



***Floyd County, Georgia***

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

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

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

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

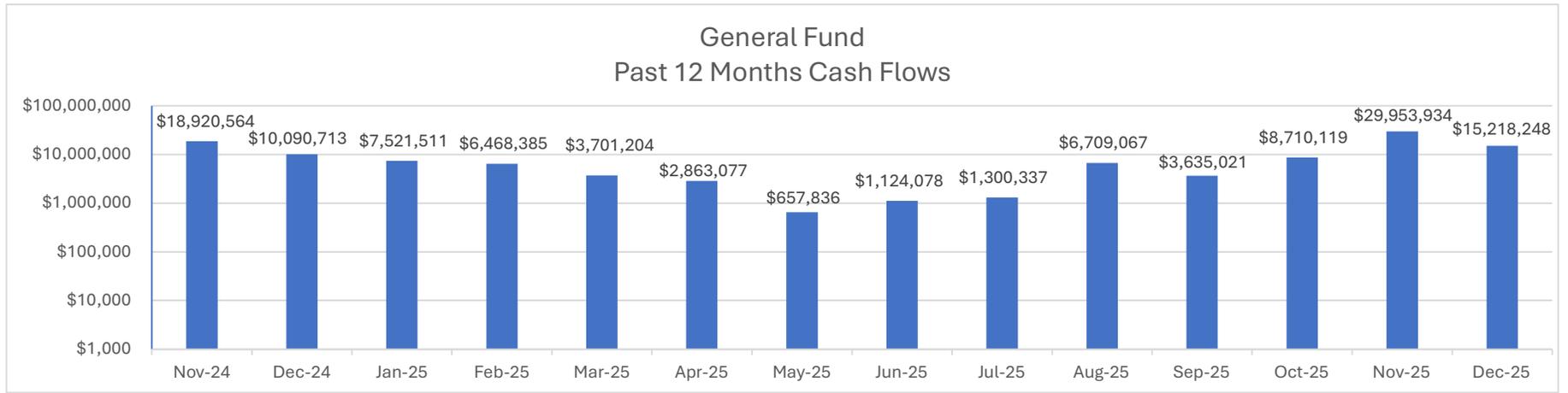
| General Fund Expenditures<br>Budget vs Actual                                       |                             |
|---|-----------------------------|
|  | \$ 75,102,045 Budget        |
|   | <u>\$ 75,606,733 Actual</u> |
|   | \$ (504,688) 101%           |

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

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

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

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





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

***Prepared by:  
Finance Department***

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



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

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

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

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

| Water / Sewer Revenues & Expenses<br>All Revenues and All Expenses                |                       |
|---|-----------------------|
|  | \$ 9,381,882 Revenues |
|   | \$ 9,181,022 Expenses |
|   | \$ 200,860            |

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

| Airport Revenues & Expenses<br>All Revenues and All Expenses                        |                       |
|---|-----------------------|
|  | \$ 1,371,773 Revenues |
|   | \$ 2,090,548 Expenses |
|   | \$ (718,775)          |

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

| Recycling Revenues & Expenses<br>All Revenues and All Expenses                      |                     |
|---|---------------------|
|  | \$ 881,355 Revenues |
|   | \$ 883,351 Expenses |
|   | \$ (1,996)          |

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



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

***Prepared by:  
Finance Department***

# Floyd County

## Review of December 2025

### General Fund

- Revenues
  - Taxes are \$7,714,150 more than last year.
    - Current Year Property Tax is \$5,173,100 more than last year, a 14.4% increase. The millage rate increased from 9.164 mills to 9.500 mills; a 0.336 mill increase. In addition, timing of the Public Utilities taxes has impacted this positive variance.
      - The 2024 Public Utilities' billing was delayed until January 2025 due to the delayed receipt of values from the State of Georgia
      - For 2025, we have billed and collected 85% of the assessed value.
    - Prior Years' Property Tax is \$2,244,850 more than last year. City of Rome remitted 2024 excess TAD payments during May. Also, a large portion of the 2024 Public Utilities weren't received until April of this year (see explanation above).
    - Intangible Taxes have increased 14.2% since last year. This indicates that the dollar amount of loans acquired increased compared to last year. Not all loans are subject to Intangible Tax. Government loans, loans obtained through a credit union or loans with a life of less than 3 years are not subject to Intangible Tax. Refinancing loans also impacts this.
    - There is an increase in Sales Tax collections from 2024 of \$213,150 or 1.8%. There was a taxpayer-initiated sales tax refund mid-year. The June sales tax distribution for May collections was reduced by \$113,000 for this refund. Without this refund, the sales tax increase would be 2.8%. The Department of Revenue would release no information other than it was a taxpayer-initiated refund covering multiple years. The only other surrounding entity that appeared to be affected by this was Gordon County.
    - Motor Vehicle TAVT is \$117,750 more than last year, a 3.1% increase. The possibility of tariffs prompted the purchase of existing inventory earlier in the year.
    - Cable TV Easements continue to decrease and are down 11.2% from 2024, \$63,250. More people are cancelling their cable services and opting for internet streaming. Comcast is down 10.6%. Direct TV is down 20.2%.
  - Licenses & Permits is \$59,650 more than last year.
    - Licenses & Permits-Alcohol is \$8,100 more than 2024 collections. The recommended deadline for renewing licenses is November 1<sup>st</sup> with the final deadline being December 31<sup>st</sup>.
    - Licenses & Permits-Banks is \$42,200 higher than last year. This is a business license tax due March 1, 2025, and is based on gross receipts. United Community Bank filed amended returns for the years ending 2022 and 2023. Gross receipts were under reported by 2.5% in 2022 and understated 7.6% in 2023 resulting in an additional payment of \$36,700.

## Floyd County Review of December 2025

### General Fund (cont'd)

- Revenues (cont'd)
  - Licenses & Permits-COAM is \$9,000 more in 2025. We didn't begin collecting fees for coin operated amusement machines (COAM) until September 2024.
  - Intergovernmental Revenue is \$369,950 more than last year.
    - State-Offender Rehab revenue is \$360,050 higher than 2024. The average number of inmates has decreased 2.3%. The subsidy went from \$24/day per inmate to \$30/day per inmate beginning in July 2025.
    - Cops Program – Police is \$46,600 higher than 2024. Two officers were added in August 2025 and the average cost per officer has increased 7.2%.
    - State-Federal Forest Contract is \$4,100 lower than in 2024. This year's deposit is less than last year's because the Secure Rural Schools (SRS) payment authority expired on September 30, 2023. Without its reauthorization, the Forest Service must follow the 1908 Act, as Amended, which generally results in lower payments to states.
  - Charges for Services is \$454,350 more than in 2024.
    - Sheriff Fees & Services is \$21,550 more than in 2024.
    - Sheriff Boarding Inmates is \$152,850 more than in 2024.
      - Chattooga County Boarding Inmate revenue is up \$31,200 from 2024. The average number of inmates rose 10.4%.
      - Funds received from the Social Security Administration have decreased 12.7% compared to 2024, a decrease of \$5,100.
      - Revenue from US Marshals is down from 2024. When Federal court cases are held in Atlanta rather than Rome, inmates are being held at facilities more closely located to Atlanta. Inmates have been housed only three months in 2025.
      - Payments from Haralson County are \$14,350 less than 2024. No inmates have been housed in 2025.
      - Payments from ICE have increased \$57,300.
      - The City of Rome payments have increased \$7,700, a 4.7% increase.
      - In October of 2024, we began housing inmates for Murray County. This year, we have received \$44,330 an increase of \$34,250.
      - The State of Georgia has paid the Sheriff's office \$52,450 this year.
    - Inmate Contracts in total are \$64,650 higher than 2024.
      - A new contract for the Forum River Center, now owned by the City of Rome, was added in 2023. Finance was not aware of the inmate crew until the end of 2024. The City of Rome was billed for the crew for 2023 and 2024 in December 2024.
    - Tax Commissioner-TAVT Administrative Fee is 3.9% more than the amount for 2024.
      - The average monthly amount collected in 2024 was \$15,150 and in 2025 is \$15,700.

## Floyd County Review of December 2025

### General Fund (cont'd)

- Revenues (cont'd)
  - Tax Collection Commissions rose \$181,500 or 13.8%.
    - For motor vehicles, a TAVT administrative fee is received rather than a commission. Commissions are received on other taxes collected by the Tax Commissioner. These commissions have increased 14.3% since 2024. Commissions are also received from the Clerk of Superior Court. These commissions have increased 7.5% compared to 2024.
  - Clerk of Court Charges for Services increased by \$46,550 when compared to 2024. This is a 9.4% increase.
    - Copies have increased \$2,250.
    - Advance Deposits are up \$7,300 from last year. Advance deposits are the County's portion of the filing fee for a new case.
    - Other Fees have increased \$4,750 when compared to 2024. Examples of this revenue include UCC filings and bond forfeitures. The portion relating to bond forfeiture has increased \$5,500.
    - All other charges increased by a total of \$14,100 compared to 2024.
  - Probate Court Charges for Services increased \$2,500 from 2024, rising 2%.
    - Estate revenues increased 5.5% or \$5,350. This revenue is derived from the number of wills probated. The fee schedule is not dependent on the size of the estate, but different petitions do have different fees. For example, guardianships have a fee of \$450 as opposed to other petitions that are around \$180. The number of filings increased 2.6% and the amount paid increased 18.7%.
    - Miscellaneous revenues are down 18.4% compared to 2024, but only by \$3,600. Miscellaneous revenue is made up of firearm permits. The state passed legislation on March 13, 2022, that rescinded the need for a concealed weapon carry permit. Probate officials report that some people are still getting them to cross state lines and to speed up the process when purchasing a firearm.
  - Magistrate Court Fees have increased \$25,500 since 2024.
    - There has been a decrease of 1.9% in the total number of cases since last year.
    - Cases that generate fees have increased 4.3% since 2024.
    - In July 2024, the amount charged per case increased to cover services fees.
  - City of Rome-Booking Fee is \$1,350 more than in 2024.
    - In May of 2024, the booking fee went from \$15 to \$25.
  - City of Rome-Jail Surcharge rose 17.1% from 2024, a \$9,500 increase. There is a 27.8% increase in the number of cases.

## Floyd County Review of December 2025

### General Fund (cont'd)

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

# Floyd County

## Review of December 2025

### General Fund (cont'd)

- Expenditures (cont'd)
  - District Attorney is 4.5% more than the annual budget.
    - Salaries & Wages 5.2% over the annual budget. The State of Georgia increased salaries for State funded employees. Local ordinance requires the County to match these increases for County funded employees. At the time the budget was adopted, it was not known that the State would be increasing the salaries.
    - Supplies is 14.4% greater than the annual budget.
    - Dues and Subscriptions is 91.6% above the annual budget due to subscription purchases for legal updates published in November.
    - Gas & Oil is 66.8% greater than the annual budget.
    - Postage is 9.4% above the annual budget.
    - All other is 118.5% above the annual budget.
  - Victim Witness Program is 36.3% more than the annual budget.
    - Salaries and Benefits are 43.6% above the annual budget.
      - There are 2 positions that were not included in the original budget that have grant revenues to cover the expenses.
  - County Prison is 3.7% more than the annual budget due to a large workers compensation claim.
  - Transportation for Seniors is 29.3% above the annual budget.
    - Gas & Oil is 2.3% more than the annual budget.
    - Repair & Maintenance is 137.4% overbudget. The vehicles used by Coosa Valley Regional Services have had repairs. Three of the vehicles are 10 years old. This will be adjusted with the final budget revision.
  - Economic Development is 84.7% higher than the annual budget.
    - A payment of \$148,630 was made to Greater Rome CVB for prior years' hotel motel tax collections. These funds were previously unable to be spent on Forum promotions due to COVID-19 and transfer of ownership of the facility to the City of Rome.
  - Bond Proceeds of \$8,100,000 were received for the Tax Anticipation Note (TAN) issued in August. The TAN was repaid December 19, 2025.
  - Transfers Out is 4% above the YTD budget.
    - Jail Surcharge and ARPA Space Needs funds were not budgeted for General Fund Transfers to Capital Projects. This should be corrected with the final budget revision.
  - **Total Budgeted Expenditures are .7% above the YTD budget.**
- Fund Balance
  - For 2025, the General Fund has decreased its fund balance by \$42,096 compared to a decrease of \$2,004,875 for 2024, a positive variance of \$1,962,779.

## Floyd County Review of December 2025

### **Fire Fund**

- Revenues
  - Taxes are \$1,357,750 more than this time last year.
    - Property Taxes – Current Year are \$529,900 more.
    - Property Taxes – Prior Years are \$181,250 more.
    - Intangible Taxes are \$3,950 more.
    - Motor Vehicle TAVT is \$20,600
    - See explanations in the General Fund for the above revenue categories.
    - Insurance Premium Tax is \$615,550 more.
- Expenditures
  - Total expenditures increased by \$1,373,850 due to pay increases for firefighters at the City of Rome and City of Cave Spring.

### **E911 Fund**

- Revenues
  - Total Revenues are 1.2% below the annual budget and \$28,400 less than 2024.
    - Charges for Services are \$28,400 less.
      - Prepaid fees are \$16,700 less.
      - Landline fees are \$52,150 less.
        - Per the Georgia Emergency Communications Authority (GECA), there is a statewide trend of declining revenue payments for prepaid wireless and landline services due to two major trends: a steady drop in prepaid wireless subscriptions (from 23.4% of the market in 2012 to 14.1% in 2023) as consumers shift to more economical contract plans, and a sharp decline in landline usage (from 4.1 million in 2013 to 2.4 million in 2023). Together, these shifts have significantly reduced the fee base for 911 funding, with landline losses alone equating to about \$30.6 million in statewide annual revenue over the past 10 years.
      - Wireless fees are \$40,450 more.
- Expenditures
  - Total Expenditures are 3.9% below the annual budget but \$116,250 more than 2024.
    - Salaries and Benefits are \$138,150 more than last year but 4.1% below the annual budget. Health Insurance increased by \$17,650 from prior year. This is due to vacant positions being filled at E-911 during 2025. Pension expense also increased by \$7,700 compared to 2024.
    - Other Operating Costs are 1.8% below the annual budget and \$19,150 less than last year.

## **Floyd County Review of December 2025**

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

- Expenditures (cont'd)
  - Repairs and Maintenance is 2.6% above the annual budget and \$18,850 more than last year.
    - The \$87K annual payment for Tritech Software, used for E-911's daily operations, includes a \$4,000 increase from 2024.
    - The \$16K annual maintenance contract for Sound Communications, E-911's phone and radio recording system, stayed consistent in pricing from 2024.
    - In 2025, a maintenance expenditure of \$4,890 was allocated for battery replacements at the E-911 center, as these components had not been serviced since 2017. Regular maintenance of battery backup systems is crucial to ensure their reliability during emergencies. This contributes to the variance from prior year.
    - In March, the semiannual required console cleaning occurred at a cost of \$3,400, staying consistent in pricing from 2024. The second cleaning occurred in September.
  - Telephone expenses are 16.9% above the annual budget due to unbudgeted monthly charges for AT&T, Windstream, and Verizon. A budget transfer has been requested.
  - 800 MHz Radio Maintenance is 4.2% over the annual budget due to higher than anticipated number of radios E-911 utilizes.
  - Underutilization of the Supplies, Dues & Subscriptions, Travel & Training, Equipment, and Legal Fees accounts has contributed to the \$19,150 decrease in spending compared to the prior year.

### **800 MHz Communication Fund**

- Revenues
  - Total Revenues are 1.4% below the annual budget but \$337,250 more than 2024.
    - For the first time since the communication towers' inception, user charges were increased. Access to the system is set at \$41 per radio, a measure aimed at funding required maintenance as the towers near their tenth year of operation. Additionally, each quarter departments are given the opportunity to request additional radios or reduce their existing inventory, and these adjustments contribute to variances from the budgeted amounts.
    - Interest is \$10,850 less than in 2024 due to a variance in GASB 87 lease interest recorded. Of the 2024 total, approximately \$11,500 relates to interest income from tower leases. Interest earned on bank balances in 2025 was \$1,890, compared to \$1,250 in 2024.

## Floyd County Review of December 2025

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

- Expenditures
  - Total Expenditures are 4.5% below the annual budget and \$451,700 less than 2024.
    - Other Operating Costs are \$50,600 more than 2024 but 4.1% below the annual budget. A prior-year correction reduced 2024 expenses by \$28,000, creating the majority of this variance. Without that adjustment, higher Williams Communication pricing would have produced a variance about \$12,000 greater than last year.
    - Tower Costs account for the additional \$35,450 variance, driven by several significant repairs this year, including beacon replacement, lightning-related camera repairs, bulb and base replacements, and transfer switch work.
    - FY 2024 GASB 87 lease reporting for the communication towers account for a significant portion of the 2025 variance, including \$498,000 in other financing sources, \$28,280 in principal payments, and \$11,500 in interest payments, resulting in a decrease in 2025 compared to 2024. GASB 87 requires leases to be recorded as a right-of-use asset with a corresponding liability, ensuring all lease obligations are reflected on the balance sheet.

### **Emergency Management Fund**

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

## Floyd County Review of December 2025

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

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

### **Solid Waste Fund**

- Revenues
  - Taxes increased \$319,000 when compared to 2024.
    - Property Taxes Current Year is \$215,800 more.
    - Property Taxes Prior Years is \$90,300 more.
    - Recording Intangible Tax is \$900 more.
    - Motor Vehicle TAVT is \$8,850 more.
    - See explanations in the General Fund for the above revenue categories.
  - Interest Earned is \$650 more when compared to 2024. The average account balance has increased; however, the interest rate earned on that balance has decreased.
- Expenditures
  - Total Expenditures are \$56,350 more than 2024 but 14.6% below the annual budget.
    - Salaries & Benefits is 26.6% under the annual budget but \$49,100 more than 2024.
      - It is under budget due to the resignation of the Solid Waste Director at the end of May. This position has been filled with an interim director at interim pay.
      - The increase compared to 2024 is due to a vacation payout for two employees and a change to the Solid Waste Director's pay. In prior years, the Solid Waste Director's pay was split between Public Works and Solid Waste. For 2025, this salary is fully funded by Solid Waste.
    - Other Operating cost are \$7,400 more than 2024 due to increased Repair & Maintenance costs.
    - Remote Site Operations are \$5,850 more than 2024 due to an increase in the monthly hauling bills.
    - Tipping Fees are 8.1% below the annual budget and \$7,350 less than 2024.

