



***Floyd County, Georgia***

***Unaudited  
Financial Statements  
For the Year Ended  
December 31, 2025***


**FLOYD COUNTY, GEORGIA**  
**Unaudited Financial Statements**  
**For the Year Ended December 31, 2025**


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## Floyd County, Georgia For the Year Ended December 31, 2025


General Fund Revenues Budget vs Actual	
	\$ 73,529,325 Budget
	<u>\$ 77,671,536 Actual</u>
	\$ 4,142,211 95%

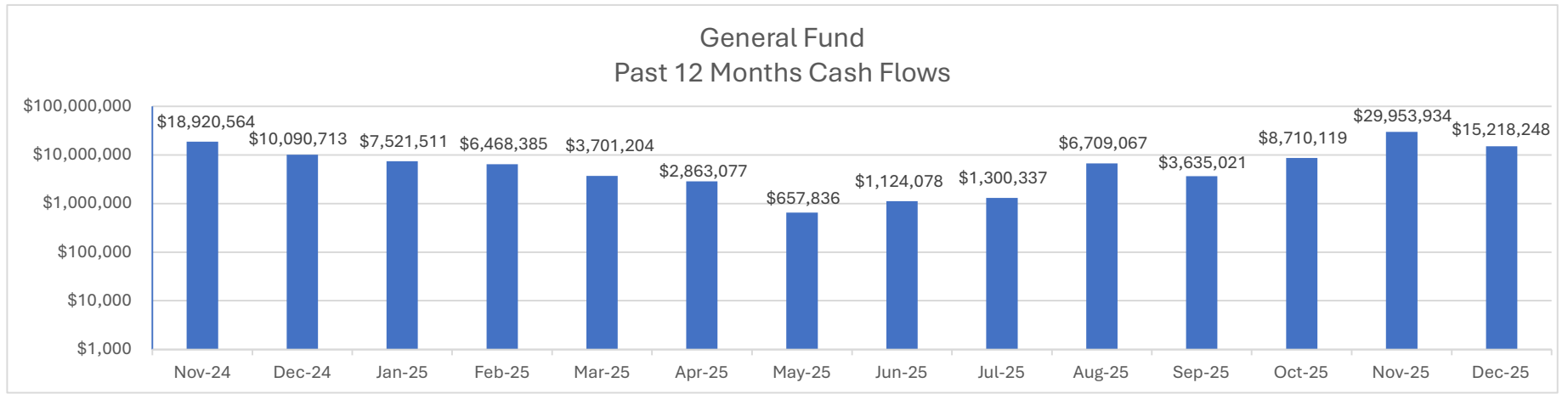
General Fund Expenditures Budget vs Actual	
	\$ 75,102,045 Budget
	<u>\$ 75,606,733 Actual</u>
	\$ (504,688) 101%

Net Change in General Fund Balance Budget vs Actual	
	\$ (1,572,720) Budget
	<u>\$ 2,064,804 Actual</u>
	\$ 3,637,524 131%

Cash & Investments vs Fund Balance = Liquidity & Availability of Fund Balance	
	\$ 15,218,248 Cash
	<u>\$ 21,920,433 Fund Balance</u>
	69%

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

Boarding Inmates Revenue Budget vs Actual	
	\$ 1,325,000 Budget
	<u>\$ 1,340,593 Actual</u>
	\$ 15,593 101%

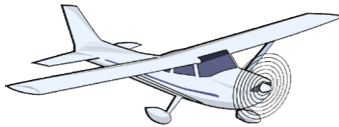






***Unaudited  
Financial Statements  
For the Year Ended  
December 31, 2025***


***Prepared by:  
Finance Department***


## Floyd County, Georgia For the Year Ended December 31, 2025




2023 SPLOST Fund Sales Taxes Budget vs Actual	
	\$ 21,828,620 Budget
	\$ 22,379,451 Actual
	\$ 550,831 103%

2023 SPLOST Fund Expenditures Budget vs Actual	
	\$ 25,965,005 Budget
	\$ 16,472,306 Actual
	\$ 9,492,699 63%


2017 SPLOST Fund Expenditures Budget vs Actual	
	\$ 29,033,385 Budget
	\$ 9,102,281 Actual
	\$ 19,931,104 31%


2013 SPLOST Fund Expenditures Budget vs Actual	
	\$ 5,089,750 Budget
	\$ 432,707 Actual
	\$ 4,657,043 9%


Water / Sewer Revenues & Expenses All Revenues and All Expenses	
	\$ 9,381,882 Revenues
	\$ 9,181,022 Expenses
	\$ 200,860

Water / Sewer Operating Cash Flows Beg. Of Year vs Current Balance	
	\$ 8,492,420 Beginning
	\$ 7,372,658 Current
	\$ (1,119,762)

Airport Revenues & Expenses All Revenues and All Expenses	
	\$ 1,371,773 Revenues
	\$ 2,090,548 Expenses
	\$ (718,775)

Airport Operating Cash Flows Beg. Of Year vs Current Balance	
	\$ 151,804 Beginning
	\$ 31,355 Current
	\$ (120,450)

Recycling Revenues & Expenses All Revenues and All Expenses	
	\$ 881,355 Revenues
	\$ 883,351 Expenses
	\$ (1,996)

Recycling Operating Cash Flows Beg. Of Year vs Current Balance	
	\$ 20,985 Beginning
	\$ 6,275 Current
	\$ (14,710)



***Unaudited  
Financial Narrative  
For the Year Ended  
December 31, 2025***

***Prepared by:  
Finance Department***

# Floyd County

## Review of December 2025

### General Fund

- Revenues
  - Taxes are \$7,714,150 more than last year.
    - Current Year Property Tax is \$5,173,100 more than last year, a 14.4% 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 \$2,244,850 more than last year. City of Rome remitted 2024 excess TAD payments during May. Also, a large portion of the 2024 Public Utilities weren't received until April of this year (see explanation above).
    - Intangible Taxes have increased 14.2% since last year. This indicates that the dollar amount of loans acquired increased compared to last year. Not all loans are subject to Intangible Tax. Government loans, loans obtained through a credit union or loans with a life of less than 3 years are not subject to Intangible Tax. Refinancing loans also impacts this.
    - There is an increase in Sales Tax collections from 2024 of \$213,150 or 1.8%. There was a taxpayer-initiated sales tax refund mid-year. The June sales tax distribution for May collections was reduced by \$113,000 for this refund. Without this refund, the sales tax increase would be 2.8%. 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 \$117,750 more than last year, a 3.1% increase. The possibility of tariffs prompted the purchase of existing inventory earlier in the year.
    - Cable TV Easements continue to decrease and are down 11.2% from 2024, \$63,250. More people are cancelling their cable services and opting for internet streaming. Comcast is down 10.6%. Direct TV is down 20.2%.
  - Licenses & Permits is \$59,650 more than last year.
    - Licenses & Permits-Alcohol is \$8,100 more than 2024 collections. The recommended deadline for renewing licenses is November 1<sup>st</sup> with the final deadline being December 31<sup>st</sup>.
    - Licenses & Permits-Banks is \$42,200 higher than 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.

## Floyd County Review of December 2025

### General Fund (cont'd)

- Revenues (cont'd)
  - 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 \$369,950 more than last year.
    - State-Offender Rehab revenue is \$360,050 higher than 2024. The average number of inmates has decreased 2.3%. The subsidy went from \$24/day per inmate to \$30/day per inmate beginning in July 2025.
    - Cops Program – Police is \$46,600 higher than 2024. Two officers were added in August 2025 and the average cost per officer has increased 7.2%.
    - 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 \$454,350 more than in 2024.
    - Sheriff Fees & Services is \$21,550 more than in 2024.
    - Sheriff Boarding Inmates is \$152,850 more than in 2024.
      - Chattooga County Boarding Inmate revenue is up \$31,200 from 2024. The average number of inmates rose 10.4%.
      - Funds received from the Social Security Administration have decreased 12.7% compared to 2024, a decrease of \$5,100.
      - 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 \$14,350 less than 2024. No inmates have been housed in 2025.
      - Payments from ICE have increased \$57,300.
      - The City of Rome payments have increased \$7,700, a 4.7% increase.
      - In October of 2024, we began housing inmates for Murray County. This year, we have received \$44,330 an increase of \$34,250.
      - The State of Georgia has paid the Sheriff's office \$52,450 this year.
    - Inmate Contracts in total are \$64,650 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 3.9% more than the amount for 2024.
      - The average monthly amount collected in 2024 was \$15,150 and in 2025 is \$15,700.

## Floyd County Review of December 2025

### General Fund (cont'd)

- Revenues (cont'd)
  - Tax Collection Commissions rose \$181,500 or 13.8%.
    - For motor vehicles, a TAVT administrative fee is received rather than a commission. Commissions are received on other taxes collected by the Tax Commissioner. These commissions have increased 14.3% since 2024. Commissions are also received from the Clerk of Superior Court. These commissions have increased 7.5% compared to 2024.
  - Clerk of Court Charges for Services increased by \$46,550 when compared to 2024. This is a 9.4% increase.
    - Copies have increased \$2,250.
    - Advance Deposits are up \$7,300 from last year. Advance deposits are the County's portion of the filing fee for a new case.
    - Other Fees have increased \$4,750 when compared to 2024. Examples of this revenue include UCC filings and bond forfeitures. The portion relating to bond forfeiture has increased \$5,500.
    - All other charges increased by a total of \$14,100 compared to 2024.
  - Probate Court Charges for Services increased \$2,500 from 2024, rising 2%.
    - Estate revenues increased 5.5% or \$5,350. 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 2.6% and the amount paid increased 18.7%.
    - Miscellaneous revenues are down 18.4% compared to 2024, but only by \$3,600. Miscellaneous revenue is made up of firearm permits. The state passed legislation on March 13, 2022, that rescinded the need for a concealed weapon carry permit. Probate officials report that some people are still getting them to cross state lines and to speed up the process when purchasing a firearm.
  - Magistrate Court Fees have increased \$25,500 since 2024.
    - There has been a decrease of 1.9% in the total number of cases since last year.
    - Cases that generate fees have increased 4.3% since 2024.
    - In July 2024, the amount charged per case increased to cover services fees.
  - City of Rome-Booking Fee is \$1,350 more than in 2024.
    - In May of 2024, the booking fee went from \$15 to \$25.
  - City of Rome-Jail Surcharge rose 17.1% from 2024, a \$9,500 increase. There is a 27.8% increase in the number of cases.

## Floyd County Review of December 2025

### General Fund (cont'd)

- Revenues (cont'd)
  - Court Reporting Services has shown an increase of \$8,400 since last year. In 2024, the number of bills YTD was 68. In 2025, the number is 76. This is an 11.8% increase.
  - Fines & Forfeitures are down \$226,850.
    - Clerk of Court – Criminal Division Fines are down \$199,900, a 33.1% drop as compared to 2024. Fines can vary greatly from year to year depending on court sentencing and collections. In November 2024 we received a \$140,775 deposit for appeals.
    - Probate Court Fines are down \$40,200 or 4.9%.
    - Parking Fines have decreased 14.9%. The number of cases in 2024 were 278 and for 2025 there was 303.
    - Drug Abuse & Treatment Fines are up 12.4% compared to 2024. This is an increase of \$9,600.
  - Miscellaneous Revenue is down 52.2%.
    - Telephone Commissions have not been received this year.
      - In the past, we received a prepaid commission of \$885,000 annually and budgeted \$820,000 for this in 2025.
      - Initially, there was an FCC ruling that eliminated telephone commissions from inmates.
      - That ruling has been stayed until 2027, and we will receive these commissions again. We received \$150,000 as prepayment for 2026.
- Expenditures
  - Facilities Management is 14% above the annual budget.
    - Supplies is 16.7% more than annual budget, but only \$335.
    - Gas & Oil is 32.1% more than the annual budget.
    - Small Tools is 21.2% more than the annual budget.
    - The costs for several buildings are higher than the annual budget, ranging from 4.4% to 122.9%. 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.
  - Board of Equalization is 103.8% over the annual budget.
    - Salaries & Wages and FICA are 113.7% and 119.6% over the annual budget respectively. The Board is paid on a per-dem basis and more appeals went to the board than last year.
    - Legal fees are 100% over the annual budget due to appeals.
    - All Other is 597.9% overbudget due to a real estate valuations consultant needed to resolve appeals.

# Floyd County

## Review of December 2025

### General Fund (cont'd)

- Expenditures (cont'd)
  - District Attorney is 4.5% more than the annual budget.
    - Salaries & Wages 5.2% over the annual budget. The State of Georgia increased salaries for State funded employees. Local ordinance requires the County to match these increases for County funded employees. At the time the budget was adopted, it was not known that the State would be increasing the salaries.
    - Supplies is 14.4% greater than the annual budget.
    - Dues and Subscriptions is 91.6% above the annual budget due to subscription purchases for legal updates published in November.
    - Gas & Oil is 66.8% greater than the annual budget.
    - Postage is 9.4% above the annual budget.
    - All other is 118.5% above the annual budget.
  - Victim Witness Program is 36.3% more than the annual budget.
    - Salaries and Benefits are 43.6% above the annual budget.
      - There are 2 positions that were not included in the original budget that have grant revenues to cover the expenses.
  - County Prison is 3.7% more than the annual budget due to a large workers compensation claim.
  - Transportation for Seniors is 29.3% above the annual budget.
    - Gas & Oil is 2.3% more than the annual budget.
    - Repair & Maintenance is 137.4% overbudget. 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 84.7% 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 was repaid December 19, 2025.
  - Transfers Out is 4% 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 .7% above the YTD budget.**
- Fund Balance
  - For 2025, the General Fund has increased its fund balance by \$2,064,804 compared to a decrease of \$2,004,875 for 2024, a positive variance of \$4,069,679.

## Floyd County Review of December 2025

### **Fire Fund**

- Revenues
  - Taxes are \$1,357,750 more than this time last year.
    - Property Taxes – Current Year are \$529,900 more.
    - Property Taxes – Prior Years are \$181,250 more.
    - Intangible Taxes are \$3,950 more.
    - Motor Vehicle TAVT is \$20,600
    - See explanations in the General Fund for the above revenue categories.
    - Insurance Premium Tax is \$615,550 more.
- Expenditures
  - Total expenditures increased by \$1,373,850 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 annual budget and \$28,400 less than 2024.
    - Charges for Services are \$28,400 less.
      - Prepaid fees are \$16,700 less.
      - Landline fees are \$52,150 less.
        - Per the Georgia Emergency Communications Authority (GECA), there is a statewide trend of declining revenue payments for prepaid wireless and landline services due to two major trends: a steady drop in prepaid wireless subscriptions (from 23.4% of the market in 2012 to 14.1% in 2023) as consumers shift to more economical contract plans, and a sharp decline in landline usage (from 4.1 million in 2013 to 2.4 million in 2023). Together, these shifts have significantly reduced the fee base for 911 funding, with landline losses alone equating to about \$30.6 million in statewide annual revenue over the past 10 years.
      - Wireless fees are \$40,450 more.
- Expenditures
  - Total Expenditures are 3.9% below the annual budget but \$116,250 more than 2024.
    - Salaries and Benefits are \$138,150 more than last year but 4.1% below the annual budget. Health Insurance increased by \$17,650 from prior year. This is due to vacant positions being filled at E-911 during 2025. Pension expense also increased by \$7,700 compared to 2024.
    - Other Operating Costs are 1.8% below the annual budget and \$19,150 less than last year.

## Floyd County Review of December 2025

### **E911 Fund (cont'd)**

- Expenditures (cont'd)
  - Repairs and Maintenance is 2.6% above the annual budget and \$18,850 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 16.9% above the annual budget due to unbudgeted monthly charges for AT&T, Windstream, and Verizon. A budget transfer has been requested.
  - 800 MHz Radio Maintenance is 4.2% over the annual budget due to higher than anticipated number of radios E-911 utilizes.
  - Underutilization of the Supplies, Dues & Subscriptions, Travel & Training, Equipment, and Legal Fees accounts has contributed to the \$19,150 decrease in spending compared to the prior year.

### **800 MHz Communication Fund**

- Revenues
  - Total Revenues are 1.4% below the annual budget but \$337,250 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.
    - Interest is \$10,850 less than in 2024 due to a variance in GASB 87 lease interest recorded. Of the 2024 total, approximately \$11,500 relates to interest income from tower leases. Interest earned on bank balances in 2025 was \$1,890, compared to \$1,250 in 2024.

## Floyd County Review of December 2025

### **800 MHz Communication Fund (cont'd)**

- Expenditures
  - Total Expenditures are 4.5% below the annual budget and \$451,700 less than 2024.
    - Other Operating Costs are \$50,600 more than 2024 but 4.1% below the annual budget. 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 \$12,000 greater than last year.
    - Tower Costs account for the additional \$35,450 variance, driven by several significant repairs this year, including beacon replacement, lightning-related camera repairs, bulb and base replacements, and transfer switch work.
    - FY 2024 GASB 87 lease reporting for the communication towers account for a significant portion of the 2025 variance, including \$498,000 in other financing sources, \$28,280 in principal payments, and \$11,500 in interest payments, resulting in a decrease in 2025 compared to 2024. GASB 87 requires leases to be recorded as a right-of-use asset with a corresponding liability, ensuring all lease obligations are reflected on the balance sheet.

### **Emergency Management Fund**

- Revenues
  - Grant revenue for EMA consists of the following:
    - In October, we received an \$11,000 donation from Georgia Power, which was used to purchase a drone for Emergency Management operations.
    - In December, we received estimated reimbursements from GEMA totaling \$28,895, Hazard Mitigation Federal totaling \$6,840, and Hazard Mitigation State totaling \$304.
    - For the City of Rome's share of Emergency Operations Center (EOC) maintenance, \$13,900 has been billed for 2025.
    - Estimated reimbursement of \$4,350 is expected from the State of Georgia CERT Grant. Now in its second year, the Teen CERT program serves 12 students through 16 classes covering fire, police, search and rescue, and EMS, and is fully reimbursable under the grant.
    - Miscellaneous revenue totals \$315.
- Expenditures
  - Total Expenditures are 9.2% below the annual budget and \$4,350 less than 2024.
    - Salaries and Benefits are \$18,650 more than 2024 and 3.8% above the annual budget. The pension expense increased by \$6,600 compared to the prior year.

## Floyd County Review of December 2025

### **Emergency Management Fund (cont'd)**

- Expenditures (cont'd)
  - In 2025, EMA was tasked with updating its Hazard Mitigation Plan, which accounts for the increase in Other Operating Costs from the prior year. This update is only required once every five years and will be reimbursed through state and federal grant funding.
  - Gas & Oil is 21.6% above the annual budget due to an increase in travel. A budget transfer has been requested.
  - 800 MHz Radio Maintenance is 19.8% above the annual budget due to a higher than budgeted number of radios billed to their department. The 2025 budget assumed 32 radios but 47 were reported to be billed. A budget transfer has been requested.

### **Solid Waste Fund**

- Revenues
  - Taxes increased \$319,000 when compared to 2024.
    - Property Taxes Current Year is \$215,800 more.
    - Property Taxes Prior Years is \$90,300 more.
    - Recording Intangible Tax is \$900 more.
    - Motor Vehicle TAVT is \$8,850 more.
    - See explanations in the General Fund for the above revenue categories.
  - Interest Earned is \$650 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 \$56,350 more than 2024 but 14.6% below the annual budget.
    - Salaries & Benefits is 26.6% under the annual budget but \$49,100 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.
    - Other Operating cost are \$7,400 more than 2024 due to increased Repair & Maintenance costs.
    - Remote Site Operations are \$5,850 more than 2024 due to an increase in the monthly hauling bills.
    - Tipping Fees are 8.1% below the annual budget and \$7,350 less than 2024.

## Floyd County Review of December 2025

### Solid Waste Fund (cont'd)

- Expenditures (cont'd)
  - This is paid to the City of Rome to dump dirt in the landfill. Public Works is able to dump dirt at their facility during dry months to help reduce this cost.

### Stadium Maintenance Fund

- Revenues
  - Total Revenues are comprised of Miscellaneous Income and Interest Earned.
    - Interest Earned is double the annual budget and \$1,250 more 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 44.5% below the annual budget but \$21,250 more than 2024. Major renovations were performed through 2017 SPLOST in 2024 and through the beginning of 2025.

### Water Fund

- Revenues
  - Charges for Services is \$911,800 more than 2024, and 5.2% above the annual budget.
    - Consumption reports show a 10.7% increase in residential usage and a 1.5% decrease in commercial usage compared to last year.
      - Residential usage has increased due to 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 1<sup>st</sup> a 15% water rate increase went into effect.
    - Water Meter Charges have increased \$236,150 from 2024. This is due to two major subdivisions being built in the area and ongoing work with the meter change out program.
    - Penalties and cut offs are up \$17,350 from 2024. In March 2024, we waived fees due to the delay in the postal system.
  - **Operating Revenues are 5.7% above the annual budget.**
- Expenses
  - Administration Water Collection fees are 7.6% above the annual budget and \$3,450 more than 2024 due to more customers using debit and credit cards.

## Floyd County Review of December 2025

### Water Fund (cont'd)

- Expenses (cont'd)
  - Administration Outsourcing Fees is 6.2% above the annual budget and \$5,500 more than 2024. This is due to an average increase of \$450 per month and more bills being issued since more users are on the system.
  - **Total Administration Expenses are 6.9% below the annual budget.**
  - Distribution Water Purchased is 17% over the annual budget and is \$180,700 more than 2024. This is due to more residential water usage and our Treatment plant being down for 10 months for the chemical conversion. Also, City of Rome and City of Calhoun had a rate increase between 5% and 5.5% each.
  - Distribution Radio Maintenance is \$4,450 more than 2024 due to an increase in radio maintenance costs.
  - **Total Distribution Expenses are 0.4% below the annual budget.**
  - Treatment Chemicals is 45.2% below the annual budget and is \$12,300 less than 2024. This is due to chemical feeders being added to some of the treatment plants. We 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 26.8% below the annual budget.**
  - **Total Operating Expenses are 4.7% below the annual budget.**

### Airport Fund

- Revenues
  - Fuel Sales are \$156,900 less than 2024 and 1.5% below the annual budget. This decline is largely due to the extended closure of the main runway for construction, which limited aircraft operations to a shorter runway without lighting during nighttime or low-visibility conditions. Higher than normal rainfall and storms throughout the first half of the year further reduced airport traffic and fuel purchases. The decrease in fuel purchases offsets the decline in fuel sales revenue by reducing cost of goods sold by 25.1%.
    - Avgas Revenue is \$7,050 less.
    - Self-Serve Revenue is \$19,800 less.
    - Jet Fuel Revenue is \$131,600 less.
      - Although jet fuel sales were expected to show improvement, they were significantly affected by the Blue Angels' absence from this year's Wings Over North Georgia Airshow due to the government shutdown.

