



Floyd County, Georgia

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

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

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


***Prepared by:
Finance Department***


Floyd County, Georgia For the Month Ended September 30, 2025


General Fund Revenues Budget vs Actual	
	\$ 73,529,325 Budget
	<u>\$ 26,440,705 Actual</u>
	\$ (47,088,620) 36%

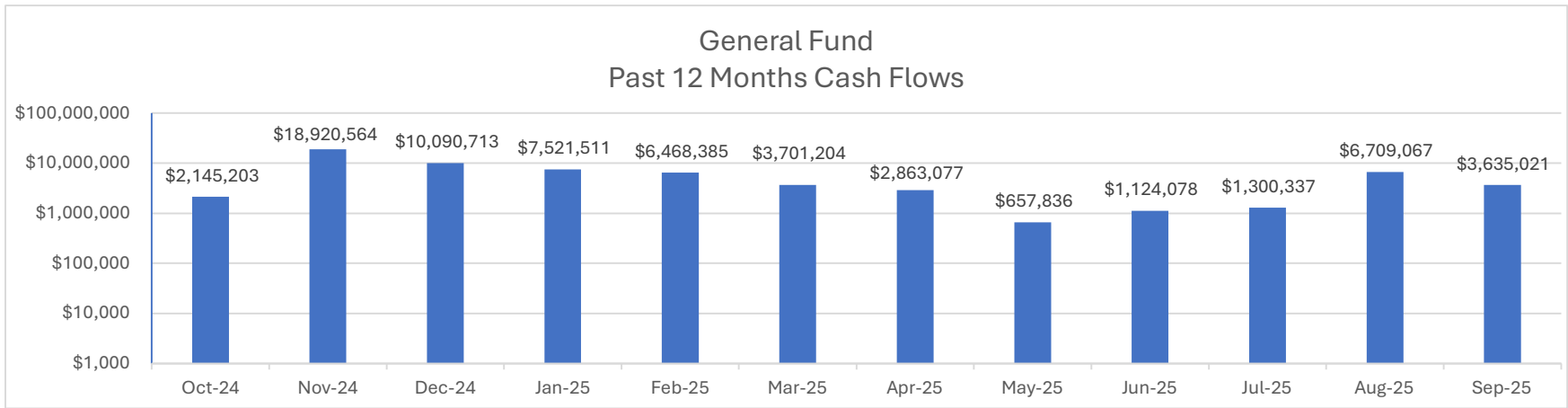
General Fund Expenditures Budget vs Actual	
	\$ 74,963,530 Budget
	<u>\$ 53,238,835 Actual</u>
	\$ 21,724,695 71%

Net Change in General Fund Balance Budget vs Actual	
	\$ (1,434,205) Budget
	<u>\$ (18,724,129) Actual</u>
	\$ (17,289,924) -1306%

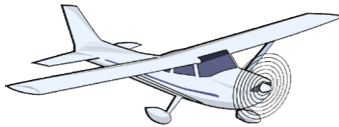
Cash & Investments vs Fund Balance = Liquidity & Availability of Fund Balance	
	\$ 3,635,021 Cash
	<u>\$ 1,131,500 Fund Balance</u>
	321%


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>\$ 988,854 Actual</u>
	\$ (336,146) 75%





Floyd County, Georgia For the Month Ended September 30, 2025





2023 SPLOST Fund Sales Taxes Budget vs Actual	
	\$ 21,828,620 Budget
	\$ 16,653,896 Actual
	\$ (5,174,724) 76%

2023 SPLOST Fund Expenditures Budget vs Actual	
	\$ 25,950,055 Budget
	\$ 12,410,813 Actual
	\$ 13,539,242 48%


2017 SPLOST Fund Expenditures Budget vs Actual	
	\$ 29,033,385 Budget
	\$ 8,976,420 Actual
	\$ 20,056,965 31%

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


Water / Sewer Revenues & Expenses All Revenues and All Expenses	
	\$ 7,032,043 Revenues
	\$ 7,203,244 Expenses
	\$ (171,201)

Water / Sewer Operating Cash Flows Beg. Of Year vs Current Balance	
	\$ 8,492,420 Beginning
	\$ 4,956,330 Current
	\$ (3,536,090)

Airport Revenues & Expenses All Revenues and All Expenses	
	\$ 984,173 Revenues
	\$ 1,552,022 Expenses
	\$ (567,849)

Airport Operating Cash Flows Beg. Of Year vs Current Balance	
	\$ 151,804 Beginning
	\$ 33,507 Current
	\$ (118,296)

Recycling Revenues & Expenses All Revenues and All Expenses	
	\$ 507,015 Revenues
	\$ 651,781 Expenses
	\$ (144,766)

Recycling Operating Cash Flows Beg. Of Year vs Current Balance	
	\$ 20,985 Beginning
	\$ 61,842 Current
	\$ 40,857



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

***Prepared by:
Finance Department***

Floyd County

Review of September 2025

General Fund

- Revenues
 - Taxes are \$2,710,900 more than last year.
 - Prior Years' Property Tax is \$2,418,600 more than last year. City of Rome remitted 2024 excess TAD payments during May. Also, a large portion of the Public Utilities weren't received until April of this year.
 - The Public Utilities' billing was delayed until January 2025 due to the delayed receipt of values from the State of Georgia.
 - Intangible Taxes have increased 1.6% since last year. This indicates that the dollar amount of loans acquired increased compared to last year. Not all loans are subject to Intangible Tax. Government loans, loans obtained through a credit union or loans with a life of less than 3 years are not subject to Intangible Tax. Refinancing loans also impacts this.
 - The Real Estate Transfer Tax increased from last year by 25.7% or \$33,350. This indicates more real estate transactions.
 - Penalties & Interest revenue is \$9,650 more than 2024. Penalties of 5% are assessed after 120 days with an additional 5% assessed after each successive 120 days to a maximum of 20% of the principal amount due. In May 2024, a large amount was received as a correction for 2023 transactions.
 - There is an increase in Sales Tax collections from 2024 of \$169,650 or 2%. This is down from the 5.6% increase reported in May, due to a taxpayer-initiated sales tax refund. The June sales tax distribution for May collections was reduced by \$113,000 for this refund. The Department of Revenue would release no information other than it was a taxpayer-initiated refund covering multiple years. The only other surrounding entity that appeared to be affected by this was Gordon County.
 - Motor Vehicle TAVT is \$118,750 more than last year, a 4.1% increase. The possibility of tariffs prompted the purchase of existing inventory earlier in the year. Also, sales tend to increase around this time of year because next year models are starting to be released.
 - Cable TV Easements continue to decrease and are down 14.1% from 2024, \$64,800. More people are cancelling their cable services and opting for internet streaming. Comcast is down 13.6% and Direct TV is down 22.5%.
 - Licenses & Permits is \$41,100 more than last year.
 - Licenses & Permits-Alcohol is \$3,850 less than 2024 collections. The recommended deadline for renewing licenses is November 1st with the final deadline being December 31st.
 - Licenses & Permits-Banks is \$42,200 higher than this same time last year. This is a business license tax due March 1, 2025, and is based on gross receipts. United Community Bank filed amended returns for the years ending 2022 and 2023. Gross receipts were under reported by 2.5% in 2022

Floyd County Review of September 2025

General Fund (cont'd)

- Revenues (cont'd)
 - and understated 7.6% in 2023 resulting in an additional payment of \$36,700.
 - Licenses & Permits-COAM is \$5,000 more in 2025. We didn't begin collecting fees for coin operated amusement machines (COAM) until September 2024.
- Intergovernmental Revenue is \$184,050 more than last year.
 - COPS Program shows a \$40,600 increase. There is an additional officer this year and a 20.8% increase in the average reimbursement per officer. An additional amount was received in 2024 for a correction made to the 2nd quarter for 2023.
 - State-Offender Rehab revenue is \$177,950 higher than 2024. The average number of inmates has decreased 1.4%. The subsidy went from \$24/day per inmate to \$30/day per inmate beginning in July 2025.
 - State-Federal Forest Contract is \$4,100 lower than in 2024. This year's deposit is less than last year's because the Secure Rural Schools (SRS) payment authority expired on September 30, 2023. Without its reauthorization, the Forest Service must follow the 1908 Act, as Amended, which generally results in lower payments to states.
- Charges for Services is \$201,800 more than in 2024.
 - Sheriff Fees & Services is \$15,200 more than in 2024. Magistrate Court made a large payment for service and process fees.
 - Sheriff Boarding Inmates is \$36,050 less than in 2024.
 - Chattooga County Boarding Inmate revenue is down \$133,250 from 2024. The average number of inmates rose 12.5%. Payments for 3 months boarding in 2023 are included in the 2024 amount.
 - Funds received from the Social Security Administration have decreased 11.8% compared to 2024, a decrease of \$3,900.
 - Revenue from US Marshals is down from 2024. When Federal court cases are held in Atlanta rather than Rome, inmates are being held at facilities more closely located to Atlanta. Inmates have been housed only three months in 2025.
 - Payments from Haralson County are \$11,000 less than 2024. No inmates have been housed in 2025.
 - Payments from ICE have increased \$51,700 compared to September 2024.
 - The City of Rome payments have decreased \$15,350, a 13.3% drop.
 - In October of 2024, we began housing inmates for Murray County. This year, we have received \$31,550.
 - The State of Georgia has paid the Sheriff's office \$50,000 this year.

Floyd County Review of September 2025

General Fund (cont'd)

- Revenues (cont'd)
 - Inmate Contracts in total are \$111,900 higher than 2024.
 - A new contract for the Forum River Center, now owned by the City of Rome, was added in 2023. Finance was not aware of the inmate crew until the end of 2024. The City of Rome was billed for the crew for 2023 and 2024 in December 2024.
 - Tax Commissioner-TAVT Administrative Fee is 4.6% more than the amount for 2024.
 - The average monthly amount collected in 2024 was \$15,350 and in 2025 is \$16,050.
 - Tax Collection Commissions rose \$70,200 or 34%.
 - 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 31% since 2024. Commissions are also received from the Clerk of Superior Court. These commissions have increased 7% compared to 2024.
 - Clerk of Court Charges for Services increased by \$47,600 when compared to 2024. This is a 13.1% increase.
 - Recording Fees have increased 3% since 2024, a \$7,400 increase. This is revenue from recording deeds and liens.
 - Copies have increased \$5,750 since September 2024. Part of this variance is due to receiving payment for copies for 2024 in 2025.
 - Advance Deposits are up \$3,550 from last year. Advance deposits are the County's portion of the filing fee for a new case.
 - Other Fees have increased \$25,400 when compared to 2024. Examples of this revenue include UCC filings and bond forfeitures. The portion relating to bond forfeiture has increased \$26,100.
 - All other charges increased by a total of \$5,450 compared to 2024.
 - Probate Court Charges for Services decreased \$250 from 2024, falling 0.3%.
 - Estate revenues increased 2.7% or \$1,950. This revenue is derived from the number of wills probated. The fee schedule is not dependent on the size of the estate, but different petitions do have different fees. For example, guardianships have a fee of \$450 as opposed to other petitions that are around \$180. The number of filings increased 3% and the amount paid increased 15%.
 - Miscellaneous revenues are down 20.1% compared to 2024, but only by \$2,950. 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

Floyd County Review of September 2025

General Fund (cont'd)

- Revenues (cont'd)

officials report that some people are still getting them to cross state lines and to speed up the process when purchasing a firearm.

- Magistrate Court Fees have increased \$11,400 since 2024.
 - There has been an increase of 0.1% in the total number of cases since last year.
 - Cases that generate fees have increased 8.7% since 2024.
 - In July 2024, the amount charged per case increased to cover services fees.
- City of Rome-Booking Fee is \$9,400 more than in September 2024.
 - In May of 2024, the booking fee went from \$15 to \$25.
 - The amount collected in 2025 includes invoices from November 2024 to July 2025. The amount collected in 2024 includes invoices from November 2023 to August 2024.
- City of Rome-Jail Surcharge rose 23.6% from 2024, a \$9,600 increase. There is a 32.8% increase in the number of cases.
- Court Reporting Services has shown an increase of \$7,900 since last year. In 2024, the number of bills YTD was 51. In 2025, the number is 57. This is an 11.8% increase.
- Fines & Forfeitures are down \$63,100.
 - Clerk of Court – Criminal Division Fines are down \$50,250, a 14.3% drop as compared to 2024.
 - Juvenile Court Supplemental Services fines have decreased 10.2% since this time last year, a total of \$550.
 - Probate Court Fines are down \$19,000 or 3.1%.
 - Parking Fines have decreased 40.2%. The number of cases in 2024 were 236 and for 2025 are only 195.
 - Drug Abuse & Treatment Fines are up 10% compared to 2024. This is an increase of \$5,800.
- Miscellaneous Revenue is down 84.2%.
 - Telephone Commissions have not been received this year.
 - In the past, we received a prepaid commission of \$885,000 annually and budgeted \$820,000 for this in 2025.
 - Initially, there was an FCC ruling that eliminated telephone commissions from inmates.
 - We recently learned that ruling has been stayed until 2027, and we should begin receiving these commissions again in the near future.

Floyd County Review of September 2025

General Fund (cont'd)

- Expenditures
 - Facilities Management is 5.9% above the YTD budget.
 - Supplies is 95.8% of the annual budget. A new printer was purchased.
 - Gas & Oil is 1.5% more than the annual budget.
 - Repair & Maintenance is 80.2% of the annual budget. Most of the vehicles used are over 10 years old.
 - The costs for several buildings are higher than the YTD budget, ranging from 5.6% to 89.7%. Preparations are being made in anticipation of departmental moves to new locations to renovate older spaces. The charge for telephone lines identified as POTS lines also impacts expenditures. These lines are now considered obsolete, and the phone company is charging higher rates to remain on these lines. We are in the process of switching out the lines for a more economical option.
 - Victim Witness Program is 13.5% more than the YTD budget.
 - Two grants have been awarded for the Victim Witness Program. Two quarters of 2025 reimbursements have been received so far this year from the Office on Violence Against Women and is 34.7% of the amount budgeted. Only payments for the first quarter of the grant awarded from the Victim of Crime Act have been received and is 22.4% of the budgeted amount.
 - Salaries & Wages and FICA are 7.8% and 5.3% over the annual budget respectively.
 - There are 2 positions that were not included in the original budget that have grant revenues to cover the expenses.
 - Voluntary Insurance is 92.2% of the annual budget.
 - Supplies is 7.4% higher than the annual budget. A budget transfer has been requested.
 - Public Safety and Community Violence is 19.8% greater than the annual budget.
 - Reimbursements through August have been received.
 - Health Insurance was not budgeted for 2025.
 - The equipment budget has been fully exhausted for 2025. Laptops and vehicle mounts have been ordered for officers.
 - Transportation for Seniors is 1.4% above the annual budget.
 - Gas & Oil is 0.3% more than the YTD budget.
 - Repair & Maintenance is twice the annual budget. The vehicles used by Coosa Valley Regional Services have had repairs. Three of the vehicles are 10 years old. This will be adjusted with the final budget revision.
 - Economic Development is 29.5% 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.

Floyd County Review of September 2025

General Fund (cont'd)

- Expenditures (cont'd)
 - Bond Proceeds of \$8,100,000 were received for the Tax Anticipation Note (TAN) issued in August. The TAN is scheduled to be repaid December 19, 2025.
 - Transfers Out is 4.1% above the YTD budget.
 - Jail Surcharge and ARPA Space Needs funds were not budgeted for General Fund Transfers to Capital Projects. This should be corrected with the final budget revision.
- **Total Budgeted Expenditures are 4.6% below the YTD budget.**
- Fund Balance
 - For 2025, the General Fund has decreased its fund balance by \$18,724,129 compared to a decrease of \$24,205,021 for 2024, a positive variance of \$5,480,892.
 - Without the TAN, the decrease to fund balance would be \$26,824,129. Compared to 2024, this is a negative variance of \$(2,619,108).

Fire Fund

- Revenues
 - Taxes are \$341,650 more than this time last year.
 - Property Taxes – Prior Years are \$306,000 more.
 - Motor Vehicle Taxes are \$1,900 less.
 - Mobile Home Taxes are \$2,750 more.
 - Intangible Taxes are \$3,650 more.
 - Motor Vehicle TAVT is \$20,800 more.
 - Penalties are \$5,250 more.
 - See explanations in the General Fund for the above revenue categories.
- Expenditures
 - Total expenditures increased by \$1,029,800 due to pay increases for firefighters at the City of Rome and City of Cave Spring.

E911 Fund

- Revenues
 - Total Revenues are 1.2% below the YTD budget and \$28,650 less than 2024.
 - Charges for Services are \$27,500 less.
 - Prepaid fees are \$17,600 less.
 - Landline fees are \$49,500 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

Floyd County Review of September 2025

E911 Fund (cont'd)

- Revenues (cont'd)

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 \$39,600 more.

- Expenditures

- Total Expenditures are 8.4% below the YTD budget but \$80,850 more than 2024.

- Salaries and Benefits are \$91,300 more than last year but 10.9% below the YTD budget due to filling budgeted vacant positions in the department.
- Other Operating Costs are 7% above the YTD budget but \$17,250 less than last year.
 - Repairs and Maintenance is 19.6% above the YTD budget and \$9,500 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.
 - 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 11.5% above the YTD budget due to unbudgeted monthly charges required to replace Windstream lines that experienced significant cost increases in 2025.

Floyd County Review of September 2025

800 MHz Communication Fund

- Revenues
 - Total Revenues are 7.8% below the YTD budget but \$207,950 more than 2024.
 - For the first time since the communication towers' inception, user charges were increased. Access to the system is set at \$41 per radio, a measure aimed at funding required maintenance as the towers near their tenth year of operation.
- Expenditures
 - Total Expenditures are 1.6% below the YTD budget and \$57,650 more than 2024.
 - This variance is primarily due to a prior-year correction that reduced expenses in 2024 by \$28,000. Without this correction, the variance would be approximately \$10,000 more than 2024 due to an increase in the Williams Communication pricing.
 - Additionally, Williams Communication increased the monthly maintenance invoice by 3.5% above the amount specified in our signed agreement. To correct this overcharge, a \$4,400 credit was applied to the August invoice, covering three months of excess billing and realigning payments with the contract terms effective May 2025.
 - Gas & Oil is 17.3% above the YTD budget due to increased travel for training and events.
 - Tower Costs are 5.4% above the YTD budget due to several required maintenance items, including a transfer switch repair at the Shannon tower, bulb and base replacements, cameras damaged by lightening, and beacon replacements at the Mt. Alto and Cave Spring towers. In September, the board approved an action to increase this expense line to cover both current usage and estimated additional maintenance required this year.

Emergency Management Fund

- Revenues
 - Grant revenue for EMA will be received later in the year.
- Expenditures
 - Total Expenditures are 13.2% below the YTD budget but \$21,400 more than 2024 due to an increase in Salaries and Benefits and additional Operating Costs.
 - Gas & Oil is 16.8% above the YTD budget due to an increase in travel. This line will be monitored and a budget transfer requested if necessary.
 - 800 MHz Radio Maintenance is 22.7% above the year-to-date budget. EMA returned several radios in Q3, which will reduce costs for the remainder of the year. This line will be monitored, and a budget transfer requested if necessary.

Floyd County Review of September 2025

Emergency Management Fund (cont'd)

- Expenditures (cont'd)
 - A new Emergency Operations Center (EOC) maintenance account has been added to EMA without an allocated 2025 budget causing it to appear over budget. This account will capture all repair cost invoices that were previously charged to the General Fund. At the end of the year, a portion of these costs will be billed to the City of Rome.

Solid Waste Fund

- Revenues
 - Taxes increased \$136,400 when compared to 2024.
 - Property Taxes Prior Years is \$121,650 more.
 - Recording Intangible Tax is \$800 more.
 - Motor Vehicle TAVT is \$8,900 more.
 - Penalties and Interest is \$2,000 more.
 - See explanations in the General Fund for the above revenue categories.
 - Interest Earned is \$1,450 more when compared to 2024. The average account balance has increased; however, the interest rate earned on that balance has decreased.
- Expenditures
 - Total Expenditures are \$40,250 more than 2024 but 13.8% below the YTD budget.
 - Salaries & Benefits is 25.6% under the YTD budget but \$26,200 more than 2024.
 - It is under budget due to the resignation of the Solid Waste Director at the end of May. This position has been filled with an interim director at interim pay.
 - The increase compared to 2024 is due to a vacation payout for two employees and a change to the Solid Waste Director's pay. In prior years, the Solid Waste Director's pay was split between Public Works and Solid Waste. For 2025, this salary is fully funded by Solid Waste.
 - Utilities is 4.8% above the YTD budget and \$1,500 more than 2024. This is due to a Georgia Power rate increase in December 2024.
 - Remote Site Operations expense is \$6,450 more than 2024 due to the monthly hauling bill increasing.

Floyd County

Review of September 2025

Stadium Maintenance Fund

- Revenues
 - Total Revenues are comprised of Miscellaneous Income and Interest Earned.
 - Interest Earned is 52% above the YTD budget but \$650 less than 2024. While interest rates are lower, there is a higher balance earning interest.
 - Miscellaneous Income is comprised of the following, which we will receive in October:
 - The Braves Contribution of \$30,000.
 - Stadium Naming Rights of \$24,955.
- Expenditures
 - Repairs and Maintenance is 67.8% below the YTD budget and \$35,600 less than 2024. Major renovations were performed through 2017 SPLOST in 2024 and through the beginning of 2025.

Water Fund

- Revenues
 - Charges for Services is \$594,950 more than 2024, and 3.6% above the YTD budget.
 - Consumption reports show a 10.1% increase in residential usage and a 5.3% decrease in commercial usage compared to last year.
 - Residential usage for this month has increased significantly due to the hot weather. August was one of the largest months to date we have had for production and purchase of water. September was still a large month for production and purchase of water.
 - Decreased commercial usage is due to large companies like Ball Corporation and Plant Hammond reducing their water consumption. Also, Berry College stopped purchasing water in April 2024.
 - On April 1st a 15% water rate increase went into effect.
 - Water Meter Charges have increased \$228,000 from 2024. This is due to 2 major subdivisions being built in the area and ongoing work with the meter change out program.
 - Penalties and cut offs are up \$15,400 from 2024. In March 2024, we waived fees due to the delay in the postal system.
 - **Operating Revenues are 4.1% above the YTD budget.**

Floyd County Review of September 2025

Water Fund (cont'd)

- Expenses
 - Administration Repairs and Maintenance is 24.8% over the YTD budget and \$5,500 more than 2024 due to a roof repair made to the drive thru of the building.
 - Administration Data Processing is 20.5% over the YTD budget and \$5,150 more than last year. This is due to returned check processing fees from our online payment system. These include invoices from 2024 that were received in 2025. Also, Delta Municipal Supply increased from 2024 for annual meter and system monitoring.
 - Administration Equipment is 16.9% over the YTD budget but \$7,150 less than 2024. This is due to an emergency purchase of a new HVAC unit for the administration building.
 - We have budget savings in Dues and Subscriptions, Legal Fees, Postage, and Bad Debts that are helping offset the accounts that are over budget.
 - **Total Administration Expenses are 1.3% below the YTD budget.**
 - Distribution Dues and Subscriptions is 14.9% over the YTD budget. This is due to more GA Professional License fees being paid for this year than last year. These renew every 2 years.
 - Distribution Repairs & Maintenance Vehicles is 15.5% over the YTD budget and is \$20,250 more than 2024. This is due to 2 transmission replacements in 2 different vehicles. There have also been a few accidents this year that were no fault of the County that vehicles had to be repaired.
 - Distribution Water Meters Purchased is 12.3% over the YTD budget and is \$171,750 more than 2024. This is for the yearly purchase of water meters that was not made until later in 2024. Also, with the construction of 2 large subdivisions, more meters are needed.
 - Distribution Data Processing is 53.7% over the YTD budget and is \$1,900 more than 2024. This is due to the replacement of failing old GPS vehicle trackers. A budget transfer has been requested.
 - Distribution Radio Maintenance is \$3,350 more than 2024 due to an increase in radio maintenance costs.
 - **Total Distribution Expenses are 4.1% above the YTD budget.**
 - Treatment Chemicals is 35.5% below the YTD budget and is \$25,200 less than 2024. This is due to chemical feeders being added to some of the treatment plants. We have also switched from using granular chlorine to liquid chlorine with these feeders. This is an ongoing project and once finished it will cost less in the long run for chemicals and maintenance. Also, one of the plants was down for a few months due to a full upgrade of equipment for the chemical conversion. That plant is now back online.