## Floyd County Review of December 2025

### Solid Waste Fund (cont'd)

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

### Stadium Maintenance Fund

- Revenues
  - Total Revenues are comprised of Miscellaneous Income and Interest Earned.
    - Interest Earned is double the annual budget and \$1,250 more than 2024. While interest rates are lower, there is a higher balance earning interest.
    - Miscellaneous Income is comprised of the following, which we received in October:
      - Rome Emperors Capital Contribution of \$30,000.
      - Stadium Naming Rights of \$24,955.
- Expenditures
  - Repairs and Maintenance is 44.5% below the annual budget but \$21,250 more than 2024. Major renovations were performed through 2017 SPLOST in 2024 and through the beginning of 2025.

### Water Fund

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

## Floyd County Review of December 2025

### Water Fund (cont'd)

- Expenses (cont'd)
  - Administration Outsourcing Fees is 6.2% above the annual budget and \$5,500 more than 2024. This is due to an average increase of \$450 per month and more bills being issued since more users are on the system.
  - **Total Administration Expenses are 6.9% below the annual budget.**
  - Distribution Water Purchased is 17% over the annual budget and is \$180,700 more than 2024. This is due to more residential water usage and our Treatment plant being down for 10 months for the chemical conversion. Also, City of Rome and City of Calhoun had a rate increase between 5% and 5.5% each.
  - Distribution Radio Maintenance is \$4,450 more than 2024 due to an increase in radio maintenance costs.
  - **Total Distribution Expenses are 0.4% below the annual budget.**
  - Treatment Chemicals is 45.2% below the annual budget and is \$12,300 less than 2024. This is due to chemical feeders being added to some of the treatment plants. We switched from using granular chlorine to liquid chlorine with these feeders. This is an ongoing project and once finished it will cost less in the long run for chemicals and maintenance. Also, one of the plants was down for a few months due to a full upgrade of equipment for the chemical conversion. That plant is now back online.
  - We have budget savings in Office Supplies, Uniforms, Travel & Training, Equipment, Utilities, and Postage that have helped contribute to the overall expenses being below budget.
  - **Total Treatment Plant Expenses are 26.8% below the annual budget.**
  - **Total Operating Expenses are 4.7% below the annual budget.**

### Airport Fund

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

## Floyd County Review of December 2025

### Airport Fund (cont'd)

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

### Recycling Fund

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

## Floyd County Review of December 2025

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

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

### **Animal Control Fund**

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

## **Floyd County Review of December 2025**

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

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

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

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

## Floyd County Review of December 2025

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

- Utilities are 19.5% above the annual budget due to increased pricing and usage for water and electricity. The City of Rome implemented a 5.5% increase in water and sewer rates in 2025, and Georgia Power implemented a 3% rate increase in December 2024, contributing to higher overall utility costs. A budget transfer has been requested.
- Telephone is 32.6% above the annual budget due to the underbudgeting of Verizon accounts for this department. A budget transfer has been requested.
- Combined Recreation Center Revenues have a net expenditure of \$125,250 in 2025, an improvement from \$129,700 in 2024. Higher rental revenue across all centers contributed to the overall decrease in expense in 2025.
  - Anthony Center has a net expenditure of \$8,700 in 2025, a decrease from \$10,800 in 2024.
  - Fielder Center has a net revenue of \$3,050 in 2025, slightly lower than \$3,150 in 2024.
  - Gilbreath Center has a net expenditure of \$49,100 in 2025, an increase from \$46,400 in 2024.
  - North Floyd Park has a net expenditure of \$57,550 in 2025, an improvement from \$62,350 in 2024.
  - Shannon Park has a net expenditure of \$12,950 for 2025, slightly lower than \$13,300 in 2024.
- Other Programs has a net revenue of \$99,005 compared to a net revenue of \$70,845 in 2024.
  - Total Revenue is up \$29,500 from 2024.
    - Although Ice Rink gate admissions declined by \$12,000 in 2024-2025, field trip packages for local schools generated \$11,250 in additional revenue and will continue in the 2025-2026 season. Ice rink revenue increased by \$27,700 over 2024-2025, with a large portion of the \$39,000 sponsorships for 2025-2026 recognized in November and December.
    - Due to an increase in participants and a \$5.00 increase in road race fees, revenue for the Leprechaun-A-Thon and Paper Doll Parade increased by \$9,800 compared to 2024.
  - Total Expenditures are \$1,350 more than 2024.
- Gymnastics has net revenues of \$115,100, compared to \$100,900 in 2024.
  - Revenues are \$12,000 more than 2024 due to increases in Instructional Fees and Team Fees.
  - Expenditures are \$2,150 less than 2024 due to increased Salaries and Benefits, offset by lower equipment purchases and fewer competition entries in 2025.

## Floyd County Review of December 2025

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

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

### **Health Insurance Fund**

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

## Floyd County Review of December 2025

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

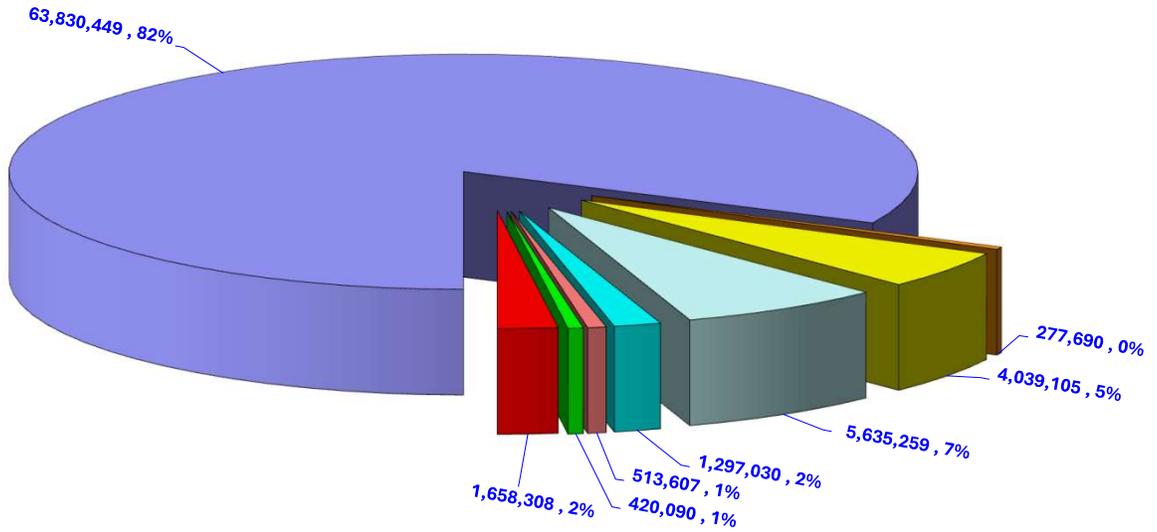
- Expenditures (cont'd)
  - Wellness Clinic costs are 7.4% over the annual budget and \$10,750 more than 2024.
    - Clinic Fees are .8% under the annual budget but \$9,650 more than last year.
    - Clinic Services are 10.2% over the annual budget and \$1,100 more than last year.
    - Pharmacy costs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



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

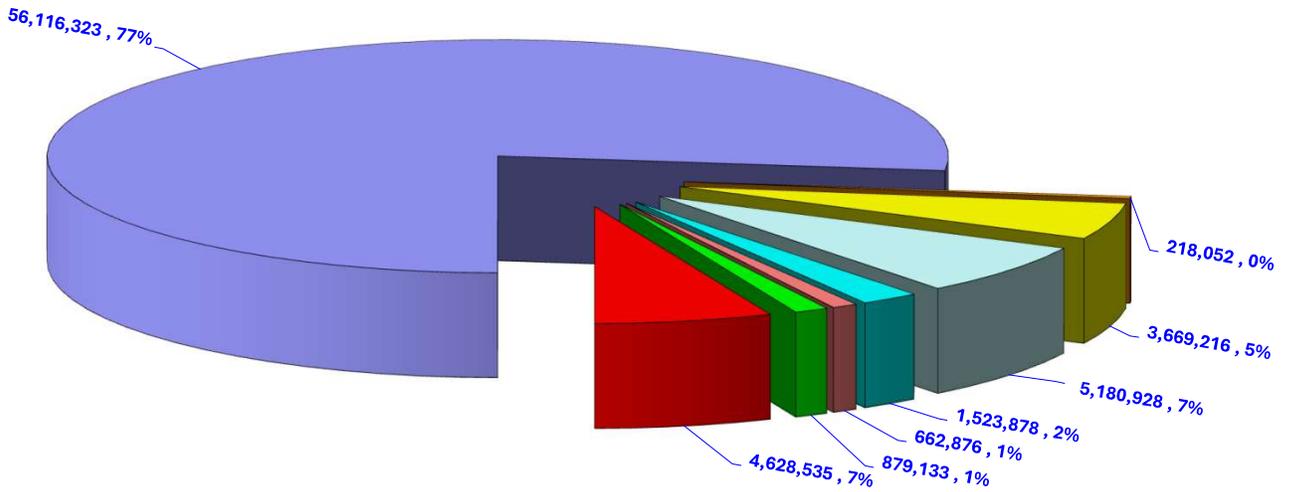
***Prepared by:  
Finance Department***

## December 2025 Revenues and Transfers In



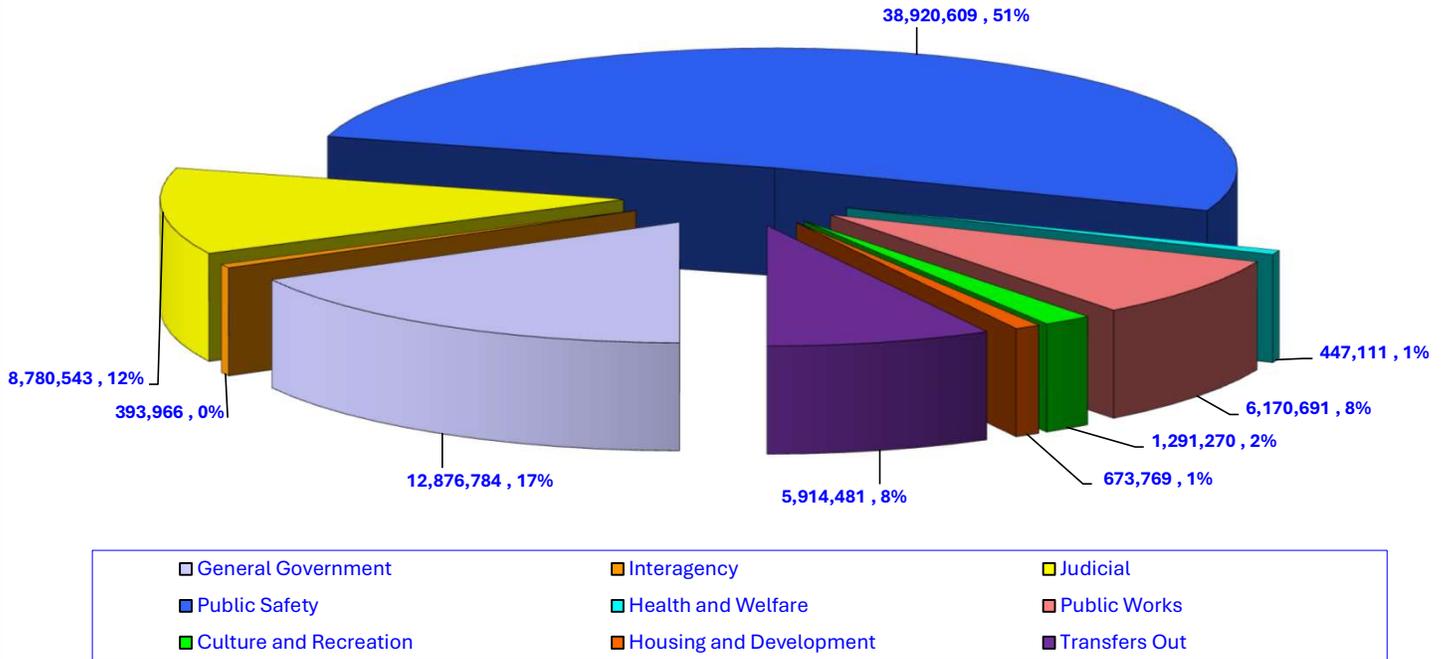
|                         |                        |                     |                        |
|-------------------------|------------------------|---------------------|------------------------|
| ■ Taxes                 | ■ Licenses and Permits | ■ Intergovernmental | ■ Charges for Services |
|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

## December 2024 Revenues and Transfers In

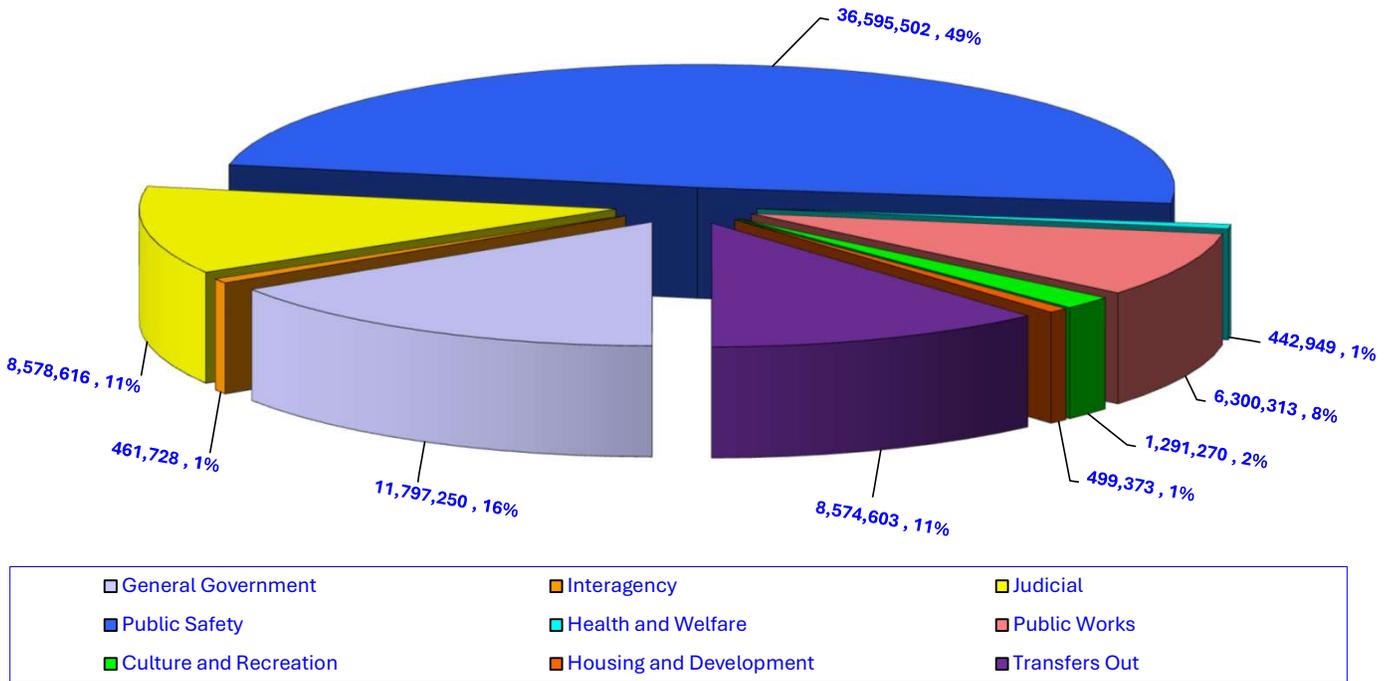


|                         |                        |                     |                        |
|-------------------------|------------------------|---------------------|------------------------|
| ■ Taxes                 | ■ Licenses and Permits | ■ Intergovernmental | ■ Charges for Services |
|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

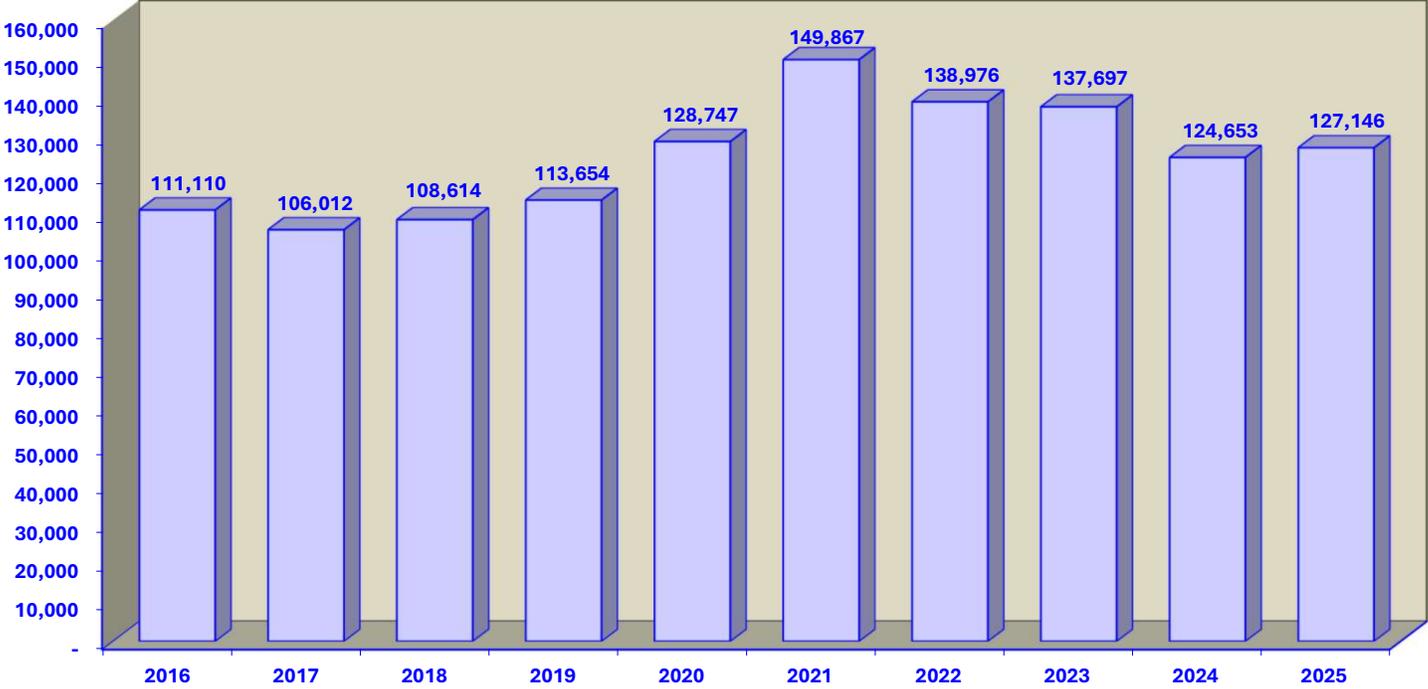
### December 2025 Expenditures and Transfers Out



