



***Floyd County, Georgia***

***Financial Statements  
For the Month Ended  
May 31, 2026***

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***Financial Statements  
For the Month Ended  
May 31, 2026***


***Prepared by:  
Finance Department***


**FLOYD COUNTY, GEORGIA**  
**Financial Statements**  
**For the Month Ended May 31, 2026**


**Table of Contents**


	<u>Page</u>
Operating Information at a Glance	1-2
Review of May 2026 Financials	3-15
May 2026 and May 2025 Revenues and Transfers In	16
May 2026 and May 2025 Expenditures and Transfers Out	17
Probate and Clerk of Court Charges for Services 10 Year Comparison	18
Clerk of Court - Real Estate Tax Fees and Recording Intangible Taxes 10 Year Comparison	19
Magistrate Court Fees and Probate Court Fines 10 Year Comparison	20
Clerk of Court Fines and Boarding Inmate Revenue 10 Year Comparison	21
Tax Commissioner Revenues and LOST 10 Year Comparison	22
Animal Control 10 Year Comparison and E911 10 Year Comparison	23
Health Insurance HRA and Claims 10 Year Comparison	24
Health Insurance Claims/Premiums 10 Year and 2025 Monthly Comparison	25
Monthly Financial Statements	
General Fund	26-17
Fire Fund	28
Hotel/Motel Fund	29
E-911 Fund	30
800 MHz Communication System Fund	31
Emergency Management Fund	32
Law Library Fund	33
Opioid Remediation Fund	34
Solid Waste Fund	35
Stadium Maintenance Fund	36
American Rescue Plan Act	37
1996 SPLOST Fund	38
2003 SPLOST Fund	39
2017 SPLOST Fund	40-41
2023 SPLOST Fund	42
Water Fund	43
Water Fund-Cash Basis	44
Airport Fund	45
Airport Fund- Cash Basis	46
Ag Center	47
Ag Center - Cash Basis	48
Recycling Fund	49
Recycling Fund - Cash Basis	50
Animal Control Fund	51
Recreation Fund	52-53
Health Insurance Fund	54
Capital Projects and Capital Equipment Fund	55-58
Water Capital Projects and Equipment	59
Recreation Capital Projects	60
Local Option Sales Tax Report	61
Water Debt Coverage Ratio	62
Non-Capital Equipment	63-66


## Floyd County, Georgia For the Month Ended May 31, 2026


General Fund Revenues Budget vs Actual	
	\$ 78,749,115 Budget
	<u>\$ 15,353,431 Actual</u>
	\$ (63,395,684) 513%

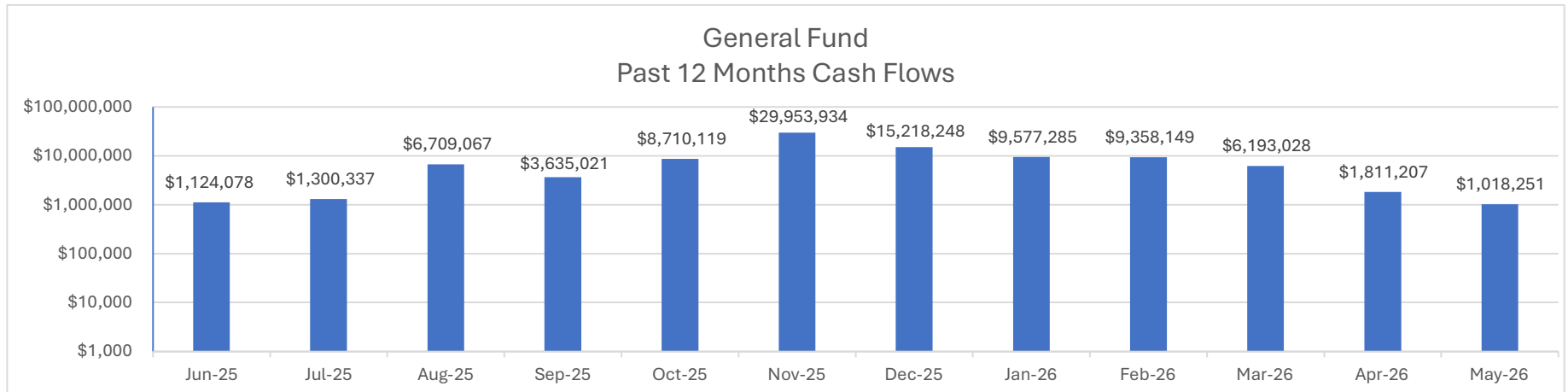
General Fund Expenditures Budget vs Actual	
	\$ 78,871,090 Budget
	<u>\$ 32,057,275 Actual</u>
	\$ 46,813,815 41%

Net Change in General Fund Balance Budget vs Actual	
	\$ (121,975) Budget
	<u>\$ (16,703,844) Actual</u>
	\$ (16,581,869) -13694%

Cash & Investments vs Fund Balance = Liquidity & Availability of Fund Balance	
	\$ 1,018,251 Cash
	<u>\$ 4,715,131 Fund Balance</u>
	22%

Public Safety Expenditures vs Other As Compared to Actual Expenditures	
	52% Public Safety
	<u>48% Other</u>
	100% Total

Boarding Inmates Revenue Budget vs Actual	
	\$ 1,325,000 Budget
	<u>\$ 659,622 Actual</u>
	\$ (665,378) 50%



## Floyd County, Georgia For the Month Ended May 31, 2026



2023 SPLOST Fund Sales Taxes Budget vs Actual	
	\$ 22,282,670 Budget
	\$ 9,590,041 Actual
	\$ (12,692,629) 43%

2023 SPLOST Fund Expenditures Budget vs Actual	
	\$ 28,244,480 Budget
	\$ 5,444,459 Actual
	\$ 22,800,021 19%

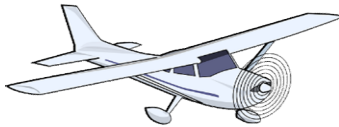
2017 SPLOST Fund Expenditures Budget vs Actual	
	\$ 17,660,245 Budget
	\$ 1,368,790 Actual
	\$ 16,291,455 8%

Health Insurance Claims Budget vs Actual	
	\$ 8,300,000 Budget
	\$ 4,058,203 Actual
	\$ 4,241,797 49%



Water / Sewer Revenues & Expenses All Revenues and All Expenses	
	\$ 3,938,604 Revenues
	\$ 4,116,025 Expenses
	\$ (177,421)

Water / Sewer Operating Cash Flows Beg. Of Year vs Current Balance	
	\$ 7,372,658 Beginning
	\$ 7,603,458 Current
	\$ 230,800



Airport Revenues & Expenses All Revenues and All Expenses	
	\$ 879,492 Revenues
	\$ 1,078,168 Expenses
	\$ (198,676)

Airport Operating Cash Flows Beg. Of Year vs Current Balance	
	\$ 31,355 Beginning
	\$ 27,163 Current
	\$ (4,192)



Recycling Revenues & Expenses All Revenues and All Expenses	
	\$ 306,916 Revenues
	\$ 392,396 Expenses
	\$ (85,480)

Recycling Operating Cash Flows Beg. Of Year vs Current Balance	
	\$ 6,275 Beginning
	\$ 63,186 Current
	\$ 56,911



***Financial Narrative  
For the Month Ended  
May 31, 2026***

***Prepared by:  
Finance Department***

## Floyd County Review of May 2026

### General Fund

- Revenues
  - Taxes are \$1,517,800 less than last year.
    - Prior Years' Property Tax is \$1,702,650 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 \$9,500 more than last year.
    - Recording Intangible Tax is \$32,500 more than last year. Intangible Taxes have increased 21.6% since last year. This indicates that the dollar amount of loans acquired increased compared to last year. Not all loans are subject to Intangible Tax. Government loans, loans obtained through a credit union or loans with a life of less than 3 years are not subject to Intangible Tax. Refinancing loans also impacts this.
    - Motor Vehicle TAVT is \$3,400 more than last year, a 0.2% increase.
    - There is an increase in Sales Tax collections from 2025 of \$150,000 or 3%. Of this increase, \$50,000 is due to an audit earlier this year. Without this audit, the increase would be \$100,000.
    - The Real Estate Transfer Tax increased from last year by \$32,100. The number of transactions has increased by 87. Transfer tax is \$1 per \$1,000 of the purchase price of the property.
    - Cable TV Easements continue to decrease and are down 10% from 2025, \$26,500. More people are cancelling their cable services and opting for internet streaming. Comcast is down 9.6%. Direct TV is down 16.5%.
  - Licenses & Permits is \$17,750 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 \$193,250 more than last year.
    - State-Offender Rehab revenue is \$158,000 higher than 2025. The average number of inmates has decreased 11.3%. 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 \$65,800 more than in 2025.
    - Sheriff Fees & Services is \$16,550 less than in 2025. The May payment from the Sheriff's office did not arrive until June.
    - Sheriff Boarding Inmates is \$119,750 more than in 2025.
      - City of Rome Boarding inmate revenue is up \$73,200.

## Floyd County Review of May 2026

### General Fund (cont'd)

- Revenues (cont'd)
  - Chattooga County Boarding Inmate revenue is up \$63,850 from 2025. The average number of inmates rose 16.5%.
  - Murray County Boarding inmate revenue is down \$10,800.
  - Funds received from the Social Security Administration have decreased 11.6% compared to 2025, a decrease of \$1,800.
  - Payments from ICE have decreased \$3,250.
- Inmate Contracts in total are \$28,150 less than 2025.
  - Polk County will not have an inmate crew in 2026.
  - However, Bartow County added an inmate crew effective March 30<sup>th</sup> with increased billings beginning in April.
- Tax Commissioner-TAVT Administrative Fee is 0.7% more than the amount for 2025.
  - The average monthly amount collected in 2025 was \$15,850 and in 2026 is \$15,950.
- Tax Collection Commissions decreased \$65,200 or 29.4%.
  - Commissions are collected by the Tax Commissioner on taxes collected other than motor vehicle taxes. These commissions have decreased 37.5% since 2025.
    - 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.
  - Commissions are also received from the Clerk of Superior Court. These commissions have increased 17.6% compared to 2025.
- Clerk of Court Charges for Services increased by \$50,850 when compared to 2025. This is a 20.8% increase.
  - Recording Fees have increased \$31,250.
  - Advance Deposits are up \$1,600 from last year. Advance deposits are the County's portion of the filing fee for a new case.
  - Other Fees have decreased \$21,600 when compared to 2025. Examples of this revenue include UCC filings and bond forfeitures. The portion relating to bond forfeiture has decreased \$22,700.
  - All other charges increased by a total of \$39,600 compared to 2025 due to increased copies from Civil & Criminal.
- Probate Court Charges for Services increased \$650 or 1.3%.
  - Estate revenues increased 3.2% or \$1,300. This revenue is derived from the number of wills probated. The number of filings increased 83%.
  - Miscellaneous revenues are up 4.7% compared to 2025, but only by \$300. Miscellaneous revenue is made up of firearm permits.
  - Marriage License revenue is down \$950 or 27%.

## Floyd County Review of May 2026

### General Fund (cont'd)

- Revenues (cont'd)
  - Magistrate Court Fees have increased \$2,450 since 2025.
    - There has been a decrease of 2.7% in the total number of cases since last year.
    - Cases that generate fees have increased 1.6% since 2025.
  - City of Rome-Booking Fee is \$6,450 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-March 2025.
  - City of Rome-Jail Surcharge decreased 14.9% from 2025, a \$4,350 decrease. There is a 9.2% decrease in the number of cases.
  - Court Reporting Services has shown an increase of \$5,900 since last year. In 2025, the number of bills YTD was 32. In 2026, the number is 43. This is a 34.4% increase.
  - Fines & Forfeitures are down \$850.
    - Clerk of Court – Criminal Division Fines are up \$2,900, a 1.8% increase as compared to 2025.
    - Probate Court Fines are down \$8,400 or 2.5%. The number of citations paid has increased 59.8%, however, the average amount earned per case has decreased.
    - Parking Fines have increased \$800. The number of citations in 2025 were 87 and for 2026 are 72.
    - Drug Abuse & Treatment Fines are up 16.2% compared to 2025. This is a increase of \$5,700.
  - Miscellaneous Revenue is up \$581,600.
    - 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.
    - Workers' Compensation Insurance Reimbursements of \$464,050 were received in 2026. No reimbursements were received in 2025.
- Expenditures
  - Board of Registrars is 7.3% above the YTD budget and \$196,300 more than 2025. There have been four elections this year. Three of these elections were runoff/special elections that were not predictable when the budget was adopted.
    - Salaries & Wages – Poll Workers is 16.9% above the YTD budget and \$173,300 more than 2025.

## Floyd County Review of May 2026

### General Fund (cont'd)

- Expenditures (cont'd)
  - Supplies is 33.2% above the YTD budget.
  - Uniforms is at 99.9% of the annual budget due to annual purchases for the election season.
  - Mileage Reimbursement is 44% above the YTD budget.
  - Legal Fees is 22.5% above the YTD budget and \$5,150 more than 2025.
- Victim Witness Program is 20.2% more than the YTD budget.
  - Grant revenues have been received for 1<sup>st</sup> quarter 2026.
  - Voluntary Insurance is 7.2% above the YTD budget.
  - Witness Fees is 26.4% above the YTD budget due to air travel for a witness.
- Mental Health Court is 37.5% more than the YTD budget.
  - Grant revenues have been received for 1<sup>st</sup> quarter 2026.
  - Contract Labor is at 58.9% of the annual budget. This account is for grant expenditures on a second grant the court was awarded that ends June 30, 2026.
- Adult Drug Court is 37.7% more than the YTD budget.
  - Grant revenues have been received for 1<sup>st</sup> quarter 2026.
  - Salaries and Wages is 4.8% above the YTD budget due to a vacation payout.
  - All Other is 43.4% above the YTD budget, but \$4,050 less than 2025. This is funded by participant fees.
- FCPD HEAT is 52.7% more than the YTD budget. This grant is effective October 2025-September 2026.
  - Grant revenues have been received for 1<sup>st</sup> quarter expenses.
- Inmate Medical is 1.7% more than the YTD budget and \$164,500 more than 2025.
  - Payments made for contract medical services have increased \$102,450 and payments made to medical providers have increased \$61,900.
- County Prison is 1.2% above the YTD budget.
  - Workers Compensation is \$356,850 over budget due to a large claim. This account will be corrected with the final budget.
  - Dues & Subscriptions is 23.7% above the YTD budget due to annual dues.
  - Uniforms is 37.1% above the YTD budget due to annual purchases.
  - Small Tools is 15.3% above the YTD budget. This account will be monitored and a budget transfer requested if needed.
  - Data Processing is 47.3% above the YTD budget due to annual license renewals.
- Transportation for Seniors is 13.5% more than the YTD budget, but \$600 less than 2025 due to decreased Repairs and Maintenance expenditures.
- Transfers Out is 3.2% above the YTD budget.
  - Transfers to Capital Projects is 35.4% above the YTD budget. This amount is transferred each month as expenses occur.

## Floyd County Review of May 2026

### General Fund (cont'd)

- Expenditures (cont'd)
  - Transfer to Debt Service is 17.7% above the YTD budget due to the annual parking deck payment.
  - **Total Budgeted Expenditures are 1.4% below the YTD budget.**
- Fund Balance
  - For 2026, the General Fund has decreased its fund balance by \$16,703,844 compared to a decrease of \$15,064,463 for 2025, a negative variance of \$1,639,381.

### Fire Fund

- Revenues
  - Taxes are \$249,750 less than this time last year.
    - Property Taxes – Prior Years are \$258,850 less.
    - Mobile Home Taxes are \$1,150 more.
    - Intangible Taxes are \$2,400 more.
    - Motor Vehicle TAVT is \$600 more.
    - Real Estate Transfer Tax is \$7,900 more.
    - See explanations in the General Fund for the above revenue categories.
- Expenditures
  - Total Expenditures increased by \$17,300 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 0.4% above the YTD budget and comparable to 2025.
    - Charges for Services are comparable to 2025.
      - Prepaid fees are \$1,500 less.
      - Landline fees are \$15,700 less.
        - 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 \$17,400 more.
- Expenditures
  - Total Expenditures are 3.8% below the YTD budget but \$50,250 more than 2025.
    - Salaries and Benefits are \$58,600 more than last year but 6.5% below the YTD budget due to vacant operator positions being filled.

## **Floyd County Review of May 2026**

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

- Expenditures (cont'd)
  - Other Operating Costs are 13.7% above the YTD budget due to the timing of annual expenses, and \$450 more than last year.
    - Repairs and Maintenance is 38.6% above the YTD budget due to payments for annual services, but \$2,400 less than 2025 due to fewer system repair needs.

### **800 MHz Communication Fund**

- Revenues
  - Total Revenues are comparable to 2025.
- Expenditures
  - Total Expenditures are 2.9% below the YTD budget and \$9,550 less than 2025, largely due to decreased repairs to the towers.

### **Emergency Management Fund**

- Revenues
  - Grant revenue for EMA will be received later in the year.
- Expenditures
  - Total Expenditures are 4.6% below the YTD budget and \$23,100 less than 2025, primarily due to reduced spending across several expense accounts, including a significant reduction in radio maintenance costs following EMA's decrease in radio inventory and the lower CERT Grant expenditures compared to this time last year.

### **Solid Waste Fund**

- Revenues
  - Taxes decreased \$98,750 when compared to 2025.
    - Property Taxes Prior Years is \$102,900 less.
    - Mobile Home Tax is \$450 more.
    - Recording Intangible Tax is \$1,600 more.
    - Motor Vehicle TAVT is \$250 more.
    - See explanations in the General Fund for the above revenue categories.
  - Interest Earned is \$1,500 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 \$27,800 more than 2025 but 6.9% below the YTD budget.
    - Salaries & Benefits is 13.1% under the YTD budget but \$20,050 more than 2025.

## Floyd County Review of May 2026

### Solid Waste (cont'd)

- Expenditures (cont'd)
  - 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 4.6% above the YTD budget and \$18,150 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 14.8% above the YTD budget but \$450 less than 2025 due to lower interest rates.
    - Miscellaneous Income is comprised of the following and reflects 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 40.9% below the YTD budget and \$10,500 less than 2025. Major updates were done through 2017 SPLOST during 2025.

### Water Fund

- Revenues
  - Charges for Services is \$262,000 more than 2025, but 1.9% below the YTD budget. A rate increase was budgeted to start March 1, 2026, but has not been implemented yet.
    - Consumption reports show a 10.4% increase in residential usage and a 13.2% 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 \$70,550 from 2025. This is due to new construction slowing down.
    - Penalties and cut offs are down \$2,450 from 2025.
  - **Operating Revenues are 1.9% below the YTD budget.**

## Floyd County Review of May 2026

### Water Fund (cont'd)

- Expenses
  - Administration Workers' Compensation is up \$7,700 for 2026. This is due to a claim settlement with an employee.
  - Administration Uniforms is 57.9% above the YTD budget and \$1,000 more than 2025 due to the timing of annual uniform purchases.
  - Administration Equipment is 20.6% above the YTD budget due to the timing of annual equipment purchases.
  - Administration Data Processing is 2.5% over the YTD budget but \$4,150 less than last year. This is due to timing of an invoice we received at this same time last year, but have not received yet for 2026.
  - **Total Administration Expenses are .9% below the YTD budget.**
  - Distribution Dues and Subscriptions is 40.4% over the YTD budget but \$450 less than 2025. Some licenses were renewed in 2025 that are renewed every 2 years.
  - Distribution Equipment is 2.3% over the YTD budget and \$12,800 more than 2025. This is due to the timing of annual equipment purchases.
  - Distribution Repairs & Maintenance Vehicles is 15.9% over the YTD budget and is \$10,650 more than 2025. This is due to truck repairs for 2 different accidents with deer to the same vehicle.
  - Distribution Data Processing is 17.9% over the YTD budget but is \$1,100 less than 2025. This is due to timing of an invoice we received at this same time last year, but have not received yet for 2026.
  - **Total Distribution Expenses are 1.1% below the YTD budget.**
  - Treatment Equipment is 8.9% under the YTD budget but \$22,400 more than 2025. This is due to the timing of annual equipment purchases.
  - Treatment Utilities is 8.7% under the YTD budget, but \$17,650 more than last year due to the temporary shutdown of one of the plants in 2025 for repairs associated with the chemical conversion project.
  - **Total Treatment Plant Expenses are 2.1% below the YTD budget.**
  - **Total Operating Expenses are 1.2% below the YTD budget.**

### Airport Fund

- Revenues
  - Fuel Sales are \$325,400 more than 2025 and 20.9% above the YTD budget.
    - Avgas Revenue is \$28,800 more.
    - Self-Serve Revenue is \$3,550 less.
    - Jet Fuel Revenue is \$298,050 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.