Floyd County Review of September 2025

Water Fund (cont'd)

- Expenses (cont'd)
 - We have budget savings in Office Supplies, Uniforms, Travel & Training, Equipment, Utilities, and Postage that have helped contribute to the overall expenses being below budget.
 - **Total Treatment Plant Expenses are 20.7% below the YTD budget.**
 - **Total Operating Expenses are .1% above the YTD budget.**

Airport Fund

- Revenues
 - Fuel Sales are \$168,400 less than 2024 and 5.6% below the YTD budget. This decline is largely due to the extended closure of the main runway for construction, which limited aircraft operations to a shorter runway without lighting during nighttime or low-visibility conditions. Higher than normal rainfall and storms throughout the first half of the year further reduced airport traffic and fuel purchases.
 - Avgas Revenue is \$16,300 less.
 - Self-Serve Revenue is \$24,650 less.
 - Jet Fuel Revenue is \$127,450 less.
 - Rental Fees are \$18,550 more than 2024 and 18.8% above the YTD budget due to an increase in new tenants and CPI increases to rental contracts.
 - Land Leases are up \$11,750.
 - T-Hangars are up \$4,800.
 - Big Hangars are up \$950.
 - Tie Downs are up \$350.
 - Miscellaneous Revenue is 3.7% below the YTD budget and \$8,700 less than 2024 due to a decrease in GPU, Ramp, and Overnight Hangar fees.
 - **Total Operating Revenues are 0.1% below the YTD Budget.**
- Expenses
 - Supplies are 24.4% above the YTD budget due to a restock purchase of cleaning and restroom supplies meant to last the remainder of the year.
 - Bank Charges are 16.1% above the YTD budget due to an increase in Positive Pay charges from United Community. This line will be monitored and a budget transfer requested if needed.
 - Data Processing is 13.9% above the annual budget due to the annual subscription for CivicPlus, which hosts and manages the Airport's municipal code and online services, and a deposit on Revize, the Airport's new website platform that provides one year of development, hosting, and maintenance. A budget transfer has been requested.

Floyd County Review of September 2025

Airport Fund (cont'd)

- Expenses (cont'd)
 - Repairs and Maintenance – Runways is 9.8% above the YTD budget for the necessary repair of a localizer due to a faulty cable. The Localizer System projects a signal outward and upward in line with the runways centerline to very specific degrees of height and width of which may be tracked by the aircraft/pilot to guide the flight path to the runway. It is utilized most frequently for inclement weather.
 - Credit Card Processing is 20% below the YTD budget, reflecting the decrease in fuel purchases during 2025, resulting in fewer credit card transactions.
 - Garbage Service is 24.7% above the YTD budget due to larger bills in April and May for dumpster rentals required to clear out the maintenance hangar prior to its demolition.
 - Utilities are 10.2% above the YTD budget due to the expected 3% increase in rates from Georgia Power and increase of usage.
 - Air Show Expenses will begin to reflect in October but currently show no usage. This, in combination with the Repairs and Maintenance – Buildings at 18.3% below the YTD budget and Repairs and Maintenance – Grounds at 20.5% below the YTD budget, has contributed to overall variance in expenses.
 - **Total Operating Expenses are 14.8% below the YTD budget.**

Recycling Fund

- Revenues
 - Operating Revenues are 10.2% under the YTD budget and \$11,400 less than 2024.
 - Aluminum has increased \$40,700.
 - Paper has increased \$7,000.
 - Plastic #1 has increased \$7,300.
 - Plastic Pallets has increased \$1,200.
 - Corrugated materials have decreased \$40,550. Pricing for corrugated materials is market based and can fluctuate up and down. On average, the price has been \$40 to \$60 per ton less than it was in 2024.
 - Mixed plastics have decreased \$19,000.
 - Steel has decreased \$6,750.
 - Miscellaneous materials have decreased \$1,300.
 - Intergovernmental Revenue is \$80,400 more than 2024. This includes transfers from the City of Rome and the Solid Waste Commission to cover the operational deficit. This amount will be larger for 2025 due to a correction to how the lease expense was accounted for in prior years.

Floyd County Review of September 2025

Recycling Fund (cont'd)

- Expenses
 - Total Operating Expenses are .9% over the YTD budget and \$28,900 more than 2024.
 - Facility Rental is \$35,050 more than 2024 due to an accounting change. In prior years, this expense was recorded as a reduction in a balance sheet liability account rather than as an expense.
 - Depreciation is \$11,350 more than 2024 due to the Allegheny Shredder added in December 2024.
 - Utilities are 6.5% over the YTD budget and \$3,550 more than 2024. This is due to a Georgia Power rate increase in December 2024.

Animal Control Fund

- Revenues
 - Total Revenues are \$92,300 less than this time last year.
 - Charges for Services is \$6,950 more than 2024 due to increased animal adoptions and additional revenue from the Low-Cost Spay and Neuter Clinic that is open to the public.
 - Interest Earned is over five times the annual budget and \$4,300 more than 2024 due to a higher balance earning interest.
 - Donations are down \$103,500 from 2024, primarily because we received a \$90,000 estate donation in August 2024, along with fewer public donations and the absence of fundraisers this year.
- Expenditures
 - Total Expenditures are \$28,500 less than 2024 and 9.6% below the YTD budget.
 - Salaries and Benefits are \$89,850 less than 2024 and 4.4% below the YTD budget due to a combined decrease in Salaries, Workers' Compensation, and Health Insurance.
 - Other Operating Costs have increased \$61,350 compared to 2024 but are 17.1% below the YTD budget. The following lines will be monitored and budget transfers requested if needed.
 - Credit Card Processing Fees are 15.8% above the YTD budget due to underbudgeting and a timing difference. In 2025, there are ten processing fees instead of nine, though monthly costs remain consistent with 2024.
 - Repairs and Maintenance is 22.2% above the YTD budget due to necessary ongoing repairs for the rescue van and trailer, as well as the purchase and installation of docks for computers in four Animal Control vehicles.

Floyd County Review of September 2025

Animal Control Fund (cont'd)

- Expenditures (cont'd)
 - In-House Medical is 23.9% above the YTD budget. This increase is attributed to a rise in animal intakes and an approximately 20% increase in veterinary supply costs. To mitigate future price hikes, new purchase orders have been submitted to lock in pricing for the upcoming year.
 - Food & Treats are 13.4% above the YTD budget primarily due to an increase in food cost coupled with an increased intake of animals.

Rome-Floyd Parks and Recreation Authority

- Total Revenues are \$120,550 more than 2024.
- Total Expenditures are \$145,450 more than 2024.
- Admin. Operations has a net expense of \$788,750, an increase of \$69,350 over 2024. The increase is primarily due to a \$52,100 rise in Salaries and Benefits, reflecting a 6% increase in administrative salaries, along with a \$34,300 increase in health insurance costs for all Recreation employees. The following lines will be monitored, and budget transfers will be requested if necessary.
 - Transaction Fees are 17.1% above the annual budget due to a timing issue. There are ten months of fees instead of nine in 2025, as well as an overall increase in fees from Clover due to increased revenue processing. A budget transfer has been requested.
 - Uniforms are 18.6% above the YTD budget due to the purchase of hats for staff to help advertise Lock and Dam, as well as additional uniform shirt needs.
 - Data Processing is 21.7% above the YTD budget due to the annual Civic Rec subscription of \$27,470 with an expected increase of 5% each year. This software is used to manage various aspects of community programs, facilities, and activities, as well as process payments.
 - Utilities are 18.8% above the YTD 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, contributing to higher overall utility costs.
 - Telephone is 22.8% above the YTD budget due to an error in the allocation of Verizon Wireless expenses. This will be corrected in October to realign the charges with the budget.

Floyd County Review of September 2025

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

- Other Programs has a net revenue of \$54,300, compared to a net revenue of \$25,650 in 2024.
 - Total Revenue is up \$45,400 from 2024 due to an increase in Ice Rink and Road Race revenue.
 - Sponsorships have been reclassified from Administrative to Other Programs for 2025, resulting in a \$64,000 variance.
 - Although Ice Rink gate admissions decreased by approximately \$12,000 from 2024 to 2025, local schools were offered field trip packages that included boxed lunches, generating an additional \$11,250 in revenue. Ice rink sponsorships also increased by \$12,000 compared to 2023–2024.
 - The annual Leprechaun-a-thon road race, held in March, attracted 855 runners, up from 655 in 2024. Registration fees were also increased by \$5.
 - Total Expenditures are \$16,750 more than 2024 largely due to an encumbrance for the New Year's Eve fireworks earmarked earlier in 2025. This expense is comparable to 2024 and fully covered by Atrium Health as part of their annual event sponsorship.
- Gymnastics has net revenues of \$128,200, compared to \$114,550 in 2024.
 - Revenues are \$7,750 more than 2024.
 - Expenditures are \$5,900 less than 2024 due to a combined reduction in equipment purchases and fewer competition entries in 2025.
- Concessions has net revenue of \$67,000, a decrease of \$10,900 compared to 2024.
 - Total Revenues are \$17,250 less than 2024. While North Floyd saw an increase of \$39,050 from additional tournaments, this was offset by a \$13,750 decline at Riverview, where several tournaments were rained out. Alto Park also experienced a significant \$34,350 decrease due to the installation of turf at its fields. These fields will reopen in October.
 - Total Expenses are \$6,350 less than 2024.
- Coosa River Trading Post has a net revenue of \$13,250 down from \$44,050 in 2024.
 - Total Revenues are \$30,400 less than 2024, driven by decreases across all revenue sources. The most significant decline is in Camping Rentals, which are down \$25,400 from the prior year, largely due to the loss of long-term camping rentals.
 - Total Expenditures are \$400 more than 2024.
- Parks and Recreation Services has a net expenditure of \$920,450, an increase of \$75,300 compared to 2024, primarily due to higher costs in Salaries and Benefits, Repairs and Maintenance, and Utilities.
 - Total Revenues are down \$14,900 from 2024 due to decreases in Field and Shelter Rentals.

Floyd County Review of September 2025

Health Insurance Fund

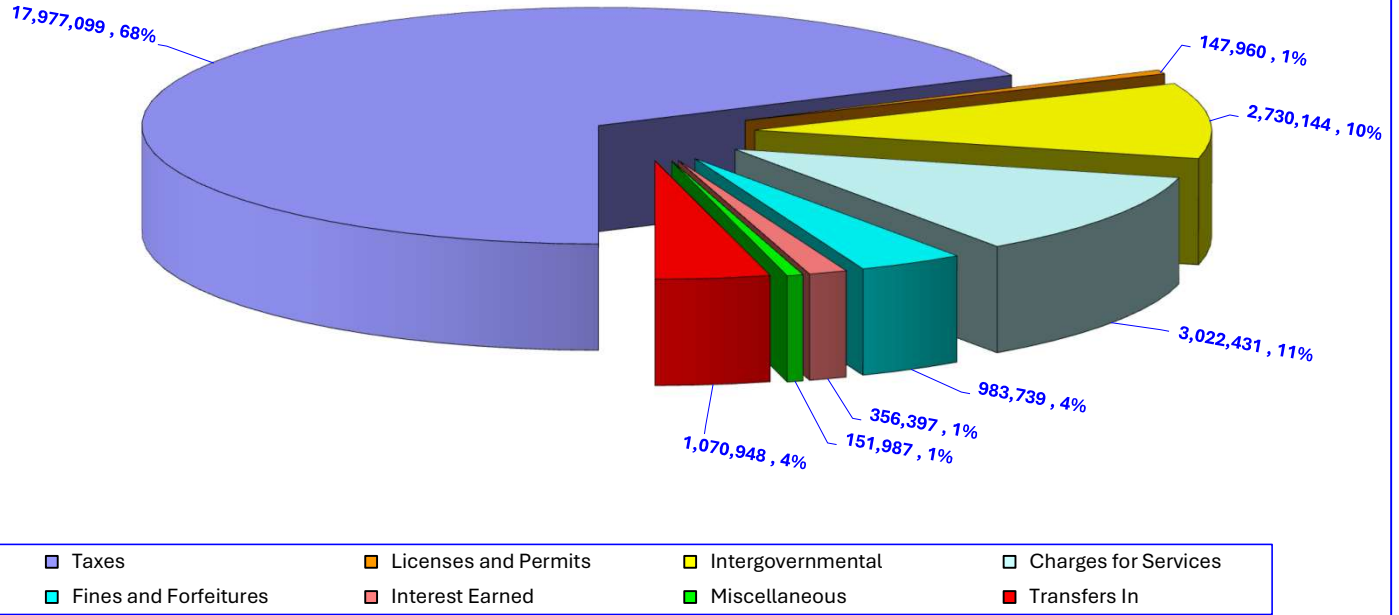
- Revenues
 - Total Revenues are \$12,700 more than last year. This is due to the Cigna wellness rebate being received quarterly instead of one lump sum at the end of the plan year.
 - Premiums paid by others is \$8,000 less than 2024.
 - Interest earnings are \$23,300 less than 2024 due to interest rates being lower and the cash balance being less than this same time last year.
- Expenditures
 - Claims are \$272,200 more than last year and 8% more than the YTD budget. We currently have 33 participants with claims over \$50,000, and the total amount of claims for these 33 participants is \$4,167,000. These account for 64.8% of the total claims.
 - Wellness Clinic costs are 13.5% under the YTD budget and \$129,700 less than 2024. Currently, we have 7 months' worth of invoices to reflect these increases and decreases.
 - Clinic Fees are 17.5% under the YTD budget but \$5,250 more than last year.
 - Clinic Services are 12.2% under the YTD budget and \$61,700 less than last year.
 - Pharmacy costs compared to the same time period for 2024 are down \$63,600. We stopped allowing GLP-1 medications for weight loss in August 2024.



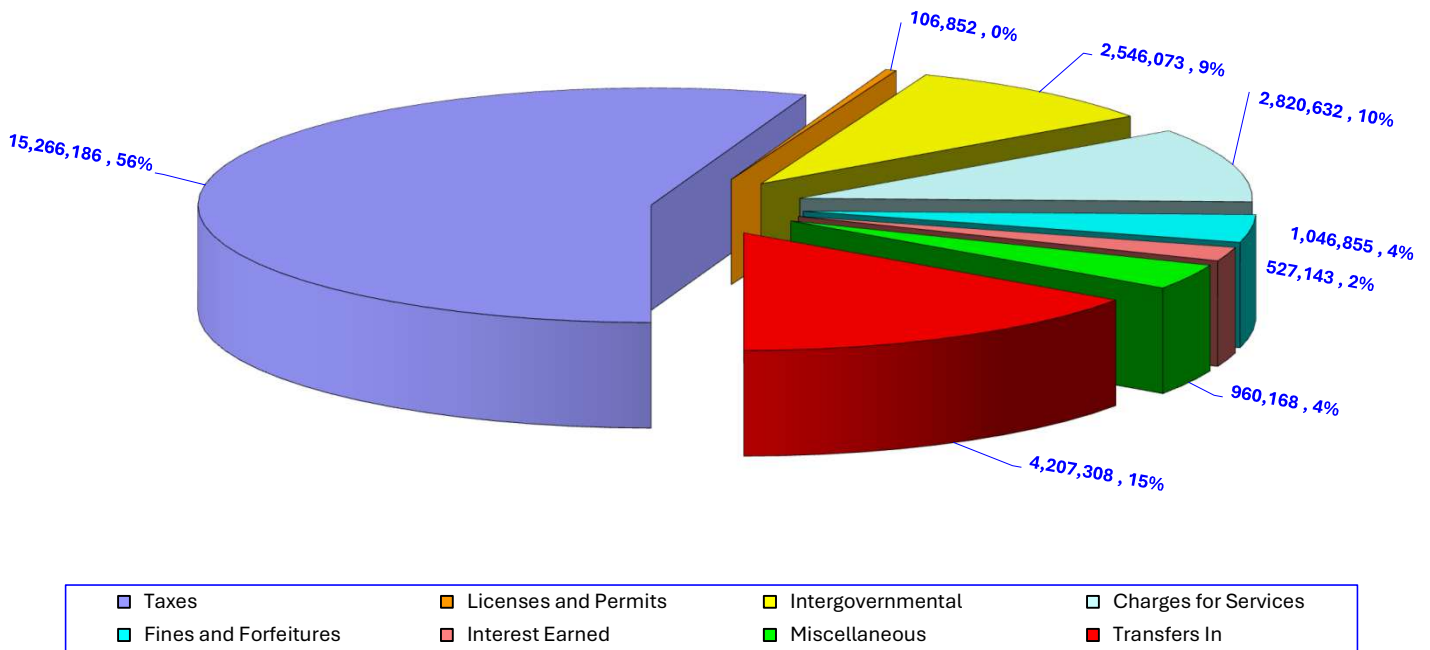
Charts
For the Month Ended
September 30, 2025

Prepared by:
Finance Department

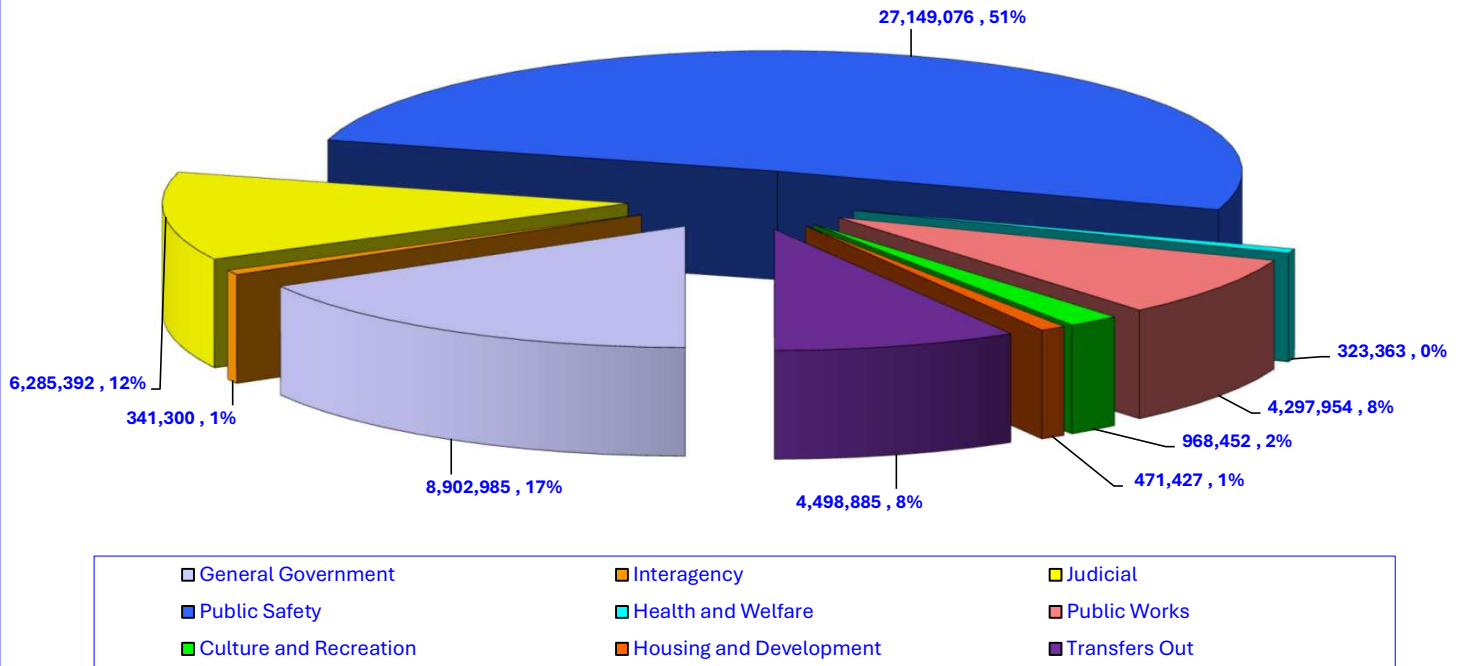
September 2025 Revenues and Transfers In



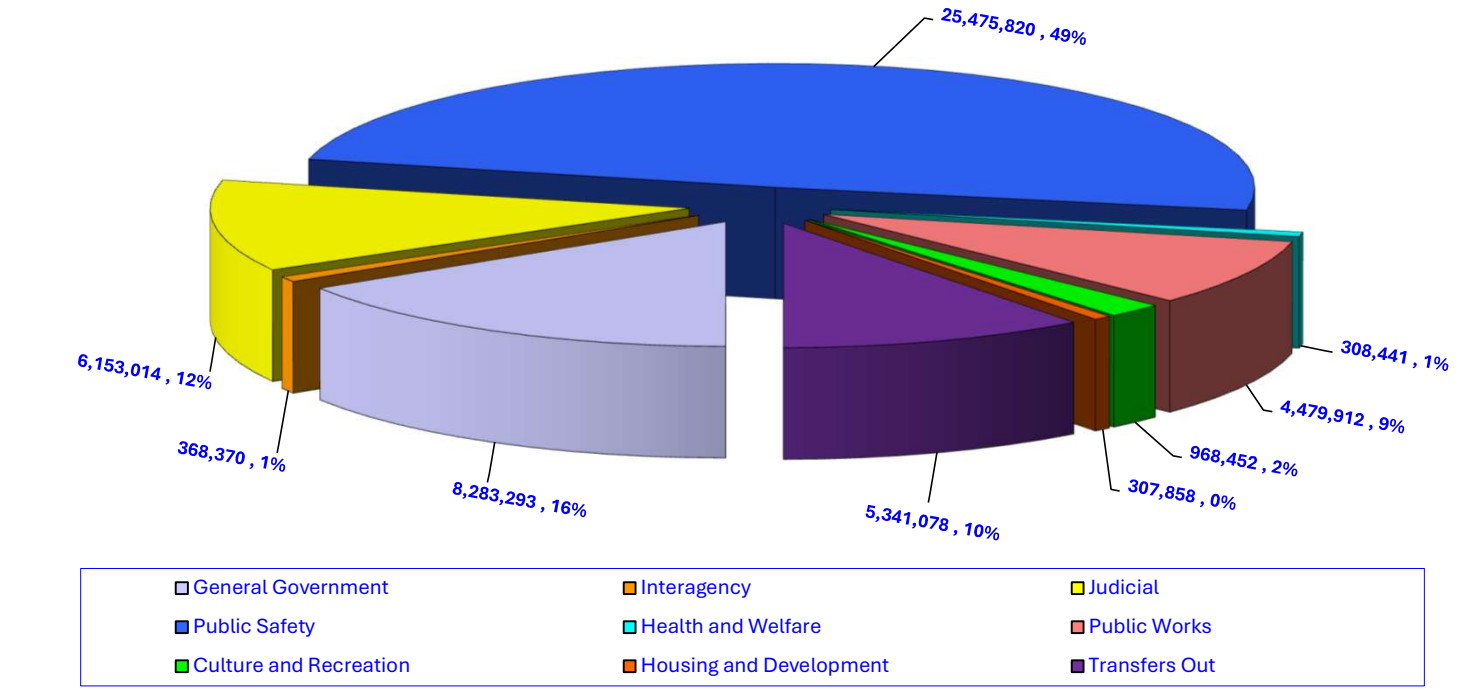
September 2024 Revenues and Transfers In



