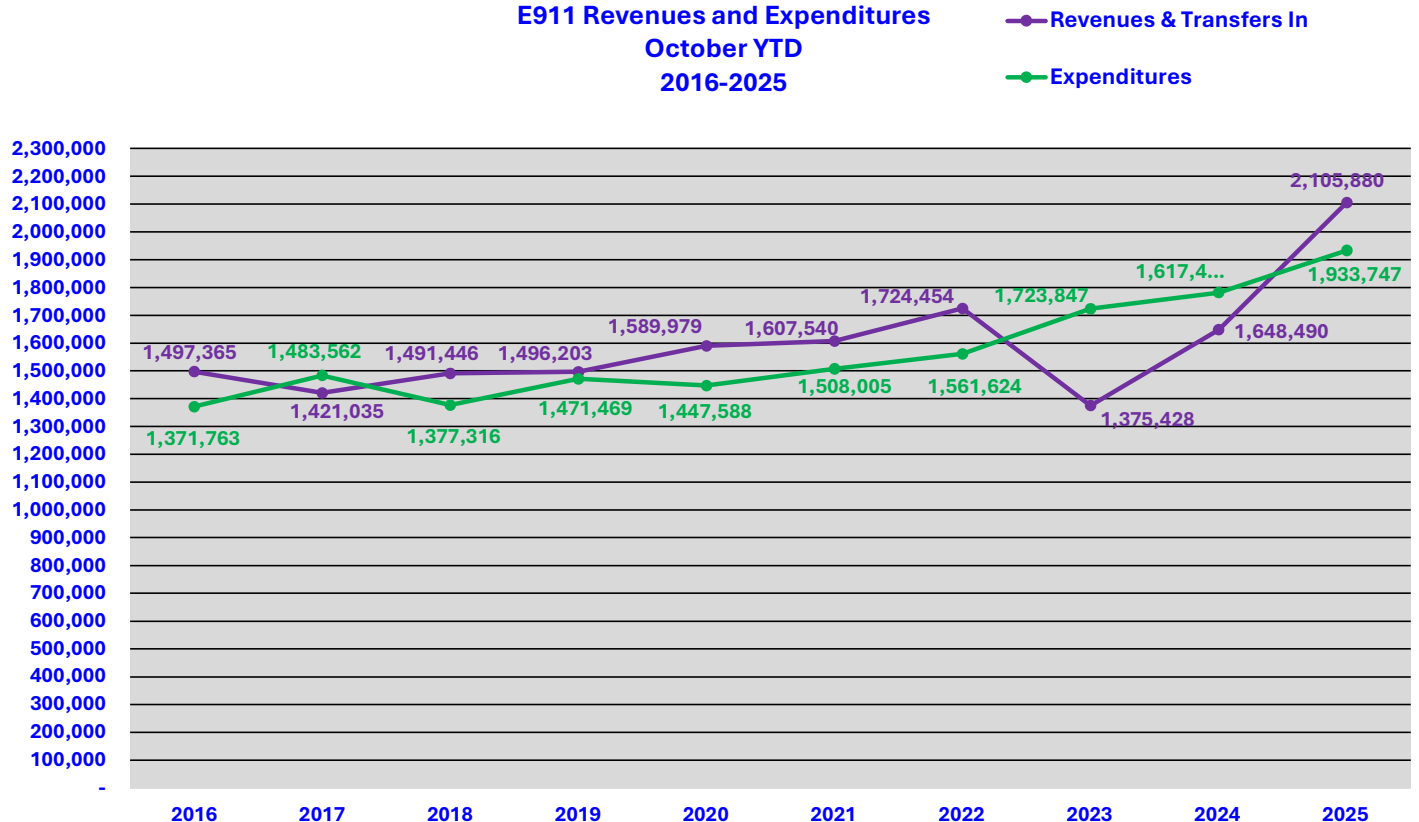
**Local Option Sales Tax
October YTD
2016-2025**



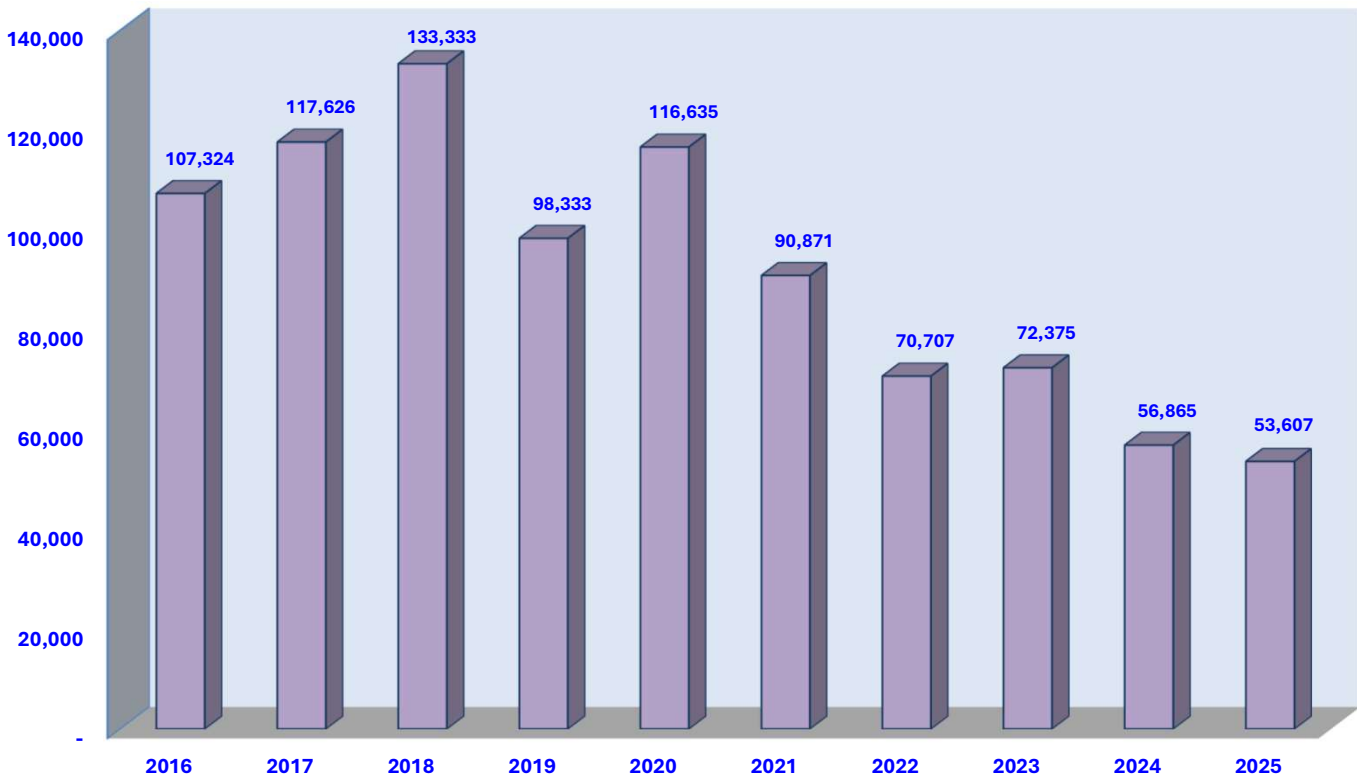
Animal Control Revenues and Expenditures October YTD 2016-2025



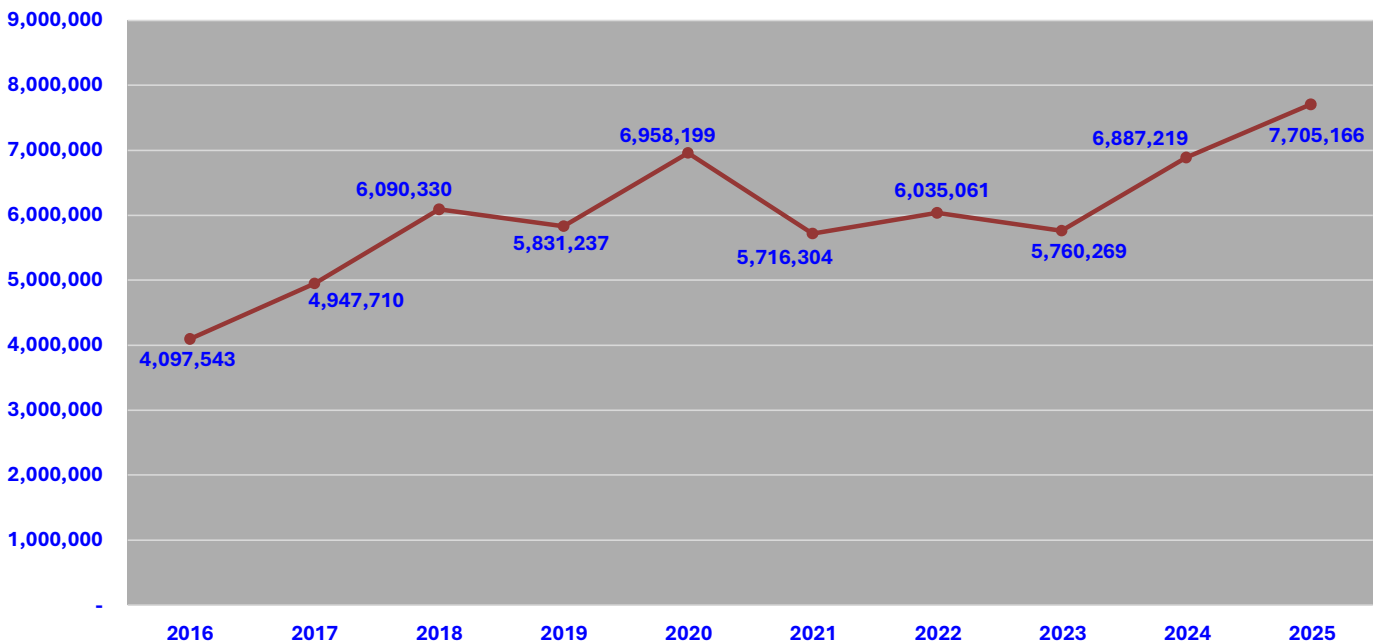
E911 Revenues and Expenditures October YTD 2016-2025