## Floyd County Review of May 2026

### Airport Fund (cont'd)

- Revenues (cont'd)
  - Rental Fees are \$950 less than 2025.
    - T-Hangar Revenue is \$4,900 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 11.3% above the YTD budget and \$3,850 more than 2025 due to an increase in Call Outs and Ramp fees.
  - **Total Operating Revenues are 16.3% above the YTD Budget.**
  
- Expenses
  - Credit Card Processing is 22.9% above the YTD budget due to the increased fuel sales in April.
  - Equipment is 15.7% 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.
  - Repairs and Maintenance – Runways is 24.8% 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 Avgas meter located on the runway.
  - Garbage Services are 33.8% above the annual budget. The Airport switched to a new garbage service beginning in April to decrease costs in the future. We also incurred a buyout of the remaining contract with the previous service provider. A budget transfer has been requested.
  - Airshow Expenses are 29% above the YTD budget. Total Airshow Expenses for the Wings Over North Georgia Spring Airshow were approximately \$36,750, which is comparable to the \$38,650 in expenses for the 2025 Fall Air Show.
  - **Total Operating Expenses are 3.0% above the YTD budget.**

### Recycling Fund

- Revenues
  - Operating Revenues are 11.8% over the YTD budget and \$72,050 more than 2025.
    - Material Sales is 13.7% over the YTD budget and \$57,300 more than 2025.
      - Corrugated materials have increased \$51,650.
      - Mixed paper has increased \$550.
      - Steel has increased \$4,450.
      - Miscellaneous materials have increased \$650.

## Floyd County Review of May 2026

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

- Revenues (cont'd)
  - Solid Waste Commission – Tipping Fees is 2.9% 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 2.2% under the YTD budget but \$4,950 more than 2025.
    - Supplies is \$9,100 more than 2025 due to the purchase of bailing wire.
    - Basic Insurance is \$12,600 more than 2025 due to a new policy required by Hardy Realty.
    - Repairs and Maintenance is \$14,000 less than at this time last year. In 2025, a new sewer line was installed from the building to the city tap at the street. This resolved an ongoing plumbing issue, and no plumbing repairs have been needed in 2026.
    - Utilities are 16.5% above the YTD budget and \$3,400 more than 2025 due to a change in natural gas providers that included a rate increase. The Atlanta Gas light base charge increased \$100 per month, and other fees increased \$50 per month. The per unit cost has remained consistent with 2025.

### **Animal Control Fund**

- Revenues
  - Total Revenues are \$8,600 more than 2025.
    - Charges for Services is \$8,600 more than 2025 due to increased revenue from the Low-Cost Spay and Neuter Clinic that is open to the public.
    - Interest Earned is 68.1% above the YTD budget but \$450 less than 2025 due to a higher balance earning at a lower interest rate.

## **Floyd County Review of May 2026**

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

- Expenditures
  - Total Expenditures are \$14,700 less than 2025 and 5.7% below YTD budget.
    - Salaries and Benefits are \$17,300 more than 2025 but 4.5% below the YTD budget. The increase is due to filling a vacant office position and adding an Animal Control Officer, which is partially offset by lower Workers' Compensation expense and not filling a rescue coordinator position.
    - Other Operating Costs are \$2,600 less than 2025 and 7.9% below the YTD budget due to underutilization in Dues & Subscriptions, Gas & Oil, Repairs & Maintenance, In-House Medical, and across several other expenditures.
      - Uniforms are 27.6% above the YTD budget due to the purchase of shirts and hoodies for front office staff.
      - Travel & Training is 26.2% above the YTD budget due to required training and certification courses for officers and staff.
      - Legal Fees are 27.1% above the YTD budget due to an increase in open records requests and review of animal welfare and neglect cases.
      - 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.
      - Microchips are 28.1% above the annual budget due to increased demand for free public microchipping services offered by P.A.W.S. A budget transfer has been requested.

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

- Total Revenues are \$197,900 more than 2025.
- Total Expenditures are \$246,350 more than 2025.
- Administrative Operations has a net expense of \$519,000, up from \$425,000 in 2025. Salaries and Benefits increased by \$42,500 largely due to an increase in Health Insurance costs for all Recreation employees.
  - Dues & Subscriptions is 5.5% above the annual 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. A budget transfer has been requested.
  - Uniforms are 58.2% above the YTD budget due to the purchase of PT staff shirts. The line will be monitored and a budget transfer requested if needed.
  - Data Processing is 48.9% 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 May 2026

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

- Promotions/Advertising are 32.2% 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 \$700, a decrease from \$9,300 in 2025.
  - Total Revenue increased by \$132,750 compared to 2025 primarily 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.
  - Total Expenditures increased by \$124,150 compared to 2025 due to the same reporting change, with the current year reflecting gross expenses, including all associated with the agreement with AES.
- Gymnastics has net revenues of \$58,050, an increase from \$54,400 in 2025.
  - Total Revenues are \$14,300 more than 2025 due to increases in Field Trips, Camps, Gym Rentals, and Team Fees.
  - Total Expenditures are \$10,650 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 season.
- Concessions have net revenues of \$38,600, a decrease from \$46,500 in 2025.
  - Total Revenues are \$59,400 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 has contributed to the increase in revenue.
  - Total Expenses are \$67,550 more than 2025 due to an increase in purchases for beverage and food resale related to increased tournaments.
- Coosa River Trading Post has a net revenue comparable to 2025.
  - Total Revenues are \$17,000 below 2025, with declines across all revenue sources. The largest decrease is in Camping Rentals, down \$12,150 due primarily to the loss of long-term sites. A month-long reservation system outage in February also limited advance bookings, resulting in revenue being driven mainly by walk-in campers and a few phone reservations. Parking/Launch Fees and Fish/Camp Supplies also experienced notable declines.
  - Total Expenditures are \$16,950 less than 2025 due to a decrease in staffing hours, the purchase of Fish/Camp items for resale, and Utilities.
- Youth Baseball for Spring has net revenue of \$69,200, an increase from \$63,950 in 2025.
  - Total Revenues are \$1,150 more than 2025 despite decreases in Individual Fees and League Gate Admissions, as these declines were offset by Tournament Gate Revenue, which is new for 2026. Registration levels decreased to 807 participants in 2026 from 866 in 2025. Registration for Prep League Baseball increased from 12 teams in 2025 to 14 teams in 2026.

## Floyd County Review of May 2026

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

- Total Expenditures are \$4,100 less than 2025 due to a decrease in Salaries, Supplies, and Scholarships reported at this time.
- Parks and Recreation Services has a net expenditure of \$499,500, a decrease from \$524,010.
  - Total Revenues are up \$41,150 from 2025 due to an additional \$18,150 in Field Rentals revenue and \$23,700 in Advertising Revenue from signage at Alto Park.
  - Total Expenditures are \$16,750 more than 2025 due to an increase in Supplies and Utilities offset by decreases in Equipment, Equipment Leases, and Repairs & Maintenance.

### **Health Insurance Fund**

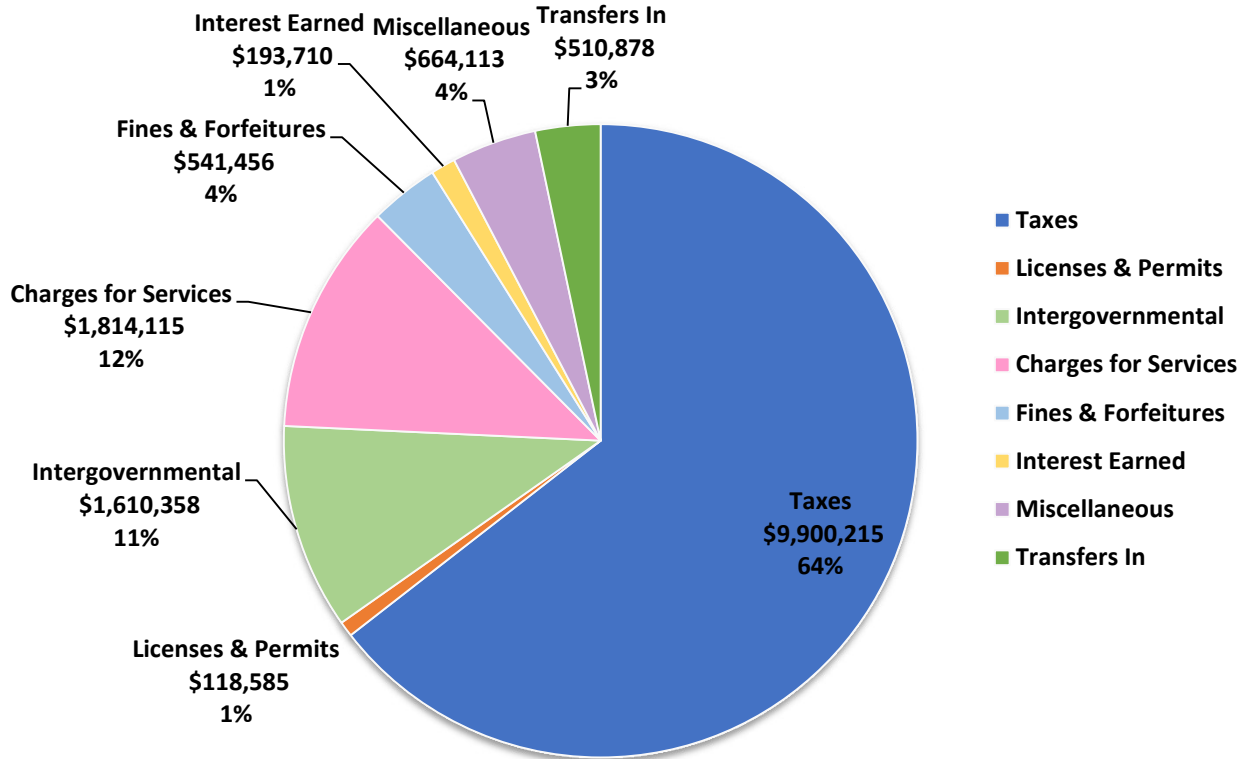
- Revenues
  - Total Revenues are \$133,900 more than last year. This is largely due to an increase in the County contribution for the 2025-2026 plan year.
  - Interest earnings are \$7,050 less than 2025 due to interest rates being lower and the cash balance being less than this same time last year.
- Expenditures
  - Claims are \$693,350 more than last year and 7.2% more than the YTD budget. We currently have 23 participants with claims over \$50,000, and the total amount of claims for these 23 participants is \$3,189,950. These account for 78.6% of the total claims.
  - Wellness Clinic costs are 9.4% over the YTD budget and \$166,850 more than 2025.
    - Clinic Fees are .1% under the YTD budget but \$23,900 more than last year.
    - Clinic Services are 12.7% over the YTD budget and \$142,900 more than last year.
    - Pharmacy costs compared to the same time period for 2025 are \$85,100 more.



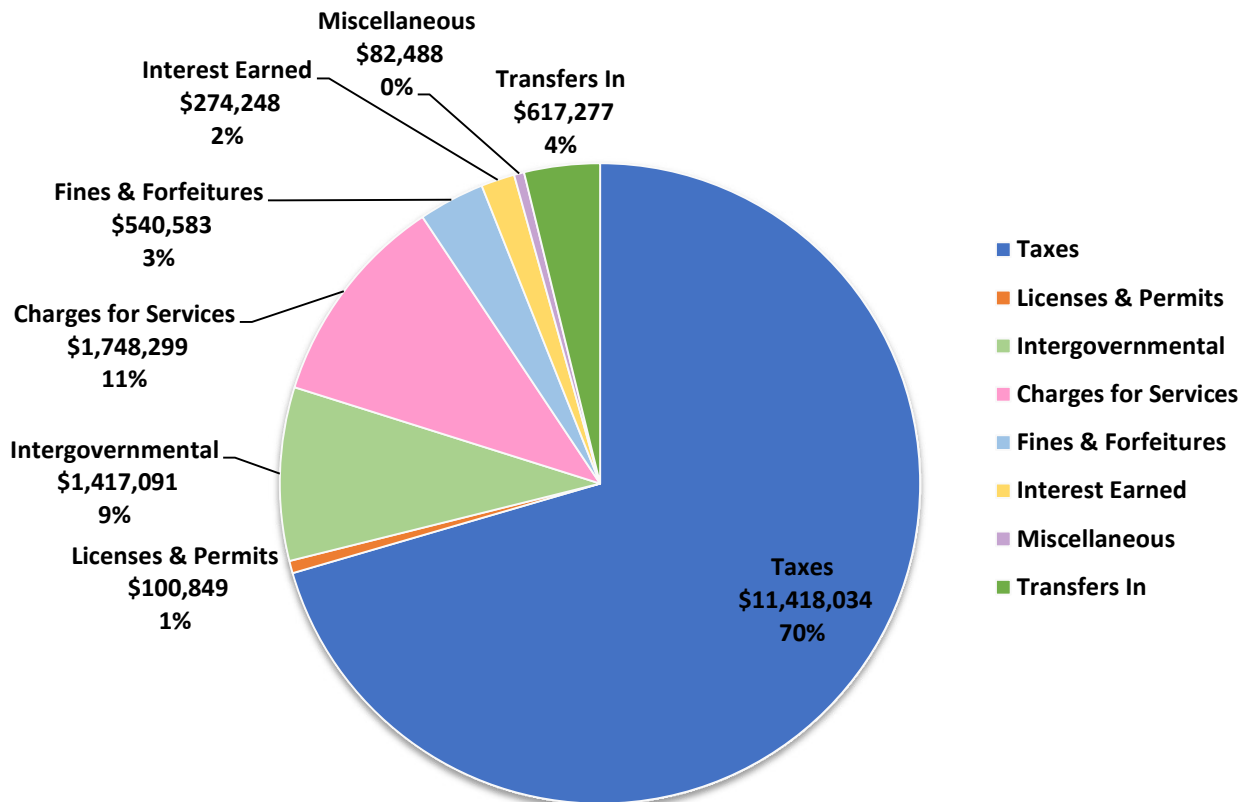
***Charts  
For the Month Ended  
May 31, 2026***