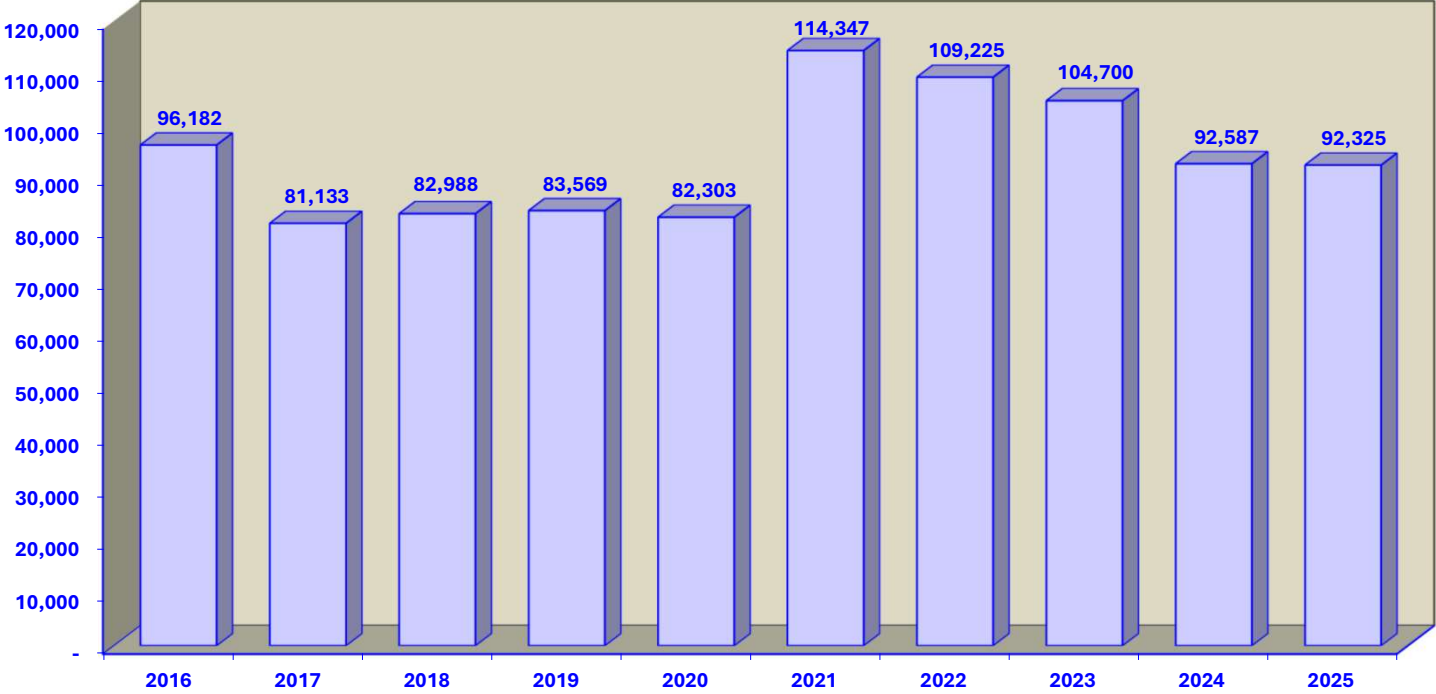
September 2025 Expenditures and Transfers Out



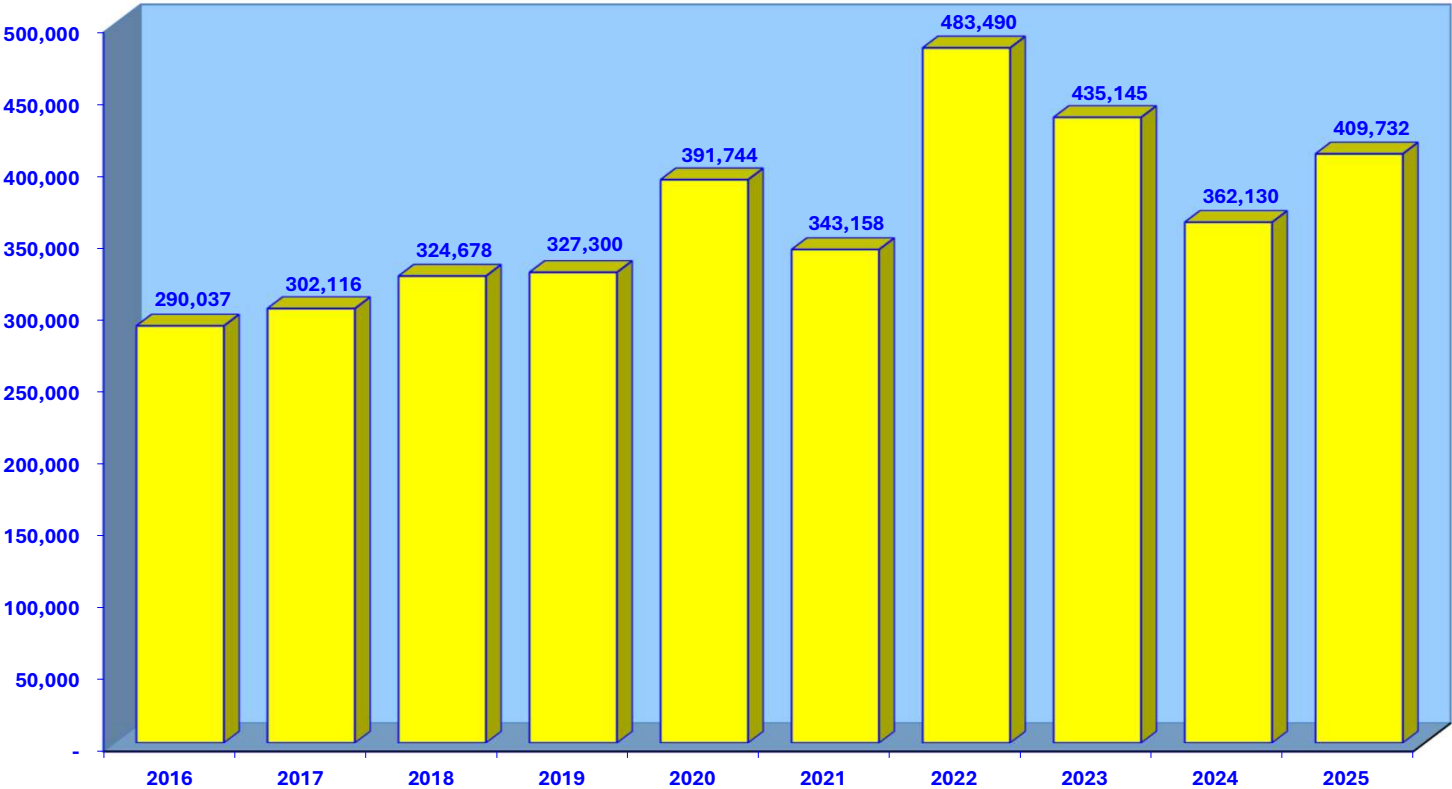
September 2024 Expenditures and Transfers Out



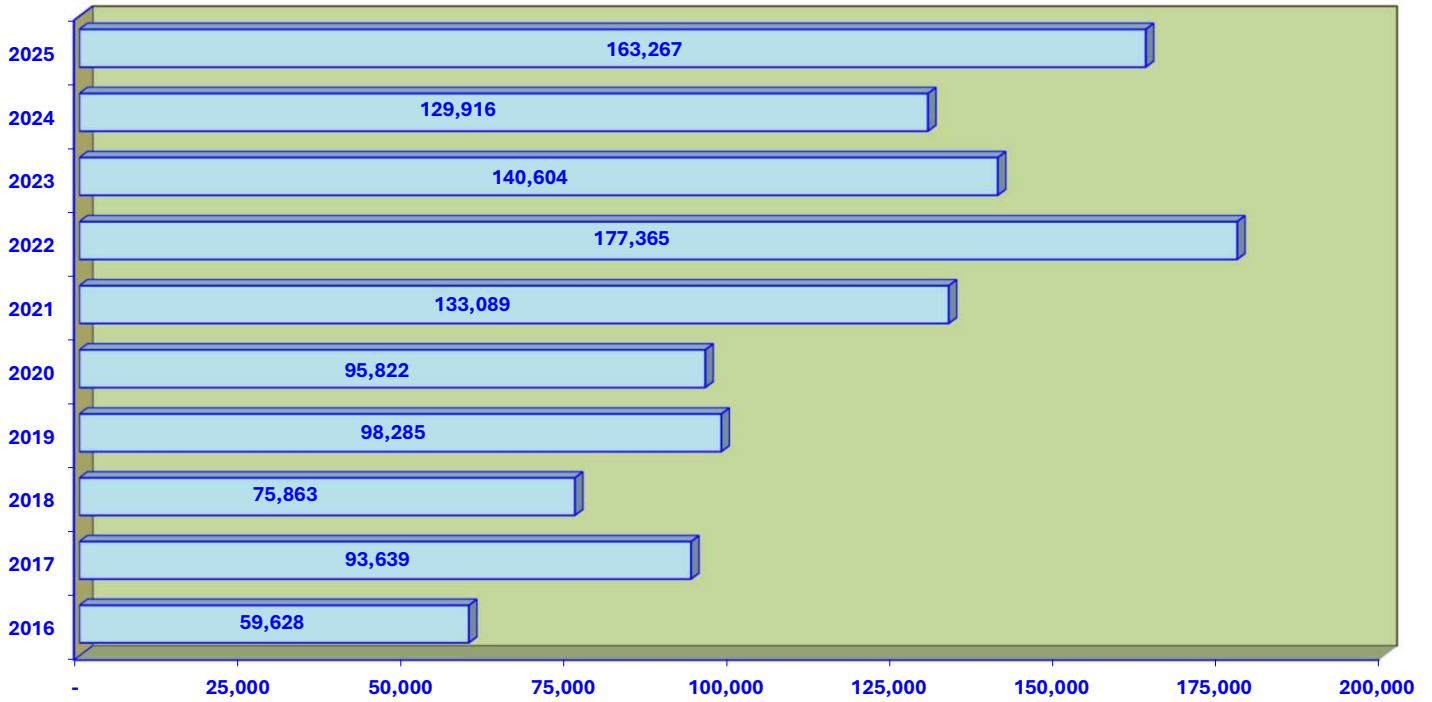
**Probate Court Charges for Services
September YTD
2016-2025**



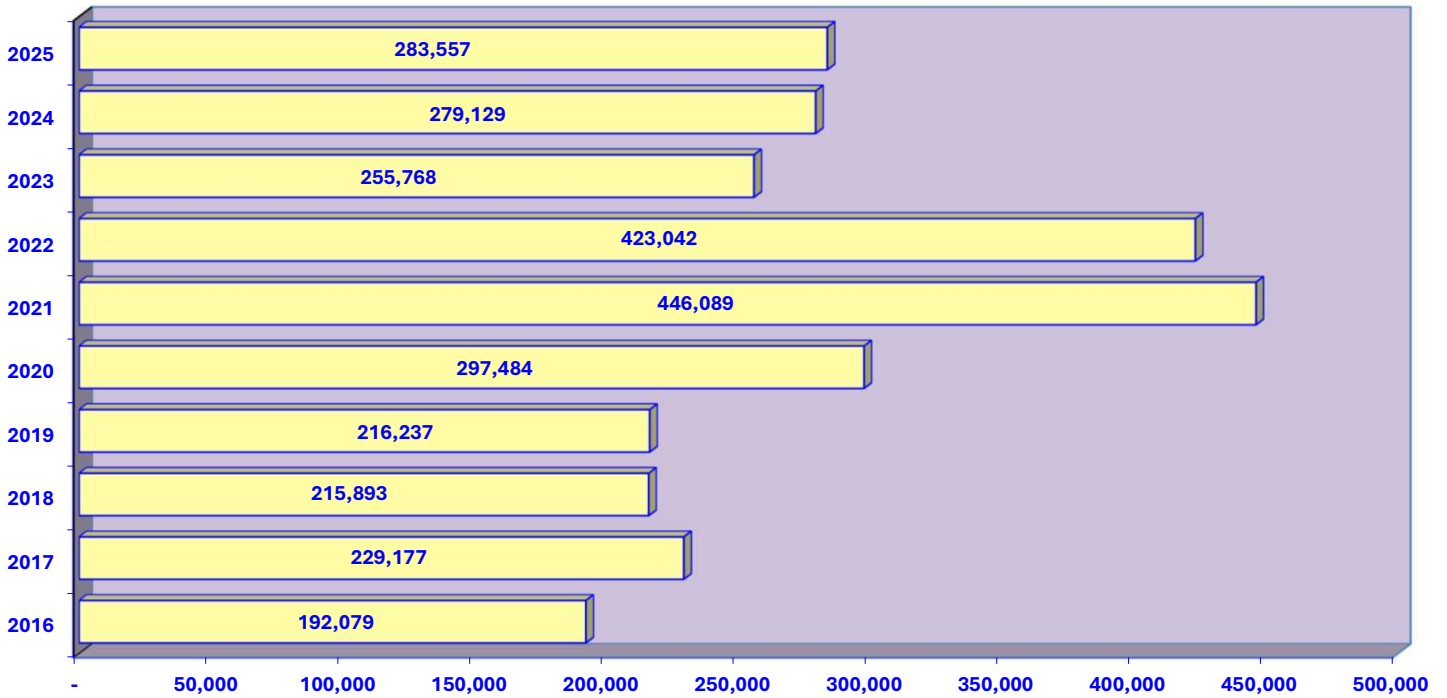
**Clerk of Court Charges for Services
September YTD
2016-2025**



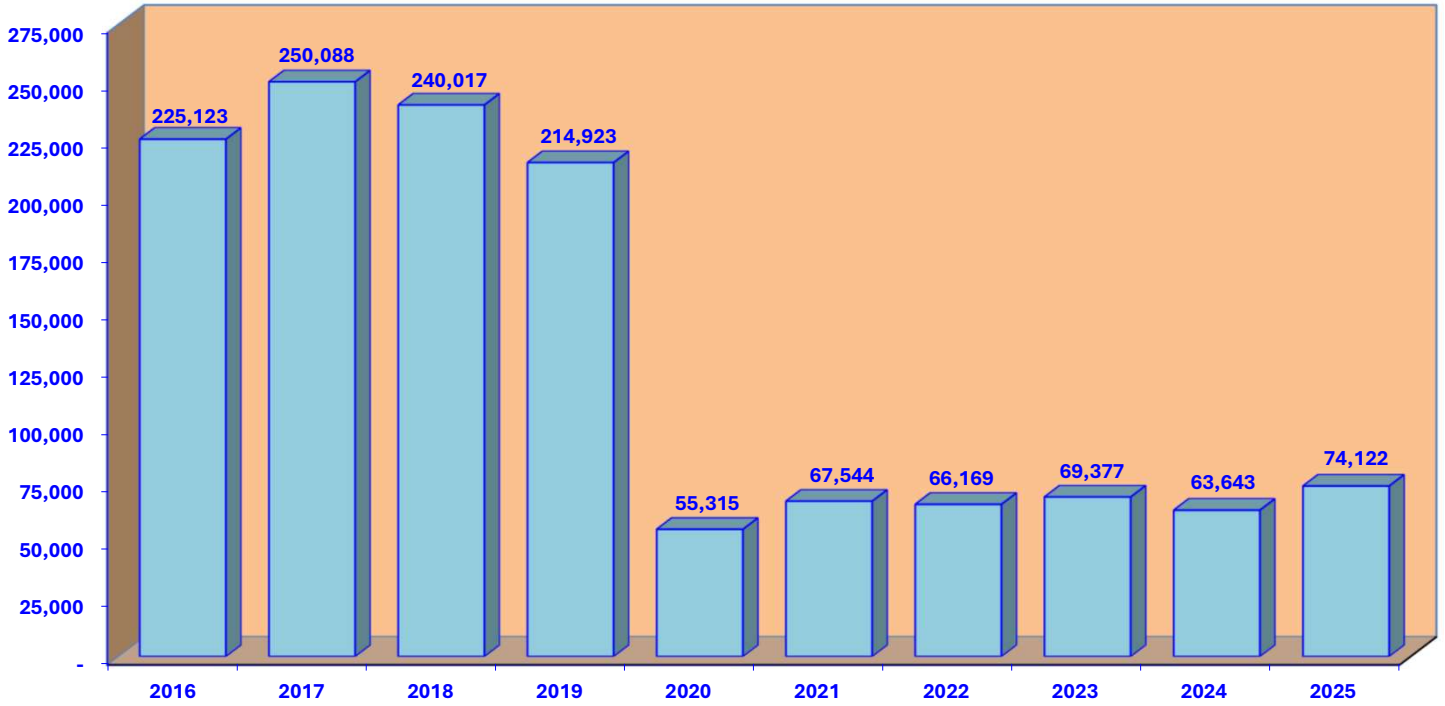
**Clerk of Court
Real Estate Tax Fee
September YTD
2016-2025**



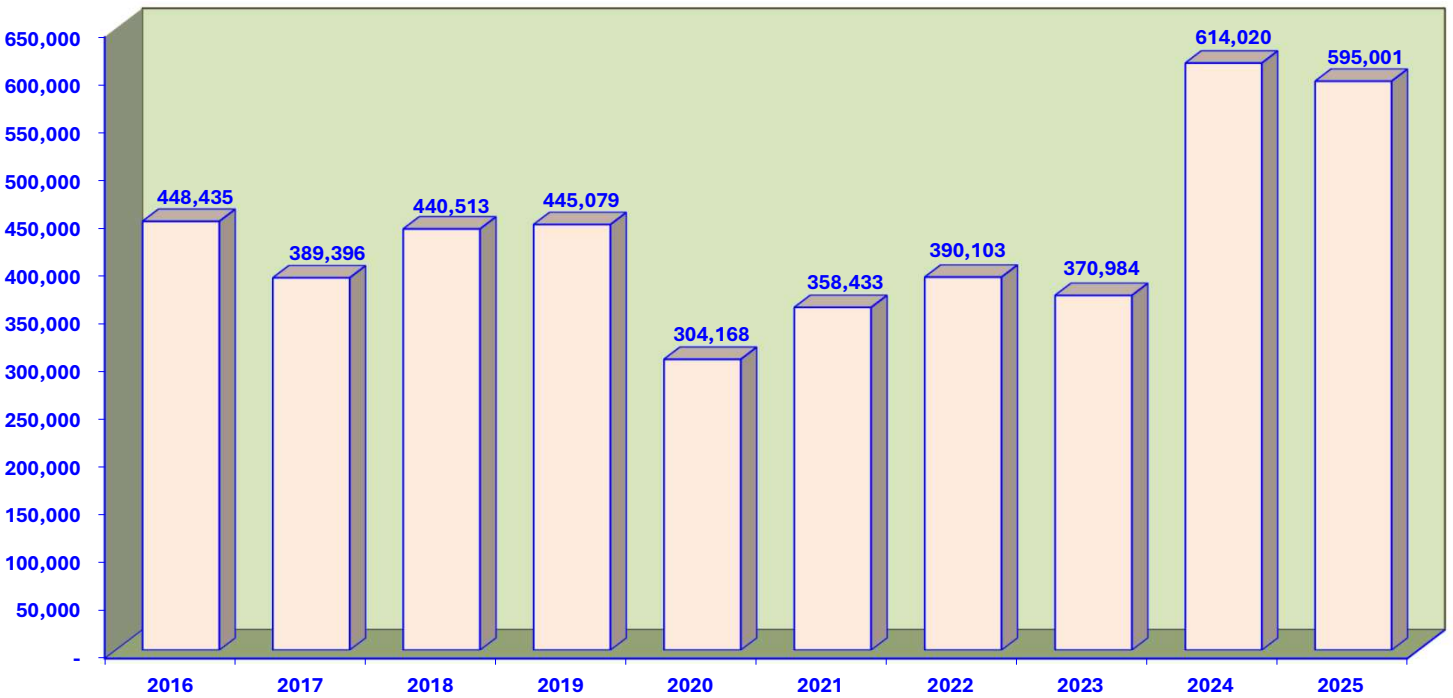
**Clerk of Court
Recording Intangible Taxes
September YTD
2016-2025**



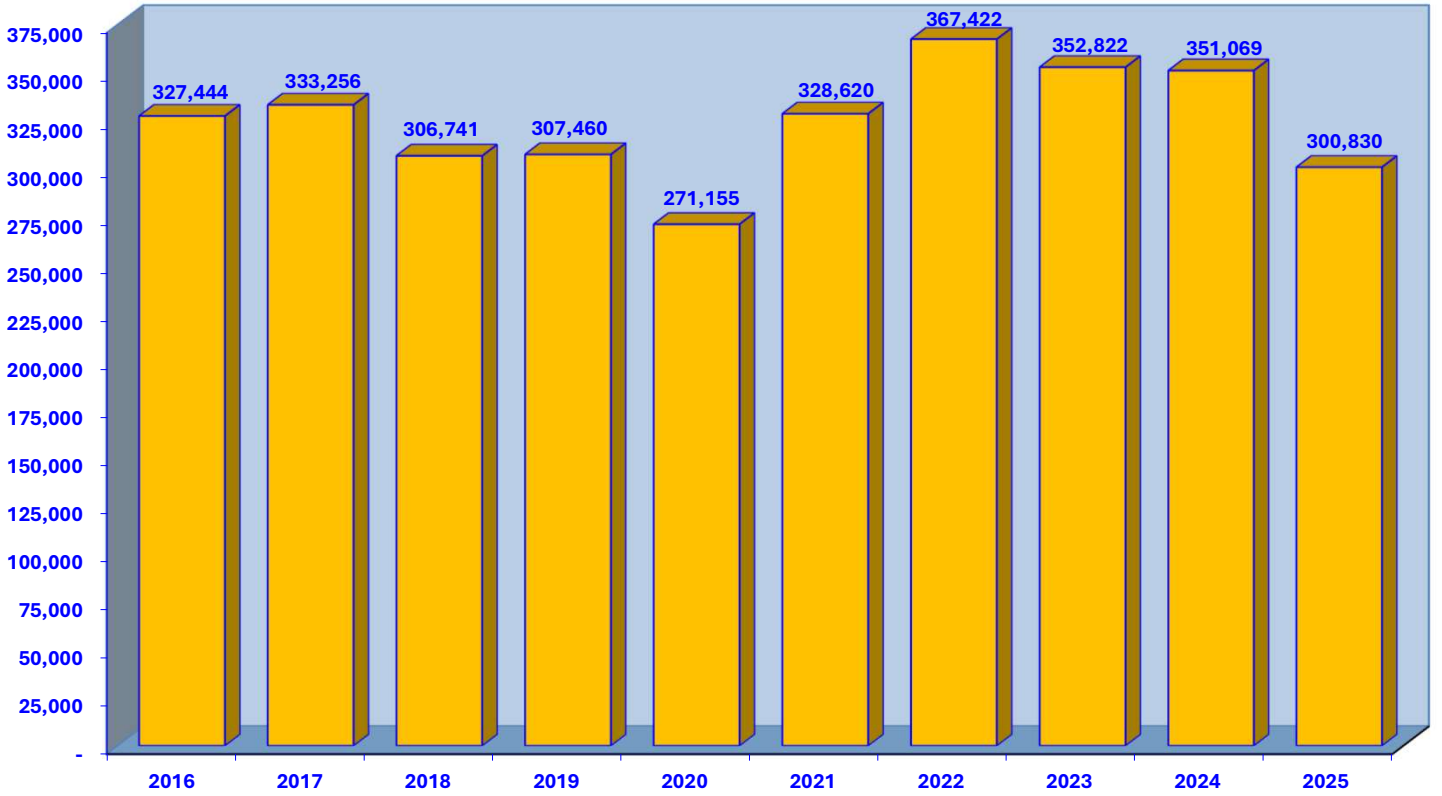
**Magistrate Court Fees
September YTD
2016-2025**