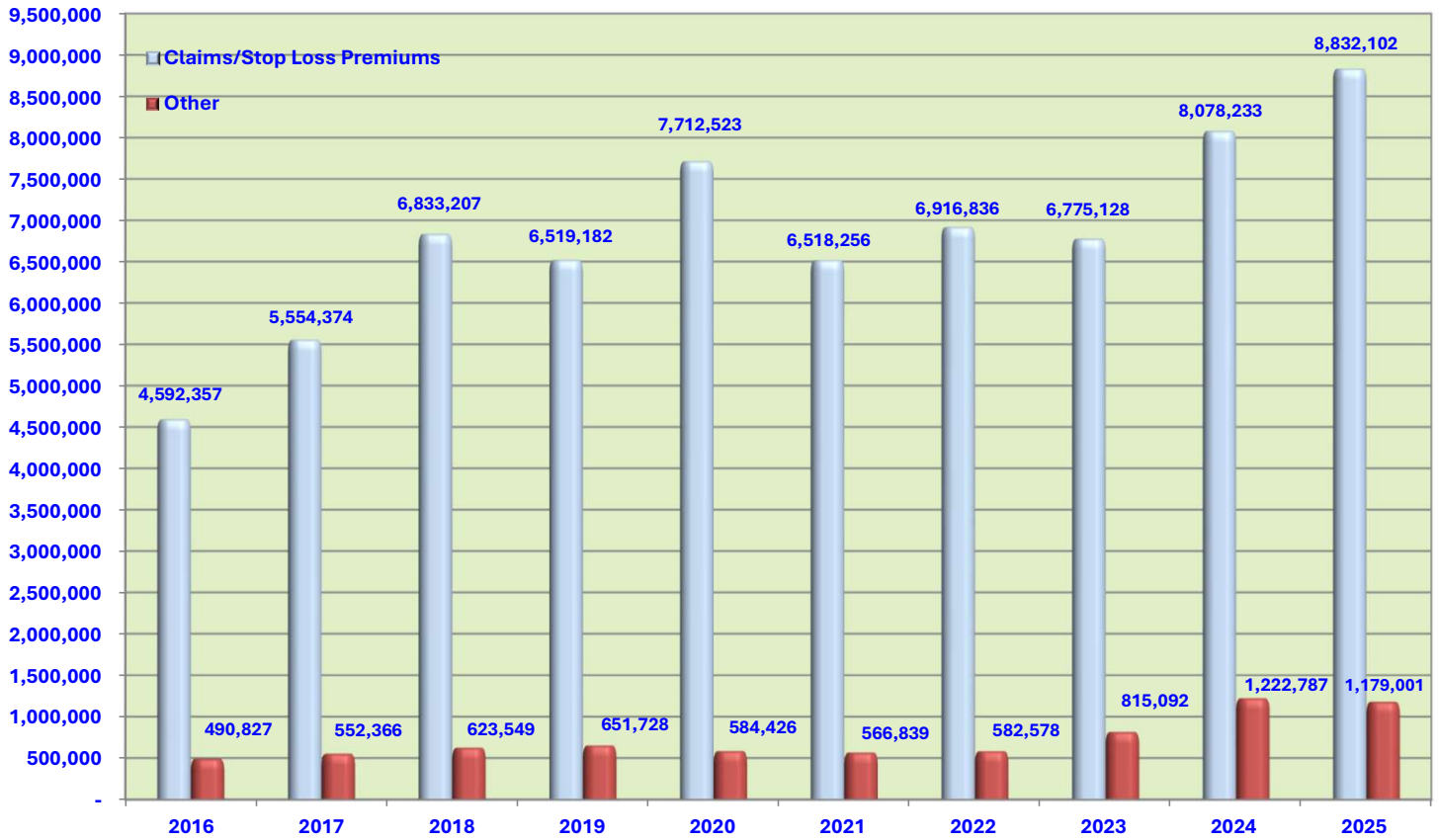
**Health Insurance
HRA
2016-2025**



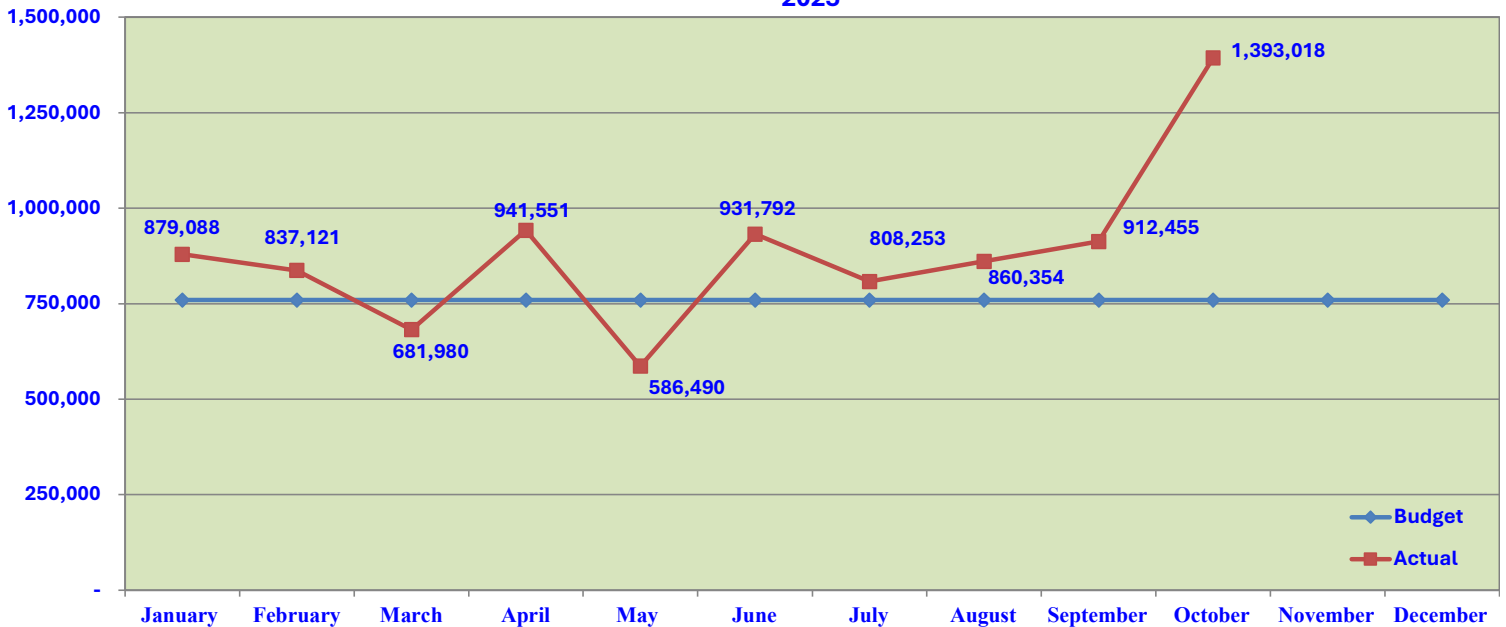
**Health Insurance
Claims
2016-2025**



**Health Insurance
October YTD
2016-2025**



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



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

***Prepared by:
Finance Department***

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

Percentage of Year
83.3%

	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	312,654	154,274	197.4%	266,479
REVENUES:					
Taxes	60,068,725	27,372,729	(32,695,997)	45.6%	21,254,496
Licenses and Permits	200,120	205,464	5,344	102.7%	143,309
Intergovernmental	3,579,200	3,202,549	(376,651)	89.5%	3,012,705
Charges for Services	5,181,980	3,600,738	(1,581,242)	69.5%	3,269,239
Fines and Forfeitures	1,185,250	1,087,366	(97,884)	91.7%	1,161,993
Interest Earned	370,150	379,829	9,679	102.6%	551,308
Miscellaneous	1,275,535	176,570	(1,098,965)	13.8%	965,390
TOTAL REVENUES	<u>71,860,960</u>	<u>36,025,245</u>	<u>(35,835,715)</u>	<u>50.1%</u>	<u>30,358,440</u>
EXPENDITURES:					
GENERAL GOVERNMENT:					
Board of Commissioners	287,115	231,645	55,470	80.7%	207,621
County Manager	1,411,990	1,083,234	328,756	76.7%	957,569
Finance Department	828,235	615,174	213,061	74.3%	556,284
Purchasing Department	289,800	230,506	59,294	79.5%	274,932
Information Technology	1,156,040	933,464	222,576	80.7%	824,793
Human Resources	976,175	773,995	202,180	79.3%	647,451
Tax Commissioner	1,301,510	1,009,576	291,934	77.6%	893,707
Tax Appraisers	1,533,420	1,135,431	397,989	74.0%	1,040,281
Tax Assessors	42,670	31,849	10,821	74.6%	43,752
Facilities Management	1,792,825	1,641,739	151,086	91.6%	1,014,615
Engineering	382,260	302,055	80,205	79.0%	222,563
Board of Registrars	927,300	649,678	277,622	70.1%	812,906
General Services	1,838,270	1,357,827	480,443	73.9%	1,608,130
TOTAL GENERAL GOVERNMENT	<u>12,767,610</u>	<u>9,996,172</u>	<u>2,771,438</u>	<u>78.3%</u>	<u>9,104,603</u>
JUDICIAL:					
Superior Court	780,815	577,547	203,268	74.0%	563,640
Judge Niedrach - Superior Court	139,885	112,090	27,795	80.1%	98,123
Judge Johnson - Superior Court	145,030	111,761	33,269	77.1%	89,685
Judge Sparks - Superior Court	73,540	61,609	11,931	83.8%	67,082
Judge King - Superior Court	128,185	107,128	21,057	83.6%	87,635
Clerk of Superior Court	1,649,810	1,330,841	318,969	80.7%	1,276,621
Board of Equalization	19,490	25,450	(5,960)	130.6%	31,882
District Attorney	1,799,270	1,487,049	312,221	82.6%	1,364,242
Victim Witness Program	(8,970)	82,189	(91,159)	-916.3%	120,079
Public Defender	1,068,860	774,263	294,597	72.4%	781,452
Magistrate Court	740,850	575,169	165,681	77.6%	507,338
Probate Court	836,115	649,552	186,563	77.7%	576,380
Juvenile Court	1,342,175	1,026,765	315,410	76.5%	974,905
Mental Health Court	105,265	144,433	(39,168)	137.2%	127,753
Adult Felony Drug Court	53,115	168,222	(115,107)	316.7%	138,726
TOTAL JUDICIAL	<u>8,873,435</u>	<u>7,234,068</u>	<u>1,639,367</u>	<u>81.5%</u>	<u>6,805,543</u>