***Prepared by:  
Finance Department***

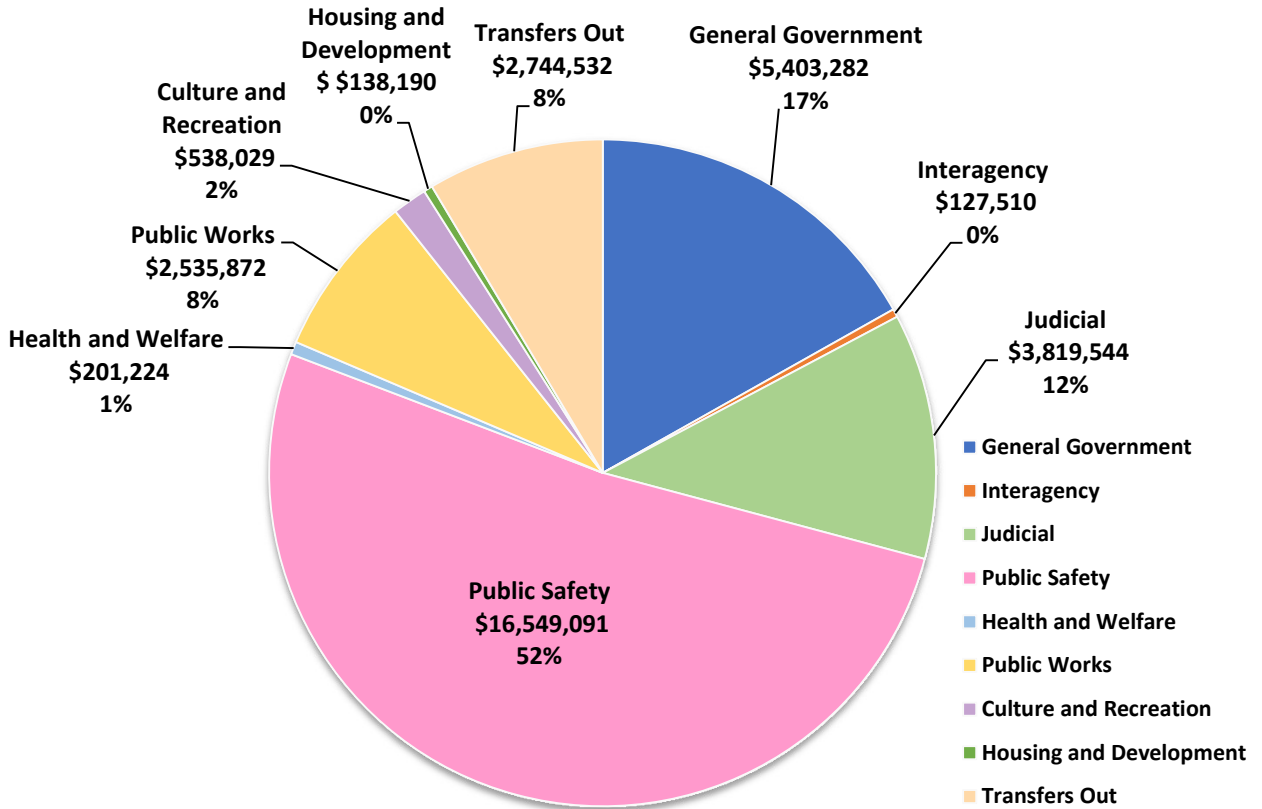
## May 2026 Revenues and Transfers In



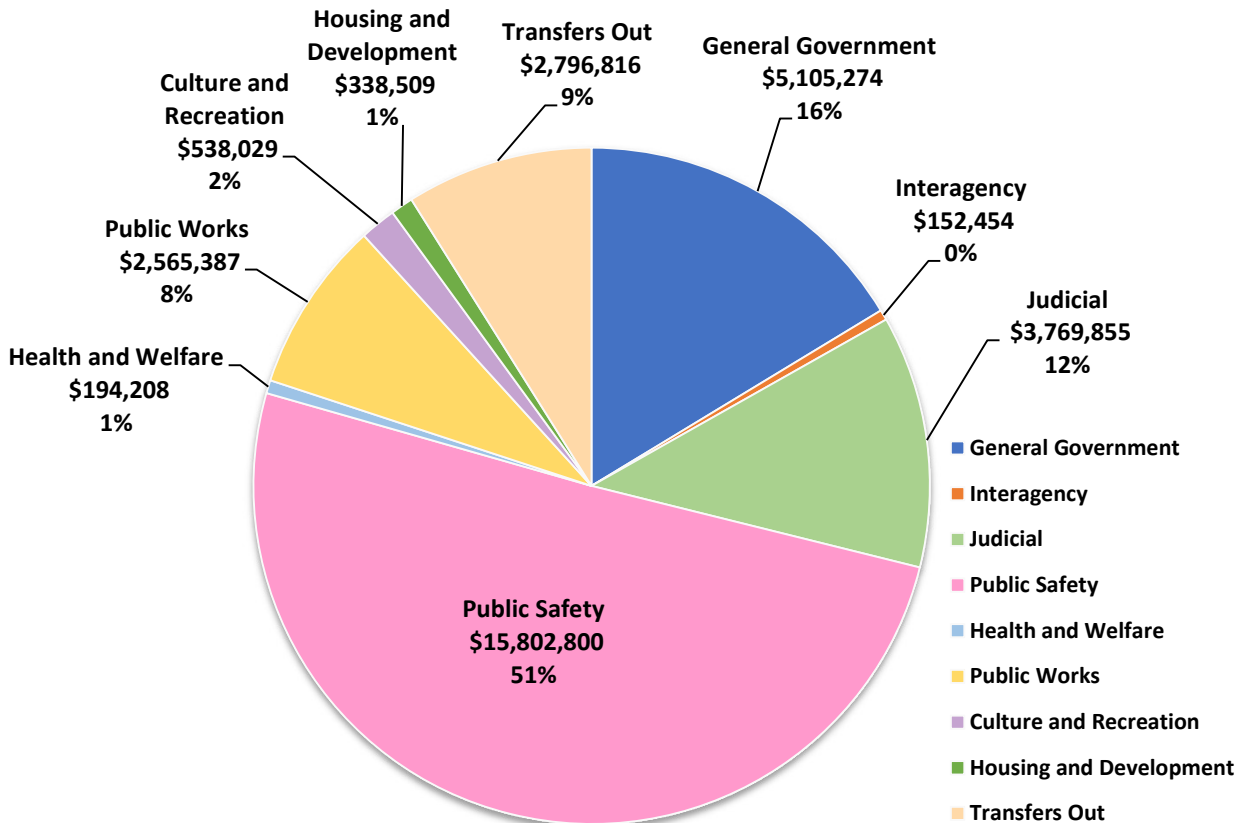
## May 2025 Revenues and Transfers In



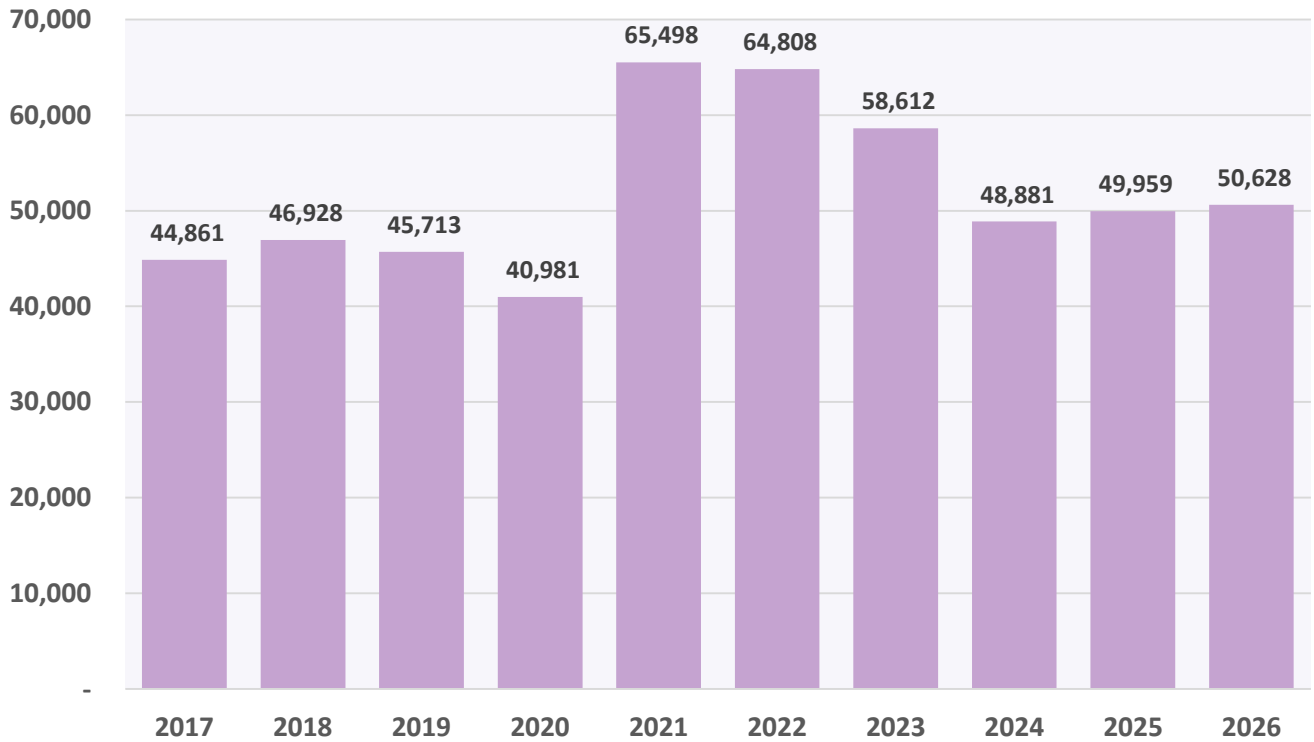
## May 2026 Expenditures and Transfers Out



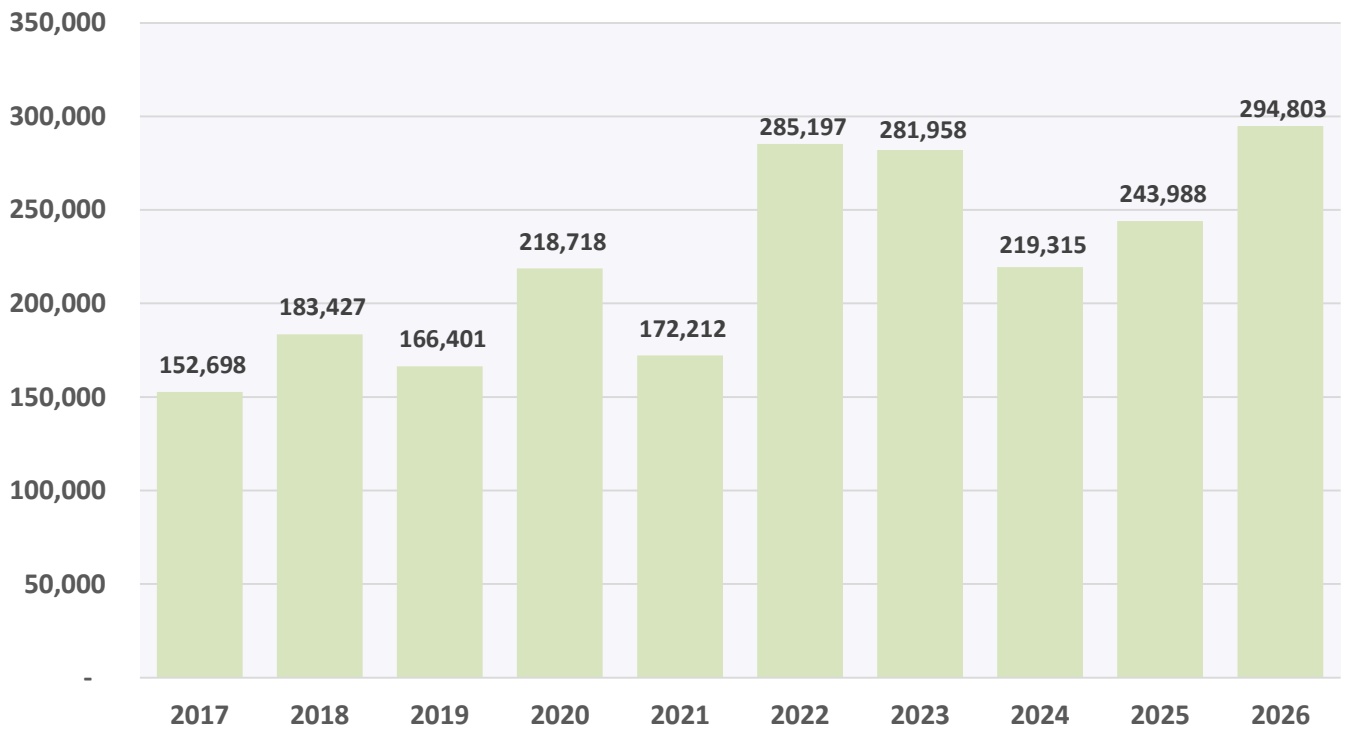
## May 2025 Expenditures and Transfers Out



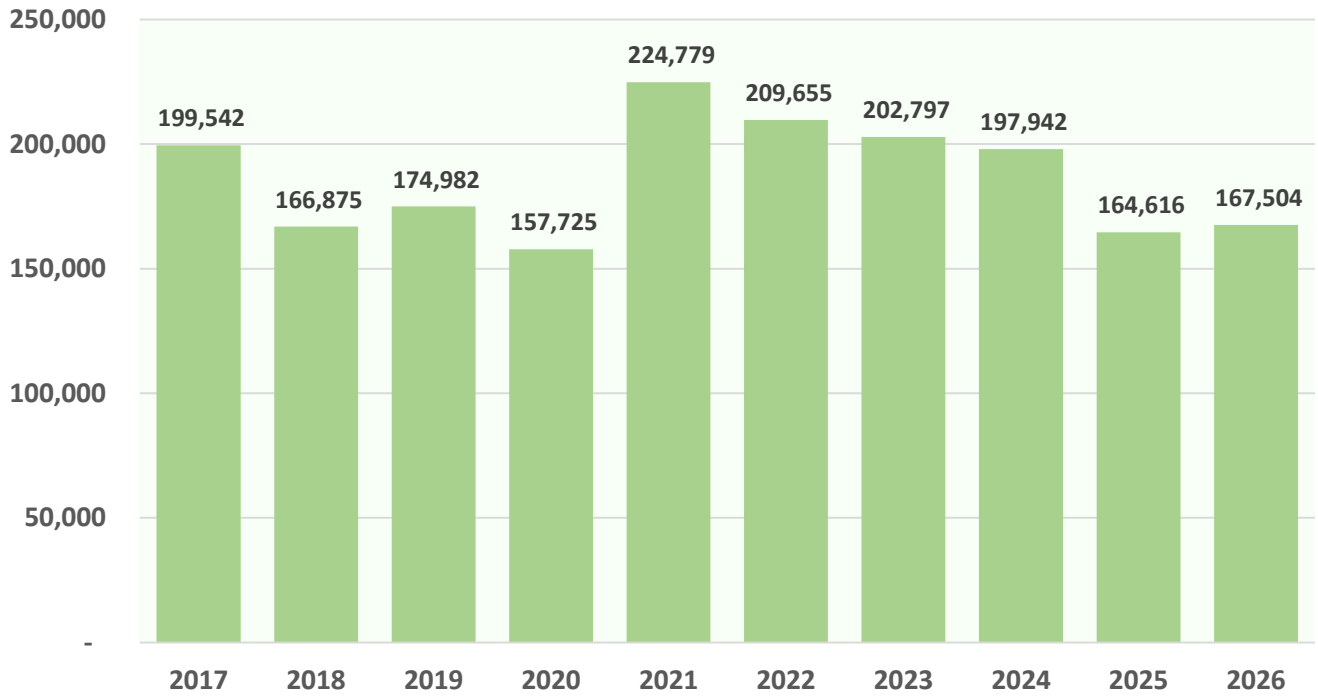
**Probate Court Charges for Services  
May YTD  
2017-2026**



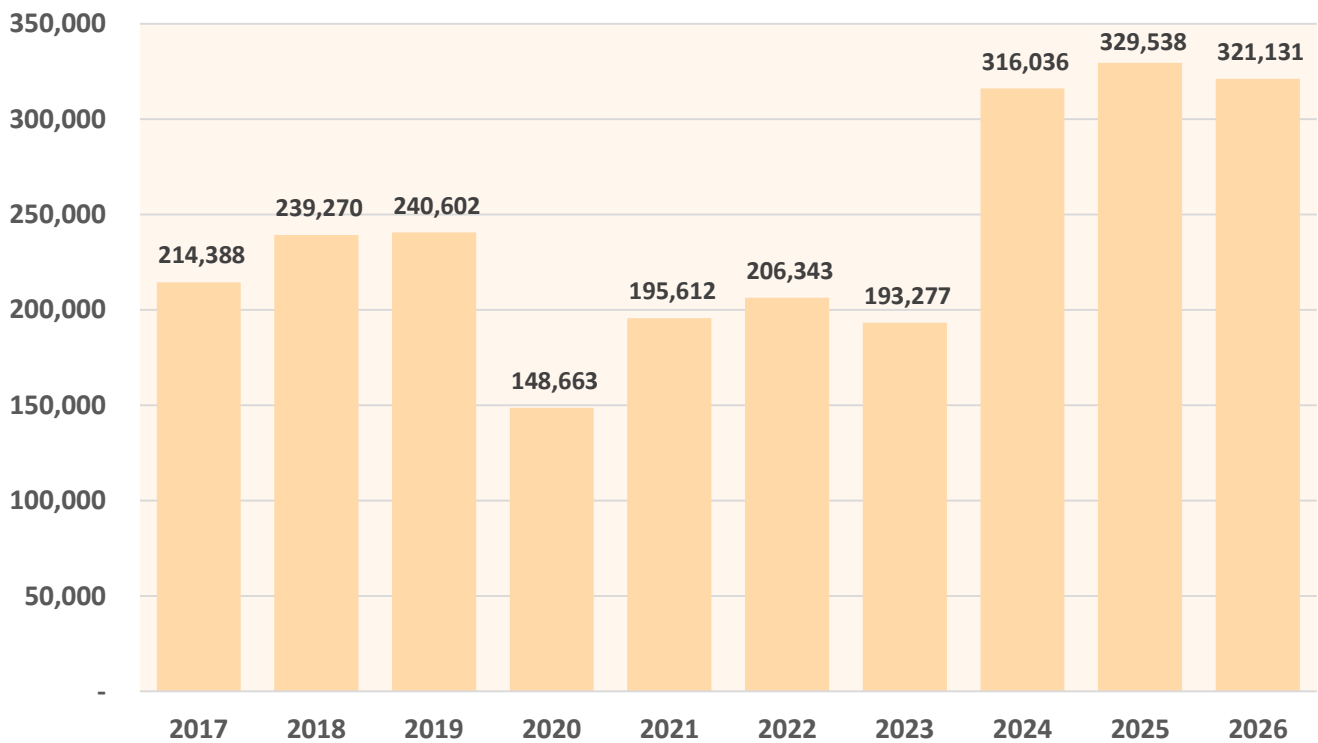
**Clerk of Court Charges for Services  
May YTD  
2017-2026**



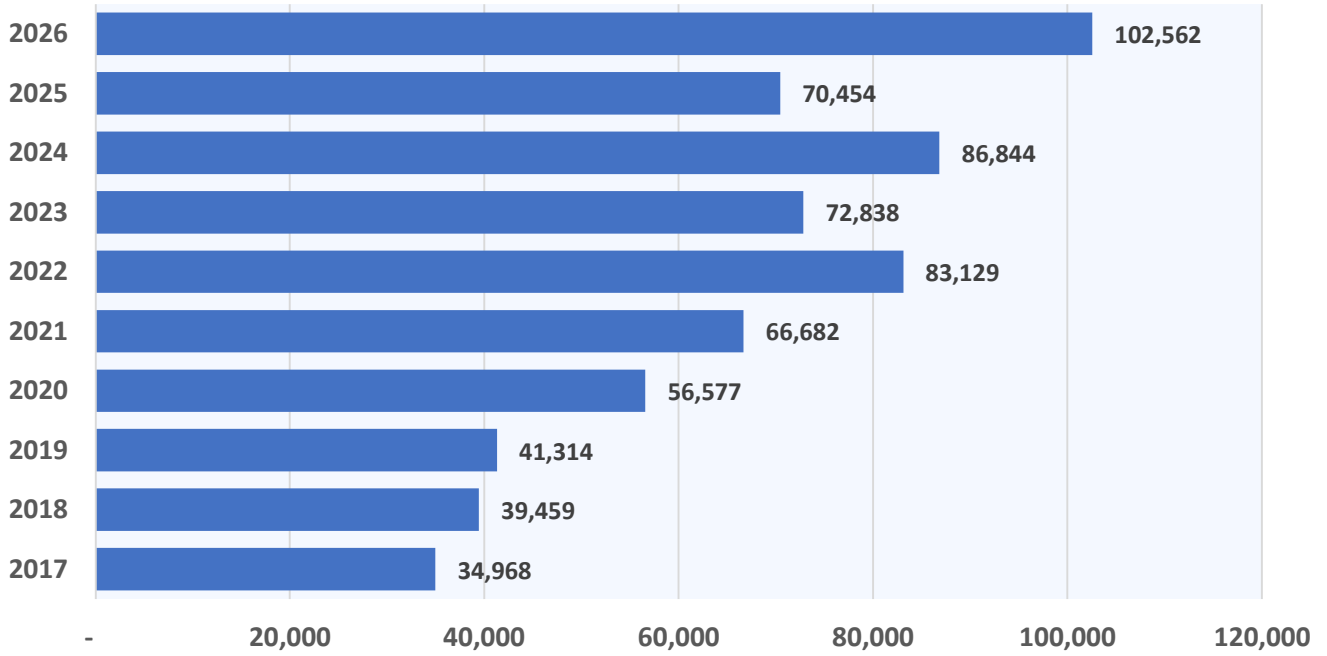
**Clerk of Court Fines  
May YTD  
2017-2026**



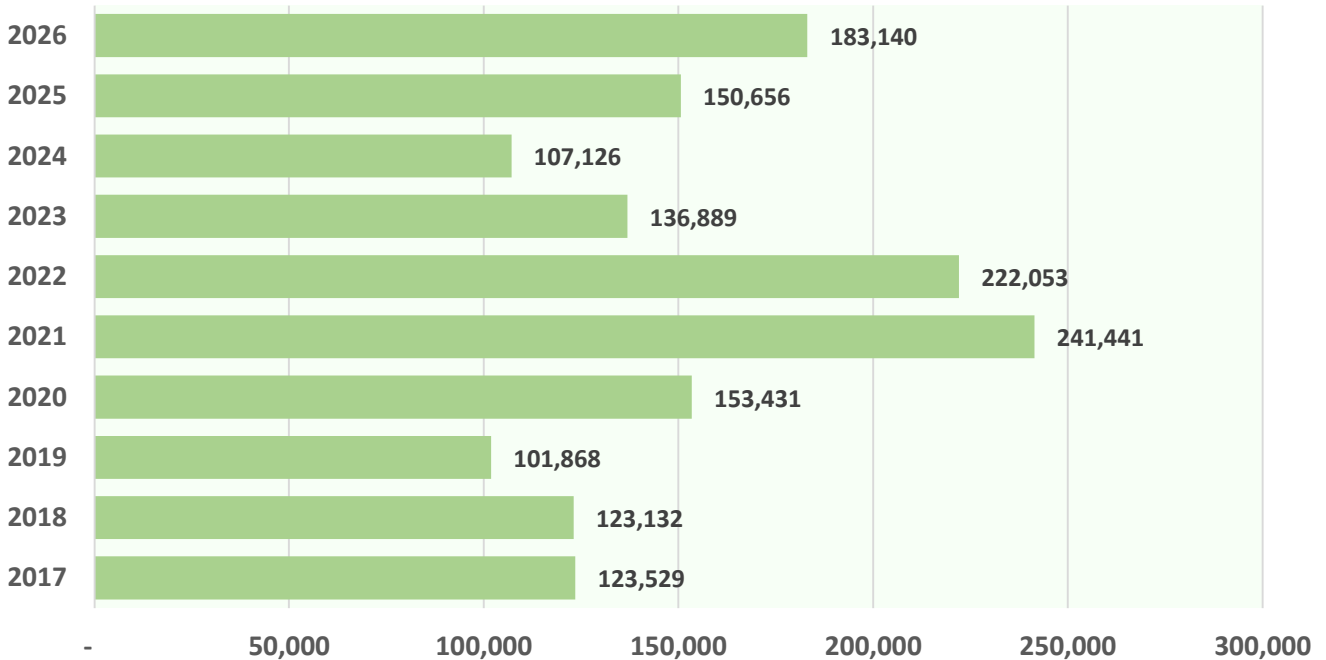
**Probate Court Fines  
May YTD  
2017-2026**



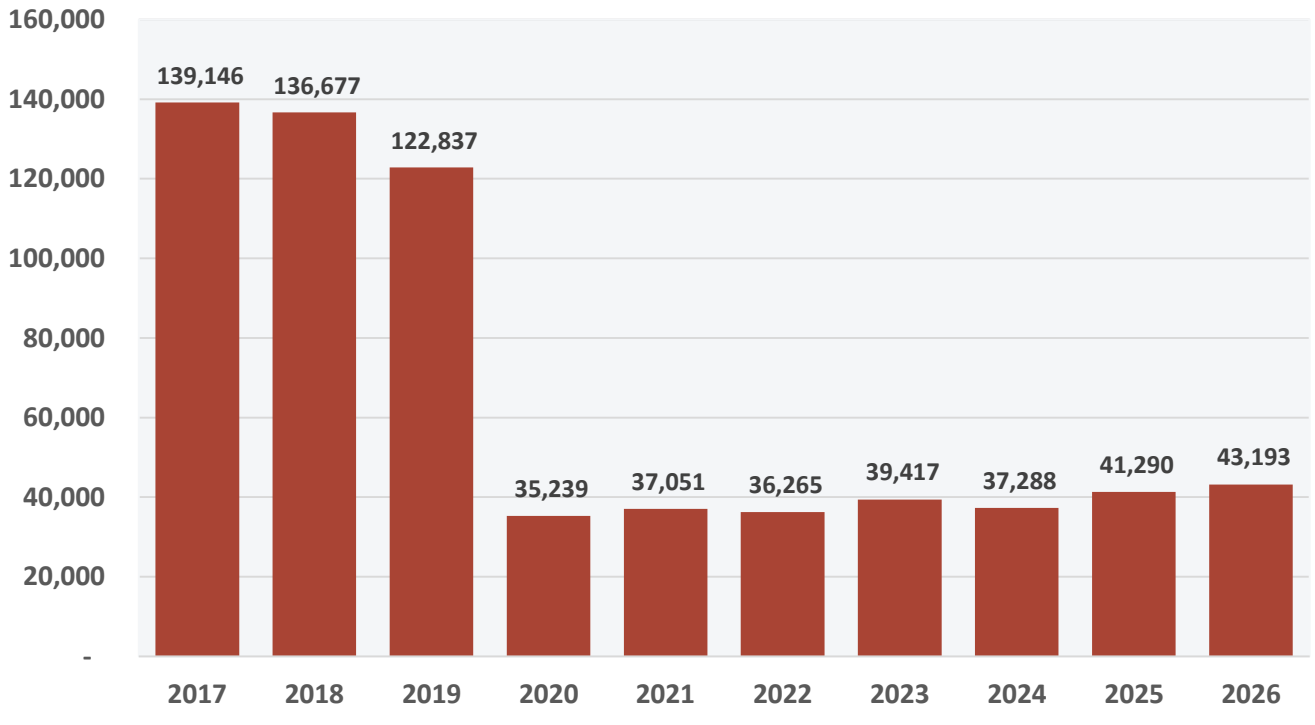
**Clerk of Court  
Real Estate Tax  
May YTD  
2017-2026**