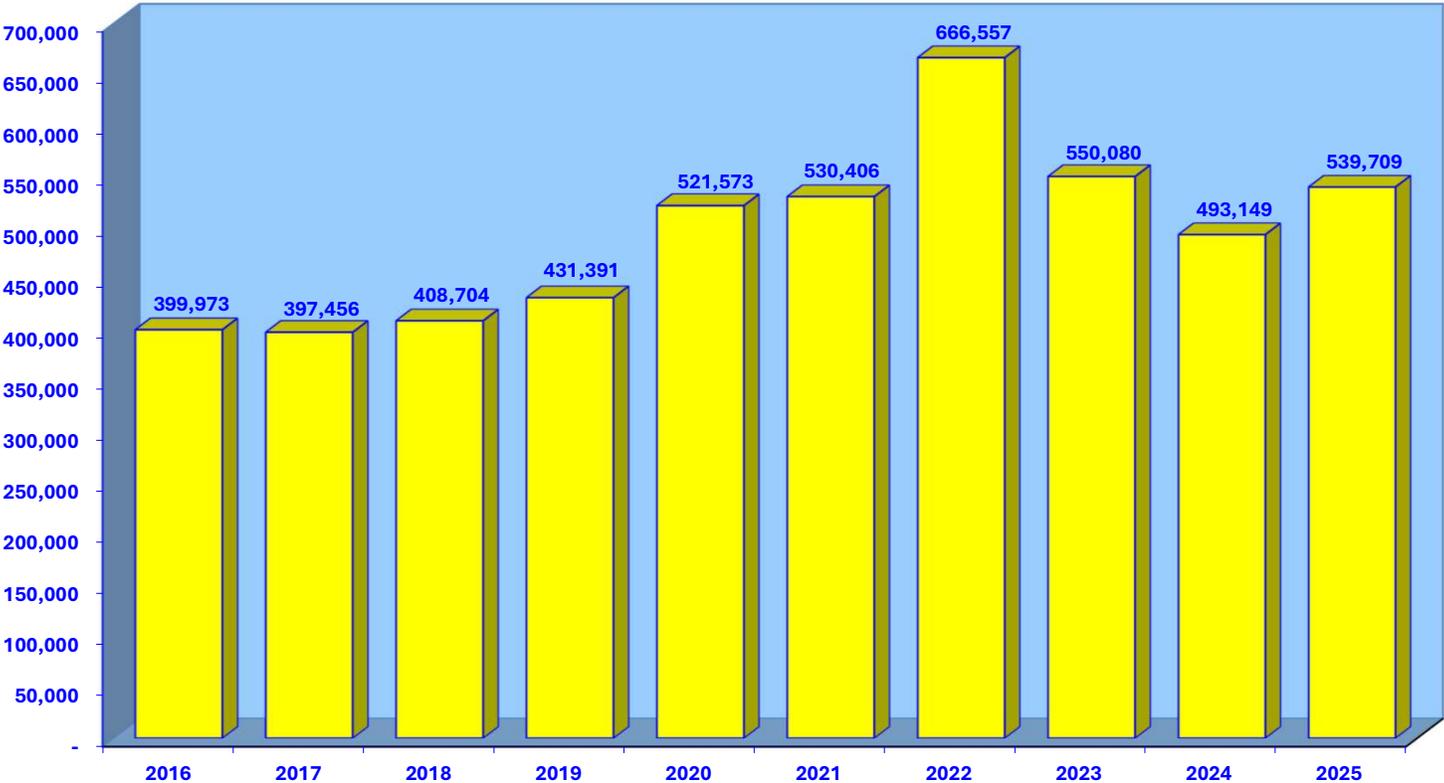
### December 2024 Expenditures and Transfers Out



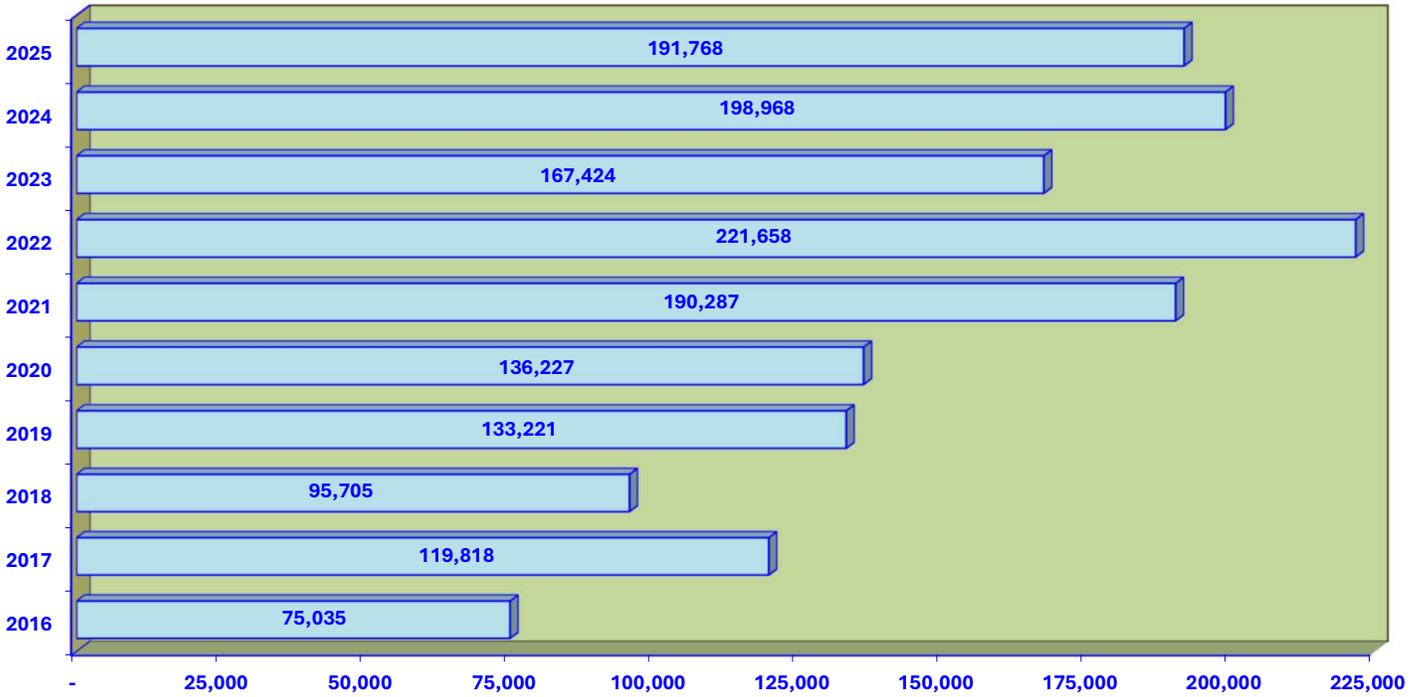
**Probate Court Charges for Services  
Unaudited December Actual  
2016-2025**



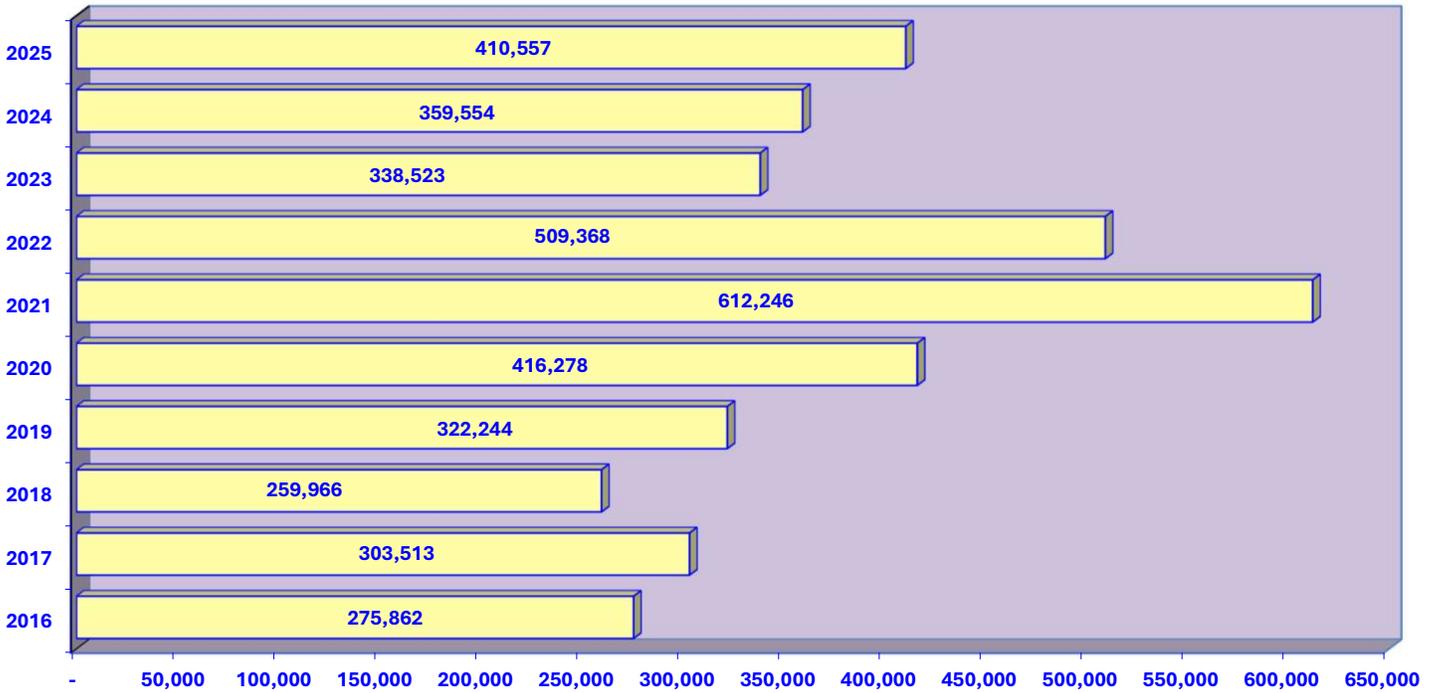
**Clerk of Court Charges for Services  
Unaudited December Actual  
2016-2025**



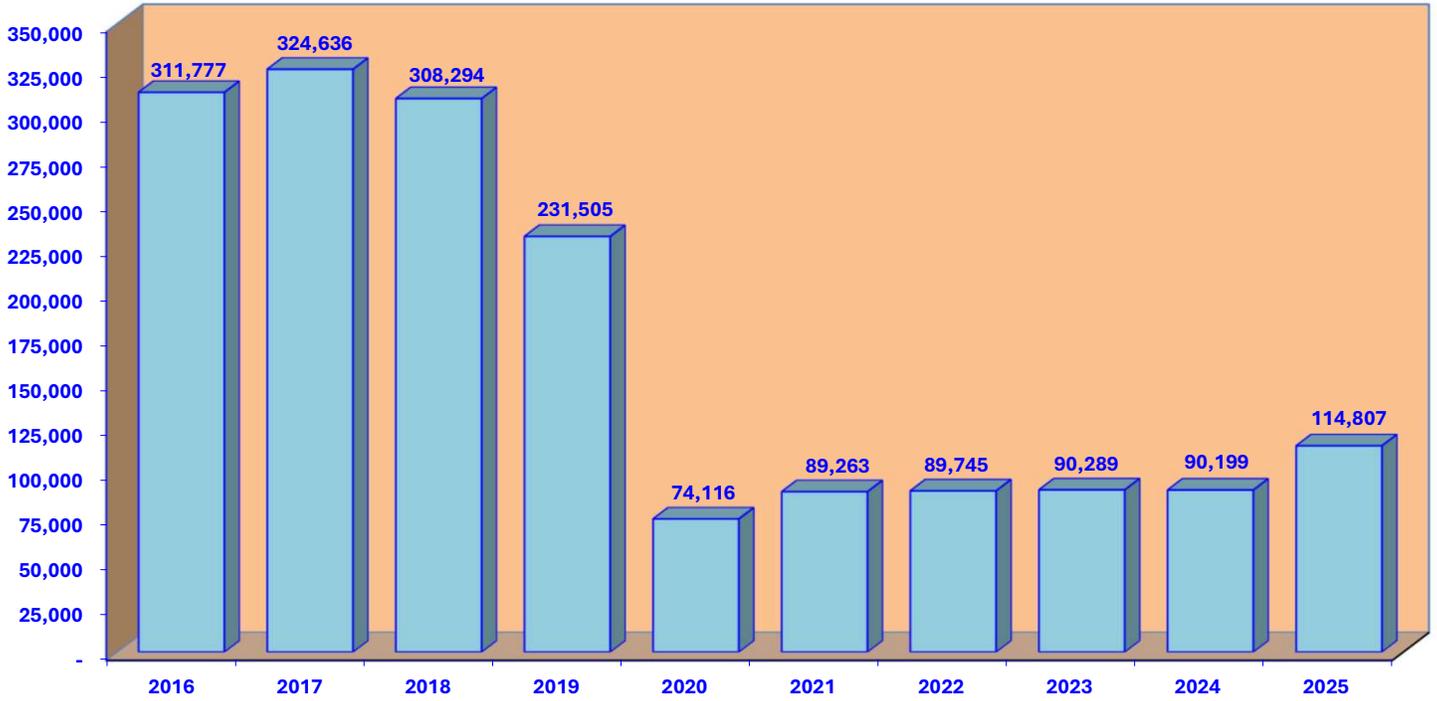
**Clerk of Court  
Real Estate Tax Fee  
Unaudited December Actual  
2016-2025**



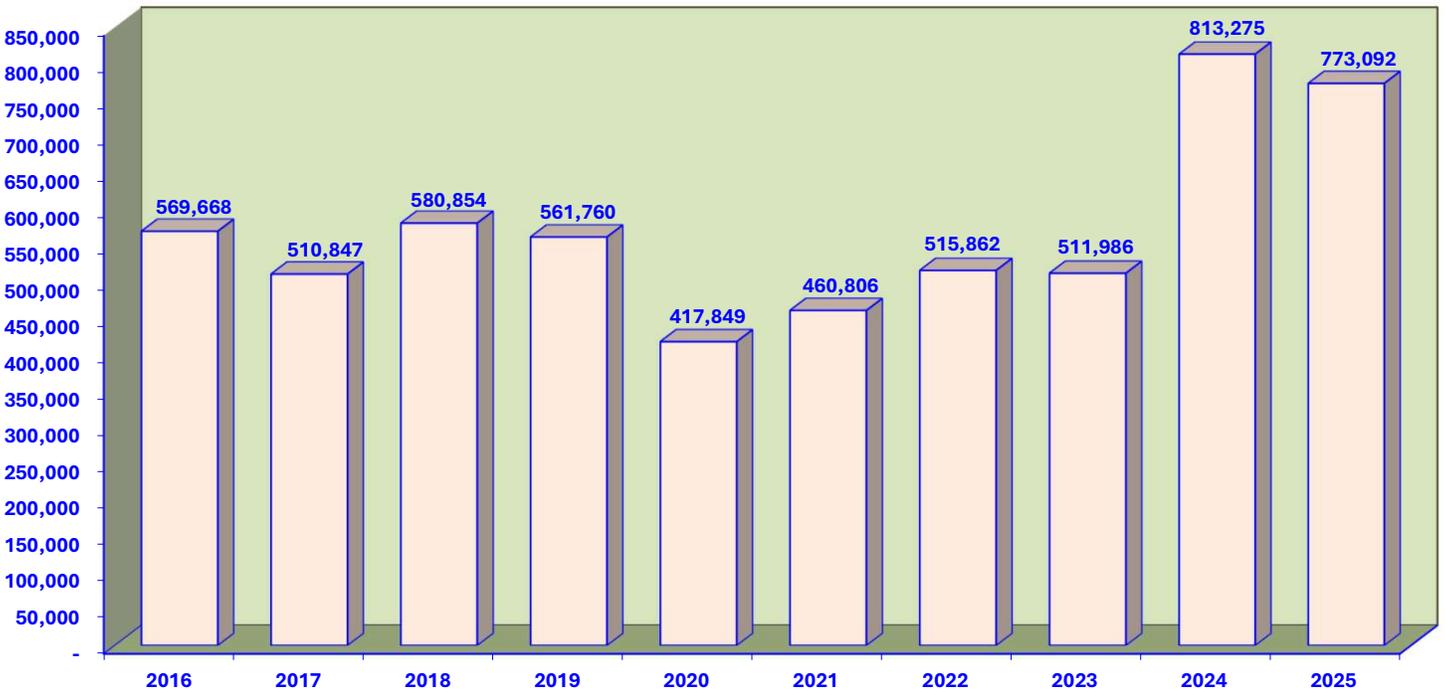
**Clerk of Court  
Recording Intangible Taxes  
Unaudited December Actual  
2016-2025**