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

Percentage of Year
83.3%

	2025			2024	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
PUBLIC SAFETY:					
County Police	\$ 9,183,100	\$ 7,315,058	\$ 1,868,042	79.7%	\$ 6,013,997
FCPD HEAT	180,545	71,489	109,056	39.6%	46,212
HIDTA	10,900	24,622	(13,722)	225.9%	27,243
Public Safety/Comm Violence	430	119,414	(118,984)	27770.6%	228,100
Sheriff - County Jail	16,643,645	13,009,267	3,634,378	78.2%	12,084,552
Medical Department-Prisoners	4,092,275	3,309,884	782,391	80.9%	3,319,657
County Prison	8,393,335	6,957,100	1,436,235	82.9%	6,178,495
Coroner	294,175	212,493	81,682	72.2%	219,866
Interagency	18,500	18,078	422	97.7%	18,078
TOTAL PUBLIC SAFETY	<u>38,816,905</u>	<u>31,037,403</u>	<u>7,779,502</u>	<u>80.0%</u>	<u>28,136,201</u>
PUBLIC WORKS:					
Public Roads	6,284,055	4,873,846	1,410,209	77.6%	4,979,185
TOTAL PUBLIC WORKS	<u>6,284,055</u>	<u>4,873,846</u>	<u>1,410,209</u>	<u>77.6%</u>	<u>4,979,185</u>
HEALTH AND WELFARE					
Health	203,205	152,404	50,801	75.0%	203,205
Welfare	227,660	175,786	51,874	77.2%	164,475
Transportation for Seniors	10,000	11,025	(1,025)	110.3%	8,173
TOTAL HEALTH AND WELFARE	<u>440,865</u>	<u>339,215</u>	<u>101,650</u>	<u>76.9%</u>	<u>375,853</u>
CULTURE AND RECREATION					
Library	1,291,270	1,076,058	215,212	83.3%	1,076,058
TOTAL CULTURE AND RECREATION	<u>1,291,270</u>	<u>1,076,058</u>	<u>215,212</u>	<u>83.3%</u>	<u>1,076,058</u>
HOUSING AND DEVELOPMENT					
Cooperative Extension	175,460	143,989	31,471	82.1%	125,045
Economic Development	265,950	366,088	(100,138)	137.7%	217,458
TOTAL HOUSING AND DEVELOPMENT	<u>441,410</u>	<u>510,077</u>	<u>(68,667)</u>	<u>115.6%</u>	<u>342,504</u>
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%	207,025
Environmental Office	125,000	104,167	20,833	83.3%	104,167
TOTAL INTERAGENCY	<u>492,800</u>	<u>373,133</u>	<u>119,667</u>	<u>75.7%</u>	<u>399,490</u>
TOTAL BUDGETED EXPENDITURES	<u>69,408,350</u>	<u>55,439,973</u>	<u>13,968,377</u>	<u>79.9%</u>	<u>51,219,437</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	1,668,365	1,191,063	(477,302)	71.4%	4,264,073
Bond Proceeds	-	8,100,000	8,100,000	N/A	-
Transfers Out	(5,688,895)	(4,941,774)	(747,121)	86.9%	(5,898,771)
Bond Issuance Cost	-	(26,000)	26,000	N/A	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(4,020,530)</u>	<u>4,323,289</u>	<u>6,901,577</u>	<u>-107.5%</u>	<u>(1,634,698)</u>
TOTAL EXPENDITURES	<u>73,428,880</u>	<u>51,116,684</u>	<u>7,066,800</u>	<u>69.6%</u>	<u>52,854,136</u>
NET CHANGE IN FUND BALANCE	<u>(1,567,920)</u>	<u>(15,091,439)</u>			<u>(22,495,696)</u>
FUND BALANCE - BEGINNING OF YEAR	<u>19,855,629</u>	<u>19,855,629</u>			<u>21,860,504</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 18,287,709</u>	<u>\$ 4,764,190</u>			<u>\$ (635,192)</u>

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

Percentage of Year
83.3%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Taxes	\$ 10,587,840	\$ 7,804,556	\$ (2,783,284)	73.7%	\$ 6,541,100
Interest Earned	<u>125,000</u>	<u>110,708</u>	<u>(14,292)</u>	<u>88.6%</u>	<u>157,444</u>
TOTAL REVENUES	<u>10,712,840</u>	<u>7,915,264</u>	<u>(2,797,576)</u>	<u>73.9%</u>	<u>6,698,543</u>
EXPENDITURES					
Public Safety	<u>11,680,345</u>	<u>9,734,207</u>	<u>1,946,138</u>	<u>83.3%</u>	<u>8,590,286</u>
TOTAL EXPENDITURES	<u>11,680,345</u>	<u>9,734,207</u>	<u>1,946,138</u>	<u>83.3%</u>	<u>8,590,286</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(967,505)	(1,818,942)	(4,743,714)	188%	(1,891,743)
OTHER FINANCING SOURCES (USES)					
Transfer In	200,000	166,667	33,333	83.3%	166,667
Transfer Out	<u>(125,000)</u>	<u>(104,167)</u>	<u>(20,833)</u>	<u>83.3%</u>	<u>(104,167)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>75,000</u>	<u>62,500</u>	<u>12,500</u>	<u>83.3%</u>	<u>62,500</u>
NET CHANGE IN FUND BALANCE	(892,505)	(1,756,442)			(1,829,243)
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>\$ 6,543,070</u>			<u>\$ 6,486,972</u>

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

Percentage of Year
83.3%

	2025			2024	
				% of	
	BUDGET	YTD	VARIANCE	BUDGET	YTD
REVENUES					
Taxes	\$ 185,000	\$ 179,032	\$ (5,968)	96.8%	\$ 157,702
Interest Earned	5,000	3,212	(1,788)	64.2%	3,614
TOTAL REVENUES	190,000	182,244	(7,756)	95.9%	161,317
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	174,869	(10,131)	94.5%	161,317
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	-	174,869			161,317
FUND BALANCE - BEGINNING OF YEAR	-	-			-
FUND BALANCE -YEAR TO DATE	\$ -	\$ 174,869			\$ 161,317

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

Percentage of Year
83.3%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
City of Rome	\$ 2,000	\$ -	\$ (2,000)	-	\$ -
Miscellaneous	8,000	7,641	(359)	95.5%	8,122
Alarm Registration Fee	1,700	1,215	(485)	71.5%	1,385
Charges for Services	1,955,000	1,605,769	(349,231)	82.1%	1,636,325
Interest Earned	2,000	2,601	601	130.1%	2,657
TOTAL REVENUES	1,968,700	1,617,226	(351,474)	82.1%	1,648,490
EXPENDITURES					
Salaries and Benefits	2,201,865	1,616,278	585,587	73.4%	1,454,119
Other Operating Costs	353,475	317,469	36,006	89.8%	329,543
Equipment	11,540	8,790	2,750	76.2%	1,946
TOTAL EXPENDITURES	2,566,880	1,942,537	624,343	75.7%	1,785,609
OTHER FINANCING SOURCES (USES)					
Transfer In	586,385	488,654	97,731	83.3%	-
NET CHANGE IN FUND BALANCE	(11,795)	163,343			(137,119)
FUND BALANCE - BEGINNING OF YEAR	116,901	116,901			116,935
FUND BALANCE -YEAR TO DATE	\$ 105,106	\$ 280,244			\$ (20,184)

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

Percentage of Year

83.3%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 736,620	\$ 556,592	\$ (180,028)	75.6%	\$ 318,551
Tower Lease	51,360	38,825	(12,535)	75.6%	39,056
City of Rome	1,000	-	(1,000)	0.0%	-
Interest Earned	150	1,306	1,156	870.9%	1,118
TOTAL REVENUES	<u>789,130</u>	<u>596,724</u>	<u>(192,406)</u>	<u>75.6%</u>	<u>358,725</u>
EXPENDITURES					
Other Operating Costs	665,340	533,020	132,320	80.1%	456,370
800 MHz Radio Tower Costs	40,000	32,150	7,850	80.4%	3,300
TOTAL EXPENDITURES	<u>705,340</u>	<u>565,171</u>	<u>140,169</u>	<u>80.1%</u>	<u>459,670</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>83,790</u>	<u>31,553</u>	<u>(52,237)</u>	<u>37.7%</u>	<u>(100,945)</u>
OTHER FINANCING SOURCES (USES)					
Transfer to Capital	(72,115)	(72,115)	-	100.0%	-
Transfer Out	(13,195)	(10,996)	(2,199)	83.3%	(10,832)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(85,310)</u>	<u>(83,111)</u>	<u>(2,199)</u>	<u>97.4%</u>	<u>(10,832)</u>
NET CHANGE IN FUND BALANCE	<u>(1,520)</u>	<u>(51,558)</u>			<u>(111,777)</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>\$ (34,190)</u>			<u>\$ (94,230)</u>