## Floyd County Review of December 2025

### Airport Fund (cont'd)

- Revenues (cont'd)
  - Rental Fees are \$30,850 more than 2024 and 25.4% above the annual budget due to an increase in new tenants and CPI increases to rental contracts.
    - Land Leases are up \$21,700.
    - Other is up \$1,650.
    - T-Hangars are up \$4,800.
    - Big Hangars are up \$4,350.
    - Tie Downs are up \$400.
  - Miscellaneous Revenue is 2.1% below the annual budget and \$7,300 less than 2024 due to a decrease in GPU, Ramp, and Overnight Hangar fees.
  - **Total Operating Revenues are 4.5% above the annual Budget.**
  
- Expenses
  - Dues & Subscriptions are 4.1% above the annual budget due to an unexpected increase in the QT Pod invoice. A budget transfer has been requested.
  - Utilities are 2.1% above the annual budget due to an increase in rates from Georgia Power in December 2024 and increase of usage. A budget transfer has been requested.
  - Food & Beverage is 3.5% above the annual budget due to the year-end inventory adjustment, which increased expense to reflect the actual cost of items sold.
  - Lower-than-expected spending in Credit Card Processing, Equipment Lease, Repairs & Maintenance, Telephone, Postage, and 800 MHz Radio Maintenance has driven the overall variance in expenses.
  - **Total Operating Expenses are 18.8% below the annual budget.**

### Recycling Fund

- Revenues
  - Operating Revenues are 12.7% under budget and \$56,850 less than 2024.
    - Aluminum has increased \$40,700.
    - Paper has increased \$5,900.
    - Plastic Pallets has increased \$1,200.
    - Corrugated materials have decreased \$57,350. Pricing for corrugated materials is market based and can fluctuate up and down. On average, the price has been \$40 to \$60 per ton less than it was in 2024.
    - Mixed plastics have decreased \$17,900.
    - Plastic #1 has decreased \$21,000.
    - Steel has decreased \$5,600.
    - Miscellaneous materials have decreased \$2,750.

## Floyd County Review of December 2025

### **Recycling Fund (cont'd)**

- Revenues (cont'd)
  - Intergovernmental Revenue is \$187,450 more than 2024. This includes transfers from the City of Rome and the Solid Waste Commission to cover the operational deficit. This increase is due to a correction to how the lease expense was accounted for in prior years.
- Expenses
  - Total Operating Expenses are 4.4% over budget and \$68,700 more than 2024.
    - Facility Rental is \$46,750 more than 2024 due to an accounting change. In prior years, this expense was recorded as a reduction in a balance sheet liability account rather than as an expense.
    - Depreciation is \$14,050 more than 2024 due to the Allegheny Shredder added in December 2024.
    - Utilities are 7.6% over budget and \$2,150 more than 2024. This is due to a Georgia Power rate increase in December 2024.

### **Animal Control Fund**

- Revenues
  - Total Revenues are \$130,850 less than this time last year.
    - Charges for Services is \$3,150 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.
      - In 2025, 2,445 animals were taken in, a 6% increase from 2024, with a total of 2,141 adoptions. Additionally, P.A.W.S. provided 184 services through the public Spay and Neuter Clinic.
    - Interest Earned is over six times the annual budget and \$4,750 more than 2024 due to a higher balance earning interest.
    - Donations are down \$138,500 from 2024, primarily due to a \$120,000 estate donation received in late 2024 and early 2025, along with fewer public donations and the absence of fundraisers this year.
- Expenditures
  - Total Expenditures are \$71,050 less than 2024 and 11.2% below the annual budget.
    - Salaries and Benefits are \$90,700 lower than 2024 but 2.6% above the annual budget, primarily due to a combined \$100,350 decrease in Workers' Compensation and Health Insurance costs. The pension expense increased by \$2,750 compared to the prior year.

## Floyd County Review of December 2025

### **Animal Control Fund (cont'd)**

- Expenditures (cont'd)
  - Other Operating Costs are \$19,650 more than 2024 but 30.2% below the annual budget. P.A.W.S. is currently housing approximately 357 animals, a 28% increase from 2024. This increase has contributed to higher expenses, along with an estimated 20% increase in the cost of food and medical supplies necessary for operations. The following lines have budget transfers requested.
    - Credit Card Processing Fees are 5.7% above the annual budget due to a timing difference. In 2025, there are twelve processing fees instead of eleven, though monthly costs remain consistent with 2024.
    - Legal Fees are 3.3% above the annual budget due to an increase in legal guidance necessary to litigate animal abuse cases.
    - Utilities are 10.2% above the annual budget due to price increases and increased usage from prior year.
    - Telephone is 6% above the annual budget due to underbudgeting of Comcast and Windstream for 2025.
    - Underutilization in the Dues & Subscriptions, Gas & Oil, In-House Medical, and Postage accounts resulted in expenses being 30.2% below annual totals.

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

- Total Revenues are \$125,550 more than 2024.
- Total Expenditures are \$236,850 more than 2024.
- Administrative Operations has a net expense of \$1,084,900, down \$20,200 from 2024.
  - Salaries and benefits decreased by \$53,700 compared to 2024, despite higher salaries from the October pay study and a \$45,700 increase in health insurance costs for Recreation employees. This overall decrease is primarily due to a correction in pension cost allocations, which were charged entirely to Administration in 2024 but properly distributed to Parks Services and Recreation Services Division Administration in 2025.
  - Transaction Fees are 55.3% above the annual budget due to a timing issue. There are thirteen months of fees instead of twelve in 2025, as well as an overall increase in fees from Clover due to increased revenue processing. A budget transfer has been requested.
  - Travel and Training is almost double the annual budget due to conference expenses exceeding budgeted amounts. A budget transfer has been requested.
  - Legal Fees are almost double the annual budget due to necessary contract reviews. A budget transfer has been requested.

## Floyd County Review of December 2025

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

- Utilities are 19.5% 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. A budget transfer has been requested.
- Telephone is 32.6% above the annual budget due to the underbudgeting of Verizon accounts for this department. A budget transfer has been requested.
- Combined Recreation Center Revenues have a net expenditure of \$125,250 in 2025, an improvement from \$129,700 in 2024. Higher rental revenue across all centers contributed to the overall decrease in expense in 2025.
  - Anthony Center has a net expenditure of \$8,700 in 2025, a decrease from \$10,800 in 2024.
  - Fielder Center has a net revenue of \$3,050 in 2025, slightly lower than \$3,150 in 2024.
  - Gilbreath Center has a net expenditure of \$49,100 in 2025, an increase from \$46,400 in 2024.
  - North Floyd Park has a net expenditure of \$57,550 in 2025, an improvement from \$62,350 in 2024.
  - Shannon Park has a net expenditure of \$12,950 for 2025, slightly lower than \$13,300 in 2024.
- Other Programs has a net revenue of \$99,005 compared to a net revenue of \$70,845 in 2024.
  - Total Revenue is up \$29,500 from 2024.
    - Although Ice Rink gate admissions declined by \$12,000 in 2024-2025, field trip packages for local schools generated \$11,250 in additional revenue and will continue in the 2025-2026 season. Ice rink revenue increased by \$27,700 over 2024-2025, with a large portion of the \$39,000 sponsorships for 2025-2026 recognized in November and December.
    - Due to an increase in participants and a \$5.00 increase in road race fees, revenue for the Leprechaun-A-Thon and Paper Doll Parade increased by \$9,800 compared to 2024.
  - Total Expenditures are \$1,350 more than 2024.
- Gymnastics has net revenues of \$115,100, compared to \$100,900 in 2024.
  - Revenues are \$12,000 more than 2024 due to increases in Instructional Fees and Team Fees.
  - Expenditures are \$2,150 less than 2024 due to increased Salaries and Benefits, offset by lower equipment purchases and fewer competition entries in 2025.

## Floyd County Review of December 2025

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

- Concessions have net revenue of \$85,745, a decrease of \$4,150 compared to 2024.
  - Total Revenues are \$9,800 more than 2024. While North Floyd saw an increase of \$26,300 from additional tournaments, this was offset by a \$13,850 decline at Riverview, where several tournaments were rained out. Since reopening after the turf installations, Alto Park has seen a rebound in revenue comparable to 2024.
  - Total Expenses are \$13,950 more than 2024 due to an increase in part-time staff for tournaments and purchases for beverage and food resale.
- Coosa River Trading Post has a net revenue of \$26,200 down from \$59,050 in 2024.
  - Total Revenues are \$34,450 less than 2024, driven by decreases across all revenue sources. The most significant decline is in Camping Rentals, which are down \$27,750 from the prior year due to the loss of long-term camping rentals.
  - Total Expenditures are \$1,600 less than 2024.
- Parks and Recreation Services has a net expenditure of \$1,331,850, an increase of \$145,050 compared to 2024, due to higher costs in Salaries and Benefits, Supplies, and Utilities.
  - Total Revenues increased by \$20,250 from 2024 due to a \$5,000 increase in Field Rentals from 2024, an additional \$7,500 in advertising revenue from signs at Alto Park, and a donation from the Georgia Power Foundation for shade structures to be installed at Alto Park.
- Building Maintenance has an expenditure of \$96,250 compared to \$92,050 in 2024.
- Shop has an expenditure of \$161,050 compared to \$142,750 in 2024.
- In 2025, scholarships supported 68 local children in 138 activities, and 52 children received \$100 sports-supply vouchers, made possible through a donation from Atrium Floyd Health to help remove financial barriers to participation.

### **Health Insurance Fund**

- Revenues
  - Total Revenues are \$261,850 more than last year. This is due to an increase in the County contribution for 2025.
  - Premiums paid by others is \$19,200 less than 2024.
  - Interest earnings are \$25,100 less than 2024 due to the cash balance and interest rates being lower than this same time last year.
- Expenditures
  - Claims are \$1,050,400 more than last year and 15.7% more than the annual budget. We currently have 50 participants with claims over \$50,000, and the total amount of claims for these 50 participants is \$7,218,950. These account for 80.5% of the total claims.

## Floyd County Review of December 2025

### **Health Insurance Fund (cont'd)**

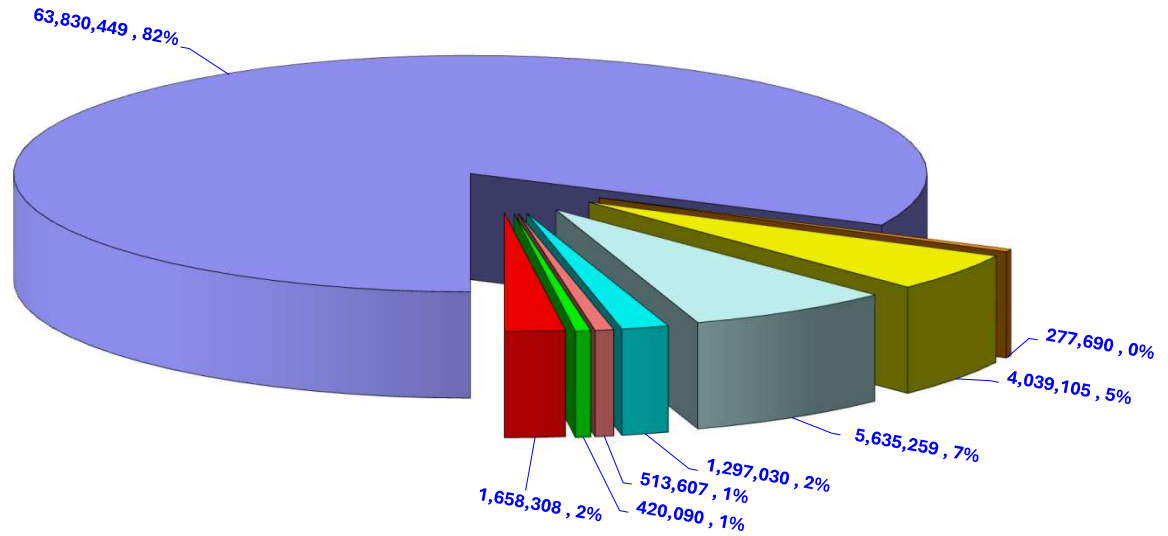
- Expenditures (cont'd)
  - Wellness Clinic costs are 7.4% over the annual budget and \$10,750 more than 2024.
    - Clinic Fees are .8% under the annual budget but \$9,650 more than last year.
    - Clinic Services are 10.2% over the annual budget and \$1,100 more than last year.
    - Pharmacy costs compared to the same time period for 2024 are up \$6,750.



***Unaudited  
Charts  
For the Year Ended  
December 31, 2025***

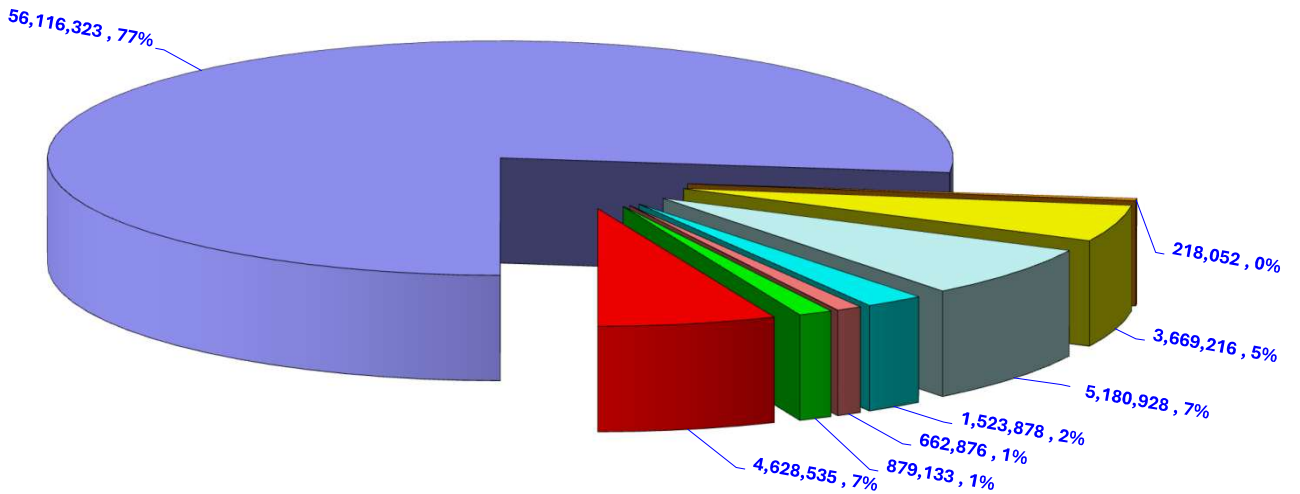
***Prepared by:  
Finance Department***

## December 2025 Revenues and Transfers In



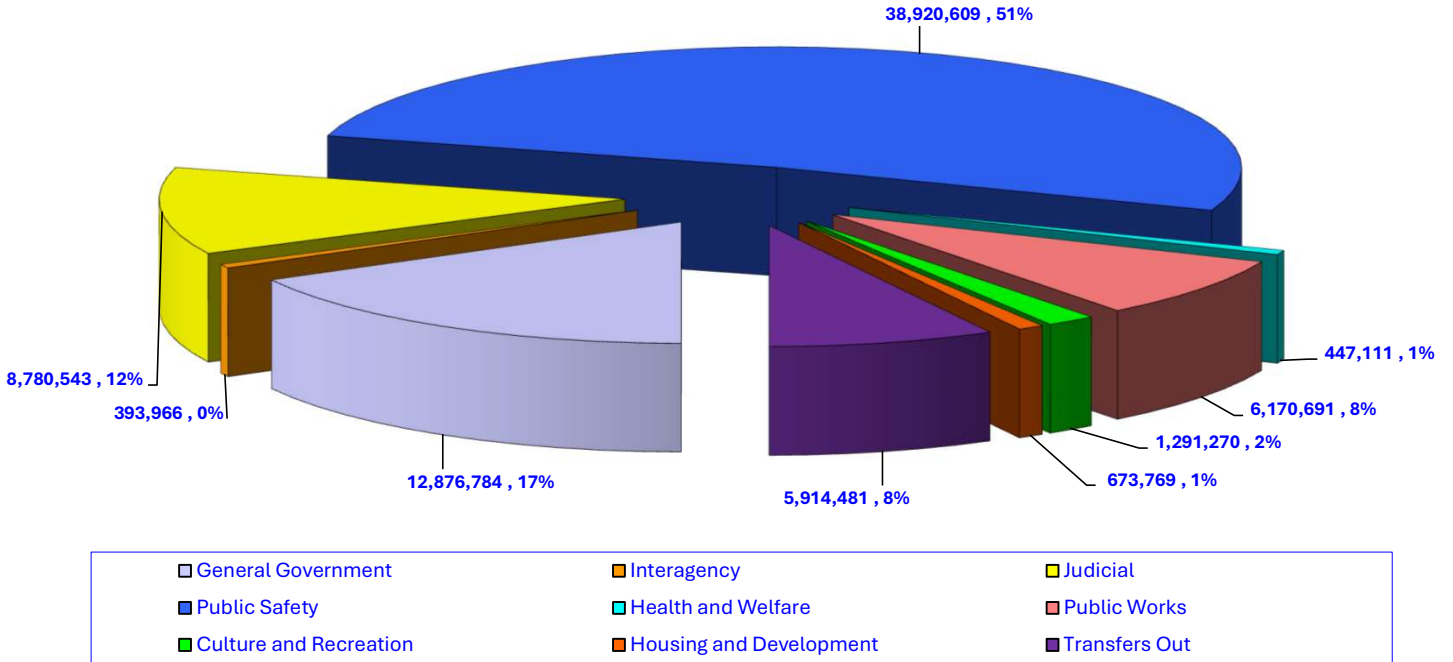
■ Taxes	■ Licenses and Permits	■ Intergovernmental	■ Charges for Services
■ Fines and Forfeitures	■ Interest Earned	■ Miscellaneous	■ Transfers In

## December 2024 Revenues and Transfers In

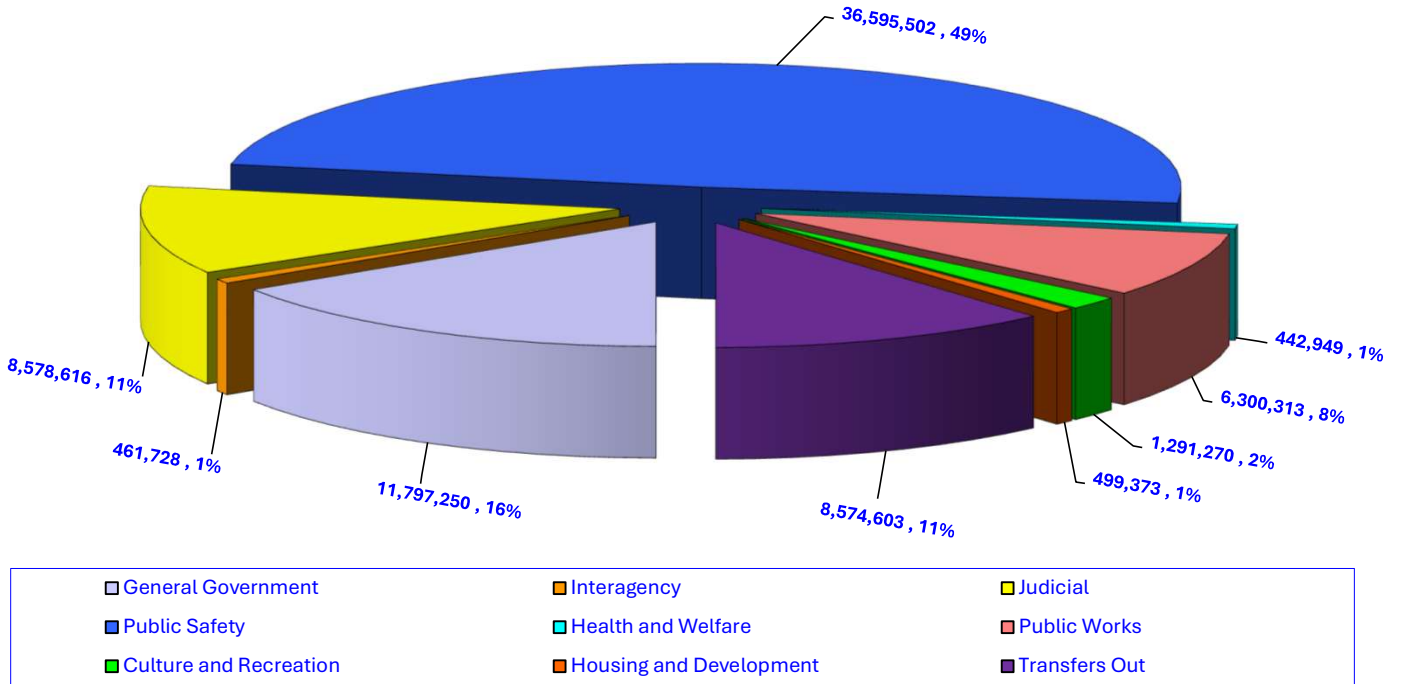


■ Taxes	■ Licenses and Permits	■ Intergovernmental	■ Charges for Services
■ Fines and Forfeitures	■ Interest Earned	■ Miscellaneous	■ Transfers In

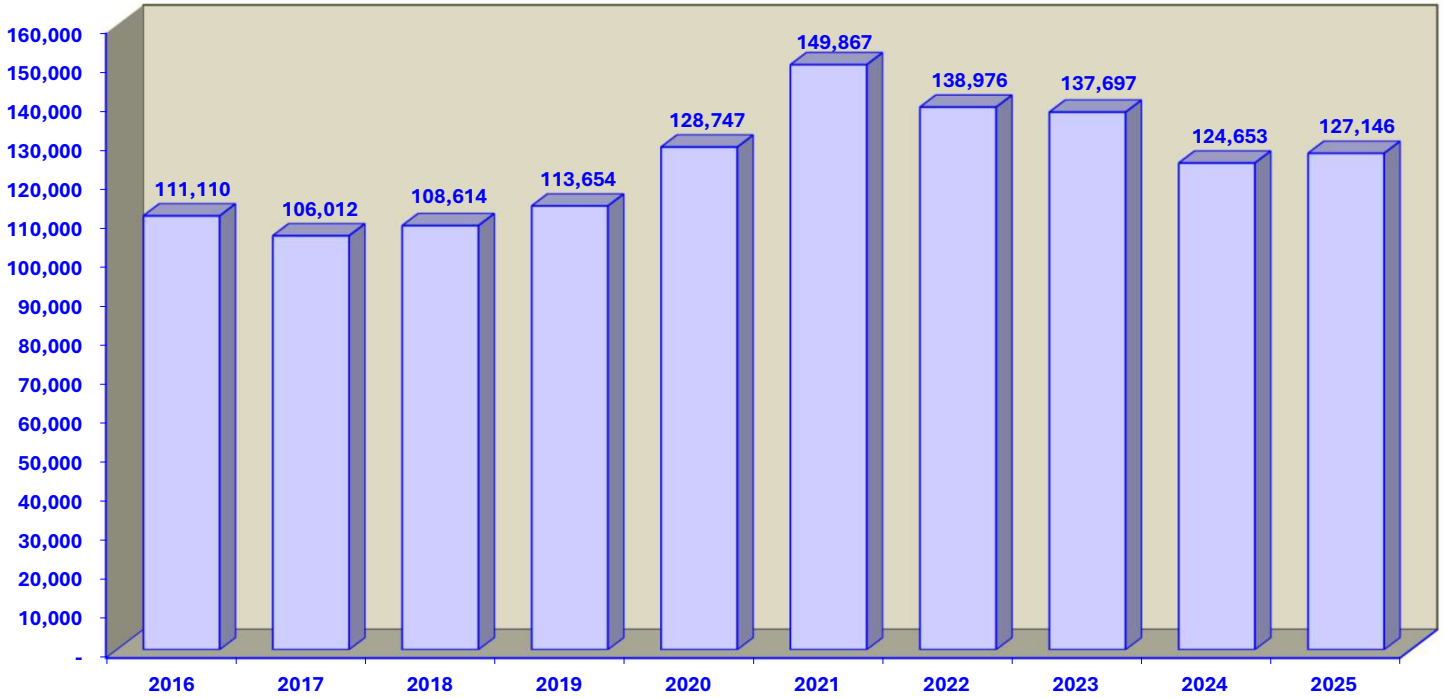
### December 2025 Expenditures and Transfers Out