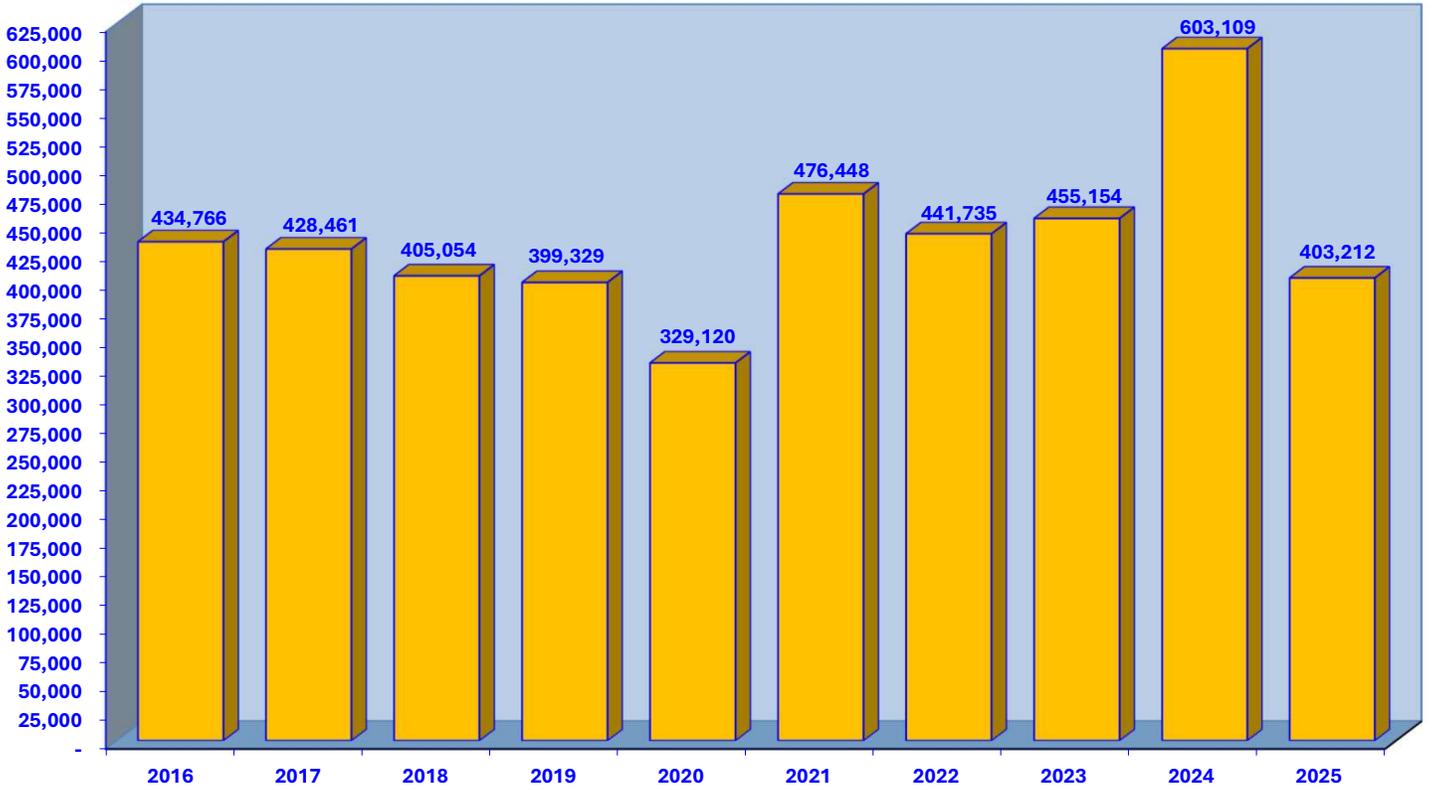
**Magistrate Court Fees  
Unaudited December Actual  
2016-2025**



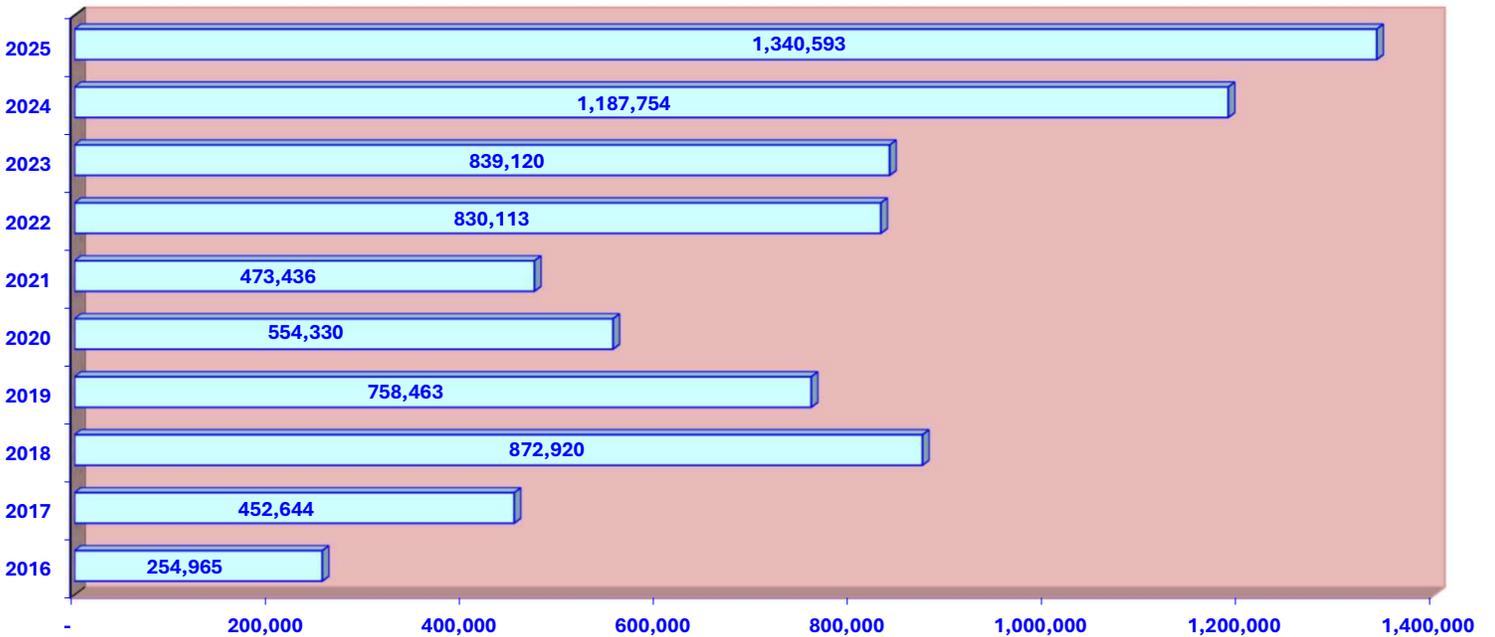
**Probate Court Fines  
Unaudited December Actual  
2016-2025**



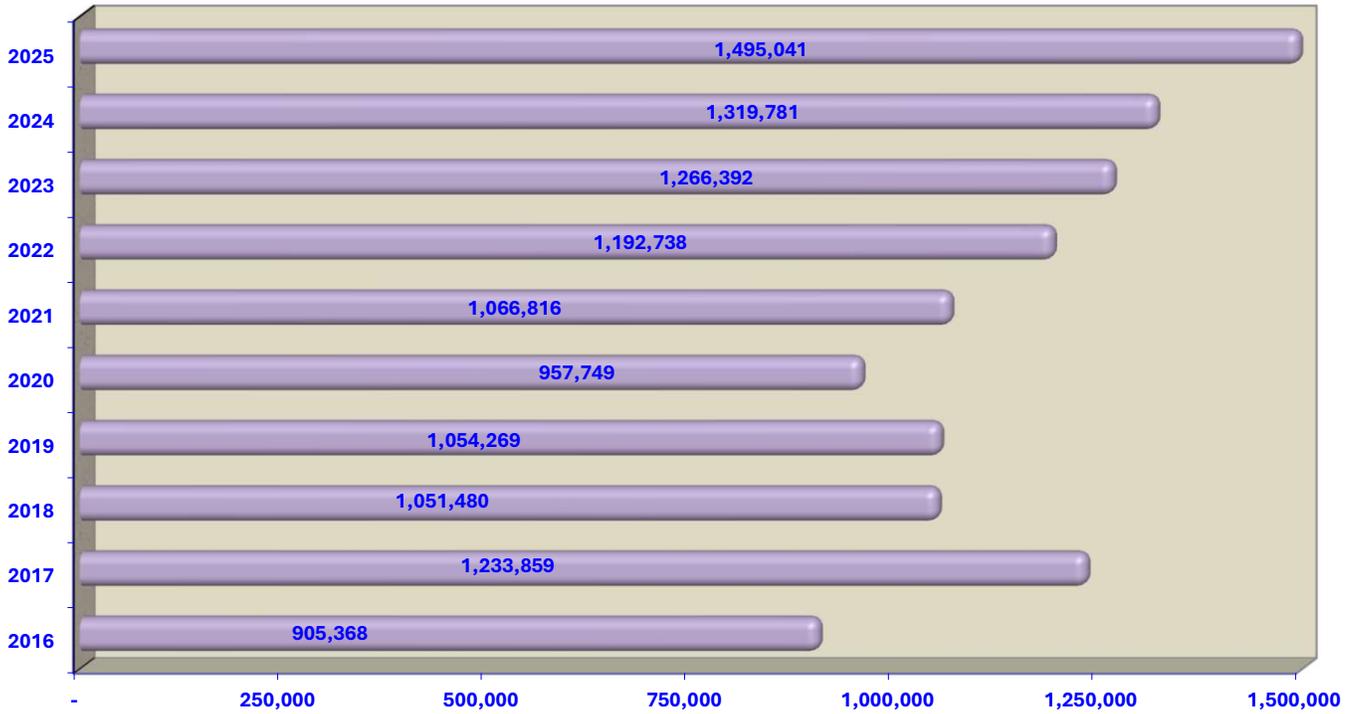
**Clerk of Court Fines  
Unaudited December Actual  
2016-2025**



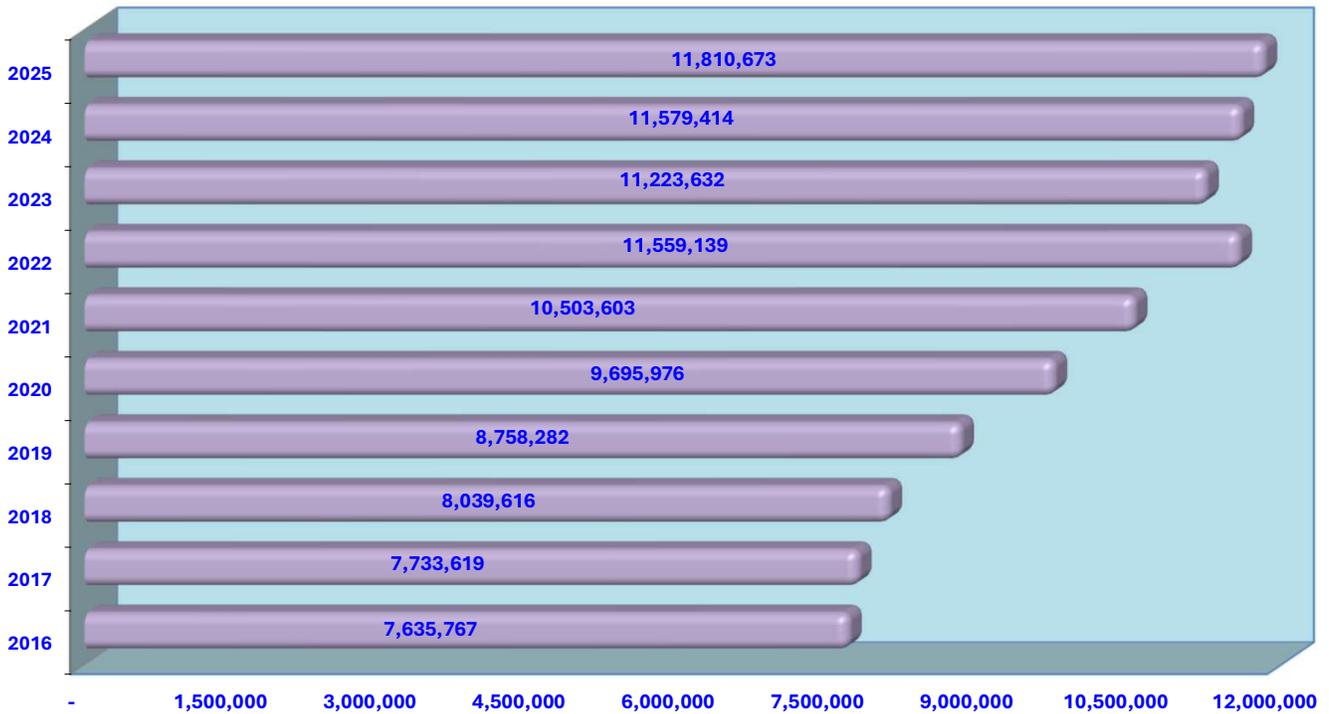
**Boarding Inmate Revenue  
Unaudited December Actual  
2016-2025**



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



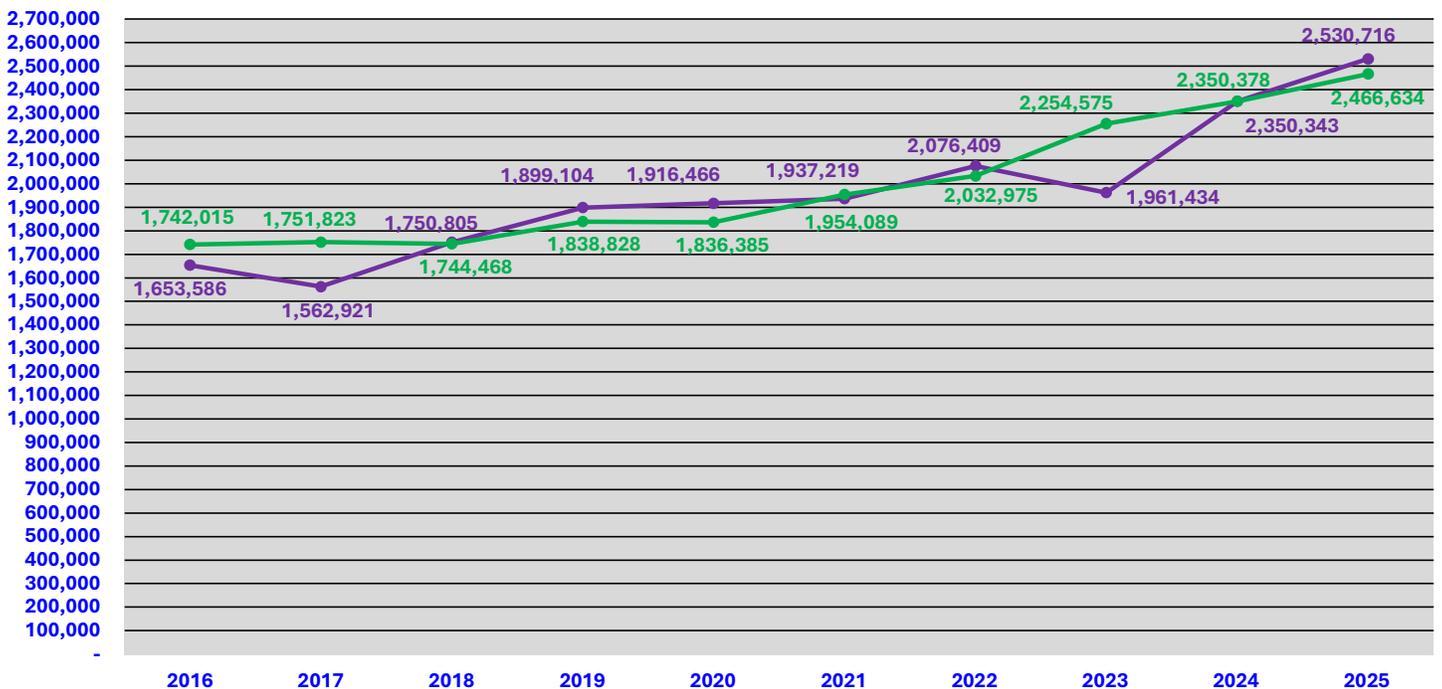
**Local Option Sales Tax  
Unaudited December Actual  
2016-2025**



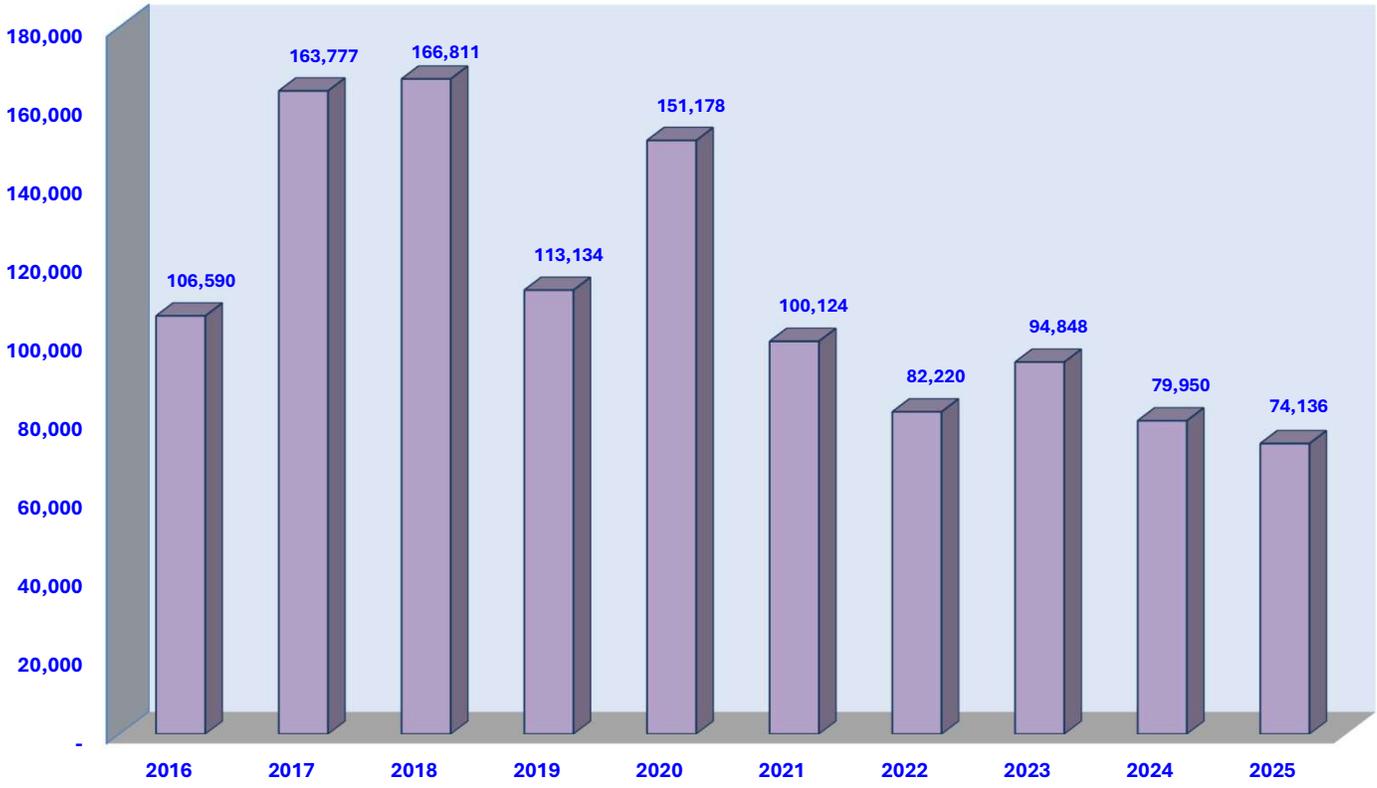
**Animal Control Revenues and Expenditures  
Unaudited December Actual  
2016-2025**