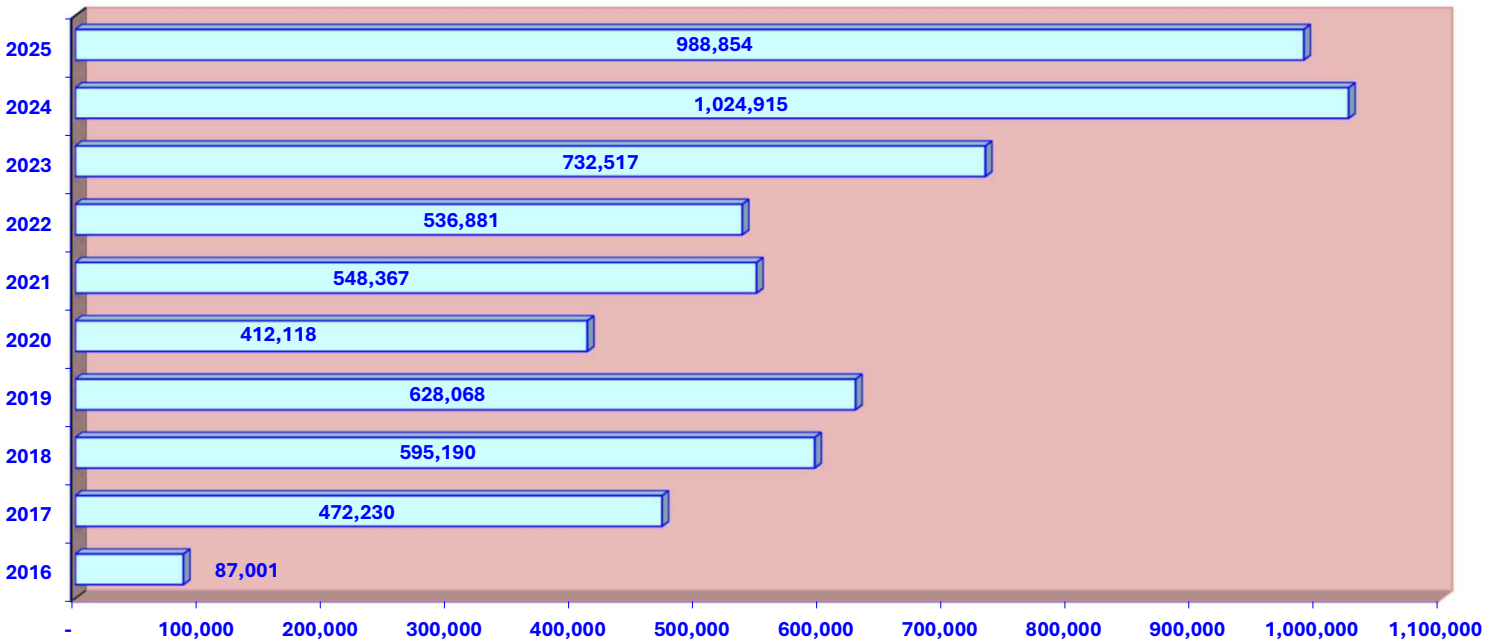
**Probate Court Fines
September YTD
2016-2025**



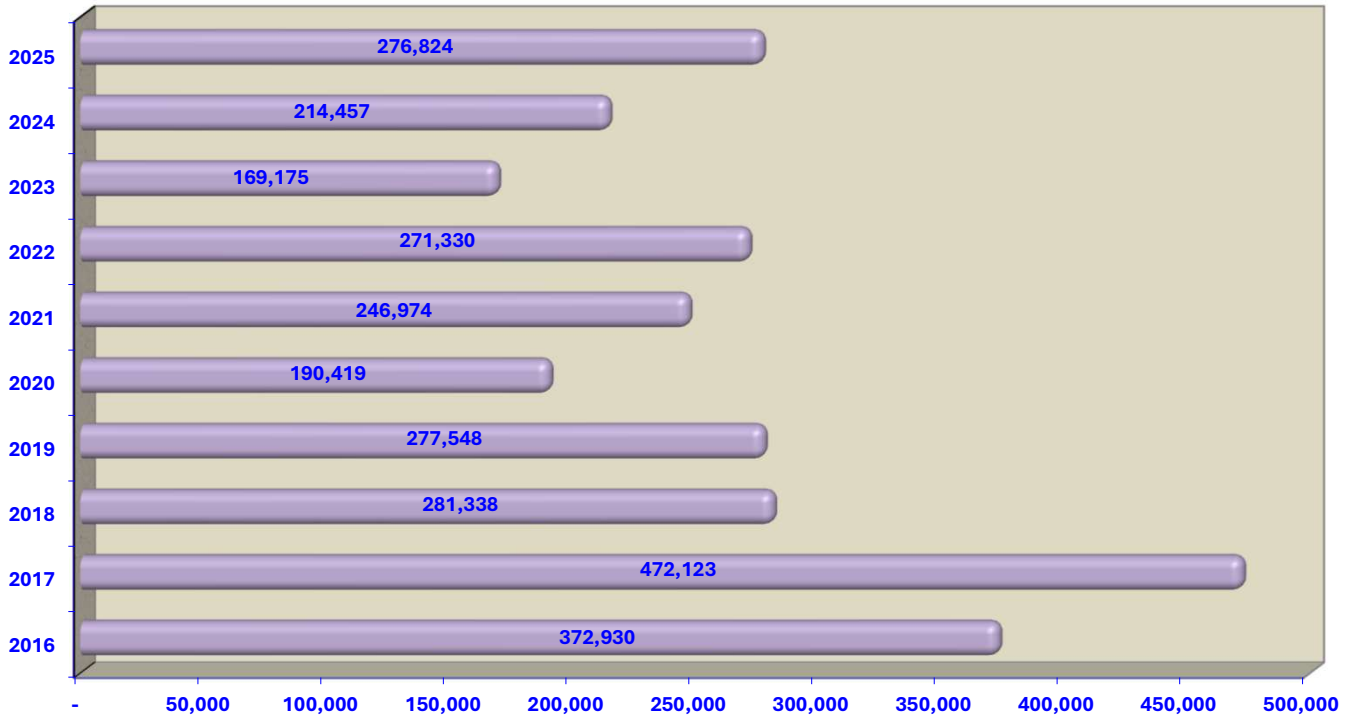
**Clerk of Court Fines
September YTD
2016-2025**



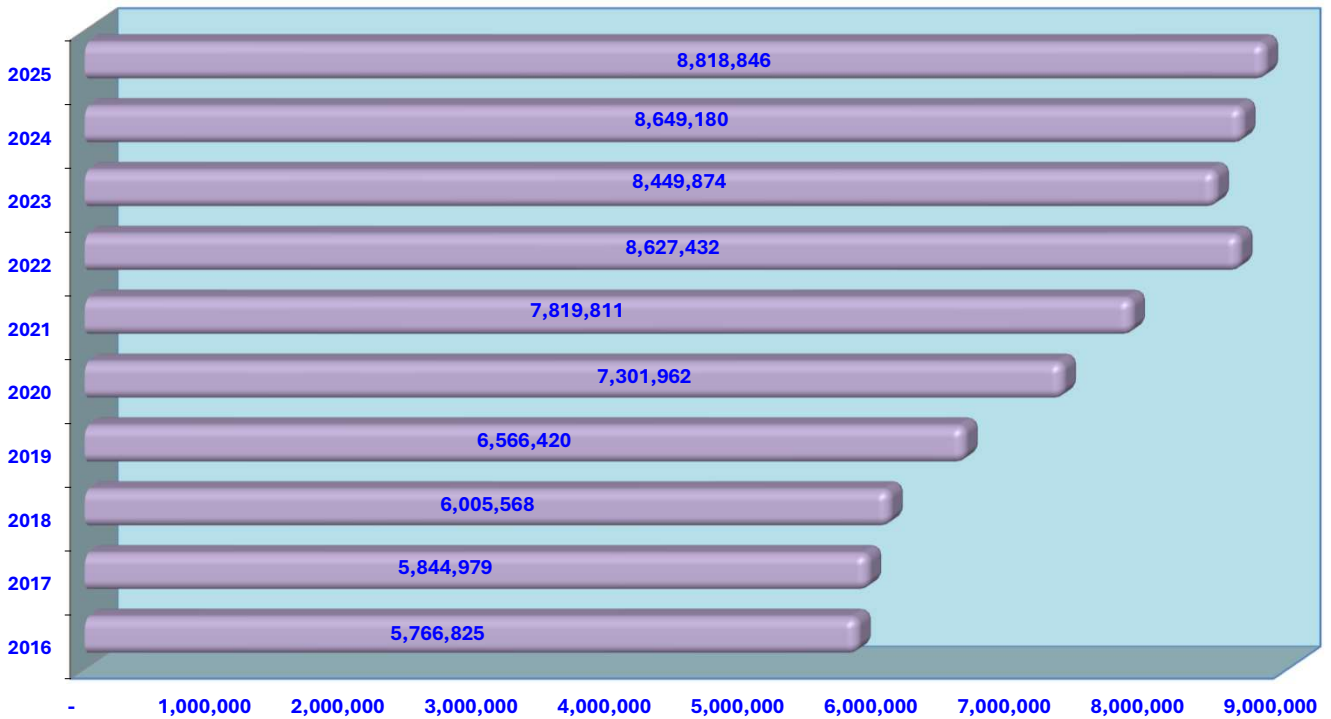
**Boarding Inmate Revenue
September YTD
2016-2025**



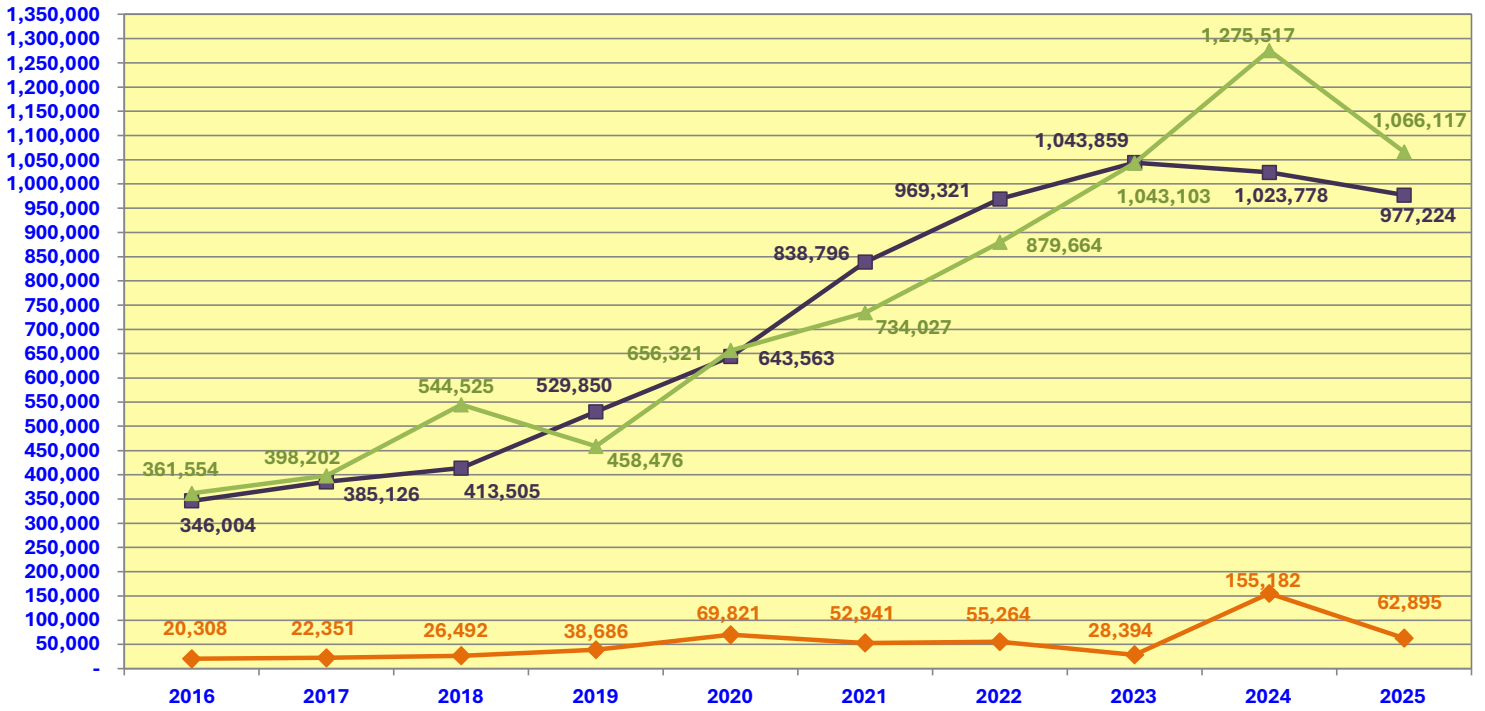
**Tax Commissioner Revenues
September YTD
2016-2025**



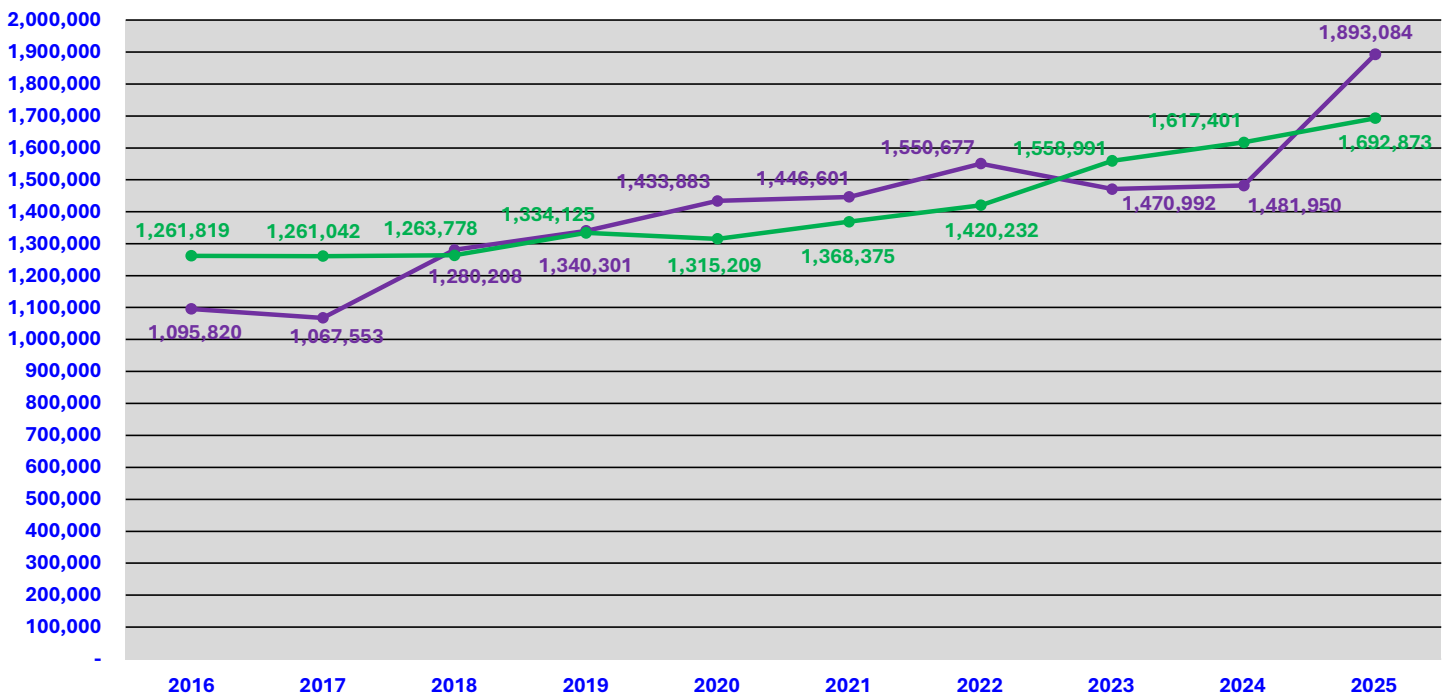
**Local Option Sales Tax
September YTD
2016-2025**



Animal Control Revenues and Expenditures September YTD 2016-2025



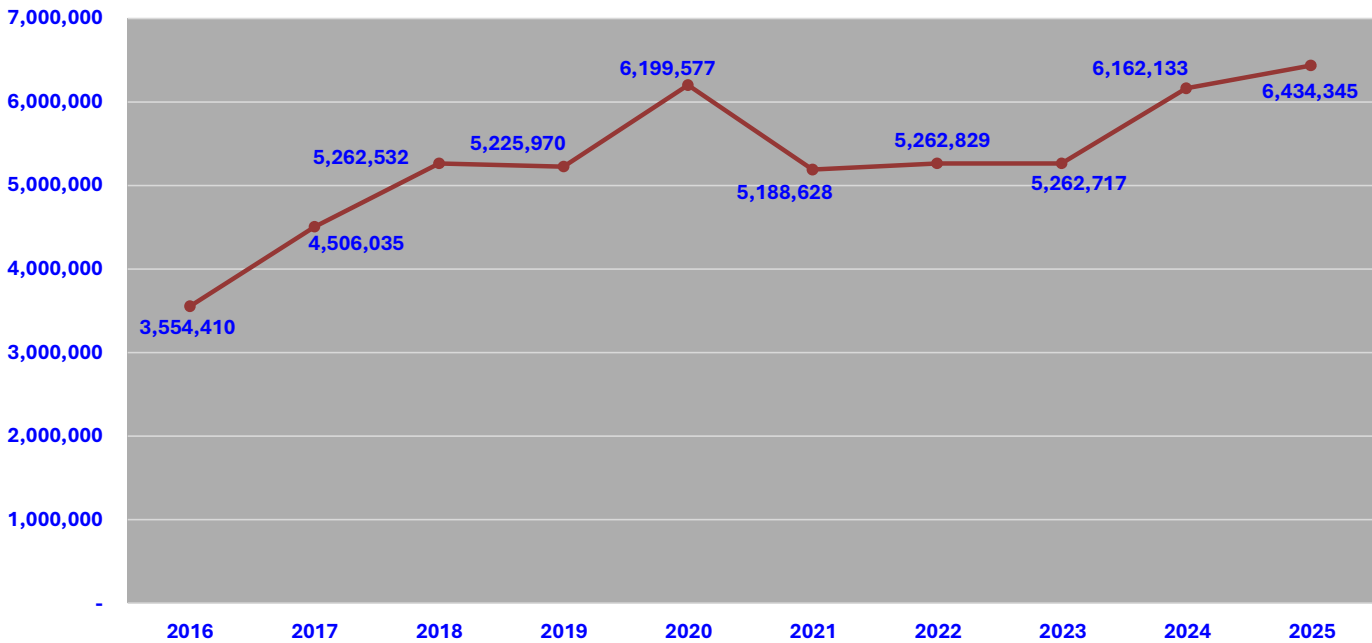
E911 Revenues and Expenditures September YTD 2016-2025