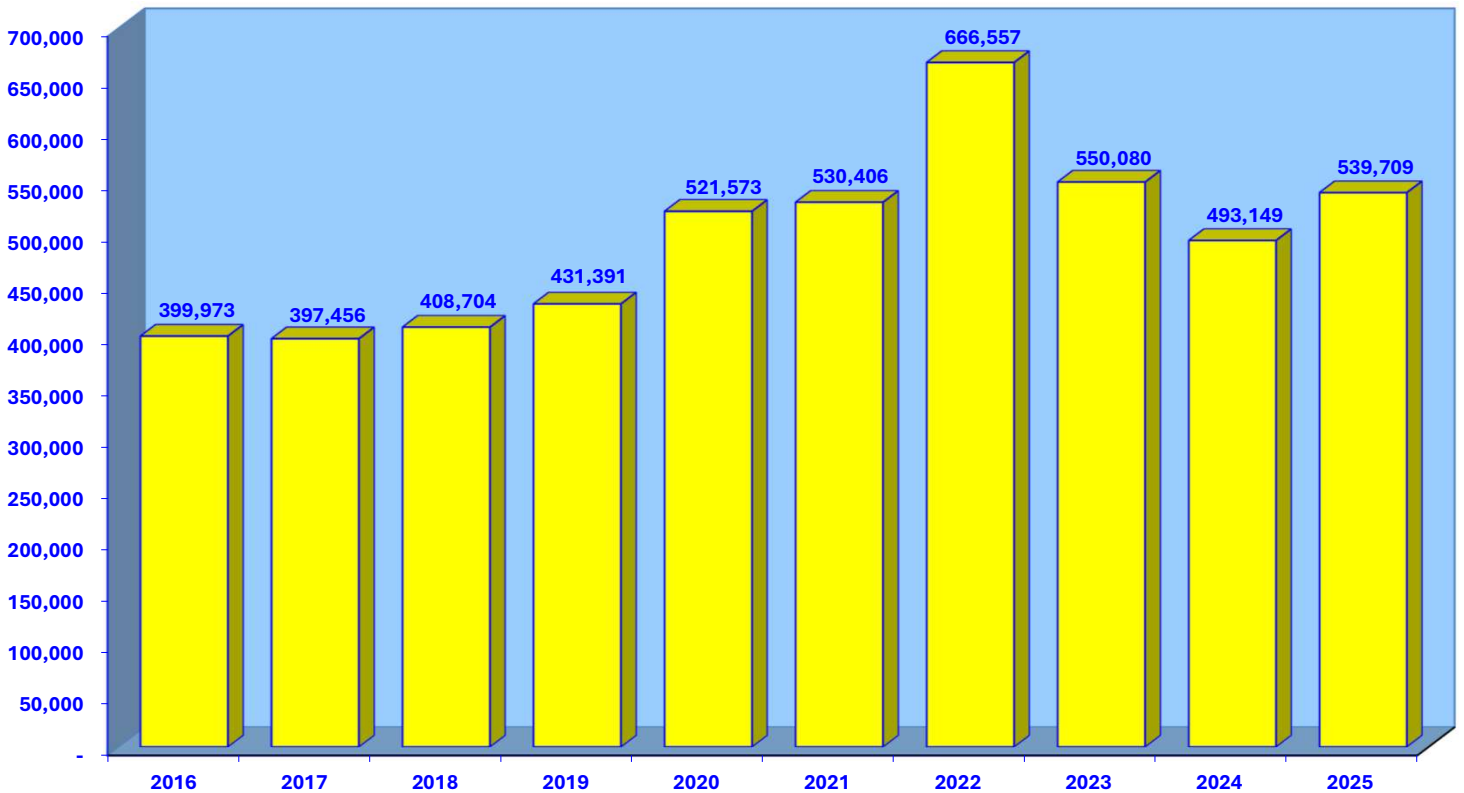
### December 2024 Expenditures and Transfers Out



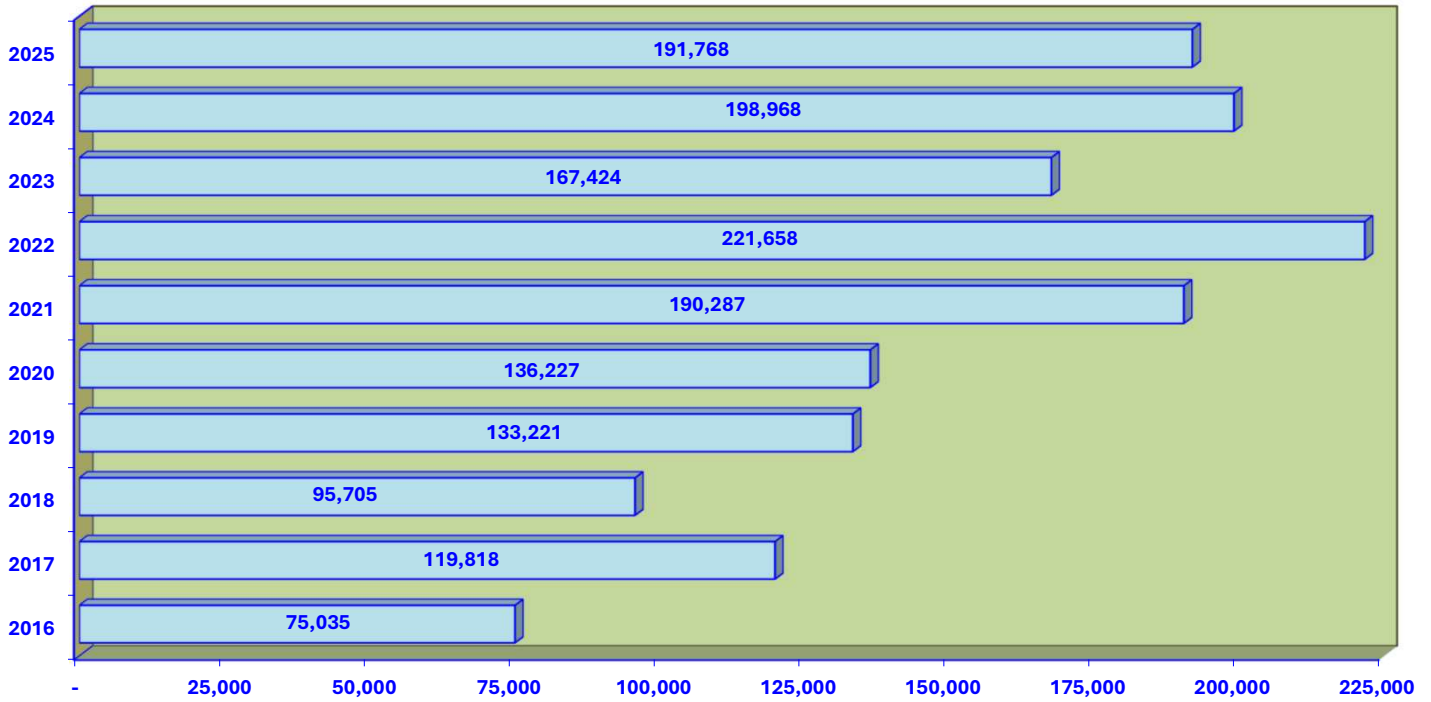
**Probate Court Charges for Services  
Unaudited December Actual  
2016-2025**



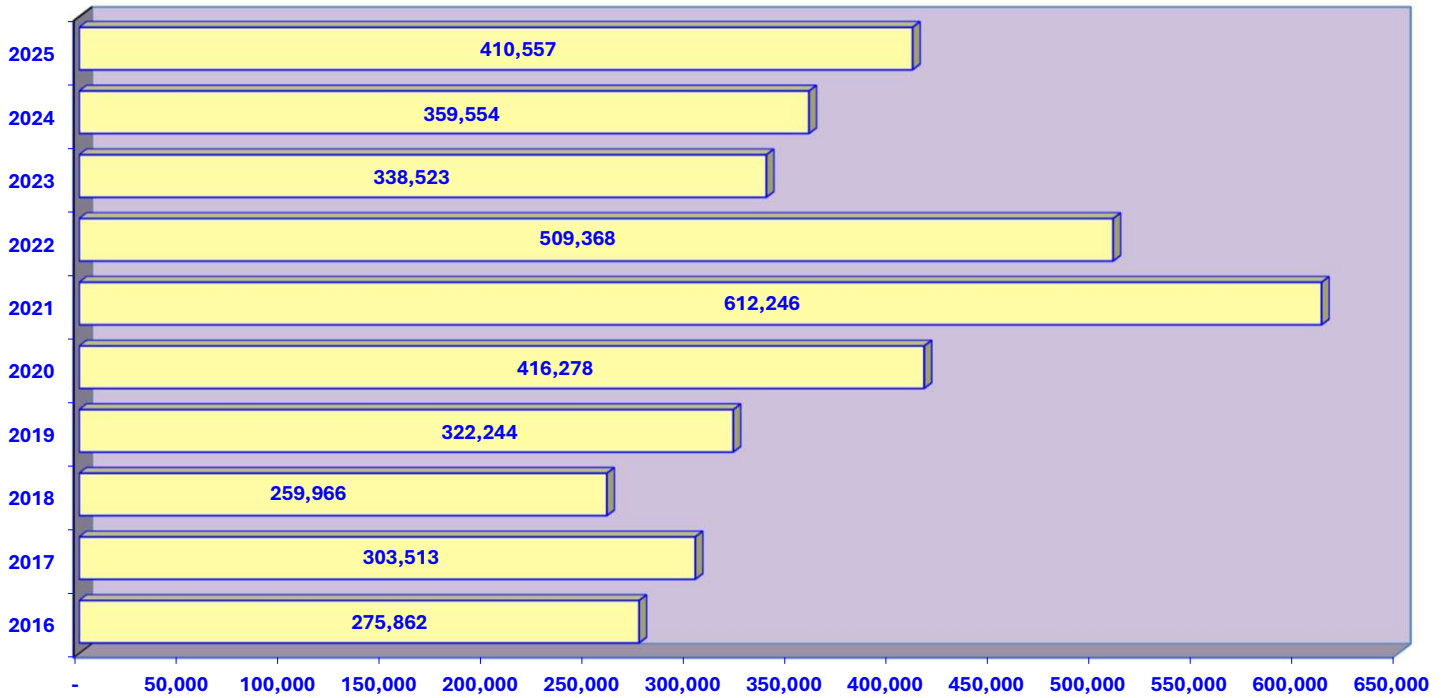
**Clerk of Court Charges for Services  
Unaudited December Actual  
2016-2025**



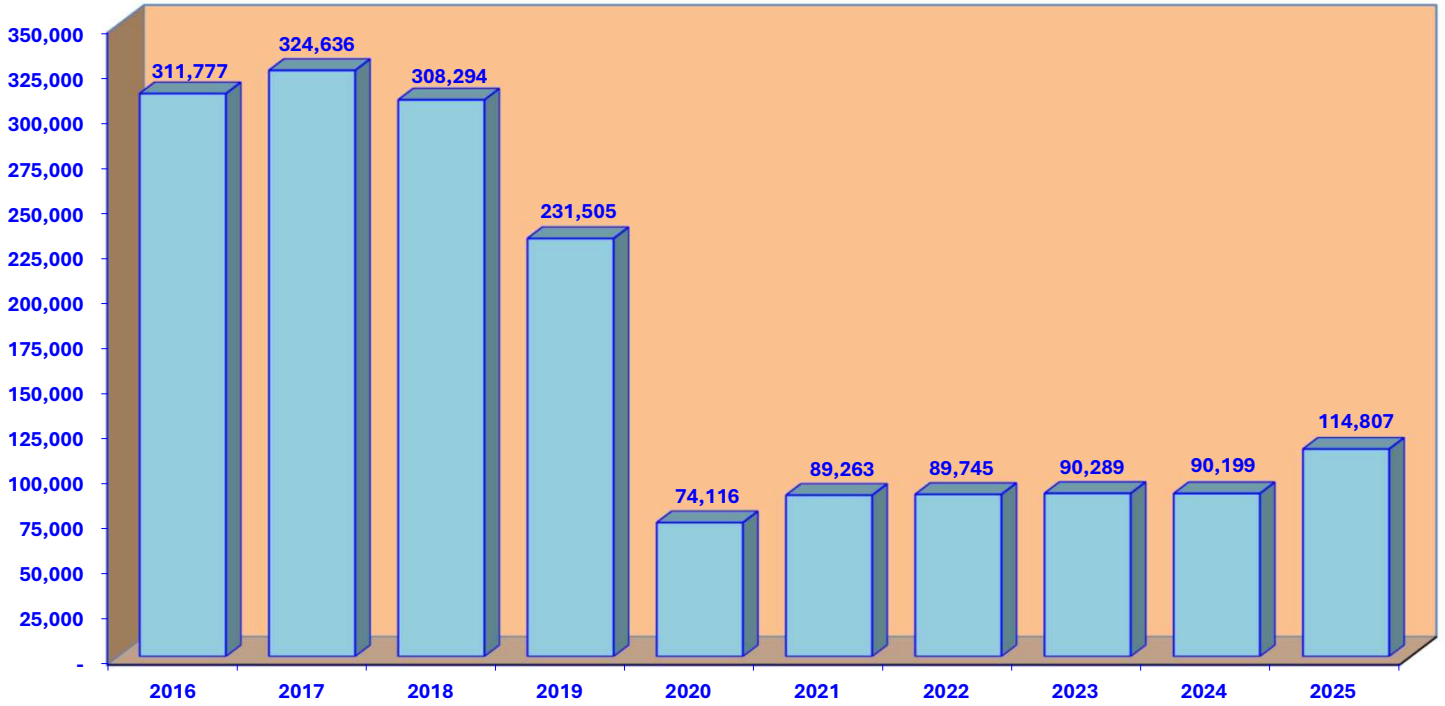
**Clerk of Court  
Real Estate Tax Fee  
Unaudited December Actual  
2016-2025**



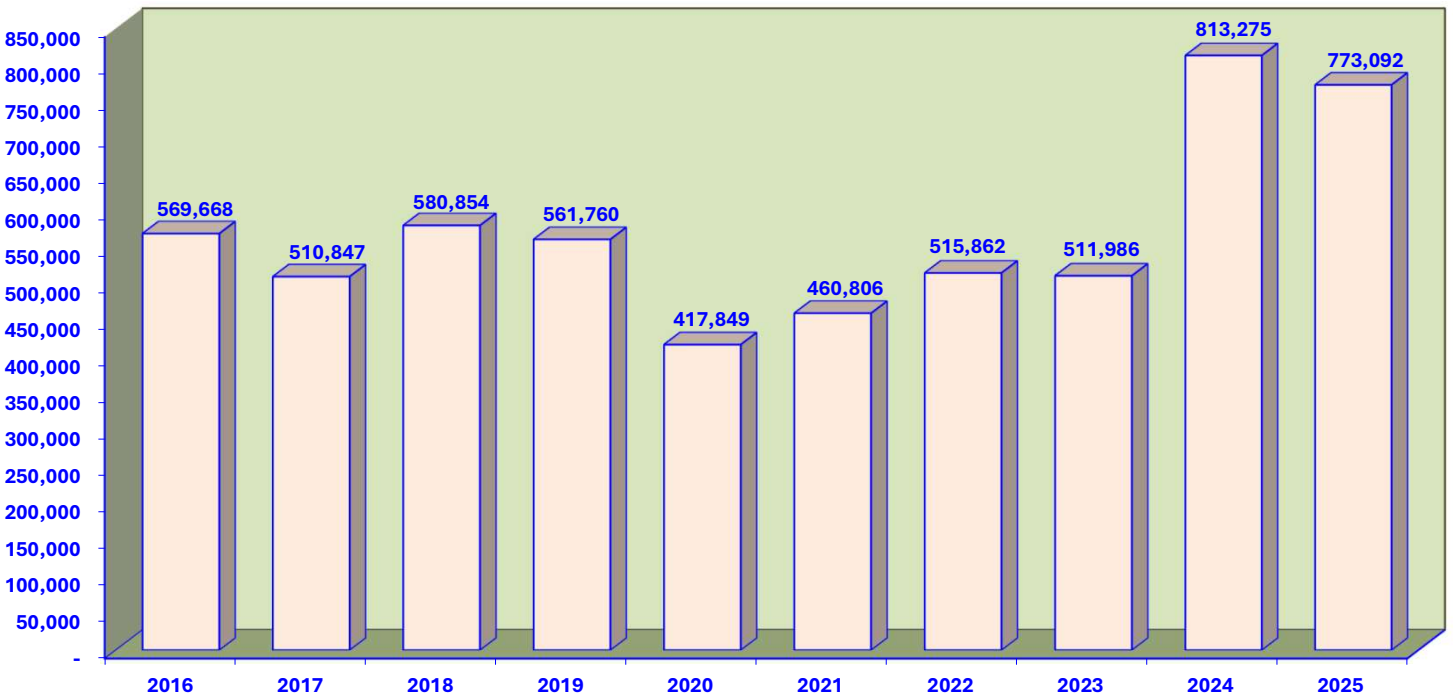
**Clerk of Court  
Recording Intangible Taxes  
Unaudited December Actual  
2016-2025**



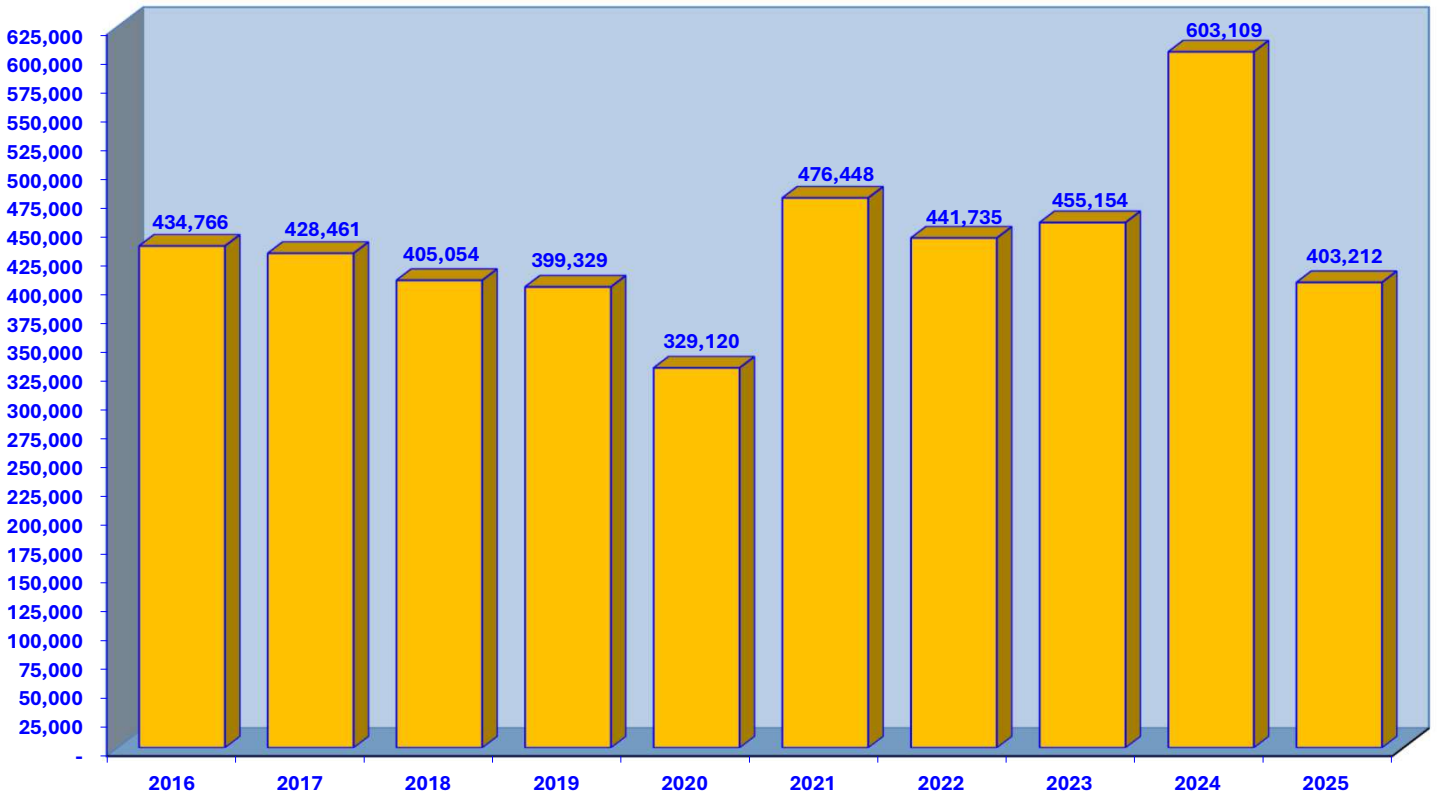
**Magistrate Court Fees  
Unaudited December Actual  
2016-2025**



