



Floyd County, Georgia

***Financial Statements
For the Month Ended
April 30, 2026***

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***Financial Statements
For the Month Ended
April 30, 2026***


***Prepared by:
Finance Department***


FLOYD COUNTY, GEORGIA
Financial Statements
For the Month Ended April 30, 2026


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Floyd County, Georgia For the Month Ended April 30, 2026


General Fund Revenues Budget vs Actual	
	\$ 78,749,115 Budget
	<u>\$ 11,553,911 Actual</u>
	\$ (67,195,204) 682%

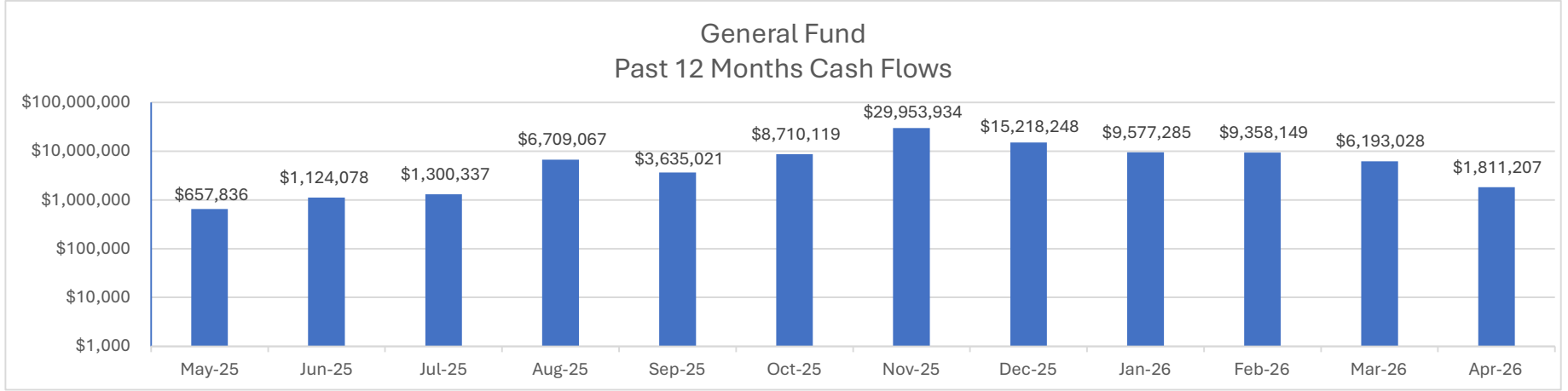
General Fund Expenditures Budget vs Actual	
	\$ 78,871,090 Budget
	<u>\$ 24,461,469 Actual</u>
	\$ 54,409,621 31%

Net Change in General Fund Balance Budget vs Actual	
	\$ (121,975) Budget
	<u>\$ (12,907,559) Actual</u>
	\$ (12,785,584) -10582%

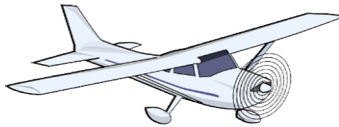
Cash & Investments vs Fund Balance = Liquidity & Availability of Fund Balance	
	\$ 1,811,207 Cash
	<u>\$ 8,580,016 Fund Balance</u>
	21%

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

Boarding Inmates Revenue Budget vs Actual	
	\$ 1,325,000 Budget
	<u>\$ 570,752 Actual</u>
	\$ (754,248) 43%



Floyd County, Georgia For the Month Ended April 30, 2026



2023 SPLOST Fund Sales Taxes Budget vs Actual	
	\$ 22,282,670 Budget
	\$ 7,681,842 Actual
	\$ (14,600,828) 34%

2023 SPLOST Fund Expenditures Budget vs Actual	
	\$ 28,144,730 Budget
	\$ 3,386,820 Actual
	\$ 24,757,910 12%

2017 SPLOST Fund Expenditures Budget vs Actual	
	\$ 17,660,245 Budget
	\$ 1,356,097 Actual
	\$ 16,304,148 8%

Health Insurance Claims Budget vs Actual	
	\$ 8,300,000 Budget
	\$ 3,281,992 Actual
	\$ 5,018,008 40%

Water / Sewer Revenues & Expenses All Revenues and All Expenses	
	\$ 3,110,906 Revenues
	\$ 3,027,216 Expenses
	\$ 83,690

Water / Sewer Operating Cash Flows Beg. Of Year vs Current Balance	
	\$ 7,372,658 Beginning
	\$ 7,704,751 Current
	\$ 332,093

Airport Revenues & Expenses All Revenues and All Expenses	
	\$ 732,114 Revenues
	\$ 931,544 Expenses
	\$ (199,430)

Airport Operating Cash Flows Beg. Of Year vs Current Balance	
	\$ 31,355 Beginning
	\$ 30,054 Current
	\$ (1,301)

Recycling Revenues & Expenses All Revenues and All Expenses	
	\$ 294,042 Revenues
	\$ 319,670 Expenses
	\$ (25,628)

Recycling Operating Cash Flows Beg. Of Year vs Current Balance	
	\$ 6,275 Beginning
	\$ 93,983 Current
	\$ 87,708



***Financial Narrative
For the Month Ended
April 30, 2026***

***Prepared by:
Finance Department***

Floyd County Review of April 2026

General Fund

- Revenues
 - Taxes are \$1,748,150 less than last year.
 - Prior Years' Property Tax is \$1,871,150 less than last year.
 - The amount received in 2025 was higher due to the 2024 Public Utilities' billing being delayed until January 2025 due to the delayed receipt of values from the State of Georgia.
 - Mobile Home Tax is \$2,900 less than last year.
 - Recording Intangible Tax is \$29,750 more than last year. Intangible Taxes have increased 25.7% 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.
 - Motor Vehicle TAVT is \$9,700 less than last year, a 0.7% decrease.
 - There is an increase in Sales Tax collections from 2025 of \$115,650 or 2.9%. Of this increase, \$50,000 is due to an audit earlier this year. Without this audit, the increase would be \$65,650.
 - The Real Estate Transfer Tax increased from last year by \$33,100. The number of transactions has increased by 123. Transfer tax is \$1 per \$1,000 of the purchase price of the property.
 - Cable TV Easements continue to decrease and are down 11.7% from 2025, \$16,300. More people are cancelling their cable services and opting for internet streaming. Comcast is down 11.1%. Direct TV is down 16.5%.
 - Licenses & Permits is \$17,950 more than last year.
 - Licenses & Permits-Banks is \$16,050 more than last year. This is a business license tax due March 1, 2026, and is based on gross receipts. Receipts from 5 of the 6 banks increased from the prior year with United Community showing the largest increase of 71.7%.
 - Licenses & Permits-COAM is \$1,500 less in 2026.
 - Intergovernmental Revenue is \$144,050 more than last year.
 - State-Offender Rehab revenue is \$113,900 higher than 2025. The average number of inmates has decreased 12.8%. The subsidy went from \$24/day per inmate to \$30/day per inmate beginning in July 2025.
 - COPS Program shows a \$30,200 increase. There are two additional officers this year and a 0.6% increase in the average reimbursement per officer.
 - Charges for Services is \$186,750 more than in 2025.
 - Sheriff Fees & Services is \$10,450 more than in 2025.
 - Sheriff Boarding Inmates is \$246,950 more than in 2025.
 - City of Rome Boarding inmate revenue is up \$173,500. In 2025, this annual payment was not received until May.

Floyd County Review of April 2026

General Fund (cont'd)

- Revenues (cont'd)
 - Chattooga County Boarding Inmate revenue is up \$77,550 from 2025. The average number of inmates rose 26.6%.
 - Murray County Boarding inmate revenue is up \$900.
 - Funds received from the Social Security Administration have decreased 19.4% compared to 2025, a decrease of \$2,500.
 - Payments from ICE have decreased \$1,300.
- Inmate Contracts in total are \$29,850 less than 2025.
 - Polk County will not have an inmate crew in 2026.
 - However, Bartow County added an inmate crew effective March 30th with increased billings beginning in April.
- Tax Commissioner-TAVT Administrative Fee is 8.6% more than the amount for 2025.
 - The average monthly amount collected in 2025 was \$14,350 and in 2026 is \$15,600.
- Tax Collection Commissions decreased \$77,750 or 37.6%.
 - Commissions are collected by the Tax Commissioner on taxes collected other than motor vehicle taxes. These commissions have decreased 45.7% since 2025.
 - Commissions are also received from the Clerk of Superior Court. These commissions have increased 21.6% compared to 2025.
- Clerk of Court Charges for Services increased by \$25,850 when compared to 2025. This is a 13.5% increase.
 - Recording Fees have increased \$26,850.
 - Advance Deposits are up \$900 from last year. Advance deposits are the County's portion of the filing fee for a new case.
 - Other Fees have decreased \$11,050 when compared to 2025. Examples of this revenue include UCC filings and bond forfeitures. The portion relating to bond forfeiture has decreased \$12,350.
 - All other charges increased by a total of \$9,150 compared to 2025.
- Probate Court Charges for Services decreased \$950 or 2.4%.
 - Miscellaneous revenues are down 9.3% compared to 2025, but only by \$500. Miscellaneous revenue is made up of firearm permits.
 - Marriage License revenue is down \$450 or 19.6%
- Magistrate Court Fees have increased \$3,600 since 2025.
 - There has been an increase of 0.8% in the total number of cases since last year.
 - Cases that generate fees have increased 7.7% since 2025.
- City of Rome-Booking Fee is \$2,850 less than in 2025.
 - The amount collected in 2026 includes invoices from November 2025 to February 2026. The amount collected in 2025 includes invoices from October 2024-February 2025.

Floyd County Review of April 2026

General Fund (cont'd)

- Revenues (cont'd)
 - City of Rome-Jail Surcharge decreased 14.5% from 2025, a \$3,400 decrease. There is a 6.3% decrease in the number of cases.
 - Court Reporting Services has shown an increase of \$4,400 since last year. In 2025, the number of bills YTD was 26. In 2026, the number is 33. This is a 26.9% increase.
 - Fines & Forfeitures are down \$23,600.
 - Clerk of Court – Criminal Division Fines are up \$21,400, a 16.8% increase as compared to 2025.
 - Probate Court Fines are down \$3,450 or 1.4%. The number of citations paid has decreased 5.3%.
 - Parking Fines have increased \$850. The number of citations in 2025 were 70 and for 2026 are 72.
 - Drug Abuse & Treatment Fines are up 18.3% compared to 2025. This is a increase of \$5,000.
 - Miscellaneous Revenue is up \$143,250.
 - Telephone Commissions were not received in 2025.
 - Initially, there was an FCC ruling that eliminated telephone commissions from inmates starting in 2025.
 - That ruling was stayed later in 2025 until 2027, and we will begin receiving these commissions again in 2026. We have received \$150,000 as an initial payment for the 2026 technology grant portion.
- Expenditures
 - Victim Witness Program is 12.1% more than the YTD budget.
 - Grant revenues have been received for 1st quarter 2026 for 1 of the 2 grants covering this department. Revenue for the 2nd grant is expected in June.
 - Voluntary Insurance is 5.8% above the YTD budget.
 - Witness Fees is 27.8% above the YTD budget due to air travel for a witness.
 - Mental Health Court is 4.1% more than the annual budget.
 - Grant revenues have not been received for 2026. We expect to receive this in late May or early June.
 - Adult Drug Court is 43% more than the annual budget.
 - Grant revenues for 1st quarter 2026 will be received in May.
 - All Other is 32.5% above the YTD budget, but \$5,900 less than 2025. This is funded by participant fees.
 - FCPD HEAT is 45.4% more than the YTD budget. This grant is effective October 2025-September 2026.
 - Grant revenues have been received for January & February expenses.
 - Inmate Medical is 1% more than the YTD budget and \$118,150 more than 2025.

Floyd County Review of April 2026

General Fund (cont'd)

- Expenditures (cont'd)
 - Payments made for contract medical services have increased \$79,900 and payments made to medical providers have increased \$38,100.
 - Transportation for Seniors is 4.7% more than the YTD budget, but \$800 less than 2025 due to decreased Repairs and Maintenance expenditures.
 - Transfers Out is 4.3% above the YTD budget.
 - Transfers to Capital Projects is 43.8% above the YTD budget. This amount is transferred each month as expenses occur.
 - Transfer to Debt Service is 26.1% above the YTD budget due to the annual parking deck payment.
 - **Total Budgeted Expenditures are 2.8% below the YTD budget.**
- Fund Balance
 - For 2026, the General Fund has decreased its fund balance by \$12,907,559 compared to a decrease of \$10,395,591 for 2025, a negative variance of \$2,511,967.

Fire Fund

- Revenues
 - Taxes are \$295,800 more than this time last year.
 - Property Taxes – Prior Years are \$300,900 less.
 - Mobile Home Taxes are \$1,000 less.
 - Intangible Taxes are \$2,300 more.
 - Motor Vehicle TAVT is \$1,700 less.
 - Real Estate Transfer Tax is \$7,750 more.
 - See explanations in the General Fund for the above revenue categories.
- Expenditures
 - Total expenditures increased by \$13,800 over last year due to pay increases for firefighters at the City of Rome and City of Cave Spring.

E911 Fund

- Revenues
 - Total Revenues are 0.3% above the YTD budget and \$3,300 more than 2025.
 - Charges for Services are \$3,400 more.
 - Prepaid fees are \$1,100 less.
 - Landline fees are \$16,700 less.

Floyd County Review of April 2026

E911 Fund (cont'd)

- Revenues (cont'd)
 - Per the Georgia Emergency Communications Authority (GECA), there is a statewide trend of declining revenues due to a shift from prepaid wireless to more cost-effective contract plans, along with a continued decline in landline usage.
 - Wireless fees are \$21,200 more.
- Expenditures
 - Total Expenditures are 4.5% below the YTD budget but \$33,500 more than 2025.
 - Salaries and Benefits are \$47,400 more than last year but 7.6% below the YTD budget due to vacant positions being filled.
 - Other Operating Costs are 15.4% above the YTD budget due to the timing of annual expenses, but \$5,150 less than last year due to the timing of invoices received.
 - Repairs and Maintenance is 42.4% above the YTD budget due to payment for annual services, but \$3,550 less than 2025 because the console cleaning invoice had not yet been received as of April.

800 MHz Communication Fund

- Revenues
 - Total Revenues are comparable to 2025.
- Expenditures
 - Total Expenditures are 3.1% below the YTD budget and \$17,100 less than 2025, largely due to the decreased need for repairs to the towers at this time.

Emergency Management Fund

- Revenues
 - Grant revenue for EMA will be received later in the year.
- Expenditures
 - Total Expenditures are 5.4% below the YTD budget and \$11,800 less than 2025, primarily due to underutilization across several expense accounts, including a significant reduction in radio maintenance costs following EMA's decrease in radio inventory.

Floyd County Review of April 2026

Solid Waste Fund

- Revenues
 - Taxes decreased \$117,150 when compared to 2025.
 - Property Taxes Prior Years is \$119,650 less.
 - Mobile Home Tax is \$400 less.
 - Recording Intangible Tax is \$1,550 more.
 - Motor Vehicle TAVT is \$750 more.
 - See explanations in the General Fund for the above revenue categories.
 - Interest Earned is \$1,400 more when compared to 2025. The average account balance has increased; however, the interest rate earned on that balance has decreased.
- Expenditures
 - Total Expenditures are \$18,550 more than 2025 but 6.4% below the YTD budget.
 - Salaries & Benefits is 12.7% under the YTD budget but \$12,100 more than 2025.
 - It is under the YTD budget due to 50% of the Solid Waste Manger pay being split with Recycling. This position is currently doing both the Solid Waste Manger & Recycling Manager duties. Once the Recycling Manger position is filled, this position will revert back to 100% funded by Solid Waste.
 - The increase is due to Health Insurance and the payrate study.
 - Remote Site Operations is 3.7% above the YTD budget and \$13,650 more than 2025 due to increases in the Rhino Waste hauling bills.

Stadium Maintenance Fund

- Revenues
 - Total Revenues are comprised of Miscellaneous Income and Interest Earned.
 - Interest Earned is 12.6% above the YTD budget but \$250 less than 2025.
 - Miscellaneous Income is comprised of the following, which we receive later in the year and will reflect an increase from 2025:
 - Rome Emperors Capital Contribution of \$30,000.
 - Stadium Naming Rights of \$70,000.
 - Insurance reimbursement revenue was received in connection with sprinkler system damage at AdventHealth Stadium. The damage was attributable to a contractor, and recovery is being pursued through the contractor's insurance carrier.
- Expenditures
 - Repairs and Maintenance is 32.5% below the YTD budget and \$9,600 less than 2025.

Floyd County Review of April 2026

Water Fund

- Revenues
 - Charges for Services is \$206,600 more than 2025, but 1.9% below the YTD budget.
 - Consumption reports show an 11.7% increase in residential usage and a 14.7% increase in commercial usage compared to last year.
 - Residential and Commercial usage for this month has increased due to more users on the system and a slightly warmer winter than usual. We have 434 more users compared to this time in 2025.
 - Water Meter Charges have decreased \$84,000 from 2025. This is due to new construction slowing down.
 - Penalties and cut offs are down \$2,100 from 2025.
 - **Operating Revenues are 1.9% below the YTD budget.**
- Expenses
 - Administration Workers' Compensation is up \$7,700 for 2026. This is due to a claim settlement with an employee.
 - Administration Uniforms is 58.9% above the YTD budget and \$900 more than 2025 due to the timing of annual uniform purchases.
 - Administration Equipment is 33.1% above the YTD budget due to the timing of annual equipment purchases.
 - Administration Data Processing is 10.7% over the YTD budget and \$3,650 more than last year. This is due to an increase in our Tyler Technologies' bill from 2025.
 - **Total Administration Expenses are 2.1% below the YTD budget.**
 - Distribution Dues and Subscriptions is 48.8% over the YTD budget but \$300 less than 2025. Some licenses were renewed in 2025 that are renewed every 2 years.
 - Distribution Uniforms is 2% over the YTD budget but \$250 less than last year. This is due to annual uniform purchases made.
 - Distribution Equipment is 5.9% over the YTD budget and \$11,200 more than 2025. This is due to the timing of annual equipment purchases.
 - Distribution Repairs & Maintenance Vehicles is 17% over the YTD budget and is \$13,950 more than 2025. This is due to truck repairs for 2 different accidents with deer to the same vehicle.
 - Distribution Data Processing is 26.3% over the YTD budget and is \$400 more than 2025. This is due to replacements of GPS trackers on a few trucks.
 - **Total Distribution Expenses are 4.4% below the YTD budget.**
 - Treatment Equipment is .5% under the YTD budget but \$25,700 more than 2025. This is due to the timing of annual equipment purchases.
 - **Total Treatment Plant Expenses are 2.5% below the YTD budget.**
 - **Total Operating Expenses are 3.8% below the YTD budget.**

Floyd County Review of April 2026

Airport Fund

- Revenues
 - Fuel Sales are \$296,150 more than 2025 and 19.3% above the YTD budget.
 - Avgas Revenue is \$13,750 more.
 - Self-Serve Revenue is \$4,600 less.
 - Jet Fuel Revenue is \$284,950 more.
 - Jet Fuel sales increased from 2025 due to the completion of runway projects, improved weather conditions, a large purchase during the recent Presidential visit, and significant sales generated during the spring Air Show.
 - Rental Fees are \$950 less than 2025.
 - T-Hangar Revenue is \$4,250 less due to a handful of lease terminations in 2025. However, increases in Land Lease, Other, Big Hangar, and Tie Down revenues have offset the overall decrease in rental revenue.
 - Miscellaneous Revenue is 5.2% above the YTD budget and \$2,650 more than 2025 due to an increase in Call Outs and Ramp fees.
 - **Total Operating Revenues are 15.0% above the YTD Budget.**

- Expenses
 - Credit Card Processing is 20.5% above the YTD budget due to the increased fuel sales in April.
 - Dues & Subscriptions is 8.4% above the YTD budget due to receiving the annual 1200 Aero services subscription.
 - Equipment expenses are 63.3% above the YTD budget primarily due to a dumpster purchased to support the new on-site garbage service. Additionally, the purchase of a jet fuel hose for the self-serve unit, a required preventative maintenance item replaced every 4–5 years in accordance with Titan Aviation fueling standards. This line item will continue to be monitored, and a budget transfer will be requested if necessary.
 - Repairs and Maintenance – Runways is 25.1% above the YTD budget due to a runway lighting installation project to replace taxiway lights and transformers damaged during a severe thunderstorm, as well as the purchase of a replacement pump for the AV Gas meter located on the runway.
 - Garbage Services are 36.3% above the YTD budget. The Airport switched to a new garbage service beginning in April to decrease costs. We also incurred a buyout of the remaining contract with the previous service provider. This line will be monitored, and a budget transfer will be requested if needed.
 - Airshow Expenses are 4.8% above the annual budget. An invoice will be issued in May that will reduce this expense by \$17,750, bringing total Airshow Expenses for the Wings Over North Georgia Spring Airshow to approximately \$36,750, which is comparable to the \$38,650 in expenses for the 2025 Fall Air Show.
 - **Total Operating Expenses are 5.4% above the YTD budget.**

Floyd County Review of April 2026

Recycling Fund

- Revenues
 - Operating Revenues are 13.6% over the YTD budget and \$69,900 more than 2025.
 - Material Sales is 14.1% over the YTD budget and \$55,200 more than 2025.
 - Corrugated materials have increased \$53,800.
 - Mixed paper has increased \$550.
 - Steel has decreased \$100.
 - Miscellaneous materials have increased \$900.
 - Solid Waste Commission – Tipping Fees is 11.3% above the YTD budget.
 - An accounting change was made in 2026 to split the tipping fees portion of this invoice into an operating revenue account. The remaining portion of this invoice for household hazardous waste events will continue to be reported in intergovernmental revenue.
 - The tipping fees portion of this revenue has decreased \$1,300 from 2025.
 - Intergovernmental Revenue is \$23,000 less than 2025.
 - The portion attributed to transfers from the City of Rome and the Solid Waste Commission to cover operational deficit has decreased \$5,500 from 2025. This amount will be smaller for 2026. In 2025, a correction was made to how the lease expense amount was accounted for in prior years. This increased the 2025 deficit billings. No adjustment will be needed for 2026.
 - The portion attributed to Solid Waste Commission Promotions and Tipping fees has decreased \$17,500.
 - \$16,040 due to the accounting change mentioned above.
 - \$1,500 due to a decrease in household hazardous waste events.
- Expenses
 - Total Operating Expenses are 2.1% under the YTD budget but \$4,550 more than 2025.
 - Supplies is \$9,200 more than 2025 due to the purchase of bailing wire.
 - Basic Insurance is \$10,100 more than 2025 due to a new policy required by Hardy Realty.
 - Repairs and Maintenance is \$13,700 less than 2025.
 - Utilities are 16.2% above the YTD budget and \$3,300 more than 2025 due to a switch in natural gas providers. The transition has caused billing issues, and there are credit balances on several of our accounts. This overage should even out in May when then credit balance is exhausted.