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

Percentage of Year
83.3%

	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%	-
Weather Radios - State	5,000	-	(5,000)	0.0%	5,000
Web Cam Fees	-	120	120	0.0%	-
Interest Earned	500	486	(14)	97.1%	1,312
TOTAL REVENUES	<u>82,850</u>	<u>11,606</u>	<u>(71,244)</u>	<u>14.0%</u>	<u>12,031</u>
EXPENDITURES					
Salaries and Benefits	272,980	209,525	63,455	76.8%	193,290
Other Operating Costs	118,260	73,275	44,985	62.0%	53,081
TOTAL EXPENDITURES	<u>391,240</u>	<u>282,800</u>	<u>108,440</u>	<u>72.3%</u>	<u>246,372</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(308,390)	(271,194)	37,196	87.9%	(234,341)
OTHER FINANCING SOURCES (USES)					
Transfers In	315,000	262,500	(52,500)	83.3%	251,688
Transfers Out	(11,000)	-	11,000	0.0%	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>304,000</u>	<u>262,500</u>	<u>(41,500)</u>	<u>86.3%</u>	<u>251,688</u>
NET CHANGE IN FUND BALANCE	(4,390)	(8,694)			17,347
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>\$ (5,457)</u>			<u>\$ 17,352</u>

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

Percentage of Year
83.3%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 33,000	\$ 29,108	\$ (3,892)	88.2%	\$ 30,565
Interest Earned	<u>6,000</u>	<u>3,560</u>	<u>(2,440)</u>	<u>59.3%</u>	<u>5,555</u>
TOTAL REVENUES	<u>39,000</u>	<u>32,668</u>	<u>(6,332)</u>	<u>83.8%</u>	<u>36,120</u>
EXPENDITURES					
Judicial	30,880	26,444	4,436	85.6%	18,815
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>26,444</u>	<u>11,436</u>	<u>69.8%</u>	<u>76,395</u>
NET CHANGE IN FUND BALANCE	1,120	6,224			(40,275)
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>\$ 103,461</u>			<u>\$ 97,811</u>

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

Percentage of Year
83.3%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Fines & Forfeitures	\$ -	\$ 163,763	\$ 163,763	N/A	\$ 431,642
Interest Earned	15,000	20,471	5,471	136.5%	19,801
TOTAL REVENUES	15,000	184,234	169,234	1228.2%	451,443
EXPENDITURES					
Schedule A Expenditures	30,000	4,472	25,528	14.9%	1,962
Schedule B Expenditures	127,100	164,980	(37,880)	129.8%	44,034
TOTAL EXPENDITURES	157,100	169,452	(12,352)	107.9%	45,996
NET CHANGE IN FUND BALANCE	(142,100)	14,782			405,447
FUND BALANCE - BEGINNING OF YEAR	748,509	748,509			364,100
FUND BALANCE - YEAR TO DATE	\$ 606,409	\$ 763,291			\$ 769,547

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

Percentage of Year
83.3%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Taxes	\$ 2,065,530	\$ 803,433	\$ 1,384,280	38.9%	\$ 545,334
Interest Earned	20,000	28,680	8,680	143.4%	26,786
TOTAL REVENUES	<u>2,085,530</u>	<u>832,113</u>	<u>1,392,960</u>	<u>39.9%</u>	<u>572,120</u>
EXPENDITURES					
Salaries and Benefits	638,615	366,217	272,398	57.3%	319,738
Other Operating Costs	60,355	46,246	14,109	76.6%	48,846
Utilities	24,120	20,734	3,386	86.0%	19,404
Equipment	9,500	-	9,500	0.0%	-
Remote Site Operations	337,260	275,213	62,047	81.6%	275,056
Tipping Fees	400,000	301,977	98,023	75.5%	296,058
TOTAL EXPENDITURES	<u>1,469,850</u>	<u>1,010,386</u>	<u>459,465</u>	<u>68.7%</u>	<u>959,101</u>
OTHER FINANCING SOURCES (USES)					
Transfers Out	(551,140)	(495,305)	55,835	89.9%	(437,557)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(551,140)</u>	<u>(495,305)</u>	<u>55,835</u>	<u>89.9%</u>	<u>(437,557)</u>
NET CHANGE IN FUND BALANCE	64,540	(673,577)			(824,538)
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>\$ 841,149</u>			<u>\$ 468,728</u>

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

Percentage of Year
83.3%

	2025				2024
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Intergovernmental	\$ 5,966,580	\$ 5,161,017	\$ (805,563)	86.5%	\$ 812,367
Interest Earned	250,000	124,157	(125,843)	49.7%	246,336
TOTAL REVENUES	<u>6,216,580</u>	<u>5,285,174</u>	<u>(931,406)</u>	<u>85.0%</u>	<u>1,058,703</u>
EXPENDITURES					
Treatment Plant Chemical Conversion	1,164,510	928,391	236,119	79.7%	1,082,629
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>1,859,508</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	-	(566,404)			(1,497,230)
FUND BALANCE - BEGINNING OF YEAR	-	-			408,285
FUND BALANCE - YEAR TO DATE	<u>\$ -</u>	<u>\$ (566,404)</u>			<u>\$ (1,088,945)</u>

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

Percentage of Year
83.3%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Interest Earned	\$ 8,000	\$ 10,460	\$ 2,460	130.7%	\$ 11,153
Miscellaneous	<u>54,955</u>	<u>54,955</u>	<u>0</u>	<u>100.0%</u>	<u>54,955</u>
TOTAL REVENUES	<u>62,955</u>	<u>65,415</u>	<u>2,460</u>	<u>103.9%</u>	<u>66,108</u>
EXPENDITURES					
Maintenance	<u>162,955</u>	<u>11,876</u>	<u>151,079</u>	<u>7.3%</u>	<u>49,098</u>
TOTAL EXPENDITURES	<u>162,955</u>	<u>11,876</u>	<u>151,079</u>	<u>7.3%</u>	<u>49,098</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(100,000)	53,539	(148,619)	-53.5%	17,010
OTHER FINANCING SOURCES					
Transfers in	<u>100,000</u>	<u>83,333</u>	<u>16,667</u>	<u>83.3%</u>	<u>83,333</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>100,000</u>	<u>83,333</u>	<u>16,667</u>	<u>83.3%</u>	<u>83,333</u>
NET CHANGE IN FUND BALANCES	-	136,872			100,343
FUND BALANCE - BEGINNING OF YEAR	<u>409,349</u>	<u>409,349</u>			<u>310,751</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 409,349</u>	<u>\$ 546,221</u>			<u>\$ 411,094</u>

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

	Original Budget	Cumulative Revised Budget	Cumulative Totals To Date	2025 Budget	2025 YTD
Revenues					
SPLOST Taxes	\$ 33,058,378	\$ 36,640,660	\$ 36,640,663	\$ -	\$ -
Interest Earned	494,000	2,479,575	2,508,496	25,000	30,643
Miscellaneous	-	73,900	73,900	-	-
Total Revenues	33,552,378	39,194,135	39,223,059	25,000	30,643
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)	\$ -	\$ -	\$ 879,843	\$ (845,000)	\$ 30,643

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

	Original Budget	Cumulative Revised Budget	Cumulative Totals To Date	2025 Budget	2025 YTD
Revenues					
Special Purpose Sales Tax	\$ 26,900,000	\$ 30,651,000	\$ 30,651,359	\$ -	\$ -
Interest Earned	150,000	1,153,980	1,171,005	18,000	18,169
Total Revenues	27,050,000	31,804,980	31,822,363	18,000	18,169
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)	\$ -	\$ 543,654	\$ (519,925)	\$ 18,169

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

	Original Budget	Cumulative Revised Budget	Cumulative Totals To Date	2025 Budget	2025 YTD
Revenues:					
Tax Collections					
Floyd County	\$ 38,770,000	\$ 40,746,250	\$ 40,746,251	\$ -	\$ -
City of Rome	23,617,000	24,810,045	24,810,041	-	-
City of Cave Spring	2,591,000	2,691,000	2,691,000	-	-
Interest Earned	-	1,360,585	1,222,345	125,000	30,259
Miscellaneous Revenue	-	603,540	565,814	-	-
Total Revenues	64,978,000	70,211,420	70,035,451	125,000	30,259
Expenditures:					
Floyd County					
Airport Runway Extension	5,761,000	8,775,810	8,628,175	5,000,000	338,639
Animal Control Facility	5,700,000	5,722,370	5,722,366	-	-
County Case Management Software	500,000	500,000	375,494	89,750	-
Recycling Center	1,379,000	1,712,865	1,712,863	-	-
County Public Safety Range/Special Ops	900,000	917,930	917,926	-	-
County Building Improvements	1,700,000	1,778,890	1,778,889	-	-
Jail Improvements	1,900,000	1,904,495	1,904,492	-	-
Jail Medical/Mental Health Facility Expansion	2,200,000	2,200,000	2,200,000	-	-
Forum Upgrades	1,400,000	1,557,140	1,557,140	-	-
Everett Springs Water Line Extension	5,800,000	5,793,525	5,793,524	-	-
Barron Road and Calhoun Road Improvements	130,000	141,775	141,775	-	-
County Infrastructure Improvements	1,400,000	1,536,370	1,536,366	-	-
County Public Works & Public Safety Equipment	1,400,000	1,469,235	1,469,235	-	-
Industrial Property	8,000,000	8,173,350	8,173,350	-	-
Playground Improvements	600,000	516,155	516,155	-	-
Intergovernmental City of Rome	23,617,000	24,810,045	22,522,141	-	-
Intergovernmental City of Cave Spring	2,591,000	2,691,000	2,692,178	-	-
Administrative Fees	-	10,465	10,463	-	-
Total Expenditures	64,978,000	70,211,420	67,652,533	5,089,750	338,639
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ 2,382,918	\$ (4,964,750)	\$ (308,380)