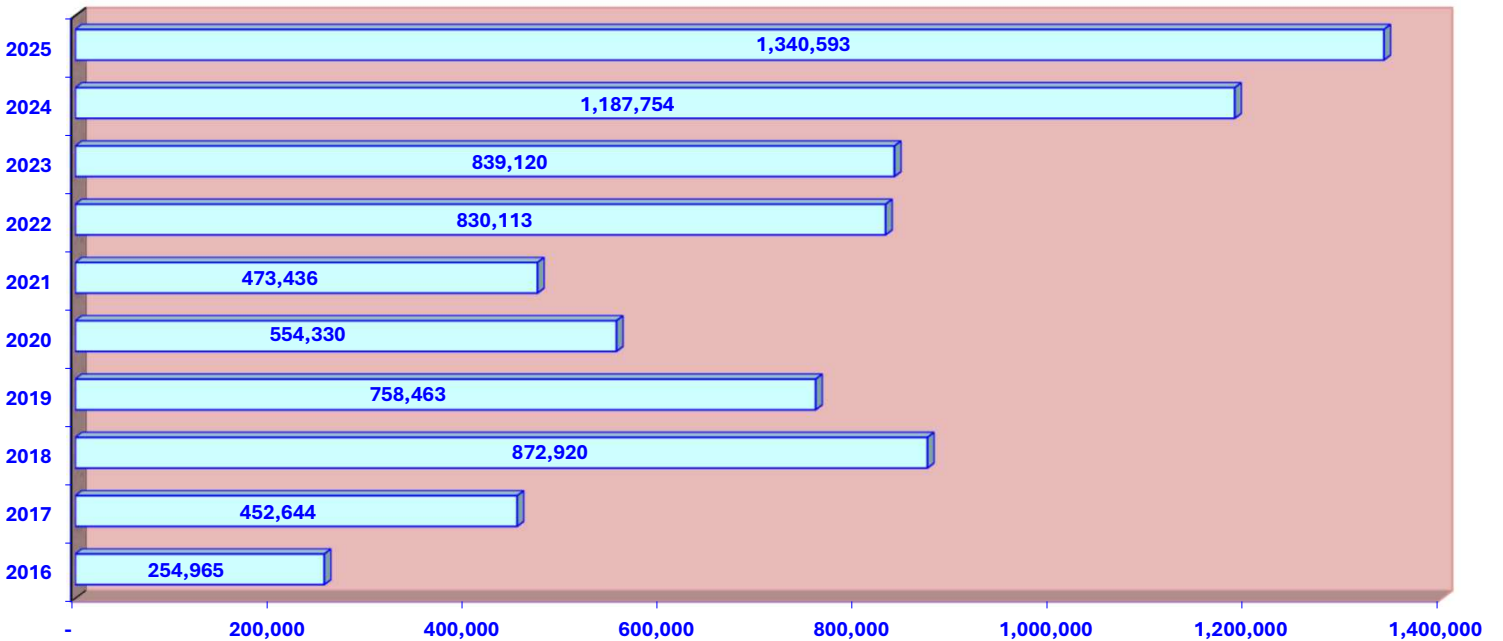
**Probate Court Fines  
Unaudited December Actual  
2016-2025**



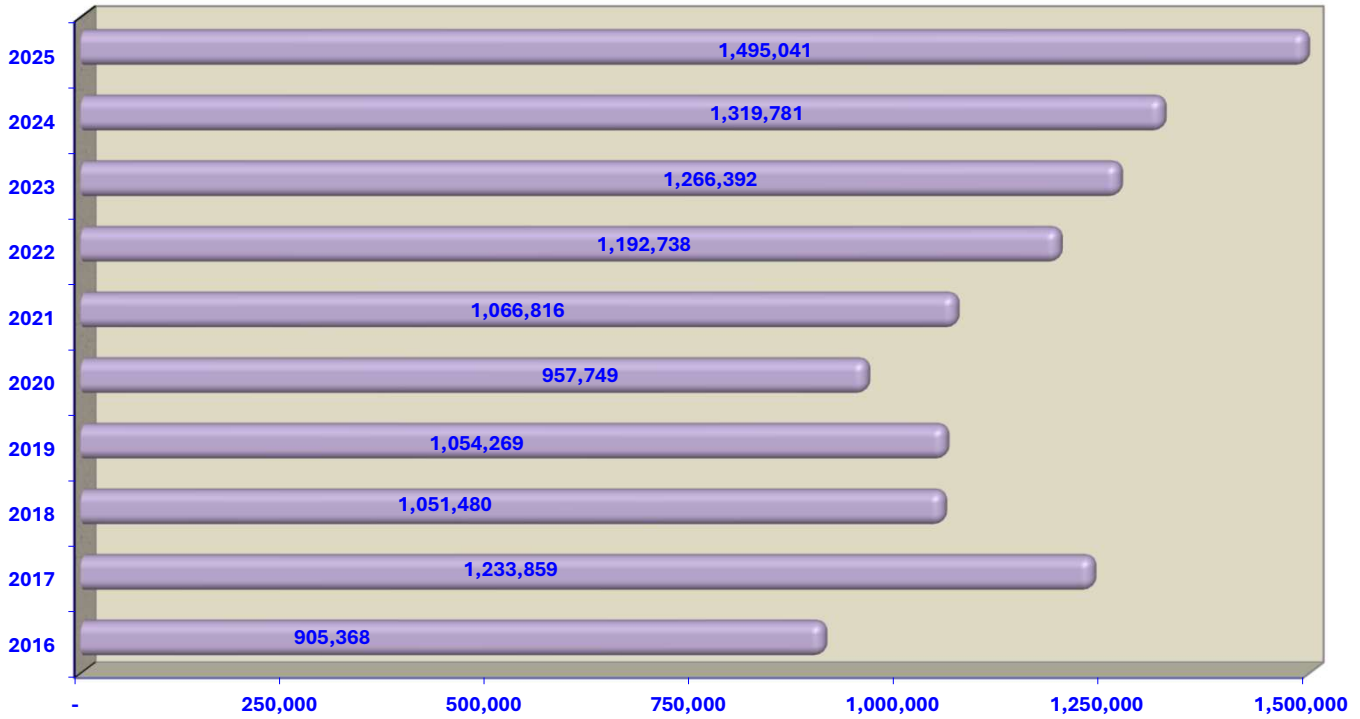
**Clerk of Court Fines  
Unaudited December Actual  
2016-2025**



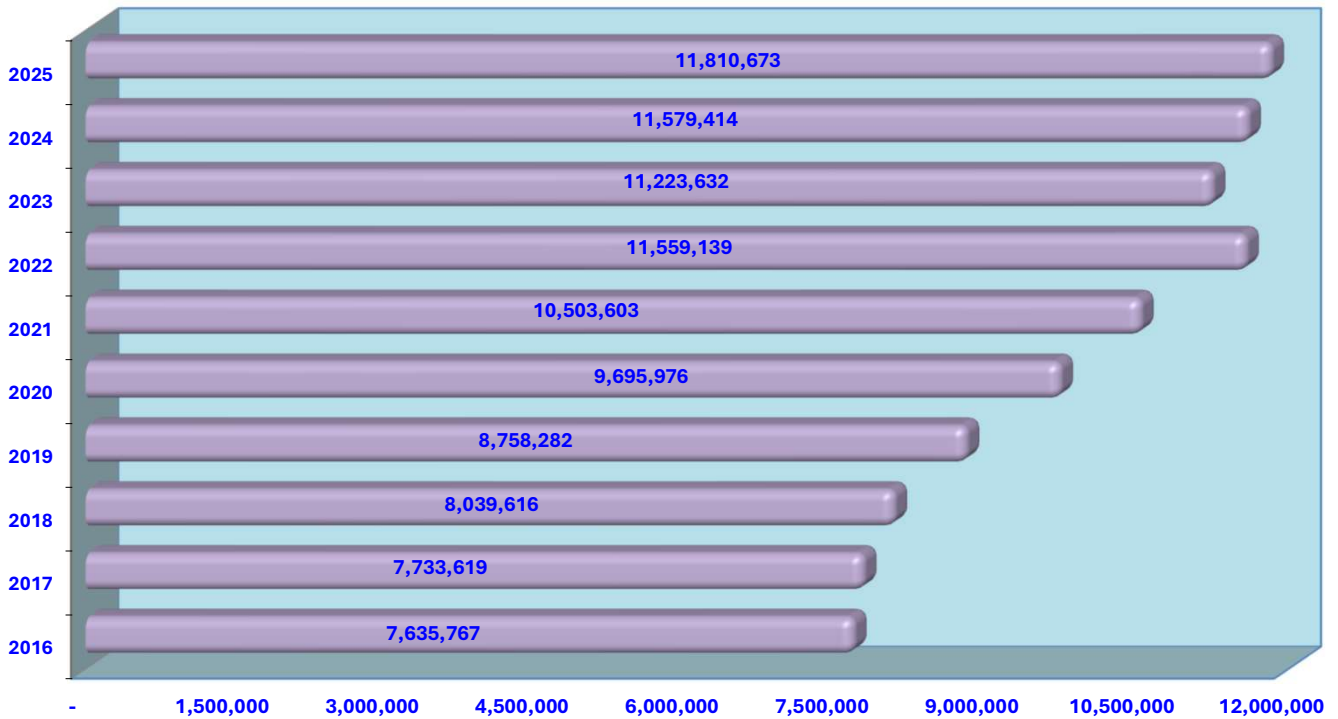
**Boarding Inmate Revenue  
Unaudited December Actual  
2016-2025**



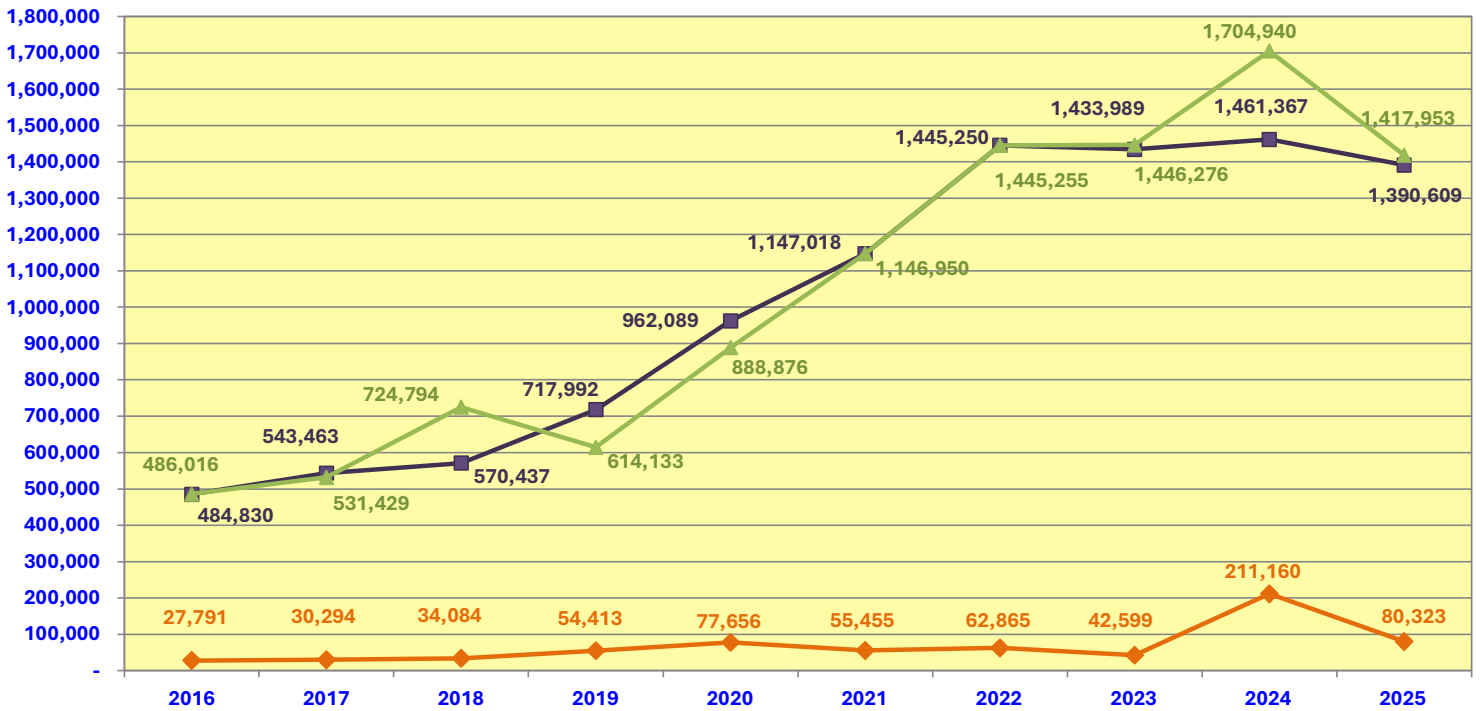
**Tax Commissioner Revenues  
Unaudited December Actual  
2016-2025**



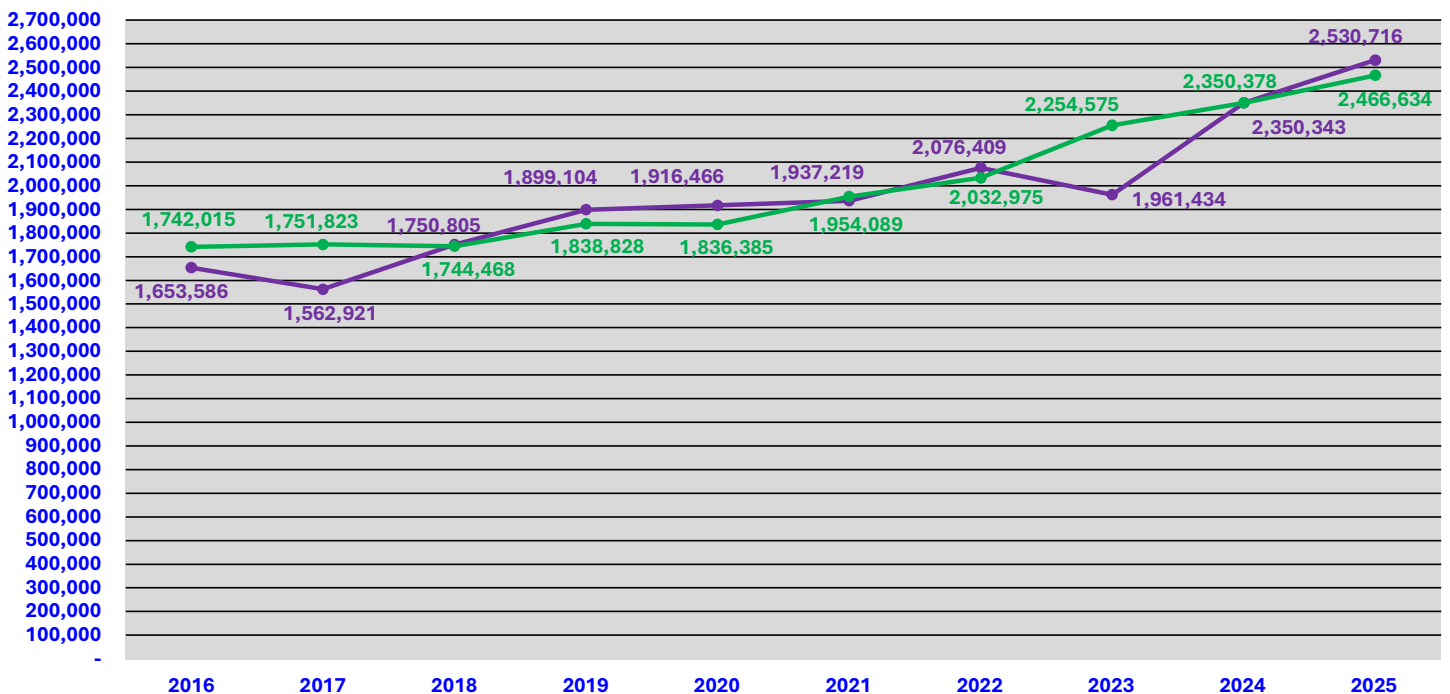
**Local Option Sales Tax  
Unaudited December Actual  
2016-2025**



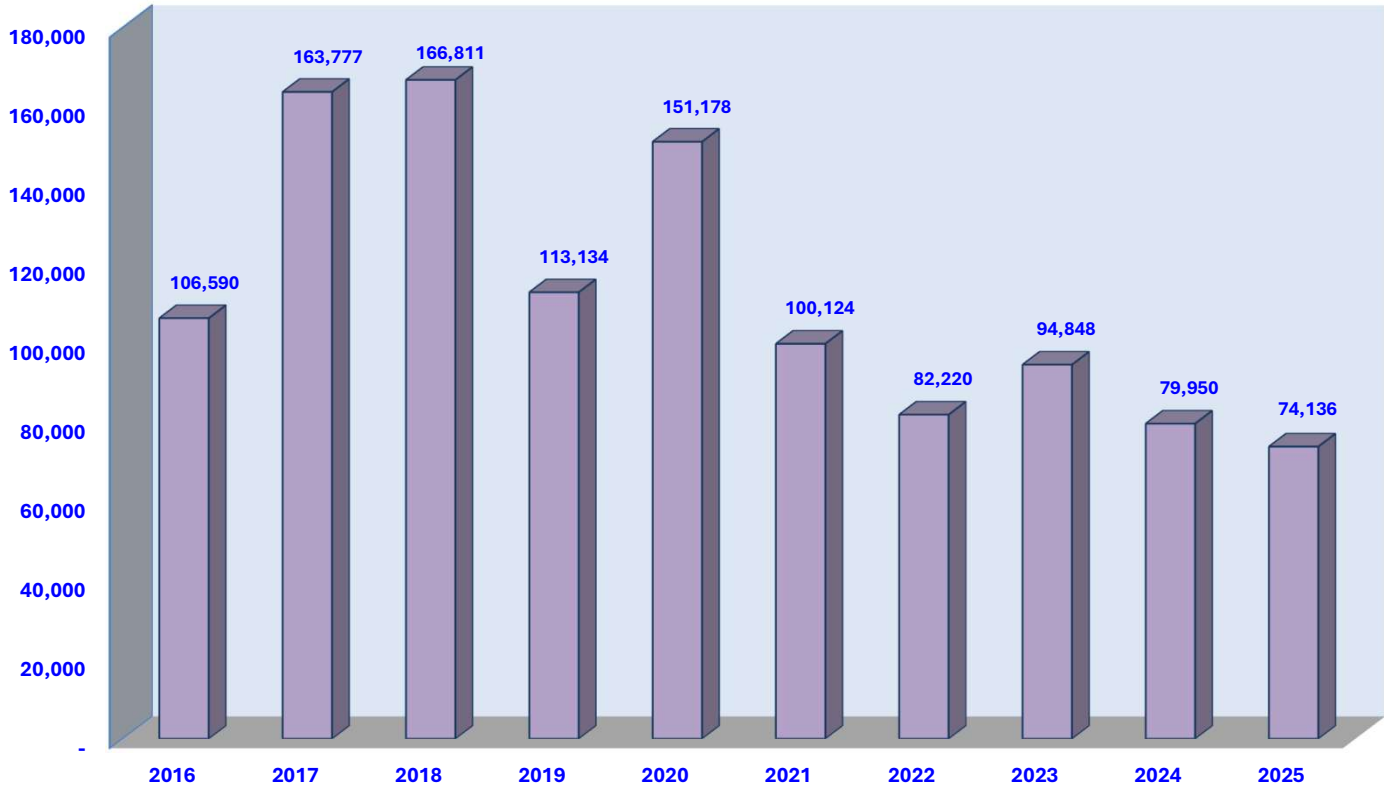
**Animal Control Revenues and Expenditures  
Unaudited December Actual  
2016-2025**



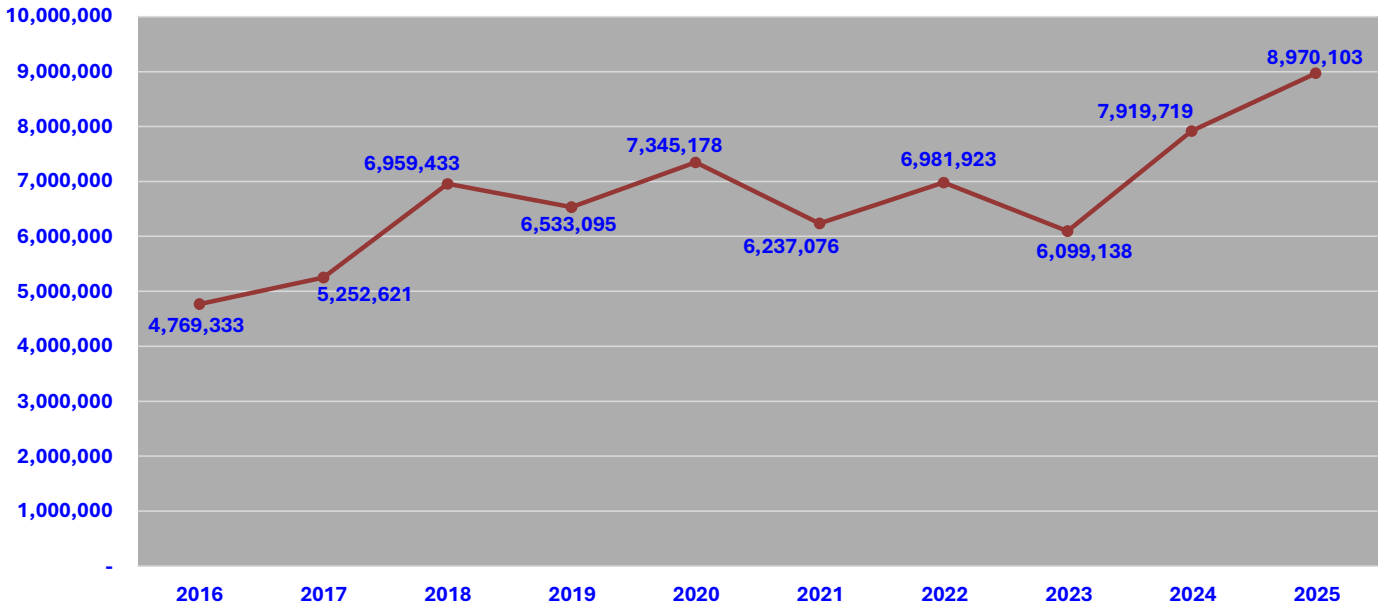
**E911 Revenues and Expenditures  
Unaudited December Actual  
2016-2025**