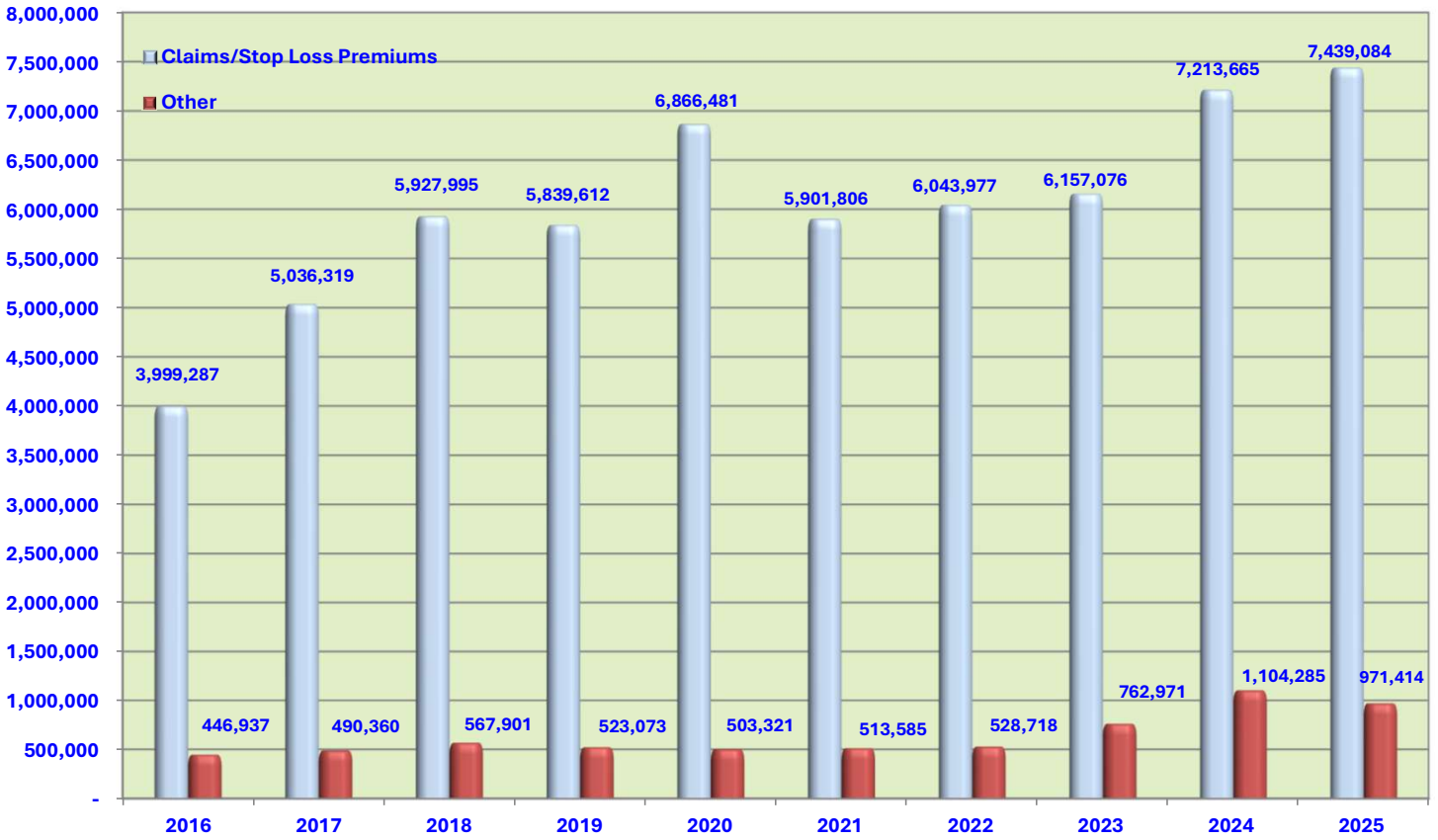
**Health Insurance
HRA
2016-2025**



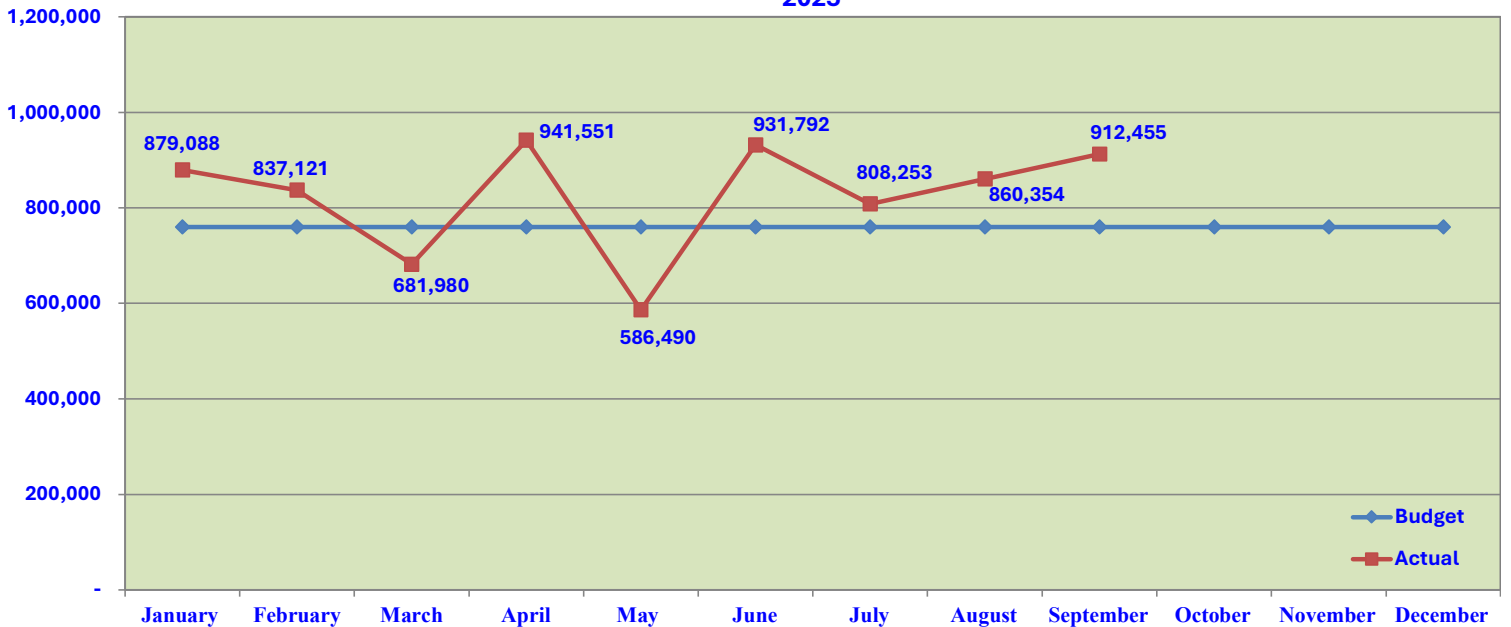
**Health Insurance
Claims
2016-2025**



Health Insurance September YTD 2016-2025



Health Insurance Claims/Stop Loss Premiums 2025



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

***Prepared by:
Finance Department***

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

Percentage of Year
75%

	2025			2024	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
Appropriation of Jail Surcharge Funds	\$ 173,000	\$ 106,633	\$ (66,367)	61.6%	\$ 41,746
Appropriation of DATE Fund Balance	158,380	244,527	86,147	154.4%	217,875
REVENUES:					
Taxes	60,068,725	17,977,099	(42,091,626)	29.9%	15,266,186
Licenses and Permits	200,120	147,960	(52,160)	73.9%	106,852
Intergovernmental	3,579,200	2,730,144	(849,056)	76.3%	2,546,073
Charges for Services	5,181,980	3,022,431	(2,159,549)	58.3%	2,820,632
Fines and Forfeitures	1,185,250	983,739	(201,511)	83.0%	1,046,855
Interest Earned	370,150	356,397	(13,753)	96.3%	527,143
Miscellaneous	1,275,535	151,987	(1,123,548)	11.9%	960,168
TOTAL REVENUES	<u>71,860,960</u>	<u>25,369,757</u>	<u>(46,491,203)</u>	<u>35.3%</u>	<u>23,273,909</u>
EXPENDITURES:					
GENERAL GOVERNMENT:					
Board of Commissioners	287,115	207,316	79,799	72.2%	190,815
County Manager	1,392,215	927,294	464,921	66.6%	871,494
Finance Department	828,235	541,260	286,975	65.4%	503,991
Purchasing Department	289,800	205,609	84,191	70.9%	250,835
Information Technology	1,156,040	846,290	309,750	73.2%	766,751
Human Resources	976,175	682,476	293,699	69.9%	584,914
Tax Commissioner	1,301,510	898,198	403,312	69.0%	810,508
Tax Appraisers	1,533,420	1,020,175	513,245	66.5%	955,187
Tax Assessors	42,670	29,048	13,622	68.1%	40,229
Facilities Management	1,792,825	1,450,556	342,269	80.9%	920,299
Engineering	382,260	264,733	117,527	69.3%	197,002
Board of Registrars	927,300	566,311	360,989	61.1%	710,791
General Services	1,838,270	1,263,719	574,551	68.7%	1,480,476
TOTAL GENERAL GOVERNMENT	<u>12,747,835</u>	<u>8,902,985</u>	<u>3,844,850</u>	<u>69.8%</u>	<u>8,283,293</u>
JUDICIAL:					
Superior Court	780,815	490,206	290,609	62.8%	510,345
Judge Niedrach - Superior Court	139,885	96,649	43,236	69.1%	88,720
Judge Johnson - Superior Court	145,030	96,859	48,171	66.8%	80,077
Judge Sparks - Superior Court	73,540	53,278	20,262	72.4%	61,730
Judge King - Superior Court	128,185	93,161	35,024	72.7%	79,244
Clerk of Superior Court	1,649,810	1,158,430	491,380	70.2%	1,199,382
Board of Equalization	19,490	14,737	4,753	75.6%	25,404
District Attorney	1,799,270	1,310,155	489,115	72.8%	1,231,109
Victim Witness Program	(8,970)	89,425	(98,395)	-996.9%	109,317
Public Defender	1,068,860	676,867	391,993	63.3%	699,370
Magistrate Court	740,850	500,370	240,480	67.5%	458,223
Probate Court	836,115	565,786	270,329	67.7%	519,936
Juvenile Court	1,342,175	894,941	447,234	66.7%	872,284
Mental Health Court	105,265	111,378	(6,113)	105.8%	106,408
Adult Felony Drug Court	53,115	133,149	(80,034)	250.7%	111,467
TOTAL JUDICIAL	<u>8,873,435</u>	<u>6,285,392</u>	<u>2,588,043</u>	<u>70.8%</u>	<u>6,153,014</u>

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

Percentage of Year
75%

	2025			2024	
	BUDGET	ACTUAL	VARIANCE	% of BUDGET	ACTUAL
PUBLIC SAFETY:					
County Police	\$ 9,183,100	\$ 6,436,547	\$ 2,746,553	70.1%	\$ 5,371,246
FCPD HEAT	66,605	62,250	4,355	93.5%	32,958
HIDTA	10,900	18,276	(7,376)	167.7%	21,559
Public Safety/Comm Violence	430	197,969	(197,539)	46039.2%	411,037
Sheriff - County Jail	16,643,645	11,448,793	5,194,852	68.8%	10,829,235
Medical Department-Prisoners	4,092,275	2,970,270	1,122,005	72.6%	2,959,724
County Prison	8,393,335	5,807,063	2,586,272	69.2%	5,627,582
Coroner	294,175	189,830	104,345	64.5%	204,400
Interagency	18,500	18,078	422	97.7%	18,078
TOTAL PUBLIC SAFETY	38,702,965	27,149,076	11,553,889	70.1%	25,475,820
PUBLIC WORKS:					
Public Roads	6,284,055	4,297,954	1,986,101	68.4%	4,479,912
TOTAL PUBLIC WORKS	6,284,055	4,297,954	1,986,101	68.4%	4,479,912
HEALTH AND WELFARE					
Health	203,205	152,404	50,801	75.0%	152,404
Welfare	227,660	160,819	66,841	70.6%	148,658
Transportation for Seniors	10,000	10,140	(140)	101.4%	7,380
TOTAL HEALTH AND WELFARE	440,865	323,363	117,502	73.3%	308,441
CULTURE AND RECREATION					
Library	1,291,270	968,452	322,818	75.0%	968,452
TOTAL CULTURE AND RECREATION	1,291,270	968,452	322,818	75.0%	968,452
HOUSING AND DEVELOPMENT					
Cooperative Extension	175,460	127,084	48,376	72.4%	112,145
Economic Development	265,950	344,342	(78,392)	129.5%	195,712
TOTAL HOUSING AND DEVELOPMENT	441,410	471,427	(30,017)	106.8%	307,858
INTERAGENCY					
NW GA Regional Commission	60,800	61,512	(712)	101.2%	60,798
GIS	50,000	(6,712)	56,712	-13.4%	27,500
Planning Commission	257,000	192,750	64,250	75.0%	186,323
Environmental Office	125,000	93,750	31,250	75.0%	93,750
TOTAL INTERAGENCY	492,800	341,300	151,500	69.3%	368,370
TOTAL BUDGETED EXPENDITURES	69,274,635	48,739,950	20,534,685	70.4%	46,345,161
OTHER FINANCING SOURCES (USES)					
Transfers In	1,668,365	1,070,948	(597,417)	64.2%	4,207,308
Bond Proceeds	-	8,100,000	8,100,000	N/A	-
Transfers Out	(5,688,895)	(4,498,885)	(1,190,010)	79.1%	(5,341,078)
Bond Issuance Cost	-	(26,000)	26,000	N/A	-
TOTAL OTHER FINANCING SOURCES (USES)	(4,020,530)	4,646,063	6,338,573	-115.6%	(1,133,770)
TOTAL EXPENDITURES	73,295,165	44,093,887	14,196,113	60.2%	47,478,931
NET CHANGE IN FUND BALANCE	(1,434,205)	(18,724,129)			(24,205,021)
FUND BALANCE - BEGINNING OF YEAR	19,855,629	19,855,629			21,860,504
FUND BALANCE - YEAR TO DATE	\$ 18,421,424	\$ 1,131,500			\$ (2,344,517)

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

Percentage of Year
75%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Taxes	\$ 10,587,840	\$ 1,143,625	\$ (9,444,215)	10.8%	\$ 801,972
Interest Earned	<u>125,000</u>	<u>102,734</u>	<u>(22,266)</u>	<u>82.2%</u>	<u>146,648</u>
TOTAL REVENUES	<u>10,712,840</u>	<u>1,246,359</u>	<u>(9,466,481)</u>	<u>11.6%</u>	<u>948,620</u>
EXPENDITURES					
Public Safety	<u>11,680,345</u>	<u>8,762,067</u>	<u>2,918,278</u>	<u>75.0%</u>	<u>7,732,283</u>
TOTAL EXPENDITURES	<u>11,680,345</u>	<u>8,762,067</u>	<u>2,918,278</u>	<u>75.0%</u>	<u>7,732,283</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(967,505)	(7,515,709)	(12,384,759)	777%	(6,783,663)
OTHER FINANCING SOURCES (USES)					
Transfer In	200,000	150,000	50,000	75.0%	150,000
Transfer Out	<u>(125,000)</u>	<u>(93,750)</u>	<u>(31,250)</u>	<u>75.0%</u>	<u>(93,750)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>75,000</u>	<u>56,250</u>	<u>18,750</u>	<u>75.0%</u>	<u>56,250</u>
NET CHANGE IN FUND BALANCE	(892,505)	(7,459,459)			(6,727,413)
FUND BALANCE - BEGINNING OF YEAR	<u>8,299,512</u>	<u>8,299,512</u>			<u>8,316,215</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 7,407,007</u>	<u>\$ 840,053</u>			<u>\$ 1,588,802</u>

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

Percentage of Year
75%

	2025			2024	
				% of	
	BUDGET	YTD	VARIANCE	BUDGET	YTD
REVENUES					
Taxes	\$ 185,000	\$ 161,388	\$ (23,612)	87.2%	\$ 139,821
Interest Earned	<u>5,000</u>	<u>2,805</u>	<u>(2,195)</u>	<u>56.1%</u>	<u>3,156</u>
TOTAL REVENUES	<u>190,000</u>	<u>164,193</u>	<u>(25,807)</u>	<u>86.4%</u>	<u>142,977</u>
EXPENDITURES					
Economic Development	<u>5,000</u>	<u>7,375</u>	<u>(2,375)</u>	<u>147.5%</u>	<u>-</u>
TOTAL EXPENDITURES	<u>5,000</u>	<u>7,375</u>	<u>(2,375)</u>	<u>147.5%</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	185,000	156,818	(28,182)	84.8%	142,977
OTHER FINANCING SOURCES (USES)					
Transfer Out	<u>(185,000)</u>	<u>-</u>	<u>185,000</u>	<u>0.0%</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(185,000)</u>	<u>-</u>	<u>185,000</u>	<u>0.0%</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	156,818			142,977
FUND BALANCE - BEGINNING OF YEAR	<u>-</u>	<u>-</u>			<u>-</u>
FUND BALANCE -YEAR TO DATE	<u>\$ -</u>	<u>\$ 156,818</u>			<u>\$ 142,977</u>

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

Percentage of Year
75%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
City of Rome	\$ 2,000	\$ -	\$ (2,000)	-	\$ -
Miscellaneous	8,000	4,700	(3,300)	58.8%	5,622
Alarm Registration Fee	1,700	1,140	(560)	67.1%	1,310
Charges for Services	1,955,000	1,445,111	(509,889)	73.9%	1,472,611
Interest Earned	<u>2,000</u>	<u>2,344</u>	<u>344</u>	<u>117.2%</u>	<u>2,407</u>
TOTAL REVENUES	<u>1,968,700</u>	<u>1,453,295</u>	<u>(515,405)</u>	<u>73.8%</u>	<u>1,481,950</u>
EXPENDITURES					
Salaries and Benefits	2,201,865	1,403,138	798,727	63.7%	1,311,854
Other Operating Costs	353,475	289,735	63,740	82.0%	307,001
Equipment	<u>11,540</u>	<u>8,790</u>	<u>2,750</u>	<u>76.2%</u>	<u>1,946</u>
TOTAL EXPENDITURES	<u>2,566,880</u>	<u>1,701,663</u>	<u>865,217</u>	<u>66.3%</u>	<u>1,620,801</u>
OTHER FINANCING SOURCES (USES)					
Transfer In	<u>586,385</u>	<u>439,789</u>	<u>146,596</u>	<u>75.0%</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(11,795)	191,421			(138,851)
FUND BALANCE - BEGINNING OF YEAR	<u>116,901</u>	<u>116,901</u>			<u>116,935</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 105,106</u>	<u>\$ 308,322</u>			<u>\$ (21,916)</u>

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

Percentage of Year
75%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 736,620	\$ 495,073	\$ (241,547)	67.2%	\$ 286,734
Tower Lease	51,360	34,424	(16,936)	67.0%	34,773
City of Rome	1,000	-	(1,000)	0.0%	-
Interest Earned	150	994	844	662.7%	1,057
TOTAL REVENUES	<u>789,130</u>	<u>530,491</u>	<u>(258,639)</u>	<u>67.2%</u>	<u>322,564</u>
EXPENDITURES					
Other Operating Costs	665,340	474,373	190,967	71.3%	448,877
800 MHz Radio Tower Costs	40,000	32,150	7,850	80.4%	-
TOTAL EXPENDITURES	<u>705,340</u>	<u>506,523</u>	<u>198,817</u>	<u>71.8%</u>	<u>448,877</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>83,790</u>	<u>23,968</u>	<u>(59,822)</u>	<u>28.6%</u>	<u>(126,313)</u>
OTHER FINANCING SOURCES (USES)					
Transfer Out	<u>(85,310)</u>	<u>(9,896)</u>	<u>(75,414)</u>	<u>11.6%</u>	<u>(9,749)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(85,310)</u>	<u>(9,896)</u>	<u>(75,414)</u>	<u>11.6%</u>	<u>(9,749)</u>
NET CHANGE IN FUND BALANCE	<u>(1,520)</u>	<u>14,072</u>			<u>(136,062)</u>
FUND BALANCE - BEGINNING OF YEAR	<u>17,368</u>	<u>17,368</u>			<u>17,547</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 15,848</u>	<u>\$ 31,440</u>			<u>\$ (118,515)</u>

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

Percentage of Year
75%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
GEMA - Emergency Management	\$ 28,895	\$ -	\$ (28,895)	0.0%	\$ 5,719
State of GA - Cert Grant	4,475	-	(4,475)	0.0%	-
City of Rome	10,000	-	(10,000)	0.0%	-
Haz Mit Plan HMGP - Federal	22,000	-	(22,000)	0.0%	-
Haz Mit Plan HMGP - State	980	-	(980)	0.0%	-
Weather Radios - State	5,000	-	(5,000)	0.0%	-
Web Cam Fees	-	120	120	0.0%	-
Interest Earned	500	411	(89)	82.2%	1,219
TOTAL REVENUES	<u>71,850</u>	<u>531</u>	<u>(71,319)</u>	<u>0.7%</u>	<u>6,938</u>
EXPENDITURES					
Salaries and Benefits	272,980	182,571	90,409	66.9%	173,333
Other Operating Costs	118,260	56,334	61,926	47.6%	44,166
TOTAL EXPENDITURES	<u>391,240</u>	<u>238,905</u>	<u>152,335</u>	<u>61.1%</u>	<u>217,499</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(319,390)</u>	<u>(238,374)</u>	<u>81,016</u>	<u>74.6%</u>	<u>(210,561)</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	315,000	236,250	(78,750)	75.0%	226,519
TOTAL OTHER FINANCING SOURCES (USES)	<u>315,000</u>	<u>236,250</u>	<u>(78,750)</u>	<u>75.0%</u>	<u>226,519</u>
NET CHANGE IN FUND BALANCE	<u>(4,390)</u>	<u>(2,124)</u>			<u>15,957</u>
FUND BALANCE - BEGINNING OF YEAR	<u>3,237</u>	<u>3,237</u>			<u>5</u>
FUND BALANCE - YEAR TO DATE	<u>\$ (1,153)</u>	<u>\$ 1,113</u>			<u>\$ 15,962</u>

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

Percentage of Year
75%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 33,000	\$ 26,539	\$ (6,461)	80.4%	\$ 27,809
Interest Earned	<u>6,000</u>	<u>3,193</u>	<u>(2,807)</u>	<u>53.2%</u>	<u>5,040</u>
TOTAL REVENUES	<u>39,000</u>	<u>29,733</u>	<u>(9,267)</u>	<u>76.2%</u>	<u>32,850</u>
EXPENDITURES					
Judicial	30,880	24,719	6,161	80.0%	18,658
Equipment	<u>7,000</u>	<u>-</u>	<u>7,000</u>	<u>0.0%</u>	<u>57,630</u>
TOTAL EXPENDITURES	<u>37,880</u>	<u>24,719</u>	<u>13,161</u>	<u>65.3%</u>	<u>76,288</u>
NET CHANGE IN FUND BALANCE	1,120	5,013			(43,439)
FUND BALANCE - BEGINNING OF YEAR	<u>97,237</u>	<u>97,237</u>			<u>138,086</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 98,357</u>	<u>\$ 102,250</u>			<u>\$ 94,647</u>

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

Percentage of Year
75%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Fines & Forfeitures	\$ -	\$ 151,335	\$ 151,335	N/A	\$ 431,642
Interest Earned	<u>15,000</u>	<u>18,545</u>	<u>3,545</u>	<u>123.6%</u>	<u>17,413</u>
TOTAL REVENUES	<u>15,000</u>	<u>169,880</u>	<u>154,880</u>	<u>1132.5%</u>	<u>449,054</u>
EXPENDITURES					
Schedule A Expenditures	30,000	6,390	23,610	21.3%	1,962
Schedule B Expenditures	<u>127,100</u>	<u>158,795</u>	<u>(31,695)</u>	<u>124.9%</u>	<u>41,054</u>
TOTAL EXPENDITURES	<u>157,100</u>	<u>165,185</u>	<u>(8,085)</u>	<u>105.1%</u>	<u>43,016</u>
NET CHANGE IN FUND BALANCE	(142,100)	4,694			406,038
FUND BALANCE - BEGINNING OF YEAR	<u>748,509</u>	<u>748,509</u>			<u>364,100</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 606,409</u>	<u>\$ 753,203</u>			<u>\$ 770,138</u>

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

Percentage of Year
75%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Taxes	\$ 2,065,530	\$ 471,214	\$ 1,384,280	22.8%	\$ 334,837
Interest Earned	<u>20,000</u>	<u>27,384</u>	<u>7,384</u>	<u>136.9%</u>	<u>25,953</u>
TOTAL REVENUES	<u>2,085,530</u>	<u>498,598</u>	<u>1,391,664</u>	<u>23.9%</u>	<u>360,790</u>
EXPENDITURES					
Salaries and Benefits	638,615	315,749	322,866	49.4%	289,529
Other Operating Costs	60,355	43,510	16,845	72.1%	43,918
Utilities	24,120	19,248	4,872	79.8%	17,723
Equipment	9,500	-	9,500	0.0%	-
Remote Site Operations	337,260	247,909	89,351	73.5%	241,456
Tipping Fees	<u>400,000</u>	<u>273,606</u>	<u>126,394</u>	<u>68.4%</u>	<u>267,163</u>
TOTAL EXPENDITURES	<u>1,469,850</u>	<u>900,022</u>	<u>569,828</u>	<u>61.2%</u>	<u>859,789</u>
OTHER FINANCING SOURCES (USES)					
Transfers Out	<u>(551,140)</u>	<u>(401,117)</u>	<u>150,024</u>	<u>72.8%</u>	<u>(385,030)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(551,140)</u>	<u>(401,117)</u>	<u>150,024</u>	<u>72.8%</u>	<u>(385,030)</u>
NET CHANGE IN FUND BALANCE	64,540	(802,541)			(884,030)
FUND BALANCE - BEGINNING OF YEAR	<u>1,514,726</u>	<u>1,514,726</u>			<u>1,293,266</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 1,579,266</u>	<u>\$ 712,185</u>			<u>\$ 409,236</u>