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

	Original Projects Budget	Cumulative Revised Budget	Cumulative Totals To Date	2025 Budget	2025 YTD
Revenues:					
Tax Collections					
Floyd County	\$ 41,384,318	\$ 70,972,850	\$ 71,371,995	\$ -	\$ -
City of Rome	21,216,362	22,516,365	22,117,221	-	-
City of Cave Spring	1,281,000	1,281,000	1,281,000	-	-
Interest Earned	-	3,626,850	4,803,737	500,000	1,176,890
Miscellaneous Revenue	-	-	48,589	-	-
Total Revenues	63,881,680	98,397,065	99,622,542	500,000	1,176,890
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	1,943,845	6,520,770	1,559,519
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	2,164,860	231,905	1,217,336
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 October 31, 2025

	Original Projects Budget	Cumulative Revised Budget	Cumulative Totals To Date	2025 Budget	2025 YTD
Airport Corporate Hangar Construction	\$ 899,210	\$ 2,734,185	\$ 411,748	\$ 2,547,610	\$ 225,172
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	42,228,008	28,343,995	9,278,340
Net Floyd County	-	13,430,005	33,947,724	(27,843,995)	(8,101,450)
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	66,025,370	28,343,995	9,278,340
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	\$ 33,520,154	\$ (28,533,385)	\$ (8,136,957)

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

	Original Projects Budget	Cumulative Revised Budget	Cumulative Totals To Date	2025 Budget	2025 YTD
Revenues:					
Tax Collections					
Floyd County	\$ 58,037,000	\$ 58,037,000	\$ 20,739,108	\$ 11,525,510	\$ 10,804,925
City of Rome	48,766,289	48,766,289	13,843,317	9,670,080	7,286,942
City of Cave Spring	3,200,000	3,200,000	906,222	633,030	477,023
Interest Earned	-	-	314,275	200,000	228,294
Miscellaneous Revenue	-	-	-	-	-
Total Revenues	110,003,289	110,003,289	35,802,922	22,028,620	18,797,184
Expenditures:					
Floyd County					
T-Hangar Construction	1,739,000	1,739,000	-	1,739,000	-
Southeast Water Line Extension	2,600,000	2,600,000	-	-	-
Public Safety Capital	2,000,000	2,000,000	679,207	601,055	546,157
Police Training Facility	2,000,000	2,000,000	120,000	1,000,000	120,000
Police Secure Parking & Evidence Facility	270,000	270,000	45,000	45,000	45,000
Jail Improvements	2,890,000	2,890,000	-	-	-
Prison Improvements	1,900,000	1,900,000	-	-	-
Public Works Capital	4,048,000	4,048,000	1,078,771	846,505	884,245
Mango Road Improvements	2,500,000	2,500,000	-	415,000	-
Park Avenue & Dragon Drive Improvements	1,200,000	1,200,000	-	-	-
Paving and Infrastructure	10,600,000	10,600,000	547,115	1,445,000	547,115
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	1,864,807	1,858,515	1,864,807
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	7,466,022	15,399,550	5,613,744
Net Floyd County	-	-	13,587,360	(3,674,040)	5,419,475
Intergovernmental City of Rome	48,766,289	48,766,289	13,843,317	9,670,080	7,286,942
Intergovernmental City of Cave Spring	3,200,000	3,200,000	906,222	633,030	477,023
Total Expenditures	110,003,289	110,003,289	22,215,561	25,702,660	13,377,709
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)	\$ -	\$ -	\$ 13,587,360	\$ (3,921,435)	\$ 5,419,475

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

Percentage of Year
83.3%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
OPERATING REVENUES					
Charges for Services	\$ 8,463,250	\$ 7,413,330	\$ (1,049,920)	87.6%	\$ 6,760,092
Rental Fees	12,000	11,753	(247)	97.9%	10,494
Miscellaneous	-	40,354	40,354	N/A	-
TOTAL OPERATING REVENUES	<u>8,475,250</u>	<u>7,465,437</u>	<u>(1,009,813)</u>	<u>88.1%</u>	<u>6,770,586</u>
OPERATING EXPENSES					
Water Administration					
Salaries and Benefits	902,490	729,596	172,894	80.8%	653,739
Supplies and Other Expenses	457,400	399,932	57,468	87.4%	375,498
Equipment	11,300	10,380	920	91.9%	20,127
Depreciation	18,535	17,615	920	95.0%	20,812
	<u>1,389,725</u>	<u>1,157,523</u>	<u>232,202</u>	<u>83.3%</u>	<u>1,070,176</u>
Water Distribution					
Salaries and Benefits	1,161,565	1,015,704	145,861	87.4%	886,525
Supplies and Other Expenses	837,540	634,372	203,168	75.7%	629,508
Equipment	2,850	2,143	707	75.2%	26,641
Purchased Water	1,700,000	1,608,358	91,642	94.6%	1,467,129
Water Meters	225,000	183,584	41,416	81.6%	139,678
Utilities	500,000	428,451	71,549	85.7%	406,369
Depreciation	1,705,575	1,384,672	320,903	81.2%	1,375,316
	<u>6,132,530</u>	<u>5,257,284</u>	<u>875,246</u>	<u>85.7%</u>	<u>4,931,166</u>
Water Treatment Plant					
Salaries and Benefits	455,635	374,618	81,017	82.2%	336,187
Supplies and Other Expenses	393,210	186,348	206,862	47.4%	200,480
Equipment	45,780	7,594	38,186	16.6%	43,709
Utilities	100,320	45,395	54,925	45.3%	83,008
Depreciation	64,305	53,585	10,720	83.3%	53,585
	<u>1,059,250</u>	<u>667,540</u>	<u>391,710</u>	<u>63.0%</u>	<u>716,969</u>
TOTAL OPERATING EXPENSES	<u>8,581,505</u>	<u>7,082,347</u>	<u>1,499,158</u>	<u>82.5%</u>	<u>6,718,311</u>
OPERATING INCOME (LOSS)	(106,255)	383,090	489,345	-360.5%	52,275
NON-OPERATING INCOME (LOSS)					
Interest and Fiscal Charges	(113,435)	(81,646)	31,789	72.0%	(94,822)
Amortization of Bond Costs	53,700	33,480	(20,220)	62.3%	39,227
Gain on sale of fixed assets	-	20,362	20,362	N/A	12,771
Interest Earned	275,000	201,983	(73,017)	73.4%	309,117
Transfer from Fire Fund	125,000	103,897	(21,103)	83.1%	104,167
Transfer to General Fund	(908,940)	(757,450)	151,490	83.3%	(299,708)
TOTAL NON-OPERATING INCOME (LOSS)	<u>(568,675)</u>	<u>(479,374)</u>	<u>89,301</u>	<u>84.3%</u>	<u>70,752</u>
Total Operating and Non-Operating Income (Loss)	(674,930)	(96,284)	578,646	14.3%	123,027
Water Capital	(2,416,380)	(2,825,987)	(409,607)	117.0%	(1,463,031)
CHANGE IN NET POSITION	(3,091,310)	(2,922,271)			(1,340,004)
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>\$ 45,314,761</u>			<u>\$ 47,418,271</u>

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

Percentage of Year
83.3%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Charges for Services	\$ 2,483,000	\$ 7,413,330	4,930,330	298.6%	\$ 6,760,092
Rental Fees	12,600	11,753	(847)	93.3%	10,494
Miscellaneous	63,530	40,354	(23,176)	63.5%	-
Interest Earned	340,000	201,983	(138,017)	59.4%	309,117
Transfer from Fire Fund	125,000	103,897	(21,103)	83.1%	104,167
Gain on sale of fixed assets	-	20,362	20,362	N/A	12,771
TOTAL CASH INCREASES	<u>3,024,130</u>	<u>7,791,679</u>	<u>4,767,549</u>	<u>257.7%</u>	<u>7,196,641</u>
CASH DECREASES					
Water Administration					
Salaries and Benefits	812,160	728,254	83,906	89.7%	653,737
Supplies and Other Expenses	440,805	371,350	69,455	84.2%	378,630
Equipment	27,800	10,380	17,420	37.3%	20,127
Interest and Fiscal Charges	113,435	59,313	54,122	52.3%	94,822
Transfer to General Fund	359,650	757,450	(397,800)	210.6%	273,542
	<u>1,753,850</u>	<u>1,926,747</u>	<u>(172,897)</u>	<u>109.9%</u>	<u>1,420,858</u>
Water Distribution					
Salaries and Benefits	1,206,590	1,015,699	190,891	84.2%	886,505
Supplies and Other Expenses	829,630	619,258	210,372	74.6%	630,578
Equipment	46,630	2,143	44,487	4.6%	26,641
Purchased Water	1,680,000	1,608,358	71,642	95.7%	1,467,174
Water Meters	350,000	183,584	166,416	52.5%	73,258
Utilities	410,000	428,748	(18,748)	104.6%	406,408
	<u>4,522,850</u>	<u>3,857,790</u>	<u>665,060</u>	<u>85.3%</u>	<u>3,490,564</u>
Water Treatment Plant					
Salaries and Benefits	418,030	374,617	43,413	89.6%	336,169
Supplies and Other Expenses	318,260	171,038	147,222	53.7%	149,302
Equipment	45,770	7,594	38,176	16.6%	43,709
Utilities	82,000	45,394	36,606	55.4%	83,285
	<u>864,060</u>	<u>598,643</u>	<u>265,417</u>	<u>69.3%</u>	<u>612,465</u>
Water Capital	<u>2,983,000</u>	<u>2,825,987</u>	<u>157,013</u>	<u>94.7%</u>	<u>1,463,031</u>
TOTAL CASH DECREASES	<u>10,123,760</u>	<u>9,209,167</u>	<u>914,593</u>	<u>91.0%</u>	<u>6,986,918</u>
NET INCREASE (DECREASE)	(7,099,630)	(1,417,486)			209,721
CHANGE IN BALANCE SHEET		(2,055,688)			(2,896,006)
CASH - BEGINNING OF YEAR		<u>8,492,420</u>			<u>8,702,441</u>
CASH - YEAR TO DATE		<u>\$ 5,019,246</u>			<u>\$ 6,016,156</u>