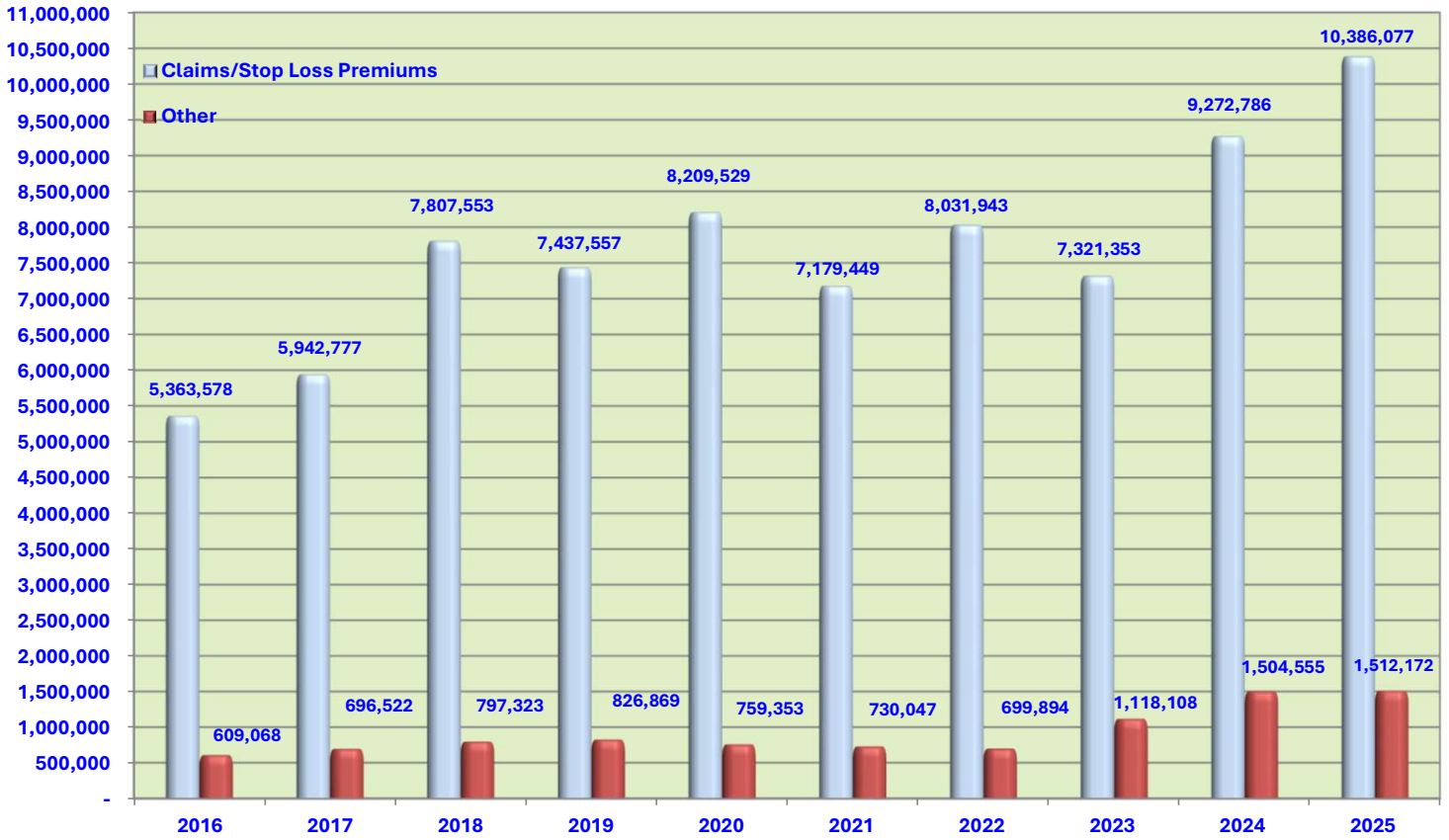
**Health Insurance  
HRA  
Unaudited December Actual  
2016-2025**



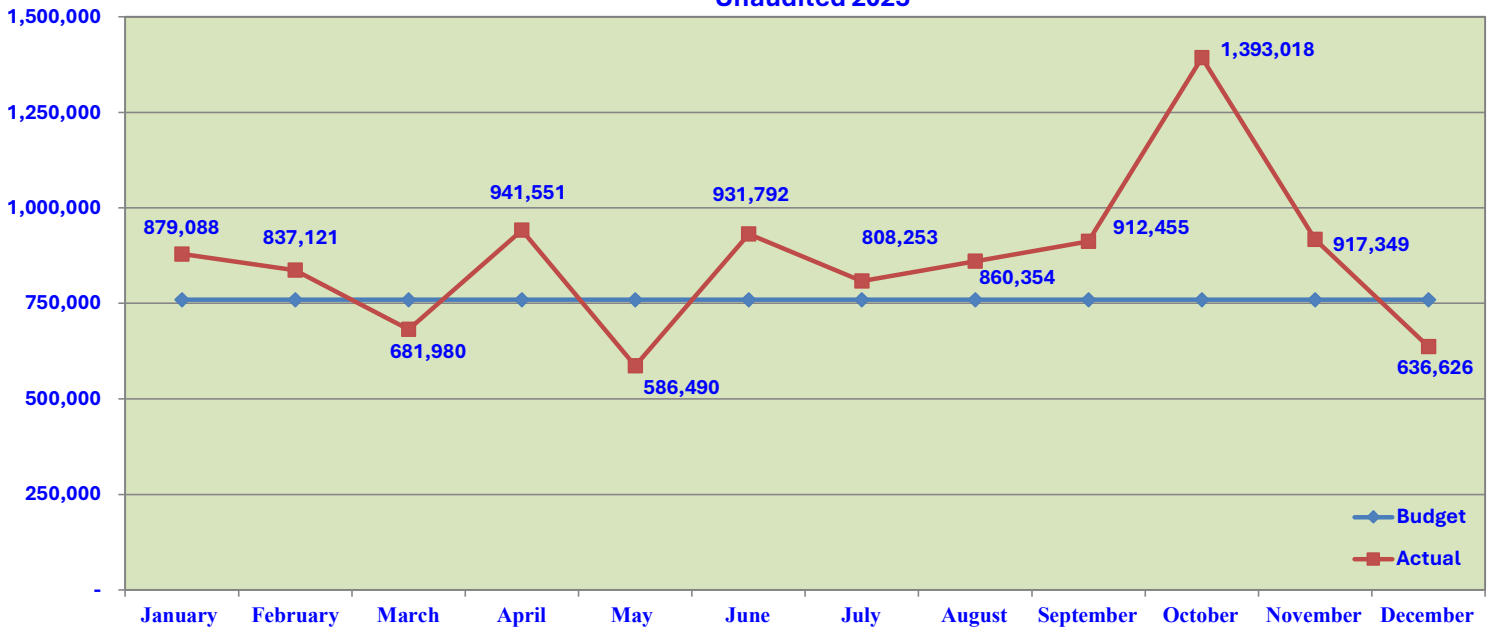
**Health Insurance  
Claims  
Unaudited December Actual  
2016-2025**



### Health Insurance Unaudited December Actual 2016-2025



### Health Insurance Claims/Stop Loss Premiums Unaudited 2025



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***Unaudited  
Financial Statements  
For the Year Ended  
December 31, 2025***

***Prepared by:  
Finance Department***

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

	2025			% of	
	BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL
<b>Appropriation of Jail Surcharge Funds</b>	\$ 173,000	\$ 150,812	\$ (22,188)	87.2%	\$ 68,967
<b>Appropriation of DATE Fund Balance</b>	158,380	126,924	(31,456)	80.1%	103,832
<b>REVENUES:</b>					
Taxes	60,068,725	63,830,449	3,761,724	106.3%	56,116,323
Licenses and Permits	200,120	277,690	77,570	138.8%	218,052
Intergovernmental	3,579,200	4,039,105	459,905	112.8%	3,669,216
Charges for Services	5,181,980	5,635,259	453,279	108.7%	5,180,928
Fines and Forfeitures	1,185,250	1,297,030	111,780	109.4%	1,523,878
Interest Earned	370,150	513,607	143,457	138.8%	662,876
Miscellaneous	1,275,535	420,090	(855,445)	32.9%	879,133
<b>TOTAL REVENUES</b>	<u>71,860,960</u>	<u>76,013,228</u>	<u>4,152,268</u>	<u>105.8%</u>	<u>68,250,406</u>
<b>EXPENDITURES:</b>					
<b>GENERAL GOVERNMENT:</b>					
Board of Commissioners	294,115	266,537	27,578	90.6%	249,267
County Manager	1,404,990	1,474,818	(69,828)	105.0%	1,323,736
Finance Department	828,235	814,174	14,061	98.3%	692,293
Purchasing Department	289,800	284,396	5,404	98.1%	362,209
Information Technology	1,156,040	1,140,000	16,040	98.6%	1,007,189
Human Resources	976,175	975,425	750	99.9%	843,919
Tax Commissioner	1,301,510	1,280,527	20,983	98.4%	1,180,170
Tax Appraisers	1,533,420	1,469,188	64,232	95.8%	1,349,501
Tax Assessors	42,670	36,497	6,173	85.5%	51,906
Facilities Management	1,792,825	2,044,473	(251,648)	114.0%	1,292,213
Engineering	382,260	384,247	(1,987)	100.5%	305,577
Board of Registrars	927,300	801,650	125,650	86.4%	1,054,129
General Services	1,838,270	1,904,853	(66,583)	103.6%	2,085,140
<b>TOTAL GENERAL GOVERNMENT</b>	<u>12,767,610</u>	<u>12,876,784</u>	<u>(109,174)</u>	<u>100.9%</u>	<u>11,797,250</u>
<b>JUDICIAL:</b>					
Superior Court	780,815	736,841	43,974	94.4%	745,294
Judge Niedrach - Superior Court	139,885	143,663	(3,778)	102.7%	131,595
Judge Johnson - Superior Court	145,030	141,646	3,384	97.7%	124,420
Judge Sparks - Superior Court	73,540	71,799	1,741	97.6%	80,332
Judge King - Superior Court	128,185	126,802	1,383	98.9%	110,798
Clerk of Superior Court	1,649,810	1,635,955	13,855	99.2%	1,585,419
Board of Equalization	19,490	39,711	(20,221)	203.8%	39,250
District Attorney	1,799,270	1,880,804	(81,534)	104.5%	1,841,689
Victim Witness Program	(8,970)	89,116	(98,086)	-993.5%	164,370
Public Defender	1,068,860	903,064	165,796	84.5%	947,694
Magistrate Court	740,850	753,205	(12,355)	101.7%	683,463
Probate Court	836,115	819,353	16,762	98.0%	756,347
Juvenile Court	1,342,175	1,311,661	30,514	97.7%	1,264,113
Mental Health Court	105,265	66,623	38,642	63.3%	68,019
Adult Felony Drug Court	53,115	60,300	(7,185)	113.5%	35,813
<b>TOTAL JUDICIAL</b>	<u>8,873,435</u>	<u>8,780,543</u>	<u>92,892</u>	<u>99.0%</u>	<u>8,578,616</u>

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

	2025			2024	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
<b>PUBLIC SAFETY:</b>					
County Police	\$ 9,183,100	\$ 9,398,961	\$ (215,861)	102.4%	\$ 8,334,863
FCPD HEAT	180,545	78,539	102,006	43.5%	39,545
HIDTA	10,900	-	10,900	0.0%	-
Public Safety/Comm Violence	430	-	430	0.0%	-
Sheriff - County Jail	16,648,445	16,468,145	180,300	98.9%	15,729,235
Medical Department-Prisoners	4,092,275	3,998,330	93,945	97.7%	4,037,620
County Prison	8,393,335	8,705,940	(312,605)	103.7%	8,170,673
Coroner	294,175	252,615	41,560	85.9%	265,489
Interagency	18,500	18,078	422	97.7%	18,078
<b>TOTAL PUBLIC SAFETY</b>	<b>38,821,705</b>	<b>38,920,609</b>	<b>(98,904)</b>	<b>100.3%</b>	<b>36,595,502</b>
<b>PUBLIC WORKS:</b>					
Public Roads	6,284,055	6,170,691	113,364	98.2%	6,300,313
<b>TOTAL PUBLIC WORKS</b>	<b>6,284,055</b>	<b>6,170,691</b>	<b>113,364</b>	<b>98.2%</b>	<b>6,300,313</b>
<b>HEALTH AND WELFARE</b>					
Health	203,205	203,205	-	100.0%	203,205
Welfare	227,660	230,971	(3,311)	101.5%	229,560
Transportation for Seniors	10,000	12,934	(2,934)	129.3%	10,184
<b>TOTAL HEALTH AND WELFARE</b>	<b>440,865</b>	<b>447,111</b>	<b>(6,246)</b>	<b>101.4%</b>	<b>442,949</b>
<b>CULTURE AND RECREATION</b>					
Library	1,291,270	1,291,270	-	100.0%	1,291,270
<b>TOTAL CULTURE AND RECREATION</b>	<b>1,291,270</b>	<b>1,291,270</b>	<b>-</b>	<b>100.0%</b>	<b>1,291,270</b>
<b>HOUSING AND DEVELOPMENT</b>					
Cooperative Extension	175,460	182,546	(7,086)	104.0%	168,707
Economic Development	265,950	491,223	(225,273)	184.7%	330,666
<b>TOTAL HOUSING AND DEVELOPMENT</b>	<b>441,410</b>	<b>673,769</b>	<b>(232,359)</b>	<b>152.6%</b>	<b>499,373</b>
<b>INTERAGENCY</b>					
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%	248,430
Environmental Office	125,000	125,000	-	100.0%	125,000
<b>TOTAL INTERAGENCY</b>	<b>492,800</b>	<b>393,966</b>	<b>98,834</b>	<b>79.9%</b>	<b>461,728</b>
<b>TOTAL BUDGETED EXPENDITURES</b>	<b>69,413,150</b>	<b>69,554,742</b>	<b>(141,592)</b>	<b>100.2%</b>	<b>65,967,001</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	1,668,365	1,658,308	(10,057)	99.4%	4,628,535
Other Financing Sources-Subscriptions/Leases	-	-	-	N/A	139,361
Transfers Out	(5,688,895)	(5,914,481)	225,586	104.0%	(8,574,603)
Capital Outlay	-	-	-	N/A	(481,817)
Bond Issuance Cost	-	(137,510)	137,510	N/A	244
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(4,020,530)</b>	<b>(4,393,683)</b>	<b>353,039</b>	<b>109.3%</b>	<b>(4,288,280)</b>
<b>TOTAL EXPENDITURES</b>	<b>73,433,680</b>	<b>73,948,425</b>	<b>(494,632)</b>	<b>100.7%</b>	<b>70,255,281</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(1,572,720)</b>	<b>2,064,804</b>			<b>(2,004,875)</b>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>19,855,629</b>	<b>19,855,629</b>			<b>21,860,504</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$ 18,282,909</b>	<b>\$ 21,920,433</b>			<b>\$ 19,855,629</b>

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

	2025			2024	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
<b>REVENUES</b>					
Taxes	\$ 10,587,840	\$ 11,376,423	\$ 788,583	107.4%	\$ 10,018,687
Interest Earned	125,000	136,113	11,113	108.9%	196,088
<b>TOTAL REVENUES</b>	<u>10,712,840</u>	<u>11,512,535</u>	<u>799,695</u>	<u>107.5%</u>	<u>10,214,775</u>
<b>EXPENDITURES</b>					
Public Safety	11,680,345	11,680,345	-	100.0%	10,306,479
<b>TOTAL EXPENDITURES</b>	<u>11,680,345</u>	<u>11,680,345</u>	<u>-</u>	<u>100.0%</u>	<u>10,306,479</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(967,505)	(167,810)	799,695	17%	(91,704)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer In	200,000	200,000	-	100.0%	200,000
Transfer Out	(125,000)	(125,000)	-	100.0%	(125,000)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>75,000</u>	<u>75,000</u>	<u>-</u>	<u>100.0%</u>	<u>75,000</u>
<b>NET CHANGE IN FUND BALANCE</b>	(892,505)	(92,810)			(16,704)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>8,299,512</u>	<u>8,299,512</u>			<u>8,316,215</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 7,407,007</u>	<u>\$ 8,206,702</u>			<u>\$ 8,299,512</u>

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

	2025			2024	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
<b>REVENUES</b>					
Taxes	\$ 185,000	\$ 243,286	\$ 58,286	131.5%	\$ 219,433
Interest Earned	<u>5,000</u>	<u>4,139</u>	<u>(861)</u>	<u>82.8%</u>	<u>4,664</u>
<b>TOTAL REVENUES</b>	<u>190,000</u>	<u>247,425</u>	<u>57,425</u>	<u>130.2%</u>	<u>224,096</u>
<b>EXPENDITURES</b>					
Economic Development	<u>5,000</u>	<u>7,375</u>	<u>(2,375)</u>	<u>147.5%</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>5,000</u>	<u>7,375</u>	<u>(2,375)</u>	<u>147.5%</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	185,000	240,050	55,050	129.8%	224,096
<b>OTHER FINANCING SOURCES (USES)</b>		-			
Transfer Out	<u>(185,000)</u>	<u>(240,050)</u>	<u>(55,050)</u>	<u>129.8%</u>	<u>(224,096)</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(185,000)</u>	<u>(240,050)</u>	<u>(55,050)</u>	<u>129.8%</u>	<u>(224,096)</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	-			-
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>-</u>	<u>-</u>			<u>-</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>			<u>\$ -</u>

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

	2025			2024	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
<b>REVENUES</b>					
City of Rome	\$ 2,000	\$ -	\$ (2,000)	-	\$ 2,101
Miscellaneous	8,000	10,017	2,017	125.2%	8,031
Alarm Registration Fee	1,700	1,575	(125)	92.6%	1,395
Charges for Services	1,955,000	1,929,716	(25,284)	98.7%	1,958,124
Interest Earned	2,000	3,024	1,024	151.2%	3,087
<b>TOTAL REVENUES</b>	<b>1,968,700</b>	<b>1,944,332</b>	<b>(24,368)</b>	<b>98.8%</b>	<b>1,972,739</b>
<b>EXPENDITURES</b>					
Salaries and Benefits	2,201,865	2,110,592	91,273	95.9%	1,972,430
Other Operating Costs	353,475	347,252	6,223	98.2%	366,382
Equipment	11,540	8,790	2,750	76.2%	1,946
Debt service:					
Principal	-	-	-	-	8,026
Interest	-	-	-	-	1,594
<b>TOTAL EXPENDITURES</b>	<b>2,566,880</b>	<b>2,466,634</b>	<b>100,246</b>	<b>96.1%</b>	<b>2,350,378</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer In	586,385	586,385	-	100.0%	377,605
<b>NET CHANGE IN FUND BALANCE</b>	<b>(11,795)</b>	<b>64,083</b>			<b>(34)</b>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>116,901</b>	<b>116,901</b>			<b>116,935</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$ 105,106</b>	<b>\$ 180,984</b>			<b>\$ 116,901</b>

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

	2025			2024	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
<b>REVENUES</b>					
Charges for Services	\$ 736,620	\$ 727,176	\$ (9,444)	98.7%	\$ 382,084
Tower Lease	51,360	48,905	(2,455)	95.2%	44,934
City of Rome	1,000	-	(1,000)	-	980
Interest Earned	150	1,883	1,733	1255.5%	12,724
<b>TOTAL REVENUES</b>	<u>789,130</u>	<u>777,965</u>	<u>(11,165)</u>	<u>98.6%</u>	<u>440,722</u>
<b>EXPENDITURES</b>					
Other Operating Costs	665,340	638,254	27,086	95.9%	587,645
800 MHz Radio Tower Costs	40,000	35,446	4,554	88.6%	-
Capital Outlay	-	-	-	-	498,005
Debt Service:					
Principal	-	-	-	-	28,280
Interest	-	-	-	-	11,500
<b>TOTAL EXPENDITURES</b>	<u>705,340</u>	<u>673,700</u>	<u>31,640</u>	<u>95.5%</u>	<u>1,125,430</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>83,790</u>	<u>104,265</u>	<u>20,475</u>	<u>124.4%</u>	<u>(684,707)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	-	123,220	(123,220)	N/A	199,523
Transfers to Capital	(72,115)	(13,195)	(58,920)	18.3%	-
Transfers Out	(13,195)	(72,115)	58,920	546.5%	(12,998)
Issuance of Leases	-	-	-	0.0%	498,005
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(85,310)</u>	<u>(85,310)</u>	<u>-</u>	<u>100.0%</u>	<u>684,530</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>(1,520)</u>	<u>18,955</u>	<u>(42,805)</u>	<u>-1247.0%</u>	<u>(178)</u>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>17,368</u>	<u>17,368</u>		<u>100.0%</u>	<u>17,547</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 15,848</u>	<u>\$ 36,323</u>		<u>229.2%</u>	<u>\$ 17,368</u>

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

	2025			2024	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
<b>REVENUES</b>					
GEMA - Emergency Management	\$ 28,895	\$ 28,895	\$ -	100.0%	\$ 34,614
State of GA - Cert Grant	4,475	4,344	(131)	97.1%	-
City of Rome	10,000	13,899	3,899	139.0%	10,924
Donations	11,000	11,000	-	100.0%	-
Haz Mit Plan HMGP - Federal	22,000	6,840	(15,160)	31.1%	-
Haz Mit Plan HMGP - State	980	304	(676)	31.0%	-
Miscellaneous - Teen Cert	-	195	195	-	-
Weather Radios - State	5,000	-	(5,000)	-	5,000
Web Cam Fees	-	120	120	-	-
Interest Earned	500	591	91	118.2%	1,483
<b>TOTAL REVENUES</b>	<b>82,850</b>	<b>66,188</b>	<b>(16,662)</b>	<b>79.9%</b>	<b>52,021</b>
<b>EXPENDITURES</b>					
Salaries and Benefits	272,980	283,305	(10,325)	103.8%	264,663
Other Operating Costs	118,260	72,066	46,194	60.9%	95,073
<b>TOTAL EXPENDITURES</b>	<b>391,240</b>	<b>355,370</b>	<b>35,870</b>	<b>90.8%</b>	<b>359,736</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(308,390)</b>	<b>(289,183)</b>	<b>19,207</b>	<b>93.8%</b>	<b>(307,715)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	315,000	315,000	-	100.0%	302,025
Transfers Out	(11,000)	(10,918)	82	99.3%	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>304,000</b>	<b>304,082</b>	<b>82</b>	<b>100.0%</b>	<b>302,025</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(4,390)</b>	<b>14,899</b>			<b>(5,690)</b>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>3,237</b>	<b>3,237</b>			<b>8,927</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$ (1,153)</b>	<b>\$ 18,136</b>			<b>\$ 3,237</b>

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

	2025			2024	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
<b>REVENUES</b>					
Charges for Services	\$ 33,000	\$ 35,261	\$ 2,261	106.9%	\$ 35,711
Interest Earned	6,000	4,250	(1,750)	70.8%	6,305
<b>TOTAL REVENUES</b>	<u>39,000</u>	<u>39,511</u>	<u>511</u>	<u>101.3%</u>	<u>42,016</u>
<b>EXPENDITURES</b>					
Judicial	30,880	25,093	5,787	81.3%	8,693
Equipment	7,000	-	7,000	-	57,580
Debt service:					
Principal	-	-	-	N/A	15,416
Interest	-	-	-	N/A	1,176
<b>TOTAL EXPENDITURES</b>	<u>37,880</u>	<u>25,093</u>	<u>12,787</u>	<u>66.2%</u>	<u>82,865</u>
<b>NET CHANGE IN FUND BALANCE</b>	1,120	14,419			(40,850)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>97,237</u>	<u>97,237</u>			<u>138,086</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 98,357</u>	<u>\$ 111,655</u>			<u>\$ 97,237</u>

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

	2025			2024	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
<b>REVENUES</b>					
Fines & Forfeitures	\$ -	\$ 163,763	\$ 163,763	N/A	\$ 431,642
Interest Earned	15,000	24,066	9,066	160.4%	24,232
<b>TOTAL REVENUES</b>	<u>15,000</u>	<u>187,829</u>	<u>172,829</u>	<u>1252.2%</u>	<u>455,874</u>
<b>EXPENDITURES</b>					
Schedule A Expenditures	30,000	4,472	25,528	14.9%	2,217
Schedule B Expenditures	127,100	197,226	(70,126)	155.2%	69,248
<b>TOTAL EXPENDITURES</b>	<u>157,100</u>	<u>201,698</u>	<u>(44,598)</u>	<u>128.4%</u>	<u>71,465</u>
<b>NET CHANGE IN FUND BALANCE</b>	(142,100)	(13,868)			384,409
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>748,509</u>	<u>748,509</u>			<u>364,100</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 606,409</u>	<u>\$ 734,641</u>			<u>\$ 748,509</u>