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

Percentage of Year
75%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Intergovernmental	\$ 5,966,580	\$ 5,161,017	\$ (805,563)	86.5%	\$ 812,367
Interest Earned	250,000	121,118	(128,882)	48.4%	223,509
TOTAL REVENUES	<u>6,216,580</u>	<u>5,282,135</u>	<u>(934,445)</u>	<u>85.0%</u>	<u>1,035,876</u>
EXPENDITURES					
Treatment Plant Chemical Conversion	1,164,510	928,391	236,119	79.7%	1,082,629
Admin. HVAC	-	-	-	N/A	776,879
Big Texas Valley Water Project	4,802,070	4,802,070	-	100.0%	-
TOTAL EXPENDITURES	<u>5,966,580</u>	<u>5,730,461</u>	<u>236,119</u>	<u>96.0%</u>	<u>1,859,508</u>
OTHER FINANCING SOURCES (USES)					
Transfers Out	(250,000)	(103,783)	146,217	41.5%	(696,425)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(250,000)</u>	<u>(103,783)</u>	<u>146,217</u>	<u>41.5%</u>	<u>(696,425)</u>
NET CHANGE IN FUND BALANCE	-	(552,109)			(1,520,056)
FUND BALANCE - BEGINNING OF YEAR	-	-			408,285
FUND BALANCE - YEAR TO DATE	<u>\$ -</u>	<u>\$ (552,109)</u>			<u>\$ (1,111,771)</u>

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

Percentage of Year
75%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Interest Earned	\$ 8,000	\$ 10,156	\$ 2,156	127.0%	\$ 10,807
Miscellaneous	<u>54,955</u>	<u>-</u>	<u>(54,955)</u>	<u>0.0%</u>	<u>54,955</u>
TOTAL REVENUES	<u>62,955</u>	<u>10,156</u>	<u>(52,799)</u>	<u>16.1%</u>	<u>65,762</u>
EXPENDITURES					
Maintenance	<u>162,955</u>	<u>11,802</u>	<u>151,153</u>	<u>7.2%</u>	<u>47,418</u>
TOTAL EXPENDITURES	<u>162,955</u>	<u>11,802</u>	<u>151,153</u>	<u>7.2%</u>	<u>47,418</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(100,000)	(1,646)	(203,952)	1.6%	18,345
OTHER FINANCING SOURCES					
Transfers in	<u>100,000</u>	<u>75,000</u>	<u>25,000</u>	<u>75.0%</u>	<u>75,000</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>100,000</u>	<u>75,000</u>	<u>25,000</u>	<u>75.0%</u>	<u>75,000</u>
NET CHANGE IN FUND BALANCES	-	73,354			93,345
FUND BALANCE - BEGINNING OF YEAR	<u>409,349</u>	<u>409,349</u>			<u>310,751</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 409,349</u>	<u>\$ 482,704</u>			<u>\$ 404,096</u>

FLOYD COUNTY, GEORGIA
1996 SPLOST BUDGET vs. ACTUAL SUMMARY
For the Month Ended September 30, 2025

	Original Budget	Cumulative Revised Budget	Cumulative Totals To Date	2025 Budget	2025 YTD
Revenues					
SPLOST Taxes	\$ 33,058,378	\$ 36,640,660	\$ 36,640,663	\$ -	\$ -
Interest Earned	494,000	2,479,575	2,505,417	25,000	27,564
Miscellaneous	-	73,900	73,900	-	-
Total Revenues	33,552,378	39,194,135	39,219,980	25,000	27,564
Expenditures					
Jail Expansion	20,298,378	20,439,500	20,439,437	-	-
Fire Stations	2,000,000	3,339,155	2,536,268	870,000	-
Law Enforcement Center	10,760,000	10,832,230	10,832,221	-	-
Georgia Power Tax Obligation	-	780,000	780,000	-	-
Floyd County Industrial Park Bonds	-	1,318,690	1,318,690	-	-
First Union Debt Service-Forum Bonds	-	214,750	214,750	-	-
General and Administrative	494,000	137,080	90,840	-	-
Total Expenditures	33,552,378	37,061,405	36,212,206	870,000	-
Other Financing Sources (Uses)					
Bond Proceeds	-	19,897,270	19,897,267	-	-
Debt Service Payments	-	(22,030,000)	(22,028,276)	-	-
Total Other Financing Sources (Uses)	-	(2,132,730)	(2,131,009)	-	-
Excess (Deficiency) of Revenues over					
Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ 876,764	\$ (845,000)	\$ 27,564

FLOYD COUNTY, GEORGIA
2003 SPLOST BUDGET vs. ACTUAL SUMMARY
For the Month Ended September 30, 2025

	<u>Original Budget</u>	<u>Cumulative Revised Budget</u>	<u>Cumulative Totals To Date</u>	<u>2025 Budget</u>	<u>2025 YTD</u>
Revenues					
Special Purpose Sales Tax	\$ 26,900,000	\$ 30,651,000	\$ 30,651,359	\$ -	\$ -
Interest Earned	150,000	1,153,980	1,169,165	18,000	16,329
Total Revenues	27,050,000	31,804,980	31,820,524	18,000	16,329
Expenditures					
Sewer Projects:					
Blacks Bluff Road Treatment Plant	8,170,000	8,160,000	8,160,000	-	-
Old Dalton Road Sewer	3,000,000	3,000,000	3,000,000	-	-
Cave Spring Sewer Plant	900,000	900,000	900,000	-	-
Transportation Projects:					
Burnett Ferry Road Right-of-Way	300,000	80,000	79,839	-	-
Old Dalton Road Right-of-Way	350,000	768,495	748,500	-	-
Chulio Road Right-of-Way	300,000	1,453,185	954,209	537,925	-
Resurfacing Projects	190,000	680,000	679,099	-	-
Recreation Projects:					
North Floyd Park	1,150,000	1,400,000	1,399,919	-	-
Midway Park	250,000	404,000	403,944	-	-
Shannon Park	80,000	83,000	82,879	-	-
Crane Street Park	110,000	94,380	94,376	-	-
Parks Hoke Park	70,000	59,000	58,948	-	-
Cave Spring Park	30,000	31,370	31,369	-	-
Building Projects:					
New Health Department Facility	9,500,000	8,765,000	8,764,365	-	-
4th Ave Courthouse/New Courthouse Renovation	2,000,000	2,670,300	2,670,261	-	-
General and Administrative	27,194	19,115	14,656	-	-
Total Expenditures	26,427,194	28,567,845	28,042,365	537,925	-
Other Financing Sources (Uses)					
Bond Proceeds	9,500,000	9,628,000	9,628,789	-	-
Bond Costs	(101,958)	(101,960)	(101,958)	-	-
Transfer to General Fund	-	(2,000,000)	(2,000,000)	-	-
Transfer to Capital Projects Fund	-	(193,000)	(193,000)	-	-
Transfer to Debt Service Fund	(10,122,806)	(10,570,175)	(10,570,175)	-	-
Total Other Financing Sources (Uses)	(724,764)	(3,237,135)	(3,236,344)	-	-
Excess (Deficiency) of Revenues over					
Expenditures and Other Financing Sources (Uses)	\$ (101,958)	\$ -	\$ 541,815	\$ (519,925)	\$ 16,329

FLOYD COUNTY, GEORGIA
2013 SPLOST BUDGET vs. ACTUAL SUMMARY
For the Month Ended September 30, 2025

	Original Budget	Cumulative Revised Budget	Cumulative Totals To Date	2025 Budget	2025 YTD
Revenues:					
Tax Collections					
Floyd County	\$ 38,770,000	\$ 40,746,250	\$ 40,746,251	\$ -	\$ -
City of Rome	23,617,000	24,810,045	24,810,041	-	-
City of Cave Spring	2,591,000	2,691,000	2,691,000	-	-
Interest Earned	-	1,360,585	1,222,112	125,000	30,025
Miscellaneous Revenue	-	603,540	565,814	-	-
Total Revenues	64,978,000	70,211,420	70,035,218	125,000	30,025
Expenditures:					
Floyd County					
Airport Runway Extension	5,761,000	8,775,810	8,628,175	5,000,000	338,639
Animal Control Facility	5,700,000	5,722,370	5,722,366	-	-
County Case Management Software	500,000	500,000	375,494	89,750	-
Recycling Center	1,379,000	1,712,865	1,712,863	-	-
County Public Safety Range/Special Ops	900,000	917,930	917,926	-	-
County Building Improvements	1,700,000	1,778,890	1,778,889	-	-
Jail Improvements	1,900,000	1,904,495	1,904,492	-	-
Jail Medical/Mental Health Facility Expansion	2,200,000	2,200,000	2,200,000	-	-
Forum Upgrades	1,400,000	1,557,140	1,557,140	-	-
Everett Springs Water Line Extension	5,800,000	5,793,525	5,793,524	-	-
Barron Road and Calhoun Road Improvements	130,000	141,775	141,775	-	-
County Infrastructure Improvements	1,400,000	1,536,370	1,536,366	-	-
County Public Works & Public Safety Equipment	1,400,000	1,469,235	1,469,235	-	-
Industrial Property	8,000,000	8,173,350	8,173,350	-	-
Playground Improvements	600,000	516,155	516,155	-	-
Intergovernmental City of Rome	23,617,000	24,810,045	22,522,141	-	-
Intergovernmental City of Cave Spring	2,591,000	2,691,000	2,692,178	-	-
Administrative Fees	-	10,465	10,463	-	-
Total Expenditures	64,978,000	70,211,420	67,652,533	5,089,750	338,639
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ 2,382,684	\$ (4,964,750)	\$ (308,613)

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FLOYD COUNTY, GEORGIA
 2017 SPLOST BUDGET vs ACTUAL SUMMARY
 For the Month Ended September 30, 2025

	Original Projects Budget	Cumulative Revised Budget	Cumulative Totals To Date	2025 Budget	2025 YTD
Revenues:					
Tax Collections					
Floyd County	\$ 41,384,318	\$ 70,972,850	\$ 71,371,995	\$ -	\$ -
City of Rome	21,216,362	22,516,365	22,117,221	-	-
City of Cave Spring	1,281,000	1,281,000	1,281,000	-	-
Interest Earned	-	3,626,850	4,718,917	500,000	1,092,069
Miscellaneous Revenue	-	-	48,589	-	-
Total Revenues	63,881,680	98,397,065	99,537,721	500,000	1,092,069
Expenditures:					
Floyd County					
Ag Center	8,000,000	8,000,000	2,626,969	5,794,530	421,500
E911 Update/Upgrade/Renovation					
Consoles & Furniture	170,000	158,470	158,470	-	-
Renovations/Update	25,000	508,295	508,293	-	-
CAD Computer Upgrade	25,000	-	-	-	-
Security Enhancements	25,000	-	-	-	-
Backup Audio Recorder	12,000	77,870	77,870	-	-
Center Relocation	-	-	-	-	-
Prison Security Upgrade					
Upgrade Camera System	200,000	254,840	254,838	-	-
Replace Outer Security Doors	120,000	143,025	143,022	-	-
Construct Gym Security	700,000	1,225,000	346,428	1,218,830	106,950
Install Jail Management System Software	225,000	114,770	114,769	-	-
Replace Water Heater	70,000	70,000	34,473	-	-
Install Dorm Shower Exhaust Fans	200,000	200,000	-	-	-
Upgrade Control Panel	200,000	200,000	-	200,000	-
Complete Roof Replacement	400,000	222,235	222,234	-	-
LED Lighting	400,000	49,450	49,450	-	-
Install Body Scanner	190,000	190,000	-	190,000	-
Historic Courthouse Reno./Judicial Imp.	5,000,000	5,000,000	1,876,790	6,520,770	1,492,464
Paving, Infrastructure, and Bridges					
Paving	3,000,000	3,000,000	3,528,770	45,000	41,688
Bridges	1,000,000	1,000,000	75,000	100,000	-
Lindale	300,000	300,000	48,531	-	-
Riverside	200,000	200,000	164,983	-	-
Infrastructure (Parking Decks & Airport)	-	707,500	2,120,744	231,905	1,173,220
Infrastructure (Admin. Back Alley)	-	292,500	311,282	-	18,935
Texas Valley Infrastructure Expansion	2,500,000	2,500,000	495,145	500,000	494,785
Jail Medical Phase II/Infrastructure Imp.					
Jail Medical	3,900,000	5,604,425	5,604,423	-	-
Emergency Generator and Backup	300,000	300,000	-	-	-
Infrastructure	1,000,000	1,000,000	4,568	-	-
Capital Equipment/Vehicle Fund	3,400,000	10,018,295	9,885,968	640,900	508,164
Public Works Facilities Buildings	2,450,000	2,450,000			
Administration Building	-	-	52,500	2,431,800	34,300
Main Shop	-	-	-	-	-
Warehouse	-	-	-	-	-
Sign Shop	-	-	-	-	-
Landscape Shop	-	-	-	-	-
Facilities	-	-	-	-	-
Bridges	-	-	-	-	-

FLOYD COUNTY, GEORGIA
 2017 SPLOST BUDGET vs ACTUAL SUMMARY
 For the Month Ended September 30, 2025

	Original Projects Budget	Cumulative Revised Budget	Cumulative Totals To Date	2025 Budget	2025 YTD
Airport Corporate Hangar Construction	\$ 899,210	\$ 2,734,185	\$ 208,452	\$ 2,547,610	\$ 21,877
Floyd County Baseball Stadium Imp.					
Professional Fees	150,000	146,070	146,066	-	-
Terrace	1,200,000	1,541,195	1,541,192	-	-
Section 207 & 209, Gate 6 & 9	147,000	14,405	14,401	-	-
Team Store/ Home Plate Entry	401,000	400,880	400,876	-	-
Safety Upgrades	82,000	38,865	38,864	-	-
Clubhouse Addition	20,000	6,945	6,945	-	-
Stadium Improvements	-	7,760,260	7,729,095	7,327,650	4,649,430
Public Safety Technology Upgrades					
Mobile Vision Upgrade	87,000	55,635	55,631	-	-
Body Cameras	64,000	66,045	66,043	-	-
Mobile Technology Terminals	141,300	14,135	14,131	-	-
Digital In-Car Camera Upgrades	102,600	226,965	226,962	-	-
Forensic Equipment	20,270	20,165	20,165	-	-
Recreation					
27 HVAC units	187,000	218,950	218,946	-	-
Skate Park	150,000	154,890	154,890	-	-
Anthony Center Roof	70,000	66,055	66,055	-	-
Brushy Branch Pavilion	35,000	5,000	5,000	-	-
Brushy Branch Boat Dock	50,000	80,870	80,869	-	-
Lock and Dam Roof	25,000	12,840	12,836	-	-
Lock and Dam Docks	125,000	179,500	179,500	-	-
Dock Engineering	100,000	100,000	100,000	-	-
Senior Center Kitchen	50,000	118,425	118,423	-	-
Shannon Tennis Courts	150,000	86,765	86,761	-	-
Bonded Rubber	65,000	198,320	198,315	-	-
Midway Bonded Rubber	39,600	-	-	-	-
Recreation	-	124,885	1,410	-	-
Recreation	-	-	111,653	-	-
Shannon Dog Park	-	-	11,820	-	-
Real Estate and Infrastructure for Eco. Dev.	1,555,000	1,555,000	1,130,194	-	-
Silver Creek Trail Extension to Lindale	590,000	590,000	-	590,000	-
Special Operations Equipment					
SWAT Unit Upgrade	101,200	183,655	183,653	-	-
Bomb Unit Upgrade	147,000	63,975	63,975	-	-
Blueway's	518,138	518,140	-	-	-
Administrative Fees	100,000	100,000	15,979	5,000	1,641
Total Floyd County Expenditures	41,384,318	61,169,695	41,914,622	28,343,995	8,964,953
Net Floyd County	-	13,430,005	34,176,290	(27,843,995)	(7,872,884)
Intergovernmental City of Rome	21,216,362	22,516,365	22,516,362	-	-
Intergovernmental City of Cave Spring	1,281,000	1,281,000	1,281,000	-	-
Total Expenditures	63,881,680	84,967,060	65,711,984	28,343,995	8,964,953
Other Financing Sources (Uses)					
Transfer to Capital Projects Fund	-	(41,515)	(52,977)	(689,390)	(11,466)
Total Other Financing Sources (Uses)	-	(41,515)	(52,977)	(689,390)	(11,466)
Excess (Deficiency) of Revenues over					
Expenditures and Other Financing Sources (Uses)	\$ -	\$ 13,388,490	\$ 33,772,760	\$ (28,533,385)	\$ (7,884,351)

FLOYD COUNTY, GEORGIA
2023 SPLOST BUDGET vs ACTUAL SUMMARY
For the Month Ended September 30, 2025

	Original Projects Budget	Cumulative Revised Budget	Cumulative Totals To Date	2025 Budget	2025 YTD
Revenues:					
Tax Collections					
Floyd County	\$ 58,037,000	\$ 58,037,000	\$ 19,727,991	\$ 11,525,510	\$ 9,793,808
City of Rome	48,766,289	48,766,289	12,994,975	9,670,080	6,438,599
City of Cave Spring	3,200,000	3,200,000	850,687	633,030	421,488
Interest Earned	-	-	297,802	200,000	211,822
Miscellaneous Revenue	-	-	-	-	-
Total Revenues	110,003,289	110,003,289	33,871,456	22,028,620	16,865,718
Expenditures:					
Floyd County					
T-Hangar Construction	1,739,000	1,739,000	-	1,739,000	-
Southeast Water Line Extension	2,600,000	2,600,000	-	-	-
Public Safety Capital	2,000,000	2,000,000	679,207	601,055	546,157
Police Training Facility	2,000,000	2,000,000	120,000	1,000,000	120,000
Police Secure Parking & Evidence Facility	270,000	270,000	45,000	45,000	45,000
Jail Improvements	2,890,000	2,890,000	-	-	-
Prison Improvements	1,900,000	1,900,000	-	-	-
Public Works Capital	4,048,000	4,048,000	1,078,771	846,505	884,245
Mango Road Improvements	2,500,000	2,500,000	-	415,000	-
Park Avenue & Dragon Drive Improvements	1,200,000	1,200,000	-	-	-
Paving and Infrastructure	10,600,000	10,600,000	519,136	1,445,000	519,136
Eden Valley Improvements	160,000	160,000	-	160,000	-
Recreation					
Alto Park	915,000	915,000	1,404,790	1,384,475	1,404,790
Etowah Park	3,650,000	3,650,000	13,650	-	13,650
Garden Lakes Park	2,500,000	2,500,000	1,775,248	1,858,515	1,775,248
Lock & Dam Park	235,000	235,000	-	-	-
North Floyd Park	235,000	235,000	-	-	-
Shag Williams Park	235,000	235,000	-	-	-
Wolfe Park	235,000	235,000	-	-	-
Oostanaula Paddle in Campsite	850,000	850,000	-	-	-
Economic Development	10,000,000	10,000,000	-	1,500,000	-
Fire Capital	2,875,000	2,875,000	1,524,702	-	-
Recycling Technology Improvements	500,000	500,000	-	500,000	-
Chulio Road Improvements	3,000,000	3,000,000	242,500	3,000,000	242,500
Three Mile Road	900,000	900,000	-	900,000	-
Administrative Fees	-	-	-	5,000	-
Total Floyd County Expenditures	58,037,000	58,037,000	7,403,004	15,399,550	5,550,726
Net Floyd County	-	-	12,622,790	(3,674,040)	4,454,905
Intergovernmental City of Rome	48,766,289	48,766,289	12,994,975	9,670,080	6,438,599
Intergovernmental City of Cave Spring	3,200,000	3,200,000	850,687	633,030	421,488
Total Expenditures	110,003,289	110,003,289	21,248,665	25,702,660	12,410,813
Other Financing Sources (Uses)					
Transfer to Capital Projects Fund	-	-	-	(247,395)	-
Total Other Financing Sources (Uses)	-	-	-	(247,395)	-
Excess (Deficiency) of Revenues over					
Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ 12,622,790	\$ (3,921,435)	\$ 4,454,905

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

Percentage of Year
75%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
OPERATING REVENUES					
Charges for Services	\$ 8,463,250	\$ 6,650,242	\$ (1,813,008)	78.6%	\$ 6,055,292
Rental Fees	12,000	10,547	(1,453)	87.9%	9,445
Miscellaneous	-	40,354	40,354	N/A	-
TOTAL OPERATING REVENUES	<u>8,475,250</u>	<u>6,701,143</u>	<u>(1,774,107)</u>	<u>79.1%</u>	<u>6,064,737</u>
OPERATING EXPENSES					
Water Administration					
Salaries and Benefits	902,490	631,691	270,799	70.0%	589,671
Supplies and Other Expenses	457,400	365,579	91,821	79.9%	339,581
Equipment	11,300	10,380	920	91.9%	17,527
Depreciation	18,535	17,156	1,379	92.6%	18,906
	<u>1,389,725</u>	<u>1,024,806</u>	<u>364,919</u>	<u>73.7%</u>	<u>965,685</u>
Water Distribution					
Salaries and Benefits	1,161,565	883,347	278,218	76.0%	795,963
Supplies and Other Expenses	837,540	575,824	261,716	68.8%	546,030
Equipment	2,850	2,143	707	75.2%	26,641
Purchased Water	1,700,000	1,580,858	119,142	93.0%	1,398,304
Water Meters	225,000	177,145	47,855	78.7%	5,398
Utilities	500,000	382,621	117,379	76.5%	358,417
Depreciation	1,705,575	1,246,424	459,151	73.1%	1,238,940
	<u>6,132,530</u>	<u>4,848,362</u>	<u>1,284,168</u>	<u>79.1%</u>	<u>4,369,693</u>
Water Treatment Plant					
Salaries and Benefits	455,635	328,680	126,955	72.1%	302,958
Supplies and Other Expenses	393,210	152,972	240,238	38.9%	181,848
Equipment	45,780	7,594	38,186	16.6%	42,862
Utilities	100,320	37,280	63,040	37.2%	74,917
Depreciation	64,305	48,227	16,078	75.0%	48,227
	<u>1,059,250</u>	<u>574,753</u>	<u>484,497</u>	<u>54.3%</u>	<u>650,812</u>
TOTAL OPERATING EXPENSES	<u>8,581,505</u>	<u>6,447,921</u>	<u>2,133,584</u>	<u>75.1%</u>	<u>5,986,190</u>
OPERATING INCOME (LOSS)	(106,255)	253,222	359,477	-238.3%	78,547
NON-OPERATING INCOME (LOSS)					
Interest and Fiscal Charges	(113,435)	(73,618)	39,817	64.9%	(85,474)
Amortization of Bond Costs	53,700	30,132	(23,568)	56.1%	35,304
Gain on sale of fixed assets	-	20,362	20,362	N/A	12,771
Interest Earned	275,000	186,926	(88,074)	68.0%	288,366
Transfer from Fire Fund	125,000	93,480	(31,520)	74.8%	93,750
Transfer to General Fund	(908,940)	(681,705)	227,235	75.0%	(269,737)
TOTAL NON-OPERATING INCOME (LOSS)	<u>(568,675)</u>	<u>(424,423)</u>	<u>144,252</u>	<u>74.6%</u>	<u>74,980</u>
Total Operating and Non-Operating Income (Loss)	(674,930)	(171,201)	503,729	25.4%	153,527
Water Capital	(2,416,380)	(2,621,652)	(205,272)	108.5%	(1,104,838)
CHANGE IN NET POSITION	(3,091,310)	(2,792,853)			(951,311)
NET POSITION - BEGINNING OF YEAR	<u>48,237,032</u>	<u>48,237,032</u>			<u>48,758,275</u>
NET POSITION - YEAR TO DATE	<u>\$ 45,145,722</u>	<u>\$ 45,444,179</u>			<u>\$ 47,806,964</u>