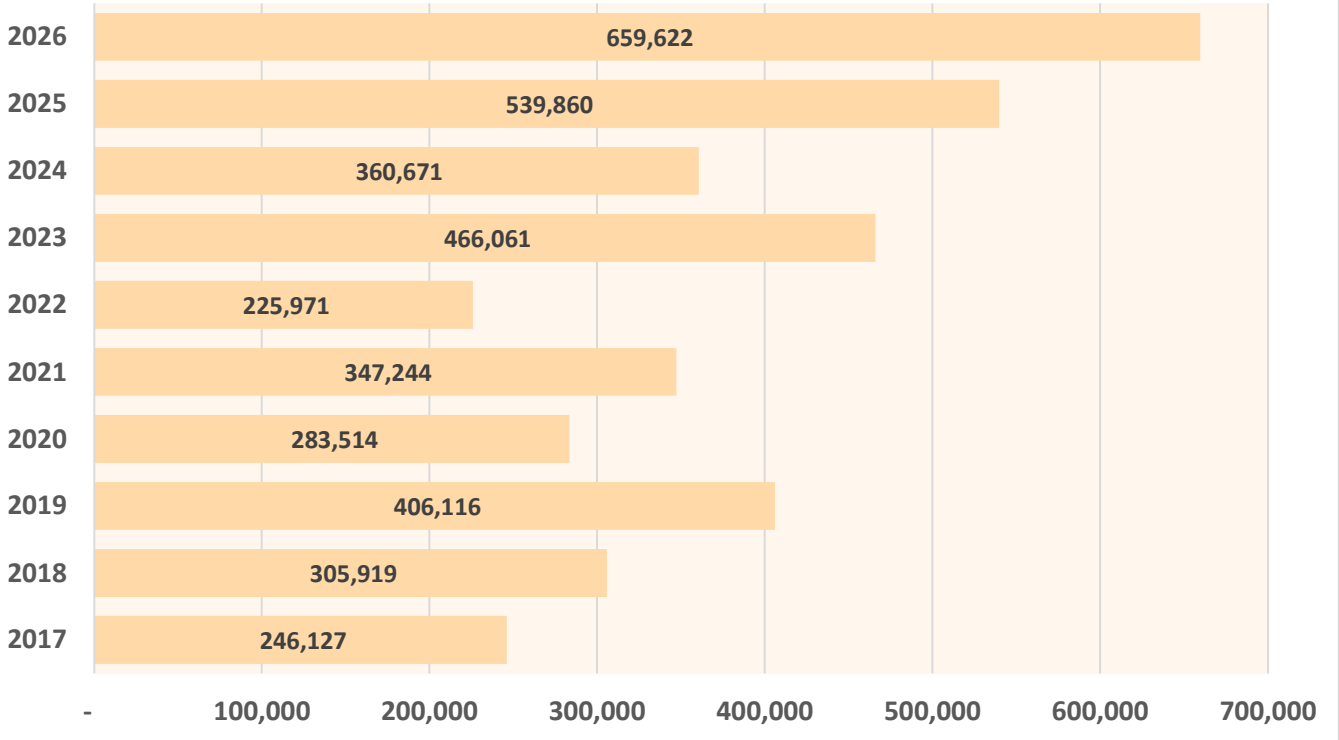
**Clerk of Court  
Recording Intangible Taxes  
May YTD  
2017-2026**



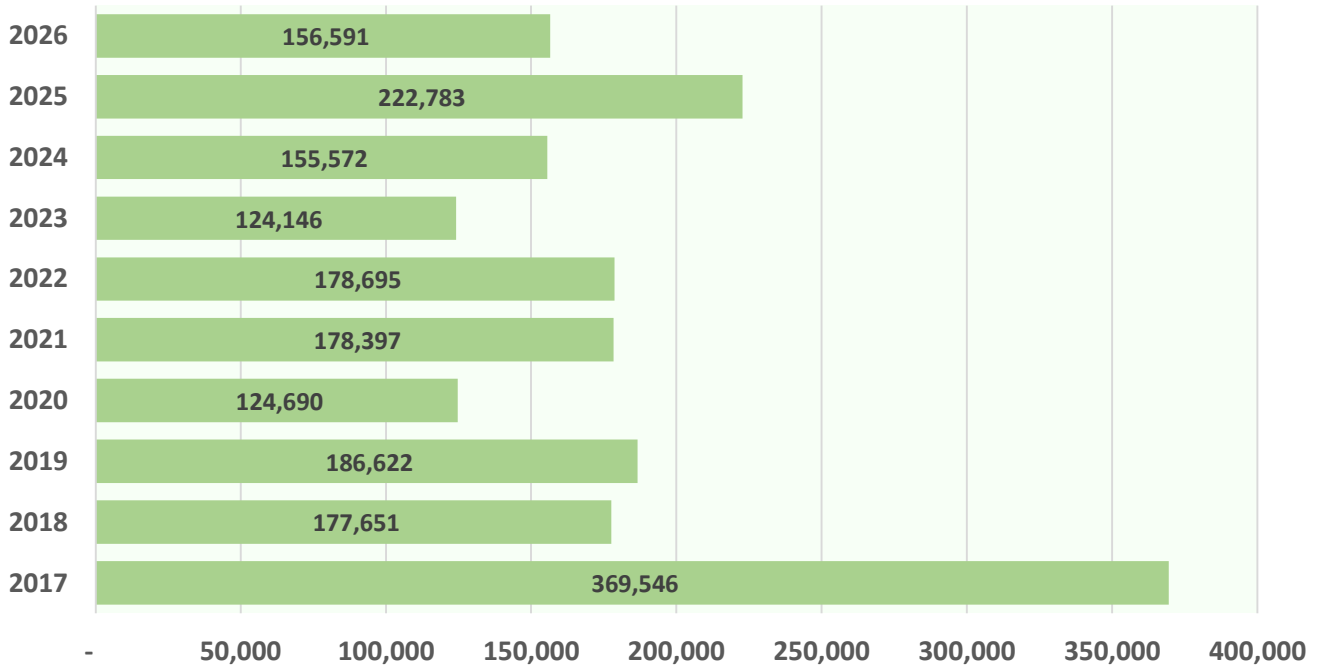
**Magistrate Court Fees  
May YTD  
2017-2026**



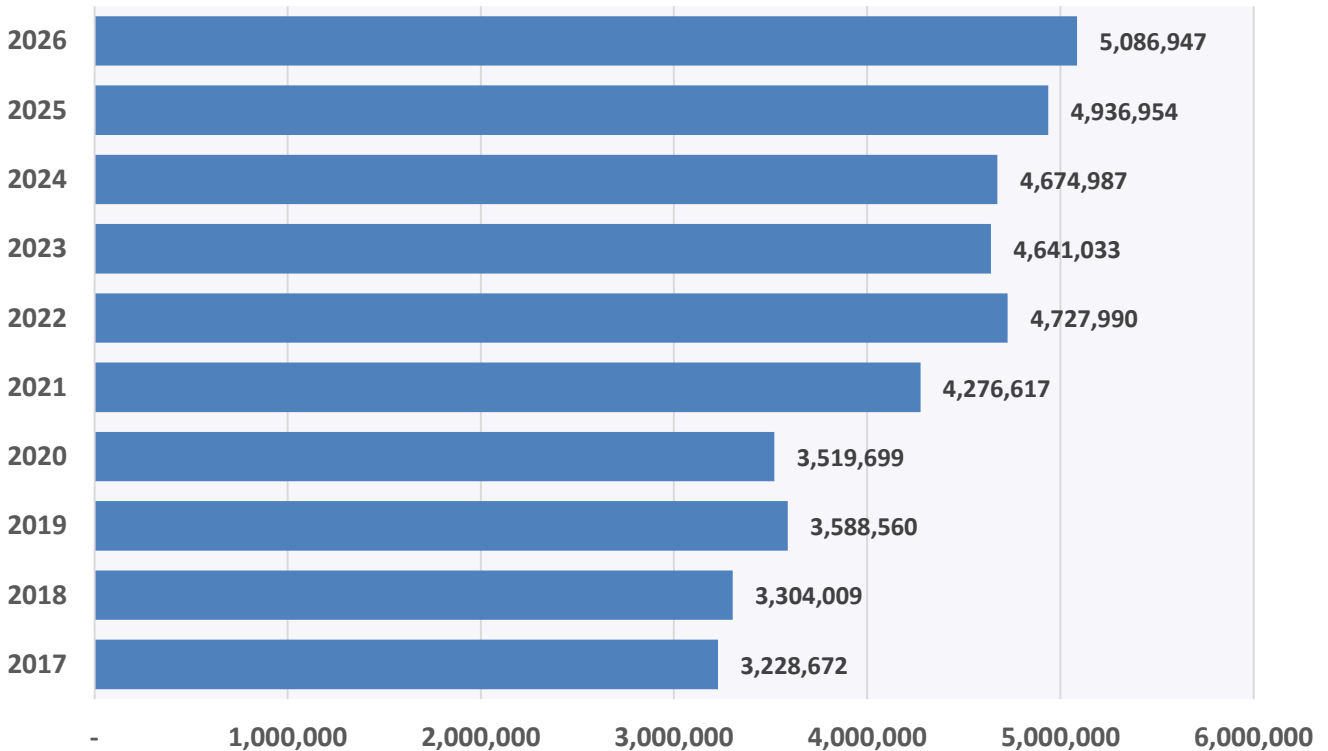
**Boarding Inmate Revenue  
May YTD  
2017-2026**



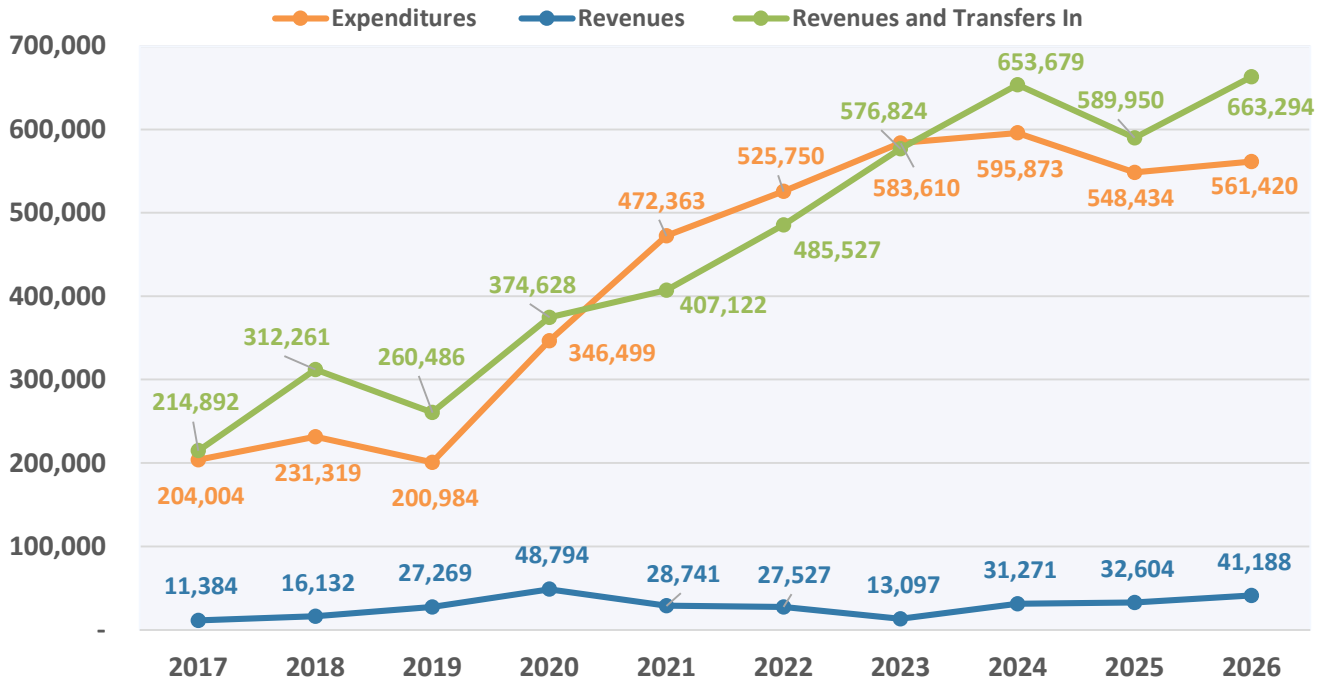
**Tax Collection Revenues  
May YTD  
2017-2026**



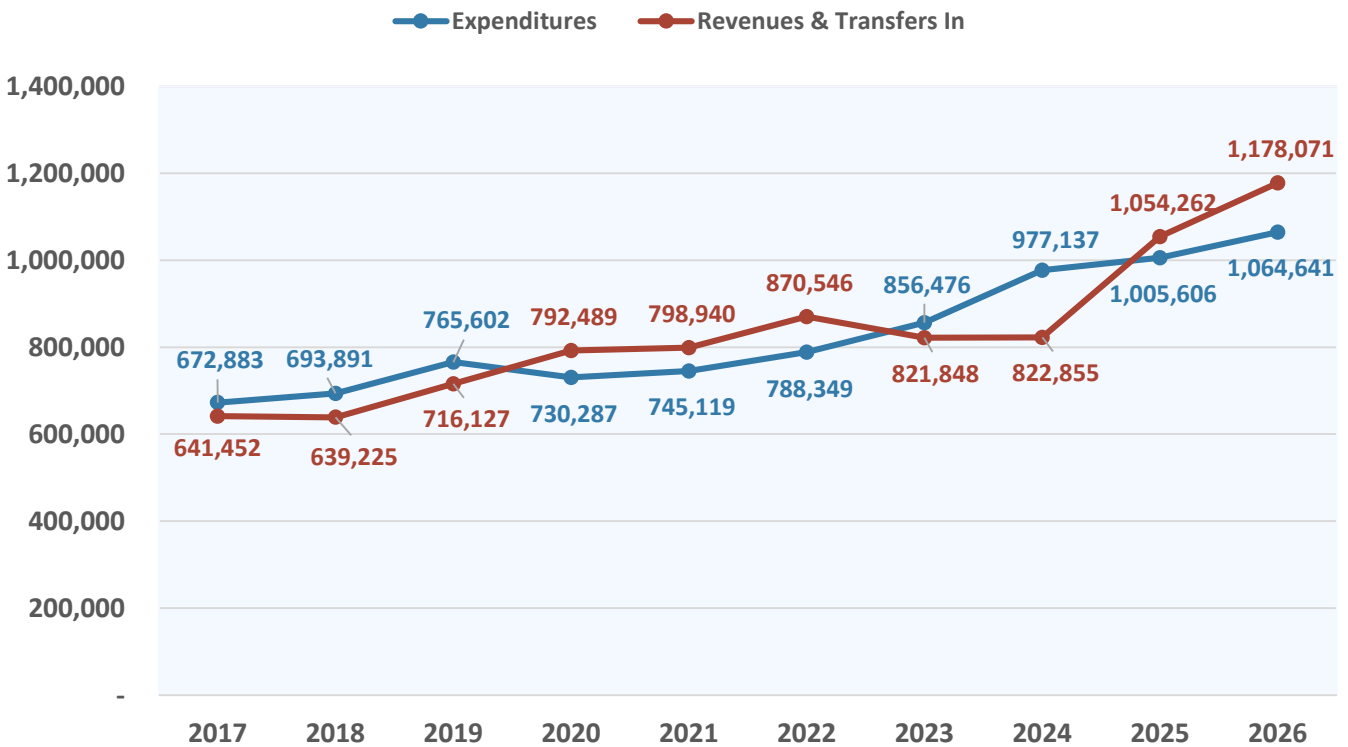
**Local Option Sales Tax  
May YTD  
2017-2026**