Floyd County Review of April 2026

Animal Control Fund

- Revenues
 - Total Revenues are \$6,100 more than 2025.
 - Charges for Services is \$6,750 more than 2025 due to increased animal adoptions and additional revenue from the Low-Cost Spay and Neuter Clinic that is open to the public.
 - Interest Earned is 55.8% above the YTD budget but \$1,100 less than 2025 due to a higher balance earning at a lower interest rate.
 - Donations are down \$1,100 from 2025 due to fewer public donations.
- Expenditures
 - Total Expenditures are \$2,700 less than 2025 and 6.6% below YTD budget.
 - Salaries and Benefits are \$11,750 more than 2025 but 5.9% below the YTD budget. The increase is due to filling a vacant office position, adding an Animal Control Officer, and an increase in HSA, partially offset by a decrease in Workers' Compensation expense.
 - Other Operating Costs are \$14,450 less than 2025 and 8.1% below the YTD budget due to a decrease in Repairs and Maintenance, In-House Medical, and across several other expenditures.
 - Uniforms are 27.4% above the YTD budget due to the purchase of shirts and hoodies for front office staff.
 - Travel & Training is 34.6% above the YTD budget due to required training and certification courses for officers and staff.
 - Data Processing is more than double the annual budget due to subscriptions not included in the original budget to support scheduling for the public spay and neuter clinics. A budget transfer has been requested.

Rome-Floyd Parks and Recreation Authority

- Total Revenues are \$219,650 more than 2025.
- Total Expenditures are \$309,150 more than 2025.
- Administrative Operations has a net expense of \$398,800 up from \$322,400 in 2025. Salaries and Benefits increased by \$33,750 largely due to an increase in health insurance costs for all Recreation employees.
 - Dues & Subscriptions is 63.6% above the YTD budget due to the upfront payment of Recreation's annual subscription services, including music licensing, promotional software, and organizational dues such as NRPA and GRPA.
 - Data Processing is 55.5% above the YTD budget due to the annual Civic Rec subscription of \$28,848 with an expected increase of 5% each year. This software is used to manage various aspects of community programs, facilities, and activities, as well as process payments.

Floyd County Review of April 2026

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

- Promotions/Advertising are 38.8% over the YTD budget due to receiving the invoice for annual guides given out to the public. This expense is greatly offset by a sponsorship from Brown and Brown Insurance.
- Other Programs has total expenditures of \$1,350 compared to total revenues of \$17,600 in 2025.
 - Total Revenue increased by \$135,500 compared to 2025 due to a change in reporting for Ice Rink operations, with the current year reflecting gross revenue, including the full amount associated with the agreement with AES, to more accurately present total event activity.
 - The annual Leprechaun-a-thon road race was held in March and hosted 468 runners compared to 855 in 2025. While there were fewer runners than last year, the net revenue for the event was higher due to the usage of materials from previous road races.
 - Total Expenditures increased by \$154,550 compared to 2025 due to the same reporting change, with the current year reflecting gross expenses, including all associated with the agreement with AES.
 - Special Events expense is \$40,350 more than last year due to receiving the deposit invoice for the July 4th fireworks earlier.
- Gymnastics has net revenues of \$75,785, compared to \$59,850 in 2025. Revenues are \$26,700 more than 2025 due to Field Trips, Camps, Gym Rentals, and Team Fees.
 - Expenditures are \$10,750 more than 2025 due to increased Salaries and Benefits and Travel and Training for competition teams at the beginning of the year. There were three more events attended in the 2025-2026 season than in the prior year.
- Concessions have net revenues of \$29,700, a decrease from \$34,000 in 2025.
 - Total Revenues are \$61,250 more than 2025 with the majority of that being at Alto Park. During this time last year, Alto Park was closed for turf installation, and tournaments were moved to other parks. There is also an increase in tournaments at this location in 2026, which contributed to the increase in revenue.
 - Total Expenses are \$65,500 more than 2025 due to an increase in purchases for beverage and food resale.
- Coosa River Trading Post has a net revenue of \$5,200 compared to \$6,400 in 2025.
 - Total Revenues are \$16,350 less than 2025, driven by decreases across all revenue sources. The most significant decline is in Camping Rentals, down \$11,300 primarily due to the loss of long-term sites. Additionally, in February, CRTP experienced a month-long disruption in its reservation system that prevented advance bookings, as required deposits could not be processed through the third-party payment system. As a result, advance reservation activity declined, and revenue during this period was largely limited to walk-in campers, with only a few future bookings secured by phone.

Floyd County Review of April 2026

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

- Total Expenditures are \$15,150 less than 2025 due to a decrease in staffing hours.
- Parks and Recreation Services has a net expenditure of \$421,700, an increase from \$383,700 in 2025, due to higher costs in Salaries and Benefits, Supplies, Repairs and Maintenance, and Utilities.
 - Total Revenues are up \$33,700 from 2025 due to an additional \$15,850 in field rental revenue and \$16,700 in advertising revenue from signs at Alto Park.

Health Insurance Fund

- Revenues
 - Total Revenues are \$114,300 more than last year. This is largely due to an increase in the County contribution for the 2025-2026 plan year.
 - Interest earnings are \$5,200 less than 2025 due to interest rates being lower and the cash balance being less than this same time last year.
- Expenditures
 - Claims are \$391,600 more than last year and 6.2% more than the YTD budget. We currently have 15 participants with claims over \$50,000, and the total amount of claims for these 15 participants is \$2,484,550. These account for 75.7% of the total claims.
 - Wellness Clinic costs are 3.2% under the YTD budget but \$54,600 more than 2025. We currently have 3 months' of invoices recorded.
 - Clinic Fees are 8.5% under the YTD budget but \$3,600 more than last year.
 - Clinic Services are 1.4% under the YTD budget but \$50,950 more than last year.
 - Pharmacy costs compared to the same time period for 2025 are \$51,900 more.

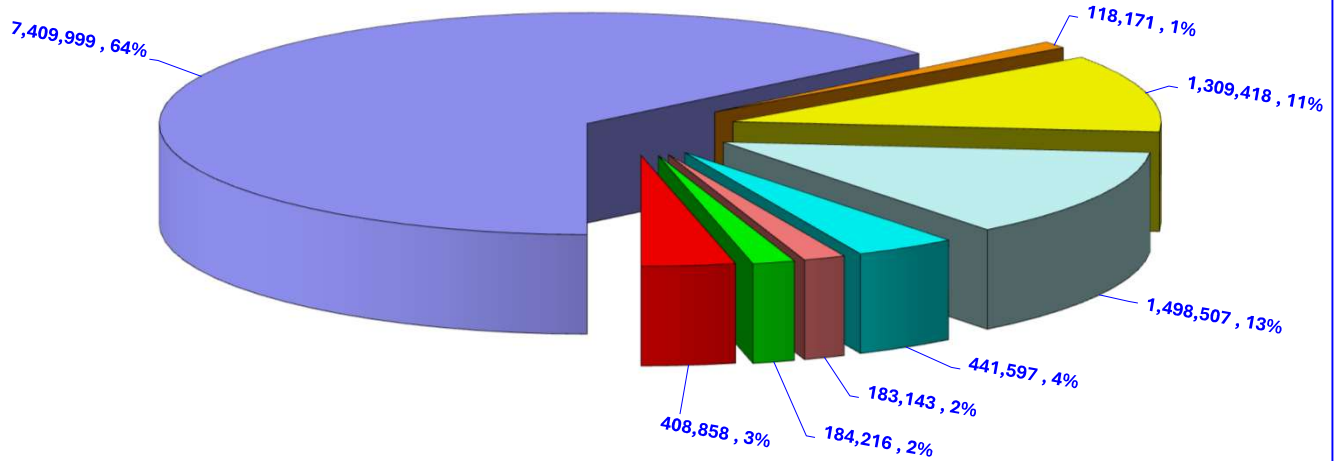
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***Charts
For the Month Ended
April 30, 2026***

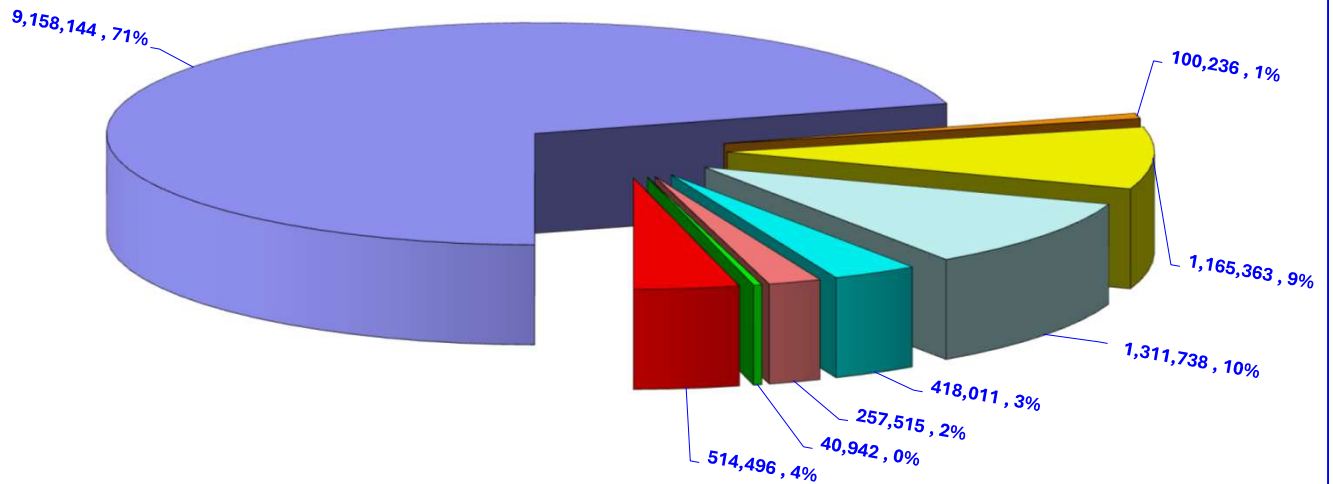
***Prepared by:
Finance Department***

April 2026 Revenues and Transfers In



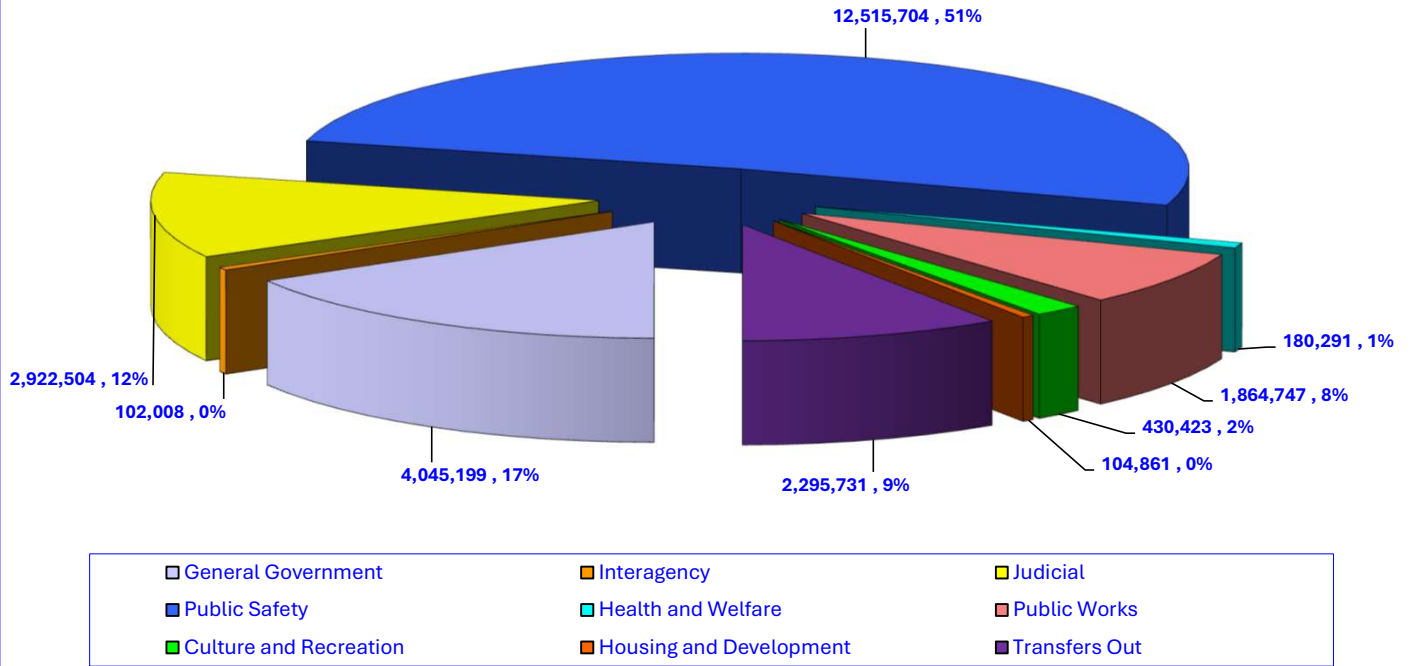
■ Taxes	■ Licenses and Permits	■ Intergovernmental	■ Charges for Services
■ Fines and Forfeitures	■ Interest Earned	■ Miscellaneous	■ Transfers In

April 2025 Revenues and Transfers In

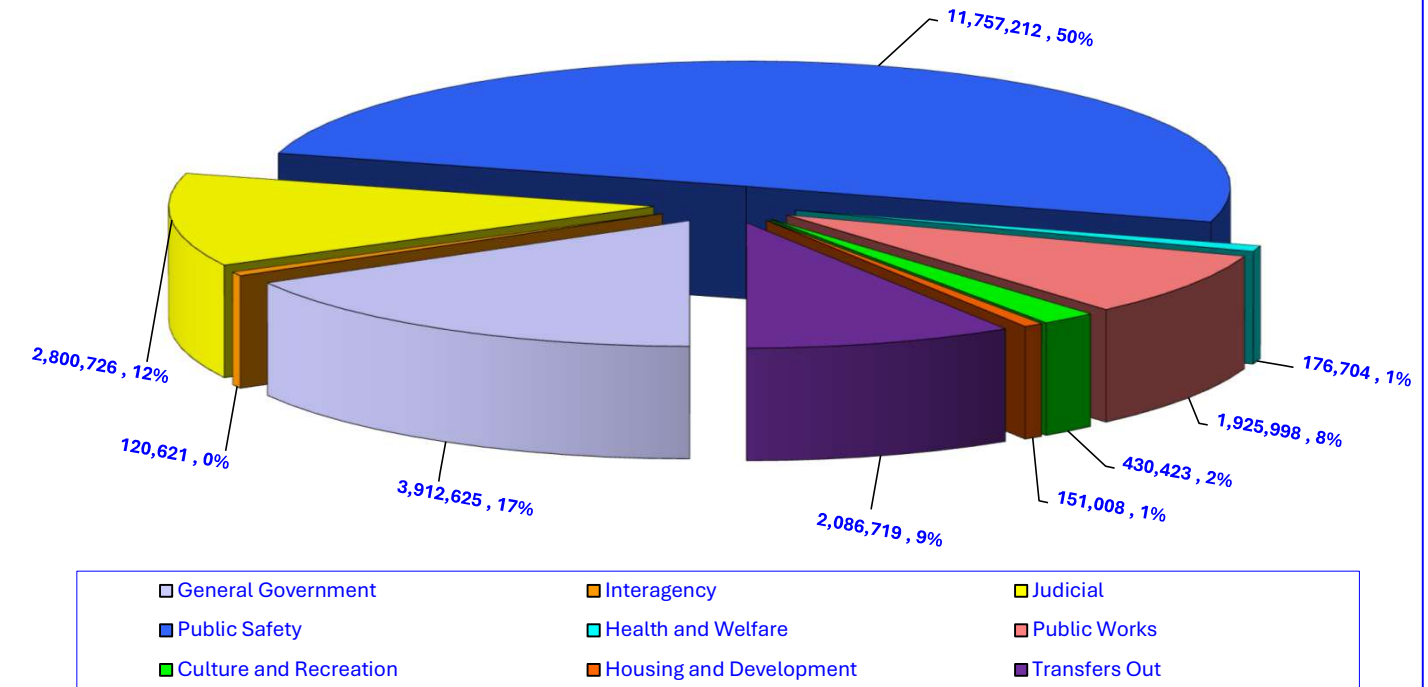


■ Taxes	■ Licenses and Permits	■ Intergovernmental	■ Charges for Services
■ Fines and Forfeitures	■ Interest Earned	■ Miscellaneous	■ Transfers In

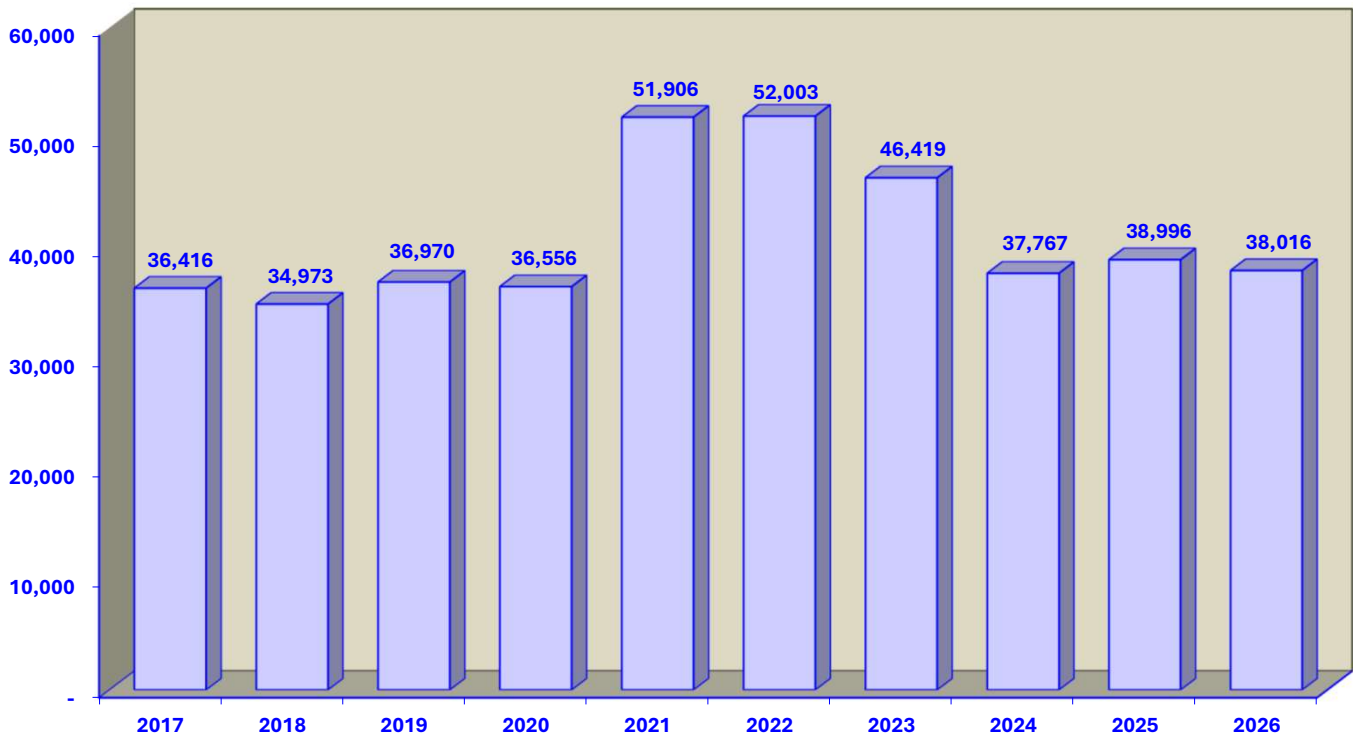
April 2026 Expenditures and Transfers Out