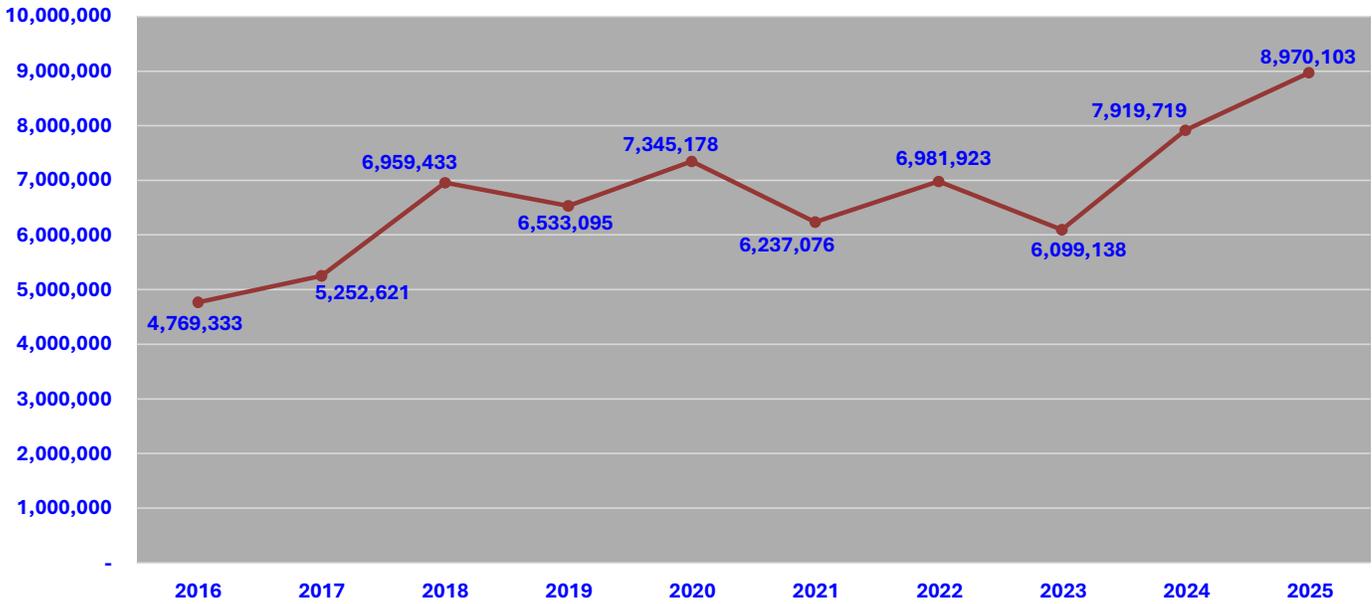
**E911 Revenues and Expenditures  
Unaudited December Actual  
2016-2025**



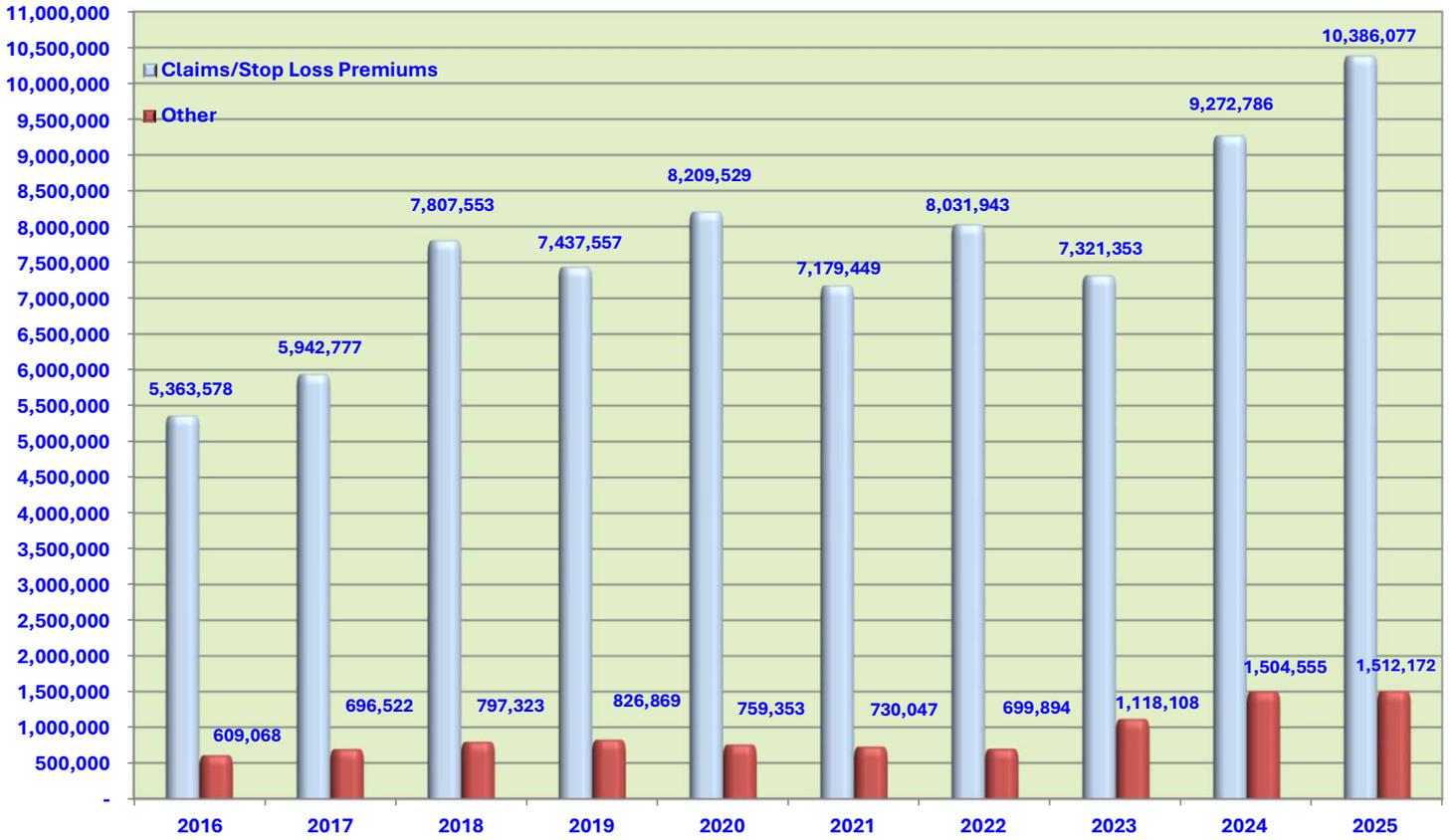
**Health Insurance  
HRA  
Unaudited December Actual  
2016-2025**



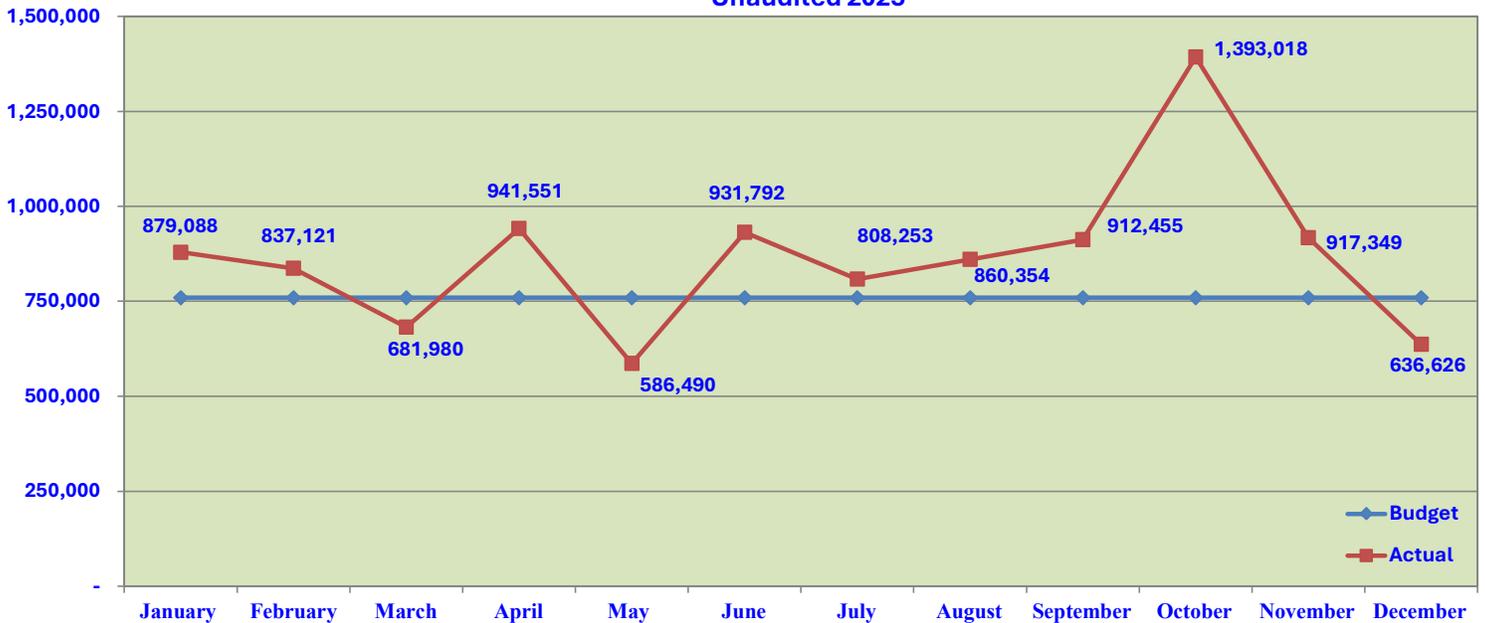
**Health Insurance  
Claims  
Unaudited December Actual  
2016-2025**



### Health Insurance Unaudited December Actual 2016-2025



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



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

***Prepared by:  
Finance Department***

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

|  | 2025              |                   |                  | 2024          |                   |
|--|-------------------|-------------------|------------------|---------------|-------------------|
|  | BUDGET            | ACTUAL            | VARIANCE         | % of BUDGET   | ACTUAL            |
| <b>Appropriation of Jail Surcharge Funds</b> | \$ 173,000        | \$ 150,812        | \$ (22,188)      | 87.2%         | \$ 68,967         |
| <b>Appropriation of DATE Fund Balance</b>    | 158,380           | 126,924           | (31,456)         | 80.1%         | 103,832           |
| <b>REVENUES:</b>                             |                   |                   |                  |               |                   |
| Taxes  | 60,068,725        | 63,830,449        | 3,761,724        | 106.3%        | 56,116,323        |
| Licenses and Permits                         | 200,120           | 277,690           | 77,570           | 138.8%        | 218,052           |
| Intergovernmental                            | 3,579,200         | 4,039,105         | 459,905          | 112.8%        | 3,669,216         |
| Charges for Services                         | 5,181,980         | 5,635,259         | 453,279          | 108.7%        | 5,180,928         |
| Fines and Forfeitures                        | 1,185,250         | 1,297,030         | 111,780          | 109.4%        | 1,523,878         |
| Interest Earned                              | 370,150           | 513,607           | 143,457          | 138.8%        | 662,876           |
| Miscellaneous                                | 1,275,535         | 420,090           | (855,445)        | 32.9%         | 879,133           |
| <b>TOTAL REVENUES</b>                        | <u>71,860,960</u> | <u>76,013,228</u> | <u>4,152,268</u> | <u>105.8%</u> | <u>68,250,406</u> |
| <b>EXPENDITURES:</b>                         |                   |                   |                  |               |                   |
| <b>GENERAL GOVERNMENT:</b>                   |                   |                   |                  |               |                   |
| Board of Commissioners                       | 294,115           | 266,537           | 27,578           | 90.6%         | 249,267           |
| County Manager                               | 1,404,990         | 1,474,818         | (69,828)         | 105.0%        | 1,323,736         |
| Finance Department                           | 828,235           | 814,174           | 14,061           | 98.3%         | 692,293           |
| Purchasing Department                        | 289,800           | 284,396           | 5,404            | 98.1%         | 362,209           |
| Information Technology                       | 1,156,040         | 1,140,000         | 16,040           | 98.6%         | 1,007,189         |
| Human Resources                              | 976,175           | 975,425           | 750              | 99.9%         | 843,919           |
| Tax Commissioner                             | 1,301,510         | 1,280,527         | 20,983           | 98.4%         | 1,180,170         |
| Tax Appraisers                               | 1,533,420         | 1,469,188         | 64,232           | 95.8%         | 1,349,501         |
| Tax Assessors                                | 42,670            | 36,497            | 6,173            | 85.5%         | 51,906            |
| Facilities Management                        | 1,792,825         | 2,044,473         | (251,648)        | 114.0%        | 1,292,213         |
| Engineering                                  | 382,260           | 384,247           | (1,987)          | 100.5%        | 305,577           |
| Board of Registrars                          | 927,300           | 801,650           | 125,650          | 86.4%         | 1,054,129         |
| General Services                             | 1,838,270         | 1,904,853         | (66,583)         | 103.6%        | 2,085,140         |
| <b>TOTAL GENERAL GOVERNMENT</b>              | <u>12,767,610</u> | <u>12,876,784</u> | <u>(109,174)</u> | <u>100.9%</u> | <u>11,797,250</u> |
| <b>JUDICIAL:</b>                             |                   |                   |                  |               |                   |
| Superior Court                               | 780,815           | 736,841           | 43,974           | 94.4%         | 745,294           |
| Judge Niedrach - Superior Court              | 139,885           | 143,663           | (3,778)          | 102.7%        | 131,595           |
| Judge Johnson - Superior Court               | 145,030           | 141,646           | 3,384            | 97.7%         | 124,420           |
| Judge Sparks - Superior Court                | 73,540            | 71,799            | 1,741            | 97.6%         | 80,332            |
| Judge King - Superior Court                  | 128,185           | 126,802           | 1,383            | 98.9%         | 110,798           |
| Clerk of Superior Court                      | 1,649,810         | 1,635,955         | 13,855           | 99.2%         | 1,585,419         |
| Board of Equalization                        | 19,490            | 39,711            | (20,221)         | 203.8%        | 39,250            |
| District Attorney                            | 1,799,270         | 1,880,804         | (81,534)         | 104.5%        | 1,841,689         |
| Victim Witness Program                       | (8,970)           | 89,116            | (98,086)         | -993.5%       | 164,370           |
| Public Defender                              | 1,068,860         | 903,064           | 165,796          | 84.5%         | 947,694           |
| Magistrate Court                             | 740,850           | 753,205           | (12,355)         | 101.7%        | 683,463           |
| Probate Court                                | 836,115           | 819,353           | 16,762           | 98.0%         | 756,347           |
| Juvenile Court                               | 1,342,175         | 1,311,661         | 30,514           | 97.7%         | 1,264,113         |
| Mental Health Court                          | 105,265           | 66,623            | 38,642           | 63.3%         | 68,019            |
| Adult Felony Drug Court                      | 53,115            | 60,300            | (7,185)          | 113.5%        | 35,813            |
| <b>TOTAL JUDICIAL</b>                        | <u>8,873,435</u>  | <u>8,780,543</u>  | <u>92,892</u>    | <u>99.0%</u>  | <u>8,578,616</u>  |

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

|  | 2025                 |                      |                  | 2024          |                      |
|--|----------------------|----------------------|------------------|---------------|----------------------|
|  | BUDGET               | ACTUAL               | VARIANCE         | % of BUDGET   | ACTUAL               |
| <b>PUBLIC SAFETY:</b>                        |                      |                      |                  |               |                      |
| County Police                                | \$ 9,183,100         | \$ 9,398,961         | \$ (215,861)     | 102.4%        | \$ 8,334,863         |
| FCPD HEAT                                    | 180,545              | 78,539               | 102,006          | 43.5%         | 39,545               |
| HIDTA  | 10,900               | -                    | 10,900           | 0.0%          | -                    |
| Public Safety/Comm Violence                  | 430                  | -                    | 430              | 0.0%          | -                    |
| Sheriff - County Jail                        | 16,648,445           | 16,468,145           | 180,300          | 98.9%         | 15,729,235           |
| Medical Department-Prisoners                 | 4,092,275            | 3,998,330            | 93,945           | 97.7%         | 4,037,620            |
| County Prison                                | 8,393,335            | 8,705,940            | (312,605)        | 103.7%        | 8,170,673            |
| Coroner                                      | 294,175              | 252,615              | 41,560           | 85.9%         | 265,489              |
| Interagency                                  | 18,500               | 18,078               | 422              | 97.7%         | 18,078               |
| <b>TOTAL PUBLIC SAFETY</b>                   | <b>38,821,705</b>    | <b>38,920,609</b>    | <b>(98,904)</b>  | <b>100.3%</b> | <b>36,595,502</b>    |
| <b>PUBLIC WORKS:</b>                         |                      |                      |                  |               |                      |
| Public Roads                                 | 6,284,055            | 6,170,691            | 113,364          | 98.2%         | 6,300,313            |
| <b>TOTAL PUBLIC WORKS</b>                    | <b>6,284,055</b>     | <b>6,170,691</b>     | <b>113,364</b>   | <b>98.2%</b>  | <b>6,300,313</b>     |
| <b>HEALTH AND WELFARE</b>                    |                      |                      |                  |               |                      |
| Health                                       | 203,205              | 203,205              | -                | 100.0%        | 203,205              |
| Welfare                                      | 227,660              | 230,971              | (3,311)          | 101.5%        | 229,560              |
| Transportation for Seniors                   | 10,000               | 12,934               | (2,934)          | 129.3%        | 10,184               |
| <b>TOTAL HEALTH AND WELFARE</b>              | <b>440,865</b>       | <b>447,111</b>       | <b>(6,246)</b>   | <b>101.4%</b> | <b>442,949</b>       |
| <b>CULTURE AND RECREATION</b>                |                      |                      |                  |               |                      |
| Library                                      | 1,291,270            | 1,291,270            | -                | 100.0%        | 1,291,270            |
| <b>TOTAL CULTURE AND RECREATION</b>          | <b>1,291,270</b>     | <b>1,291,270</b>     | <b>-</b>         | <b>100.0%</b> | <b>1,291,270</b>     |
| <b>HOUSING AND DEVELOPMENT</b>               |                      |                      |                  |               |                      |
| Cooperative Extension                        | 175,460              | 182,546              | (7,086)          | 104.0%        | 168,707              |
| Economic Development                         | 265,950              | 491,223              | (225,273)        | 184.7%        | 330,666              |
| <b>TOTAL HOUSING AND DEVELOPMENT</b>         | <b>441,410</b>       | <b>673,769</b>       | <b>(232,359)</b> | <b>152.6%</b> | <b>499,373</b>       |
| <b>INTERAGENCY</b>                           |                      |                      |                  |               |                      |
| NW GA Regional Commission                    | 60,800               | 61,512               | (712)            | 101.2%        | 60,798               |
| GIS  | 50,000               | (6,712)              | 56,712           | -13.4%        | 27,500               |
| Planning Commission                          | 257,000              | 214,167              | 42,833           | 83.3%         | 248,430              |
| Environmental Office                         | 125,000              | 125,000              | -                | 100.0%        | 125,000              |
| <b>TOTAL INTERAGENCY</b>                     | <b>492,800</b>       | <b>393,966</b>       | <b>98,834</b>    | <b>79.9%</b>  | <b>461,728</b>       |
| <b>TOTAL BUDGETED EXPENDITURES</b>           | <b>69,413,150</b>    | <b>69,554,742</b>    | <b>(141,592)</b> | <b>100.2%</b> | <b>65,967,001</b>    |
| <b>OTHER FINANCING SOURCES (USES)</b>        |                      |                      |                  |               |                      |
| Transfers In                                 | 1,668,365            | 1,658,308            | (10,057)         | 99.4%         | 4,628,535            |
| Other Financing Sources-Subscriptions/Leases | -                    | -                    | -                | N/A           | 139,361              |
| Transfers Out                                | (5,688,895)          | (5,914,481)          | 225,586          | 104.0%        | (8,574,603)          |
| Capital Outlay                               | -                    | -                    | -                | N/A           | (481,817)            |
| Bond Issuance Cost                           | -                    | (137,510)            | 137,510          | N/A           | 244                  |
| <b>TOTAL OTHER FINANCING SOURCES (USES)</b>  | <b>(4,020,530)</b>   | <b>(4,393,683)</b>   | <b>353,039</b>   | <b>109.3%</b> | <b>(4,288,280)</b>   |
| <b>TOTAL EXPENDITURES</b>                    | <b>73,433,680</b>    | <b>73,948,425</b>    | <b>(494,632)</b> | <b>100.7%</b> | <b>70,255,281</b>    |
| <b>NET CHANGE IN FUND BALANCE</b>            | <b>(1,572,720)</b>   | <b>2,064,804</b>     |                  |               | <b>(2,004,875)</b>   |
| <b>FUND BALANCE - BEGINNING OF YEAR</b>      | <b>19,855,629</b>    | <b>19,855,629</b>    |                  |               | <b>21,860,504</b>    |
| <b>FUND BALANCE - END OF YEAR</b>            | <b>\$ 18,282,909</b> | <b>\$ 21,920,433</b> |                  |               | <b>\$ 19,855,629</b> |