### Animal Control Revenues and Expenditures May YTD 2017-2026

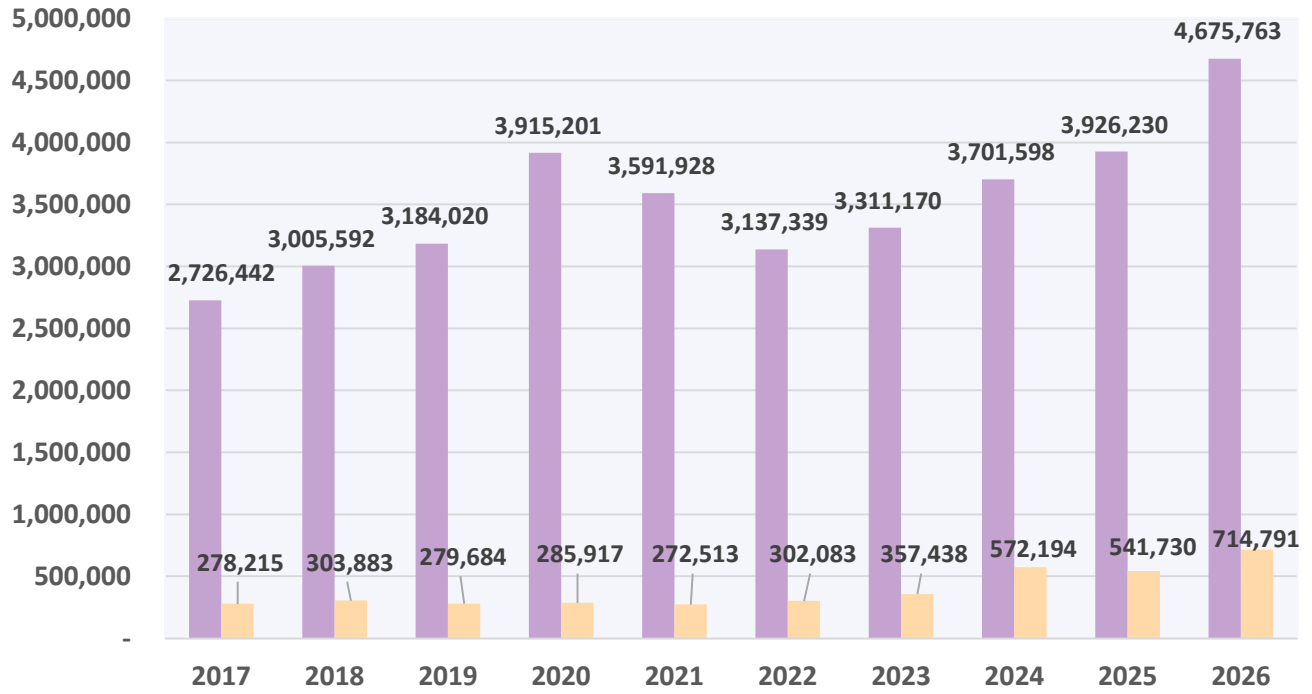


### E911 Revenues and Expenditures May YTD 2017-2026



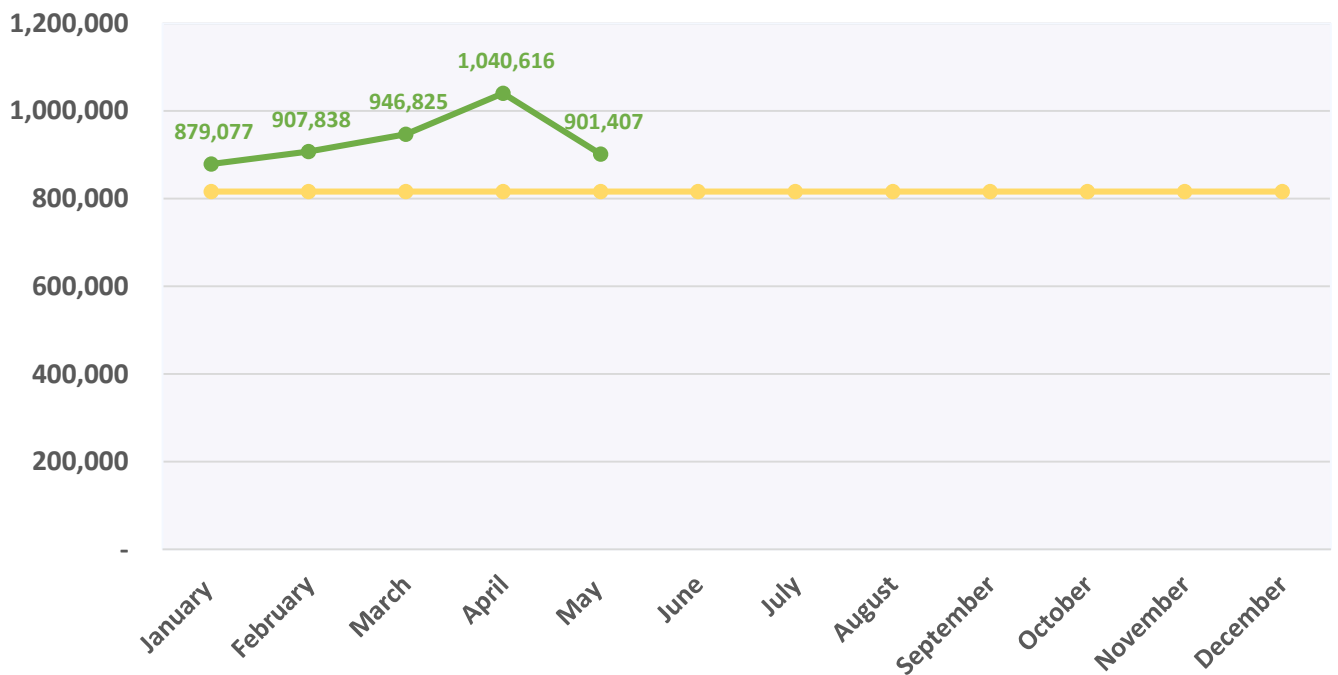
### Health Insurance May YTD 2017-2026

■ Claims/Stop Loss  
■ Premiums  
■ Other

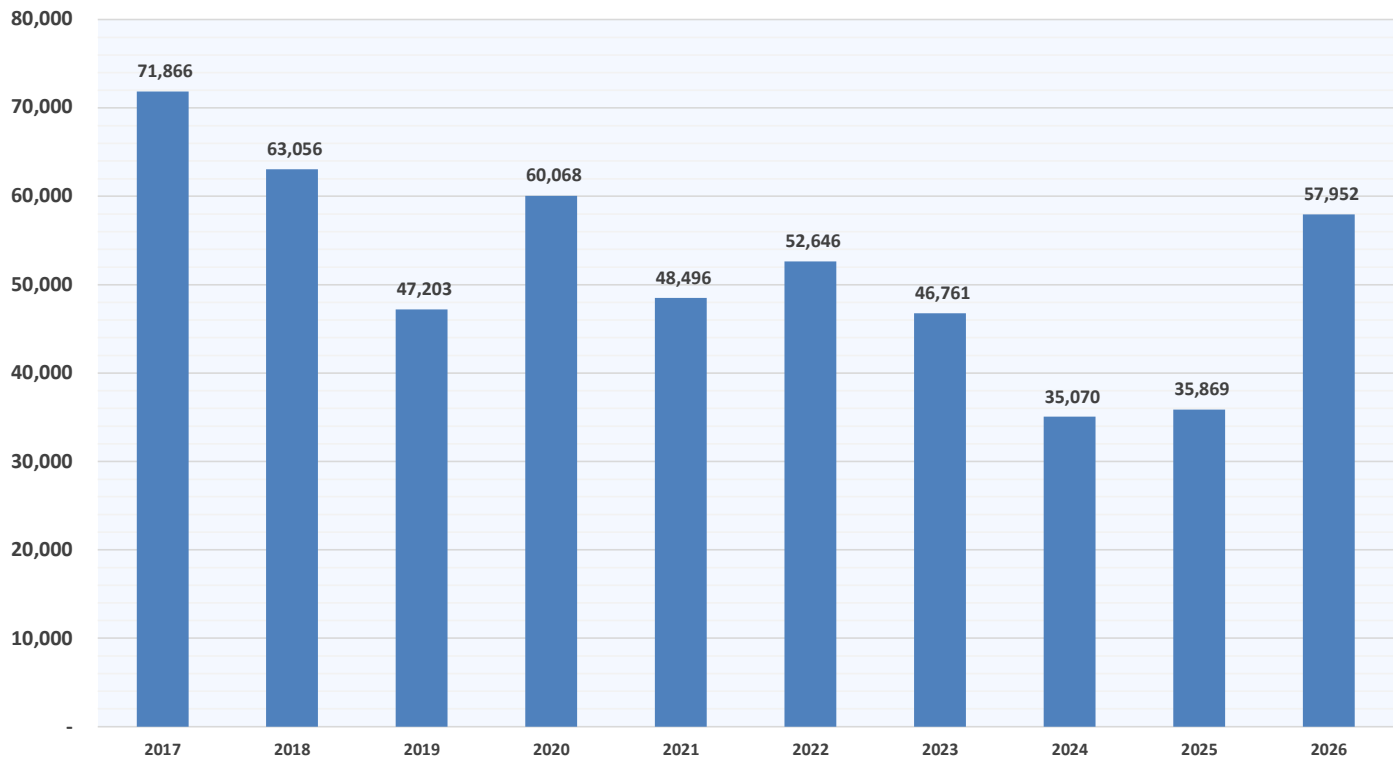


### Health Insurance Claims/Stop Loss Premiums YTD 2026

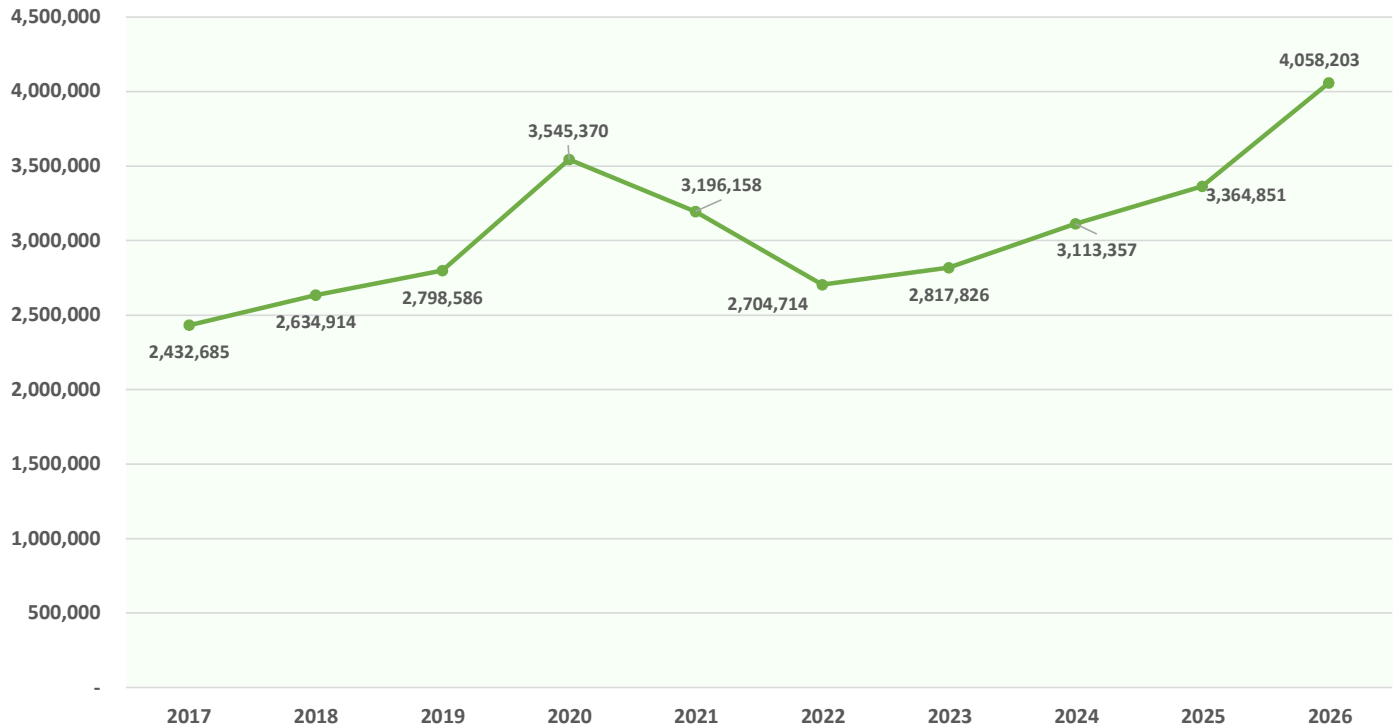
● Budget  
● Actual



**Health Insurance  
HRA  
2017-2026**



**Health Insurance  
Claims  
2017-2026**



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***Financial Statements  
For the Month Ended  
May 31, 2026***

***Prepared by:  
Finance Department***

**FLOYD COUNTY, GEORGIA**  
**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**For the Month Ended May 31, 2026**  
*(with comparative actual amounts for 2025)*

Percentage of Year  
41.7%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>Appropriation of Jail Surcharge Funds</b>	\$ 363,490	\$ 259,195	\$ (104,295)	71.3%	\$ 106,633
<b>Appropriation of DATE Fund Balance</b>	179,400	142,209	(37,191)	79.3%	269,413
<b>REVENUES:</b>					
Taxes	64,190,620	9,900,215	(54,290,405)	15.4%	11,418,034
Licenses and Permits	215,200	118,585	(96,615)	55.1%	100,849
Intergovernmental	4,454,020	1,610,358	(2,843,662)	36.2%	1,417,091
Charges for Services	5,356,205	1,814,115	(3,542,090)	33.9%	1,748,299
Fines and Forfeitures	1,372,800	541,456	(831,344)	39.4%	540,583
Interest Earned	217,810	193,710	(24,100)	88.9%	274,248
Miscellaneous	1,506,115	664,113	(842,002)	44.1%	82,488
<b>TOTAL REVENUES</b>	<u>77,312,770</u>	<u>14,842,553</u>	<u>(62,470,217)</u>	<u>19.2%</u>	<u>15,581,593</u>
<b>EXPENDITURES:</b>					
<b>GENERAL GOVERNMENT:</b>					
Board of Commissioners	268,495	106,490	162,005	39.7%	131,723
County Manager	1,563,530	574,869	988,661	36.8%	535,024
Finance Department	867,300	326,827	540,473	37.7%	325,423
Purchasing Department	306,625	124,603	182,022	40.6%	129,759
Information Technology	1,200,550	497,830	702,720	41.5%	489,960
Human Resources	1,022,945	427,253	595,692	41.8%	397,991
Tax Commissioner	1,350,560	542,613	807,947	40.2%	517,654
Tax Appraisers	1,786,585	702,264	1,084,321	39.3%	631,325
Tax Assessors	42,900	13,729	29,171	32.0%	15,712
Facilities Management	2,060,235	811,634	1,248,601	39.4%	790,695
Engineering	451,810	174,968	276,842	38.7%	146,263
Board of Registrars	1,075,505	527,403	548,102	49.0%	331,106
General Services	1,650,250	572,798	1,077,452	34.7%	662,640
<b>TOTAL GENERAL GOVERNMENT</b>	<u>13,647,290</u>	<u>5,403,282</u>	<u>8,244,008</u>	<u>39.6%</u>	<u>5,105,274</u>
<b>JUDICIAL:</b>					
Superior Court	787,610	308,765	478,845	39.2%	288,343
Judge Niedrach - Superior Court	133,560	52,015	81,545	38.9%	55,188
Judge Johnson - Superior Court	127,440	48,675	78,765	38.2%	56,238
Judge Sparks - Superior Court	53,660	22,466	31,194	41.9%	31,139
Judge King - Superior Court	98,520	41,242	57,278	41.9%	53,859
Clerk of Superior Court	1,810,360	742,956	1,067,404	41.0%	703,005
Board of Equalization	29,010	6,245	22,765	21.5%	8,091
District Attorney	1,845,370	759,583	1,085,787	41.2%	754,486
Victim Witness Program	98,240	60,834	37,406	61.9%	60,377
Public Defender	1,059,630	425,397	634,233	40.1%	370,708
Magistrate Court	793,280	303,599	489,681	38.3%	287,939
Probate Court	887,195	345,050	542,145	38.9%	321,878
Juvenile Court	1,420,885	560,510	860,375	39.4%	509,192
Mental Health Court	100,335	79,434	20,901	79.2%	124,005
Adult Felony Drug Court	79,065	62,774	16,291	79.4%	145,408
<b>TOTAL JUDICIAL</b>	<u>9,324,160</u>	<u>3,819,544</u>	<u>5,504,616</u>	<u>41.0%</u>	<u>3,769,855</u>

**FLOYD COUNTY, GEORGIA**  
**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**For the Month Ended May 31, 2026**  
*(with comparative actual amounts for 2025)*

Percentage of Year  
41.7%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>PUBLIC SAFETY:</b>					
County Police	\$ 10,035,620	\$ 3,780,291	\$ 6,255,329	37.7%	\$ 3,750,942
FCPD HEAT	66,605	62,870	3,735	94.4%	49,100
HIDTA	-	6,810	(6,810)	N/A	7,813
Public Safety/Comm Violence	-	98,703	(98,703)	N/A	151,988
Sheriff - County Jail	16,944,775	6,693,976	10,250,799	39.5%	6,706,905
Medical Department-Prisoners	4,227,810	1,834,126	2,393,684	43.4%	1,669,644
County Prison	9,248,845	3,967,193	5,281,652	42.9%	3,358,891
Coroner	253,560	105,123	148,437	41.5%	107,519
Interagency	18,500	-	18,500	0.0%	-
<b>TOTAL PUBLIC SAFETY</b>	<b>40,795,715</b>	<b>16,549,091</b>	<b>24,246,624</b>	<b>40.6%</b>	<b>15,802,800</b>
<b>PUBLIC WORKS:</b>					
Public Roads	6,489,820	2,535,872	3,953,948	39.1%	2,565,387
<b>TOTAL PUBLIC WORKS</b>	<b>6,489,820</b>	<b>2,535,872</b>	<b>3,953,948</b>	<b>39.1%</b>	<b>2,565,387</b>
<b>HEALTH AND WELFARE</b>					
Health	203,205	101,603	101,603	50.0%	101,603
Welfare	227,660	94,102	133,558	41.3%	86,499
Transportation for Seniors	10,000	5,519	4,481	55.2%	6,107
<b>TOTAL HEALTH AND WELFARE</b>	<b>440,865</b>	<b>201,224</b>	<b>239,641</b>	<b>45.6%</b>	<b>194,208</b>
<b>CULTURE AND RECREATION</b>					
Library	1,291,270	538,029	753,241	41.7%	538,029
<b>TOTAL CULTURE AND RECREATION</b>	<b>1,291,270</b>	<b>538,029</b>	<b>753,241</b>	<b>41.7%</b>	<b>538,029</b>
<b>HOUSING AND DEVELOPMENT</b>					
Cooperative Extension	147,985	60,711	87,274	41.0%	81,150
Economic Development	190,950	77,479	113,471	40.6%	257,359
<b>TOTAL HOUSING AND DEVELOPMENT</b>	<b>338,935</b>	<b>138,190</b>	<b>200,745</b>	<b>40.8%</b>	<b>338,509</b>
<b>INTERAGENCY</b>					
NW GA Regional Commission	61,500	-	61,500	0.0%	-
GIS	66,385	-	66,385	0.0%	(6,712)
Planning Commission	181,025	75,427	105,598	41.7%	107,083
Environmental Office	125,000	52,083	72,917	41.7%	52,083
<b>TOTAL INTERAGENCY</b>	<b>433,910</b>	<b>127,510</b>	<b>306,400</b>	<b>29.4%</b>	<b>152,454</b>
<b>TOTAL BUDGETED EXPENDITURES</b>	<b>72,761,965</b>	<b>29,312,743</b>	<b>43,449,222</b>	<b>40.3%</b>	<b>28,466,516</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	1,436,345	510,878	(925,467)	35.6%	617,277
Transfers Out	(6,109,125)	(2,744,532)	(3,364,593)	44.9%	(2,796,816)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(4,672,780)</b>	<b>(2,233,654)</b>	<b>(4,290,059)</b>	<b>47.8%</b>	<b>(2,179,539)</b>
<b>TOTAL EXPENDITURES</b>	<b>77,434,745</b>	<b>31,546,397</b>	<b>47,739,282</b>	<b>40.7%</b>	<b>30,646,055</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(121,975)</b>	<b>(16,703,844)</b>			<b>(15,064,463)</b>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>21,418,975</b>	<b>21,418,975</b>			<b>19,855,629</b>
<b>FUND BALANCE - YEAR TO DATE</b>	<b>\$ 21,297,000</b>	<b>\$ 4,715,131</b>			<b>\$ 4,791,167</b>

**FLOYD COUNTY, GEORGIA**  
**FIRE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
For the Month Ended May 31, 2026  
*(with comparative actual amounts for 2025)*

Percentage of Year  
41.7%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Taxes	\$ 11,184,670	\$ 557,568	\$ (10,627,102)	5.0%	\$ 807,316
Interest Earned	<u>125,000</u>	<u>62,696</u>	<u>(62,304)</u>	<u>50.2%</u>	<u>79,678</u>
<b>TOTAL REVENUES</b>	<u>11,309,670</u>	<u>620,263</u>	<u>(10,689,407)</u>	<u>5.5%</u>	<u>886,994</u>
<b>EXPENDITURES</b>					
Public Safety	<u>11,719,340</u>	<u>4,884,394</u>	<u>6,834,946</u>	<u>41.7%</u>	<u>4,867,103</u>
<b>TOTAL EXPENDITURES</b>	<u>11,719,340</u>	<u>4,884,394</u>	<u>6,834,946</u>	<u>41.7%</u>	<u>4,867,103</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(409,670)	(4,264,130)	(17,524,353)	1041%	(3,980,110)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer In	-	-	-	N/A	83,333
Transfer Out	<u>(150,000)</u>	<u>(62,500)</u>	<u>(87,500)</u>	<u>41.7%</u>	<u>(52,083)</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(150,000)</u>	<u>(62,500)</u>	<u>(87,500)</u>	<u>41.7%</u>	<u>31,250</u>
<b>NET CHANGE IN FUND BALANCE</b>	(559,670)	(4,326,630)			(3,948,860)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>8,249,457</u>	<u>8,249,457</u>			<u>8,299,512</u>
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ 7,689,787</u>	<u>\$ 3,922,827</u>			<u>\$ 4,350,652</u>

**FLOYD COUNTY, GEORGIA**  
**HOTEL/MOTEL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Month Ended May 31, 2026*  
*(with comparative actual amounts for 2025)*

Percentage of Year  
41.7%

	2026			2025	
				% of	
	BUDGET	YTD	VARIANCE	BUDGET	YTD
<b>REVENUES</b>					
Taxes	\$ 212,100	\$ 74,451	\$ (137,649)	35.1%	\$ 76,300
Interest Earned	<u>5,000</u>	<u>1,279</u>	<u>(3,721)</u>	<u>25.6%</u>	<u>1,545</u>
<b>TOTAL REVENUES</b>	<u>217,100</u>	<u>75,730</u>	<u>(141,370)</u>	<u>34.9%</u>	<u>77,846</u>
<b>EXPENDITURES</b>					
Economic Development	<u>5,000</u>	<u>2,088</u>	<u>2,912</u>	<u>41.8%</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>5,000</u>	<u>2,088</u>	<u>2,912</u>	<u>41.8%</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	212,100	73,642	(138,458)	34.7%	77,846
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer Out	<u>(212,100)</u>	<u>-</u>	<u>212,100</u>	<u>0.0%</u>	<u>-</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(212,100)</u>	<u>-</u>	<u>212,100</u>	<u>0.0%</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	73,642			77,846
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>-</u>	<u>-</u>			<u>-</u>
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ -</u>	<u>\$ 73,642</u>			<u>\$ 77,846</u>