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

	2025			2024	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
<b>REVENUES</b>					
Taxes	\$ 2,065,530	\$ 2,226,736	\$ 1,384,280	107.8%	\$ 1,907,752
Interest Earned	20,000	32,422	12,422	162.1%	31,751
<b>TOTAL REVENUES</b>	<u>2,085,530</u>	<u>2,259,158</u>	<u>1,396,702</u>	<u>108.3%</u>	<u>1,939,503</u>
<b>EXPENDITURES</b>					
Salaries and Benefits	638,615	468,738	169,877	73.4%	419,624
Other Operating Costs	66,350	61,924	4,426	93.3%	54,508
Utilities	24,755	24,752	3	100.0%	23,468
Equipment	9,500	-	9,500	0.0%	-
Remote Site Operations	341,830	341,828	2	100.0%	335,964
Tipping Fees	388,800	357,444	31,356	91.9%	364,774
<b>TOTAL EXPENDITURES</b>	<u>1,469,850</u>	<u>1,254,686</u>	<u>215,164</u>	<u>85.4%</u>	<u>1,198,338</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers Out	(551,140)	(598,837)	(47,697)	108.7%	(519,704)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(551,140)</u>	<u>(598,837)</u>	<u>(47,697)</u>	<u>108.7%</u>	<u>(519,704)</u>
<b>NET CHANGE IN FUND BALANCE</b>	64,540	405,634			221,460
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>1,514,726</u>	<u>1,514,726</u>			<u>1,293,266</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 1,579,266</u>	<u>\$ 1,920,360</u>			<u>\$ 1,514,726</u>

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

	2025			2024	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
<b>REVENUES</b>					
Intergovernmental	\$ 5,966,580	\$ 5,642,563	\$ (324,017)	94.6%	\$ 895,629
Interest Earned	250,000	127,378	(122,622)	51.0%	291,522
<b>TOTAL REVENUES</b>	<u>6,216,580</u>	<u>5,769,941</u>	<u>(446,639)</u>	<u>92.8%</u>	<u>1,187,150</u>
<b>EXPENDITURES</b>					
Treatment Plant Chemical Conversion	1,164,510	846,314	318,196	72.7%	118,750
Admin. HVAC	-	-	-	N/A	776,879
Big Texas Valley Water Project	4,802,070	4,796,249	5,821	99.9%	-
<b>TOTAL EXPENDITURES</b>	<u>5,966,580</u>	<u>5,642,563</u>	<u>324,017</u>	<u>94.6%</u>	<u>895,629</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers Out	(250,000)	(127,378)	122,622	51.0%	(699,807)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(250,000)</u>	<u>(127,378)</u>	<u>122,622</u>	<u>51.0%</u>	<u>(699,807)</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	-			(408,285)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	-	-			408,285
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>			<u>\$ -</u>

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

	2025			2024	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
<b>REVENUES</b>					
Interest Earned	\$ 8,000	\$ 14,066	\$ 6,066	175.8%	\$ 12,822
Miscellaneous	54,955	54,955	0	100.0%	54,955
<b>TOTAL REVENUES</b>	62,955	69,021	6,066	109.6%	67,777
<b>EXPENDITURES</b>					
Maintenance	162,955	90,416	72,539	55.5%	69,179
<b>TOTAL EXPENDITURES</b>	162,955	90,416	72,539	55.5%	69,179
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(100,000)	(21,395)	(66,474)	21.4%	(1,401)
<b>OTHER FINANCING SOURCES</b>					
Transfers in	100,000	100,000	-	100.0%	100,000
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	100,000	100,000	-	100.0%	100,000
<b>NET CHANGE IN FUND BALANCES</b>	-	78,605			98,599
<b>FUND BALANCE - BEGINNING OF YEAR</b>	409,349	409,349			310,751
<b>FUND BALANCE - END OF YEAR</b>	\$ 409,349	\$ 487,954			\$ 409,349

**FLOYD COUNTY, GEORGIA**  
**UNAUDITED** 1996 SPLOST BUDGET vs. ACTUAL SUMMARY  
For the Year Ended December 31, 2025

	Original Budget	Cumulative Revised Budget	Cumulative Totals To Date	2025 Budget	2025 Actual
<b>Revenues</b>					
SPLOST Taxes	\$ 33,058,378	\$ 36,640,660	\$ 36,640,663	\$ -	\$ -
Interest Earned	494,000	2,479,575	2,514,194	25,000	36,341
Miscellaneous	-	73,900	73,900	-	-
<b>Total Revenues</b>	<b>33,552,378</b>	<b>39,194,135</b>	<b>39,228,757</b>	<b>25,000</b>	<b>36,341</b>
<b>Expenditures</b>					
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	-	-
<b>Total Expenditures</b>	<b>33,552,378</b>	<b>37,061,405</b>	<b>36,212,206</b>	<b>870,000</b>	<b>-</b>
<b>Other Financing Sources (Uses)</b>					
Bond Proceeds	-	19,897,270	19,897,267	-	-
Debt Service Payments	-	(22,030,000)	(22,028,276)	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>(2,132,730)</b>	<b>(2,131,009)</b>	<b>-</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues over</b>					
<b>Expenditures and Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 885,541</b>	<b>\$ (845,000)</b>	<b>\$ 36,341</b>

**FLOYD COUNTY, GEORGIA**  
**UNAUDITED 2003 SPLOST BUDGET vs. ACTUAL SUMMARY**  
For the Year Ended December 31, 2025

	Original Budget	Cumulative Revised Budget	Cumulative Totals To Date	2025 Budget	2025 Actual
<b>Revenues</b>					
Special Purpose Sales Tax	\$ 26,900,000	\$ 30,651,000	\$ 30,651,359	\$ -	\$ -
Interest Earned	150,000	1,153,980	1,174,444	18,000	21,608
<b>Total Revenues</b>	<b>27,050,000</b>	<b>31,804,980</b>	<b>31,825,803</b>	<b>18,000</b>	<b>21,608</b>
<b>Expenditures</b>					
<b>Sewer Projects:</b>					
Blacks Bluff Road Treatment Plant	8,170,000	8,160,000	8,160,000	-	-
Old Dalton Road Sewer	3,000,000	3,000,000	3,000,000	-	-
Cave Spring Sewer Plant	900,000	900,000	900,000	-	-
<b>Transportation Projects:</b>					
Burnett Ferry Road Right-of-Way	300,000	80,000	79,839	-	-
Old Dalton Road Right-of-Way	350,000	768,495	748,500	-	-
Chulio Road Right-of-Way	300,000	1,453,185	954,209	537,925	-
Resurfacing Projects	190,000	680,000	679,099	-	-
<b>Recreation Projects:</b>					
North Floyd Park	1,150,000	1,400,000	1,399,919	-	-
Midway Park	250,000	404,000	403,944	-	-
Shannon Park	80,000	83,000	82,879	-	-
Crane Street Park	110,000	94,380	94,376	-	-
Parks Hoke Park	70,000	59,000	58,948	-	-
Cave Spring Park	30,000	31,370	31,369	-	-
<b>Building Projects:</b>					
New Health Department Facility	9,500,000	8,765,000	8,764,365	-	-
4th Ave Courthouse/New Courthouse Renovation	2,000,000	2,670,300	2,670,261	-	-
<b>General and Administrative</b>	27,194	19,115	14,656	-	-
<b>Total Expenditures</b>	<b>26,427,194</b>	<b>28,567,845</b>	<b>28,042,365</b>	<b>537,925</b>	<b>-</b>
<b>Other Financing Sources (Uses)</b>					
Bond Proceeds	9,500,000	9,628,000	9,628,789	-	-
Bond Costs	(101,958)	(101,960)	(101,958)	-	-
Transfer to General Fund	-	(2,000,000)	(2,000,000)	-	-
Transfer to Capital Projects Fund	-	(193,000)	(193,000)	-	-
Transfer to Debt Service Fund	(10,122,806)	(10,570,175)	(10,570,175)	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(724,764)</b>	<b>(3,237,135)</b>	<b>(3,236,344)</b>	<b>-</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues over</b>					
<b>Expenditures and Other Financing Sources (Uses)</b>	<b>\$ (101,958)</b>	<b>\$ -</b>	<b>\$ 547,094</b>	<b>\$ (519,925)</b>	<b>\$ 21,608</b>

**FLOYD COUNTY, GEORGIA**  
**UNAUDITED 2013 SPLOST BUDGET vs. ACTUAL SUMMARY**  
For the Year Ended December 31, 2025

	Original Budget	Cumulative Revised Budget	Cumulative Totals To Date	2025 Budget	2025 Actual
<b>Revenues:</b>					
Tax Collections					
Floyd County	\$ 38,770,000	\$ 40,746,250	\$ 40,746,251	\$ -	\$ -
City of Rome	23,617,000	24,810,045	24,810,041	-	-
City of Cave Spring	2,591,000	2,691,000	2,691,000	-	-
Interest Earned	-	1,360,585	1,222,778	125,000	30,691
Miscellaneous Revenue	-	603,540	565,814	-	-
<b>Total Revenues</b>	<b>64,978,000</b>	<b>70,211,420</b>	<b>70,035,884</b>	<b>125,000</b>	<b>30,691</b>
<b>Expenditures:</b>					
<b>Floyd County</b>					
Airport Runway Extension	5,761,000	8,775,810	8,666,492	5,000,000	376,956
Animal Control Facility	5,700,000	5,722,370	5,722,366	-	-
County Case Management Software	500,000	500,000	431,246	89,750	55,751
Recycling Center	1,379,000	1,712,865	1,712,863	-	-
County Public Safety Range/Special Ops	900,000	917,930	917,926	-	-
County Building Improvements	1,700,000	1,778,890	1,778,889	-	-
Jail Improvements	1,900,000	1,904,495	1,904,492	-	-
Jail Medical/Mental Health Facility Expansion	2,200,000	2,200,000	2,200,000	-	-
Forum Upgrades	1,400,000	1,557,140	1,557,140	-	-
Everett Springs Water Line Extension	5,800,000	5,793,525	5,793,524	-	-
Barron Road and Calhoun Road Improvements	130,000	141,775	141,775	-	-
County Infrastructure Improvements	1,400,000	1,536,370	1,536,366	-	-
County Public Works & Public Safety Equipment	1,400,000	1,469,235	1,469,235	-	-
Industrial Property	8,000,000	8,173,350	8,173,350	-	-
Playground Improvements	600,000	516,155	516,155	-	-
Intergovernmental City of Rome	23,617,000	24,810,045	24,811,424	-	-
Intergovernmental City of Cave Spring	2,591,000	2,691,000	2,692,178	-	-
Administrative Fees	-	10,465	10,463	-	-
<b>Total Expenditures</b>	<b>64,978,000</b>	<b>70,211,420</b>	<b>70,035,884</b>	<b>5,089,750</b>	<b>432,707</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (4,964,750)</b>	<b>\$ (402,015)</b>

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**FLOYD COUNTY, GEORGIA**  
**UNAUDITED 2017 SPLOST BUDGET vs ACTUAL SUMMARY**  
For the Year Ended December 31, 2025

	Original Projects Budget	Cumulative Revised Budget	Cumulative Totals To Date	2025 Budget	2025 Actual
<b>Revenues:</b>					
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	5,149,055	500,000	1,522,207
Miscellaneous Revenue	-	-	48,589	-	-
<b>Total Revenues</b>	<b>63,881,680</b>	<b>98,397,065</b>	<b>99,967,860</b>	<b>500,000</b>	<b>1,522,207</b>
<b>Expenditures:</b>					
<b>Floyd County</b>					
Ag Center	8,000,000	8,000,000	2,706,375	5,794,530	500,905
E911 Update/Upgrade/Renovation					
Consoles & Furniture	170,000	158,470	158,470	-	-
Renovations/Update	25,000	508,295	508,293	-	-
CAD Computer Upgrade	25,000	-	-	-	-
Security Enhancements	25,000	-	-	-	-
Backup Audio Recorder	12,000	77,870	77,870	-	-
Center Relocation	-	-	-	-	-
Prison Security Upgrade					
Upgrade Camera System	200,000	254,840	254,838	-	-
Replace Outer Security Doors	120,000	143,025	143,022	-	-
Construct Gym Security	700,000	1,225,000	274,478	1,218,830	35,000
Install Jail Management System Software	225,000	114,770	114,769	-	-
Replace Water Heater	70,000	70,000	34,473	-	-
Install Dorm Shower Exhaust Fans	200,000	200,000	-	-	-
Upgrade Control Panel	200,000	200,000	-	200,000	-
Complete Roof Replacement	400,000	222,235	222,234	-	-
LED Lighting	400,000	49,450	49,450	-	-
Install Body Scanner	190,000	190,000	-	190,000	-
Historic Courthouse Reno./Judicial Imp.	5,000,000	5,000,000	1,477,659	6,520,770	1,093,333
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	1,820,786	231,905	873,263
Infrastructure (Admin. Back Alley)	-	292,500	311,282	-	18,935
Texas Valley Infrastructure Expansion	2,500,000	2,500,000	745,690	500,000	745,330
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	9,587,315	640,900	209,510
Public Works Facilities Buildings	2,450,000	2,450,000			
Administration Building	-	-	23,500	2,431,800	5,300
Main Shop	-	-	-	-	-
Warehouse	-	-	-	-	-
Sign Shop	-	-	-	-	-
Landscape Shop	-	-	-	-	-
Facilities	-	-	-	-	-
Bridges	-	-	-	-	-

**FLOYD COUNTY, GEORGIA**  
**UNAUDITED 2017 SPLOST BUDGET vs ACTUAL SUMMARY**  
For the Year Ended December 31, 2025

	Original Projects Budget	Cumulative Revised Budget	Cumulative Totals To Date	2025 Budget	2025 Actual
Airport Corporate Hangar Construction	\$ 899,210	\$ 2,734,185	\$ 1,246,102	\$ 2,547,610	\$ 1,059,526
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	7,597,092	7,327,650	4,517,426
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
<b>Total Floyd County Expenditures</b>	<b>41,384,318</b>	<b>61,169,695</b>	<b>42,051,949</b>	<b>28,343,995</b>	<b>9,102,281</b>
<b>Net Floyd County</b>	<b>-</b>	<b>13,430,005</b>	<b>34,469,101</b>	<b>(27,843,995)</b>	<b>(7,580,073)</b>
Intergovernmental City of Rome	21,216,362	22,516,365	22,516,362	-	-
Intergovernmental City of Cave Spring	1,281,000	1,281,000	1,281,000	-	-
<b>Total Expenditures</b>	<b>63,881,680</b>	<b>84,967,060</b>	<b>65,849,311</b>	<b>28,343,995</b>	<b>9,102,281</b>
<b>Other Financing Sources (Uses)</b>					
Transfer to Capital Projects Fund	-	(41,515)	(41,511)	(689,390)	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>(41,515)</b>	<b>(41,511)</b>	<b>(689,390)</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues over</b>					
<b>Expenditures and Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ 13,388,490</b>	<b>\$ 34,077,038</b>	<b>\$ (28,533,385)</b>	<b>\$ (7,580,073)</b>

**FLOYD COUNTY, GEORGIA**  
**UNAUDITED 2023 SPLOST BUDGET vs ACTUAL SUMMARY**  
For the Year Ended December 31, 2025

	Original Projects Budget	Cumulative Revised Budget	Cumulative Totals To Date	2025 Budget	2025 Actual
<b>Revenues:</b>					
Tax Collections					
Floyd County	\$ 58,037,000	\$ 58,037,000	\$ 21,750,533	\$ 11,525,510	\$ 11,816,350
City of Rome	48,766,289	48,766,289	16,470,473	9,670,080	9,914,097
City of Cave Spring	3,200,000	3,200,000	1,078,202	633,030	649,004
Interest Earned	-	-	427,110	200,000	341,130
Miscellaneous Revenue	-	-	-	-	-
<b>Total Revenues</b>	<b>110,003,289</b>	<b>110,003,289</b>	<b>39,726,318</b>	<b>22,028,620</b>	<b>22,720,581</b>
<b>Expenditures:</b>					
<b>Floyd County</b>					
T-Hangar Construction	1,739,000	1,739,000	3,724	1,739,000	3,724
Southeast Water Line Extension	2,600,000	2,600,000	-	-	-
Public Safety Capital	2,000,000	2,000,000	670,378	601,055	537,328
Police Training Facility	2,000,000	2,000,000	-	1,000,000	-
Police Secure Parking & Evidence Facility	270,000	270,000	-	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	1,057,679	861,455	863,153
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	1,178,694	1,445,000	1,178,694
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	1,807,792	1,858,515	1,807,792
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	154,594	3,000,000	154,594
Three Mile Road	900,000	900,000	-	900,000	-
Administrative Fees	-	-	-	5,000	-
<b>Total Floyd County Expenditures</b>	<b>58,037,000</b>	<b>58,037,000</b>	<b>7,761,483</b>	<b>15,414,500</b>	<b>5,909,206</b>
<b>Net Floyd County</b>	<b>-</b>	<b>-</b>	<b>14,416,160</b>	<b>(3,688,990)</b>	<b>6,248,274</b>
Intergovernmental City of Rome	48,766,289	48,766,289	16,470,473	9,670,080	9,914,097
Intergovernmental City of Cave Spring	3,200,000	3,200,000	1,078,202	633,030	649,004
<b>Total Expenditures</b>	<b>110,003,289</b>	<b>110,003,289</b>	<b>25,310,158</b>	<b>25,717,610</b>	<b>16,472,306</b>
<b>Other Financing Sources (Uses)</b>					
Transfer to Capital Projects Fund	-	-	-	(247,395)	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(247,395)</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues over</b>					
<b>Expenditures and Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,416,160</b>	<b>\$ (3,936,385)</b>	<b>\$ 6,248,274</b>

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

	2025			2024	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
<b>OPERATING REVENUES</b>					
Charges for Services	\$ 8,463,250	\$ 8,905,489	\$ 442,239	105.2%	\$ 7,993,709
Rental Fees	12,000	14,167	2,167	118.1%	12,593
Miscellaneous	-	40,354	40,354	N/A	38,815
<b>TOTAL OPERATING REVENUES</b>	<b>8,475,250</b>	<b>8,960,010</b>	<b>484,760</b>	<b>105.7%</b>	<b>8,045,117</b>
<b>OPERATING EXPENSES</b>					
<b>Water Administration</b>					
Salaries and Benefits	902,490	860,033	42,457	95.3%	891,884
Supplies and Other Expenses	458,300	404,588	53,712	88.3%	416,957
Equipment	10,400	10,380	20	99.8%	21,657
Depreciation	18,535	18,532	3	100.0%	24,625
	<u>1,389,725</u>	<u>1,293,533</u>	<u>96,192</u>	<u>93.1%</u>	<u>1,355,123</u>
<b>Water Distribution</b>					
Salaries and Benefits	1,161,565	1,174,522	(12,957)	101.1%	1,170,184
Supplies and Other Expenses	837,540	618,095	219,445	73.8%	476,719
Equipment	2,850	2,143	707	75.2%	26,641
Purchased Water	1,700,000	1,988,848	(288,848)	117.0%	1,808,128
Water Meters	225,000	161,304	63,696	71.7%	193,970
Utilities	500,000	509,570	(9,570)	101.9%	485,080
Depreciation	1,705,575	1,653,475	52,100	96.9%	1,650,529
	<u>6,132,530</u>	<u>6,107,957</u>	<u>24,573</u>	<u>99.6%</u>	<u>5,811,251</u>
<b>Water Treatment Plant</b>					
Salaries and Benefits	455,635	430,486	25,149	94.5%	447,794
Supplies and Other Expenses	393,210	215,621	177,589	54.8%	224,109
Equipment	45,780	7,594	38,186	16.6%	43,709
Utilities	100,320	56,978	43,342	56.8%	99,105
Depreciation	64,305	64,302	3	100.0%	64,302
	<u>1,059,250</u>	<u>774,981</u>	<u>284,269</u>	<u>73.2%</u>	<u>879,019</u>
<b>TOTAL OPERATING EXPENSES</b>	<b>8,581,505</b>	<b>8,176,471</b>	<b>405,034</b>	<b>95.3%</b>	<b>8,045,393</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(106,255)</b>	<b>783,539</b>	<b>889,794</b>	<b>-737.4%</b>	<b>(276)</b>
<b>NON-OPERATING INCOME (LOSS)</b>					
Interest and Fiscal Charges	(113,435)	(95,611)	17,824	84.3%	(111,513)
Amortization of Bond Costs	53,700	40,176	(13,524)	74.8%	47,072
Gain on sale of fixed assets	-	20,362	20,362	N/A	17,852
Interest Earned	275,000	236,604	(38,396)	86.0%	356,040
Transfer from Fire Fund	125,000	124,730	(270)	99.8%	125,000
Transfer to General Fund	(908,940)	(908,940)	-	100.0%	(359,650)
<b>TOTAL NON-OPERATING INCOME (LOSS)</b>	<b>(568,675)</b>	<b>(582,679)</b>	<b>(14,004)</b>	<b>102.5%</b>	<b>74,801</b>
<b>Total Operating and Non-Operating Income (Loss)</b>	<b>(674,930)</b>	<b>200,860</b>	<b>875,790</b>	<b>-29.8%</b>	<b>74,525</b>
Capital Contributions	-	-	-	N/A	118,750
Water Capital	(2,416,380)	(2,210,100)	206,280	91.5%	(322,113)
<b>CHANGE IN NET POSITION</b>	<b>(3,091,310)</b>	<b>(2,009,240)</b>			<b>(128,838)</b>
<b>NET POSITION - BEGINNING OF YEAR</b>	<b>48,629,437</b>	<b>48,629,437</b>			<b>48,758,275</b>
<b>NET POSITION - END OF YEAR</b>	<b>\$ 45,538,127</b>	<b>\$ 46,620,197</b>			<b>\$ 48,629,437</b>