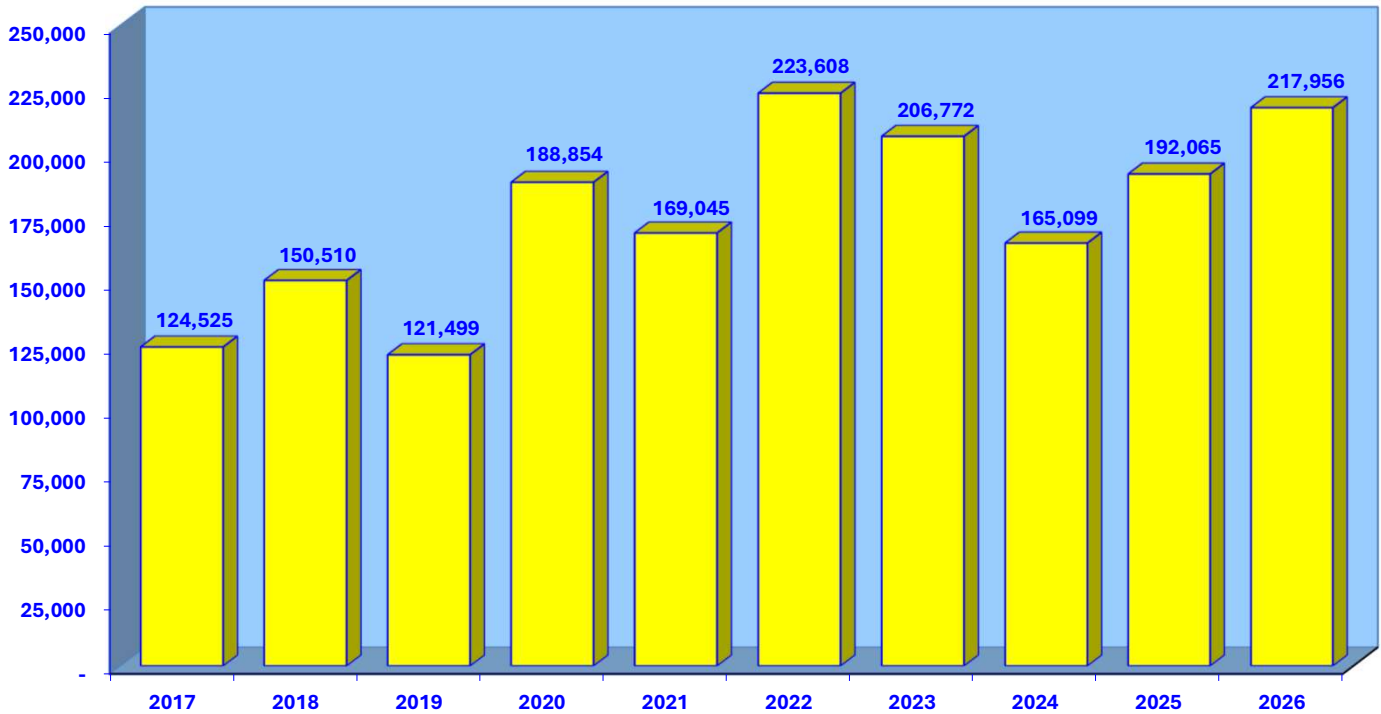
April 2025 Expenditures and Transfers Out



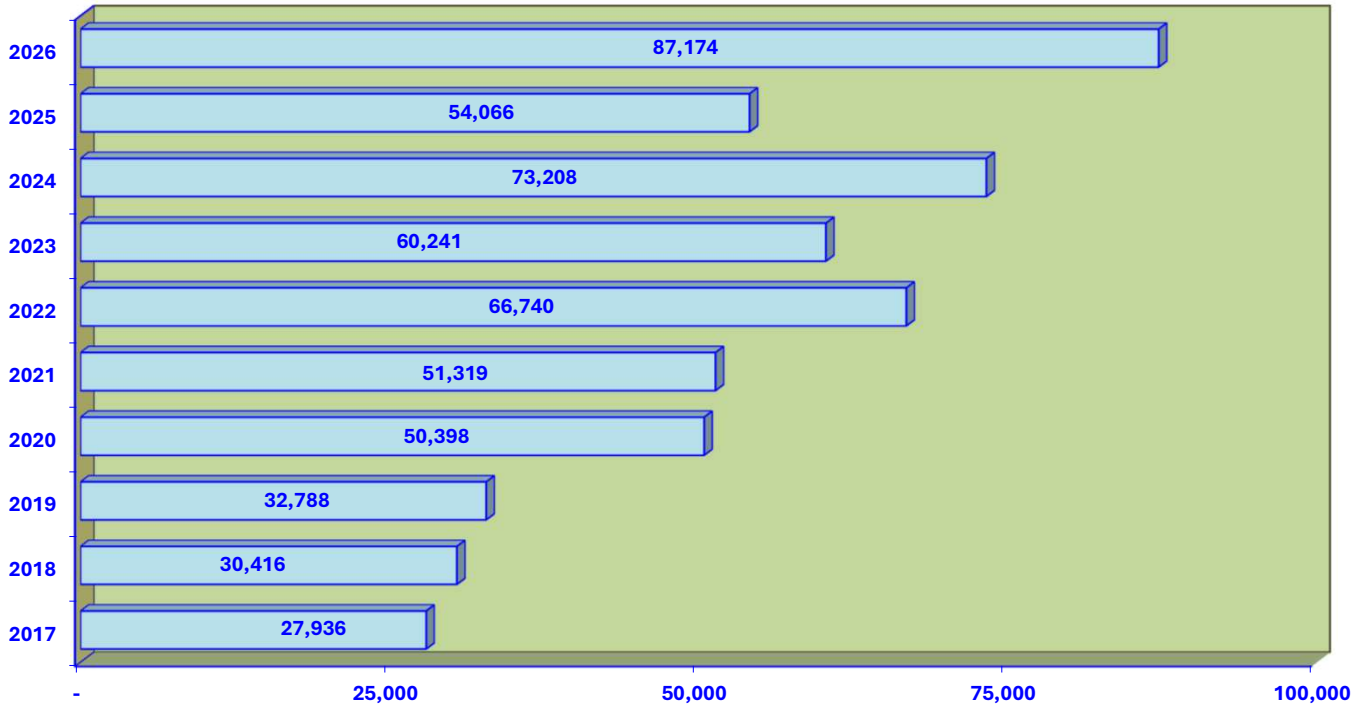
**Probate Court Charges for Services
April YTD
2017-2026**



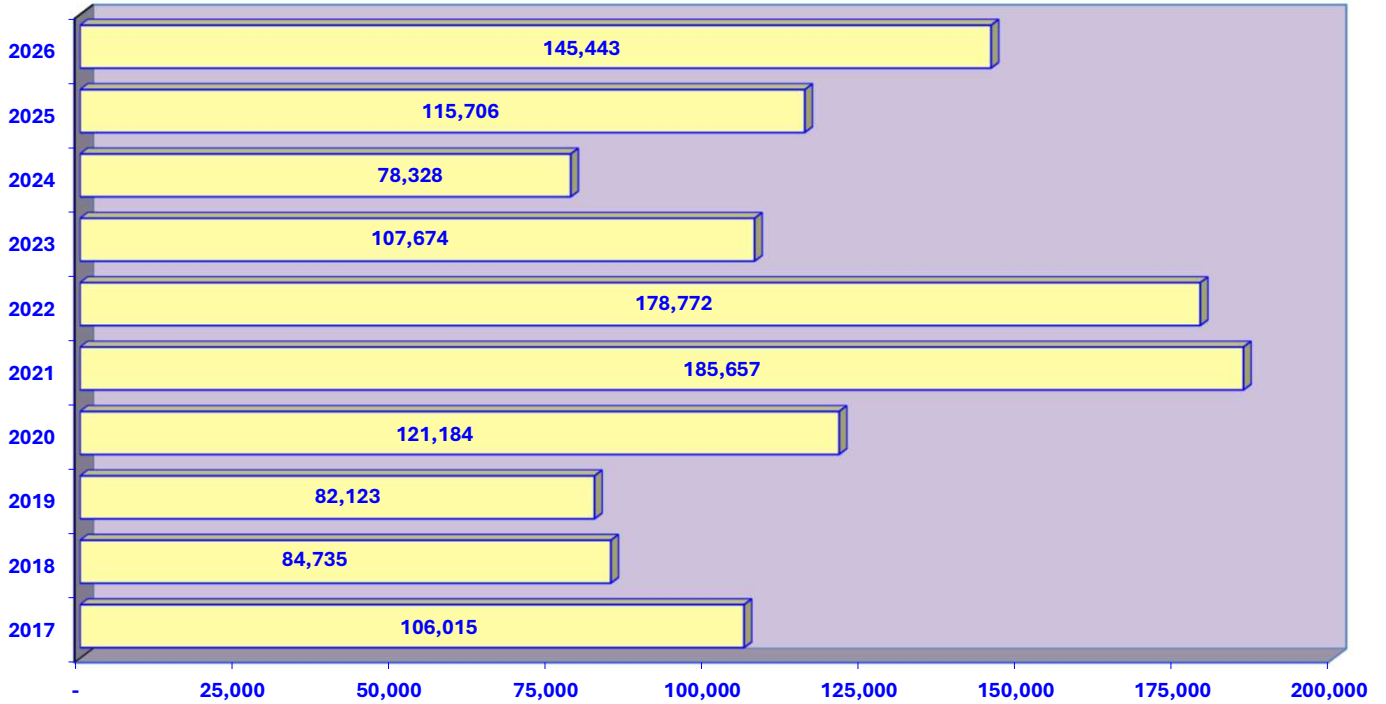
**Clerk of Court Charges for Services
April YTD
2017-2026**



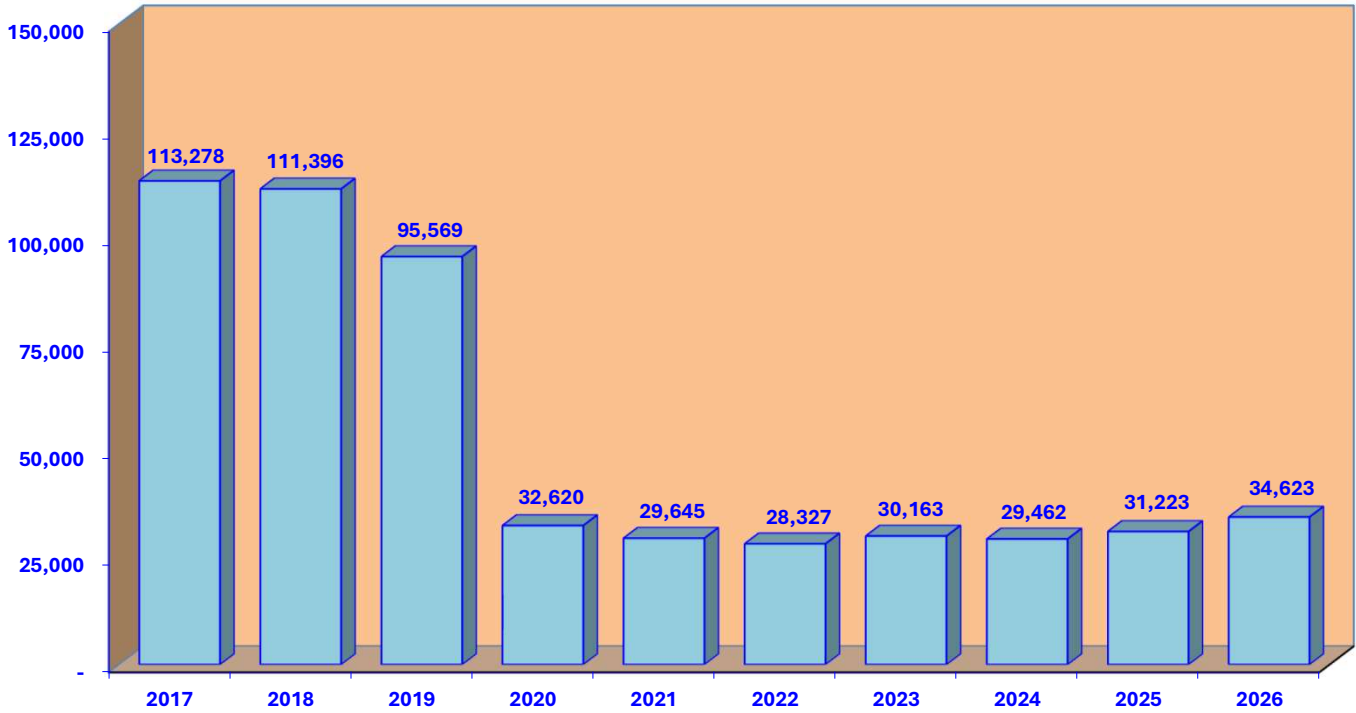
**Clerk of Court
Real Estate Tax Fee
April YTD
2017-2026**



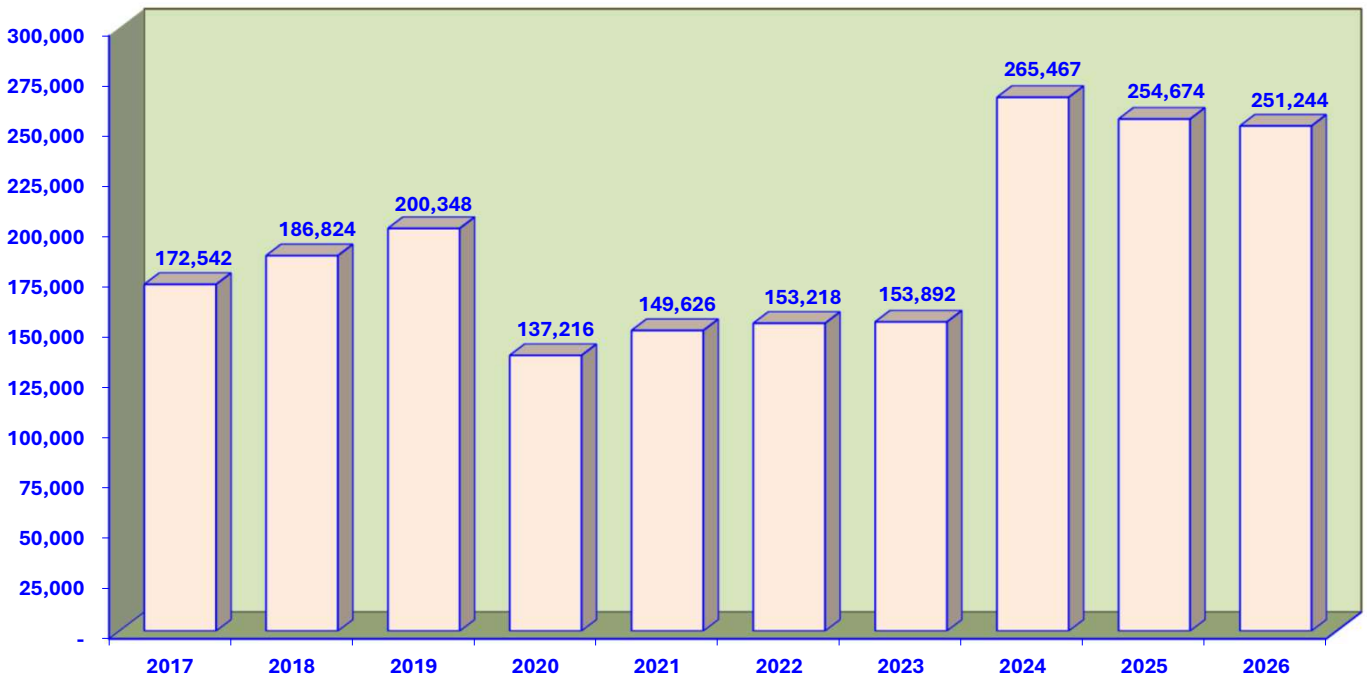
**Clerk of Court
Recording Intangible Taxes
April YTD
2017-2026**



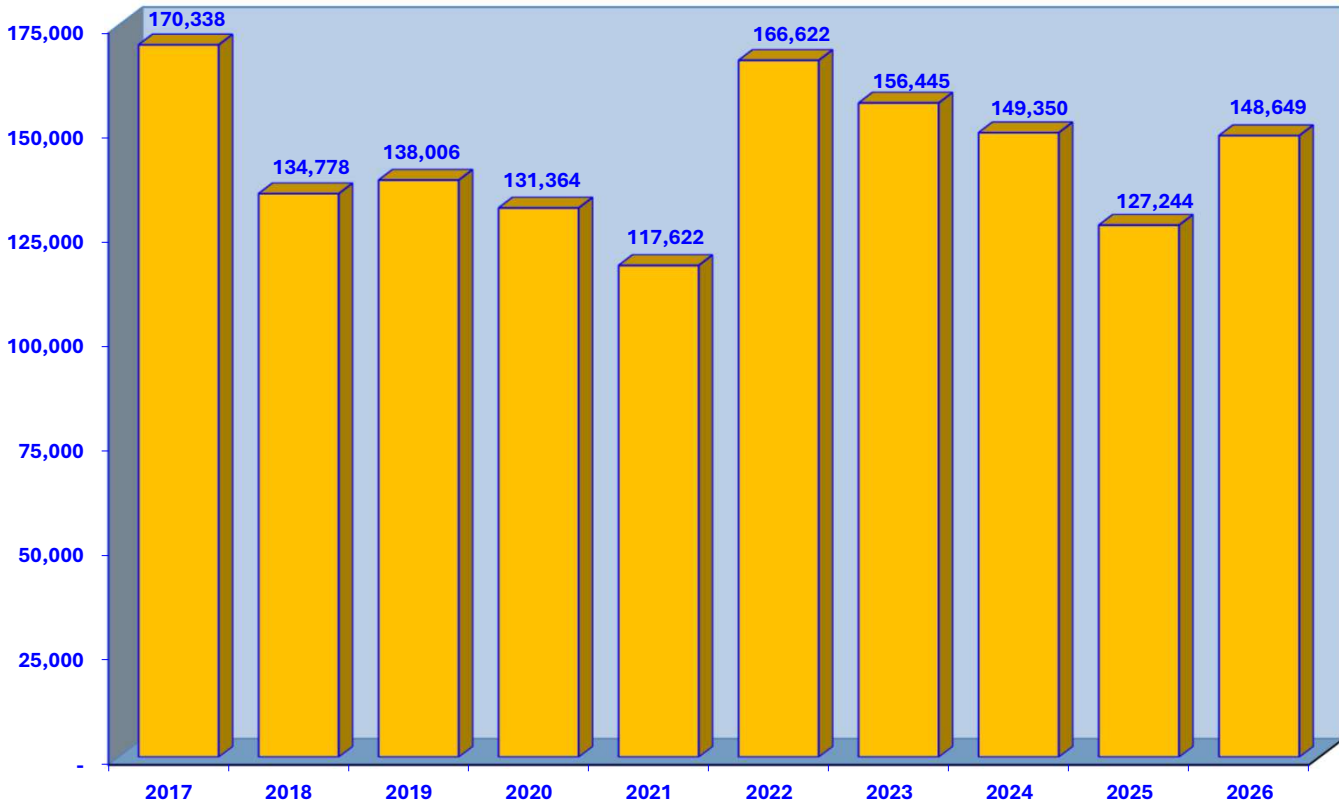
**Magistrate Court Fees
April YTD
2017-2026**



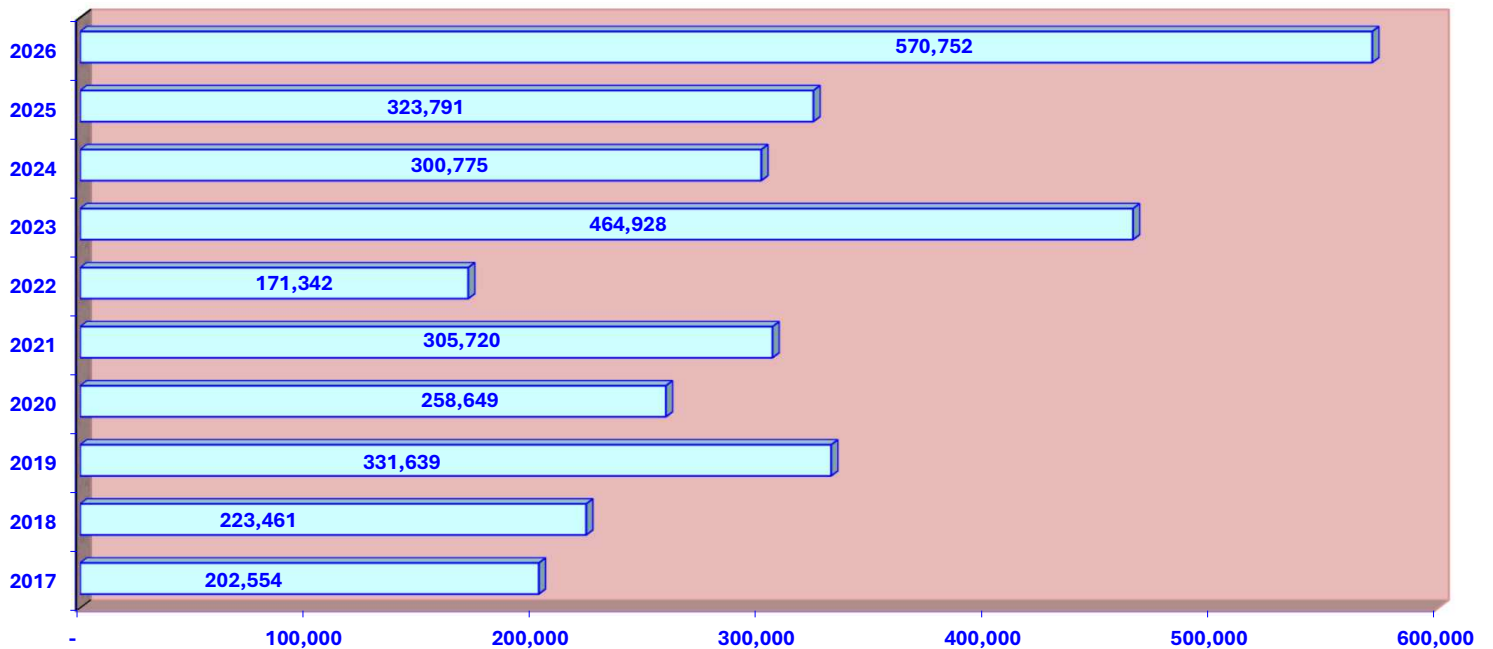
**Probate Court Fines
April YTD
2017-2026**