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

Percentage of Year
83.3%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
OPERATING REVENUES					
Charges for Services	\$ 1,000	\$ 497	\$ (503)	49.7%	\$ 762
Fuel Sales	990,500	797,573	(192,927)	80.5%	976,491
Rental Fees	295,000	307,763	12,763	104.3%	288,746
Miscellaneous	23,800	19,039	(4,761)	80.0%	29,325
TOTAL OPERATING REVENUES	<u>1,310,300</u>	<u>1,124,872</u>	<u>(185,428)</u>	<u>85.8%</u>	<u>1,295,324</u>
OPERATING EXPENSES					
Salaries and Benefits	403,895	351,493	52,402	87.0%	290,788
Supplies and Other Expenses	242,305	240,573	1,732	99.3%	191,103
Utilities	78,660	69,256	9,404	88.0%	62,174
Equipment	27,500	-	27,500	0.0%	3,265
Air Show Expenses	30,000	40,860	(10,860)	136.2%	-
Depreciation	831,900	473,515	358,385	56.9%	572,486
Cost of Goods Sold	861,500	559,178	302,322	64.9%	653,516
TOTAL OPERATING EXPENSES	<u>2,475,760</u>	<u>1,734,875</u>	<u>740,885</u>	<u>70.1%</u>	<u>1,773,332</u>
OPERATING INCOME (LOSS)	<u>(1,165,460)</u>	<u>(610,003)</u>	<u>555,457</u>	<u>52.3%</u>	<u>(478,008)</u>
NON-OPERATING INCOME (LOSS)					
Interest Earned	7,000	2,374	(4,626)	33.9%	6,625
Transfers Out	(374,535)	(67,983)	306,552	18.2%	(114,684)
TOTAL NON-OPERATING INCOME (LOSS)	<u>(367,535)</u>	<u>(65,609)</u>	<u>301,926</u>	<u>17.9%</u>	<u>(108,059)</u>
CHANGE IN NET POSITION	<u>(1,532,995)</u>	<u>(675,612)</u>			<u>(586,067)</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>\$ 6,046,662</u>			<u>\$ 6,899,343</u>

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

Percentage of Year
83.3%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Charges for Services	\$ 1,500	\$ 497	\$ (1,003)	33.1%	\$ 762
Fuel Sales	940,500	765,173	(175,327)	81.4%	976,006
Rental Fees	306,500	310,680	4,180	101.4%	289,813
Miscellaneous	22,500	19,039	(3,461)	84.6%	29,325
Interest Earned	15,000	2,374	(12,626)	15.8%	6,625
TOTAL CASH INCREASES	<u>1,286,000</u>	<u>1,097,763</u>	<u>(188,237)</u>	<u>85.4%</u>	<u>1,302,531</u>
CASH DECREASES					
Salaries and Benefits	367,880	351,333	16,547	95.5%	289,309
Supplies and Other Expenses	314,515	246,290	68,225	78.3%	215,544
Utilities	65,000	69,256	(4,256)	106.5%	62,174
Equipment	2,000	-	2,000	0.0%	3,265
Air Show Expenses	30,000	40,860	(10,860)	136.2%	-
Transfers Out	399,010	67,983	331,027	17.0%	114,684
Cost of Goods Sold	861,500	559,178	302,322	64.9%	653,516
TOTAL CASH DECREASES	<u>2,039,905</u>	<u>1,334,900</u>	<u>705,005</u>	<u>65.4%</u>	<u>1,338,492</u>
NET INCREASE (DECREASE)	(753,905)	(237,137)			(35,961)
CHANGE IN BALANCE SHEET		92,644			-
CASH - BEGINNING OF YEAR		<u>151,804</u>			<u>230,319</u>
CASH - YEAR TO DATE		<u>\$ 7,309</u>			<u>\$ 154,292</u>

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

Percentage of Year
83.3%

	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	83,729	16,196	83.8%	75,268
Supplies and Other Expenses	17,845	894	16,951	5.0%	1,175
Equipment	550	-	550	0.0%	-
TOTAL OPERATING EXPENSES	118,320	84,623	33,697	71.5%	76,443
OPERATING INCOME (LOSS)	(118,320)	(84,623)	33,697	71.5%	(45,191)
NON-OPERATING INCOME (LOSS)					
Interest Earned	-	11	11	N/A	229
Transfer from General Fund	116,785	82,516	(34,269)	70.7%	47,396
TOTAL NON-OPERATING INCOME (LOSS)	116,785	82,527	(34,258)	70.7%	47,625
CHANGE IN NET POSITION	(1,535)	(2,096)			2,434
NET POSITION - BEGINNING OF YEAR	2,114,672	2,114,672			2,123,176
NET POSITION - YEAR TO DATE	\$ 2,113,137	\$ 2,112,576			\$ 2,125,610

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

Percentage of Year
83.3%

	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	-	11	11	N/A	229
Transfer from General Fund	-	82,516	82,516	N/A	47,396
TOTAL CASH INCREASES	-	82,527	82,527	N/A	78,877
CASH DECREASES					
Salaries and Benefits	95,840	81,450	14,390	85.0%	75,268
Supplies and Other Expenses	20,440	1,176	19,264	5.8%	1,175
Equipment	1,500	-	1,500	0.0%	-
TOTAL CASH DECREASES	117,780	82,626	35,154	70.2%	76,443
NET INCREASE (DECREASE)	(117,780)	(99)			2,434
CHANGE IN BALANCE SHEET		-			(2,434)
CASH - BEGINNING OF YEAR		983			-
CASH - YEAR TO DATE		\$ 884			\$ -

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

Percentage of Year
83.3%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Material Sales	\$ 200,000	\$ 142,819	\$ (57,181)	71.4%	\$ 151,879
TOTAL OPERATING REVENUES	<u>200,000</u>	<u>142,819</u>	<u>(57,181)</u>	<u>71.4%</u>	<u>151,879</u>
EXPENSES					
Salaries and Benefits	360,850	285,053	75,797	79.0%	289,554
Supplies and Other Expenses	183,000	174,300	8,700	95.2%	141,880
Equipment	9,500	4,127	5,373	43.4%	4,760
Depreciation	141,500	123,426	18,074	87.2%	110,602
Amortization - Right To Use Asset	45,200	39,317	5,883	87.0%	39,317
Utilities	30,440	27,269	3,171	89.6%	25,782
TOTAL OPERATING EXPENSES	<u>770,490</u>	<u>653,492</u>	<u>116,998</u>	<u>84.8%</u>	<u>611,894</u>
OPERATING INCOME (LOSS)	<u>(570,490)</u>	<u>(510,673)</u>	<u>59,817</u>	<u>89.5%</u>	<u>(460,015)</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	1,122	877	457.8%	1,423
Transfers from Floyd County Solid Waste	127,140	148,045	(20,905)	116.4%	83,742
Transfers to General Fund	(49,330)	(41,108)	(8,222)	83.3%	(39,658)
Transfers to Capital Projects	<u>(90,000)</u>	<u>(29,885)</u>	<u>(60,115)</u>	<u>33.2%</u>	<u>(3,456)</u>
TOTAL NON-OPERATING INCOME (LOSS)	<u>362,335</u>	<u>487,172</u>	<u>(53,646)</u>	<u>134.5%</u>	<u>320,280</u>
CHANGE IN NET POSITION	<u>(208,155)</u>	<u>(23,502)</u>			<u>(139,736)</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>\$ 1,203,802</u>			<u>\$ 1,184,548</u>

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

Percentage of Year
83.3%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Intergovernmental	\$ 374,280	\$ 331,271	\$ (43,009)	88.5%	\$ 316,231
Interest Earned	245	1,122	877	457.8%	1,423
Material Sales	200,000	162,988	(37,012)	81.5%	208,774
Transfers In	127,140	163,526	36,386	128.6%	83,742
TOTAL CASH INCREASES	<u>701,665</u>	<u>658,906</u>	<u>250</u>	<u>93.9%</u>	<u>610,170</u>
CASH DECREASES					
Salaries and Benefits	360,850	285,420	75,430	79.1%	289,554
Supplies and Other Expenses	183,000	177,288	5,712	96.9%	143,416
Equipment	9,500	11,377	(1,877)	119.8%	4,760
Utilities	30,440	27,467	2,973	90.2%	25,782
Transfers	139,330	90,160	49,170	64.7%	44,130
TOTAL CASH DECREASES	<u>723,120</u>	<u>591,712</u>	<u>131,408</u>	<u>81.8%</u>	<u>507,642</u>
NET INCREASE (DECREASE)	(21,455)	67,194			102,528
CHANGE IN BALANCE SHEET		(55,477)			(73,208)
CASH - BEGINNING OF YEAR		<u>20,985</u>			<u>362</u>
CASH - YEAR TO DATE		<u>\$ 32,702</u>			<u>\$ 29,683</u>