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

	2025			2024	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
<b>CASH INCREASES</b>					
Charges for Services	\$ 2,483,000	\$ 8,905,489	6,422,489	358.7%	\$ 7,993,709
Rental Fees	12,600	14,167	1,567	112.4%	12,593
Miscellaneous	63,530	40,354	(23,176)	63.5%	38,815
Interest Earned	340,000	236,604	(103,396)	69.6%	356,040
Transfer from Fire Fund	125,000	124,730	(270)	99.8%	125,000
Gain on sale of fixed assets	-	20,362	20,362	N/A	17,852
<b>TOTAL CASH INCREASES</b>	<b>3,024,130</b>	<b>9,341,706</b>	<b>6,317,576</b>	<b>308.9%</b>	<b>8,544,009</b>
<b>CASH DECREASES</b>					
<b>Water Administration</b>					
Salaries and Benefits	812,160	859,561	(47,401)	105.8%	893,434
Supplies and Other Expenses	440,805	403,585	37,220	91.6%	436,094
Equipment	27,800	10,380	17,420	37.3%	21,657
Interest and Fiscal Charges	113,435	97,611	15,824	86.1%	113,429
Transfer to General Fund	359,650	908,940	(549,290)	252.7%	359,650
	<u>1,753,850</u>	<u>2,280,077</u>	<u>(526,227)</u>	<u>130.0%</u>	<u>1,824,264</u>
<b>Water Distribution</b>					
Salaries and Benefits	1,206,590	1,174,528	32,062	97.3%	1,170,265
Supplies and Other Expenses	829,630	606,462	223,168	73.1%	507,095
Equipment	46,630	2,143	44,487	4.6%	26,641
Purchased Water	1,680,000	1,988,848	(308,848)	118.4%	1,808,174
Water Meters	350,000	161,304	188,696	46.1%	203,870
Utilities	410,000	509,927	(99,927)	124.4%	484,763
	<u>4,522,850</u>	<u>4,443,212</u>	<u>79,638</u>	<u>98.2%</u>	<u>4,200,808</u>
<b>Water Treatment Plant</b>					
Salaries and Benefits	418,030	430,485	(12,455)	103.0%	447,788
Supplies and Other Expenses	318,260	213,789	104,471	67.2%	218,185
Equipment	45,770	7,594	38,176	16.6%	43,709
Utilities	82,000	59,832	22,168	73.0%	99,359
	<u>864,060</u>	<u>711,700</u>	<u>152,360</u>	<u>82.4%</u>	<u>809,041</u>
<b>Water Capital</b>	<u>2,983,000</u>	<u>2,210,100</u>	<u>772,900</u>	<u>74.1%</u>	<u>322,113</u>
<b>TOTAL CASH DECREASES</b>	<b>10,123,760</b>	<b>9,645,089</b>	<b>478,671</b>	<b>95.3%</b>	<b>7,156,226</b>
<b>NET INCREASE (DECREASE)</b>	<b>(7,099,630)</b>	<b>(303,383)</b>			<b>1,387,782</b>
<b>CHANGE IN BALANCE SHEET</b>		<b>(816,379)</b>			<b>(1,597,803)</b>
<b>CASH - BEGINNING OF YEAR</b>		<u>8,492,420</u>			<u>8,702,441</u>
<b>CASH - END OF YEAR</b>		<u>\$ 7,372,658</u>			<u>\$ 8,492,420</u>

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

	2025			2024	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
<b>OPERATING REVENUES</b>					
Charges for Services	\$ 1,000	\$ 572	\$ (428)	57.2%	\$ 836
Fuel Sales	990,500	975,337	(15,163)	98.5%	1,132,221
Rental Fees	295,000	369,997	74,997	125.4%	339,134
Miscellaneous	23,800	23,290	(510)	97.9%	30,573
<b>TOTAL OPERATING REVENUES</b>	<u>1,310,300</u>	<u>1,369,196</u>	<u>58,896</u>	<u>104.5%</u>	<u>1,502,764</u>
<b>OPERATING EXPENSES</b>					
Salaries and Benefits	403,895	417,692	(13,797)	103.4%	412,598
Supplies and Other Expenses	242,305	243,684	(1,379)	100.6%	211,284
Utilities	78,660	86,506	(7,846)	110.0%	81,314
Equipment	27,500	24,032	3,468	87.4%	3,265
Air Show Expenses	30,000	38,660	(8,660)	128.9%	-
Depreciation	831,900	554,497	277,403	66.7%	678,685
Cost of Goods Sold	861,500	645,027	216,473	74.9%	767,206
<b>TOTAL OPERATING EXPENSES</b>	<u>2,475,760</u>	<u>2,010,098</u>	<u>465,662</u>	<u>81.2%</u>	<u>2,154,352</u>
<b>OPERATING INCOME (LOSS)</b>	(1,165,460)	(640,902)	524,558	55.0%	(651,588)
<b>NON-OPERATING INCOME (LOSS)</b>					
Interest and Fiscal Charges	-	-	-	N/A	(483)
Interest Earned	7,000	2,577	(4,423)	36.8%	25,723
Transfers Out	(374,535)	(80,450)	294,085	21.5%	(129,612)
<b>TOTAL NON-OPERATING INCOME (LOSS)</b>	<u>(367,535)</u>	<u>(77,873)</u>	<u>289,662</u>	<u>21.2%</u>	<u>(104,372)</u>
<b>INCOME BEFORE CAPITAL CONTRIBUTIONS</b>	(1,532,995)	(718,775)	814,220	46.9%	(755,960)
Capital Contributions	-	-	-	N/A	50,481
<b>CHANGE IN NET POSITION</b>	(1,532,995)	(718,775)			(705,479)
<b>NET POSITION - BEGINNING OF YEAR</b>	<u>6,722,274</u>	<u>6,722,274</u>			<u>7,427,753</u>
<b>NET POSITION - END OF YEAR</b>	<u>\$ 5,189,279</u>	<u>\$ 6,003,499</u>			<u>\$ 6,722,274</u>

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

	2025			% of BUDGET	2024
	BUDGET	ACTUAL	VARIANCE		ACTUAL
<b>CASH INCREASES</b>					
Charges for Services	\$ 1,500	\$ 572	\$ (928)	38.1%	\$ 836
Fuel Sales	940,500	974,849	34,349	103.7%	1,137,863
Rental Fees	306,500	365,925	59,425	119.4%	341,507
Miscellaneous	22,500	23,290	790	103.5%	30,573
Interest Earned	15,000	2,577	(12,423)	17.2%	25,723
<b>TOTAL CASH INCREASES</b>	<u>1,286,000</u>	<u>1,367,213</u>	<u>81,213</u>	<u>106.3%</u>	<u>1,536,502</u>
<b>CASH DECREASES</b>					
Salaries and Benefits	367,880	443,278	(75,398)	120.5%	412,835
Supplies and Other Expenses	314,515	246,282	68,233	78.3%	211,539
Utilities	65,000	86,057	(21,057)	132.4%	81,314
Equipment	2,000	24,032	(22,032)	1201.6%	3,265
Air Show Expenses	30,000	38,660	(8,660)	128.9%	-
Transfers Out	399,010	80,450	318,560	20.2%	129,612
Cost of Goods Sold	861,500	655,629	205,871	76.1%	749,086
<b>TOTAL CASH DECREASES</b>	<u>2,039,905</u>	<u>1,574,388</u>	<u>465,517</u>	<u>77.2%</u>	<u>1,587,651</u>
<b>NET INCREASE (DECREASE)</b>	(753,905)	(207,175)			(51,149)
<b>CHANGE IN BALANCE SHEET</b>		86,725			-
<b>CASH - BEGINNING OF YEAR</b>		<u>151,804</u>			<u>230,319</u>
<b>CASH - END OF YEAR</b>		<u>\$ 31,355</u>			<u>\$ 151,804</u>

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

	2025			2024	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
<b>REVENUES</b>					
Intergovernmental	\$ -	\$ -	\$ -	N/A	\$ -
Charges for Services	-	-	-	N/A	-
Rental Fees	-	-	-	N/A	-
Miscellaneous	-	-	-	N/A	31,252
<b>TOTAL OPERATING REVENUES</b>	-	-	-	N/A	31,252
<b>EXPENSES</b>					
Salaries and Benefits	99,925	104,907	(4,982)	105.0%	102,527
Supplies and Other Expenses	17,845	1,823	16,022	10.2%	1,263
Equipment	550	-	550	0.0%	-
<b>TOTAL OPERATING EXPENSES</b>	118,320	106,730	11,590	90.2%	103,790
<b>OPERATING INCOME (LOSS)</b>	(118,320)	(106,730)	11,590	90.2%	(72,538)
<b>NON-OPERATING INCOME (LOSS)</b>					
Interest Earned	-	15	15	N/A	236
Transfer from General Fund	116,785	102,849	(13,936)	88.1%	67,486
<b>TOTAL NON-OPERATING INCOME (LOSS)</b>	116,785	102,864	(13,921)	88.1%	67,722
<b>CHANGE IN NET POSITION</b>	(1,535)	(3,866)			(4,816)
<b>NET POSITION - BEGINNING OF YEAR</b>	2,118,360	2,118,360			2,123,176
<b>NET POSITION - END OF YEAR</b>	\$ 2,116,825	\$ 2,114,494			\$ 2,118,360

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

	2025			2024	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
<b>CASH INCREASES</b>					
Intergovernmental	\$ -	\$ -	\$ -	N/A	\$ -
Charges for Services	-	-	-	N/A	-
Rental Fees	-	-	-	N/A	-
Miscellaneous	-	-	-	N/A	31,252
Interest Earned	-	15	15	N/A	236
Transfer from General Fund	-	102,849	102,849	N/A	67,486
<b>TOTAL CASH INCREASES</b>	-	102,864	102,864	N/A	98,974
<b>CASH DECREASES</b>					
Salaries and Benefits	95,840	100,891	(5,051)	105.3%	102,527
Supplies and Other Expenses	20,440	1,973	18,467	9.7%	1,263
Equipment	1,500	-	1,500	0.0%	-
<b>TOTAL CASH DECREASES</b>	117,780	102,864	14,916	87.3%	103,790
<b>NET INCREASE (DECREASE)</b>	(117,780)	-			(4,816)
<b>CHANGE IN BALANCE SHEET</b>		646			4,816
<b>CASH - BEGINNING OF YEAR</b>		-			-
<b>CASH - END OF YEAR</b>		\$ 647			\$ -

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

	2025			2024	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
<b>REVENUES</b>					
Material Sales	\$ 200,000	\$ 174,576	\$ (25,424)	87.3%	\$ 231,424
<b>TOTAL OPERATING REVENUES</b>	<u>200,000</u>	<u>174,576</u>	<u>(25,424)</u>	<u>87.3%</u>	<u>231,424</u>
<b>EXPENSES</b>					
Salaries and Benefits	360,850	356,833	4,017	98.9%	350,106
Supplies and Other Expenses	183,000	211,440	(28,440)	115.5%	161,831
Equipment	9,500	8,168	1,332	86.0%	12,010
Depreciation	141,500	147,772	(6,272)	104.4%	133,706
Amortization - Right To Use Asset	45,200	47,180	(1,980)	104.4%	47,180
Utilities	30,440	32,743	(2,303)	107.6%	30,614
<b>TOTAL OPERATING EXPENSES</b>	<u>770,490</u>	<u>804,136</u>	<u>(33,646)</u>	<u>104.4%</u>	<u>735,447</u>
<b>OPERATING INCOME (LOSS)</b>	(570,490)	(629,561)	(59,071)	110.4%	(504,024)
<b>NON-OPERATING INCOME (LOSS)</b>					
Intergovernmental					
Solid Waste Commission - Tipping Fees & Promotions	120,000	150,858	30,858	125.7%	134,820
City of Rome	127,140	184,911	57,771	145.4%	99,223
Solid Waste Commission	127,140	184,911	57,771	145.4%	99,223
Interest Earned	245	1,189	944	485.5%	1,620
Gain on Sale of Fixed Assets	-	-	-	N/A	2,925
Transfers from Floyd County Solid Waste	127,140	184,911	(57,771)	145.4%	99,223
Transfers to General Fund	(49,330)	(49,330)	-	100.0%	(47,590)
Transfers to Capital Projects	(90,000)	(29,885)	(60,115)	33.2%	(22,623)
<b>TOTAL NON-OPERATING INCOME (LOSS)</b>	<u>362,335</u>	<u>627,565</u>	<u>29,458</u>	<u>173.2%</u>	<u>366,823</u>
<b>INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS</b>	(208,155)	(1,996)	(206,159)	1.0%	(137,201)
Capital Contributions	-	-	-	N/A	82,623
<b>CHANGE IN NET POSITION</b>	(208,155)	(1,996)			(54,577)
<b>NET POSITION - BEGINNING OF YEAR</b>	<u>1,227,304</u>	<u>1,227,304</u>			<u>1,281,881</u>
<b>NET POSITION - END OF YEAR</b>	<u>\$ 1,019,149</u>	<u>\$ 1,225,308</u>			<u>\$ 1,227,304</u>

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

	2025			2024	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
<b>CASH INCREASES</b>					
Intergovernmental	\$ 374,280	\$ 331,271	\$ (43,009)	88.5%	\$ 398,656
Interest Earned	245	1,189	944	485.5%	1,620
Material Sales	200,000	189,072	(10,928)	94.5%	282,889
Proceeds from the sale of fixed assets	-	-	-	N/A	2,925
Transfers In	127,140	169,443	42,303	133.3%	82,727
<b>TOTAL CASH INCREASES</b>	<u>701,665</u>	<u>690,975</u>	<u>32,319</u>	<u>98.5%</u>	<u>768,818</u>
<b>CASH DECREASES</b>					
Salaries and Benefits	360,850	356,248	4,602	98.7%	348,935
Supplies and Other Expenses	183,000	223,825	(40,825)	122.3%	163,716
Equipment	9,500	11,377	(1,877)	119.8%	4,760
Utilities	30,440	32,828	(2,388)	107.8%	32,006
Transfers	139,330	98,382	40,948	70.6%	51,046
<b>TOTAL CASH DECREASES</b>	<u>723,120</u>	<u>722,659</u>	<u>461</u>	<u>99.9%</u>	<u>600,463</u>
<b>NET INCREASE (DECREASE)</b>	(21,455)	(31,685)			168,354
<b>CHANGE IN BALANCE SHEET</b>		16,974			(147,732)
<b>CASH - BEGINNING OF YEAR</b>		<u>20,985</u>			<u>362</u>
<b>CASH - END OF YEAR</b>		<u>\$ 6,275</u>			<u>\$ 20,985</u>

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

	2025			2024	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
<b>REVENUES</b>					
Charges for Services	\$ 20,000	\$ 32,590	\$ 12,590	163.0%	\$ 29,418
Interest Earned	1,500	11,731	10,231	782.1%	7,004
Donations	48,000	33,525	(14,475)	69.8%	172,006
Miscellaneous	1,450	2,478	1,028	170.9%	2,733
<b>TOTAL REVENUES</b>	<u>70,950</u>	<u>80,323</u>	<u>9,373</u>	<u>113.2%</u>	<u>211,160</u>
<b>EXPENDITURES</b>					
Salaries and Benefits	904,020	927,675	(23,655)	102.6%	1,018,374
Other Operating Costs	662,495	462,934	199,561	69.9%	442,993
<b>TOTAL EXPENDITURES</b>	<u>1,566,515</u>	<u>1,390,609</u>	<u>175,906</u>	<u>88.8%</u>	<u>1,461,367</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(1,495,565)	(1,310,286)	(185,279)	87.6%	(1,250,206)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers from General Fund	1,337,630	1,337,630	-	100.0%	1,493,780
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>1,337,630</u>	<u>1,337,630</u>	<u>-</u>	<u>100.0%</u>	<u>1,493,780</u>
<b>NET CHANGE IN FUND BALANCE</b>	(157,935)	27,344			243,574
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>255,869</u>	<u>255,869</u>			<u>12,296</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 97,934</u>	<u>\$ 283,213</u>			<u>\$ 255,869</u>

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

	2025			2024	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
<b>REVENUES</b>					
Administrative Operations	\$ 12,000	\$ 18,550	\$ 6,550	154.6%	\$ 10,557
Miscellaneous Revenues	18,850	23,286	4,436	123.5%	44,293
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	-	54,555	54,555	N/A	44,669
Other Programs	224,000	221,623	(2,377)	98.9%	192,103
Gymnastics	412,000	401,997	(10,003)	97.6%	389,989
Special Populations Services	33,850	40,563	6,713	119.8%	34,393
Concessions	403,000	439,949	36,949	109.2%	430,152
Coosa River Trading Post	184,250	161,659	(22,591)	87.7%	196,106
Etowah Park Golf Practice	7,800	7,800	-	100.0%	7,495
Youth Athletics	403,700	432,842	29,142	107.2%	369,759
Adult Athletics	16,500	26,500	10,000	160.6%	19,700
Scoreboards	7,000	10,000	3,000	142.9%	6,000
Parks & Recreation Centers	84,150	94,450	10,300	112.2%	82,760
Recreation Services	91,000	108,012	17,012	118.7%	87,782
Hall of Fame	14,850	16,800	1,950	113.1%	18,090
Senior Promotions	5,500	6,300	800	114.5%	5,500
<b>TOTAL REVENUES</b>	<u>1,948,450</u>	<u>2,064,886</u>	<u>116,436</u>	<u>106.0%</u>	<u>1,939,347</u>

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

	2025			2024	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
<b>EXPENDITURES</b>					
Administrative Operations	\$ 1,190,805	\$ 1,103,444	\$ (87,361)	92.7%	\$ 1,115,654
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	19,880	68,363	48,483	343.9%	71,108
Other Programs	107,500	122,619	15,119	114.1%	121,258
Gymnastics	249,110	286,897	37,787	115.2%	289,062
Special Populations Services	31,620	45,528	13,908	144.0%	36,009
Concessions	356,000	354,204	(1,796)	99.5%	340,275
Coosa River Trading Post	147,600	135,460	(12,140)	91.8%	137,037
Sports Division Administration	160,975	152,943	(8,032)	95.0%	138,860
Youth Athletics	257,850	290,255	32,405	112.6%	277,556
Adult Athletics	24,500	31,152	6,652	127.2%	24,603
Scoreboards	1,000	-	(1,000)	0.0%	-
Recreation Centers	214,900	219,681	4,781	102.2%	212,522
Recreation Services Administration	261,065	276,382	15,317	105.9%	266,787
Parks & Recreation Services	1,292,720	1,439,855	147,135	111.4%	1,274,578
Buildings	108,465	96,251	(12,214)	88.7%	92,040
Shop	179,060	161,074	(17,986)	90.0%	142,758
Hall of Fame	18,350	16,817	(1,533)	91.6%	18,324
Senior Promotions	7,000	1,276	(5,724)	18.2%	6,909
<b>TOTAL EXPENDITURES</b>	<b>4,658,400</b>	<b>4,802,203</b>	<b>143,803</b>	<b>103.1%</b>	<b>4,565,339</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In / Out	2,600,000	2,591,304	(8,696)	99.7%	2,638,091
Transfers Out	-	-	-	N/A	(44,642)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>2,600,000</b>	<b>2,591,304</b>	<b>(8,696)</b>	<b>99.7%</b>	<b>2,593,448</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(109,950)</b>	<b>(146,013)</b>			<b>(32,543)</b>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>102,570</b>	<b>102,570</b>			<b>135,113</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$ (7,380)</b>	<b>\$ (43,443)</b>			<b>\$ 102,570</b>

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

	2025			2024	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
<b>REVENUES</b>					
Contributions					
Employer	\$ 8,430,680	\$ 8,825,973	\$ 395,293	104.7%	\$ 8,557,514
Employees	1,922,780	2,043,604	120,824	106.3%	2,008,313
Retirees	78,875	-	(78,875)	0.0%	-
Premiums Paid By Others	71,775	51,205	(20,570)	71.3%	70,419
Interest Earned	20,000	20,766	766	103.8%	45,860
Miscellaneous	50,000	35,203	(14,797)	70.4%	32,791
<b>TOTAL REVENUES</b>	<b>10,574,110</b>	<b>10,976,751</b>	<b>402,641</b>	<b>103.8%</b>	<b>10,714,897</b>
<b>EXPENDITURES</b>					
Other Costs	30,035	20,847	9,188	69.4%	23,556
Professional Fees	141,470	142,073	(603)	100.4%	147,112
Claims	7,750,000	8,970,103	(1,220,103)	115.7%	7,919,719
Premium Payments	1,367,475	1,350,083	17,392	98.7%	1,353,067
HRA Payments	75,000	74,136	864	98.8%	79,950
HSA Payments	49,160	94,611	(45,451)	192.5%	90,660
Wellness Clinic	871,605	936,253	(64,648)	107.4%	925,528
Administrative Fees	246,195	240,425	5,770	97.7%	237,751
<b>TOTAL EXPENDITURES</b>	<b>10,530,940</b>	<b>11,828,531</b>	<b>(1,297,591)</b>	<b>112.3%</b>	<b>10,777,343</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>43,170</b>	<b>(851,780)</b>	<b>894,950</b>	<b>-1973.1%</b>	<b>(62,446)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer Out	-	-	-	N/A	(3,000,000)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>	<b>(3,000,000)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>43,170</b>	<b>(851,780)</b>			<b>(3,062,446)</b>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>888,177</b>	<b>888,177</b>			<b>3,950,623</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$ 931,347</b>	<b>\$ 36,397</b>			<b>\$ 888,177</b>

**FLOYD COUNTY, GEORGIA**  
**UNAUDITED** Capital Projects and Equipment Expenditures  
For the Year Ended December 31, 2025

	<b>Budget</b>	<b>2025 Actual</b>
<b>Appropriation of Jail Surcharge Funds</b>	\$ 173,000	\$ 150,812
<b>Appropriation for Future Airport Projects</b>	595,000	-
<b>Appropriation of Fund Balance</b>	2,471,165	565,201
<b>Revenues:</b>		
Interest Earned	50,000	157,128
Transfer from General Fund	249,665	89,395
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	-
Transfer from 2023 SPLOST	918,455	-
Transfer from EMA	11,000	10,918
Transfer from Airport	312,635	18,550
Transfer from Solid Waste	24,000	13,927
Transfer from Recycling	90,000	29,885
<b>Total Revenues and Appropriations of Fund Balances</b>	<b>\$ 7,217,740</b>	<b>\$ 1,668,932</b>
<b>Expenditures:</b>		
<b>Sheriff/Jail</b>		
Locking controls	<b>FB</b> \$ 88,605	\$ 88,605
3 Rooftop HVAC Units	<b>GF</b> 39,500	39,500
HVAC Units	89,000	89,000
BACnet Controllers	<b>GF</b> 2,400	-
	219,505	217,105
<b>District Attorney</b>		
DA Grant Revenue	(33,750)	(33,345)
DA Grant Expense	33,750	33,345
	-	-
<b>County Police</b>		
2022 GEMA Revenue	(20,165)	(20,165)
2022 GEMA Expense	20,165	20,165
	-	-
2025 EOD K9 Revenue	(53,000)	(52,760)
2025 EOD K9 Expense	53,000	52,760
	-	-
JAG-Federal Revenue	(17,210)	(17,064)
JAG	17,210	17,064
	-	-

**FLOYD COUNTY, GEORGIA**  
**UNAUDITED** Capital Projects and Equipment Expenditures  
For the Year Ended December 31, 2025