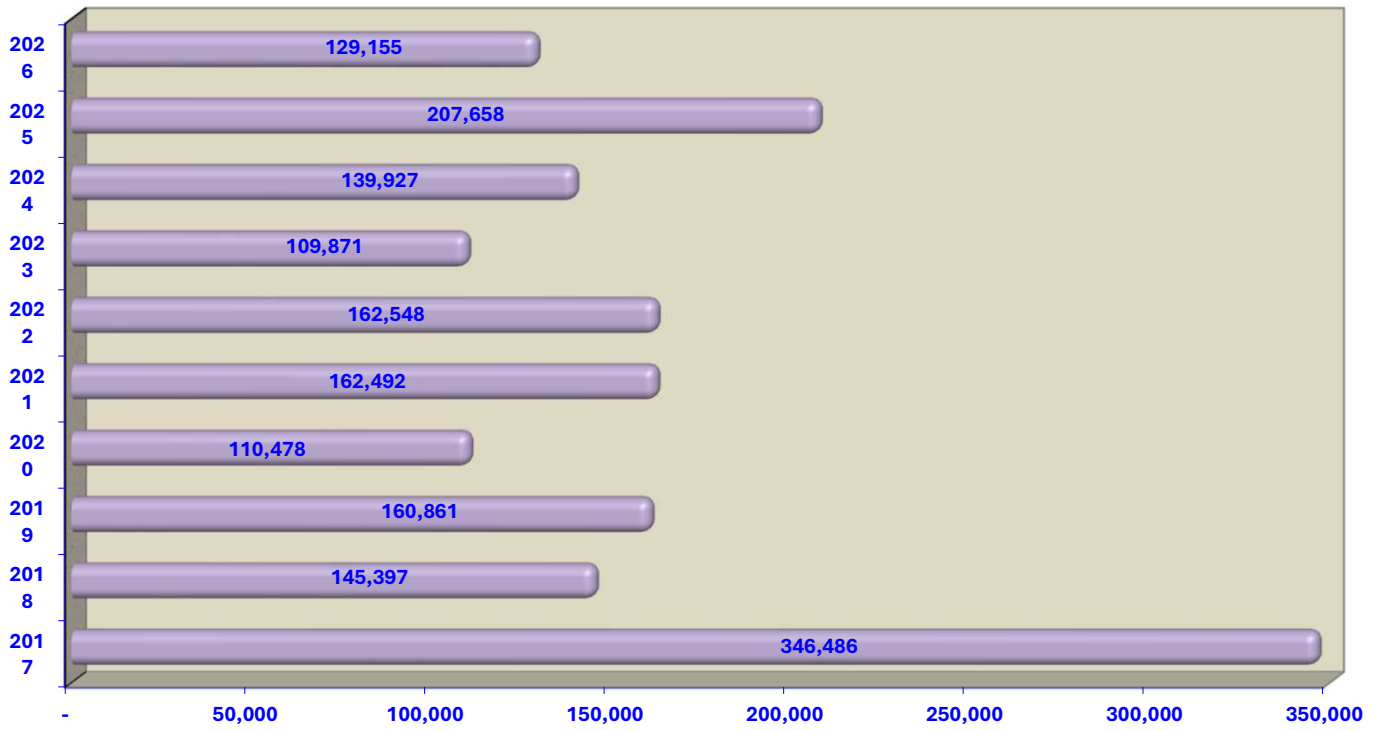
**Clerk of Court Fines
April YTD
2017-2026**



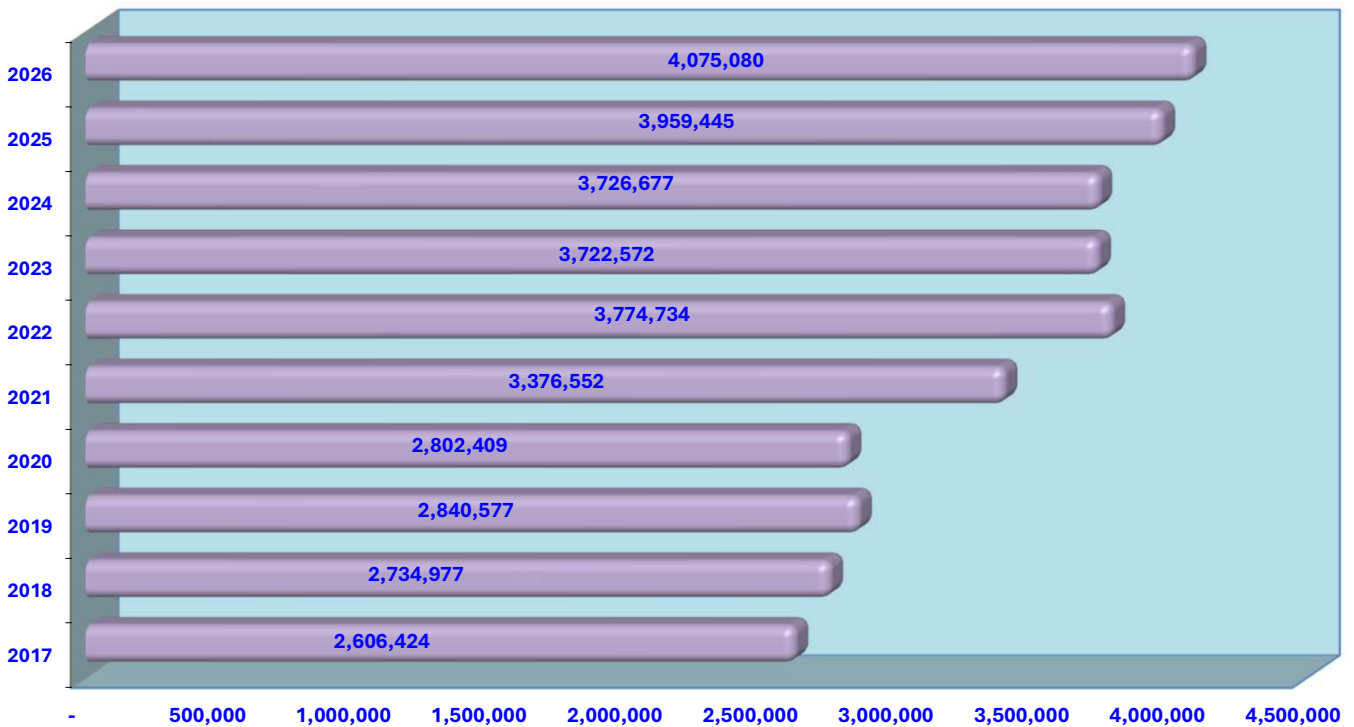
**Boarding Inmate Revenue
April YTD
2017-2026**



**Tax Collection Revenues
April YTD
2017-2026**



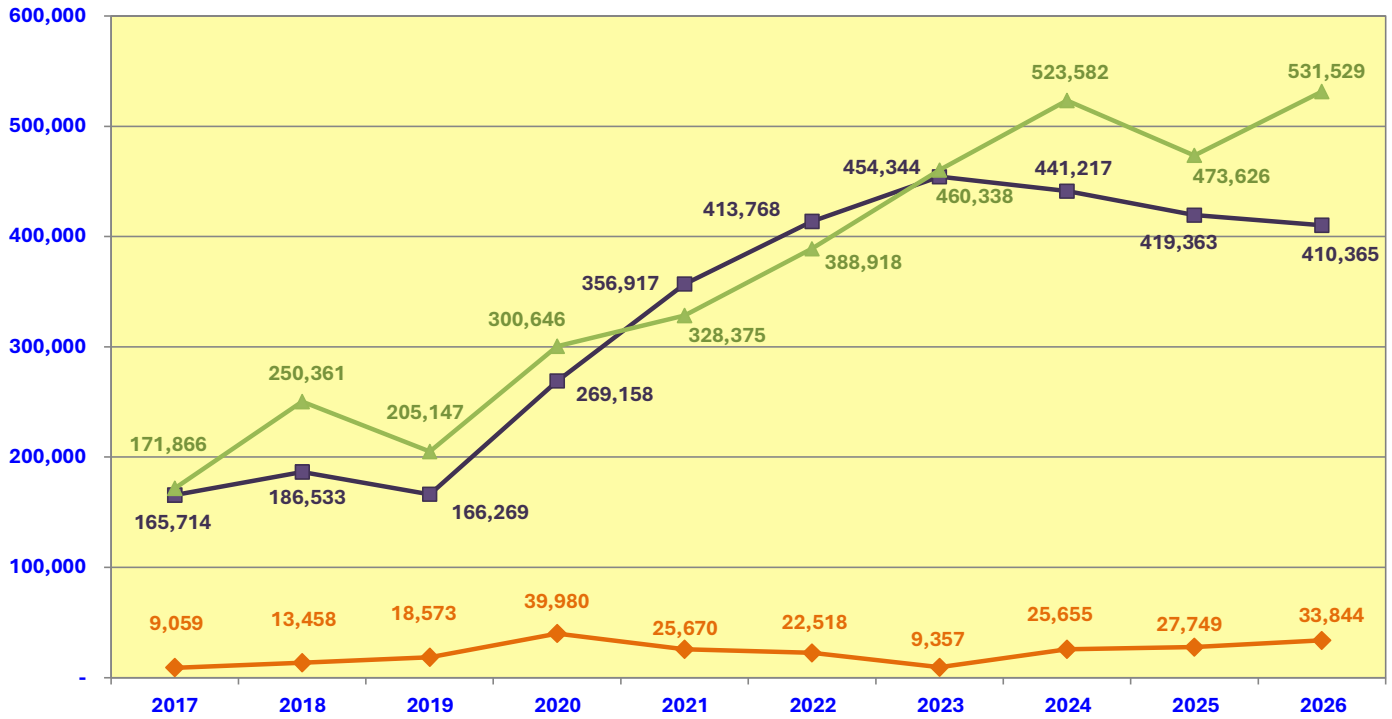
**Local Option Sales Tax
April YTD
2017-2026**



Animal Control Revenues and Expenditures

April YTD
2017-2026

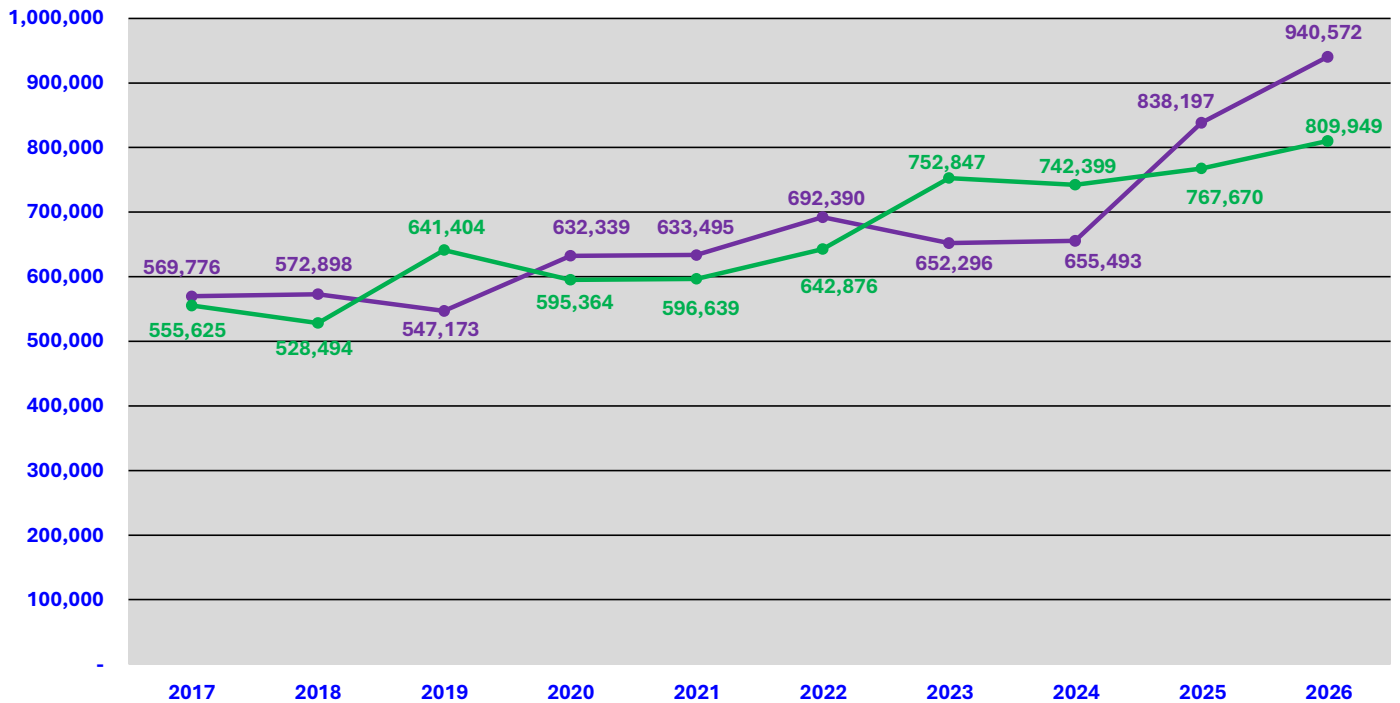
- Revenues
- Expenditures
- Revenues & Transfers In



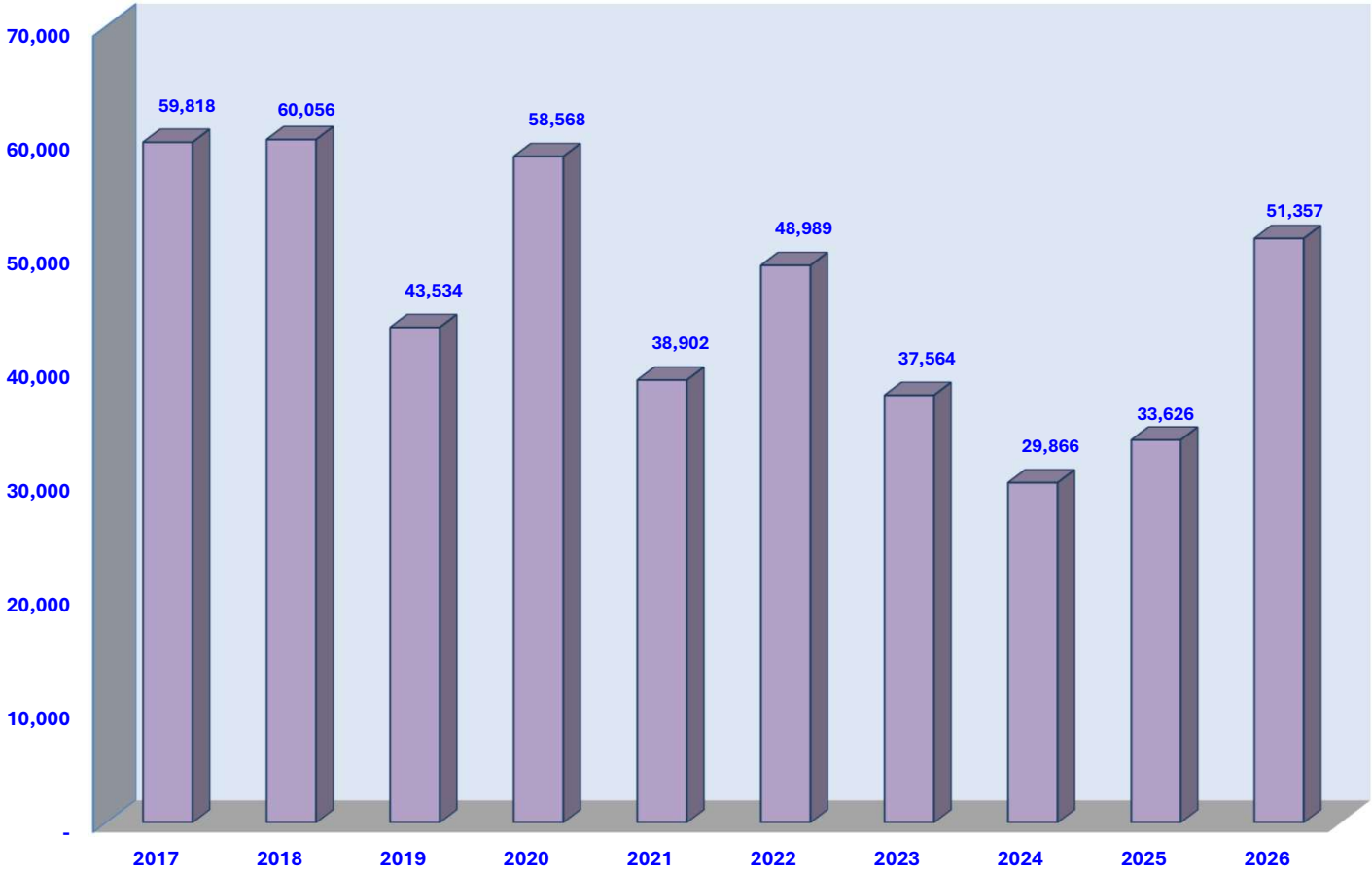
E911 Revenues and Expenditures

April YTD
2017-2026

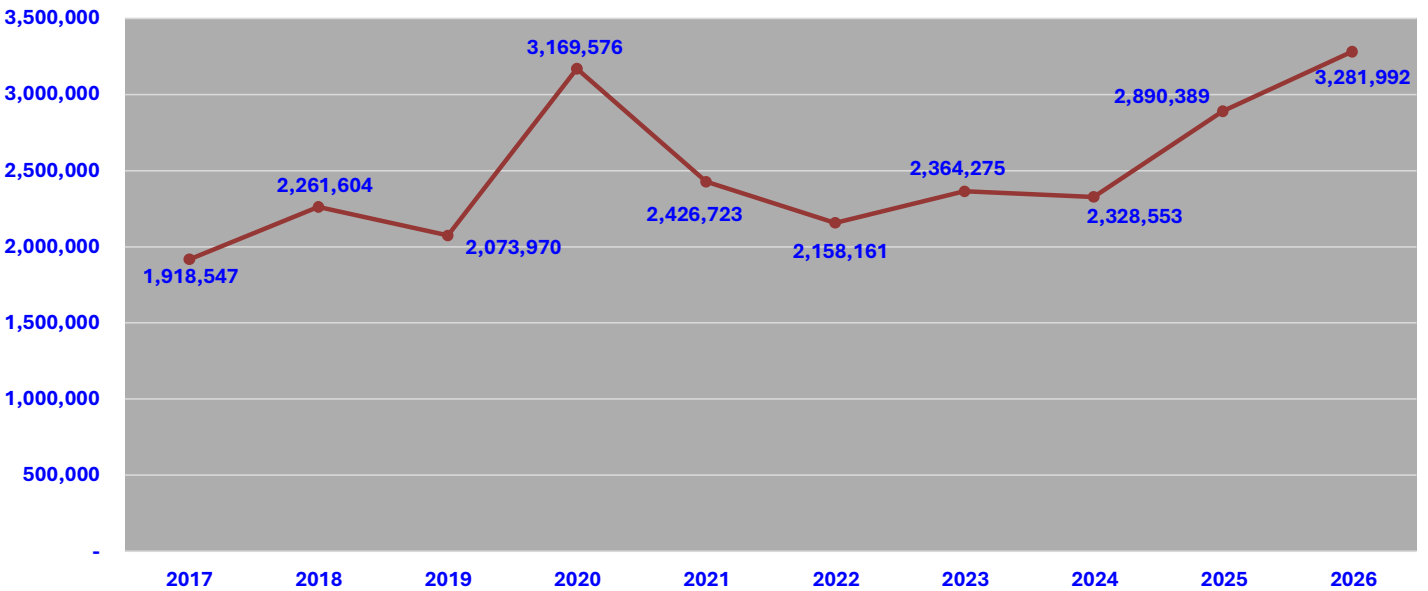
- Revenues & Transfers In
- Expenditures