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

Percentage of Year
75%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Charges for Services	\$ 2,483,000	\$ 6,650,242	4,167,242	267.8%	\$ 6,055,292
Rental Fees	12,600	10,547	(2,053)	83.7%	9,445
Miscellaneous	63,530	40,354	(23,176)	63.5%	-
Interest Earned	340,000	186,926	(153,074)	55.0%	288,366
Transfer from Fire Fund	125,000	93,480	(31,520)	74.8%	93,750
Gain on sale of fixed assets	-	20,362	20,362	N/A	12,771
TOTAL CASH INCREASES	3,024,130	7,001,911	3,977,781	231.5%	6,459,624
CASH DECREASES					
Water Administration					
Salaries and Benefits	812,160	627,369	184,791	77.2%	589,808
Supplies and Other Expenses	440,805	354,852	85,953	80.5%	348,697
Equipment	27,800	(2,774)	30,574	-10.0%	17,527
Interest and Fiscal Charges	113,435	56,868	56,567	50.1%	65,849
Transfer to General Fund	359,650	681,705	(322,055)	189.5%	269,737
	1,753,850	1,718,020	35,830	98.0%	1,291,618
Water Distribution					
Salaries and Benefits	1,206,590	883,347	323,243	73.2%	795,965
Supplies and Other Expenses	829,630	532,509	297,121	64.2%	553,707
Equipment	46,630	2,143	44,487	4.6%	26,641
Purchased Water	1,680,000	1,580,858	99,142	94.1%	1,398,349
Water Meters	350,000	177,145	172,855	50.6%	12,613
Utilities	410,000	382,978	27,022	93.4%	358,408
	4,522,850	3,558,980	963,870	78.7%	3,145,683
Water Treatment Plant					
Salaries and Benefits	418,030	328,680	89,350	78.6%	302,936
Supplies and Other Expenses	318,260	145,929	172,331	45.9%	166,740
Equipment	45,770	6,315	39,455	13.8%	42,862
Utilities	82,000	37,694	44,306	46.0%	75,218
	864,060	518,618	345,442	60.0%	587,756
Water Capital	2,983,000	2,621,652	361,348	87.9%	1,104,838
TOTAL CASH DECREASES	10,123,760	8,417,270	1,706,490	83.1%	6,129,895
NET INCREASE (DECREASE)	(7,099,630)	(1,415,359)			329,727
CHANGE IN BALANCE SHEET		(2,120,731)			(3,026,679)
CASH - BEGINNING OF YEAR		8,492,420			8,702,441
CASH - YEAR TO DATE		\$ 4,956,330			\$ 6,005,489

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

Percentage of Year
75%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
OPERATING REVENUES					
Charges for Services	\$ 1,000	\$ 458	\$ (542)	45.8%	\$ 690
Fuel Sales	990,500	687,637	(302,863)	69.4%	856,019
Rental Fees	295,000	276,818	(18,182)	93.8%	258,270
Miscellaneous	23,800	16,964	(6,836)	71.3%	25,650
TOTAL OPERATING REVENUES	<u>1,310,300</u>	<u>981,877</u>	<u>(328,423)</u>	<u>74.9%</u>	<u>1,140,629</u>
OPERATING EXPENSES					
Salaries and Benefits	403,895	303,701	100,194	75.2%	262,289
Supplies and Other Expenses	242,305	193,961	48,344	80.0%	160,995
Utilities	78,660	62,433	16,227	79.4%	55,788
Equipment	27,500	16,332	11,168	59.4%	3,265
Air Show Expenses	30,000	-	30,000	0.0%	-
Depreciation	831,900	430,396	401,504	51.7%	517,857
Cost of Goods Sold	861,500	482,374	379,126	56.0%	557,752
TOTAL OPERATING EXPENSES	<u>2,475,760</u>	<u>1,489,197</u>	<u>986,563</u>	<u>60.2%</u>	<u>1,557,946</u>
OPERATING INCOME (LOSS)	<u>(1,165,460)</u>	<u>(507,320)</u>	<u>658,140</u>	<u>43.5%</u>	<u>(417,317)</u>
NON-OPERATING INCOME (LOSS)					
Interest Earned	7,000	2,296	(4,704)	32.8%	6,058
Transfers Out	(374,535)	(62,825)	311,710	16.8%	(105,405)
TOTAL NON-OPERATING INCOME (LOSS)	<u>(367,535)</u>	<u>(60,529)</u>	<u>307,006</u>	<u>16.5%</u>	<u>(99,347)</u>
CHANGE IN NET POSITION	<u>(1,532,995)</u>	<u>(567,849)</u>			<u>(516,664)</u>
NET POSITION - BEGINNING OF YEAR	<u>6,722,274</u>	<u>6,722,274</u>			<u>7,485,410</u>
NET POSITION - YEAR TO DATE	<u>\$ 5,189,279</u>	<u>\$ 6,154,425</u>			<u>\$ 6,968,746</u>

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

Percentage of Year
75%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Charges for Services	\$ 1,500	\$ 458	\$ (1,042)	30.5%	\$ 690
Fuel Sales	940,500	713,675	(226,825)	75.9%	853,675
Rental Fees	306,500	276,386	(30,114)	90.2%	258,020
Miscellaneous	22,500	16,964	(5,536)	75.4%	25,650
Interest Earned	15,000	2,296	(12,704)	15.3%	6,058
TOTAL CASH INCREASES	<u>1,286,000</u>	<u>1,009,779</u>	<u>(276,221)</u>	<u>78.5%</u>	<u>1,144,093</u>
CASH DECREASES					
Salaries and Benefits	367,880	303,749	64,131	82.6%	262,505
Supplies and Other Expenses	314,515	197,528	116,987	62.8%	187,878
Utilities	65,000	62,433	2,567	96.1%	55,788
Equipment	2,000	16,332	(14,332)	816.6%	3,265
Air Show Expenses	30,000	-	30,000	0.0%	-
Transfers Out	399,010	62,825	336,185	15.7%	105,405
Cost of Goods Sold	861,500	482,374	379,126	56.0%	557,752
TOTAL CASH DECREASES	<u>2,039,905</u>	<u>1,125,241</u>	<u>914,664</u>	<u>55.2%</u>	<u>1,172,593</u>
NET INCREASE (DECREASE)	(753,905)	(115,462)			(28,500)
CHANGE IN BALANCE SHEET		(2,836)			-
CASH - BEGINNING OF YEAR		<u>151,804</u>			<u>230,319</u>
CASH - YEAR TO DATE		<u>\$ 33,507</u>			<u>\$ 161,480</u>

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

Percentage of Year
75%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Intergovernmental	\$ -	\$ -	\$ -	N/A	\$ -
Charges for Services	-	-	-	N/A	-
Rental Fees	-	-	-	N/A	-
Miscellaneous	-	-	-	N/A	31,252
TOTAL OPERATING REVENUES	<u>-</u>	<u>-</u>	<u>-</u>	N/A	<u>31,252</u>
EXPENSES					
Salaries and Benefits	99,925	72,194	27,731	72.2%	68,032
Supplies and Other Expenses	17,845	784	17,061	4.4%	1,131
Equipment	550	-	550	0.0%	-
TOTAL OPERATING EXPENSES	<u>118,320</u>	<u>72,978</u>	<u>45,342</u>	<u>61.7%</u>	<u>69,163</u>
OPERATING INCOME (LOSS)	(118,320)	(72,978)	45,342	61.7%	(37,911)
NON-OPERATING INCOME (LOSS)					
Interest Earned	-	9	9	N/A	220
Transfer from General Fund	116,785	71,189	(45,596)	61.0%	45,080
TOTAL NON-OPERATING INCOME (LOSS)	<u>116,785</u>	<u>71,198</u>	<u>(45,587)</u>	<u>61.0%</u>	<u>45,300</u>
CHANGE IN NET POSITION	(1,535)	(1,780)			7,389
NET POSITION - BEGINNING OF YEAR	<u>2,114,672</u>	<u>2,114,672</u>			<u>2,123,176</u>
NET POSITION - YEAR TO DATE	<u>\$ 2,113,137</u>	<u>\$ 2,112,892</u>			<u>\$ 2,130,565</u>

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

Percentage of Year
75%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Intergovernmental	\$ -	\$ -	\$ -	N/A	\$ -
Charges for Services	-	-	-	N/A	-
Rental Fees	-	-	-	N/A	-
Miscellaneous	-	-	-	N/A	31,252
Interest Earned	-	9	9	N/A	220
Transfer from General Fund	-	71,189	71,189	N/A	45,080
TOTAL CASH INCREASES	-	71,198	71,198	N/A	76,552
CASH DECREASES					
Salaries and Benefits	95,840	70,057	25,783	73.1%	68,032
Supplies and Other Expenses	20,440	1,141	19,299	5.6%	1,131
Equipment	1,500	-	1,500	0.0%	-
TOTAL CASH DECREASES	117,780	71,198	46,582	60.4%	69,163
NET INCREASE (DECREASE)	(117,780)	-			7,389
CHANGE IN BALANCE SHEET		(101)			(7,389)
CASH - BEGINNING OF YEAR		983			-
CASH - YEAR TO DATE		\$ 882			\$ -

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

Percentage of Year
75%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Material Sales	\$ 200,000	\$ 129,574	\$ (70,426)	64.8%	\$ 140,981
TOTAL OPERATING REVENUES	<u>200,000</u>	<u>129,574</u>	<u>(70,426)</u>	<u>64.8%</u>	<u>140,981</u>
EXPENSES					
Salaries and Benefits	360,850	247,918	112,932	68.7%	260,043
Supplies and Other Expenses	183,000	161,782	21,218	88.4%	135,052
Equipment	9,500	4,127	5,373	43.4%	4,760
Depreciation	141,500	110,884	30,616	78.4%	99,541
Amortization - Right To Use Asset	45,200	35,385	9,815	78.3%	35,385
Utilities	30,440	24,803	5,637	81.5%	21,239
TOTAL OPERATING EXPENSES	<u>770,490</u>	<u>584,899</u>	<u>185,591</u>	<u>75.9%</u>	<u>556,021</u>
OPERATING INCOME (LOSS)	(570,490)	(455,325)	115,165	79.8%	(415,041)
NON-OPERATING INCOME (LOSS)					
Intergovernmental					
Solid Waste Commission - Tipping Fees & Promotions	120,000	75,811	(44,189)	63.2%	66,704
City of Rome	127,140	100,210	(26,930)	78.8%	64,549
Solid Waste Commission	127,140	100,210	(26,930)	78.8%	64,549
Interest Earned	245	999	754	407.8%	1,331
Transfers from Floyd County Solid Waste	127,140	100,210	26,930	78.8%	64,549
Transfers to General Fund	(49,330)	(36,997)	(12,333)	75.0%	(35,692)
Transfers to Capital Projects	(90,000)	(29,885)	(60,115)	33.2%	(3,456)
TOTAL NON-OPERATING INCOME (LOSS)	<u>362,335</u>	<u>310,559</u>	<u>(142,812)</u>	<u>85.7%</u>	<u>222,535</u>
CHANGE IN NET POSITION	(208,155)	(144,766)			(192,506)
NET POSITION - BEGINNING OF YEAR	<u>1,227,304</u>	<u>1,227,304</u>			<u>1,324,284</u>
NET POSITION - YEAR TO DATE	<u>\$ 1,019,149</u>	<u>\$ 1,082,538</u>			<u>\$ 1,131,778</u>

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

Percentage of Year
75%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Intergovernmental	\$ 374,280	\$ 331,271	\$ (43,009)	88.5%	\$ 290,478
Interest Earned	245	999	754	407.8%	1,331
Material Sales	200,000	149,743	(50,257)	74.9%	197,876
Transfers In	127,140	115,691	(11,449)	91.0%	64,549
TOTAL CASH INCREASES	<u>701,665</u>	<u>597,704</u>	<u>(60,951)</u>	<u>85.2%</u>	<u>554,235</u>
CASH DECREASES					
Salaries and Benefits	360,850	240,729	120,121	66.7%	260,047
Supplies and Other Expenses	183,000	166,675	16,325	91.1%	117,600
Equipment	9,500	11,377	(1,877)	119.8%	4,760
Utilities	30,440	24,908	5,532	81.8%	22,746
Transfers	139,330	56,164	83,166	40.3%	40,164
TOTAL CASH DECREASES	<u>723,120</u>	<u>499,853</u>	<u>223,267</u>	<u>69.1%</u>	<u>445,317</u>
NET INCREASE (DECREASE)	(21,455)	97,851			108,918
CHANGE IN BALANCE SHEET		(56,994)			(72,943)
CASH - BEGINNING OF YEAR		<u>20,985</u>			<u>362</u>
CASH - YEAR TO DATE		<u>\$ 61,842</u>			<u>\$ 36,337</u>

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

Percentage of Year
75%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 20,000	\$ 27,043	\$ 7,043	135.2%	\$ 20,103
Interest Earned	1,500	9,034	7,534	602.3%	4,741
Donations	48,000	24,799	(23,201)	51.7%	128,277
Miscellaneous	<u>1,450</u>	<u>2,019</u>	<u>569</u>	<u>139.2%</u>	<u>2,061</u>
TOTAL REVENUES	<u>70,950</u>	<u>62,895</u>	<u>(8,055)</u>	<u>88.6%</u>	<u>155,182</u>
EXPENDITURES					
Salaries and Benefits	904,020	638,314	265,706	70.6%	728,181
Other Operating Costs	<u>625,495</u>	<u>362,042</u>	<u>263,453</u>	<u>57.9%</u>	<u>300,697</u>
TOTAL EXPENDITURES	<u>1,529,515</u>	<u>1,000,356</u>	<u>529,159</u>	<u>65.4%</u>	<u>1,028,878</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,458,565)	(937,461)	(521,104)	64.3%	(873,696)
OTHER FINANCING SOURCES (USES)					
Transfers from General Fund	<u>1,337,630</u>	<u>1,003,223</u>	<u>334,407</u>	<u>75.0%</u>	<u>1,120,335</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,337,630</u>	<u>1,003,223</u>	<u>334,407</u>	<u>75.0%</u>	<u>1,120,335</u>
NET CHANGE IN FUND BALANCE	(120,935)	65,761			246,639
FUND BALANCE - BEGINNING OF YEAR	<u>255,869</u>	<u>255,869</u>			<u>12,296</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 134,934</u>	<u>\$ 321,630</u>			<u>\$ 258,935</u>

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

Percentage of Year
75%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Administrative Operations	\$ 12,000	\$ 17,550	\$ 5,550	146.3%	\$ 20,042
Miscellaneous Revenues	18,850	17,636	(1,214)	93.6%	25,800
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	-	54,555	54,555	N/A	44,669
Other Programs	224,000	161,937	(62,063)	72.3%	116,520
Gymnastics	412,000	351,447	(60,553)	85.3%	343,696
Special Populations Services	33,850	32,485	(1,365)	96.0%	29,457
Concessions	403,000	329,292	(73,708)	81.7%	346,543
Coosa River Trading Post	184,250	119,022	(65,228)	64.6%	149,441
Etowah Park Golf Practice	7,800	6,500	(1,300)	83.3%	6,628
Youth Athletics	403,700	382,291	(21,409)	94.7%	271,588
Adult Athletics	16,500	26,500	10,000	160.6%	19,700
Scoreboards	7,000	8,625	1,625	123.2%	1,167
Parks & Recreation Centers	84,150	76,440	(7,711)	90.8%	72,953
Recreation Services	91,000	64,323	(26,677)	70.7%	79,246
Hall of Fame	14,850	11,160	(3,690)	75.2%	12,762
Senior Promotions	5,500	4,600	(900)	83.6%	5,500
TOTAL REVENUES	<u>1,948,450</u>	<u>1,664,363</u>	<u>(284,087)</u>	<u>85.4%</u>	<u>1,545,711</u>

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

Percentage of Year
75%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
EXPENDITURES					
Administrative Operations	\$ 1,190,805	\$ 806,281	\$ (384,524)	67.7%	\$ 739,411
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	19,880	58,182	38,302	292.7%	62,743
Other Programs	107,500	107,627	127	100.1%	90,883
Gymnastics	249,110	223,218	(25,892)	89.6%	229,128
Special Populations Services	31,620	36,889	5,269	116.7%	26,992
Concessions	356,000	262,324	(93,676)	73.7%	268,698
Coosa River Trading Post	147,600	105,784	(41,816)	71.7%	105,397
Sports Division Administration	160,975	109,660	(51,315)	68.1%	96,848
Youth Athletics	257,850	200,520	(57,330)	77.8%	199,774
Adult Athletics	24,500	30,137	5,637	123.0%	24,603
Scoreboards	1,000	-	(1,000)	0.0%	-
Recreation Centers	214,900	169,575	(45,325)	78.9%	163,881
Recreation Services Administration	261,065	187,121	(73,944)	71.7%	194,411
Parks & Recreation Services	1,292,720	984,764	(307,956)	76.2%	924,407
Buildings	108,465	83,009	(25,456)	76.5%	83,397
Shop	179,060	116,106	(62,954)	64.8%	116,634
Hall of Fame	18,350	11,952	(6,398)	65.1%	14,864
Senior Promotions	7,000	1,276	(5,724)	18.2%	6,909
TOTAL EXPENDITURES	4,658,400	3,494,424	(1,163,976)	75.0%	3,348,980
OTHER FINANCING SOURCES (USES)					
Transfers In / Out	2,600,000	1,941,304	(658,696)	74.7%	2,111,501
TOTAL OTHER FINANCING SOURCES (USES)	2,600,000	1,941,304	(658,696)	74.7%	2,111,501
NET CHANGE IN FUND BALANCE	(109,950)	111,244			308,233
FUND BALANCE - BEGINNING OF YEAR	102,570	102,570			135,113
FUND BALANCE - YEAR TO DATE	\$ (7,380)	\$ 213,814			\$ 443,390

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

Percentage of Year
75%

	2025			2024	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Contributions					
Employer	\$ 8,430,680	\$ 6,620,613	\$ (1,810,067)	78.5%	\$ 6,597,654
Employees	1,922,780	1,510,119	(412,661)	78.5%	1,502,813
Retirees	78,875	41,856	(37,019)	53.1%	57,052
Premiums Paid By Others	71,775	28,264	(43,511)	39.4%	36,246
Interest Earned	20,000	17,567	(2,433)	87.8%	40,860
Miscellaneous	50,000	28,901	(21,099)	57.8%	-
TOTAL REVENUES	<u>10,574,110</u>	<u>8,247,320</u>	<u>(2,326,790)</u>	<u>78.0%</u>	<u>8,234,625</u>
EXPENDITURES					
Other Costs	30,035	15,063	14,972	50.2%	15,270
Professional Fees	141,470	110,734	30,736	78.3%	107,795
Claims	7,750,000	6,434,345	1,315,655	83.0%	6,162,133
Premium Payments	1,367,475	1,004,740	362,735	73.5%	1,051,532
HRA Payments	75,000	53,607	21,393	71.5%	53,915
HSA Payments	49,160	70,457	(21,297)	143.3%	78,656
Wellness Clinic	871,605	535,820	335,785	61.5%	665,522
Administrative Fees	246,195	185,733	60,462	75.4%	183,127
TOTAL EXPENDITURES	<u>10,530,940</u>	<u>8,410,499</u>	<u>2,120,441</u>	<u>79.9%</u>	<u>8,317,950</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	43,170	(163,179)	206,349	-378.0%	(83,325)
OTHER FINANCING SOURCES (USES)					
Transfer Out	-	-	-	N/A	(3,000,000)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	N/A	(3,000,000)
NET CHANGE IN FUND BALANCE	43,170	(163,179)			(3,083,325)
FUND BALANCE - BEGINNING OF YEAR	<u>888,179</u>	<u>888,179</u>			<u>3,950,623</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 931,349</u>	<u>\$ 725,000</u>			<u>\$ 867,298</u>

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

	Budget	2025 YTD
Appropriation of Jail Surcharge Funds	\$ 173,000	\$ 106,633
Appropriation for Future Airport Projects	595,000	-
Appropriation of Fund Balance	1,118,415	332,314
Revenues:		
Interest Earned	50,000	93,046
Transfer from General Fund	249,665	-
Transfer from 800 MHz Communications	72,115	-
Transfer from Debt Service	91,860	-
Transfer from ARPA Space Needs	1,469,455	561,002
Transfer from 2017 SPLOST	689,390	11,466
Transfer from 2023 SPLOST	918,455	-
Transfer from Airport	312,635	16,400
Transfer from Solid Waste	24,000	906
Transfer from Recycling	90,000	29,885
Total Revenues and Appropriations of Fund Balances	\$ 5,853,990	\$ 1,151,652
Expenditures:		
Sheriff/Jail		
Locking controls	FB \$ 88,605	\$ 88,605
3 Rooftop HVAC Units	GF 39,500	39,500
HVAC Units	89,000	89,000
BACnet Controllers	GF 2,400	2,400
	219,505	219,505
District Attorney		
DA Grant Revenue	(33,750)	(33,345)
DA Grant Expense	33,750	33,345
	-	-
County Police		
2022 GEMA Revenue	(20,165)	(20,165)
2022 GEMA Expense	20,165	20,165
	-	-
2025 EOD K9 Revenue	(53,000)	-
2025 EOD K9 Expense	53,000	52,760
	-	52,760
JAG-Federal Revenue	(17,210)	(17,064)
JAG	17,210	17,064
	-	-
Special Ops Grant Revenue	(50,000)	-
Special Ops Grant #27	50,000	49,752
	-	49,752

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

	Budget	2025 YTD
County Police (cont'd)		
Project Safe Neighborhood Grant Revenues	\$ (5,085)	\$ -
Project Safe Neighborhood Grant	<u>5,085</u>	<u>2,205</u>
	-	2,205
2019 Dodge Charger	12,500	-
Prison		
Replacement of Kitchen Dishwasher	JS 40,000	-
Replacement of Zero Turn Mowers	JS 18,000	17,008
Replacement of Detail Truck (1-1 Ton Crew Cab 4X4)	JS 90,000	67,164
Installation of Bullet Resistant Glass (Admin. Office)	JS <u>25,000</u>	<u>22,460</u>
	173,000	106,633
Facilities Management		
E911 Generator (2023 Carryover)	40,000	-
Administration Building Roof Repair	10,000	-
Pressure Wash Building Exterior	12,975	-
Library Amphitheater	-	7,828
MaxLink Lines for County Elevators	36,250	36,244
Valve Replacement at Health Department	<u>20,000</u>	<u>7,850</u>
	FB 119,225	51,922
Space Needs Project		
Glenwood	ARPA <u>1,488,245</u>	<u>561,002</u>
	1,488,245	561,002
Public Roads		
EPD Tire Products Grant Revenue	(204,055)	-
EPD Tire Products Grant	23S 451,450	359,449
Faster & Fuelmaster	GF <u>106,265</u>	<u>106,261</u>
	353,660	465,710
Paving		
2025 LMIG Revenue	(1,352,670)	(1,352,670)
2025 LRA Revenue	-	(1,659,500)
2025 LMIG Paving	1,352,670	995,511
2024 LMIG Paving	379,155	-
2023 LMIG Paving	141,500	-
Excess LMIG Road Improvements	66,010	-
2024 LRA-Paving	<u>1,371,020</u>	<u>-</u>
	FB 1,957,685	(2,016,659)
Prep and paving	FB 50,000	46,855
Drainage	FB 30,000	29,963