**FLOYD COUNTY, GEORGIA**  
*E 911 FUND*  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Month Ended May 31, 2026*  
*(with comparative actual amounts for 2025)*

Percentage of Year  
41.7%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
City of Rome	\$ -	\$ -	\$ -	N/A	\$ -
Miscellaneous	6,000	1,530	(4,470)	25.5%	1,635
Alarm Registration Fee	1,475	795	(680)	53.9%	555
Charges for Services	1,916,000	806,630	(1,109,370)	42.1%	806,442
Interest Earned	2,000	943	(1,057)	47.2%	1,303
<b>TOTAL REVENUES</b>	<u>1,925,475</u>	<u>809,898</u>	<u>(1,115,577)</u>	<u>42.1%</u>	<u>809,936</u>
<b>EXPENDITURES</b>					
Salaries and Benefits	2,420,320	850,892	1,569,428	35.2%	792,286
Other Operating Costs	386,020	213,749	172,271	55.4%	213,320
Equipment	2,750	-	2,750	0.0%	8,790
<b>TOTAL EXPENDITURES</b>	<u>2,809,090</u>	<u>1,064,641</u>	<u>1,744,449</u>	<u>37.9%</u>	<u>1,014,396</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer In	883,615	368,173	515,442	41.7%	244,327
<b>NET CHANGE IN FUND BALANCE</b>	-	113,430			39,867
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>177,189</u>	<u>177,189</u>			<u>116,900</u>
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ 177,189</u>	<u>\$ 290,619</u>			<u>\$ 156,767</u>

**FLOYD COUNTY, GEORGIA**  
**800 MHz COMMUNICATION SYSTEM FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Month Ended May 31, 2026*  
*(with comparative actual amounts for 2025)*

Percentage of Year  
41.7%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Charges for Services	\$ 737,700	\$ 307,295	\$ (430,405)	41.7%	\$ 309,427
Tower Lease	47,600	19,924	(27,676)	41.9%	19,229
Interest Earned	800	594	(206)	74.3%	437
<b>TOTAL REVENUES</b>	<u>786,100</u>	<u>327,813</u>	<u>(458,287)</u>	<u>41.7%</u>	<u>329,093</u>
<b>EXPENDITURES</b>					
Other Operating Costs	665,265	263,706	401,559	39.6%	269,050
800 MHz Radio Tower Costs	40,000	9,787	30,213	24.5%	14,016
<b>TOTAL EXPENDITURES</b>	<u>705,265</u>	<u>273,493</u>	<u>431,772</u>	<u>38.8%</u>	<u>283,066</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>80,835</u>	<u>54,320</u>	<u>(26,515)</u>	<u>67.2%</u>	<u>46,027</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer to Capital	(6,475)	-	(6,475)	0.0%	-
Transfer Out	(13,395)	(5,581)	(7,814)	41.7%	(5,498)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(19,870)</u>	<u>(5,581)</u>	<u>(14,289)</u>	<u>28.1%</u>	<u>(5,498)</u>
<b>NET CHANGE IN FUND BALANCE</b>	60,965	48,738			40,529
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>41,491</u>	<u>41,491</u>			<u>17,369</u>
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ 102,456</u>	<u>\$ 90,229</u>			<u>\$ 57,898</u>

**FLOYD COUNTY, GEORGIA**  
**EMERGENCY MANAGEMENT FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Month Ended May 31, 2026*  
*(with comparative actual amounts for 2025)*

Percentage of Year  
41.7%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
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	120	20	120.0%	-
Interest Earned	400	226	(174)	56.5%	263
<b>TOTAL REVENUES</b>	<u>39,695</u>	<u>346</u>	<u>(39,349)</u>	<u>0.9%</u>	<u>263</u>
<b>EXPENDITURES</b>					
Salaries and Benefits	286,660	106,420	180,240	37.1%	103,969
Other Operating Costs	90,690	33,761	56,929	37.2%	59,335
<b>TOTAL EXPENDITURES</b>	<u>377,350</u>	<u>140,181</u>	<u>237,169</u>	<u>37.1%</u>	<u>163,304</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(337,655)</u>	<u>(139,835)</u>	<u>197,820</u>	<u>41.4%</u>	<u>(163,041)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	337,655	140,690	(196,965)	41.7%	131,250
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>337,655</u>	<u>140,690</u>	<u>(196,965)</u>	<u>41.7%</u>	<u>131,250</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	854			(31,791)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>3,396</u>	<u>3,396</u>			<u>3,236</u>
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ 3,396</u>	<u>\$ 4,250</u>			<u>\$ (28,555)</u>

**FLOYD COUNTY, GEORGIA**  
**LAW LIBRARY FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Month Ended May 31, 2026*  
*(with comparative actual amounts for 2025)*

Percentage of Year  
41.7%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Charges for Services	\$ 33,000	\$ 15,476	\$ (17,524)	46.9%	\$ 14,709
Interest Earned	<u>4,000</u>	<u>1,651</u>	<u>(2,349)</u>	<u>41.3%</u>	<u>1,736</u>
<b>TOTAL REVENUES</b>	<u>37,000</u>	<u>17,127</u>	<u>(19,873)</u>	<u>46.3%</u>	<u>16,445</u>
<b>EXPENDITURES</b>					
Judicial	34,575	15,022	19,553	43.4%	12,081
Equipment	<u>7,000</u>	<u>-</u>	<u>7,000</u>	<u>0.0%</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>41,575</u>	<u>15,022</u>	<u>26,553</u>	<u>36.1%</u>	<u>12,081</u>
<b>NET CHANGE IN FUND BALANCE</b>	(4,575)	2,105			4,364
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>111,911</u>	<u>111,911</u>			<u>97,237</u>
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ 107,336</u>	<u>\$ 114,016</u>			<u>\$ 101,601</u>

**FLOYD COUNTY, GEORGIA**  
**OPIOID REMEDIATION FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Month Ended May 31, 2026*  
*(with comparative actual amounts for 2025)*

Percentage of Year  
41.7%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Fines & Forfeitures	\$ -	\$ 19,051	\$ 19,051	N/A	\$ 29,385
Interest Earned	15,000	7,801	(7,199)	52.0%	10,329
<b>TOTAL REVENUES</b>	<u>15,000</u>	<u>26,852</u>	<u>11,852</u>	<u>179.0%</u>	<u>39,714</u>
<b>EXPENDITURES</b>					
Salaries and Benefits	83,790	23,367	60,423	27.9%	-
Schedule A Expenditures	-	-	-	N/A	3,006
Schedule B Expenditures	432,495	115,565	316,930	26.7%	55,321
<b>TOTAL EXPENDITURES</b>	<u>516,285</u>	<u>138,932</u>	<u>377,353</u>	<u>26.9%</u>	<u>58,327</u>
<b>NET CHANGE IN FUND BALANCE</b>	(501,285)	(112,080)			(18,612)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>734,641</u>	<u>734,641</u>			<u>748,509</u>
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ 233,356</u>	<u>\$ 622,561</u>			<u>\$ 729,897</u>

**FLOYD COUNTY, GEORGIA**  
**SOLID WASTE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**For the Month Ended May 31, 2026**  
*(with comparative actual amounts for 2025)*

Percentage of Year  
41.7%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Taxes	\$ 2,198,900	\$ 231,314	\$ 1,384,280	10.5%	\$ 330,068
Interest Earned	<u>20,000</u>	<u>19,431</u>	<u>(569)</u>	<u>97.2%</u>	<u>17,937</u>
<b>TOTAL REVENUES</b>	<u>2,218,900</u>	<u>250,745</u>	<u>1,383,711</u>	<u>11.3%</u>	<u>348,005</u>
<b>EXPENDITURES</b>					
Salaries and Benefits	748,200	213,787	534,413	28.6%	193,717
Other Operating Costs	60,915	22,519	38,396	37.0%	29,320
Utilities	25,740	10,658	15,082	41.4%	11,445
Equipment	17,000	-	17,000	0.0%	-
Remote Site Operations	340,500	157,785	182,715	46.3%	139,616
Tipping Fees	<u>400,000</u>	<u>149,163</u>	<u>250,837</u>	<u>37.3%</u>	<u>151,993</u>
<b>TOTAL EXPENDITURES</b>	<u>1,592,355</u>	<u>553,912</u>	<u>1,038,443</u>	<u>34.8%</u>	<u>526,091</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers Out	<u>(396,425)</u>	<u>(167,507)</u>	<u>228,918</u>	<u>42.3%</u>	<u>(230,346)</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(396,425)</u>	<u>(167,507)</u>	<u>228,918</u>	<u>42.3%</u>	<u>(230,346)</u>
<b>NET CHANGE IN FUND BALANCE</b>	230,120	(470,674)			(408,433)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>1,960,860</u>	<u>1,960,860</u>			<u>1,514,726</u>
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ 2,190,980</u>	<u>\$ 1,490,186</u>			<u>\$ 1,106,293</u>

**FLOYD COUNTY, GEORGIA**  
**AMERICAN RESCUE PLAN ACT FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**For the Month Ended May 31, 2026**  
*(with comparative actual amounts for 2025)*

Percentage of Year  
41.7%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Intergovernmental	\$ -	\$ -	\$ -	N/A	\$ 3,127,627
Interest Earned	-	1,142	1,142	N/A	94,152
<b>TOTAL REVENUES</b>	-	1,142	1,142	N/A	3,221,778
<b>EXPENDITURES</b>					
Treatment Plant Chemical Conversion	-	-	-	N/A	900,191
Big Texas Valley Water Project	-	-	-	N/A	4,802,070
<b>TOTAL EXPENDITURES</b>	-	-	-	N/A	5,702,261
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers Out	-	(776)	(776)	N/A	(61,234)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	-	(776)	(776)	N/A	(61,234)
<b>NET CHANGE IN FUND BALANCE</b>	-	366			(2,541,717)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	-	-			-
<b>FUND BALANCE - YEAR TO DATE</b>	\$ -	\$ 366			\$ (2,541,717)

**FLOYD COUNTY, GEORGIA**  
**STADIUM MAINTENANCE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
For the Month Ended May 31, 2026  
(with comparative actual amounts for 2025)

Percentage of Year  
41.7%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Interest Earned	\$ 9,800	\$ 5,533	\$ (4,267)	56.5%	\$ 5,979
Miscellaneous	100,000	30,000	(70,000)	30.0%	-
Insurance Reimbursement	-	80,942	80,942	N/A	-
<b>TOTAL REVENUES</b>	<b>109,800</b>	<b>116,475</b>	<b>6,675</b>	<b>106.1%</b>	<b>5,979</b>
<b>EXPENDITURES</b>					
Maintenance	175,000	1,394	173,606	0.8%	11,899
<b>TOTAL EXPENDITURES</b>	<b>175,000</b>	<b>1,394</b>	<b>173,606</b>	<b>0.8%</b>	<b>11,899</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(65,200)	115,081	(166,930)	-176.5%	(5,920)
<b>OTHER FINANCING SOURCES</b>					
Transfers in	-	-	-	N/A	41,667
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>	<b>41,667</b>
<b>NET CHANGE IN FUND BALANCES</b>	(65,200)	115,081			35,747
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>388,636</b>	<b>388,636</b>			<b>409,349</b>
<b>FUND BALANCE - YEAR TO DATE</b>	<b>\$ 323,436</b>	<b>\$ 503,717</b>			<b>\$ 445,096</b>

**FLOYD COUNTY, GEORGIA**  
 1996 SPLOST BUDGET vs. ACTUAL SUMMARY  
 For the Month Ended May 31, 2026

	Original Budget	Cumulative Revised Budget	Cumulative Totals To Date	2026 Budget	2026 YTD
<b>Revenues</b>					
SPLOST Taxes	\$ 33,058,378	\$ 36,640,660	\$ 36,640,663	\$ -	\$ -
Interest Earned	494,000	2,515,920	2,527,852	37,000	13,658
Miscellaneous	-	73,900	73,900	-	-
<b>Total Revenues</b>	<b>33,552,378</b>	<b>39,230,480</b>	<b>39,242,415</b>	<b>37,000</b>	<b>13,658</b>
<b>Expenditures</b>					
Jail Expansion	20,298,378	20,439,500	20,439,437	-	-
Fire Stations	2,000,000	3,375,500	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	-	-
<b>Total Expenditures</b>	<b>33,552,378</b>	<b>37,097,750</b>	<b>36,212,206</b>	<b>923,600</b>	<b>-</b>
<b>Other Financing Sources (Uses)</b>					
Bond Proceeds	-	19,897,270	19,897,267	-	-
Debt Service Payments	-	(22,030,000)	(22,028,276)	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>(2,132,730)</b>	<b>(2,131,009)</b>	<b>-</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues over</b>					
<b>Expenditures and Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 899,199</b>	<b>\$ (886,600)</b>	<b>\$ 13,658</b>

**FLOYD COUNTY, GEORGIA**  
**2003 SPLOST BUDGET vs. ACTUAL SUMMARY**  
*For the Month Ended May 31, 2026*

	<b>Original Budget</b>	<b>Cumulative Revised Budget</b>	<b>Cumulative Totals To Date</b>	<b>2026 Budget</b>	<b>2026 YTD</b>
<b>Revenues</b>					
Special Purpose Sales Tax	\$ 26,900,000	\$ 30,651,000	\$ 30,651,359	\$ -	\$ -
Interest Earned	150,000	1,175,590	1,182,674	22,000	8,230
<b>Total Revenues</b>	<b>27,050,000</b>	<b>31,826,590</b>	<b>31,834,032</b>	<b>22,000</b>	<b>8,230</b>
<b>Expenditures</b>					
<b>Sewer Projects:</b>					
Blacks Bluff Road Treatment Plant	8,170,000	8,160,000	8,160,000	-	-
Old Dalton Road Sewer	3,000,000	3,000,000	3,000,000	-	-
Cave Spring Sewer Plant	900,000	900,000	900,000	-	-
<b>Transportation Projects:</b>					
Burnett Ferry Road Right-of-Way	300,000	80,000	79,839	-	-
Old Dalton Road Right-of-Way	350,000	748,500	748,500	-	-
Chulio Road Right-of-Way	300,000	1,499,250	954,209	570,000	-
Resurfacing Projects	190,000	680,000	679,099	-	-
<b>Recreation Projects:</b>					
North Floyd Park	1,150,000	1,400,000	1,399,919	-	-
Midway Park	250,000	404,000	403,944	-	-
Shannon Park	80,000	83,000	82,879	-	-
Crane Street Park	110,000	94,380	94,376	-	-
Parks Hoke Park	70,000	59,000	58,948	-	-
Cave Spring Park	30,000	31,370	31,369	-	-
<b>Building Projects:</b>					
New Health Department Facility	9,500,000	8,765,000	8,764,365	-	-
4th Ave Courthouse/New Courthouse Renovation	2,000,000	2,670,300	2,670,261	-	-
<b>General and Administrative</b>	27,194	14,655	14,656	-	-
<b>Total Expenditures</b>	<b>26,427,194</b>	<b>28,589,455</b>	<b>28,042,365</b>	<b>570,000</b>	<b>-</b>
<b>Other Financing Sources (Uses)</b>					
Bond Proceeds	9,500,000	9,628,000	9,628,789	-	-
Bond Costs	(101,958)	(101,960)	(101,958)	-	-
Transfer to General Fund	-	(2,000,000)	(2,000,000)	-	-
Transfer to Capital Projects Fund	-	(193,000)	(193,000)	-	-
Transfer to Debt Service Fund	(10,122,806)	(10,570,175)	(10,570,175)	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(724,764)</b>	<b>(3,237,135)</b>	<b>(3,236,344)</b>	<b>-</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues over</b>					
<b>Expenditures and Other Financing Sources (Uses)</b>	<b>\$ (101,958)</b>	<b>\$ -</b>	<b>\$ 555,323</b>	<b>\$ (548,000)</b>	<b>\$ 8,230</b>

**FLOYD COUNTY, GEORGIA**  
 2017 SPLOST BUDGET vs ACTUAL SUMMARY  
 For the Month Ended May 31, 2026

	Original Projects Budget	Cumulative Revised Budget	Cumulative Totals To Date	2026 Budget	2026 YTD
<b>Revenues:</b>					
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	-	5,149,055	5,633,373	1,000,000	484,318
Miscellaneous Revenue	-	-	48,589	-	-
<b>Total Revenues</b>	<b>63,881,680</b>	<b>99,919,270</b>	<b>100,452,178</b>	<b>1,000,000</b>	<b>484,318</b>
<b>Expenditures:</b>					
<b>Floyd County</b>					
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	925,000	346,428	650,520	71,950
Install Jail Management System Software	225,000	114,770	114,769	-	-
Replace Water Heater	70,000	34,475	34,473	-	-
Install Dorm Shower Exhaust Fans	200,000	200,000	-	200,000	-
Upgrade Control Panel	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	2,311,784	3,650,070	830,149
Paving, Infrastructure, and Bridges					
Paving	3,000,000	3,528,770	3,528,770	-	-
Bridges	1,000,000	1,000,000	104,280	500,000	29,280
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)	-	2,512,910	2,078,627	-	-
Infrastructure (Admin. Back Alley)	-	123,000	311,282	123,000	-
Texas Valley Infrastructure Expansion	2,500,000	487,105	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	-	-	-	-
Infrastructure	1,000,000	4,570	4,568	-	-
Capital Equipment/Vehicle Fund	3,400,000	9,910,010	9,910,008	-	-
Public Works Facilities Buildings	2,450,000	2,450,000			
Administration Building	-	-	40,747	2,397,500	17,247
Main Shop	-	-	-	-	-
Warehouse	-	-	-	-	-
Sign Shop	-	-	-	-	-
Landscape Shop	-	-	-	-	-
Facilities	-	-	-	-	-
Bridges	-	-	-	-	-

**FLOYD COUNTY, GEORGIA**  
 2017 SPLOST BUDGET vs ACTUAL SUMMARY  
 For the Month Ended May 31, 2026

	Original Projects Budget	Cumulative Revised Budget	Cumulative Totals To Date	2026 Budget	2026 YTD
Airport Corporate Hangar Construction	\$ 899,210	\$ 2,777,085	\$ 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	-	7,598,785	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	-
<b>Total Floyd County Expenditures</b>	<b>41,384,318</b>	<b>59,263,665</b>	<b>43,746,664</b>	<b>17,660,245</b>	<b>1,368,790</b>
<b>Net Floyd County</b>	<b>-</b>	<b>16,858,240</b>	<b>32,859,562</b>	<b>(16,660,245)</b>	<b>(884,472)</b>
Intergovernmental City of Rome	21,216,362	22,516,365	22,516,362	-	-
Intergovernmental City of Cave Spring	1,281,000	1,281,000	1,281,000	-	-
<b>Total Expenditures</b>	<b>63,881,680</b>	<b>83,061,030</b>	<b>67,544,026</b>	<b>17,660,245</b>	<b>1,368,790</b>
<b>Other Financing Sources (Uses)</b>					
Transfer to Capital Projects Fund	-	(41,515)	(41,511)	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>(41,515)</b>	<b>(41,511)</b>	<b>-</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues over</b>					
<b>Expenditures and Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ 16,816,725</b>	<b>\$ 32,866,641</b>	<b>\$ (16,660,245)</b>	<b>\$ (884,472)</b>