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

|  | Original<br>Budget | Cumulative<br>Revised<br>Budget | Cumulative<br>Totals<br>To Date | 2025<br>Budget      | 2025<br>Actual   |
|--|--------------------|---------------------------------|---------------------------------|---------------------|------------------|
| <b>Revenues</b>  |                    |                                 |                                 |                     |                  |
| SPLOST Taxes   | \$ 33,058,378      | \$ 36,640,660                   | \$ 36,640,663                   | \$ -                | \$ -             |
| Interest Earned  | 494,000            | 2,479,575                       | 2,514,194                       | 25,000              | 36,341           |
| Miscellaneous  | -                  | 73,900                          | 73,900                          | -                   | -                |
| <b>Total Revenues</b>                                  | <b>33,552,378</b>  | <b>39,194,135</b>               | <b>39,228,757</b>               | <b>25,000</b>       | <b>36,341</b>    |
| <b>Expenditures</b>                                    |                    |                                 |                                 |                     |                  |
| Jail Expansion   | 20,298,378         | 20,439,500                      | 20,439,437                      | -                   | -                |
| Fire Stations  | 2,000,000          | 3,339,155                       | 2,536,268                       | 870,000             | -                |
| Law Enforcement Center                                 | 10,760,000         | 10,832,230                      | 10,832,221                      | -                   | -                |
| Georgia Power Tax Obligation                           | -                  | 780,000                         | 780,000                         | -                   | -                |
| Floyd County Industrial Park Bonds                     | -                  | 1,318,690                       | 1,318,690                       | -                   | -                |
| First Union Debt Service-Forum Bonds                   | -                  | 214,750                         | 214,750                         | -                   | -                |
| General and Administrative                             | 494,000            | 137,080                         | 90,840                          | -                   | -                |
| <b>Total Expenditures</b>                              | <b>33,552,378</b>  | <b>37,061,405</b>               | <b>36,212,206</b>               | <b>870,000</b>      | <b>-</b>         |
| <b>Other Financing Sources (Uses)</b>                  |                    |                                 |                                 |                     |                  |
| Bond Proceeds  | -                  | 19,897,270                      | 19,897,267                      | -                   | -                |
| Debt Service Payments                                  | -                  | (22,030,000)                    | (22,028,276)                    | -                   | -                |
| <b>Total Other Financing Sources (Uses)</b>            | <b>-</b>           | <b>(2,132,730)</b>              | <b>(2,131,009)</b>              | <b>-</b>            | <b>-</b>         |
| <b>Excess (Deficiency) of Revenues over</b>            |                    |                                 |                                 |                     |                  |
| <b>Expenditures and Other Financing Sources (Uses)</b> | <b>\$ -</b>        | <b>\$ -</b>                     | <b>\$ 885,541</b>               | <b>\$ (845,000)</b> | <b>\$ 36,341</b> |

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

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

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

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

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

|   | Original<br>Projects<br>Budget | Cumulative<br>Revised<br>Budget | Cumulative<br>Totals<br>To Date | 2025<br>Budget | 2025<br>Actual   |
|---|--------------------------------|---------------------------------|---------------------------------|----------------|------------------|
| <b>Revenues:</b>                          |                                |                                 |                                 |                |                  |
| Tax Collections                           |                                |                                 |                                 |                |                  |
| Floyd County                              | \$ 41,384,318                  | \$ 70,972,850                   | \$ 71,371,995                   | \$ -           | \$ -             |
| City of Rome                              | 21,216,362                     | 22,516,365                      | 22,117,221                      | -              | -                |
| City of Cave Spring                       | 1,281,000                      | 1,281,000                       | 1,281,000                       | -              | -                |
| Interest Earned                           | -                              | 3,626,850                       | 5,149,055                       | 500,000        | 1,522,207        |
| Miscellaneous Revenue                     | -                              | -                               | 48,589                          | -              | -                |
| <b>Total Revenues</b>                     | <b>63,881,680</b>              | <b>98,397,065</b>               | <b>99,967,860</b>               | <b>500,000</b> | <b>1,522,207</b> |
| <b>Expenditures:</b>                      |                                |                                 |                                 |                |                  |
| <b>Floyd County</b>                       |                                |                                 |                                 |                |                  |
| Ag Center                                 | 8,000,000                      | 8,000,000                       | 2,706,375                       | 5,794,530      | 500,905          |
| E911 Update/Upgrade/Renovation            |                                |                                 |                                 |                |                  |
| Consoles & Furniture                      | 170,000                        | 158,470                         | 158,470                         | -              | -                |
| Renovations/Update                        | 25,000                         | 508,295                         | 508,293                         | -              | -                |
| CAD Computer Upgrade                      | 25,000                         | -                               | -                               | -              | -                |
| Security Enhancements                     | 25,000                         | -                               | -                               | -              | -                |
| Backup Audio Recorder                     | 12,000                         | 77,870                          | 77,870                          | -              | -                |
| Center Relocation                         | -                              | -                               | -                               | -              | -                |
| Prison Security Upgrade                   |                                |                                 |                                 |                |                  |
| Upgrade Camera System                     | 200,000                        | 254,840                         | 254,838                         | -              | -                |
| Replace Outer Security Doors              | 120,000                        | 143,025                         | 143,022                         | -              | -                |
| Construct Gym Security                    | 700,000                        | 1,225,000                       | 274,478                         | 1,218,830      | 35,000           |
| Install Jail Management System Software   | 225,000                        | 114,770                         | 114,769                         | -              | -                |
| Replace Water Heater                      | 70,000                         | 70,000                          | 34,473                          | -              | -                |
| Install Dorm Shower Exhaust Fans          | 200,000                        | 200,000                         | -                               | -              | -                |
| Upgrade Control Panel                     | 200,000                        | 200,000                         | -                               | 200,000        | -                |
| Complete Roof Replacement                 | 400,000                        | 222,235                         | 222,234                         | -              | -                |
| LED Lighting                              | 400,000                        | 49,450                          | 49,450                          | -              | -                |
| Install Body Scanner                      | 190,000                        | 190,000                         | -                               | 190,000        | -                |
| Historic Courthouse Reno./Judicial Imp.   | 5,000,000                      | 5,000,000                       | 1,477,659                       | 6,520,770      | 1,093,333        |
| Paving, Infrastructure, and Bridges       |                                |                                 |                                 |                |                  |
| Paving                                    | 3,000,000                      | 3,000,000                       | 3,528,770                       | 45,000         | 41,688           |
| Bridges                                   | 1,000,000                      | 1,000,000                       | 75,000                          | 100,000        | -                |
| Lindale                                   | 300,000                        | 300,000                         | 48,531                          | -              | -                |
| Riverside                                 | 200,000                        | 200,000                         | 164,983                         | -              | -                |
| Infrastructure (Parking Decks & Airport)  | -                              | 707,500                         | 1,820,786                       | 231,905        | 873,263          |
| Infrastructure (Admin. Back Alley)        | -                              | 292,500                         | 311,282                         | -              | 18,935           |
| Texas Valley Infrastructure Expansion     | 2,500,000                      | 2,500,000                       | 745,690                         | 500,000        | 745,330          |
| Jail Medical Phase II/Infrastructure Imp. |                                |                                 |                                 |                |                  |
| Jail Medical                              | 3,900,000                      | 5,604,425                       | 5,604,423                       | -              | -                |
| Emergency Generator and Backup            | 300,000                        | 300,000                         | -                               | -              | -                |
| Infrastructure                            | 1,000,000                      | 1,000,000                       | 4,568                           | -              | -                |
| Capital Equipment/Vehicle Fund            | 3,400,000                      | 10,018,295                      | 9,587,315                       | 640,900        | 209,510          |
| Public Works Facilities Buildings         | 2,450,000                      | 2,450,000                       |                                 |                |                  |
| Administration Building                   | -                              | -                               | 23,500                          | 2,431,800      | 5,300            |
| Main Shop                                 | -                              | -                               | -                               | -              | -                |
| Warehouse                                 | -                              | -                               | -                               | -              | -                |
| Sign Shop                                 | -                              | -                               | -                               | -              | -                |
| Landscape Shop                            | -                              | -                               | -                               | -              | -                |
| Facilities                                | -                              | -                               | -                               | -              | -                |
| Bridges                                   | -                              | -                               | -                               | -              | -                |

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

|  | Original<br>Projects<br>Budget | Cumulative<br>Revised<br>Budget | Cumulative<br>Totals<br>To Date | 2025<br>Budget         | 2025<br>Actual        |
|--|--------------------------------|---------------------------------|---------------------------------|------------------------|-----------------------|
| Airport Corporate Hangar Construction                  | \$ 899,210                     | \$ 2,734,185                    | \$ 1,246,102                    | \$ 2,547,610           | \$ 1,059,526          |
| Floyd County Baseball Stadium Imp.                     |                                |                                 |                                 |                        |                       |
| Professional Fees                                      | 150,000                        | 146,070                         | 146,066                         | -                      | -                     |
| Terrace  | 1,200,000                      | 1,541,195                       | 1,541,192                       | -                      | -                     |
| Section 207 & 209, Gate 6 & 9                          | 147,000                        | 14,405                          | 14,401                          | -                      | -                     |
| Team Store/ Home Plate Entry                           | 401,000                        | 400,880                         | 400,876                         | -                      | -                     |
| Safety Upgrades  | 82,000                         | 38,865                          | 38,864                          | -                      | -                     |
| Clubhouse Addition                                     | 20,000                         | 6,945                           | 6,945                           | -                      | -                     |
| Stadium Improvements                                   | -                              | 7,760,260                       | 7,597,092                       | 7,327,650              | 4,517,426             |
| Public Safety Technology Upgrades                      |                                |                                 |                                 |                        |                       |
| Mobile Vision Upgrade                                  | 87,000                         | 55,635                          | 55,631                          | -                      | -                     |
| Body Cameras   | 64,000                         | 66,045                          | 66,043                          | -                      | -                     |
| Mobile Technology Terminals                            | 141,300                        | 14,135                          | 14,131                          | -                      | -                     |
| Digital In-Car Camera Upgrades                         | 102,600                        | 226,965                         | 226,962                         | -                      | -                     |
| Forensic Equipment                                     | 20,270                         | 20,165                          | 20,165                          | -                      | -                     |
| Recreation   |                                |                                 |                                 |                        |                       |
| 27 HVAC units  | 187,000                        | 218,950                         | 218,946                         | -                      | -                     |
| Skate Park   | 150,000                        | 154,890                         | 154,890                         | -                      | -                     |
| Anthony Center Roof                                    | 70,000                         | 66,055                          | 66,055                          | -                      | -                     |
| Brushy Branch Pavilion                                 | 35,000                         | 5,000                           | 5,000                           | -                      | -                     |
| Brushy Branch Boat Dock                                | 50,000                         | 80,870                          | 80,869                          | -                      | -                     |
| Lock and Dam Roof                                      | 25,000                         | 12,840                          | 12,836                          | -                      | -                     |
| Lock and Dam Docks                                     | 125,000                        | 179,500                         | 179,500                         | -                      | -                     |
| Dock Engineering                                       | 100,000                        | 100,000                         | 100,000                         | -                      | -                     |
| Senior Center Kitchen                                  | 50,000                         | 118,425                         | 118,423                         | -                      | -                     |
| Shannon Tennis Courts                                  | 150,000                        | 86,765                          | 86,761                          | -                      | -                     |
| Bonded Rubber  | 65,000                         | 198,320                         | 198,315                         | -                      | -                     |
| Midway Bonded Rubber                                   | 39,600                         | -                               | -                               | -                      | -                     |
| Recreation   | -                              | 124,885                         | 1,410                           | -                      | -                     |
| Recreation   | -                              | -                               | 111,653                         | -                      | -                     |
| Shannon Dog Park                                       | -                              | -                               | 11,820                          | -                      | -                     |
| Real Estate and Infrastructure for Eco. Dev.           | 1,555,000                      | 1,555,000                       | 1,130,194                       | -                      | -                     |
| Silver Creek Trail Extension to Lindale                | 590,000                        | 590,000                         | -                               | 590,000                | -                     |
| Special Operations Equipment                           |                                |                                 |                                 |                        |                       |
| SWAT Unit Upgrade                                      | 101,200                        | 183,655                         | 183,653                         | -                      | -                     |
| Bomb Unit Upgrade                                      | 147,000                        | 63,975                          | 63,975                          | -                      | -                     |
| Blueway's  | 518,138                        | 518,140                         | -                               | -                      | -                     |
| Administrative Fees                                    | 100,000                        | 100,000                         | 16,402                          | 5,000                  | 2,065                 |
| <b>Total Floyd County Expenditures</b>                 | <b>41,384,318</b>              | <b>61,169,695</b>               | <b>42,051,949</b>               | <b>28,343,995</b>      | <b>9,102,281</b>      |
| <b>Net Floyd County</b>                                | <b>-</b>                       | <b>13,430,005</b>               | <b>34,469,101</b>               | <b>(27,843,995)</b>    | <b>(7,580,073)</b>    |
| Intergovernmental City of Rome                         | 21,216,362                     | 22,516,365                      | 22,516,362                      | -                      | -                     |
| Intergovernmental City of Cave Spring                  | 1,281,000                      | 1,281,000                       | 1,281,000                       | -                      | -                     |
| <b>Total Expenditures</b>                              | <b>63,881,680</b>              | <b>84,967,060</b>               | <b>65,849,311</b>               | <b>28,343,995</b>      | <b>9,102,281</b>      |
| <b>Other Financing Sources (Uses)</b>                  |                                |                                 |                                 |                        |                       |
| Transfer to Capital Projects Fund                      | -                              | (41,515)                        | (41,511)                        | (689,390)              | -                     |
| <b>Total Other Financing Sources (Uses)</b>            | <b>-</b>                       | <b>(41,515)</b>                 | <b>(41,511)</b>                 | <b>(689,390)</b>       | <b>-</b>              |
| <b>Excess (Deficiency) of Revenues over</b>            |                                |                                 |                                 |                        |                       |
| <b>Expenditures and Other Financing Sources (Uses)</b> | <b>\$ -</b>                    | <b>\$ 13,388,490</b>            | <b>\$ 34,077,038</b>            | <b>\$ (28,533,385)</b> | <b>\$ (7,580,073)</b> |