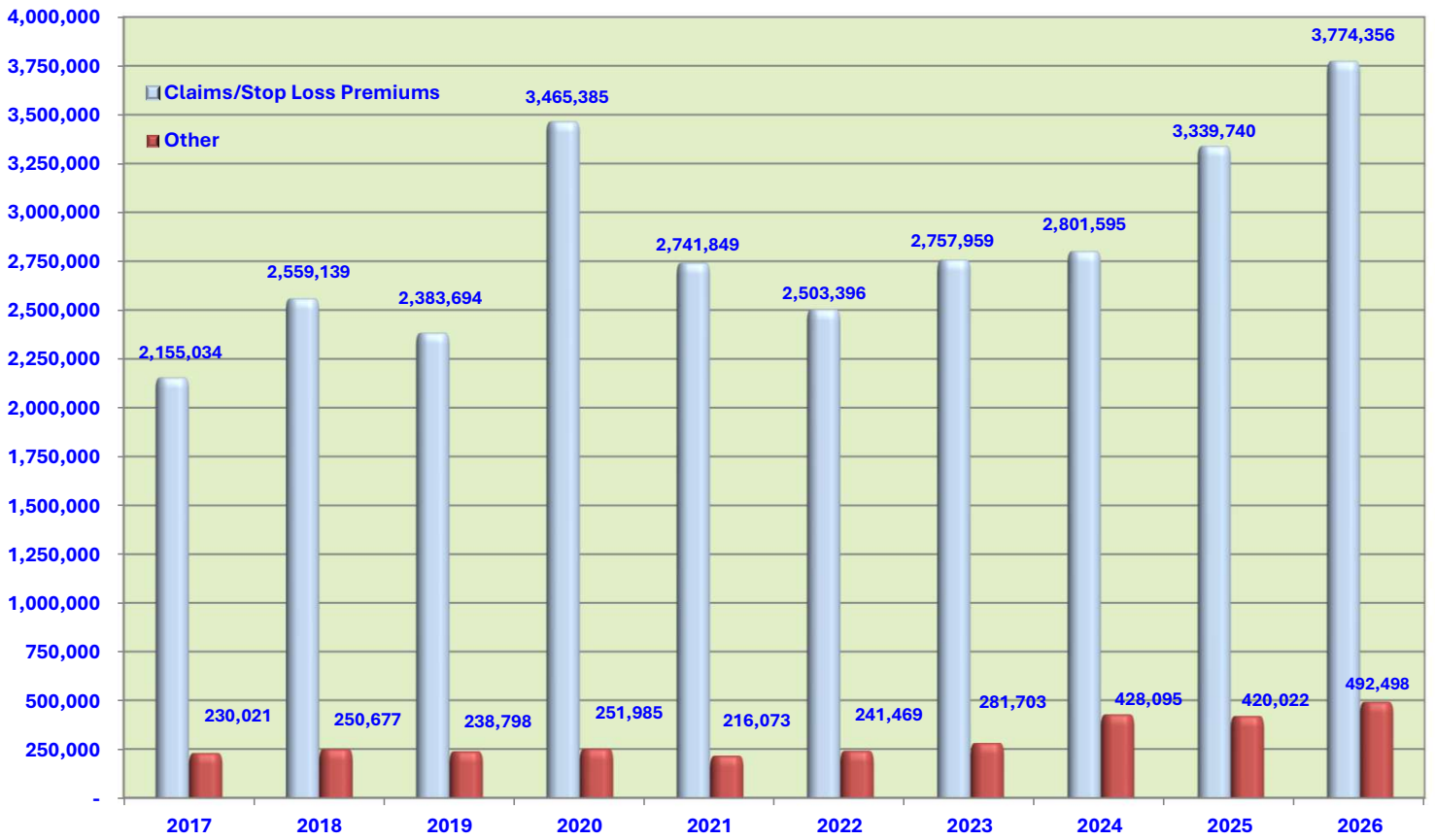
**Health Insurance
HRA
2017-2026**



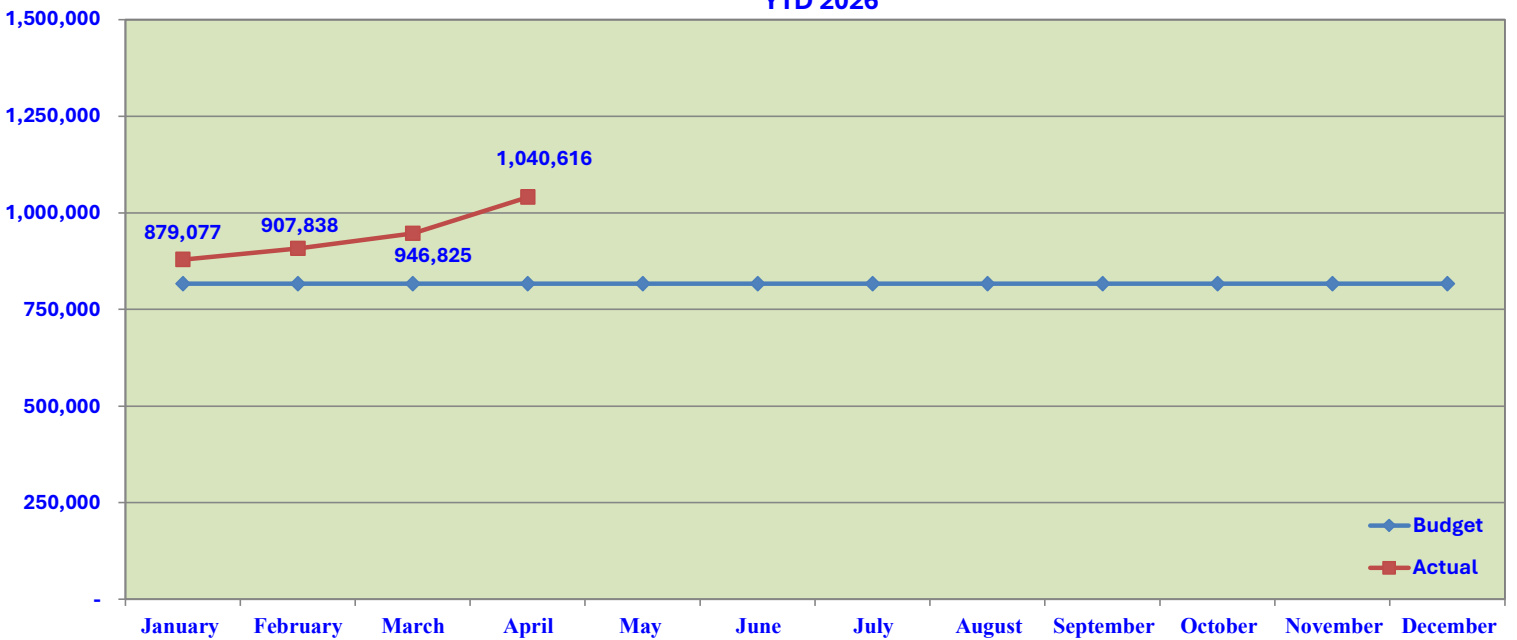
**Health Insurance
Claims
2017-2026**



**Health Insurance
April YTD
2017-2026**



**Health Insurance
Claims/Stop Loss Premiums
YTD 2026**



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***Financial Statements
For the Month Ended
April 30, 2026***

***Prepared by:
Finance Department***

FLOYD COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended April 30, 2026
(with comparative actual amounts for 2025)

Percentage of Year
33.3%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
Appropriation of Jail Surcharge Funds	\$ 363,490	\$ 268,507	\$ (94,983)	73.9%	\$ 95,403
Appropriation of DATE Fund Balance	179,400	217,521	38,121	121.2%	209,928
REVENUES:					
Taxes	64,190,620	7,409,999	(56,780,621)	11.5%	9,158,144
Licenses and Permits	215,200	118,171	(97,029)	54.9%	100,236
Intergovernmental	4,454,020	1,309,418	(3,144,602)	29.4%	1,165,363
Charges for Services	5,356,205	1,498,507	(3,857,698)	28.0%	1,311,738
Fines and Forfeitures	1,372,800	441,597	(931,203)	32.2%	418,011
Interest Earned	217,810	183,143	(34,667)	84.1%	257,515
Miscellaneous	1,506,115	184,216	(1,321,899)	12.2%	40,942
TOTAL REVENUES	<u>77,312,770</u>	<u>11,145,053</u>	<u>(66,167,717)</u>	<u>14.4%</u>	<u>12,451,949</u>
EXPENDITURES:					
GENERAL GOVERNMENT:					
Board of Commissioners	268,495	90,053	178,442	33.5%	107,624
County Manager	1,563,530	408,715	1,154,815	26.1%	376,872
Finance Department	867,300	256,053	611,247	29.5%	246,085
Purchasing Department	306,625	92,927	213,698	30.3%	100,754
Information Technology	1,200,550	410,967	789,583	34.2%	409,322
Human Resources	1,022,945	329,526	693,419	32.2%	291,249
Tax Commissioner	1,350,560	410,609	939,951	30.4%	408,188
Tax Appraisers	1,786,585	529,761	1,256,824	29.7%	481,891
Tax Assessors	42,900	8,692	34,208	20.3%	9,321
Facilities Management	2,060,235	628,862	1,431,373	30.5%	592,688
Engineering	451,810	129,476	322,334	28.7%	106,063
Board of Registrars	1,075,505	342,535	732,970	31.8%	259,490
General Services	1,650,250	407,023	1,243,227	24.7%	523,078
TOTAL GENERAL GOVERNMENT	<u>13,647,290</u>	<u>4,045,199</u>	<u>9,602,091</u>	<u>29.6%</u>	<u>3,912,625</u>
JUDICIAL:					
Superior Court	787,610	227,248	560,362	28.9%	212,199
Judge Niedrach - Superior Court	133,560	37,806	95,754	28.3%	40,273
Judge Johnson - Superior Court	127,440	34,947	92,493	27.4%	40,584
Judge Sparks - Superior Court	53,660	16,760	36,900	31.2%	23,109
Judge King - Superior Court	98,520	30,101	68,419	30.6%	39,576
Clerk of Superior Court	1,810,360	538,344	1,272,016	29.7%	512,872
Board of Equalization	29,010	5,810	23,200	20.0%	5,452
District Attorney	1,845,370	551,738	1,293,632	29.9%	531,198
Victim Witness Program	98,240	44,608	53,632	45.4%	38,620
Public Defender	1,059,630	330,890	728,740	31.2%	327,318
Magistrate Court	793,280	222,844	570,436	28.1%	211,886
Probate Court	887,195	250,720	636,475	28.3%	236,264
Juvenile Court	1,420,885	413,167	1,007,718	29.1%	371,447
Mental Health Court	100,335	104,494	(4,159)	104.1%	90,986
Adult Felony Drug Court	79,065	113,027	(33,962)	143.0%	118,941
TOTAL JUDICIAL	<u>9,324,160</u>	<u>2,922,504</u>	<u>6,401,656</u>	<u>31.3%</u>	<u>2,800,726</u>

FLOYD COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended April 30, 2026
(with comparative actual amounts for 2025)

Percentage of Year
33.3%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
PUBLIC SAFETY:					
County Police	\$ 10,035,620	\$ 2,798,796	\$ 7,236,824	27.9%	\$ 2,705,889
FCPD HEAT	66,605	52,390	14,215	78.7%	39,828
HIDTA	-	74,006	(74,006)	N/A	78,822
Public Safety/Comm Violence	-	8,452	(8,452)	N/A	149,596
Sheriff - County Jail	16,944,775	4,997,836	11,946,939	29.5%	4,942,304
Medical Department-Prisoners	4,227,810	1,448,613	2,779,197	34.3%	1,330,471
County Prison	9,248,845	3,055,685	6,193,160	33.0%	2,428,391
Coroner	253,560	79,927	173,633	31.5%	81,912
Interagency	18,500	-	18,500	0.0%	-
TOTAL PUBLIC SAFETY	40,795,715	12,515,704	28,280,011	30.7%	11,757,212
PUBLIC WORKS:					
Public Roads	6,489,820	1,864,747	4,625,073	28.7%	1,925,998
TOTAL PUBLIC WORKS	6,489,820	1,864,747	4,625,073	28.7%	1,925,998
HEALTH AND WELFARE					
Health	203,205	101,603	101,603	50.0%	102,259
Welfare	227,660	74,885	152,775	32.9%	69,831
Transportation for Seniors	10,000	3,804	6,196	38.0%	4,614
TOTAL HEALTH AND WELFARE	440,865	180,291	260,574	40.9%	176,704
CULTURE AND RECREATION					
Library	1,291,270	430,423	860,847	33.3%	430,423
TOTAL CULTURE AND RECREATION	1,291,270	430,423	860,847	33.3%	430,423
HOUSING AND DEVELOPMENT					
Cooperative Extension	147,985	42,878	105,107	29.0%	64,024
Economic Development	190,950	61,983	128,967	32.5%	86,983
TOTAL HOUSING AND DEVELOPMENT	338,935	104,861	234,074	30.9%	151,008
INTERAGENCY					
NW GA Regional Commission	61,500	-	61,500	0.0%	-
GIS	66,385	-	66,385	0.0%	(6,712)
Planning Commission	181,025	60,342	120,683	33.3%	85,667
Environmental Office	125,000	41,667	83,333	33.3%	41,667
TOTAL INTERAGENCY	433,910	102,008	331,902	23.5%	120,621
TOTAL BUDGETED EXPENDITURES	72,761,965	22,165,738	50,596,227	30.5%	21,275,318
OTHER FINANCING SOURCES (USES)					
Transfers In	1,436,345	408,858	(1,027,487)	28.5%	514,496
Transfers Out	(6,109,125)	(2,295,731)	(3,813,394)	37.6%	(2,086,719)
TOTAL OTHER FINANCING SOURCES (USES)	(4,672,780)	(1,886,873)	(4,840,881)	40.4%	(1,572,223)
TOTAL EXPENDITURES	77,434,745	24,052,611	55,437,108	31.1%	22,847,541
NET CHANGE IN FUND BALANCE	(121,975)	(12,907,559)			(10,395,591)
FUND BALANCE - BEGINNING OF YEAR	21,487,575	21,487,575			19,855,629
FUND BALANCE - YEAR TO DATE	\$ 21,365,600	\$ 8,580,016			\$ 9,460,038

FLOYD COUNTY, GEORGIA
FIRE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended April 30, 2026
(with comparative actual amounts for 2025)

Percentage of Year
33.3%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Taxes	\$ 11,184,670	\$ 411,906	\$ (10,772,764)	3.7%	\$ 707,709
Interest Earned	125,000	54,201	(70,799)	43.4%	67,545
TOTAL REVENUES	<u>11,309,670</u>	<u>466,107</u>	<u>(10,843,563)</u>	<u>4.1%</u>	<u>775,254</u>
EXPENDITURES					
Public Safety	11,719,340	3,908,789	7,810,551	33.4%	3,894,964
TOTAL EXPENDITURES	<u>11,719,340</u>	<u>3,908,789</u>	<u>7,810,551</u>	<u>33.4%</u>	<u>3,894,964</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(409,670)	(3,442,682)	(18,654,115)	840%	(3,119,710)
OTHER FINANCING SOURCES (USES)					
Transfer In	-	-	-	N/A	66,667
Transfer Out	(150,000)	(50,000)	(100,000)	33.3%	(41,667)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(150,000)</u>	<u>(50,000)</u>	<u>(100,000)</u>	<u>33.3%</u>	<u>25,000</u>
NET CHANGE IN FUND BALANCE	(559,670)	(3,492,682)			(3,094,710)
FUND BALANCE - BEGINNING OF YEAR	<u>8,249,457</u>	<u>8,249,457</u>			<u>8,299,512</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 7,689,787</u>	<u>\$ 4,756,775</u>			<u>\$ 5,204,802</u>

FLOYD COUNTY, GEORGIA
HOTEL/MOTEL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended April 30, 2026
(with comparative actual amounts for 2025)

Percentage of Year
33.3%

	2026			2025	
				% of	
	BUDGET	YTD	VARIANCE	BUDGET	YTD
REVENUES					
Taxes	\$ 212,100	\$ 48,764	\$ (163,336)	23.0%	\$ 59,099
Interest Earned	<u>5,000</u>	<u>1,152</u>	<u>(3,848)</u>	<u>23.0%</u>	<u>1,365</u>
TOTAL REVENUES	<u>217,100</u>	<u>49,916</u>	<u>(167,184)</u>	<u>23.0%</u>	<u>60,464</u>
EXPENDITURES					
Economic Development	<u>5,000</u>	<u>2,088</u>	<u>2,912</u>	<u>41.8%</u>	<u>-</u>
TOTAL EXPENDITURES	<u>5,000</u>	<u>2,088</u>	<u>2,912</u>	<u>41.8%</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	212,100	47,828	(164,272)	22.5%	60,464
OTHER FINANCING SOURCES (USES)					
Transfer Out	<u>(212,100)</u>	<u>-</u>	<u>212,100</u>	<u>0.0%</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(212,100)</u>	<u>-</u>	<u>212,100</u>	<u>0.0%</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	47,828			60,464
FUND BALANCE - BEGINNING OF YEAR	<u>-</u>	<u>-</u>			<u>-</u>
FUND BALANCE - YEAR TO DATE	<u>\$ -</u>	<u>\$ 47,828</u>			<u>\$ 60,464</u>

FLOYD COUNTY, GEORGIA
E 911 FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended April 30, 2026
(with comparative actual amounts for 2025)

Percentage of Year
33.3%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
City of Rome	\$ -	\$ -	\$ -	N/A	\$ -
Miscellaneous	6,000	1,200	(4,800)	20.0%	1,155
Alarm Registration Fee	1,475	720	(755)	48.8%	510
Charges for Services	1,916,000	643,392	(1,272,608)	33.6%	640,006
Interest Earned	2,000	722	(1,278)	36.1%	1,064
TOTAL REVENUES	<u>1,925,475</u>	<u>646,034</u>	<u>(1,279,441)</u>	<u>33.6%</u>	<u>642,735</u>
EXPENDITURES					
Salaries and Benefits	2,420,320	621,797	1,798,523	25.7%	574,373
Other Operating Costs	386,020	188,152	197,868	48.7%	193,298
Equipment	2,750	-	2,750	0.0%	8,790
TOTAL EXPENDITURES	<u>2,809,090</u>	<u>809,949</u>	<u>1,999,141</u>	<u>28.8%</u>	<u>776,461</u>
OTHER FINANCING SOURCES (USES)					
Transfer In	883,615	294,538	589,077	33.3%	195,462
NET CHANGE IN FUND BALANCE	-	130,623			61,736
FUND BALANCE - BEGINNING OF YEAR	<u>177,189</u>	<u>177,189</u>			<u>116,900</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 177,189</u>	<u>\$ 307,812</u>			<u>\$ 178,636</u>

FLOYD COUNTY, GEORGIA
800 MHz COMMUNICATION SYSTEM FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended April 30, 2026
(with comparative actual amounts for 2025)

Percentage of Year
33.3%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 737,700	\$ 245,734	\$ (491,967)	33.3%	\$ 245,918
Tower Lease	47,600	16,220	(31,380)	34.1%	15,647
Interest Earned	800	332	(468)	41.5%	364
TOTAL REVENUES	<u>786,100</u>	<u>262,286</u>	<u>(523,814)</u>	<u>33.4%</u>	<u>261,929</u>
EXPENDITURES					
Other Operating Costs	665,265	210,838	454,427	31.7%	215,936
800 MHz Radio Tower Costs	40,000	1,992	38,008	5.0%	14,016
TOTAL EXPENDITURES	<u>705,265</u>	<u>212,830</u>	<u>492,435</u>	<u>30.2%</u>	<u>229,952</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>80,835</u>	<u>49,456</u>	<u>(31,379)</u>	<u>61.2%</u>	<u>31,976</u>
OTHER FINANCING SOURCES (USES)					
Transfer to Capital	(6,475)	-	(6,475)	0.0%	-
Transfer Out	(13,395)	(4,465)	(8,930)	33.3%	(4,398)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(19,870)</u>	<u>(4,465)</u>	<u>(15,405)</u>	<u>22.5%</u>	<u>(4,398)</u>
NET CHANGE IN FUND BALANCE	60,965	44,991			27,579
FUND BALANCE - BEGINNING OF YEAR	<u>41,491</u>	<u>41,491</u>			<u>17,369</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 102,456</u>	<u>\$ 86,481</u>			<u>\$ 44,948</u>

FLOYD COUNTY, GEORGIA
EMERGENCY MANAGEMENT FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended April 30, 2026
(with comparative actual amounts for 2025)

Percentage of Year
33.3%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
GEMA - Emergency Management	\$ 28,895	\$ -	\$ (28,895)	0.0%	\$ -
State of GA - Cert Grant	300	-	(300)	0.0%	-
City of Rome	10,000	-	(10,000)	0.0%	-
Web Cam Fees	100	-	(100)	0.0%	-
Interest Earned	400	181	(219)	45.2%	235
TOTAL REVENUES	39,695	181	(39,514)	0.5%	235
EXPENDITURES					
Salaries and Benefits	286,660	77,817	208,843	27.1%	72,755
Other Operating Costs	90,690	27,555	63,135	30.4%	44,406
TOTAL EXPENDITURES	377,350	105,372	271,978	27.9%	117,161
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(337,655)	(105,191)	232,464	31.2%	(116,926)
OTHER FINANCING SOURCES (USES)					
Transfers In	337,655	112,552	(225,103)	33.3%	105,000
TOTAL OTHER FINANCING SOURCES (USES)	337,655	112,552	(225,103)	33.3%	105,000
NET CHANGE IN FUND BALANCE	-	7,360			(11,926)
FUND BALANCE - BEGINNING OF YEAR	3,396	3,396			3,236
FUND BALANCE - YEAR TO DATE	\$ 3,396	\$ 10,756			\$ (8,690)