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

	<u>Budget</u>	<u>2025 YTD</u>
Tax Appraisers		
Vehicle Replacement-1997 Jeep Cherokee	\$ 30,000	\$ 28,020
FB	<u>30,000</u>	<u>28,020</u>
Superior Court		
Courtroom Furniture/Technology	10,000	-
FB	<u>10,000</u>	<u>-</u>
County Clerk		
CivicPlus Website (Year 4 of 4 Year Contract)	10,000	-
FB	<u>10,000</u>	<u>-</u>
Information Technology		
Replace Switches for the Judicial Building	30,000	26,565
Computer Lease	175,000	123,166
FB	<u>205,000</u>	<u>149,731</u>
Communication		
MPLS Upgrade-Alto, Blossom, Cave Spring, Heath, & Lake Marvin	72,115	72,115
MPLS Upgrade	24,040	24,040
	<u>96,155</u>	<u>96,155</u>
Solid Waste		
Remote Site Building Upgrades	14,000	906
Resurfacing at Remote Sites	10,000	-
	<u>24,000</u>	<u>906</u>
Airport		
Overlay Taxiway "A"		
Federal Revenue	(148,500)	-
Design	165,000	-
17S	<u>16,500</u>	<u>-</u>
Rehabilitation & Overlay Taxiway "B" (East)		
Design	5,135	(10,700)
Acquire Easements & Mitigate On-Airport Obstructions- Rwy 7 (Group 1)		
AP	133,800	-
Mitigate On-Airport Obstructions - Rwy 7 & 25 Approaches		
State Revenue (Construction) (75/25)	(333,750)	-
Design	67,900	-
Construction	445,000	-
	<u>179,150</u>	<u>-</u>

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

	<u>Budget</u>	<u>2025 YTD</u>
Airport (cont'd)		
Mitigate On-Airport Obstructions- Rwy 1& 19 Approaches		
Federal Revenue (Construction)	\$ (364,500)	\$ -
State Revenue (Construction)	(20,250)	-
Design Revenue	(85,500)	-
Design	95,000	-
Construction	<u>405,000</u>	<u>-</u>
17S	29,750	-
Rwy 7 & 25 Lighting		
State Revenue (Construction) (75/25)	(700,500)	(2,629)
Construction	<u>976,100</u>	<u>18,278</u>
FB	275,600	15,649
Mitigate Obstructions (EA & Design)- Rwy 1 Approach (Group 1)		
Design Revenue (90%)	(151,200)	-
Design	<u>168,000</u>	<u>-</u>
AP	16,800	-
Relocate Partial Parallel Taxiway "B" (West)		
Federal Revenue (Construction 82%)	(3,324,600)	-
State Revenue (Construction 9%)	(347,200)	-
Federal Revenue (Design 90%)	(167,400)	-
Design	186,000	-
Construction	<u>4,044,000</u>	<u>-</u>
17S	390,800	-
Expand West T-Hangar Area Sitework		
State Revenue	(711,750)	-
Design	56,310	-
Construction	<u>949,000</u>	<u>-</u>
23S	293,560	-
Construct West Area Hangar (20+/- Units) Phase 1		
Design	<u>93,000</u>	<u>-</u>
	93,000	-
Runway 1/19 Rehabilitation and Overlay		
Federal Revenue	<u>(78,210)</u>	<u>(78,210)</u>
	(78,210)	(78,210)

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

	<u>Budget</u>	<u>2025 YTD</u>
Airport (cont'd)		
Overlay Runway 1/19		
Federal Revenue (Construction)	\$ (4,950,000)	\$ -
Federal Revenue (Design)	(85,500)	-
State Revenue	(275,000)	-
Design	81,620	75,476
Construction	<u>5,513,380</u>	<u>-</u>
	23S 284,500	75,476
Runway 1/19 Lighting Rehabilitation		
Federal Revenue	(1,400,000)	(9,780)
State Revenue (Construction)	(77,700)	(472)
Federal Revenue (Design)	(73,470)	(73,473)
Design	85,000	3,532
Construction	<u>1,700,000</u>	<u>19,950</u>
	17S 233,830	(60,243)
Airport Self Serve Fuel Facility Improvements		
Construction	FAP 150,000	-
Design	AP <u>75,000</u>	<u>-</u>
	225,000	-
DBE Plan Update-Federal Revenue	(13,695)	(13,691)
DBE Plan Update	<u>13,695</u>	<u>13,691</u>
	-	-
Airport Fuel Tank Catwalk	AP 25,000	6,650
Airport Fuel Storage Facility Improvements (Design)	AP 45,000	-
Airport Sewer Pump	AP 11,900	11,900
Recycling Center		
Forklift with Clamp Forks	60,000	44,924
Inmate Transport Vehicle	<u>30,000</u>	<u>29,885</u>
	RC 90,000	74,809
Current Year Lease Purchase Payments	DS 91,860	-
Transfer to Rome/Floyd Parks and Recreation Capital	FB <u>29,170</u>	<u>22,444</u>
Total Net (Revenues) Expenditures	\$ 7,171,120	\$ (97,766)

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

	Budget	2025 YTD
Revenues:		
R & E Funds	\$ 2,174,540	\$ 2,383,126
Operating Funds	241,840	238,527
Intergovernmental-FEMA Grant	1,471,235	310,071
Total Revenues	\$ 3,887,615	\$ 2,931,723
Expenses:		
Water Tank Maintenance	\$ 350,000	\$ 204,866
Water Main Replacement	112,570	-
Water Pumps and Pump Houses	124,630	65,852
Large Meter Testing	50,000	43,500
Water Improvements-Highway 53 Water Line Upgrade	98,830	-
Biddy Well - Test Well	119,400	107,996
Chemical Conversion/Engineering	141,345	142,615
Water Meter Change Out Program	250,000	82,368
FEMA Grant Expense-Generators	2,399,000	2,046,000
	3,645,775	2,693,196
2025 Equipment		
Mini Excavator Bobcat E48	17,360	17,360
Mini Excavator Sany SY60	22,360	22,360
Mini Excavator Sany SY50	20,360	20,360
Light Tower	14,000	12,820
Truck Replacement #358	48,090	47,181
Truck Replacement #303	53,500	53,424
Replace Zero Turn Mowers	11,000	9,948
Fulton Well Membrane System	55,170	55,076
	241,840	238,527
Total Expenses	\$ 3,887,615	\$ 2,931,723

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

	<u>Budget</u>	<u>2025 YTD</u>
Revenues:		
Interest Income	\$ 1,600	\$ 980
Capital Improvements-County	29,170	22,444
Donations	10,000	10,000
Total Revenues	\$ 40,770	\$ 33,424
Expenditures:		
Capital Improvements-City		
Riverview Park Football Field Fence Paint	\$ -	\$ 1,311
Capital Improvements-County		
Alto Park Tennis Restroom Building Upgrades	FB 12,000	11,785
Thornton Gym Leak Repair	FB 11,500	12,300
Lock and Dam Window/Door Replacement and Siding	FB 20,500	-
Court Resurface	FB 13,370	13,367
Master Plan	6,630	8,801
2-Wright ZXT Mowers	29,170	25,478
Total Expenditures	\$ 93,170	\$ 73,042



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

***Prepared by:
Finance Department***

**FLOYD COUNTY, GEORGIA
SALES TAX COLLECTIONS**

Cash Basis												
LOCAL OPTION SALES TAX												
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	\$ Increase (Decrease)	% Increase (Decrease)
January	750,014.85	816,424.37	771,367.64	811,412.61	697,002.47	937,913.89	1,094,295.63	1,111,221.46	1,061,425.82	1,123,886.12	62,460.30	5.88%
February	572,744.80	573,349.30	612,129.62	660,383.95	695,286.40	781,840.61	846,638.45	815,849.89	859,061.77	895,552.87	36,491.10	4.25%
March	607,970.66	574,649.61	590,493.95	667,744.68	696,359.81	761,176.31	879,983.09	816,952.01	907,522.71	919,456.73	11,934.02	1.32%
April	633,221.32	642,000.38	760,985.43	701,035.86	713,760.28	895,621.37	953,816.94	978,548.95	898,666.31	1,020,549.27	121,882.96	13.56%
May	624,039.41	622,248.30	569,032.84	747,982.83	717,289.65	900,064.90	953,255.62	918,460.57	948,310.21	977,509.49	29,199.28	3.08%
June	635,221.62	669,962.41	676,212.44	777,777.77	806,474.63	876,837.27	993,429.97	936,409.62	964,230.40	877,243.39	(86,987.01)	-9.02%
July	647,018.35	654,203.44	685,500.16	715,690.06	772,592.57	899,909.12	1,000,240.28	899,980.14	971,451.39	996,495.02	25,043.63	2.58%
August	638,639.65	637,537.88	669,188.44	743,957.89	749,731.01	891,025.48	941,696.27	1,050,226.11	1,018,751.44	1,025,329.30	6,577.86	0.65%
September	654,781.96	653,522.92	667,971.11	736,815.13	1,452,819.94	874,148.57	962,048.54	920,066.52	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			
November	600,917.37	599,441.11	698,685.85	713,719.73	830,189.33	881,711.81	952,746.51	946,161.67	979,612.72			
December	614,596.18	645,431.00	683,087.72	727,129.82	792,743.53	932,432.97	987,893.53	922,784.24	985,298.58			
March Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A
April Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A
May Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A
June Pro Rata	1,586.38	1,079.57	2,686.77	3,619.11	645.47	1,273.70	2,027.46	2,218.68	2,344.15	1,079.01	(1,265.14)	-53.97%
September Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A
October Pro Rata	-	-	-	-	-	-	-	-	-	-	-	
Nov/Dec Pro Rata	1,281.10	1,015.86	4,429.82	2,369.44	1,289.54	724.25	3,090.22	-	2,635.38			
Totals	7,634,180.66	7,733,619.19	8,039,615.79	8,758,282.43	9,695,975.77	10,503,044.98	11,559,139.49	11,221,935.35	11,579,414.34	8,818,846.10	169,666.35	1.96%
Original Budget	8,000,000	7,700,000	7,800,000	7,892,500	8,925,000	8,743,870	10,400,000	11,642,950	11,642,950	12,000,000		
Revised Budget	7,760,000	7,700,000	7,800,000	8,600,000	8,640,000	8,743,870	10,400,000	11,642,950	11,642,950	12,000,000		
Amt > Revised	(125,819.34)	33,619.19	239,615.79	158,282.43	1,055,975.77	1,759,174.98	1,159,139.49	(421,014.65)	(63,535.66)	(3,181,153.90)		
Annual Comparisons								8,649,179.75	8,818,846.10	169,666.35	1.96%	

SPECIAL PURPOSE LOCAL OPTION SALES TAX												
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	\$ Increase (Decrease)	% Increase (Decrease)
January	1,329,303.17	1,474,317.70	1,365,091.10	1,436,258.38	1,231,195.23	1,659,579.17	1,936,210.94	2,010,427.80	2,001,927.18	2,119,811.74	117,884.56	5.89%
February	1,013,229.61	1,014,142.87	1,084,104.78	1,168,271.30	1,211,828.74	1,383,440.75	1,497,898.49	1,532,761.35	1,621,252.62	1,689,175.13	67,922.51	4.19%
March	1,074,888.37	1,017,224.22	1,044,434.07	1,180,247.66	1,231,771.69	1,346,784.21	1,556,742.13	1,543,335.16	1,713,055.32	1,744,385.18	31,329.86	1.83%
April	1,120,609.67	1,134,168.18	1,346,433.60	1,240,029.83	1,258,718.41	1,584,782.96	1,686,796.75	1,845,456.97	1,750,906.06	1,924,745.82	173,839.76	9.93%
May	1,106,288.66	1,100,541.37	1,005,478.92	1,323,376.46	1,269,418.18	1,592,375.88	1,686,403.27	1,685,680.86	1,788,864.97	1,844,195.91	55,330.94	3.09%
June	1,124,229.98	1,184,993.04	1,196,841.69	1,375,911.97	1,425,975.47	1,551,292.70	1,757,445.38	1,745,514.75	1,818,105.05	1,664,406.60	(153,698.45)	-8.45%
July	1,148,725.74	1,156,961.13	1,215,840.27	1,263,037.03	1,367,003.63	1,592,245.20	1,769,609.54	1,681,069.84	1,830,159.71	1,879,570.79	49,411.08	2.70%
August	1,130,527.72	1,128,048.53	1,183,754.55	1,322,420.03	1,357,781.45	1,576,329.71	1,666,165.13	2,045,497.61	1,920,719.90	1,934,020.48	13,300.58	0.69%
September	1,159,709.87	1,156,576.40	1,181,651.06	1,301,533.09	2,571,002.07	1,546,444.94	1,672,909.18	1,737,420.08	1,915,786.41	1,851,542.48	(64,243.93)	-3.35%
October	1,154,082.27	1,137,149.31	1,146,165.88	1,322,763.31	1,361,917.50	1,536,146.24	1,762,645.00	1,703,132.02	1,815,554.87			
November	1,062,236.97	1,060,694.60	1,235,592.36	1,261,751.67	1,468,913.09	1,558,125.38	1,684,489.72	1,782,636.82	1,847,380.76			
December	1,086,039.53	1,135,350.00	1,208,193.07	1,284,102.05	1,402,814.68	1,649,731.07	1,730,244.92	1,740,242.32	1,858,373.22			
March Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A
April Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A
May Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A
June Pro Rata	2,827.87	1,914.40	4,689.95	6,399.29	1,142.06	2,264.86	3,584.40	3,914.57	4,448.43	2,041.85	(2,406.58)	-54.10%
July Jet Fuel Tax Grant	-	-	3,452.00	-	-	-	-	-	-	-	-	N/A
September Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A
October Pro Rata	-	-	-	-	-	-	-	-	-	-	-	
Nov/Dec Pro Rata	2,291.46	1,802.43	7,833.66	4,192.69	2,276.07	1,282.20	5,465.50	3,253.59	5,000.42			
Totals	13,514,990.89	13,703,884.18	14,229,556.96	15,490,294.76	17,161,758.27	18,580,825.27	20,416,610.35	21,060,343.74	21,891,534.92	16,653,895.98	288,670.33	1.76%
Annual Comparisons								16,365,225.65	16,653,895.98	288,670.33	1.76%	

FLOYD COUNTY, GEORGIA

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

	ACTUALS	
	2025	2024
Operating Revenues:		
Misc-Other	\$ 27,016	\$ 27,238
Water Charges	5,994,789	5,643,028
Water Meter Charges	475,678	247,663
Penalties & Cut Offs	152,759	137,363
Fire Service Charges	93,480	93,750
Less: Fire Service Charges	(93,480)	(93,750)
Charges for Services	<u>6,650,242</u>	<u>6,055,292</u>
Miscellaneous	40,354	-
Rental Fees	10,547	9,445
Total Operating Revenues	<u>6,701,143</u>	<u>6,064,737</u>
Operating Expenses:		
Administration	1,024,806	965,685
Less: Depreciation	(17,156)	(18,906)
Net Administration	<u>1,007,650</u>	<u>946,779</u>
Distribution	4,848,362	4,369,693
Less: Depreciation	(1,246,424)	(1,238,940)
Net Distribution	<u>3,601,938</u>	<u>3,130,753</u>
Treatment Plant	574,753	650,812
Less: Depreciation	(48,227)	(48,227)
Net Treatment Plant	<u>526,526</u>	<u>602,585</u>
Total Operating Expenses	<u>\$ 5,136,114</u>	<u>\$ 4,680,117</u>
Net Available for Debt Service	\$ 1,565,029	\$ 1,384,620
Bonds Debt Service (75% of Annual Debt Payment)	230,250	231,375
Bonds Debt Service Coverage Ratio (1.10 Requirement)	6.80	5.98
Total Debt Service (75% of Annual Debt Payment)	423,135	424,260
Total Debt Service Coverage Ratio	3.70	3.26

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

	<u>Budget</u>	<u>YTD</u>
Juvenile Court		
Time & Date Stamp	\$ 2,350	\$ 2,350
Court Recording System	850	850
	<u>3,200</u>	<u>3,200</u>
Probate Court		
2-Printers	1,600	-
	<u>1,600</u>	<u>-</u>
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	3,730	3,711
Laptop	1,040	1,040
Docking Stations for Body Cameras	10,680	13,667
Sally Port Rollup Door	7,000	6,965
Jail Locks	4,815	4,815
Printer	565	561
Shat-R-Shield Lights	57,990	57,988
Icotech Cameras	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
Pepperball products	11,635	-
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	-
Furniture for New Office	1,380	-
13-Tasers	39,560	39,560
	<u>329,195</u>	<u>317,701</u>
Board of Commissioners		
iPad	2,000	1,156
	<u>2,000</u>	<u>1,156</u>
Board of Registrars		
Computer Monitor	1,800	-
Training Room Projector	200	-
Computer	1,800	-
Laptop	1,200	-
	<u>5,000</u>	<u>-</u>
Police		
14-Glock Model 45 MOS Pistols	5,000	5,000
14-Aim Point ACRO P-11 Sight	5,500	5,248
2023 Bullet Proof Vests Grant Funds	-	(5,301)
	<u>10,500</u>	<u>4,948</u>
Floyd Against Drugs Revenue	-	(600)
Floyd Against Drugs Expense-Police Impairment Googles	-	582
	<u>-</u>	<u>(18)</u>

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

	<u>Budget</u>	<u>YTD</u>
Facilities Management		
Electronic HVAC Gauges	\$ 960	\$ -
Electronic Megohmmeter	800	-
Battery Drill Set	1,000	-
Mop Machine	2,000	-
Admin. Camera Viewing Station	<u>2,040</u>	<u>2,040</u>
	6,800	2,040
Public Works		
2-Exhaust Fume Extractors	4,065	4,065
3-1/2" Drive Air Impact Wrenches	1,350	1,187
2-Table Vises	600	230
Smoke Machines for EVAP Emissions Testing	1,145	1,005
Pressure Washer for Wash Rack	9,500	9,175
2-Hose Reels	600	187
Stihl MC 311 Chainsaw	540	537
4-Stihl FS 91 Weed Eaters	1,400	1,169
2-Harris 2 Way Radios	4,400	-
Montana Hammer (for Guardrail Posts)	9,000	8,000
Concrete/Asphalt Demo Saw	1,850	1,438
Stihl MS 194 T-Chainsaws	500	403
Wedge Ramps for Low Boy Trailer	2,310	2,308
Stihl HL 94 Hedge Trimmer	<u>550</u>	<u>530</u>
	37,810	30,234
Prison		
Radio Equipment	7,500	7,273
Taser Equipment	27,000	26,989
Body Cameras	3,000	2,924
Chromebook and Supplies	5,095	5,095
Camera Additions	1,750	1,750
3-Body Armor	<u>3,000</u>	<u>2,857</u>
	47,345	46,887
Tax Appraisers		
1 - Printer	<u>500</u>	-
	500	-
Cooperative Extension		
2 - Laptops with docking stations (cost share with UGA)	<u>2,500</u>	<u>1,952</u>
	2,500	1,952
Tax Commissioner		
3-Printers	<u>2,325</u>	<u>761</u>
	2,325	761
Superior Court		
Courtroom Upgrades	<u>5,500</u>	<u>1,853</u>
	5,500	1,853
Judge Niedrach Superior Court		
Desktop printer	<u>600</u>	-
	600	-
Judge Johnson Superior Court		
Desktop printer	<u>600</u>	-
	600	-
Judge Sparks Superior Court		
Desktop printer	<u>600</u>	-
	600	-
Judge King Superior Court		
Desktop printer	<u>600</u>	-
	600	-

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

	<u>Budget</u>	<u>YTD</u>
Mental Health Court		
Laptop	\$ 860	\$ 855
	860	855
HIDTA		
Computer Peripherals & Printers	1,000	-
	1,000	-
County Manager		
Office Furniture	3,500	-
	3,500	-
Community Violence Grant		
Equipment	160,355	160,352
	160,355	160,352
Purchasing		
Painting	1,500	1,500
	1,500	1,500
Finance		
Printer	590	586
	590	586
Information Technology		
Emergency equipment purchases	8,000	-
Veeam (On Prim)	2,500	-
Backup Drive Storage System	8,000	6,959
	18,500	6,959
E-911		
5-Plantronics PTT Wireless	2,750	-
Text Translation Service Install	8,790	8,790
	11,540	8,790
Law Library		
Technology Updates & Additions, Wireless Upgrades	7,000	-
	7,000	-
Solid Waste		
Remote Site Signage	9,500	-
	9,500	-
Inmate Benefit		
Sheriff - Equipment	60,000	9,419
Prison - Equipment	8,000	4,902
Work Release - Equipment	5,000	-
	73,000	14,321
Water Department		
Administration		
Electric Letter Opener	2,800	1,880
HVAC Unit	8,500	8,500
	11,300	10,380
Distribution		
2-Stihl Weed Eaters	1,000	648
2-BR 800 Backpack Blowers	1,300	995
Push Mower	550	500
	2,850	2,143

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

	<u>Budget</u>	<u>YTD</u>
Water Department Cont'd		
Treatment		
Surface Pro Laptop	\$ 1,500	\$ 1,279
Lab Refrigerator	3,740	2,085
Heratherm Drying Oven	3,345	3,300
3-Hach 5300 TU	11,400	-
3-Hach SC4500	14,550	19,475
2-Maintenance Cleaning Kit	2,400	-
Conductivity Meter	940	930
Spectrometer Meter	7,905	-
	<u>45,780</u>	<u>27,069</u>
Airport		
All Terrain Vehicle	9,900	7,700
Pressure Washer	2,500	2,234
Safety Cabinet for Fuel Farm	3,100	3,022
Sump Pump and Hoses for Over-the Top Fuel Tank	6,000	5,829
Fuel Pump for Fuel Farm Jet Tanks	6,000	5,247
	<u>27,500</u>	<u>24,032</u>
Agriculture Center		
Equipment	550	-
	<u>550</u>	<u>-</u>
Recycling		
Belt Replacement for Main Belt and Install	9,500	4,127
	<u>9,500</u>	<u>4,127</u>
Animal Control		
Deep Freezer	710	707
	<u>710</u>	<u>707</u>
Recreation		
Gymnastics		
Pit Blocks	2,000	1,955
Level 4 Vault Mat	5,610	4,901
	<u>7,610</u>	<u>6,856</u>
Youth Baseball		
3 - Pitching machines	7,500	6,450
	<u>7,500</u>	<u>6,450</u>
Park & Recreation Services		
Commercial Steel Waste Receptacles	15,000	14,996
Dual Axel Trailers	8,700	7,550
Windscreens (Alto Park Tennis)	7,500	7,424
	<u>31,200</u>	<u>29,971</u>
Rec-Buildings		
Thornton Center Tables	7,100	6,544
Gilbreath Center Tables	900	833
Shannon Center Tables	7,100	6,544
Anthony Center Tables	1,500	1,389
	<u>16,600</u>	<u>15,311</u>
Rec-Shop		
Push Mower	2,200	1,996
Weed Eaters and Blowers	5,700	-
	<u>7,900</u>	<u>1,996</u>
Total:	<u>\$ 917,870</u>	<u>\$ 734,636</u>