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

Percentage of Year
83.3%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 20,000	\$ 28,850	\$ 8,850	144.3%	\$ 24,688
Interest Earned	1,500	10,013	8,513	667.5%	5,351
Donations	48,000	25,331	(22,669)	52.8%	129,667
Miscellaneous	1,450	2,148	698	148.1%	2,184
TOTAL REVENUES	<u>70,950</u>	<u>66,342</u>	<u>(4,608)</u>	<u>93.5%</u>	<u>161,891</u>
EXPENDITURES					
Salaries and Benefits	904,020	729,877	174,143	80.7%	798,153
Other Operating Costs	662,495	430,023	232,472	64.9%	353,100
TOTAL EXPENDITURES	<u>1,566,515</u>	<u>1,159,900</u>	<u>406,615</u>	<u>74.0%</u>	<u>1,151,253</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,495,565)	(1,093,558)	(402,007)	73.1%	(989,362)
OTHER FINANCING SOURCES (USES)					
Transfers from General Fund	1,337,630	1,114,692	222,938	83.3%	1,244,817
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,337,630</u>	<u>1,114,692</u>	<u>222,938</u>	<u>83.3%</u>	<u>1,244,817</u>
NET CHANGE IN FUND BALANCE	(157,935)	21,134			255,454
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>\$ 277,003</u>			<u>\$ 267,750</u>

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

Percentage of Year
83.3%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Administrative Operations	\$ 12,000	\$ 17,883	\$ 5,883	149.0%	\$ 23,458
Miscellaneous Revenues	18,850	19,570	720	103.8%	37,421
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	-	54,555	54,555	N/A	44,669
Other Programs	224,000	183,881	(40,119)	82.1%	121,399
Gymnastics	412,000	383,760	(28,240)	93.1%	374,932
Special Populations Services	33,850	35,880	2,030	106.0%	30,202
Concessions	403,000	408,029	5,029	101.2%	408,534
Coosa River Trading Post	184,250	138,239	(46,011)	75.0%	170,007
Etowah Park Golf Practice	7,800	6,500	(1,300)	83.3%	8,019
Youth Athletics	403,700	399,817	(3,883)	99.0%	325,786
Adult Athletics	16,500	26,500	10,000	160.6%	19,700
Scoreboards	7,000	9,250	2,250	132.1%	6,000
Parks & Recreation Centers	84,150	83,518	(633)	99.2%	79,435
Recreation Services	91,000	81,439	(9,561)	89.5%	86,311
Hall of Fame	14,850	15,717	867	105.8%	14,382
Senior Promotions	5,500	4,600	(900)	83.6%	5,500
TOTAL REVENUES	<u>1,948,450</u>	<u>1,869,138</u>	<u>(79,312)</u>	<u>95.9%</u>	<u>1,755,755</u>

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

Percentage of Year
83.3%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
EXPENDITURES					
Administrative Operations	\$ 1,190,805	\$ 910,000	\$ (280,805)	76.4%	\$ 833,335
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	19,880	64,207	44,327	323.0%	63,753
Other Programs	107,500	113,349	5,849	105.4%	101,507
Gymnastics	249,110	248,625	(485)	99.8%	247,797
Special Populations Services	31,620	40,530	8,910	128.2%	31,162
Concessions	356,000	318,865	(37,135)	89.6%	303,970
Coosa River Trading Post	147,600	117,376	(30,224)	79.5%	118,919
Sports Division Administration	160,975	128,761	(32,214)	80.0%	109,009
Youth Athletics	257,850	235,073	(22,777)	91.2%	227,162
Adult Athletics	24,500	31,048	6,548	126.7%	24,603
Scoreboards	1,000	-	(1,000)	0.0%	-
Recreation Centers	214,900	189,805	(25,095)	88.3%	182,948
Recreation Services Administration	261,065	216,688	(44,377)	83.0%	213,668
Parks & Recreation Services	1,292,720	1,130,655	(162,065)	87.5%	1,024,028
Buildings	108,465	90,500	(17,965)	83.4%	84,228
Shop	179,060	135,397	(43,663)	75.6%	127,754
Hall of Fame	18,350	16,816	(1,534)	91.6%	17,941
Senior Promotions	7,000	1,276	(5,724)	18.2%	6,909
TOTAL EXPENDITURES	4,658,400	3,988,972	(669,428)	85.6%	3,718,693
OTHER FINANCING SOURCES (USES)					
Transfers In / Out	2,600,000	2,157,971	(442,029)	83.0%	2,346,113
TOTAL OTHER FINANCING SOURCES (USES)	2,600,000	2,157,971	(442,029)	83.0%	2,346,113
NET CHANGE IN FUND BALANCE	(109,950)	38,138			383,175
FUND BALANCE - BEGINNING OF YEAR	102,570	102,570			135,113
FUND BALANCE - YEAR TO DATE	\$ (7,380)	\$ 140,708			\$ 518,332

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

Percentage of Year
83.3%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Contributions					
Employer	\$ 8,430,680	\$ 7,355,705	\$ (1,074,975)	87.2%	\$ 7,326,462
Employees	1,922,780	1,688,276	(234,504)	87.8%	1,672,871
Retirees	78,875	45,848	(33,027)	58.1%	63,625
Premiums Paid By Others	71,775	38,560	(33,215)	53.7%	54,369
Interest Earned	20,000	18,597	(1,403)	93.0%	41,632
Miscellaneous	50,000	28,989	(21,011)	58.0%	-
TOTAL REVENUES	<u>10,574,110</u>	<u>9,175,975</u>	<u>(1,398,135)</u>	<u>86.8%</u>	<u>9,158,959</u>
EXPENDITURES					
Other Costs	30,035	17,099	12,936	56.9%	16,523
Professional Fees	141,470	120,484	20,986	85.2%	121,573
Claims	7,750,000	7,705,166	44,834	99.4%	6,887,219
Premium Payments	1,367,475	1,126,936	240,539	82.4%	1,191,014
HRA Payments	75,000	53,607	21,393	71.5%	56,865
HSA Payments	49,160	77,494	(28,334)	157.6%	82,582
Wellness Clinic	871,605	704,120	167,485	80.8%	740,907
Administrative Fees	246,195	206,197	39,998	83.8%	204,337
TOTAL EXPENDITURES	<u>10,530,940</u>	<u>10,011,103</u>	<u>519,837</u>	<u>95.1%</u>	<u>9,301,020</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	43,170	(835,128)	878,298	-1934.5%	(142,061)
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	(835,128)			(3,142,061)
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>\$ 53,051</u>			<u>\$ 808,562</u>

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

		Budget	2025 YTD
Appropriation of Jail Surcharge Funds		\$ 173,000	\$ 106,633
Appropriation for Future Airport Projects		595,000	-
Appropriation of Fund Balance		2,489,435	1,156,881
Revenues:			
Interest Earned		50,000	94,706
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	16,400
Transfer from Solid Waste		24,000	13,927
Transfer from Recycling		90,000	29,885
Total Revenues and Appropriations of Fund Balances		\$ 7,236,010	\$ 2,099,555
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 October 31, 2025

		Budget	2025 YTD
County Police (cont'd)			
Special Ops Grant Revenue		\$ (50,000)	\$ -
Special Ops Grant #27		<u>50,000</u>	<u>49,752</u>
		-	49,752
Project Safe Neighborhood Grant Revenues		(5,085)	-
Project Safe Neighborhood Grant		<u>5,085</u>	<u>2,205</u>
		-	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	<u>25,000</u>	<u>22,460</u>
		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
MaxLink Lines for County Elevators		36,250	36,244
Valve Replacement at Health Department		<u>20,000</u>	<u>7,850</u>
	FB	119,225	51,922
Space Needs Project			
Glenwood	ARPA	<u>1,488,245</u>	<u>561,002</u>
		1,488,245	561,002
Public Roads			
EPD Tire Products Grant Revenue		(204,055)	-
EPD Tire Products Grant	23S	451,450	359,449
Faster & Fuelmaster	GF	<u>106,265</u>	<u>106,261</u>
		353,660	465,710
Paving			
2025 LMIG Revenue		(1,352,670)	(1,352,670)
2025 LRA Revenue		-	(1,659,500)
2025 LMIG Paving		1,352,670	1,042,434
2024 LMIG Paving		379,155	
2023 LMIG Paving		141,500	-
Excess LMIG Road Improvements		66,010	-
2024 LRA-Paving		<u>1,371,020</u>	<u>25,435</u>
	FB	1,957,685	(1,944,301)

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

		Budget	2025 YTD
Public Roads (cont'd)			
Prep and paving	FB	\$ 50,000	\$ 42,310
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	-
		11,000	-
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 October 31, 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 October 31, 2025