FLOYD COUNTY, GEORGIA
LAW LIBRARY FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended April 30 , 2026
(with comparative actual amounts for 2025)

Percentage of Year
33.3%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 33,000	\$ 12,018	\$ (20,982)	36.4%	\$ 11,706
Interest Earned	<u>4,000</u>	<u>1,315</u>	<u>(2,685)</u>	<u>32.9%</u>	<u>1,374</u>
TOTAL REVENUES	<u>37,000</u>	<u>13,333</u>	<u>(23,667)</u>	<u>36.0%</u>	<u>13,080</u>
EXPENDITURES					
Judicial	34,575	12,817	21,758	37.1%	10,483
Equipment	<u>7,000</u>	<u>-</u>	<u>7,000</u>	<u>0.0%</u>	<u>-</u>
TOTAL EXPENDITURES	<u>41,575</u>	<u>12,817</u>	<u>28,758</u>	<u>30.8%</u>	<u>10,483</u>
NET CHANGE IN FUND BALANCE	(4,575)	516			2,597
FUND BALANCE - BEGINNING OF YEAR	<u>111,911</u>	<u>111,911</u>			<u>97,237</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 107,336</u>	<u>\$ 112,426</u>			<u>\$ 99,834</u>

FLOYD COUNTY, GEORGIA
OPIOID REMEDIATION FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended April 30, 2026
(with comparative actual amounts for 2025)

Percentage of Year
33.3%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Fines & Forfeitures	\$ -	\$ 19,051	\$ 19,051	N/A	\$ 11,251
Interest Earned	<u>15,000</u>	<u>6,369</u>	<u>(8,632)</u>	<u>42.5%</u>	<u>8,331</u>
TOTAL REVENUES	<u>15,000</u>	<u>25,419</u>	<u>10,419</u>	<u>169.5%</u>	<u>19,583</u>
EXPENDITURES					
Schedule A Expenditures	-	-	-	N/A	1,638
Schedule B Expenditures	<u>516,285</u>	<u>107,914</u>	<u>408,371</u>	<u>20.9%</u>	<u>39,626</u>
TOTAL EXPENDITURES	<u>516,285</u>	<u>107,914</u>	<u>408,371</u>	<u>20.9%</u>	<u>41,264</u>
NET CHANGE IN FUND BALANCE	(501,285)	(82,495)			(21,681)
FUND BALANCE - BEGINNING OF YEAR	<u>734,641</u>	<u>734,641</u>			<u>748,509</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 233,356</u>	<u>\$ 652,146</u>			<u>\$ 726,828</u>

FLOYD COUNTY, GEORGIA
SOLID WASTE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended April 30, 2026
(with comparative actual amounts for 2025)

Percentage of Year
33.3%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Taxes	\$ 2,198,900	\$ 171,344	\$ 1,384,280	7.8%	\$ 288,470
Interest Earned	<u>20,000</u>	<u>16,059</u>	<u>(3,941)</u>	<u>80.3%</u>	<u>14,662</u>
TOTAL REVENUES	<u>2,218,900</u>	<u>187,403</u>	<u>1,380,339</u>	<u>8.4%</u>	<u>303,132</u>
EXPENDITURES					
Salaries and Benefits	748,200	153,891	594,309	20.6%	141,777
Other Operating Costs	60,915	18,759	42,156	30.8%	23,899
Utilities	25,740	8,678	17,062	33.7%	8,572
Equipment	17,000	-	17,000	0.0%	-
Remote Site Operations	340,500	126,084	214,416	37.0%	112,423
Tipping Fees	<u>400,000</u>	<u>120,912</u>	<u>279,088</u>	<u>30.2%</u>	<u>123,093</u>
TOTAL EXPENDITURES	<u>1,592,355</u>	<u>428,323</u>	<u>1,164,032</u>	<u>26.9%</u>	<u>409,764</u>
OTHER FINANCING SOURCES (USES)					
Transfers Out	<u>(396,425)</u>	<u>(150,841)</u>	<u>245,584</u>	<u>38.1%</u>	<u>(197,013)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(396,425)</u>	<u>(150,841)</u>	<u>245,584</u>	<u>38.1%</u>	<u>(197,013)</u>
NET CHANGE IN FUND BALANCE	230,120	(391,761)			(303,645)
FUND BALANCE - BEGINNING OF YEAR	<u>1,960,860</u>	<u>1,960,860</u>			<u>1,514,726</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 2,190,980</u>	<u>\$ 1,569,099</u>			<u>\$ 1,211,081</u>

FLOYD COUNTY, GEORGIA
AMERICAN RESCUE PLAN ACT FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended April 30, 2026
(with comparative actual amounts for 2025)

Percentage of Year
33.3%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Intergovernmental	\$ -	\$ -	\$ -	N/A	\$ 2,938,110
Interest Earned	-	963	963	N/A	80,919
TOTAL REVENUES	-	963	963	N/A	3,019,029
EXPENDITURES					
Treatment Plant Chemical Conversion	-	-	-	N/A	900,191
Big Texas Valley Water Project	-	-	-	N/A	5,066,685
TOTAL EXPENDITURES	-	-	-	N/A	5,966,877
OTHER FINANCING SOURCES (USES)					
Transfers Out	-	(776)	(776)	N/A	(61,234)
TOTAL OTHER FINANCING SOURCES (USES)	-	(776)	(776)	N/A	(61,234)
NET CHANGE IN FUND BALANCE	-	187			(3,009,082)
FUND BALANCE - BEGINNING OF YEAR	-	-			-
FUND BALANCE - YEAR TO DATE	\$ -	\$ 187			\$ (3,009,082)

FLOYD COUNTY, GEORGIA
STADIUM MAINTENANCE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended April 30, 2026
(with comparative actual amounts for 2025)

Percentage of Year
33.3%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Interest Earned	\$ 9,800	\$ 4,497	\$ (5,303)	45.9%	\$ 4,748
Miscellaneous	100,000	-	(100,000)	0.0%	-
Insurance Reimbursement	-	80,942	80,942	N/A	-
TOTAL REVENUES	109,800	85,439	(24,361)	77.8%	4,748
EXPENDITURES					
Maintenance	175,000	1,394	173,606	0.8%	11,016
TOTAL EXPENDITURES	175,000	1,394	173,606	0.8%	11,016
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(65,200)	84,045	(197,966)	-128.9%	(6,268)
OTHER FINANCING SOURCES					
Transfers in	-	-	-	N/A	33,333
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	N/A	33,333
NET CHANGE IN FUND BALANCES	(65,200)	84,045			27,066
FUND BALANCE - BEGINNING OF YEAR	388,636	388,636			409,349
FUND BALANCE - YEAR TO DATE	\$ 323,436	\$ 472,681			\$ 436,415

FLOYD COUNTY, GEORGIA
1996 SPLOST BUDGET vs. ACTUAL SUMMARY
For the Month Ended April 30, 2026

	Original Budget	Cumulative Revised Budget	Cumulative Totals To Date	2026 Budget	2026 YTD
Revenues					
SPLOST Taxes	\$ 33,058,378	\$ 36,640,660	\$ 36,640,663	\$ -	\$ -
Interest Earned	494,000	2,479,575	2,525,076	37,000	10,883
Miscellaneous	-	73,900	73,900	-	-
Total Revenues	33,552,378	39,194,135	39,239,639	37,000	10,883
Expenditures					
Jail Expansion	20,298,378	20,439,500	20,439,437	-	-
Fire Stations	2,000,000	3,339,155	2,536,268	923,600	-
Law Enforcement Center	10,760,000	10,832,230	10,832,221	-	-
Georgia Power Tax Obligation	-	780,000	780,000	-	-
Floyd County Industrial Park Bonds	-	1,318,690	1,318,690	-	-
First Union Debt Service-Forum Bonds	-	214,750	214,750	-	-
General and Administrative	494,000	137,080	90,840	-	-
Total Expenditures	33,552,378	37,061,405	36,212,206	923,600	-
Other Financing Sources (Uses)					
Bond Proceeds	-	19,897,270	19,897,267	-	-
Debt Service Payments	-	(22,030,000)	(22,028,276)	-	-
Total Other Financing Sources (Uses)	-	(2,132,730)	(2,131,009)	-	-
Excess (Deficiency) of Revenues over					
Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ 896,424	\$ (886,600)	\$ 10,883

FLOYD COUNTY, GEORGIA
2003 SPLOST BUDGET vs. ACTUAL SUMMARY
For the Month Ended April 30, 2026

	Original Budget	Cumulative Revised Budget	Cumulative Totals To Date	2026 Budget	2026 YTD
Revenues					
Special Purpose Sales Tax	\$ 26,900,000	\$ 30,651,000	\$ 30,651,359	\$ -	\$ -
Interest Earned	150,000	1,153,980	1,180,995	22,000	6,551
Total Revenues	27,050,000	31,804,980	31,832,353	22,000	6,551
Expenditures					
Sewer Projects:					
Blacks Bluff Road Treatment Plant	8,170,000	8,160,000	8,160,000	-	-
Old Dalton Road Sewer	3,000,000	3,000,000	3,000,000	-	-
Cave Spring Sewer Plant	900,000	900,000	900,000	-	-
Transportation Projects:					
Burnett Ferry Road Right-of-Way	300,000	80,000	79,839	-	-
Old Dalton Road Right-of-Way	350,000	768,495	748,500	-	-
Chulio Road Right-of-Way	300,000	1,453,185	954,209	570,000	-
Resurfacing Projects	190,000	680,000	679,099	-	-
Recreation Projects:					
North Floyd Park	1,150,000	1,400,000	1,399,919	-	-
Midway Park	250,000	404,000	403,944	-	-
Shannon Park	80,000	83,000	82,879	-	-
Crane Street Park	110,000	94,380	94,376	-	-
Parks Hoke Park	70,000	59,000	58,948	-	-
Cave Spring Park	30,000	31,370	31,369	-	-
Building Projects:					
New Health Department Facility	9,500,000	8,765,000	8,764,365	-	-
4th Ave Courthouse/New Courthouse Renovation	2,000,000	2,670,300	2,670,261	-	-
General and Administrative	27,194	19,115	14,656	-	-
Total Expenditures	26,427,194	28,567,845	28,042,365	570,000	-
Other Financing Sources (Uses)					
Bond Proceeds	9,500,000	9,628,000	9,628,789	-	-
Bond Costs	(101,958)	(101,960)	(101,958)	-	-
Transfer to General Fund	-	(2,000,000)	(2,000,000)	-	-
Transfer to Capital Projects Fund	-	(193,000)	(193,000)	-	-
Transfer to Debt Service Fund	(10,122,806)	(10,570,175)	(10,570,175)	-	-
Total Other Financing Sources (Uses)	(724,764)	(3,237,135)	(3,236,344)	-	-
Excess (Deficiency) of Revenues over					
Expenditures and Other Financing Sources (Uses)	\$ (101,958)	\$ -	\$ 553,644	\$ (548,000)	\$ 6,551

FLOYD COUNTY, GEORGIA
 2017 SPLOST BUDGET vs ACTUAL SUMMARY
 For the Month Ended April 30, 2026

	Original Projects Budget	Cumulative Revised Budget	Cumulative Totals To Date	2026 Budget	2026 YTD
Revenues:					
Tax Collections					
Floyd County	\$ 41,384,318	\$ 70,972,850	\$ 70,972,854	\$ -	\$ -
City of Rome	21,216,362	22,516,365	22,516,362	-	-
City of Cave Spring	1,281,000	1,281,000	1,281,000	-	-
Interest Earned	-	3,626,850	5,537,933	1,000,000	388,878
Miscellaneous Revenue	-	-	48,589	-	-
Total Revenues	63,881,680	98,397,065	100,356,738	1,000,000	388,878
Expenditures:					
Floyd County					
Ag Center	8,000,000	8,000,000	2,752,018	5,521,840	45,643
E911 Update/Upgrade/Renovation					
Consoles & Furniture	170,000	158,470	158,470	-	-
Renovations/Update	25,000	508,295	508,293	-	-
CAD Computer Upgrade	25,000	-	-	-	-
Security Enhancements	25,000	-	-	-	-
Backup Audio Recorder	12,000	77,870	77,870	-	-
Center Relocation	-	-	-	-	-
Prison Security Upgrade					
Upgrade Camera System	200,000	254,840	254,838	-	-
Replace Outer Security Doors	120,000	143,025	143,022	-	-
Construct Gym Security	700,000	1,225,000	346,428	650,520	71,950
Install Jail Management System Software	225,000	114,770	114,769	-	-
Replace Water Heater	70,000	70,000	34,473	-	-
Install Dorm Shower Exhaust Fans	200,000	200,000	-	200,000	-
Upgrade Control Panel	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	2,310,592	3,650,070	828,956
Paving, Infrastructure, and Bridges					
Paving	3,000,000	3,000,000	3,528,770	-	-
Bridges	1,000,000	1,000,000	102,840	500,000	27,840
Lindale	300,000	300,000	54,881	251,465	6,350
Riverside	200,000	200,000	169,183	35,015	4,200
Infrastructure (Parking Decks & Airport)	-	707,500	2,078,627	-	-
Infrastructure (Admin. Back Alley)	-	292,500	311,282	123,000	-
Texas Valley Infrastructure Expansion	2,500,000	2,500,000	487,105	2,014,855	-
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	9,910,008	-	-
Public Works Facilities Buildings	2,450,000	2,450,000			
Administration Building	-	-	30,688	2,397,500	7,188
Main Shop	-	-	-	-	-
Warehouse	-	-	-	-	-
Sign Shop	-	-	-	-	-
Landscape Shop	-	-	-	-	-
Facilities	-	-	-	-	-
Bridges	-	-	-	-	-

FLOYD COUNTY, GEORGIA
 2017 SPLOST BUDGET vs ACTUAL SUMMARY
 For the Month Ended April 30, 2026

	Original Projects Budget	Cumulative Revised Budget	Cumulative Totals To Date	2026 Budget	2026 YTD
Airport Corporate Hangar Construction	\$ 899,210	\$ 2,734,185	\$ 1,608,382	\$ 1,530,980	\$ 362,280
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	7,598,782	-	1,690
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	-
Total Floyd County Expenditures	41,384,318	61,169,695	43,733,972	17,660,245	1,356,097
Net Floyd County	-	13,430,005	32,776,815	(16,660,245)	(967,220)
Intergovernmental City of Rome	21,216,362	22,516,365	22,516,362	-	-
Intergovernmental City of Cave Spring	1,281,000	1,281,000	1,281,000	-	-
Total Expenditures	63,881,680	84,967,060	67,531,334	17,660,245	1,356,097
Other Financing Sources (Uses)					
Transfer to Capital Projects Fund	-	(41,515)	(41,511)	-	-
Total Other Financing Sources (Uses)	-	(41,515)	(41,511)	-	-
Excess (Deficiency) of Revenues over					
Expenditures and Other Financing Sources (Uses)	\$ -	\$ 13,388,490	\$ 32,783,893	\$ (16,660,245)	\$ (967,220)

FLOYD COUNTY, GEORGIA
2023 SPLOST BUDGET vs ACTUAL SUMMARY
For the Month Ended April 30, 2026

	Original Projects Budget	Cumulative Revised Budget	Cumulative Totals To Date	2026 Budget	2026 YTD
Revenues:					
Tax Collections					
Floyd County	\$ 58,037,000	\$ 58,037,000	\$ 26,846,127	\$ 11,765,250	\$ 5,095,593
City of Rome	48,766,289	48,766,289	18,897,820	9,871,225	2,427,348
City of Cave Spring	3,200,000	3,200,000	1,237,103	646,195	158,901
Interest Earned	-	-	564,813	273,960	137,703
Miscellaneous Revenue	-	-	-	-	-
Total Revenues	110,003,289	110,003,289	47,545,863	22,556,630	7,819,545
Expenditures:					
Floyd County					
T-Hangar Construction	1,739,000	1,739,000	3,724	1,739,000	-
Southeast Water Line Extension	2,600,000	2,600,000	-	-	-
Public Safety Capital	2,000,000	2,000,000	887,954	228,795	217,576
Police Training Facility	2,000,000	2,000,000	53,128	1,880,000	11,128
Police Secure Parking & Evidence Facility	270,000	270,000	31,500	225,000	15,750
Jail Improvements	2,890,000	2,890,000	-	600,000	-
Prison Improvements	1,900,000	1,900,000	-	-	-
Public Works Capital	4,048,000	4,048,000	1,057,679	690,230	-
Mango Road Improvements	2,500,000	2,500,000	-	2,500,000	-
Park Avenue & Dragon Drive Improvements	1,200,000	1,200,000	-	-	-
Paving and Infrastructure	10,600,000	10,600,000	1,402,755	3,420,230	218,545
Eden Valley Improvements	160,000	160,000	-	160,000	-
Recreation					
Alto Park	915,000	915,000	1,350,271	100,000	-
Etowah Park	3,650,000	3,650,000	335,460	321,555	321,810
Garden Lakes Park	2,500,000	2,500,000	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	-	-	-
Fire Capital	2,875,000	2,875,000	1,524,702	-	-
Recycling Technology Improvements	500,000	500,000	-	-	-
Chulio Road Improvements	3,000,000	3,000,000	170,356	5,757,500	15,763
Three Mile Road	900,000	900,000	-	-	-
Administrative Fees	-	-	-	5,000	-
Total Floyd County Expenditures	58,037,000	58,037,000	8,625,320	17,627,310	800,572
Net Floyd County	-	-	18,785,619	(5,588,100)	4,432,724
Intergovernmental City of Rome	48,766,289	48,766,289	18,897,820	9,871,225	2,427,348
Intergovernmental City of Cave Spring	3,200,000	3,200,000	1,187,103	646,195	158,901
Total Expenditures	110,003,289	110,003,289	28,710,244	28,144,730	3,386,820
Other Financing Sources (Uses)					
Transfer to Capital Projects Fund	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Excess (Deficiency) of Revenues over					
Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ 18,835,619	\$ (5,588,100)	\$ 4,432,724

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FLOYD COUNTY, GEORGIA
WATER FUND
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN NET POSITION
For the Month Ended April 30, 2026
(with comparative actual amounts for 2025)

Percentage of Year
33.3%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
OPERATING REVENUES					
Charges for Services	\$ 9,458,900	\$ 2,968,012	\$ (6,490,888)	31.4%	\$ 2,761,423
Rental Fees	12,000	4,827	(7,173)	40.2%	4,512
Miscellaneous	-	-	-	N/A	-
TOTAL OPERATING REVENUES	<u>9,470,900</u>	<u>2,972,839</u>	<u>(6,498,061)</u>	<u>31.4%</u>	<u>2,765,935</u>
OPERATING EXPENSES					
Water Administration					
Salaries and Benefits	990,430	294,162	696,268	29.7%	260,534
Supplies and Other Expenses	480,940	159,942	320,998	33.3%	163,772
Equipment	14,195	9,426	4,769	66.4%	8,500
Depreciation	5,505	1,835	3,670	33.3%	7,625
	<u>1,491,070</u>	<u>465,365</u>	<u>1,025,705</u>	<u>31.2%</u>	<u>440,431</u>
Water Distribution					
Salaries and Benefits	1,318,210	358,302	959,908	27.2%	369,259
Supplies and Other Expenses	898,790	222,026	676,764	24.7%	261,431
Equipment	34,000	13,336	20,664	39.2%	2,143
Purchased Water	1,775,000	414,115	1,360,885	23.3%	800,146
Water Meters	300,000	119,742	180,258	39.9%	149,105
Utilities	510,540	166,985	343,555	32.7%	164,727
Depreciation	1,714,075	598,954	1,115,121	34.9%	557,661
	<u>6,550,615</u>	<u>1,893,460</u>	<u>4,657,155</u>	<u>28.9%</u>	<u>2,304,472</u>
Water Treatment Plant					
Salaries and Benefits	475,990	144,618	331,372	30.4%	136,640
Supplies and Other Expenses	369,550	76,647	292,903	20.7%	47,393
Equipment	87,575	28,715	58,860	32.8%	3,015
Utilities	98,400	26,887	71,513	27.3%	12,498
Depreciation	64,305	60,981	3,324	94.8%	21,434
	<u>1,095,820</u>	<u>337,848</u>	<u>757,972</u>	<u>30.8%</u>	<u>220,980</u>
TOTAL OPERATING EXPENSES	<u>9,137,505</u>	<u>2,696,673</u>	<u>6,440,832</u>	<u>29.5%</u>	<u>2,965,883</u>
OPERATING INCOME (LOSS)	333,395	276,166	(57,229)	82.8%	(199,948)
NON-OPERATING INCOME (LOSS)					
Interest and Fiscal Charges	(89,935)	(27,563)	62,372	30.6%	(33,021)
Amortization of Bond Costs	53,700	10,993	(42,707)	20.5%	13,392
Gain on sale of fixed assets	-	-	-	N/A	4,050
Interest Earned	225,000	77,074	(147,926)	34.3%	97,282
Transfer from Fire Fund	150,000	50,000	(100,000)	33.3%	41,667
Transfer to General Fund	(908,940)	(302,980)	605,960	33.3%	(302,980)
TOTAL NON-OPERATING INCOME (LOSS)	<u>(570,175)</u>	<u>(192,476)</u>	<u>377,699</u>	<u>33.8%</u>	<u>(179,610)</u>
Total Operating and Non-Operating Income (Loss)	(236,780)	83,690	320,470	-35.3%	(379,558)
Water Capital	(1,773,905)	(211,616)	1,562,289	11.9%	(1,179,347)
CHANGE IN NET POSITION	(2,010,685)	(127,926)			(1,558,905)
NET POSITION - BEGINNING OF YEAR	<u>56,868,211</u>	<u>56,868,211</u>			<u>48,237,032</u>
NET POSITION - YEAR TO DATE	<u>\$ 54,857,526</u>	<u>\$ 56,740,285</u>			<u>\$ 46,678,127</u>