	<b>Budget</b>	<b>2025 Actual</b>
<b>County Police (cont'd)</b>		
Special Ops Grant Revenue	\$ (50,000)	\$ (49,701)
Special Ops Grant #27	<u>50,000</u>	<u>49,701</u>
	-	-
Project Safe Neighborhood Grant Revenues	(5,085)	(2,205)
Project Safe Neighborhood Grant	<u>5,085</u>	<u>2,205</u>
	-	-
2019 Dodge Charger	12,500	12,500
<b>Prison</b>		
Replacement of Kitchen Dishwasher	<b>JS</b> 44,180	44,179
Replacement of Zero Turn Mowers	<b>JS</b> 18,000	17,008
Replacement of Detail Truck (1-1 Ton Crew Cab 4X4)	<b>JS</b> 85,820	67,164
Installation of Bullet Resistant Glass (Admin. Office)	<b>JS</b> <u>25,000</u>	<u>22,460</u>
	173,000	150,812
<b>Facilities Management</b>		
E911 Generator (2023 Carryover)	40,000	-
Administration Building Roof Repair	10,000	-
Pressure Wash Building Exterior	5,145	-
Library Amphitheater	7,830	7,828
Thermostat for PD	4,565	4,562
Mini Splits for PW Shop	5,875	-
MaxLink Lines for County Elevators	36,250	33,757
Valve Replacement at Health Department	<u>9,560</u>	<u>7,850</u>
	<b>FB</b> 119,225	53,998
Space Needs Project		
Glenwood	<b>ARPA</b> <u>1,488,245</u>	<u>561,002</u>
	1,488,245	561,002
<b>Public Roads</b>		
EPD Tire Products Grant Revenue	(204,055)	(204,055)
EPD Tire Products Grant	<b>23S</b> 451,450	204,055
Faster & Fuelmaster	<b>GF</b> <u>106,265</u>	<u>37,395</u>
	353,660	37,395

**FLOYD COUNTY, GEORGIA**  
**UNAUDITED** Capital Projects and Equipment Expenditures  
For the Year Ended December 31, 2025

	<u>Budget</u>	<u>2025 Actual</u>
<b>Public Roads (cont'd)</b>		
Paving		
2025 LMIG Revenue	\$ (1,352,670)	\$ (1,352,670)
2025 LRA Revenue	-	(1,659,500)
2025 LMIG Paving	1,352,670	1,020,906
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>603,256</u>
	<b>FB</b>	<b>(1,388,007)</b>
Prep and paving	<b>FB</b> 50,000	40,329
Drainage	<b>FB</b> 30,000	29,963
<b>Tax Appraisers</b>		
Vehicle Replacement-1997 Jeep Cherokee	<u>30,000</u>	<u>28,020</u>
	<b>FB</b>	<b>28,020</b>
<b>Superior Court</b>		
Courtroom Furniture/Technology	<u>10,000</u>	-
	<b>FB</b>	<b>-</b>
<b>County Clerk</b>		
CivicPlus Website (Year 4 of 4 Year Contract)	<u>10,000</u>	-
	<b>FB</b>	<b>-</b>
<b>Information Technology</b>		
Replace Switches for the Judicial Building	30,000	26,565
Computer Lease	<u>175,000</u>	<u>171,642</u>
	<b>FB</b>	<b>198,207</b>
<b>Communication</b>		
MPLS Upgrade-Alto, Blossom, Cave Spring, Heath, & Lake Marvin	<b>COM</b> 72,115	72,115
Local Match Revenue	-	(24,040)
MPLS Upgrade	<u>24,040</u>	<u>24,040</u>
		72,115
<b>EMA</b>		
Drone Ops Equipment	<b>EMA</b> <u>11,000</u>	<u>10,918</u>
		10,918
<b>Solid Waste</b>		
Remote Site Building Upgrades	<b>SW</b> 14,000	13,927
Resurfacing at Remote Sites	<b>SW</b> <u>10,000</u>	-
		13,927

**FLOYD COUNTY, GEORGIA**  
**UNAUDITED** Capital Projects and Equipment Expenditures  
For the Year Ended December 31, 2025

	<u>Budget</u>	<u>2025 Actual</u>
<b>Airport</b>		
Overlay Taxiway "A"		
Federal Revenue	\$ (148,500)	\$ -
Design	<u>165,000</u>	<u>-</u>
<b>17S</b>	16,500	-
Rehabilitation & Overlay Taxiway "B" (East)		
Design	<b>AP</b> 5,135	(8,240)
Acquire Easements & Mitigate On-Airport Obstructions- Rwy 7 (Group 1)	<b>AP</b> 133,800	6,308
Mitigate On-Airport Obstructions - Rwy 7 & 25 Approaches		
State Revenue (Construction) (75/25)	<b>FB</b> (333,750)	-
Design	<b>FB</b> 67,900	4,754
Construction	<b>FAP</b> <u>445,000</u>	<u>-</u>
	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)	-
Local Match Revenue	-	(5,515)
Design	95,000	5,515
Construction	<u>405,000</u>	<u>-</u>
<b>17S</b>	29,750	-
Rwy 7 & 25 Lighting		
State Revenue (Construction) (75/25)	(700,500)	(669,672)
Construction	<u>976,100</u>	<u>934,335</u>
<b>FB</b>	275,600	264,664
Mitigate Obstructions (EA & Design)- Rwy 1 Approach (Group 1)		
Design Revenue (90%)	(151,200)	-
Design	<u>168,000</u>	<u>-</u>
<b>AP</b>	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	<u>4,044,000</u>	<u>-</u>
<b>17S</b>	390,800	-

**FLOYD COUNTY, GEORGIA**  
**UNAUDITED** Capital Projects and Equipment Expenditures  
For the Year Ended December 31, 2025

	<b>Budget</b>	<b>2025 Actual</b>
<b>Airport (cont'd)</b>		
Expand West T-Hangar Area Sitework		
State Revenue	\$ (711,750)	\$ -
Local Match Revenue	-	(3,724)
Design	56,310	3,724
Construction	949,000	-
	<b>23S</b> 293,560	-
Construct West Area Hangar (20+/- Units) Phase 1		
Design	<b>23S</b> 93,000	-
	93,000	-
Runway 1/19 Rehabilitation and Overlay		
Federal Revenue	(78,210)	(78,210)
	(78,210)	(78,210)
Overlay Runway 1/19		
Federal Revenue (Construction)	(4,950,000)	-
Federal Revenue (Design)	(85,500)	-
State Revenue	(275,000)	-
Local Match Revenue	-	(75,476)
Design	81,620	75,476
Construction	5,513,380	-
	<b>23S</b> 284,500	-
Runway 1/19 Lighting Rehabilitation		
Federal Revenue	(1,400,000)	(611,829)
State Revenue (Construction)	(77,700)	(33,919)
Federal Revenue (Design)	(73,470)	(73,473)
Design	85,000	3,532
Construction	1,700,000	715,936
	<b>17S</b> 233,830	247
Airport Self Serve Fuel Facility Improvements		
Construction	<b>FAP</b> 150,000	-
Design	<b>AP</b> 75,000	-
	225,000	-
DBE Plan Update-Federal Revenue	(13,695)	(13,691)
DBE Plan Update	13,695	13,691
	-	-
Airport Fuel Tank Catwalk	<b>AP</b> 25,000	6,650
Airport Fuel Storage Facility Improvements (Design)	<b>AP</b> 45,000	-
Airport Sewer Pump	<b>AP</b> 11,900	11,900

**FLOYD COUNTY, GEORGIA**  
**UNAUDITED** Capital Projects and Equipment Expenditures  
For the Year Ended December 31, 2025

	<u>Budget</u>	<u>2025 Actual</u>
<b>Recycling Center</b>		
Forklift with Clamp Forks	\$ 60,000	\$ -
Inmate Transport Vehicle	<u>30,000</u>	<u>29,885</u>
	<b>RC</b> 90,000	29,885
<b>Current Year Lease Purchase Payments</b>	<b>DS</b> 91,860	-
<b>Transfer to Rome/Floyd Parks and Recreation Capital</b>	<b>FB</b> <u>29,170</u>	<u>26,180</u>
<b>Total Net (Revenues) Expenditures</b>	<b>\$ 7,182,120</b>	<b>\$ 302,420</b>

**FLOYD COUNTY, GEORGIA**  
**UNAUDITED** Water Capital Projects and Equipment Expenses  
For the Year Ended December 31, 2025

	<u>Budget</u>	<u>2025 Actual</u>
<b>Revenues:</b>		
R & E Funds	\$ 2,174,540	\$ 1,971,573
Operating Funds	241,840	238,527
Intergovernmental-FEMA Grant	1,471,235	1,475,871
<b>Total Revenues</b>	<b>\$ 3,887,615</b>	<b>\$ 3,685,971</b>
<b>Expenses:</b>		
Water Tank Maintenance	\$ 350,000	\$ 303,509
Water Main Replacement	26,820	-
Water Pumps and Pump Houses	99,630	98,579
Large Meter Testing	50,000	43,500
Water Improvements-Highway 53 Water Line Upgrade	680	663
Water Extensions-Big Texas Valley Road	10,000	7,681
Biddy Well - Test Well	119,400	117,029
Hwy 100 Waterline Extension	143,500	143,477
Chemical Conversion/Engineering	196,745	196,696
Water Meter Change Out Program	250,000	218,966
FEMA Grant Expense-Generators	2,399,000	2,317,345
	3,645,775	3,447,444
<b>2025 Equipment</b>		
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
<b>Total Expenses</b>	<b>\$ 3,887,615</b>	<b>\$ 3,685,971</b>

**FLOYD COUNTY, GEORGIA**  
**UNAUDITED** Recreation Capital Projects and Equipment Expenditures  
For the Year Ended December 31, 2025

	<u>Budget</u>	<u>2025 Actual</u>
<b>Revenues:</b>		
Interest Income	\$ 1,600	\$ 1,225
Capital Improvements-County	29,170	26,180
Donations	10,000	10,000
<b>Total Revenues</b>	<b>\$ 40,770</b>	<b>\$ 37,406</b>
<b>Expenditures:</b>		
<b>Capital Improvements-City</b>		
Riverview Park Football Field Fence Paint	\$ -	\$ 1,311
<b>Capital Improvements-County</b>		
Alto Park Tennis Restroom Building Upgrades	<b>FB</b> 12,045	12,045
Thornton Gym Leak Repair	<b>FB</b> 11,500	12,300
Lock and Dam Window/Door Replacement and Siding	<b>FB</b> 20,500	19,927
Court Resurface	<b>FB</b> 13,370	13,367
Master Plan	6,630	8,801
2-Wright ZXT Mowers	29,125	22,444
<b>Total Expenditures</b>	<b>\$ 93,170</b>	<b>\$ 90,195</b>



***Unaudited  
Other Information  
For the Year Ended  
December 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	949,336.40	(30,276.32)	-3.09%
December	614,596.18	645,431.00	683,087.72	727,129.82	792,743.53	932,432.97	987,893.53	922,784.24	985,298.58	1,021,810.29	36,511.71	3.71%
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	-	-	-	-	-	-	-	-	-	-	-	N/A
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	5,426.22	2,790.84	105.90%
<b>Totals</b>	<b>7,634,180.66</b>	<b>7,733,619.19</b>	<b>8,039,615.79</b>	<b>8,758,282.43</b>	<b>9,695,975.77</b>	<b>10,503,044.98</b>	<b>11,559,139.49</b>	<b>11,221,935.35</b>	<b>11,579,414.34</b>	<b>11,810,673.31</b>	<b>231,258.97</b>	<b>2.00%</b>
<b>Original Budget</b>	<b>8,000,000</b>	<b>7,700,000</b>	<b>7,800,000</b>	<b>7,892,500</b>	<b>8,925,000</b>	<b>8,743,870</b>	<b>10,400,000</b>	<b>11,642,950</b>	<b>11,642,950</b>	<b>12,000,000</b>		
<b>Revised Budget</b>	<b>7,760,000</b>	<b>7,700,000</b>	<b>7,800,000</b>	<b>8,600,000</b>	<b>8,640,000</b>	<b>8,743,870</b>	<b>10,400,000</b>	<b>11,642,950</b>	<b>11,642,950</b>	<b>12,000,000</b>		
<b>Amt &gt; Revised</b>	<b>(125,819.34)</b>	<b>33,619.19</b>	<b>239,615.79</b>	<b>158,282.43</b>	<b>1,055,975.77</b>	<b>1,759,174.98</b>	<b>1,159,139.49</b>	<b>(421,014.65)</b>	<b>(63,535.66)</b>	<b>(189,326.69)</b>		
<b>Annual Comparisons</b>									<b>11,579,414.34</b>	<b>11,810,673.31</b>	<b>231,258.97</b>	<b>2.00%</b>

											\$ Increase (Decrease)		% Increase (Decrease)	
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	1,914,993.75	1,914,993.75	99,438.88	5.48%		
November	1,062,236.97	1,060,694.60	1,235,592.36	1,261,751.67	1,468,913.09	1,558,125.38	1,684,489.72	1,782,636.82	1,847,380.76	1,790,555.81	(56,824.95)	-3.08%		
December	1,086,039.53	1,135,350.00	1,208,193.07	1,284,102.05	1,402,814.68	1,649,731.07	1,730,244.92	1,740,242.32	1,858,373.22	1,927,280.65	68,907.43	3.71%		
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	-	-	-	-	-	-	-	-	-	-	-	N/A		
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	10,034.78	5,034.36	100.68%		
<b>Totals</b>	<b>13,514,990.89</b>	<b>13,703,884.18</b>	<b>14,229,556.96</b>	<b>15,490,294.76</b>	<b>17,161,758.27</b>	<b>18,580,825.27</b>	<b>20,416,610.35</b>	<b>21,060,343.74</b>	<b>21,891,534.92</b>	<b>22,296,760.97</b>	<b>405,226.05</b>	<b>1.85%</b>		
<b>Annual Comparisons</b>									<b>21,891,534.92</b>	<b>22,296,760.97</b>	<b>405,226.05</b>	<b>1.85%</b>		

**FLOYD COUNTY, GEORGIA**

*UNAUDITED Water Fund Bonds Debt Service Coverage Ratio  
For the Year Ended December 31, 2025  
(with comparative calculation for 2024)*

	<b>ACTUALS</b>	
	<b>2025</b>	<b>2024</b>
<b>Operating Revenues:</b>		
Misc-Other	\$ 35,156	\$ 33,032
Water Charges	8,073,234	7,417,080
Water Meter Charges	593,553	357,406
Penalties & Cut Offs	203,546	186,191
Fire Service Charges	124,730	125,000
Less: Fire Service Charges	(124,730)	(125,000)
Charges for Services	8,905,489	7,993,709
Miscellaneous	40,354	38,815
Rental Fees	14,167	12,593
<b>Total Operating Revenues</b>	<b>8,960,010</b>	<b>8,045,117</b>
<b>Operating Expenses:</b>		
Administration	1,293,533	1,355,123
Less: Depreciation	(18,532)	(24,625)
Net Administration	1,275,001	1,330,498
Distribution	6,107,957	5,811,251
Less: Depreciation	(1,653,475)	(1,650,529)
Net Distribution	4,454,482	4,160,722
Treatment Plant	774,981	879,019
Less: Depreciation	(64,302)	(64,302)
Net Treatment Plant	710,679	814,717
<b>Total Operating Expenses</b>	<b>\$ 6,440,162</b>	<b>\$ 6,305,937</b>
Net Available for Debt Service	\$ 2,519,848	\$ 1,739,180
Bonds Debt Service (100% of Annual Debt Payment)	307,500	308,250
<b>Bonds Debt Service Coverage Ratio (1.10 Requirement)</b>	<b>8.19</b>	<b>5.64</b>
Total Debt Service (100% of Annual Debt Payment)	564,681	565,611
<b>Total Debt Service Coverage Ratio</b>	<b>4.46</b>	<b>3.07</b>

**FLOYD COUNTY, GEORGIA**  
**UNAUDITED** Non-Capital Equipment  
For the Year Ended December 31, 2025

	<u>Budget</u>	<u>Actual</u>
Juvenile Court		
Time & Date Stamp	\$ 2,350	\$ 2,350
Court Recording System	850	850
	<u>3,200</u>	<u>3,200</u>
Probate Court		
2-Printers	1,600	-
	<u>1,600</u>	<u>-</u>
Clerk of Superior Court		
Receipt printer	1,815	1,815
Safe for office	640	637
	<u>2,455</u>	<u>2,452</u>
District Attorney		
6 - Printers	3,000	-
2 - Filing cabinets	310	-
	<u>3,310</u>	<u>-</u>
Public Defender		
Shredder	1,540	1,516
	<u>1,540</u>	<u>1,516</u>
Sheriff		
5-Glock G17T (SWAT)	2,270	2,270
5-Simmunition Bolt Carrier Group (SWAT)	2,320	2,316
Breaching Shotgun with Accessories	4,185	4,183
Laptop	1,040	1,040
Docking Stations for Body Cameras	13,670	13,667
Sally Port Rollup Door	7,000	6,965
Jail Locks	4,815	4,815
Printer	565	561
Shat-R-Shield Lights	57,990	57,988
Icotech Cameras	13,790	13,787
Jail Cell Toilets & Sinks	131,575	131,570
2-Camera Microphones	3,635	3,635
Biometric System	755	-
Wi-Fi for Jail Visitor Center	1,335	1,334
E-Bands and Shields	18,245	18,245
2-Vehicle Laptops	6,000	5,987
Ridgid Press Ring Kit	1,620	1,616
Pepper ball products	11,145	-
Eagle Live Scan	5,355	5,351
Old Armory Shelving	585	583
Mini Split for Evidence Room	2,700	2,700
New Desk for TAC Office	615	-
Night Vision Goggles Repair	2,750	2,748
Furniture for New Office	1,380	1,288
12-Running Board Lights for Patrol Vehicles	12,660	12,660
NearHub Board S65 Pro	4,800	4,775
Rifle Racks for Patrol Cars	6,060	6,060
13-Tasers	39,560	39,560
	<u>358,420</u>	<u>345,704</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**  
**UNAUDITED** Non-Capital Equipment  
For the Year Ended December 31, 2025

	<u>Budget</u>	<u>Actual</u>
Floyd Against Drugs Revenue	\$ -	\$ (600)
Floyd Against Drugs Expense-Police Impairment Googles	-	582
	-	(18)
<b>Facilities Management</b>		
Electronic HVAC Gauges	960	-
Electronic Megohmmeter	800	-
Battery Drill Set	1,000	-
Mop Machine	2,000	-
Admin. Camera Viewing Station	2,040	2,040
	<u>6,800</u>	<u>2,040</u>
<b>Public Works</b>		
2-Exhaust Fume Extractors	4,065	4,065
3-1/2" Drive Air Impact Wrenches	1,190	1,187
2-Table Vises	525	522
Smoke Machines for EVAP Emissions Testing	1,005	1,005
Pressure Washer for Wash Rack	9,175	9,175
2-Hose Reels	375	374
Stihl MC 311 Chainsaw	540	537
4-Stihl FS 91 Weed Eaters	1,170	1,169
Montana Hammer (for Guardrail Posts)	8,000	8,000
Concrete/Asphalt Demo Saw	1,440	1,438
Stihl MS 194 T-Chainsaws	405	403
Wedge Ramps for Low Boy Trailer	2,310	2,308
Midland Two Way Radios	745	771
Plate Compactor	2,710	2,709
Stihl HT 135 Pole Pruner	635	632
2-Stihl MS 261 Chainsaws	1,235	1,232
2-Stihl FS 131 Weedeaters	905	901
2-Stihl BR 600 Backpack Blowers	870	869
Stihl HL 94 Hedge Trimmer	530	530
	<u>37,830</u>	<u>37,827</u>
<b>Prison</b>		
Radio Equipment	7,500	7,273
Taser Equipment	27,000	19,989
Body Cameras	3,000	2,924
Chromebook and Supplies	5,095	5,046
Camera Additions	1,750	-
3-Body Armor	3,000	2,857
	<u>47,345</u>	<u>38,088</u>
<b>Tax Appraisers</b>		
1 - Printer	500	-
	<u>500</u>	<u>-</u>
<b>Cooperative Extension</b>		
2 - Laptops with docking stations (cost share with UGA)	1,950	1,952
	<u>1,950</u>	<u>1,952</u>
<b>Tax Commissioner</b>		
3-Printers	2,325	761
	<u>2,325</u>	<u>761</u>
<b>Superior Court</b>		
Courtroom Upgrades	5,500	2,127
	<u>5,500</u>	<u>2,127</u>
<b>Judge Niedrach Superior Court</b>		
Desktop printer	600	-
	<u>600</u>	<u>-</u>
<b>Judge Johnson Superior Court</b>		
Desktop printer	600	-
	<u>600</u>	<u>-</u>

**FLOYD COUNTY, GEORGIA**  
**UNAUDITED** Non-Capital Equipment  
For the Year Ended December 31, 2025

	<u>Budget</u>	<u>Actual</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	158,302
	160,355	158,302
Purchasing		
Painting	1,500	1,500
	1,500	1,500
Finance		
Printer	590	586
	590	586
Information Technology		
Emergency equipment purchases	8,000	5,110
Veeam (On Prim)	2,110	-
Printer	580	567
iPad	850	849
Backup Drive Storage System	6,960	6,959
	18,500	13,485
E-911		
5-Plantronics PTT Wireless	2,750	-
Text Translation Service Install	8,790	8,790
	11,540	8,790
Law Library		
Technology Updates & Additions, Wireless Upgrades	7,000	-
	7,000	-
Solid Waste		
Remote Site Signage	9,500	-
	9,500	-
Inmate Benefit		
Sheriff - Equipment	60,000	34,840
Prison - Equipment	12,000	11,991
Work Release - Equipment	1,000	-
	73,000	46,831
Water Department		
Administration		
Electric Letter Opener	1,900	1,880
HVAC Unit	8,500	8,500
	10,400	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**  
**UNAUDITED** Non-Capital Equipment  
For the Year Ended December 31, 2025

	<u>Budget</u>	<u>Actual</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	-
2-Maintenance Cleaning Kit	2,400	-
Conductivity Meter	940	930
Spectrometer Meter	7,905	-
	<u>45,780</u>	<u>7,594</u>
Airport		
All Terrain Vehicle	7,700	7,700
Pressure Washer	2,240	2,234
Safety Cabinet for Fuel Farm	3,025	3,022
Sump Pump and Hoses for Over-the Top Fuel Tank	5,835	5,829
Fuel Pump for Fuel Farm Jet Tanks	5,250	5,247
	<u>24,050</u>	<u>24,032</u>
Agriculture Center		
Equipment	550	-
	<u>550</u>	<u>-</u>
Recycling		
Belt Replacement for Main Belt and Install	9,500	8,168
	<u>9,500</u>	<u>8,168</u>
Animal Control		
Deep Freezer	710	707
	<u>710</u>	<u>707</u>
Recreation		
Gymnastics		
Pit Blocks	2,000	1,955
Level 4 Vault Mat	5,610	4,901
	<u>7,610</u>	<u>6,856</u>
Youth Baseball		
3 - Pitching machines	7,500	6,450
	<u>7,500</u>	<u>6,450</u>
Park & Recreation Services		
Commercial Steel Waste Receptacles	15,000	14,996
Dual Axel Trailers	7,550	7,550
Slide for Shannon Park	1,200	1,195
Windscreens (Alto Park Tennis)	7,450	7,424
	<u>31,200</u>	<u>31,166</u>
Rec-Buildings		
Thornton Center Tables	7,100	6,544
Gilbreath Center Tables	900	833
Shannon Center Tables	7,100	6,544
Anthony Center Tables	1,500	1,389
	<u>16,600</u>	<u>15,311</u>
Rec-Shop		
Push Mower	2,200	1,996
Weed Eaters and Blowers	5,700	5,700
	<u>7,900</u>	<u>7,696</u>
Total:	<u>\$ 944,670</u>	<u>\$ 793,956</u>