**FLOYD COUNTY, GEORGIA**  
**2023 SPLOST BUDGET vs ACTUAL SUMMARY**  
*For the Month Ended May 31, 2026*

	Original Projects Budget	Cumulative Revised Budget	Cumulative Totals To Date	2026 Budget	2026 YTD
<b>Revenues:</b>					
Tax Collections					
Floyd County	\$ 58,037,000	\$ 58,037,000	\$ 27,853,655	\$ 11,765,250	\$ 6,103,122
City of Rome	48,766,289	48,766,289	19,743,152	9,871,225	3,272,680
City of Cave Spring	3,200,000	3,200,000	1,292,441	646,195	214,239
Interest Earned	-	435,275	607,804	273,960	180,694
Miscellaneous Revenue	-	-	-	-	-
<b>Total Revenues</b>	<b>110,003,289</b>	<b>110,438,564</b>	<b>49,497,053</b>	<b>22,556,630</b>	<b>9,770,735</b>
<b>Expenditures:</b>					
<b>Floyd County</b>					
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	173,128	1,880,000	131,128
Police Secure Parking & Evidence Facility	270,000	270,000	31,500	225,000	15,750
Jail Improvements	2,890,000	2,890,000	117,070	600,000	117,070
Prison Improvements	1,900,000	1,900,000	-	-	-
Public Works Capital	4,048,000	4,048,000	1,089,567	690,230	31,888
Mango Road Improvements	2,500,000	2,500,000	110,000	2,500,000	110,000
Park Avenue & Dragon Drive Improvements	1,200,000	1,200,000	-	-	-
Paving and Infrastructure	10,600,000	10,600,000	2,066,975	3,519,980	882,766
Eden Valley Improvements	160,000	160,000	-	160,000	-
Recreation					
Alto Park	915,000	1,350,275	1,464,062	100,000	113,791
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	-
<b>Total Floyd County Expenditures</b>	<b>58,037,000</b>	<b>58,472,275</b>	<b>9,782,289</b>	<b>17,727,060</b>	<b>1,957,541</b>
<b>Net Floyd County</b>	<b>-</b>	<b>-</b>	<b>18,679,170</b>	<b>(5,687,850)</b>	<b>4,326,276</b>
Intergovernmental City of Rome	48,766,289	48,766,289	19,743,152	9,871,225	3,272,680
Intergovernmental City of Cave Spring	3,200,000	3,200,000	1,242,441	646,195	214,239
<b>Total Expenditures</b>	<b>110,003,289</b>	<b>110,438,564</b>	<b>30,767,882</b>	<b>28,244,480</b>	<b>5,444,459</b>
<b>Excess (Deficiency) of Revenues over</b>					
<b>Expenditures and Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,729,170</b>	<b>\$ (5,687,850)</b>	<b>\$ 4,326,276</b>

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**FLOYD COUNTY, GEORGIA**  
**WATER FUND**  
**STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGE IN NET POSITION**  
**For the Month Ended May 31, 2026**  
*(with comparative actual amounts for 2025)*

Percentage of Year  
41.7%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>OPERATING REVENUES</b>					
Charges for Services	\$ 9,458,900	\$ 3,759,942	\$ (5,698,958)	39.8%	\$ 3,497,939
Rental Fees	12,000	6,034	(5,966)	50.3%	5,719
<b>TOTAL OPERATING REVENUES</b>	<u>9,470,900</u>	<u>3,765,976</u>	<u>(5,704,924)</u>	<u>39.8%</u>	<u>3,503,658</u>
<b>OPERATING EXPENSES</b>					
<b>Water Administration</b>					
Salaries and Benefits	990,430	408,822	581,608	41.3%	363,893
Supplies and Other Expenses	480,940	187,999	292,941	39.1%	200,536
Equipment	14,195	8,846	5,349	62.3%	8,500
Depreciation	5,505	2,294	3,211	41.7%	9,531
	<u>1,491,070</u>	<u>607,961</u>	<u>883,109</u>	<u>40.8%</u>	<u>582,460</u>
<b>Water Distribution</b>					
Salaries and Benefits	1,318,210	501,772	816,438	38.1%	515,695
Supplies and Other Expenses	898,790	275,763	623,027	30.7%	313,604
Equipment	34,000	14,956	19,044	44.0%	2,143
Purchased Water	1,775,000	754,815	1,020,185	42.5%	956,053
Water Meters	300,000	158,942	141,058	53.0%	164,925
Utilities	510,540	205,881	304,659	40.3%	202,753
Depreciation	1,714,075	748,692	965,383	43.7%	695,054
	<u>6,550,615</u>	<u>2,660,821</u>	<u>3,889,794</u>	<u>40.6%</u>	<u>2,850,227</u>
<b>Water Treatment Plant</b>					
Salaries and Benefits	475,990	201,195	274,795	42.3%	190,316
Supplies and Other Expenses	369,550	95,548	274,002	25.9%	62,552
Equipment	87,575	28,715	58,860	32.8%	6,315
Utilities	98,400	32,457	65,943	33.0%	14,811
Depreciation	64,305	76,226	(11,921)	118.5%	26,793
	<u>1,095,820</u>	<u>434,141</u>	<u>661,679</u>	<u>39.6%</u>	<u>300,787</u>
<b>TOTAL OPERATING EXPENSES</b>	<u>9,137,505</u>	<u>3,702,923</u>	<u>5,434,582</u>	<u>40.5%</u>	<u>3,733,474</u>
<b>OPERATING INCOME (LOSS)</b>	333,395	63,053	(270,342)	18.9%	(229,816)
<b>NON-OPERATING INCOME (LOSS)</b>					
Interest and Fiscal Charges	(89,935)	(34,377)	55,558	38.2%	(41,201)
Amortization of Bond Costs	53,700	13,742	(39,958)	25.6%	16,740
Gain on sale of fixed assets	-	-	-	N/A	4,050
Interest Earned	225,000	96,386	(128,614)	42.8%	119,683
Transfer from Fire Fund	150,000	62,500	(87,500)	41.7%	52,083
Transfer to General Fund	(908,940)	(378,725)	530,215	41.7%	(378,725)
<b>TOTAL NON-OPERATING INCOME (LOSS)</b>	<u>(570,175)</u>	<u>(240,474)</u>	<u>329,701</u>	<u>42.2%</u>	<u>(227,370)</u>
<b>Total Operating and Non-Operating Income (Loss)</b>	(236,780)	(177,421)	59,359	74.9%	(457,186)
Water Capital	(1,773,905)	(240,350)	1,533,555	13.5%	(2,174,013)
<b>CHANGE IN NET POSITION</b>	(2,010,685)	(417,771)			(2,631,199)
<b>NET POSITION - BEGINNING OF YEAR</b>	56,678,580	56,678,580			48,237,032
<b>NET POSITION - YEAR TO DATE</b>	<u>\$ 54,667,895</u>	<u>\$ 56,260,809</u>			<u>\$ 45,605,833</u>

**FLOYD COUNTY, GEORGIA**  
**WATER FUND - CASH BASIS**  
**STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGE IN CASH BALANCE**  
**For the Month Ended May 31, 2026**  
*(with comparative actual amounts for 2025)*

Percentage of Year  
41.7%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>CASH INCREASES</b>					
Charges for Services	\$ 2,483,000	\$ 3,759,942	1,276,942	151.4%	\$ 3,497,939
Rental Fees	12,600	6,034	(6,566)	47.9%	5,719
Miscellaneous	63,530	-	(63,530)	0.0%	-
Interest Earned	340,000	96,386	(243,614)	28.3%	119,683
Transfer from Fire Fund	125,000	62,500	(62,500)	50.0%	52,083
<b>TOTAL CASH INCREASES</b>	<b>3,024,130</b>	<b>3,924,862</b>	<b>900,732</b>	<b>129.8%</b>	<b>3,679,474</b>
<b>CASH DECREASES</b>					
<b>Water Administration</b>					
Salaries and Benefits	812,160	408,732	403,428	50.3%	363,551
Supplies and Other Expenses	440,805	119,817	320,988	27.2%	130,259
Equipment	27,800	9,426	18,374	33.9%	8,500
Interest and Fiscal Charges	113,435	38,960	74,475	34.3%	46,784
Transfer to General Fund	359,650	378,725	(19,075)	105.3%	378,725
	1,753,850	955,660	798,190	54.5%	927,819
<b>Water Distribution</b>					
Salaries and Benefits	1,206,590	501,769	704,821	41.6%	515,686
Supplies and Other Expenses	829,630	267,453	562,177	32.2%	295,914
Equipment	46,630	14,956	31,674	32.1%	2,143
Purchased Water	1,680,000	754,815	925,185	44.9%	956,053
Water Meters	350,000	158,942	191,058	45.4%	149,105
Utilities	410,000	206,118	203,882	50.3%	203,049
	4,522,850	1,904,053	2,618,797	42.1%	2,121,950
<b>Water Treatment Plant</b>					
Salaries and Benefits	418,030	201,195	216,835	48.1%	190,316
Supplies and Other Expenses	318,260	87,056	231,204	27.4%	59,837
Equipment	45,770	28,715	17,055	62.7%	3,015
Utilities	82,000	32,147	49,853	39.2%	20,612
	864,060	349,113	514,947	40.4%	273,780
<b>Water Capital</b>	2,983,000	240,350	2,742,650	8.1%	2,174,013
<b>TOTAL CASH DECREASES</b>	<b>10,123,760</b>	<b>3,449,176</b>	<b>6,674,584</b>	<b>34.1%</b>	<b>5,497,562</b>
<b>NET INCREASE (DECREASE)</b>	(7,099,630)	475,686			(1,818,090)
<b>CHANGE IN BALANCE SHEET</b>		(244,886)			452,055
<b>CASH - BEGINNING OF YEAR</b>		7,372,658			8,492,420
<b>CASH - YEAR TO DATE</b>		<b>\$ 7,603,458</b>			<b>\$ 7,126,385</b>

**FLOYD COUNTY, GEORGIA**  
**AIRPORT FUND**  
**STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGE IN NET POSITION**  
For the Month Ended May 31, 2026  
*(with comparative actual amounts for 2025)*

Percentage of Year  
41.7%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>OPERATING REVENUES</b>					
Charges for Services	\$ 500	\$ 137	\$ (363)	27.4%	\$ 238
Fuel Sales	1,140,500	713,454	(427,046)	62.6%	388,063
Rental Fees	351,000	152,624	(198,376)	43.5%	153,558
Miscellaneous	24,050	12,737	(11,313)	53.0%	8,866
<b>TOTAL OPERATING REVENUES</b>	<u>1,516,050</u>	<u>878,952</u>	<u>(637,098)</u>	<u>58.0%</u>	<u>550,725</u>
<b>OPERATING EXPENSES</b>					
Salaries and Benefits	434,690	189,737	244,953	43.6%	179,908
Supplies and Other Expenses	244,285	101,801	142,484	41.7%	85,949
Utilities	89,340	36,897	52,443	41.3%	29,119
Equipment	2,700	3,273	(573)	121.2%	8,851
Air Show Expenses	52,000	36,755	15,245	70.7%	-
Depreciation	759,800	190,693	569,107	25.1%	257,490
Cost of Goods Sold	771,250	492,399	278,851	63.8%	254,157
<b>TOTAL OPERATING EXPENSES</b>	<u>2,354,065</u>	<u>1,051,555</u>	<u>1,302,510</u>	<u>44.7%</u>	<u>815,474</u>
<b>OPERATING INCOME (LOSS)</b>	(838,015)	(172,603)	665,412	20.6%	(264,749)
<b>NON-OPERATING INCOME (LOSS)</b>					
Interest Earned	3,000	540	(2,460)	18.0%	1,520
Transfers Out	(65,220)	(26,613)	38,607	40.8%	(37,692)
<b>TOTAL NON-OPERATING INCOME (LOSS)</b>	<u>(62,220)</u>	<u>(26,073)</u>	<u>36,147</u>	<u>41.9%</u>	<u>(36,172)</u>
<b>CHANGE IN NET POSITION</b>	(900,235)	(198,676)			(300,921)
<b>NET POSITION - BEGINNING OF YEAR</b>	<u>6,006,389</u>	<u>6,006,389</u>			<u>6,722,272</u>
<b>NET POSITION - YEAR TO DATE</b>	<u>\$ 5,106,154</u>	<u>\$ 5,807,713</u>			<u>\$ 6,421,351</u>

**FLOYD COUNTY, GEORGIA**  
**AIRPORT FUND - CASH BASIS**  
**STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGE IN CASH BALANCE**  
**For the Month Ended May 31, 2026**  
*(with comparative actual amounts for 2025)*

Percentage of Year  
41.7%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>CASH INCREASES</b>					
Charges for Services	\$ 1,500	\$ 137	\$ (1,363)	9.1%	\$ 238
Fuel Sales	940,500	706,203	(234,297)	75.1%	379,798
Rental Fees	306,500	158,783	(147,717)	51.8%	156,189
Miscellaneous	22,500	12,737	(9,763)	56.6%	8,866
Interest Earned	15,000	540	(14,460)	3.6%	1,520
<b>TOTAL CASH INCREASES</b>	<u>1,286,000</u>	<u>878,400</u>	<u>(407,600)</u>	<u>68.3%</u>	<u>546,611</u>
<b>CASH DECREASES</b>					
Salaries and Benefits	367,880	191,434	176,446	52.0%	180,485
Supplies and Other Expenses	314,515	95,672	218,843	30.4%	88,238
Utilities	65,000	36,897	28,103	56.8%	29,119
Equipment	2,000	3,273	(1,273)	163.7%	8,851
Air Show Expenses	30,000	54,513	(24,513)	181.7%	-
Transfers Out	399,010	8,854	390,156	2.2%	37,692
Cost of Goods Sold	861,500	492,399	369,101	57.2%	281,758
<b>TOTAL CASH DECREASES</b>	<u>2,039,905</u>	<u>883,042</u>	<u>1,156,863</u>	<u>43.3%</u>	<u>626,143</u>
<b>NET INCREASE (DECREASE)</b>	(753,905)	(4,642)			(79,532)
<b>CHANGE IN BALANCE SHEET</b>		450			-
<b>CASH - BEGINNING OF YEAR</b>		<u>31,355</u>			<u>151,804</u>
<b>CASH - YEAR TO DATE</b>		<u>\$ 27,163</u>			<u>\$ 66,700</u>

**FLOYD COUNTY, GEORGIA**  
**AGRICULTURE CENTER FUND**  
**STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGE IN NET POSITION**  
For the Month Ended May 31, 2026  
(with comparative actual amounts for 2025)

Percentage of Year  
41.7%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Intergovernmental	\$ -	\$ -	\$ -	N/A	\$ -
Charges for Services	-	-	-	N/A	-
Rental Fees	-	-	-	N/A	-
Miscellaneous	-	-	-	N/A	-
<b>TOTAL OPERATING REVENUES</b>	<u>-</u>	<u>-</u>	<u>-</u>	N/A	<u>-</u>
<b>EXPENSES</b>					
Salaries and Benefits	105,310	44,376	60,934	42.1%	42,334
Supplies and Other Expenses	9,275	737	8,538	7.9%	220
Equipment	550	-	550	0.0%	-
<b>TOTAL OPERATING EXPENSES</b>	<u>115,135</u>	<u>45,113</u>	<u>70,022</u>	<u>39.2%</u>	<u>42,554</u>
<b>OPERATING INCOME (LOSS)</b>	(115,135)	(45,113)	70,022	39.2%	(42,554)
<b>NON-OPERATING INCOME (LOSS)</b>					
Interest Earned	-	5	5	N/A	5
Transfer from General Fund	115,135	43,335	(71,800)	37.6%	41,121
<b>TOTAL NON-OPERATING INCOME (LOSS)</b>	<u>115,135</u>	<u>43,340</u>	<u>(71,795)</u>	<u>37.6%</u>	<u>41,126</u>
<b>CHANGE IN NET POSITION</b>	-	(1,773)			(1,428)
<b>NET POSITION - BEGINNING OF YEAR</b>	<u>2,110,805</u>	<u>2,110,805</u>			<u>2,114,672</u>
<b>NET POSITION - YEAR TO DATE</b>	<u>\$ 2,110,805</u>	<u>\$ 2,109,032</u>			<u>\$ 2,113,244</u>

**FLOYD COUNTY, GEORGIA**  
**AGRICULTURE CENTER FUND - CASH BASIS**  
**STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGE IN CASH BALANCE**  
For the Month Ended May 31, 2026  
(with comparative actual amounts for 2025)

Percentage of Year  
41.7%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>CASH INCREASES</b>					
Intergovernmental	\$ -	\$ -	\$ -	N/A	\$ -
Charges for Services	-	-	-	N/A	-
Rental Fees	-	-	-	N/A	-
Miscellaneous	-	-	-	N/A	-
Interest Earned	-	5	5	N/A	5
Transfer from General Fund	-	43,335	43,335	N/A	41,121
<b>TOTAL CASH INCREASES</b>	-	43,340	43,340	N/A	41,126
<b>CASH DECREASES</b>					
Salaries and Benefits	95,840	45,210	50,630	47.2%	42,109
Supplies and Other Expenses	20,440	1,082	19,358	5.3%	-
Equipment	1,500	-	1,500	0.0%	-
<b>TOTAL CASH DECREASES</b>	117,780	46,292	71,488	39.3%	42,109
<b>NET INCREASE (DECREASE)</b>	(117,780)	(2,952)			(983)
<b>CHANGE IN BALANCE SHEET</b>		2,357			1,966
<b>CASH - BEGINNING OF YEAR</b>		647			-
<b>CASH - YEAR TO DATE</b>		\$ 52			\$ 983

**FLOYD COUNTY, GEORGIA**  
**RECYCLING FUND**  
**STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGE IN NET POSITION**  
For the Month Ended May 31, 2026  
*(with comparative actual amounts for 2025)*

Percentage of Year  
41.7%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Material Sales	\$ 160,000	\$ 88,569	\$ (71,431)	55.4%	\$ 31,253
Solid Waste Commission - Tipping Fees	<u>33,000</u>	<u>14,734</u>	<u>(18,266)</u>	<u>44.6%</u>	<u>-</u>
<b>TOTAL OPERATING REVENUES</b>	<u>193,000</u>	<u>103,303</u>	<u>(89,697)</u>	<u>53.5%</u>	<u>31,253</u>
<b>EXPENSES</b>					
Salaries and Benefits	373,980	144,393	229,587	38.6%	147,845
Supplies and Other Expenses	228,230	90,722	137,509	39.8%	83,964
Equipment	13,175	-	13,175	0.0%	-
Depreciation	146,145	59,021	87,124	40.4%	60,717
Amortization - Right To Use Asset	47,185	19,570	27,615	41.5%	19,658
Utilities	<u>30,795</u>	<u>17,917</u>	<u>12,878</u>	<u>58.2%</u>	<u>14,496</u>
<b>TOTAL OPERATING EXPENSES</b>	<u>839,510</u>	<u>331,622</u>	<u>507,888</u>	<u>39.5%</u>	<u>326,680</u>
<b>OPERATING INCOME (LOSS)</b>	(646,510)	(228,319)	418,191	35.3%	(295,427)
<b>NON-OPERATING INCOME (LOSS)</b>					
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	588	(162)	78.4%	329
Transfers from Floyd County Solid Waste	145,195	60,948	84,247	42.0%	63,680
Transfers to General Fund	(38,040)	(15,850)	(22,190)	41.7%	(20,554)
Transfers to Capital Projects	<u>(32,000)</u>	<u>(44,924)</u>	<u>12,924</u>	<u>140.4%</u>	<u>-</u>
<b>TOTAL NON-OPERATING INCOME (LOSS)</b>	<u>453,295</u>	<u>142,840</u>	<u>(160,494)</u>	<u>31.5%</u>	<u>208,516</u>
<b>CHANGE IN NET POSITION</b>	(193,215)	(85,480)			(86,911)
<b>NET POSITION - BEGINNING OF YEAR</b>	<u>1,302,919</u>	<u>1,302,919</u>			<u>1,227,304</u>
<b>NET POSITION - YEAR TO DATE</b>	<u>\$ 1,109,704</u>	<u>\$ 1,217,439</u>			<u>\$ 1,140,393</u>

**FLOYD COUNTY, GEORGIA**  
**RECYCLING FUND - CASH BASIS**  
**STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGE IN CASH BALANCE**  
For the Month Ended May 31, 2026  
*(with comparative actual amounts for 2025)*

Percentage of Year  
41.7%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>CASH INCREASES</b>					
Intergovernmental	\$ 377,390	\$ 229,714	\$ (147,676)	60.9%	\$ 55,039
Interest Earned	750	588	(162)	78.4%	329
Material Sales	193,000	108,976	(84,024)	56.5%	51,422
Transfers In	145,195	91,897	(53,298)	63.3%	79,161
<b>TOTAL CASH INCREASES</b>	<u>716,335</u>	<u>431,175</u>	<u>(137,484)</u>	<u>60.2%</u>	<u>185,951</u>
<b>CASH DECREASES</b>					
Salaries and Benefits	373,980	139,818	234,162	37.4%	148,202
Supplies and Other Expenses	228,230	88,044	140,186	38.6%	82,665
Equipment	13,175	4,041	9,134	30.7%	7,250
Utilities	30,795	18,030	12,765	58.5%	14,693
Transfers	70,040	15,850	54,190	22.6%	39,721
<b>TOTAL CASH DECREASES</b>	<u>716,220</u>	<u>265,782</u>	<u>450,438</u>	<u>37.1%</u>	<u>292,531</u>
<b>NET INCREASE (DECREASE)</b>	115	165,392			(106,580)
<b>CHANGE IN BALANCE SHEET</b>		(108,481)			91,259
<b>CASH - BEGINNING OF YEAR</b>		<u>6,275</u>			<u>20,985</u>
<b>CASH - YEAR TO DATE</b>		<u>\$ 63,186</u>			<u>\$ 5,665</u>