FLOYD COUNTY, GEORGIA
WATER FUND - CASH BASIS
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN CASH BALANCE
For the Month Ended April 30, 2026
(with comparative actual amounts for 2025)

Percentage of Year
33.3%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Charges for Services	\$ 2,483,000	\$ 2,968,012	485,012	119.5%	\$ 2,761,423
Rental Fees	12,600	4,827	(7,773)	38.3%	4,512
Miscellaneous	63,530	-	(63,530)	0.0%	-
Interest Earned	340,000	77,074	(262,926)	22.7%	97,282
Transfer from Fire Fund	125,000	50,000	(75,000)	40.0%	41,667
TOTAL CASH INCREASES	3,024,130	3,099,913	75,783	102.5%	2,908,934
CASH DECREASES					
Water Administration					
Salaries and Benefits	812,160	294,105	518,055	36.2%	260,193
Supplies and Other Expenses	440,805	105,361	335,444	23.9%	130,728
Equipment	27,800	8,885	18,915	32.0%	8,500
Interest and Fiscal Charges	113,435	36,730	76,705	32.4%	10,688
Transfer to General Fund	359,650	302,980	56,670	84.2%	302,980
	1,753,850	748,061	1,005,789	42.7%	713,089
Water Distribution					
Salaries and Benefits	1,206,590	358,302	848,288	29.7%	369,250
Supplies and Other Expenses	829,630	219,450	610,180	26.5%	198,005
Equipment	46,630	13,336	33,294	28.6%	2,143
Purchased Water	1,680,000	414,115	1,265,885	24.6%	579,389
Water Meters	350,000	119,742	230,258	34.2%	136,755
Utilities	410,000	166,921	243,079	40.7%	165,033
	4,522,850	1,291,866	3,230,984	28.6%	1,450,575
Water Treatment Plant					
Salaries and Benefits	418,030	144,618	273,412	34.6%	136,640
Supplies and Other Expenses	318,260	69,331	248,929	21.8%	51,287
Equipment	45,770	28,715	17,055	62.7%	930
Utilities	82,000	26,127	55,873	31.9%	18,198
	864,060	268,791	595,269	31.1%	207,055
Water Capital	2,983,000	211,616	2,771,384	7.1%	1,179,347
TOTAL CASH DECREASES	10,123,760	2,520,334	7,603,426	24.9%	3,550,066
NET INCREASE (DECREASE)	(7,099,630)	579,579			(641,133)
CHANGE IN BALANCE SHEET		(247,486)			(458,592)
CASH - BEGINNING OF YEAR		7,372,658			8,492,420
CASH - YEAR TO DATE		\$ 7,704,751			\$ 7,392,695

FLOYD COUNTY, GEORGIA
AIRPORT FUND
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN NET POSITION
For the Month Ended April 30, 2026
(with comparative actual amounts for 2025)

Percentage of Year
33.3%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
OPERATING REVENUES					
Charges for Services	\$ 500	\$ 107	\$ (393)	21.4%	\$ 215
Fuel Sales	1,140,500	600,417	(540,083)	52.6%	304,244
Rental Fees	351,000	121,862	(229,138)	34.7%	122,813
Miscellaneous	24,050	9,265	(14,785)	38.5%	6,634
TOTAL OPERATING REVENUES	<u>1,516,050</u>	<u>731,651</u>	<u>(784,399)</u>	<u>48.3%</u>	<u>433,906</u>
OPERATING EXPENSES					
Salaries and Benefits	434,690	139,884	294,806	32.2%	131,805
Supplies and Other Expenses	244,285	70,858	173,427	29.0%	57,662
Utilities	89,340	30,529	58,811	34.2%	29,119
Equipment	2,700	2,607	93	96.6%	14,098
Air Show Expenses	52,000	54,513	(2,513)	104.8%	-
Depreciation	759,800	152,554	607,246	20.1%	205,992
Cost of Goods Sold	771,250	459,309	311,941	59.6%	234,815
TOTAL OPERATING EXPENSES	<u>2,354,065</u>	<u>910,254</u>	<u>1,443,811</u>	<u>38.7%</u>	<u>673,491</u>
OPERATING INCOME (LOSS)	(838,015)	(178,603)	659,412	21.3%	(239,585)
NON-OPERATING INCOME (LOSS)					
Interest Earned	3,000	463	(2,537)	15.4%	1,332
Transfers Out	(65,220)	(21,290)	43,930	32.6%	(32,533)
TOTAL NON-OPERATING INCOME (LOSS)	<u>(62,220)</u>	<u>(20,827)</u>	<u>41,393</u>	<u>33.5%</u>	<u>(31,201)</u>
CHANGE IN NET POSITION	(900,235)	(199,430)			(270,786)
NET POSITION - BEGINNING OF YEAR	<u>6,006,389</u>	<u>6,006,389</u>			<u>6,722,272</u>
NET POSITION - YEAR TO DATE	<u>\$ 5,106,154</u>	<u>\$ 5,806,959</u>			<u>\$ 6,451,486</u>

FLOYD COUNTY, GEORGIA
AIRPORT FUND - CASH BASIS
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN CASH BALANCE
For the Month Ended April 30, 2026
(with comparative actual amounts for 2025)

Percentage of Year
33.3%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Charges for Services	\$ 1,500	\$ 107	\$ (1,393)	7.1%	\$ 215
Fuel Sales	940,500	636,596	(303,904)	67.7%	332,564
Rental Fees	306,500	104,340	(202,160)	34.0%	126,658
Miscellaneous	22,500	9,265	(13,235)	41.2%	6,634
Interest Earned	15,000	463	(14,537)	3.1%	1,332
TOTAL CASH INCREASES	<u>1,286,000</u>	<u>750,771</u>	<u>(535,229)</u>	<u>58.4%</u>	<u>467,403</u>
CASH DECREASES					
Salaries and Benefits	367,880	141,376	226,504	38.4%	132,218
Supplies and Other Expenses	314,515	71,604	242,911	22.8%	63,191
Utilities	65,000	30,529	34,471	47.0%	29,119
Equipment	2,000	2,607	(607)	130.4%	14,098
Air Show Expenses	30,000	54,513	(24,513)	181.7%	-
Transfers Out	399,010	21,290	377,720	5.3%	32,533
Cost of Goods Sold	861,500	459,309	402,191	53.3%	234,815
TOTAL CASH DECREASES	<u>2,039,905</u>	<u>781,228</u>	<u>1,258,677</u>	<u>38.3%</u>	<u>505,974</u>
NET INCREASE (DECREASE)	(753,905)	(30,457)			(38,571)
CHANGE IN BALANCE SHEET		29,157			-
CASH - BEGINNING OF YEAR		<u>31,355</u>			<u>151,804</u>
CASH - YEAR TO DATE		<u>\$ 30,054</u>			<u>\$ 108,510</u>

FLOYD COUNTY, GEORGIA
AGRICULTURE CENTER FUND
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN NET POSITION
For the Month Ended April 30, 2026
(with comparative actual amounts for 2025)

Percentage of Year
33.3%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Intergovernmental	\$ -	\$ -	\$ -	N/A	\$ -
Charges for Services	-	-	-	N/A	-
Rental Fees	-	-	-	N/A	-
Miscellaneous	-	-	-	N/A	-
TOTAL OPERATING REVENUES	<u>-</u>	<u>-</u>	<u>-</u>	N/A	<u>-</u>
EXPENSES					
Salaries and Benefits	105,310	31,251	74,059	29.7%	29,860
Supplies and Other Expenses	9,275	590	8,685	6.4%	176
Equipment	550	-	550	0.0%	-
TOTAL OPERATING EXPENSES	<u>115,135</u>	<u>31,841</u>	<u>83,294</u>	<u>27.7%</u>	<u>30,036</u>
OPERATING INCOME (LOSS)	(115,135)	(31,841)	83,294	27.7%	(30,036)
NON-OPERATING INCOME (LOSS)					
Interest Earned	-	4	4	N/A	5
Transfer from General Fund	115,135	30,418	(84,717)	26.4%	28,890
TOTAL NON-OPERATING INCOME (LOSS)	<u>115,135</u>	<u>30,422</u>	<u>(84,713)</u>	<u>26.4%</u>	<u>28,895</u>
CHANGE IN NET POSITION	-	(1,419)			(1,141)
NET POSITION - BEGINNING OF YEAR	<u>2,110,805</u>	<u>2,110,805</u>			<u>2,114,672</u>
NET POSITION - YEAR TO DATE	<u>\$ 2,110,805</u>	<u>\$ 2,109,386</u>			<u>\$ 2,113,531</u>

FLOYD COUNTY, GEORGIA
AGRICULTURE CENTER FUND - CASH BASIS
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN CASH BALANCE
For the Month Ended April 30, 2026
(with comparative actual amounts for 2025)

Percentage of Year
33.3%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Intergovernmental	\$ -	\$ -	\$ -	N/A	\$ -
Charges for Services	-	-	-	N/A	-
Rental Fees	-	-	-	N/A	-
Miscellaneous	-	-	-	N/A	-
Interest Earned	-	4	4	N/A	5
Transfer from General Fund	-	30,418	30,418	N/A	28,890
TOTAL CASH INCREASES	-	30,422	30,422	N/A	28,895
CASH DECREASES					
Salaries and Benefits	95,840	30,703	65,137	32.0%	29,843
Supplies and Other Expenses	20,440	314	20,126	1.5%	-
Equipment	1,500	-	1,500	0.0%	-
TOTAL CASH DECREASES	117,780	31,017	86,763	26.3%	29,843
NET INCREASE (DECREASE)	(117,780)	(595)			(948)
CHANGE IN BALANCE SHEET		-			1,931
CASH - BEGINNING OF YEAR		647			-
CASH - YEAR TO DATE		\$ 52			\$ 983

FLOYD COUNTY, GEORGIA
RECYCLING FUND
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN NET POSITION
For the Month Ended April 30, 2026
(with comparative actual amounts for 2025)

Percentage of Year
33.3%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Material Sales	\$ 160,000	\$ 75,861	\$ (84,139)	47.4%	\$ 20,671
Solid Waste Commission - Tipping Fees	<u>33,000</u>	<u>14,734</u>	<u>(18,266)</u>	<u>44.6%</u>	<u>-</u>
TOTAL OPERATING REVENUES	<u>193,000</u>	<u>90,595</u>	<u>(102,405)</u>	<u>46.9%</u>	<u>20,671</u>
EXPENSES					
Salaries and Benefits	373,980	103,480	270,500	27.7%	105,148
Supplies and Other Expenses	228,230	80,458	147,772	35.3%	76,507
Equipment	13,175	-	13,175	0.0%	-
Depreciation	146,145	47,217	98,928	32.3%	48,175
Amortization - Right To Use Asset	47,185	15,656	31,529	33.2%	15,727
Utilities	<u>30,795</u>	<u>15,255</u>	<u>15,540</u>	<u>49.5%</u>	<u>11,936</u>
TOTAL OPERATING EXPENSES	<u>839,510</u>	<u>262,066</u>	<u>577,444</u>	<u>31.2%</u>	<u>257,492</u>
OPERATING INCOME (LOSS)	(646,510)	(171,471)	475,039	26.5%	(236,821)
NON-OPERATING INCOME (LOSS)					
Intergovernmental					
Solid Waste Commission - Promotions	87,000	20,181	(66,819)	23.2%	37,702
City of Rome	145,195	60,948	(84,247)	42.0%	63,680
Solid Waste Commission	145,195	60,948	(84,247)	42.0%	63,680
Interest Earned	750	421	(329)	56.2%	245
Transfers from Floyd County Solid Waste	145,195	60,948	84,247	42.0%	63,680
Transfers to General Fund	(38,040)	(12,680)	(25,360)	33.3%	(16,443)
Transfers to Capital Projects	<u>(32,000)</u>	<u>(44,924)</u>	<u>12,924</u>	<u>140.4%</u>	<u>-</u>
TOTAL NON-OPERATING INCOME (LOSS)	<u>453,295</u>	<u>145,843</u>	<u>(163,831)</u>	<u>32.2%</u>	<u>212,543</u>
CHANGE IN NET POSITION	(193,215)	(25,628)			(24,278)
NET POSITION - BEGINNING OF YEAR	<u>1,302,919</u>	<u>1,302,919</u>			<u>1,227,304</u>
NET POSITION - YEAR TO DATE	<u>\$ 1,109,704</u>	<u>\$ 1,277,291</u>			<u>\$ 1,203,026</u>

FLOYD COUNTY, GEORGIA
RECYCLING FUND - CASH BASIS
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN CASH BALANCE
For the Month Ended April 30, 2026
(with comparative actual amounts for 2025)

Percentage of Year
33.3%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Intergovernmental	\$ 377,390	\$ 229,714	\$ (147,676)	60.9%	\$ 55,039
Interest Earned	750	421	(329)	56.2%	245
Material Sales	193,000	96,268	(96,732)	49.9%	40,840
Transfers In	145,195	91,897	(53,298)	63.3%	79,161
TOTAL CASH INCREASES	<u>716,335</u>	<u>418,301</u>	<u>(150,358)</u>	<u>58.4%</u>	<u>175,285</u>
CASH DECREASES					
Salaries and Benefits	373,980	103,480	270,500	27.7%	105,392
Supplies and Other Expenses	228,230	84,396	143,834	37.0%	70,233
Equipment	13,175	4,041	9,134	30.7%	7,250
Utilities	30,795	15,367	15,428	49.9%	12,133
Transfers	70,040	12,680	57,360	18.1%	35,610
TOTAL CASH DECREASES	<u>716,220</u>	<u>219,965</u>	<u>496,255</u>	<u>30.7%</u>	<u>230,618</u>
NET INCREASE (DECREASE)	115	198,336			(55,333)
CHANGE IN BALANCE SHEET		(110,627)			90,133
CASH - BEGINNING OF YEAR		<u>6,275</u>			<u>20,985</u>
CASH - YEAR TO DATE		<u>\$ 93,983</u>			<u>\$ 55,785</u>

FLOYD COUNTY, GEORGIA
ANIMAL CONTROL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended April 30, 2026
(with comparative actual amounts for 2025)

Percentage of Year
33.3%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 27,000	\$ 15,210	\$ (11,790)	56.3%	\$ 8,463
Interest Earned	4,000	3,565	(435)	89.1%	3,842
Donations	35,000	13,689	(21,311)	39.1%	14,772
Miscellaneous	<u>1,750</u>	<u>1,380</u>	<u>(370)</u>	<u>78.9%</u>	<u>673</u>
TOTAL REVENUES	<u>67,750</u>	<u>33,844</u>	<u>(33,906)</u>	<u>50.0%</u>	<u>27,749</u>
EXPENDITURES					
Salaries and Benefits	1,039,630	284,508	755,122	27.4%	272,771
Other Operating Costs	<u>529,175</u>	<u>133,597</u>	<u>395,578</u>	<u>25.2%</u>	<u>148,044</u>
TOTAL EXPENDITURES	<u>1,568,805</u>	<u>418,106</u>	<u>1,150,699</u>	<u>26.7%</u>	<u>420,814</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,501,055)	(384,262)	(1,116,793)	25.6%	(393,065)
OTHER FINANCING SOURCES (USES)					
Transfers from General Fund	<u>1,493,055</u>	<u>497,685</u>	<u>995,370</u>	<u>33.3%</u>	<u>445,877</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,493,055</u>	<u>497,685</u>	<u>995,370</u>	<u>33.3%</u>	<u>445,877</u>
NET CHANGE IN FUND BALANCE	(8,000)	113,423			52,812
FUND BALANCE - BEGINNING OF YEAR	<u>283,213</u>	<u>283,213</u>			<u>255,869</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 275,213</u>	<u>\$ 396,636</u>			<u>\$ 308,681</u>

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ROME-FLOYD PARKS AND RECREATION AUTHORITY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
For the Month Ended April 30, 2026
(with comparative actual amounts for 2025)

Percentage of Year
33.3%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Administrative Operations	\$ 21,000	\$ 7,933	\$ (13,067)	37.8%	\$ 44,987
Miscellaneous Revenues	97,240	6,832	(90,408)	7.0%	7,765
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	58,500	-	(58,500)	N/A	-
Other Programs	265,230	180,923	(84,307)	68.2%	45,359
Gymnastics	435,625	194,837	(240,788)	44.7%	168,142
Special Populations Services	38,500	22,363	(16,137)	58.1%	16,280
Concessions	564,000	211,828	(352,172)	37.6%	150,569
Coosa River Trading Post	161,650	36,137	(125,513)	22.4%	52,495
Etowah Park Golf Practice	7,800	2,600	(5,200)	33.3%	5,400
Youth Athletics	467,850	217,014	(250,836)	46.4%	228,500
Adult Athletics	44,000	6,550	(37,450)	14.9%	-
Scoreboards	10,000	2,500	(7,500)	25.0%	500
Parks & Recreation Centers	88,800	39,591	(49,210)	44.6%	26,968
Recreation Services	152,200	61,847	(90,353)	40.6%	28,148
Hall of Fame	16,600	7,143	(9,457)	43.0%	6,352
Senior Promotions	9,375	6,750	(2,625)	72.0%	3,750
TOTAL REVENUES	<u>2,468,370</u>	<u>1,004,846</u>	<u>(1,463,524)</u>	<u>40.7%</u>	<u>785,214</u>

ROME-FLOYD PARKS AND RECREATION AUTHORITY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
For the Month Ended April 30, 2026
(with comparative actual amounts for 2025)

Percentage of Year
33.3%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
EXPENDITURES					
Administrative Operations	\$ 1,327,425	\$ 406,739	\$ (920,686)	30.6%	\$ 367,368
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	69,045	3,232	(65,813)	4.7%	3,603
Other Programs	135,000	182,289	47,289	135.0%	27,724
Gymnastics	296,215	119,052	(177,163)	40.2%	108,292
Special Populations Services	44,220	13,246	(30,974)	30.0%	16,091
Concessions	422,775	182,098	(240,677)	43.1%	116,581
Coosa River Trading Post	109,060	30,907	(78,153)	28.3%	46,066
Sports Division Administration	132,110	39,617	(92,493)	30.0%	46,865
Youth Athletics	256,675	110,352	(146,323)	43.0%	132,110
Adult Athletics	38,100	5,585	(32,515)	14.7%	84
Scoreboards	1,000	-	(1,000)	0.0%	-
Recreation Centers	226,550	72,595	(153,955)	32.0%	68,081
Recreation Services Administration	268,990	79,383	(189,607)	29.5%	76,726
Parks & Recreation Services	1,346,120	483,592	(862,528)	35.9%	411,861
Buildings	93,900	30,924	(62,976)	32.9%	36,349
Shop	159,880	46,157	(113,723)	28.9%	48,340
Hall of Fame	12,520	10,284	(2,236)	82.1%	6,567
Senior Promotions	7,470	7,073	(397)	94.7%	1,276
TOTAL EXPENDITURES	4,977,055	1,823,126	(3,153,929)	36.6%	1,513,983
OTHER FINANCING SOURCES (USES)					
Transfers In / Out	2,516,290	823,463	(1,692,827)	32.7%	866,667
TOTAL OTHER FINANCING SOURCES (USES)	2,516,290	823,463	(1,692,827)	32.7%	866,667
NET CHANGE IN FUND BALANCE	7,605	5,183			137,898
FUND BALANCE - BEGINNING OF YEAR	17,379	17,379			102,570
FUND BALANCE - YEAR TO DATE	\$ 24,984	\$ 22,563			\$ 240,512

FLOYD COUNTY, GEORGIA
HEALTH INSURANCE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Month Ended April 30, 2026
(with comparative actual amounts for 2025)

Percentage of Year
33.3%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Contributions					
Employer	\$ 9,065,700	\$ 3,022,612	\$ (6,043,088)	33.3%	\$ 2,943,020
Employees	2,090,400	707,726	(1,382,674)	33.9%	668,899
Retirees	47,905	18,212	(29,693)	38.0%	18,328
Premiums Paid By Others	71,775	13,545	(58,230)	18.9%	16,050
Interest Earned	20,000	6,822	(13,178)	34.1%	12,023
Miscellaneous	50,000	3,686	(46,314)	7.4%	-
TOTAL REVENUES	<u>11,345,780</u>	<u>3,772,603</u>	<u>(7,573,177)</u>	<u>33.3%</u>	<u>3,658,320</u>
EXPENDITURES					
Other Costs	30,025	7,994	22,031	26.6%	7,712
Professional Fees	142,945	50,465	92,480	35.3%	46,855
Claims	8,300,000	3,281,992	5,018,008	39.5%	2,890,389
Premium Payments	1,496,500	492,364	1,004,136	32.9%	449,351
HRA Payments	60,000	51,357	8,643	85.6%	33,626
HSA Payments	51,550	29,045	22,505	56.3%	36,898
Wellness Clinic	890,165	267,550	622,615	30.1%	212,974
Administrative Fees	234,800	86,088	148,712	36.7%	81,956
TOTAL EXPENDITURES	<u>11,205,985</u>	<u>4,266,855</u>	<u>6,939,130</u>	<u>38.1%</u>	<u>3,759,761</u>
NET CHANGE IN FUND BALANCE	139,795	(494,252)			(101,441)
FUND BALANCE - BEGINNING OF YEAR	<u>494,194</u>	<u>494,194</u>			<u>888,177</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 633,989</u>	<u>\$ (58)</u>			<u>\$ 786,736</u>