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

|  | Original<br>Projects<br>Budget | Cumulative<br>Revised<br>Budget | Cumulative<br>Totals<br>To Date | 2025<br>Budget        | 2025<br>Actual      |
|--|--------------------------------|---------------------------------|---------------------------------|-----------------------|---------------------|
| <b>Revenues:</b>                                       |                                |                                 |                                 |                       |                     |
| Tax Collections  |                                |                                 |                                 |                       |                     |
| Floyd County   | \$ 58,037,000                  | \$ 58,037,000                   | \$ 21,750,533                   | \$ 11,525,510         | \$ 11,816,350       |
| City of Rome   | 48,766,289                     | 48,766,289                      | 16,470,473                      | 9,670,080             | 9,914,097           |
| City of Cave Spring                                    | 3,200,000                      | 3,200,000                       | 1,078,202                       | 633,030               | 649,004             |
| Interest Earned  | -                              | -                               | 427,110                         | 200,000               | 341,130             |
| Miscellaneous Revenue                                  | -                              | -                               | -                               | -                     | -                   |
| <b>Total Revenues</b>                                  | <b>110,003,289</b>             | <b>110,003,289</b>              | <b>39,726,318</b>               | <b>22,028,620</b>     | <b>22,720,581</b>   |
| <b>Expenditures:</b>                                   |                                |                                 |                                 |                       |                     |
| <b>Floyd County</b>                                    |                                |                                 |                                 |                       |                     |
| T-Hangar Construction                                  | 1,739,000                      | 1,739,000                       | 3,724                           | 1,739,000             | 3,724               |
| Southeast Water Line Extension                         | 2,600,000                      | 2,600,000                       | -                               | -                     | -                   |
| Public Safety Capital                                  | 2,000,000                      | 2,000,000                       | 670,378                         | 601,055               | 537,328             |
| Police Training Facility                               | 2,000,000                      | 2,000,000                       | -                               | 1,000,000             | -                   |
| Police Secure Parking & Evidence Facility              | 270,000                        | 270,000                         | -                               | 45,000                | -                   |
| Jail Improvements                                      | 2,890,000                      | 2,890,000                       | -                               | -                     | -                   |
| Prison Improvements                                    | 1,900,000                      | 1,900,000                       | -                               | -                     | -                   |
| Public Works Capital                                   | 4,048,000                      | 4,048,000                       | 1,057,679                       | 861,455               | 863,153             |
| Mango Road Improvements                                | 2,500,000                      | 2,500,000                       | -                               | 415,000               | -                   |
| Park Avenue & Dragon Drive Improvements                | 1,200,000                      | 1,200,000                       | -                               | -                     | -                   |
| Paving and Infrastructure                              | 10,600,000                     | 10,600,000                      | 1,178,694                       | 1,445,000             | 1,178,694           |
| Eden Valley Improvements                               | 160,000                        | 160,000                         | -                               | 160,000               | -                   |
| Recreation   |                                |                                 |                                 |                       |                     |
| Alto Park  | 915,000                        | 915,000                         | 1,350,271                       | 1,384,475             | 1,350,271           |
| Etowah Park  | 3,650,000                      | 3,650,000                       | 13,650                          | -                     | 13,650              |
| Garden Lakes Park                                      | 2,500,000                      | 2,500,000                       | 1,807,792                       | 1,858,515             | 1,807,792           |
| Lock & Dam Park  | 235,000                        | 235,000                         | -                               | -                     | -                   |
| North Floyd Park                                       | 235,000                        | 235,000                         | -                               | -                     | -                   |
| Shag Williams Park                                     | 235,000                        | 235,000                         | -                               | -                     | -                   |
| Wolfe Park   | 235,000                        | 235,000                         | -                               | -                     | -                   |
| Oostanaula Paddle in Campsite                          | 850,000                        | 850,000                         | -                               | -                     | -                   |
| Economic Development                                   | 10,000,000                     | 10,000,000                      | -                               | 1,500,000             | -                   |
| Fire Capital   | 2,875,000                      | 2,875,000                       | 1,524,702                       | -                     | -                   |
| Recycling Technology Improvements                      | 500,000                        | 500,000                         | -                               | 500,000               | -                   |
| Chulio Road Improvements                               | 3,000,000                      | 3,000,000                       | 154,594                         | 3,000,000             | 154,594             |
| Three Mile Road  | 900,000                        | 900,000                         | -                               | 900,000               | -                   |
| Administrative Fees                                    | -                              | -                               | -                               | 5,000                 | -                   |
| <b>Total Floyd County Expenditures</b>                 | <b>58,037,000</b>              | <b>58,037,000</b>               | <b>7,761,483</b>                | <b>15,414,500</b>     | <b>5,909,206</b>    |
| <b>Net Floyd County</b>                                | <b>-</b>                       | <b>-</b>                        | <b>14,416,160</b>               | <b>(3,688,990)</b>    | <b>6,248,274</b>    |
| Intergovernmental City of Rome                         | 48,766,289                     | 48,766,289                      | 16,470,473                      | 9,670,080             | 9,914,097           |
| Intergovernmental City of Cave Spring                  | 3,200,000                      | 3,200,000                       | 1,078,202                       | 633,030               | 649,004             |
| <b>Total Expenditures</b>                              | <b>110,003,289</b>             | <b>110,003,289</b>              | <b>25,310,158</b>               | <b>25,717,610</b>     | <b>16,472,306</b>   |
| <b>Other Financing Sources (Uses)</b>                  |                                |                                 |                                 |                       |                     |
| Transfer to Capital Projects Fund                      | -                              | -                               | -                               | (247,395)             | -                   |
| <b>Total Other Financing Sources (Uses)</b>            | <b>-</b>                       | <b>-</b>                        | <b>-</b>                        | <b>(247,395)</b>      | <b>-</b>            |
| <b>Excess (Deficiency) of Revenues over</b>            |                                |                                 |                                 |                       |                     |
| <b>Expenditures and Other Financing Sources (Uses)</b> | <b>\$ -</b>                    | <b>\$ -</b>                     | <b>\$ 14,416,160</b>            | <b>\$ (3,936,385)</b> | <b>\$ 6,248,274</b> |

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

|   | <b>Budget</b>       | <b>2025<br/>Actual</b> |
|---|---------------------|------------------------|
| <b>Appropriation of Jail Surcharge Funds</b>              | \$ 173,000          | \$ 150,812             |
| <b>Appropriation for Future Airport Projects</b>          | 595,000             | -                      |
| <b>Appropriation of Fund Balance</b>                      | 2,471,165           | 565,201                |
| <b>Revenues:</b>  |                     |                        |
| Interest Earned   | 50,000              | 157,128                |
| Transfer from General Fund                                | 249,665             | 89,395                 |
| Transfer from 800 MHz Communications                      | 72,115              | 72,115                 |
| Transfer from Debt Service                                | 91,860              | -                      |
| Transfer from ARPA Space Needs                            | 1,469,455           | 561,002                |
| Transfer from 2017 SPLOST                                 | 689,390             | -                      |
| Transfer from 2023 SPLOST                                 | 918,455             | -                      |
| Transfer from EMA   | 11,000              | 10,918                 |
| Transfer from Airport                                     | 312,635             | 18,550                 |
| Transfer from Solid Waste                                 | 24,000              | 13,927                 |
| Transfer from Recycling                                   | 90,000              | 29,885                 |
| <b>Total Revenues and Appropriations of Fund Balances</b> | <b>\$ 7,217,740</b> | <b>\$ 1,668,932</b>    |
| <b>Expenditures:</b>                                      |                     |                        |
| <b>Sheriff/Jail</b>                                       |                     |                        |
| Locking controls  | <b>FB</b> \$ 88,605 | \$ 88,605              |
| 3 Rooftop HVAC Units                                      | <b>GF</b> 39,500    | 39,500                 |
| HVAC Units  | 89,000              | 89,000                 |
| BACnet Controllers  | <b>GF</b> 2,400     | -                      |
|   | 219,505             | 217,105                |
| <b>District Attorney</b>                                  |                     |                        |
| DA Grant Revenue  | (33,750)            | (33,345)               |
| DA Grant Expense  | 33,750              | 33,345                 |
|   | -                   | -                      |
| <b>County Police</b>                                      |                     |                        |
| 2022 GEMA Revenue   | (20,165)            | (20,165)               |
| 2022 GEMA Expense   | 20,165              | 20,165                 |
|   | -                   | -                      |
| 2025 EOD K9 Revenue                                       | (53,000)            | (52,760)               |
| 2025 EOD K9 Expense                                       | 53,000              | 52,760                 |
|   | -                   | -                      |
| JAG-Federal Revenue                                       | (17,210)            | (17,064)               |
| JAG   | 17,210              | 17,064                 |
|   | -                   | -                      |

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

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

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

|   | <u>Budget</u>            | <u>2025<br/>Actual</u> |
|---|--------------------------|------------------------|
| <b>Public Roads (cont'd)</b>                                  |                          |                        |
| Paving  |                          |                        |
| 2025 LMIG Revenue   | \$ (1,352,670)           | \$ (1,352,670)         |
| 2025 LRA Revenue  | -                        | (1,659,500)            |
| 2025 LMIG Paving  | 1,352,670                | 1,020,906              |
| 2024 LMIG Paving  | 379,155                  |                        |
| 2023 LMIG Paving  | 141,500                  | -                      |
| Excess LMIG Road Improvements                                 | 66,010                   | -                      |
| 2024 LRA-Paving   | <u>1,371,020</u>         | <u>603,256</u>         |
|   | <b>FB</b>                | <b>(1,388,007)</b>     |
| Prep and paving   | <b>FB</b> 50,000         | 40,329                 |
| Drainage  | <b>FB</b> 30,000         | 29,963                 |
| <b>Tax Appraisers</b>   |                          |                        |
| Vehicle Replacement-1997 Jeep Cherokee                        | <u>30,000</u>            | <u>28,020</u>          |
|   | <b>FB</b>                | 28,020                 |
| <b>Superior Court</b>   |                          |                        |
| Courtroom Furniture/Technology                                | <u>10,000</u>            | -                      |
|   | <b>FB</b>                | -                      |
| <b>County Clerk</b>   |                          |                        |
| CivicPlus Website (Year 4 of 4 Year Contract)                 | <u>10,000</u>            | -                      |
|   | <b>FB</b>                | -                      |
| <b>Information Technology</b>                                 |                          |                        |
| Replace Switches for the Judicial Building                    | 30,000                   | 26,565                 |
| Computer Lease  | <u>175,000</u>           | <u>171,642</u>         |
|   | <b>FB</b>                | 198,207                |
| <b>Communication</b>  |                          |                        |
| MPLS Upgrade-Alto, Blossom, Cave Spring, Heath, & Lake Marvin | <b>COM</b> 72,115        | 72,115                 |
| Local Match Revenue   | -                        | (24,040)               |
| MPLS Upgrade  | <u>24,040</u>            | <u>24,040</u>          |
|   |                          | 72,115                 |
| <b>EMA</b>  |                          |                        |
| Drone Ops Equipment   | <b>EMA</b> <u>11,000</u> | <u>10,918</u>          |
|   |                          | 10,918                 |
| <b>Solid Waste</b>  |                          |                        |
| Remote Site Building Upgrades                                 | <b>SW</b> 14,000         | 13,927                 |
| Resurfacing at Remote Sites                                   | <b>SW</b> <u>10,000</u>  | -                      |
|   |                          | 13,927                 |

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

|   | <u>Budget</u>             | <u>2025<br/>Actual</u> |
|---|---------------------------|------------------------|
| <b>Airport</b>  |                           |                        |
| Overlay Taxiway "A"   |                           |                        |
| Federal Revenue   | \$ (148,500)              | \$ -                   |
| Design  | <u>165,000</u>            | <u>-</u>               |
| <b>17S</b>  | 16,500                    | -                      |
| Rehabilitation & Overlay Taxiway "B" (East)                           |                           |                        |
| Design  | <b>AP</b> 5,135           | (8,240)                |
| Acquire Easements & Mitigate On-Airport Obstructions- Rwy 7 (Group 1) | <b>AP</b> 133,800         | 6,308                  |
| Mitigate On-Airport Obstructions - Rwy 7 & 25 Approaches              |                           |                        |
| State Revenue (Construction) (75/25)                                  | <b>FB</b> (333,750)       | -                      |
| Design  | <b>FB</b> 67,900          | 4,754                  |
| Construction  | <b>FAP</b> <u>445,000</u> | <u>-</u>               |
|   | 179,150                   | 4,754                  |
| Mitigate On-Airport Obstructions- Rwy 1 & 19 Approaches               |                           |                        |
| Federal Revenue (Construction)  | (364,500)                 | -                      |
| State Revenue (Construction)  | (20,250)                  | -                      |
| Design Revenue  | (85,500)                  | -                      |
| Local Match Revenue   | -                         | (5,515)                |
| Design  | 95,000                    | 5,515                  |
| Construction  | <u>405,000</u>            | <u>-</u>               |
| <b>17S</b>  | 29,750                    | -                      |
| Rwy 7 & 25 Lighting   |                           |                        |
| State Revenue (Construction) (75/25)                                  | (700,500)                 | (669,672)              |
| Construction  | <u>976,100</u>            | <u>934,335</u>         |
| <b>FB</b>   | 275,600                   | 264,664                |
| Mitigate Obstructions (EA & Design)- Rwy 1 Approach (Group 1)         |                           |                        |
| Design Revenue (90%)  | (151,200)                 | -                      |
| Design  | <u>168,000</u>            | <u>-</u>               |
| <b>AP</b>   | 16,800                    | -                      |
| Relocate Partial Parallel Taxiway "B" (West)                          |                           |                        |
| Federal Revenue (Construction 82%)                                    | (3,324,600)               | -                      |
| State Revenue (Construction 9%)                                       | (347,200)                 | -                      |
| Federal Revenue (Design 90%)  | (167,400)                 | -                      |
| Design  | 186,000                   | -                      |
| Construction  | <u>4,044,000</u>          | <u>-</u>               |
| <b>17S</b>  | 390,800                   | -                      |

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

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

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

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

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

|  | <u>Budget</u>       | <u>2025<br/>Actual</u> |
|--|---------------------|------------------------|
| <b>Revenues:</b>                                 |                     |                        |
| R & E Funds                                      | \$ 2,174,540        | \$ 1,971,573           |
| Operating Funds                                  | 241,840             | 238,527                |
| Intergovernmental-FEMA Grant                     | 1,471,235           | 1,475,871              |
| <b>Total Revenues</b>                            | <b>\$ 3,887,615</b> | <b>\$ 3,685,971</b>    |
| <b>Expenses:</b>                                 |                     |                        |
| Water Tank Maintenance                           | \$ 350,000          | \$ 303,509             |
| Water Main Replacement                           | 26,820              | -                      |
| Water Pumps and Pump Houses                      | 99,630              | 98,579                 |
| Large Meter Testing                              | 50,000              | 43,500                 |
| Water Improvements-Highway 53 Water Line Upgrade | 680                 | 663                    |
| Water Extensions-Big Texas Valley Road           | 10,000              | 7,681                  |
| Biddy Well - Test Well                           | 119,400             | 117,029                |
| Hwy 100 Waterline Extension                      | 143,500             | 143,477                |
| Chemical Conversion/Engineering                  | 196,745             | 196,696                |
| Water Meter Change Out Program                   | 250,000             | 218,966                |
| FEMA Grant Expense-Generators                    | 2,399,000           | 2,317,345              |
|  | 3,645,775           | 3,447,444              |
| <b>2025 Equipment</b>                            |                     |                        |
| Mini Excavator Bobcat E48                        | 17,360              | 17,360                 |
| Mini Excavator Sany SY60                         | 22,360              | 22,360                 |
| Mini Excavator Sany SY50                         | 20,360              | 20,360                 |
| Light Tower                                      | 14,000              | 12,820                 |
| Truck Replacement #358                           | 48,090              | 47,181                 |
| Truck Replacement #303                           | 53,500              | 53,424                 |
| Replace Zero Turn Mowers                         | 11,000              | 9,948                  |
| Fulton Well Membrane System                      | 55,170              | 55,076                 |
|  | 241,840             | 238,527                |
| <b>Total Expenses</b>                            | <b>\$ 3,887,615</b> | <b>\$ 3,685,971</b>    |

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

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



***Unaudited  
Other Information  
For the Year Ended  
December 31, 2025***

***Prepared by:  
Finance Department***

**FLOYD COUNTY, GEORGIA  
SALES TAX COLLECTIONS**

|                           |                     |                     |                     |                     |                     |                      |                      |                      |                      |                      | Cash Basis                |                          |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------------|--------------------------|
| LOCAL OPTION SALES TAX    |                     |                     |                     |                     |                     |                      |                      |                      |                      |                      |                           |                          |
|                           | 2016                | 2017                | 2018                | 2019                | 2020                | 2021                 | 2022                 | 2023                 | 2024                 | 2025                 | \$ Increase<br>(Decrease) | % Increase<br>(Decrease) |
| January                   | 750,014.85          | 816,424.37          | 771,367.64          | 811,412.61          | 697,002.47          | 937,913.89           | 1,094,295.63         | 1,111,221.46         | 1,061,425.82         | 1,123,886.12         | 62,460.30                 | 5.88%                    |
| February                  | 572,744.80          | 573,349.30          | 612,129.62          | 660,383.95          | 695,286.40          | 781,840.61           | 846,638.45           | 815,849.89           | 859,061.77           | 895,552.87           | 36,491.10                 | 4.25%                    |
| March                     | 607,970.66          | 574,649.61          | 590,493.95          | 667,744.68          | 696,359.81          | 761,176.31           | 879,983.09           | 816,952.01           | 907,522.71           | 919,456.73           | 11,934.02                 | 1.32%                    |
| April                     | 633,221.32          | 642,000.38          | 760,985.43          | 701,035.86          | 713,760.28          | 895,621.37           | 953,816.94           | 978,548.95           | 898,666.31           | 1,020,549.27         | 121,882.96                | 13.56%                   |
| May                       | 624,039.41          | 622,248.30          | 569,032.84          | 747,982.83          | 717,289.65          | 900,064.90           | 953,255.62           | 918,460.57           | 948,310.21           | 977,509.49           | 29,199.28                 | 3.08%                    |
| June                      | 635,221.62          | 669,962.41          | 676,212.44          | 777,777.77          | 806,474.63          | 876,837.27           | 993,429.97           | 936,409.62           | 964,230.40           | 877,243.39           | (86,987.01)               | -9.02%                   |
| July                      | 647,018.35          | 654,203.44          | 685,500.16          | 715,690.06          | 772,592.57          | 899,909.12           | 1,000,240.28         | 899,980.14           | 971,451.39           | 996,495.02           | 25,043.63                 | 2.58%                    |
| August                    | 638,639.65          | 637,537.88          | 669,188.44          | 743,957.89          | 749,731.01          | 891,025.48           | 941,696.27           | 1,050,226.11         | 1,018,751.44         | 1,025,329.30         | 6,577.86                  | 0.65%                    |
| September                 | 654,781.96          | 653,522.92          | 667,971.11          | 736,815.13          | 1,452,819.94        | 874,148.57           | 962,048.54           | 920,006.52           | 1,017,415.55         | 981,744.90           | (35,670.65)               | -3.51%                   |
| October                   | 652,147.01          | 642,753.04          | 647,844.00          | 748,643.55          | 769,791.14          | 868,364.73           | 987,976.98           | 903,115.49           | 962,687.91           | 1,015,254.30         | 52,566.39                 | 5.46%                    |
| November                  | 600,917.37          | 599,441.11          | 698,685.85          | 713,719.73          | 830,189.33          | 881,711.81           | 952,746.51           | 946,161.67           | 979,612.72           | 949,336.40           | (30,276.32)               | -3.09%                   |
| December                  | 614,596.18          | 645,431.00          | 683,087.72          | 727,129.82          | 792,743.53          | 932,432.97           | 987,893.53           | 922,784.24           | 985,298.58           | 1,021,810.29         | 36,511.71                 | 3.71%                    |
| March Pro Rata            | -                   | -                   | -                   | -                   | -                   | -                    | -                    | -                    | -                    | -                    | -                         | N/A                      |
| April Pro Rata            | -                   | -                   | -                   | -                   | -                   | -                    | -                    | -                    | -                    | -                    | -                         | N/A                      |
| May Pro Rata              | -                   | -                   | -                   | -                   | -                   | -                    | -                    | -                    | -                    | -                    | -                         | N/A                      |
| June Pro Rata             | 1,586.38            | 1,079.57            | 2,686.77            | 3,619.11            | 645.47              | 1,273.70             | 2,027.46             | 2,218.68             | 2,344.15             | 1,079.01             | (1,265.14)                | -53.97%                  |
| September Pro Rata        | -                   | -                   | -                   | -                   | -                   | -                    | -                    | -                    | -                    | -                    | -                         | N/A                      |
| October Pro Rata          | -                   | -                   | -                   | -                   | -                   | -                    | -                    | -                    | -                    | -                    | -                         | N/A                      |
| Nov/Dec Pro Rata          | 1,281.10            | 1,015.86            | 4,429.82            | 2,369.44            | 1,289.54            | 724.25               | 3,090.22             | -                    | 2,635.38             | 5,426.22             | 2,790.84                  | 105.90%                  |
| <b>Totals</b>             | <b>7,634,180.66</b> | <b>7,733,619.19</b> | <b>8,039,615.79</b> | <b>8,758,282.43</b> | <b>9,695,975.77</b> | <b>10,503,044.98</b> | <b>11,559,139.49</b> | <b>11,221,935.35</b> | <b>11,579,414.34</b> | <b>11,810,673.31</b> | <b>231,258.97</b>         | <b>2.00%</b>             |
| <b>Original Budget</b>    | <b>8,000,000</b>    | <b>7,700,000</b>    | <b>7,800,000</b>    | <b>7,892,500</b>    | <b>8,925,000</b>    | <b>8,743,870</b>     | <b>10,400,000</b>    | <b>11,642,950</b>    | <b>11,642,950</b>    | <b>12,000,000</b>    |                           |                          |
| <b>Revised Budget</b>     | <b>7,760,000</b>    | <b>7,700,000</b>    | <b>7,800,000</b>    | <b>8,600,000</b>    | <b>8,640,000</b>    | <b>8,743,870</b>     | <b>10,400,000</b>    | <b>11,642,950</b>    | <b>11,642,950</b>    | <b>12,000,000</b>    |                           |                          |
| <b>Amt &gt; Revised</b>   | <b>(125,819.34)</b> | <b>33,619.19</b>    | <b>239,615.79</b>   | <b>158,282.43</b>   | <b>1,055,975.77</b> | <b>1,759,174.98</b>  | <b>1,159,139.49</b>  | <b>(421,014.65)</b>  | <b>(63,535.66)</b>   | <b>(189,326.69)</b>  |                           |                          |
| <b>Annual Comparisons</b> |                     |                     |                     |                     |                     |                      |                      |                      | <b>11,579,414.34</b> | <b>11,810,673.31</b> | <b>231,258.97</b>         | <b>2.00%</b>             |