		Budget	2025 YTD
Airport (cont'd)			
Overlay Runway 1/19			
Federal Revenue (Construction)		\$ (4,950,000)	\$ -
Federal Revenue (Design)		(85,500)	-
State Revenue		(275,000)	-
Design		81,620	75,476
Construction		5,513,380	-
	23S	284,500	75,476
Runway 1/19 Lighting Rehabilitation			
Federal Revenue		(1,400,000)	(9,780)
State Revenue (Construction)		(77,700)	(472)
Federal Revenue (Design)		(73,470)	(73,473)
Design		85,000	3,532
Construction		1,700,000	654,593
	17S	233,830	574,401
Airport Self Serve Fuel Facility Improvements			
Construction	FAP	150,000	-
Design	AP	75,000	-
		225,000	-
DBE Plan Update-Federal Revenue			
DBE Plan Update		(13,695)	(13,691)
		13,695	13,691
		-	-
Airport Fuel Tank Catwalk			
	AP	25,000	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	\$ 1,523,168

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

	Budget	2025 YTD
Revenues:		
R & E Funds	\$ 2,174,540	\$ 2,587,460
Operating Funds	241,840	238,527
Intergovernmental-FEMA Grant	1,471,235	310,071
Total Revenues	\$ 3,887,615	\$ 3,136,057
Expenses:		
Water Tank Maintenance	\$ 350,000	\$ 303,509
Water Main Replacement	102,570	-
Water Pumps and Pump Houses	124,630	72,404
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	112,732
Chemical Conversion/Engineering	141,345	143,371
Water Meter Change Out Program	250,000	82,368
FEMA Grant Expense-Generators	2,399,000	2,131,967
	3,645,775	2,897,531
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	\$ 3,136,057

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

	<u>Budget</u>	<u>2025 YTD</u>
Revenues:		
Interest Income	\$ 1,600	\$ 1,083
Capital Improvements-County	29,170	22,444
Donations	10,000	10,000
Total Revenues	\$ 40,770	\$ 33,527
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	-
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	\$ 73,302



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

***Prepared by:
Finance Department***

**FLOYD COUNTY, GEORGIA
SALES TAX COLLECTIONS**

Cash Basis												
LOCAL OPTION SALES TAX												
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	\$ Increase (Decrease)	% Increase (Decrease)
January	750,014.85	816,424.37	771,367.64	811,412.61	697,002.47	937,913.89	1,094,295.63	1,111,221.46	1,061,425.82	1,123,886.12	62,460.30	5.88%
February	572,744.80	573,349.30	612,129.62	660,383.95	695,286.40	781,840.61	846,638.45	815,849.89	859,061.77	895,552.87	36,491.10	4.25%
March	607,970.66	574,649.61	590,493.95	667,744.68	696,359.81	761,176.31	879,983.09	816,952.01	907,522.71	919,456.73	11,934.02	1.32%
April	633,221.32	642,000.38	760,985.43	701,035.86	713,760.28	895,621.37	953,816.94	978,548.95	898,666.31	1,020,549.27	121,882.96	13.56%
May	624,039.41	622,248.30	569,032.84	747,982.83	717,289.65	900,064.90	953,255.62	918,460.57	948,310.21	977,509.49	29,199.28	3.08%
June	635,221.62	669,962.41	676,212.44	777,777.77	806,474.63	876,837.27	993,429.97	936,409.62	964,230.40	877,243.39	(86,987.01)	-9.02%
July	647,018.35	654,203.44	685,500.16	715,690.06	772,592.57	899,909.12	1,000,240.28	899,980.14	971,451.39	996,495.02	25,043.63	2.58%
August	638,639.65	637,537.88	669,188.44	743,957.89	749,731.01	891,025.48	941,696.27	1,050,226.11	1,018,751.44	1,025,329.30	6,577.86	0.65%
September	654,781.96	653,522.92	667,971.11	736,815.13	1,452,819.94	874,148.57	962,048.54	920,006.52	1,017,415.55	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			
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	9,834,100.40	222,232.74	2.31%

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)	(2,165,899.60)		

Annual Comparisons								9,611,867.66	9,834,100.40	222,232.74	2.31%
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SPECIAL PURPOSE LOCAL OPTION SALES TAX												
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	\$ Increase (Decrease)	% Increase (Decrease)
January	1,329,303.17	1,474,317.70	1,365,091.10	1,436,258.38	1,231,195.23	1,659,579.17	1,936,210.94	2,010,427.80	2,001,927.18	2,119,811.74	117,884.56	5.89%
February	1,013,229.61	1,014,142.87	1,084,104.78	1,168,271.30	1,211,828.74	1,383,440.75	1,497,898.49	1,532,761.35	1,621,252.62	1,689,175.13	67,922.51	4.19%
March	1,074,888.37	1,017,224.22	1,044,434.07	1,180,247.66	1,231,771.69	1,346,784.21	1,556,742.13	1,543,335.16	1,713,055.32	1,744,385.18	31,329.86	1.83%
April	1,120,609.67	1,134,168.18	1,346,433.60	1,240,029.83	1,258,718.41	1,584,782.96	1,686,796.75	1,845,456.97	1,750,906.06	1,924,745.82	173,839.76	9.93%
May	1,106,288.66	1,100,541.37	1,005,478.92	1,323,376.46	1,269,418.18	1,592,375.88	1,686,403.27	1,685,680.86	1,788,864.97	1,844,195.91	55,330.94	3.09%
June	1,124,229.98	1,184,993.04	1,196,841.69	1,375,911.97	1,425,975.47	1,551,292.70	1,757,445.38	1,745,514.75	1,818,105.05	1,664,406.60	(153,698.45)	-8.45%
July	1,148,725.74	1,156,961.13	1,215,840.27	1,263,037.03	1,367,003.63	1,592,245.20	1,769,609.54	1,681,069.84	1,830,159.71	1,879,570.79	49,411.08	2.70%
August	1,130,527.72	1,128,048.53	1,183,754.55	1,322,420.03	1,357,781.45	1,576,329.71	1,666,165.13	2,045,497.61	1,920,719.90	1,934,020.48	13,300.58	0.69%
September	1,159,709.87	1,156,576.40	1,181,651.06	1,301,533.09	2,571,002.07	1,546,444.94	1,672,909.18	1,737,420.08	1,915,786.41	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			
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	18,568,889.73	388,109.21	

Annual Comparisons								18,180,780.52	18,568,889.73	388,109.21	2.13%
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FLOYD COUNTY, GEORGIA

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

	ACTUALS	
	2025	2024
Operating Revenues:		
Misc-Other	\$ 30,106	\$ 67,832
Water Charges	6,691,294	6,239,519
Water Meter Charges	519,052	293,319
Penalties & Cut Offs	172,878	159,422
Fire Service Charges	103,897	104,167
Less: Fire Service Charges	(103,897)	(104,167)
Charges for Services	7,413,330	6,760,092
Miscellaneous	40,354	-
Rental Fees	11,753	10,494
Total Operating Revenues	7,465,437	6,770,586
Operating Expenses:		
Administration	1,157,523	1,070,176
Less: Depreciation	(17,615)	(20,812)
Net Administration	1,139,908	1,049,364
Distribution	5,257,284	4,931,166
Less: Depreciation	(1,384,672)	(1,375,316)
Net Distribution	3,872,612	3,555,850
Treatment Plant	667,540	716,969
Less: Depreciation	(53,585)	(53,585)
Net Treatment Plant	613,955	663,384
Total Operating Expenses	\$ 5,626,475	\$ 5,268,598
Net Available for Debt Service	\$ 1,838,962	\$ 1,501,988
Bonds Debt Service (83.3% of Annual Debt Payment)	255,833	257,083
Bonds Debt Service Coverage Ratio (1.10 Requirement)	7.19	5.84
Total Debt Service (83.3% of Annual Debt Payment)	470,151	471,401
Total Debt Service Coverage Ratio	3.91	3.19

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended October 31, 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		
Safe for office	640	637
	<u>640</u>	<u>637</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	11,180	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	2,715	2,712
Furniture for New Office	1,380	-
12-Running Board Lights for Patrol Vehicles	12,660	12,660
13-Tasers	39,560	39,560
	<u>347,560</u>	<u>343,037</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 October 31, 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	1,350	1,187
2-Table Vises	600	522
Smoke Machines for EVAP Emissions Testing	1,145	1,005
Pressure Washer for Wash Rack	9,500	9,175
2-Hose Reels	600	374
Stihl MC 311 Chainsaw	540	537
4-Stihl FS 91 Weed Eaters	1,400	1,169
2-Harris 2 Way Radios	915	-
Montana Hammer (for Guardrail Posts)	9,000	8,000
Concrete/Asphalt Demo Saw	1,850	1,438
Stihl MS 194 T-Chainsaws	500	403
Wedge Ramps for Low Boy Trailer	2,310	2,308
Midland Two Way Radios	775	771
Plate Compactor	2,710	2,709
Stihl HL 94 Hedge Trimmer	550	530
	37,810	34,193
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)	2,500	1,952
	2,500	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 October 31, 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	-
Veeam (On Prim)	2,500	-
Backup Drive Storage System	8,000	6,959
	18,500	6,959
E-911		
5-Plantronics PTT Wireless	2,750	-
Text Translation Service Install	8,790	8,790
	11,540	8,790
Law Library		
Technology Updates & Additions, Wireless Upgrades	7,000	-
	7,000	-
Solid Waste		
Remote Site Signage	9,500	-
	9,500	-
Inmate Benefit		
Sheriff - Equipment	60,000	9,419
Prison - Equipment	8,000	4,902
Work Release - Equipment	5,000	-
	73,000	14,321
Water Department		
Administration		
Electric Letter Opener	2,800	1,880
HVAC Unit	8,500	8,500
	11,300	10,380
Distribution		
2-Stihl Weed Eaters	1,000	648
2-BR 800 Backpack Blowers	1,300	995
Push Mower	550	500
	2,850	2,143

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended October 31, 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	8,700	7,550
Windscreens (Alto Park Tennis)	7,500	7,424
	<u>31,200</u>	<u>29,971</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>936,875</u>	\$ <u>772,188</u>