FLOYD COUNTY, GEORGIA
Capital Projects and Equipment Expenditures
For the Month Ended April 30, 2026

	Budget	2026 YTD
Appropriation of Jail Surcharge Funds	\$ 246,600	\$ 201,126
Appropriation of Fund Balance	4,194,860	940,765
Revenues:		
Interest Earned	50,000	53,798
Transfer from General Fund	138,800	96,059
Transfer from 800 MHz Communications	6,475	-
Transfer from Debt Service	91,860	-
Transfer from Airport	1,350	-
Transfer from Solid Waste	51,230	23,226
Transfer from Recycling	32,000	44,924
Total Revenues and Appropriations of Fund Balances	\$ 4,813,175	\$ 1,359,898
Expenditures:		
Sheriff/Jail		
Reimbursements	\$ (24,010)	\$ (24,010)
Chevrolet Silverado 1500	56,545	56,701
Locking controls	JS 88,600	88,605
	121,135	121,296
Historic Courthouse		
Insurance Reimbursements	-	(975,000)
Contents	-	71,776
Extra Expense	10,000	72,504
Safety	10,000	-
Debris Removal	-	540,000
Machinery & Equipment	80,000	-
	100,000	(290,720)
County Police		
GEMA SWAT Revenue	(95,358)	-
GEMA SWAT Expense	95,358	30,261
	-	30,261
GEMA CBRNE Revenue	(21,080)	-
GEMA CBRNE Expense	21,080	-
	-	-
GEMA Bomb Squad Revenue	(370,000)	-
GEMA Bomb Squad Expense	370,000	358,025
	-	358,025
Prison		
Replacement of Kitchen Dishwasher	JS 40,000	-
Replacement of Detail Truck	JS 73,770	68,293
Replacement of UTV	JS 22,200	22,200
Replacement of Zero Turn Mowers (3)	JS 22,030	22,028
	158,000	112,521

FLOYD COUNTY, GEORGIA
Capital Projects and Equipment Expenditures
For the Month Ended April 30, 2026

	Budget	2026 YTD
Facilities Management		
Community Room sound Improvements	\$ 135,000	\$ -
Public Works Mini Splits	-	6,168
4th Avenue Parking Deck Cameras	20,000	-
FB	<u>155,000</u>	<u>6,168</u>
Public Works		
Fuel Master	106,265	88,196
GF	<u>106,265</u>	<u>88,196</u>
Paving		
2026 LMIG Revenue	(1,533,585)	(1,533,589)
2026 LMIG Paving	1,533,585	399,306
	-	(1,134,282)
2025 LMIG Paving	310,235	303,998
2024 LMIG Paving	179,240	203,106
2023 LMIG Paving	185,820	165,290
Excess LMIG Road Improvements	66,015	-
FB	<u>741,310</u>	<u>672,394</u>
2025 LRA Paving	1,659,500	-
2024 LRA Paving	1,344,660	223,046
FB	<u>3,004,160</u>	<u>223,046</u>
Prep and paving	20,000	-
FB	<u>20,000</u>	<u>-</u>
Drainage	10,000	3,937
FB	<u>10,000</u>	<u>3,937</u>
Information Technology		
Replace EOC Switches	6,475	-
COM	<u>6,475</u>	<u>-</u>
Firewalls	41,000	35,220
FB	<u>41,000</u>	<u>35,220</u>
Admin. Wi-Fi	13,060	-
FB	<u>13,060</u>	<u>-</u>
Computer Lease	200,000	-
FB	<u>200,000</u>	<u>-</u>
	260,535	35,220
Solid Waste		
2 Containers (Delivered)	51,230	23,226
SW	<u>51,230</u>	<u>23,226</u>
	51,230	23,226
Airport		
Mitigate On-Airport Obstructions - Rwy 7 & 25 Approaches		
State Revenue (Construction) (75/25)	(306,000)	-
Local Match Revenue	(154,970)	-
Design	52,970	45,468
Construction	408,000	-
	-	45,468

FLOYD COUNTY, GEORGIA
Capital Projects and Equipment Expenditures
For the Month Ended April 30, 2026

	<u>Budget</u>	<u>2026 YTD</u>
Airport (cont'd)		
Rehabilitate & Overlay Taxiway "A"		
Federal Revenue	\$ (148,500)	\$ -
Local Match Revenue	(16,500)	-
Design	<u>165,000</u>	<u>-</u>
	-	-
Rehabilitation & Overlay Taxiway "B" (East)		
State Revenue (Construction)	(655,500)	-
Local Match Revenue	(238,395)	-
Design	19,895	-
Construction	<u>874,000</u>	<u>-</u>
	-	-
Install Rwy 7 & 25 Edge Lighting including REIL's (Construction)		
Local Match Revenue	(138,830)	-
Construction	<u>138,830</u>	<u>-</u>
	-	-
Mitigate on Airport Obstructions (EA & Design)- Rwy 1 Approaches		
Design Revenue (90%)	(85,500)	-
Local Match Revenue	(9,500)	-
Design	<u>95,000</u>	<u>-</u>
	-	-
Relocate Partial Parallel Taxiway "B" (West) Including Hangar Area, Access Taxiways & Install Lighting/Signage		
Federal Revenue (Construction 82%)	(3,626,150)	-
State Revenue (Construction 9%)	(750,000)	-
Federal Revenue (Design 90%)	(285,070)	-
Local Match Revenue	(565,640)	-
Design	309,860	72,830
Construction	<u>4,917,000</u>	<u>-</u>
	-	72,830
Rehabilitate Runway 1 MALSR		
State Revenue (Construction)	(937,500)	-
Local Match Revenue	(407,500)	-
Design	95,000	-
Construction	<u>1,250,000</u>	<u>-</u>
	-	-
Rehabilitate & Overlay Runway 1/19		
Federal Revenue (Construction)	(3,800,700)	-
State Revenue	(211,150)	-
Local Match Revenue	(293,150)	-
Design	82,000	-
Construction	<u>4,223,000</u>	<u>2,450</u>
	-	2,450

FLOYD COUNTY, GEORGIA
Capital Projects and Equipment Expenditures
For the Month Ended April 30, 2026

	<u>Budget</u>	<u>2026 YTD</u>
Airport (cont'd)		
DBE Plan Update (FY27-29)		
Federal Revenue (Design)	\$ (12,150)	\$ -
Design	<u>13,500</u>	<u>-</u>
AP	1,350	-
Animal Control		
Facility Camera System	<u>10,330</u>	<u>-</u>
	10,330	-
Recycling Center		
Forklift	44,925	44,924
Steel Belt for the Infeed for the Sort Line	<u>32,000</u>	<u>-</u>
	76,925	44,924
Current Year Lease Purchase Payments	<u>91,860</u>	<u>-</u>
Total Net (Revenues) Expenditures	<u>\$ 4,908,100</u>	<u>\$ 414,959</u>

FLOYD COUNTY, GEORGIA
Water Capital Projects and Equipment Expenses
For the Month Ended April 30, 2026

	<u>Budget</u>	<u>2026 YTD</u>
Revenues:		
R & E Funds	\$ 1,359,250	\$ 211,616
Operating Funds	333,000	-
Total Revenues	\$ 1,692,250	\$ 211,616
Expenses:		
Water Tank Maintenance	\$ 365,000	\$ 147,552
Water Pumps and Pump Houses	150,000	22,163
Large Meter Testing	55,000	-
Water Improvements-Highway 53 Water Line Upgrade	150,000	-
Water Meter Change Out Program	150,000	-
Burnett Ferry Pump House Upgrade	191,250	-
Morgan Dairy Pump House Upgrade	233,000	-
Fulton Well Membrane	65,000	-
FEMA Grant Expense-Generators	81,655	41,901
	1,440,905	211,616
2025 Equipment		
Pickup Truck	65,000	-
Mini Excavator trade in	50,000	-
Mini Excavator trade in	30,000	-
2-Equipment Trailers	32,000	-
Pickup Truck	65,000	-
Fork Lift	45,000	-
Flocculator Mixer	14,000	-
2-Partide Counters	32,000	-
	333,000	-
Total Expenses	\$ 1,773,905	\$ 211,616

FLOYD COUNTY, GEORGIA
Recreation Capital Projects and Equipment Expenditures
For the Month Ended April 30, 2026

	<u>Budget</u>	<u>2026 YTD</u>
Revenues:		
Interest Income	\$ 1,000	\$ 50
Capital Improvements-County	-	15,300
Donations	210,475	-
Total Revenues	\$ 211,475	\$ 15,350
Expenditures:		
Capital Improvements-County		
Thornton Gym Floor Refinishing	4,100	4,100
Lock and Dam Window/Door Replacement and Siding	18,200	-
Mini-Pitch System	142,500	-
Concrete Slab for Mini-Pitch System	57,975	-
Court Resurface	11,200	11,200
Total Expenditures	\$ 233,975	\$ 15,300



***Other Information
For the Month Ended
April 30, 2026***

***Prepared by:
Finance Department***

**FLOYD COUNTY, GEORGIA
SALES TAX COLLECTIONS**

Cash Basis

LOCAL OPTION SALES TAX												\$ Increase	% Increase
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	(Decrease)	(Decrease)	
January	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	1,168,214.61	44,328.49	3.94%	
February	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	942,176.20	46,623.33	5.21%	
March	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	916,177.14	(3,279.59)	-0.36%	
April	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	1,048,512.10	27,962.83	2.74%	
May	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	-	-	-	
June	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	-	-	-	
July	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	-	-	-	
August	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	-	-	-	
September	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	-	-	-	
October	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	-	-	-	
November	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	-	-	-	
December	645,431.00	683,087.72	727,129.82	792,743.53	932,432.97	987,893.53	922,784.24	985,298.58	1,168,214.61	-	-	-	
March Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A	
April Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A	
May Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A	
June Pro Rata	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	-	-	-	
September Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A	
October Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A	
Nov/Dec Pro Rata	1,015.86	4,429.82	2,369.44	1,289.54	724.25	3,090.22	-	2,635.38	5,426.22	-	-	-	
Totals	7,733,619.19	8,039,615.79	8,758,282.43	9,695,975.77	10,503,044.98	11,559,139.49	11,221,935.35	11,579,414.34	11,957,077.63	4,075,080.05	115,635.06	2.92%	
Original Budget	7,700,000	7,800,000	7,892,500	8,925,000	8,743,870	10,400,000	11,642,950	11,642,950	12,000,000	12,040,000			
Revised Budget	7,700,000	8,000,000	8,600,000	8,640,000	10,658,870	11,576,000	11,642,950	11,142,950	11,641,000	12,040,000			
Amt > Revised	33,619.19	39,615.79	158,282.43	1,055,975.77	(155,825.02)	(16,860.51)	(421,014.65)	436,464.34	316,077.63	(7,964,919.95)			
								3,959,444.99	4,075,080.05	115,635.06	2.92%		

SPECIAL PURPOSE LOCAL OPTION SALES TAX												\$ Increase	% Increase
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	(Decrease)	(Decrease)	
January	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	2,202,501.89	82,690.15	3.90%	
February	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	1,773,704.63	84,529.50	5.00%	
March	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	1,728,082.34	(16,302.84)	-0.93%	
April	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	1,977,553.12	52,807.30	2.74%	
May	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	-	-	-	
June	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	-	-	-	
July	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	-	-	-	
August	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	-	-	-	
September	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	-	-	-	
October	1,137,149.31	1,146,165.88	1,322,763.31	1,361,917.50	1,536,146.24	1,762,645.00	1,703,132.02	1,815,554.87	1,914,993.75	-	-	-	
November	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	-	-	-	
December	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	-	-	-	
March Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A	
April Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A	
May Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A	
June Pro Rata	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	-	-	-	
July Jet Fuel Tax Grant	-	3,452.00	-	-	-	-	-	-	-	-	-	N/A	
September Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A	
October Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A	
Nov/Dec Pro Rata	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	-	-	-	
Totals	13,703,884.18	14,229,556.96	15,490,294.76	17,161,758.27	18,580,825.27	20,416,610.35	21,060,343.74	21,891,534.92	22,296,760.97	7,681,841.98	203,724.11	2.72%	
								7,478,117.87	7,681,841.98	203,724.11	2.72%		

FLOYD COUNTY, GEORGIA

Water Fund Bonds Debt Service Coverage Ratio

For the Month Ended April 30, 2026

(with comparative calculation for 2025)

	ACTUALS	
	2026	2025
Operating Revenues:		
Misc-Other	\$ 9,254	\$ 11,564
Water Charges	2,683,246	2,388,192
Water Meter Charges	216,925	300,944
Penalties & Cut Offs	58,587	60,723
Fire Service Charges	50,000	41,667
Less: Fire Service Charges	(50,000)	(41,667)
Charges for Services	<u>2,968,012</u>	<u>2,761,423</u>
Miscellaneous	-	-
Rental Fees	4,827	4,512
Total Operating Revenues	<u>2,972,839</u>	<u>2,765,935</u>
Operating Expenses:		
Administration	465,365	440,431
Less: Depreciation	(1,835)	(7,625)
Net Administration	<u>463,530</u>	<u>432,806</u>
Distribution	1,893,460	2,304,472
Less: Depreciation	(598,954)	(557,661)
Net Distribution	<u>1,294,506</u>	<u>1,746,811</u>
Treatment Plant	337,848	220,980
Less: Depreciation	(60,981)	(21,434)
Net Treatment Plant	<u>276,867</u>	<u>199,546</u>
Total Operating Expenses	<u>\$ 2,034,903</u>	<u>\$ 2,379,163</u>
Net Available for Debt Service	\$ 937,936	\$ 386,772
Bonds Debt Service (33.3% of Annual Debt Payment)	103,333	102,333
Bonds Debt Service Coverage Ratio (1.10 Requirement)	9.08	3.78
Total Debt Service (33.3% of Annual Debt Payment)	189,060	188,420
Total Debt Service Coverage Ratio	4.96	2.05

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended April 30, 2026

	<u>Budget</u>	<u>YTD</u>
Probate Court		
Laptop for Courtroom	\$ 1,510	\$ 1,508
Other	500	-
	<u>2,010</u>	<u>1,508</u>
District Attorney		
2-Printers	-	1,327
	-	1,327
Public Defender		
iPad	750	355
	750	355
Sheriff		
4- Holosun IR Designator	JS 5,400	-
5- Pepper Ball Projectiles	JS 16,995	-
Weapon Vault	JS 5,395	4,495
3-Patrol Car Computers	JS 14,600	13,039
4-PTZ Cameras and Mounts	9,315	9,312
Toughbook Laptop	3,090	3,087
Medical Shredder	1,915	1,911
10- Ballistic Performance Helmets and Accessories (SWAT)	20,000	14,801
AED Batteries	JS 10,000	-
	86,710	46,646
Coroner		
Radio and Accessories	2,145	-
	2,145	-
Human Resources		
Timeclocks	52,520	45,896
	52,520	45,896
Board of Commissioners		
iPad	1,600	-
	1,600	-
Board of Registrars		
Training Room Projector	430	-
Computer	1,400	-
5- iPads	2,170	2,166
Cradlepoint for AIP	1,115	-
Laptop	1,000	-
	6,115	2,166
Police		
Alco Sensor	3,125	-
Glock Model 45 MOS Pistol with Holsters	6,200	6,200
Aim Point ACRO P-II Sight	5,500	5,009
	14,825	11,209
Facilities Management		
Thermostats for Health Dept.	6,000	-
	6,000	-
Public Works		
Shop Fans for Main Shop	850	-
3/4 Inch Socket Set (Paving)	500	-
School Zone Meter (Barron Road)	2,500	-
Diagnostic Thermal Imager	1,600	1,593
Backpack Blowers	2,000	-
Jump Box	950	-
3- Chainsaws	1,950	-
Weed Eaters	2,500	-
Main Shop Diagnostic Tool	2,185	2,032
52 Inch Zero Turn Mower	9,500	-
Truck Creeper	650	-
Wedge Ramps	2,325	2,324
Chainsaw	500	-
Hedge Trimmer	700	-
	<u>28,710</u>	<u>5,948</u>

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended April 30, 2026

	<u>Budget</u>	<u>YTD</u>
Prison		
Tilt Trucks	JS \$ 3,000	\$ 2,904
Taser Equipment	JS 35,000	34,994
Body Cameras	JS 5,000	4,991
Garbage Disposal	JS 9,000	-
Radio Equipment	JS 7,500	-
Bobcat Tracks	JS 5,000	2,637
	<u>64,500</u>	<u>45,525</u>
Cooperative Extension		
2 - Laptops with Docking Stations (cost share with UGA)	<u>2,500</u>	-
	2,500	-
Tax Commissioner		
Laptop	<u>2,325</u>	1,189
	2,325	1,189
Superior Court		
Courtroom Upgrades	2,500	-
Superior Court Administration Equipment	<u>500</u>	-
	3,000	-
Judge Niedrach Superior Court		
Desktop Printer	<u>500</u>	-
	500	-
Judge Johnson Superior Court		
Desktop Printer	<u>500</u>	-
	500	-
Judge Sparks Superior Court		
Desktop Printer	<u>500</u>	-
	500	-
Judge King Superior Court		
Desktop Printer	<u>500</u>	-
	500	-
HIDTA		
Equipment	<u>1,000</u>	-
	1,000	-
County Manager		
Miscellaneous	<u>3,500</u>	-
	3,500	-
Purchasing		
Scanner	900	-
Heavy Duty Hand Trucks	<u>550</u>	-
	1,450	-
Finance		
Scanner	<u>500</u>	-
	500	-
Information Technology		
Emergency Equipment Purchases	8,000	-
Upgrade ARC Serve System	4,010	-
Prox Mox Server Replacement	6,200	1,397
Prox Mox Hardware	<u>9,120</u>	-
	27,330	1,397
E-911		
5- Plantronics PTT Wireless	<u>2,750</u>	-
	2,750	-
Law Library		
Increase Bandwidth	<u>7,000</u>	-
	7,000	-

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended April 30, 2026

	<u>Budget</u>	<u>YTD</u>
Solid Waste		
Rehab Roll Off Containers	\$ 5,000	\$ -
Restroom at Midway Sight	7,000	-
Restroom at Shannon Sight	5,000	-
	<u>17,000</u>	<u>-</u>
Inmate Benefit		
Sheriff - Equipment	60,000	-
Prison - Equipment	8,000	-
Work Release - Equipment	5,000	-
	<u>73,000</u>	<u>-</u>
Water Department		
Administration		
Document Scanners	1,705	1,701
10- NVR Indoor/Outdoor Dome Cameras	8,795	7,725
Mail Processing Scanner	3,695	-
	<u>14,195</u>	<u>9,426</u>
Distribution		
Metal Detector (Mag. Locator)	1,400	1,349
2- Chainsaws	1,200	1,027
4 Inch Air Mole	9,000	8,099
30 Yard Concrete Pad	9,500	-
Tapping Machine	6,000	5,729
Data Collector	830	828
Confined Space Gas Detector	3,200	-
Roll Around Toolbox	1,800	1,453
Document Scanner	1,070	580
	<u>34,000</u>	<u>19,065</u>
Treatment		
Landscape/Lawnmower Trailer	8,500	4,975
Walk Behind String Trimmer	750	-
Walk Behind Brush Cutter/Bush Hog	7,200	-
Honda Pressure Washer with 50 ft Hose and Telescoping Wand	2,425	-
Kent Drive Door Replacement	3,500	-
Chemical Room Double Doors at Filter	7,000	-
Front Door at Filter Plant	3,500	-
Gantry Crane with Trolley	9,500	-
Steel Work Bench at Shannon Treatment Plant	1,250	-
Heavy Duty Vise Table with Stand	1,000	-
Vise at Shannon Treatment Plant	650	-
TU Meter with Reader (Fulton Meter)	15,400	14,358
TU Meter with Reader (Shannon Meter)	15,400	14,358
Ventilation	9,000	-
Gas Pump at Filter Plant with Cart	2,500	-
	<u>87,575</u>	<u>33,690</u>
Airport		
6 Yard Dumpster	1,700	1,700
Miscellaneous	1,000	907
	<u>2,700</u>	<u>2,607</u>
Agriculture Center		
Printer	550	-
	<u>550</u>	<u>-</u>
Recycling		
Belt Replacement for Main Belt and Install	5,000	-
Upgrade 3 Cameras	7,500	-
Echo Leaf Blower	675	-
	<u>13,175</u>	<u>-</u>

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended April 30, 2026

	<u>Budget</u>	<u>YTD</u>
Recreation		
Youth Baseball		
Pitching Machines	\$ 3,500	\$ 3,416
	3,500	3,416
Park & Recreation Services		
Commercial Steel Waste Receptacles	15,000	-
Dual Axel Trailer	8,700	-
	23,700	-
Rec-Buildings		
Lock and Dam Ice Machines	7,500	-
2 Alto Park Stand Up Freezer	1,700	1,598
2 North Floyd Stand Up Freezer	1,700	1,598
	10,900	3,196
Rec-Shop		
Billy Goat Vacuum	2,300	-
Weed Eaters and Blowers	5,700	-
	8,000	-
Total:	\$ 607,535	\$ 234,565