|  |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      | \$ Increase<br>(Decrease) |                          | % Increase<br>(Decrease) |  |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------------|--------------------------|--------------------------|--|
| SPECIAL PURPOSE LOCAL OPTION SALES TAX |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                           |                          |                          |  |
|  | 2016                 | 2017                 | 2018                 | 2019                 | 2020                 | 2021                 | 2022                 | 2023                 | 2024                 | 2025                 | \$ Increase<br>(Decrease) | % Increase<br>(Decrease) |                          |  |
| January                                | 1,329,303.17         | 1,474,317.70         | 1,365,091.10         | 1,436,258.38         | 1,231,195.23         | 1,659,579.17         | 1,936,210.94         | 2,010,427.80         | 2,001,927.18         | 2,119,811.74         | 117,884.56                | 5.89%                    |                          |  |
| February                               | 1,013,229.61         | 1,014,142.87         | 1,084,104.78         | 1,168,271.30         | 1,211,828.74         | 1,383,440.75         | 1,497,898.49         | 1,532,761.35         | 1,621,252.62         | 1,689,175.13         | 67,922.51                 | 4.19%                    |                          |  |
| March                                  | 1,074,888.37         | 1,017,224.22         | 1,044,434.07         | 1,180,247.66         | 1,231,771.69         | 1,346,784.21         | 1,556,742.13         | 1,543,335.16         | 1,713,055.32         | 1,744,385.18         | 31,329.86                 | 1.83%                    |                          |  |
| April                                  | 1,120,609.67         | 1,134,168.18         | 1,346,433.60         | 1,240,029.83         | 1,258,718.41         | 1,584,782.96         | 1,686,796.75         | 1,845,456.97         | 1,750,906.06         | 1,924,745.82         | 173,839.76                | 9.93%                    |                          |  |
| May                                    | 1,106,288.66         | 1,100,541.37         | 1,005,478.92         | 1,323,376.46         | 1,269,418.18         | 1,592,375.88         | 1,686,403.27         | 1,685,680.86         | 1,788,864.97         | 1,844,195.91         | 55,330.94                 | 3.09%                    |                          |  |
| June                                   | 1,124,229.98         | 1,184,993.04         | 1,196,841.69         | 1,375,911.97         | 1,425,975.47         | 1,551,292.70         | 1,757,445.38         | 1,745,514.75         | 1,818,105.05         | 1,664,406.60         | (153,698.45)              | -8.45%                   |                          |  |
| July                                   | 1,148,725.74         | 1,156,961.13         | 1,215,840.27         | 1,263,037.03         | 1,367,003.63         | 1,592,245.20         | 1,769,609.54         | 1,681,069.84         | 1,830,159.71         | 1,879,570.79         | 49,411.08                 | 2.70%                    |                          |  |
| August                                 | 1,130,527.72         | 1,128,048.53         | 1,183,754.55         | 1,322,420.03         | 1,357,781.45         | 1,576,329.71         | 1,666,165.13         | 2,045,497.61         | 1,920,719.90         | 1,934,020.48         | 13,300.58                 | 0.69%                    |                          |  |
| September                              | 1,159,709.87         | 1,156,576.40         | 1,181,651.06         | 1,301,533.09         | 2,571,002.07         | 1,546,444.94         | 1,672,909.18         | 1,737,420.08         | 1,915,786.41         | 1,851,542.48         | (64,243.93)               | -3.35%                   |                          |  |
| October                                | 1,154,082.27         | 1,137,149.31         | 1,146,165.88         | 1,322,763.31         | 1,361,917.50         | 1,536,146.24         | 1,762,645.00         | 1,703,132.02         | 1,914,993.75         | 1,914,993.75         | 99,438.88                 | 5.48%                    |                          |  |
| November                               | 1,062,236.97         | 1,060,694.60         | 1,235,592.36         | 1,261,751.67         | 1,468,913.09         | 1,558,125.38         | 1,684,489.72         | 1,782,636.82         | 1,847,380.76         | 1,790,555.81         | (56,824.95)               | -3.08%                   |                          |  |
| December                               | 1,086,039.53         | 1,135,350.00         | 1,208,193.07         | 1,284,102.05         | 1,402,814.68         | 1,649,731.07         | 1,730,244.92         | 1,740,242.32         | 1,858,373.22         | 1,927,280.65         | 68,907.43                 | 3.71%                    |                          |  |
| March Pro Rata                         | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                         | N/A                      |                          |  |
| April Pro Rata                         | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                         | N/A                      |                          |  |
| May Pro Rata                           | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                         | N/A                      |                          |  |
| June Pro Rata                          | 2,827.87             | 1,914.40             | 4,689.95             | 6,399.29             | 1,142.06             | 2,264.86             | 3,584.40             | 3,914.57             | 4,448.43             | 2,041.85             | (2,406.58)                | -54.10%                  |                          |  |
| July Jet Fuel Tax Grant                | -                    | -                    | 3,452.00             | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                         | N/A                      |                          |  |
| September Pro Rata                     | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                         | N/A                      |                          |  |
| October Pro Rata                       | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                         | N/A                      |                          |  |
| Nov/Dec Pro Rata                       | 2,291.46             | 1,802.43             | 7,833.66             | 4,192.69             | 2,276.07             | 1,282.20             | 5,465.50             | 3,253.59             | 5,000.42             | 10,034.78            | 5,034.36                  | 100.68%                  |                          |  |
| <b>Totals</b>                          | <b>13,514,990.89</b> | <b>13,703,884.18</b> | <b>14,229,556.96</b> | <b>15,490,294.76</b> | <b>17,161,758.27</b> | <b>18,580,825.27</b> | <b>20,416,610.35</b> | <b>21,060,343.74</b> | <b>21,891,534.92</b> | <b>22,296,760.97</b> | <b>405,226.05</b>         | <b>1.85%</b>             |                          |  |
| <b>Annual Comparisons</b>              |                      |                      |                      |                      |                      |                      |                      |                      | <b>21,891,534.92</b> | <b>22,296,760.97</b> | <b>405,226.05</b>         | <b>1.85%</b>             |                          |  |

**FLOYD COUNTY, GEORGIA**

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

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

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

|   | <u>Budget</u>  | <u>Actual</u>  |
|---|----------------|----------------|
| Juvenile Court                              |                |                |
| Time & Date Stamp                           | \$ 2,350       | \$ 2,350       |
| Court Recording System                      | 850            | 850            |
|   | <u>3,200</u>   | <u>3,200</u>   |
| Probate Court                               |                |                |
| 2-Printers                                  | 1,600          | -              |
|   | <u>1,600</u>   | <u>-</u>       |
| Clerk of Superior Court                     |                |                |
| Receipt printer                             | 1,815          | 1,815          |
| Safe for office                             | 640            | 637            |
|   | <u>2,455</u>   | <u>2,452</u>   |
| District Attorney                           |                |                |
| 6 - Printers                                | 3,000          | -              |
| 2 - Filing cabinets                         | 310            | -              |
|   | <u>3,310</u>   | <u>-</u>       |
| Public Defender                             |                |                |
| Shredder                                    | 1,540          | 1,516          |
|   | <u>1,540</u>   | <u>1,516</u>   |
| Sheriff                                     |                |                |
| 5-Glock G17T (SWAT)                         | 2,270          | 2,270          |
| 5-Simmunition Bolt Carrier Group (SWAT)     | 2,320          | 2,316          |
| Breaching Shotgun with Accessories          | 4,185          | 4,183          |
| Laptop                                      | 1,040          | 1,040          |
| Docking Stations for Body Cameras           | 13,670         | 13,667         |
| Sally Port Rollup Door                      | 7,000          | 6,965          |
| Jail Locks                                  | 4,815          | 4,815          |
| Printer                                     | 565            | 561            |
| Shat-R-Shield Lights                        | 57,990         | 57,988         |
| Icotech Cameras                             | 13,790         | 13,787         |
| Jail Cell Toilets & Sinks                   | 131,575        | 131,570        |
| 2-Camera Microphones                        | 3,635          | 3,635          |
| Biometric System                            | 755            | -              |
| Wi-Fi for Jail Visitor Center               | 1,335          | 1,334          |
| E-Bands and Shields                         | 18,245         | 18,245         |
| 2-Vehicle Laptops                           | 6,000          | 5,987          |
| Ridgid Press Ring Kit                       | 1,620          | 1,616          |
| Pepper ball products                        | 11,145         | -              |
| Eagle Live Scan                             | 5,355          | 5,351          |
| Old Armory Shelving                         | 585            | 583            |
| Mini Split for Evidence Room                | 2,700          | 2,700          |
| New Desk for TAC Office                     | 615            | -              |
| Night Vision Goggles Repair                 | 2,750          | 2,748          |
| Furniture for New Office                    | 1,380          | 1,288          |
| 12-Running Board Lights for Patrol Vehicles | 12,660         | 12,660         |
| NearHub Board S65 Pro                       | 4,800          | 4,775          |
| Rifle Racks for Patrol Cars                 | 6,060          | 6,060          |
| 13-Tasers                                   | 39,560         | 39,560         |
|   | <u>358,420</u> | <u>345,704</u> |
| Board of Commissioners                      |                |                |
| iPad  | 2,000          | 1,156          |
|   | <u>2,000</u>   | <u>1,156</u>   |
| Board of Registrars                         |                |                |
| Computer Monitor                            | 1,800          | -              |
| Training Room Projector                     | 200            | -              |
| Computer                                    | 1,800          | -              |
| Laptop                                      | 1,200          | -              |
|   | <u>5,000</u>   | <u>-</u>       |
| Police                                      |                |                |
| 14-Glock Model 45 MOS Pistols               | 5,000          | 5,000          |
| 14-Aim Point ACRO P-11 Sight                | 5,500          | 5,248          |
| Custom Canopy Table                         | -              | 1,350          |
| 2023 Bullet Proof Vests Grant Funds         | -              | (5,301)        |
|   | <u>10,500</u>  | <u>6,298</u>   |

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

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

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

|   | <u>Budget</u> | <u>Actual</u> |
|---|---------------|---------------|
| Judge Sparks Superior Court                       |               |               |
| Desktop printer                                   | \$ 600        | \$ -          |
|   | 600           | -             |
| Judge King Superior Court                         |               |               |
| Desktop printer                                   | 600           | -             |
|   | 600           | -             |
| Mental Health Court                               |               |               |
| Laptop  | 860           | 855           |
|   | 860           | 855           |
| HIDTA   |               |               |
| Computer Peripherals & Printers                   | 1,000         | -             |
|   | 1,000         | -             |
| County Manager                                    |               |               |
| Office Furniture                                  | 3,500         | -             |
|   | 3,500         | -             |
| Community Violence Grant                          |               |               |
| Equipment   | 160,355       | 158,302       |
|   | 160,355       | 158,302       |
| Purchasing  |               |               |
| Painting  | 1,500         | 1,500         |
|   | 1,500         | 1,500         |
| Finance   |               |               |
| Printer   | 590           | 586           |
|   | 590           | 586           |
| Information Technology                            |               |               |
| Emergency equipment purchases                     | 8,000         | 5,110         |
| Veeam (On Prim)                                   | 2,110         | -             |
| Printer   | 580           | 567           |
| iPad  | 850           | 849           |
| Backup Drive Storage System                       | 6,960         | 6,959         |
|   | 18,500        | 13,485        |
| E-911   |               |               |
| 5-Plantronics PTT Wireless                        | 2,750         | -             |
| Text Translation Service Install                  | 8,790         | 8,790         |
|   | 11,540        | 8,790         |
| Law Library                                       |               |               |
| Technology Updates & Additions, Wireless Upgrades | 7,000         | -             |
|   | 7,000         | -             |
| Solid Waste                                       |               |               |
| Remote Site Signage                               | 9,500         | -             |
|   | 9,500         | -             |
| Inmate Benefit                                    |               |               |
| Sheriff - Equipment                               | 60,000        | 34,840        |
| Prison - Equipment                                | 12,000        | 11,991        |
| Work Release - Equipment                          | 1,000         | -             |
|   | 73,000        | 46,831        |
| Water Department                                  |               |               |
| Administration                                    |               |               |
| Electric Letter Opener                            | 1,900         | 1,880         |
| HVAC Unit   | 8,500         | 8,500         |
|   | 10,400        | 10,380        |
| Distribution                                      |               |               |
| 2-Stihl Weed Eaters                               | 1,000         | 648           |
| 2-BR 800 Backpack Blowers                         | 1,300         | 995           |
| Push Mower  | 550           | 500           |
|   | 2,850         | 2,143         |

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

|  | <u>Budget</u>     | <u>Actual</u>     |
|--|-------------------|-------------------|
| Water Department Cont'd                        |                   |                   |
| Treatment                                      |                   |                   |
| Surface Pro Laptop                             | \$ 1,500          | \$ 1,279          |
| Lab Refrigerator                               | 3,740             | 2,085             |
| Heratherm Drying Oven                          | 3,345             | 3,300             |
| 3-Hach 5300 TU                                 | 11,400            | -                 |
| 3-Hach SC4500                                  | 14,550            | -                 |
| 2-Maintenance Cleaning Kit                     | 2,400             | -                 |
| Conductivity Meter                             | 940               | 930               |
| Spectrometer Meter                             | 7,905             | -                 |
|  | <u>45,780</u>     | <u>7,594</u>      |
| Airport  |                   |                   |
| All Terrain Vehicle                            | 7,700             | 7,700             |
| Pressure Washer                                | 2,240             | 2,234             |
| Safety Cabinet for Fuel Farm                   | 3,025             | 3,022             |
| Sump Pump and Hoses for Over-the Top Fuel Tank | 5,835             | 5,829             |
| Fuel Pump for Fuel Farm Jet Tanks              | 5,250             | 5,247             |
|  | <u>24,050</u>     | <u>24,032</u>     |
| Agriculture Center                             |                   |                   |
| Equipment                                      | 550               | -                 |
|  | <u>550</u>        | <u>-</u>          |
| Recycling                                      |                   |                   |
| Belt Replacement for Main Belt and Install     | 9,500             | 8,168             |
|  | <u>9,500</u>      | <u>8,168</u>      |
| Animal Control                                 |                   |                   |
| Deep Freezer                                   | 710               | 707               |
|  | <u>710</u>        | <u>707</u>        |
| Recreation                                     |                   |                   |
| Gymnastics                                     |                   |                   |
| Pit Blocks                                     | 2,000             | 1,955             |
| Level 4 Vault Mat                              | 5,610             | 4,901             |
|  | <u>7,610</u>      | <u>6,856</u>      |
| Youth Baseball                                 |                   |                   |
| 3 - Pitching machines                          | 7,500             | 6,450             |
|  | <u>7,500</u>      | <u>6,450</u>      |
| Park & Recreation Services                     |                   |                   |
| Commercial Steel Waste Receptacles             | 15,000            | 14,996            |
| Dual Axel Trailers                             | 7,550             | 7,550             |
| Slide for Shannon Park                         | 1,200             | 1,195             |
| Windscreens (Alto Park Tennis)                 | 7,450             | 7,424             |
|  | <u>31,200</u>     | <u>31,166</u>     |
| Rec-Buildings                                  |                   |                   |
| Thornton Center Tables                         | 7,100             | 6,544             |
| Gilbreath Center Tables                        | 900               | 833               |
| Shannon Center Tables                          | 7,100             | 6,544             |
| Anthony Center Tables                          | 1,500             | 1,389             |
|  | <u>16,600</u>     | <u>15,311</u>     |
| Rec-Shop                                       |                   |                   |
| Push Mower                                     | 2,200             | 1,996             |
| Weed Eaters and Blowers                        | 5,700             | 5,700             |
|  | <u>7,900</u>      | <u>7,696</u>      |
| Total:   | <u>\$ 944,670</u> | <u>\$ 793,956</u> |