**FLOYD COUNTY, GEORGIA**  
**ANIMAL CONTROL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
For the Month Ended May 31, 2026  
*(with comparative actual amounts for 2025)*

Percentage of Year  
41.7%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Charges for Services	\$ 27,000	\$ 19,416	\$ (7,584)	71.9%	\$ 10,819
Interest Earned	4,000	4,390	390	109.8%	4,863
Donations	35,000	15,867	(19,133)	45.3%	16,171
Miscellaneous	<u>1,750</u>	<u>1,515</u>	<u>(235)</u>	<u>86.6%</u>	<u>752</u>
<b>TOTAL REVENUES</b>	<u>67,750</u>	<u>41,188</u>	<u>(26,562)</u>	<u>60.8%</u>	<u>32,604</u>
<b>EXPENDITURES</b>					
Salaries and Benefits	1,039,630	386,403	653,227	37.2%	369,105
Other Operating Costs	<u>529,175</u>	<u>179,007</u>	<u>350,168</u>	<u>33.8%</u>	<u>181,611</u>
<b>TOTAL EXPENDITURES</b>	<u>1,568,805</u>	<u>565,410</u>	<u>1,003,395</u>	<u>36.0%</u>	<u>550,716</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(1,501,055)	(524,222)	(976,833)	34.9%	(518,111)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers from General Fund	<u>1,493,055</u>	<u>622,106</u>	<u>870,949</u>	<u>41.7%</u>	<u>557,346</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>1,493,055</u>	<u>622,106</u>	<u>870,949</u>	<u>41.7%</u>	<u>557,346</u>
<b>NET CHANGE IN FUND BALANCE</b>	(8,000)	97,884			39,234
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>283,213</u>	<u>283,213</u>			<u>255,869</u>
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ 275,213</u>	<u>\$ 381,097</u>			<u>\$ 295,103</u>

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**ROME-FLOYD PARKS AND RECREATION AUTHORITY**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
*For the Month Ended May 31, 2026*  
*(with comparative actual amounts for 2025)*

Percentage of Year  
41.7%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Administrative Operations	\$ 22,500	\$ 8,267	\$ (14,233)	36.7%	\$ 47,320
Miscellaneous Revenues	97,240	8,443	(88,797)	8.7%	9,777
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	58,500	9,170	(49,330)	15.7%	13,903
Other Programs	261,280	185,086	(76,194)	70.8%	52,338
Gymnastics	435,625	206,603	(229,022)	47.4%	192,309
Special Populations Services	38,500	25,669	(12,831)	66.7%	18,494
Concessions	564,000	270,917	(293,083)	48.0%	211,498
Coosa River Trading Post	161,650	50,395	(111,255)	31.2%	67,403
Etowah Park Golf Practice	7,800	3,900	(3,900)	50.0%	3,900
Youth Athletics	468,500	217,544	(250,956)	46.4%	228,500
Adult Athletics	44,000	8,350	(35,650)	19.0%	15,250
Scoreboards	10,750	3,375	(7,375)	31.4%	625
Parks & Recreation Centers	88,800	47,043	(41,758)	53.0%	29,880
Recreation Services	168,700	79,608	(89,092)	47.2%	38,478
Hall of Fame	16,600	7,727	(8,873)	46.5%	6,893
Senior Promotions	9,375	6,950	(2,425)	74.1%	4,600
<b>TOTAL REVENUES</b>	<u>2,483,820</u>	<u>1,139,047</u>	<u>(1,344,773)</u>	<u>45.9%</u>	<u>941,167</u>

**ROME-FLOYD PARKS AND RECREATION AUTHORITY**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
*For the Month Ended May 31, 2026*  
*(with comparative actual amounts for 2025)*

Percentage of Year  
41.7%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>EXPENDITURES</b>					
Administrative Operations	\$ 1,327,425	\$ 527,335	\$ (800,090)	39.7%	\$ 472,328
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	69,045	5,888	(63,157)	8.5%	6,428
Other Programs	135,000	185,776	50,776	137.6%	61,634
Gymnastics	296,215	148,553	(147,662)	50.2%	137,892
Special Populations Services	44,220	17,156	(27,064)	38.8%	20,111
Concessions	422,775	232,358	(190,417)	55.0%	164,831
Coosa River Trading Post	109,060	40,437	(68,623)	37.1%	57,410
Sports Division Administration	132,110	55,128	(76,982)	41.7%	67,064
Youth Athletics	256,675	134,709	(121,966)	52.5%	164,053
Adult Athletics	38,100	5,585	(32,515)	14.7%	187
Scoreboards	1,250	250	(1,000)	20.0%	-
Recreation Centers	226,550	91,160	(135,390)	40.2%	83,441
Recreation Services Administration	268,990	113,410	(155,580)	42.2%	109,149
Parks & Recreation Services	1,348,620	579,217	(769,403)	42.9%	562,487
Buildings	93,900	43,258	(50,642)	46.1%	38,356
Shop	159,880	59,714	(100,166)	37.3%	57,812
Hall of Fame	12,520	10,284	(2,236)	82.1%	6,567
Senior Promotions	7,470	7,146	(324)	95.7%	1,276
<b>TOTAL EXPENDITURES</b>	4,979,805	2,257,363	(2,722,442)	45.3%	2,011,027
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In / Out	2,516,290	1,033,154	(1,483,136)	41.1%	1,083,333
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	2,516,290	1,033,154	(1,483,136)	41.1%	1,083,333
<b>NET CHANGE IN FUND BALANCE</b>	20,305	(85,162)			13,474
<b>FUND BALANCE - BEGINNING OF YEAR</b>	85,979	85,979			102,570
<b>FUND BALANCE - YEAR TO DATE</b>	\$ 106,284	\$ 817			\$ 116,088

**FLOYD COUNTY, GEORGIA**  
**HEALTH INSURANCE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
For the Month Ended May 31, 2026  
(with comparative actual amounts for 2025)

Percentage of Year  
41.7%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Contributions					
Employer	\$ 9,065,700	\$ 3,778,082	\$ (5,287,618)	41.7%	\$ 3,678,551
Employees	2,090,400	883,691	(1,206,709)	42.3%	838,593
Retirees	47,905	22,578	(25,327)	47.1%	23,444
Premiums Paid By Others	71,775	13,545	(58,230)	18.9%	16,050
Interest Earned	20,000	7,595	(12,405)	38.0%	14,668
Miscellaneous	50,000	3,686	(46,314)	7.4%	3,958
<b>TOTAL REVENUES</b>	<u>11,345,780</u>	<u>4,709,177</u>	<u>(6,636,603)</u>	<u>41.5%</u>	<u>4,575,264</u>
<b>EXPENDITURES</b>					
Other Costs	30,025	7,994	22,031	26.6%	8,964
Professional Fees	142,945	50,465	92,480	35.3%	63,079
Claims	8,300,000	4,058,203	4,241,797	48.9%	3,364,851
Premium Payments	1,496,500	617,560	878,940	41.3%	561,379
HRA Payments	60,000	57,952	2,048	96.6%	35,869
HSA Payments	51,550	36,219	15,331	70.3%	43,817
Wellness Clinic	890,165	454,505	435,660	51.1%	287,663
Administrative Fees	234,800	107,657	127,143	45.9%	102,339
<b>TOTAL EXPENDITURES</b>	<u>11,205,985</u>	<u>5,390,555</u>	<u>5,815,430</u>	<u>48.1%</u>	<u>4,467,961</u>
<b>NET CHANGE IN FUND BALANCE</b>	139,795	(681,378)			107,303
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>58</u>	<u>58</u>			<u>888,177</u>
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ 139,853</u>	<u>\$ (681,320)</u>			<u>\$ 995,480</u>

**FLOYD COUNTY, GEORGIA**  
*Capital Projects and Equipment Expenditures*  
For the Month Ended May 31, 2026

	<b>Budget</b>	<b>2026 YTD</b>
<b>Appropriation of Jail Surcharge Funds</b>	\$ 246,605	\$ 201,126
<b>Appropriation of Fund Balance</b>	4,194,860	939,463
<b>Revenues:</b>		
Interest Earned	50,000	65,649
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
<b>Total Revenues and Appropriations of Fund Balances</b>	<b>\$ 4,813,180</b>	<b>\$ 1,370,447</b>
<b>Expenditures:</b>		
<b>Sheriff/Jail</b>		
Reimbursements	\$ (24,010)	\$ (24,010)
Chevrolet Silverado 1500	56,540	56,701
Locking controls	JS 88,605	88,605
	121,135	121,296
<b>Historic Courthouse</b>		
Insurance Reimbursements	-	(975,000)
Contents	24,745	96,518
Extra Expense	22,750	64,295
Safety	10,000	-
Debris Removal	179,750	721,858
Machinery & Equipment	80,000	-
	317,245	(92,329)
<b>County Police</b>		
Insurance Reimbursement	-	(13,925)
GEMA SWAT Revenue	(95,358)	-
GEMA SWAT Expense	95,358	94,268
	-	94,268
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
Special Ops Grant #27-20 Revenue	-	(900)

**FLOYD COUNTY, GEORGIA**  
*Capital Projects and Equipment Expenditures*  
For the Month Ended May 31, 2026

		<u>Budget</u>	<u>2026 YTD</u>
<b>Prison</b>			
Replacement of Kitchen Dishwasher	<b>JS</b>	\$ 40,000	\$ -
Replacement of Detail Truck	<b>JS</b>	73,770	68,293
Replacement of UTV	<b>JS</b>	22,200	22,200
Replacement of Zero Turn Mowers (3)	<b>JS</b>	22,030	22,028
		<u>158,000</u>	<u>112,521</u>
<b>Facilities Management</b>			
Community Room sound Improvements		135,000	-
Public Works Mini Splits		-	6,168
4th Avenue Parking Deck Cameras		20,000	-
	<b>FB</b>	<u>155,000</u>	<u>6,168</u>
<b>Public Works</b>			
Fuel Master		106,265	88,196
	<b>GF</b>	<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
		-	<u>(1,134,282)</u>
2025 LMIG Paving		310,235	303,998
2024 LMIG Paving		179,240	179,242
2023 LMIG Paving		185,820	185,820
Excess LMIG Road Improvements		66,015	-
	<b>FB</b>	<u>741,310</u>	<u>669,059</u>
2025 LRA Paving		1,659,500	-
2024 LRA Paving		1,344,660	225,078
	<b>FB</b>	<u>3,004,160</u>	<u>225,078</u>
Prep and paving	<b>FB</b>	20,000	-
Drainage	<b>FB</b>	10,000	3,937
<b>Information Technology</b>			
Replace EOC Switches	<b>COM</b>	6,475	-
Firewalls	<b>FB</b>	41,000	35,220
Admin. Wi-Fi	<b>FB</b>	13,060	-
Computer Lease	<b>FB</b>	200,000	-
		<u>260,535</u>	<u>35,220</u>
<b>Solid Waste</b>			
2 Containers (Delivered)	<b>SW</b>	51,230	23,226
		<u>51,230</u>	<u>23,226</u>

**FLOYD COUNTY, GEORGIA**  
*Capital Projects and Equipment Expenditures*  
For the Month Ended May 31, 2026

	<u>Budget</u>	<u>2026 YTD</u>
<b>Airport</b>		
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	<u>408,000</u>	<u>-</u>
	-	45,468
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	163,884
Construction	<u>4,917,000</u>	<u>-</u>
	-	163,884

**FLOYD COUNTY, GEORGIA**  
*Capital Projects and Equipment Expenditures*  
For the Month Ended May 31, 2026

	<u>Budget</u>	<u>2026 YTD</u>
<b>Airport (cont'd)</b>		
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	6,769
Construction	<u>4,223,000</u>	<u>2,450</u>
	-	9,219
Runway 1/19 Lighting Rehabilitation		
Construction	<u>-</u>	<u>205,616</u>
	-	205,616
DBE Plan Update (FY27-29)		
Federal Revenue (Design)	(12,150)	-
Design	<u>13,500</u>	<u>-</u>
	<b>AP</b> 1,350	-
<b>Animal Control</b>		
Facility Camera System	<b>FB</b> <u>10,330</u>	<u>-</u>
	10,330	-
<b>Recycling Center</b>		
Forklift	44,925	44,924
Steel Belt for the Infeed for the Sort Line	<b>RC</b> <u>32,000</u>	<u>-</u>
	76,925	44,924
<b>Current Year Lease Purchase Payments</b>	<b>DS</b> <u>91,860</u>	<u>-</u>
<b>Total Net (Revenues) Expenditures</b>	<b>\$ 9,348,345</b>	<b>\$ 964,669</b>

**FLOYD COUNTY, GEORGIA**  
*Water Capital Projects and Equipment Expenses*  
For the Month Ended May 31, 2026

	<b>Budget</b>	<b>2026 YTD</b>
<b>Revenues:</b>		
R & E Funds	\$ 1,440,905	\$ 240,350
Operating Funds	333,000	-
<b>Total Revenues</b>	<b>\$ 1,773,905</b>	<b>\$ 240,350</b>
<b>Expenses:</b>		
Water Tank Maintenance	\$ 365,000	\$ 147,552
Water Pumps and Pump Houses	150,000	22,973
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	69,825
	1,440,905	240,350
<b>2026 Equipment</b>		
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	-
<b>Total Expenses</b>	<b>\$ 1,773,905</b>	<b>\$ 240,350</b>

**FLOYD COUNTY, GEORGIA**  
*Recreation Capital Projects and Equipment Expenditures*  
*For the Month Ended May 31, 2026*

	<u>Budget</u>	<u>2026 YTD</u>
<b>Revenues:</b>		
Interest Income	\$ 1,000	\$ 50
Capital Improvements-County	-	15,300
Donations	274,475	64,000
<b>Total Revenues</b>	<b>\$ 275,475</b>	<b>\$ 79,350</b>
<b>Expenditures:</b>		
<b>Capital Improvements-County</b>		
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	57,972
Shade Screens for Alto Park	64,000	63,300
Court Resurface	11,200	11,200
<b>Total Expenditures</b>	<b>\$ 297,975</b>	<b>\$ 136,572</b>



***Other Information  
For the Month Ended  
May 31, 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	1,011,866.87	34,357.38	3.51%	
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	-	-	-	
<b>Totals</b>	<b>7,733,619.19</b>	<b>8,039,615.79</b>	<b>8,758,282.43</b>	<b>9,695,975.77</b>	<b>10,503,044.98</b>	<b>11,559,139.49</b>	<b>11,221,935.35</b>	<b>11,579,414.34</b>	<b>11,957,077.63</b>	<b>5,086,946.92</b>	<b>149,992.44</b>	<b>3.04%</b>	
<b>Original Budget</b>	<b>7,700,000</b>	<b>7,800,000</b>	<b>7,892,500</b>	<b>8,925,000</b>	<b>8,743,870</b>	<b>10,400,000</b>	<b>11,642,950</b>	<b>11,642,950</b>	<b>12,000,000</b>	<b>12,040,000</b>			
<b>Revised Budget</b>	<b>7,700,000</b>	<b>8,000,000</b>	<b>8,600,000</b>	<b>8,640,000</b>	<b>10,658,870</b>	<b>11,576,000</b>	<b>11,642,950</b>	<b>11,142,950</b>	<b>11,641,000</b>	<b>12,040,000</b>			
<b>Amt &gt; Revised</b>	<b>33,619.19</b>	<b>39,615.79</b>	<b>158,282.43</b>	<b>1,055,975.77</b>	<b>(155,825.02)</b>	<b>(16,860.51)</b>	<b>(421,014.65)</b>	<b>436,464.34</b>	<b>316,077.63</b>	<b>(6,953,053.08)</b>			
								<b>4,936,954.48</b>	<b>5,086,946.92</b>	<b>149,992.44</b>	<b>3.04%</b>		

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	1,908,198.61	64,002.70	3.47%	
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	-	-	-	
<b>Totals</b>	<b>13,703,884.18</b>	<b>14,229,556.96</b>	<b>15,490,294.76</b>	<b>17,161,758.27</b>	<b>18,580,825.27</b>	<b>20,416,610.35</b>	<b>21,060,343.74</b>	<b>21,891,534.92</b>	<b>22,296,760.97</b>	<b>9,590,040.59</b>	<b>267,726.81</b>	<b>2.87%</b>	
								<b>9,322,313.78</b>	<b>9,590,040.59</b>	<b>267,726.81</b>	<b>2.87%</b>		

**FLOYD COUNTY, GEORGIA**

*Water Fund Bonds Debt Service Coverage Ratio*

*For the Month Ended May 31, 2026*

*(with comparative calculation for 2025)*

	<b>ACTUALS</b>	
	<b>2026</b>	<b>2025</b>
<b>Operating Revenues:</b>		
Misc-Other	\$ 11,204	\$ 13,822
Water Charges	3,397,042	3,059,376
Water Meter Charges	275,075	345,641
Penalties & Cut Offs	76,621	79,100
Fire Service Charges	62,500	52,083
Less: Fire Service Charges	(62,500)	(52,083)
Charges for Services	<u>3,759,942</u>	<u>3,497,939</u>
Miscellaneous	-	-
Rental Fees	6,034	5,719
<b>Total Operating Revenues</b>	<b><u>3,765,976</u></b>	<b><u>3,503,658</u></b>
<b>Operating Expenses:</b>		
Administration	607,961	582,460
Less: Depreciation	(2,294)	(9,531)
Net Administration	<u>605,667</u>	<u>572,929</u>
Distribution	2,660,821	2,850,227
Less: Depreciation	(748,692)	(695,054)
Net Distribution	<u>1,912,129</u>	<u>2,155,173</u>
Treatment Plant	434,141	300,787
Less: Depreciation	(76,226)	(26,793)
Net Treatment Plant	<u>357,915</u>	<u>273,994</u>
<b>Total Operating Expenses</b>	<b><u>\$ 2,875,711</u></b>	<b><u>\$ 3,002,096</u></b>
Net Available for Debt Service	\$ 890,265	\$ 501,562
Bonds Debt Service (41.7% of Annual Debt Payment)	129,167	127,917
<b>Bonds Debt Service Coverage Ratio (1.10 Requirement)</b>	<b>6.89</b>	<b>3.92</b>
Total Debt Service (41.7% of Annual Debt Payment)	236,325	235,525
<b>Total Debt Service Coverage Ratio</b>	<b>3.77</b>	<b>2.13</b>

**FLOYD COUNTY, GEORGIA**

*Non-Capital Equipment*

*For the Month Ended May 31, 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
	<u>-</u>	<u>1,327</u>
Public Defender		
iPad	750	355
	<u>750</u>	<u>355</u>
Sheriff		
4- Holosun IR Designator	<b>JS</b> 5,400	-
5- Pepper Ball Projectiles	<b>JS</b> 16,995	-
Weapon Vault	<b>JS</b> 5,395	4,495
3-Patrol Car Computers	<b>JS</b> 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
8-Replacement Toilets	11,200	11,192
10- Ballistic Performance Helmets and Accessories (SWAT)	20,000	14,801
AED Batteries	<b>JS</b> 10,000	-
	<u>97,910</u>	<u>57,838</u>
Coroner		
Radio and Accessories	2,145	-
	<u>2,145</u>	<u>-</u>
Human Resources		
Timeclocks	52,520	45,896
	<u>52,520</u>	<u>45,896</u>
Board of Commissioners		
iPad	1,600	-
	<u>1,600</u>	<u>-</u>
Board of Registrars		
Training Room Projector	430	-
Computer	1,400	-
5- iPads	2,170	2,166
Cradlepoint for AIP	1,115	-
Laptop	1,000	-
	<u>6,115</u>	<u>2,166</u>
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
	<u>14,825</u>	<u>11,209</u>
Facilities Management		
Thermostats for Health Dept.	6,000	-
	<u>6,000</u>	<u>-</u>
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	2,022
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>5,939</u>

**FLOYD COUNTY, GEORGIA**

*Non-Capital Equipment*

*For the Month Ended May 31, 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>	<u>2,500</u>
	2,500	2,500
Tax Commissioner		
Laptop	<u>2,325</u>	<u>1,189</u>
	2,325	1,189
Superior Court		
Courtroom Upgrades	2,500	-
Superior Court Administration Equipment	<u>500</u>	<u>-</u>
	3,000	-
Judge Niedrach Superior Court		
Desktop Printer	<u>500</u>	<u>-</u>
	500	-
Judge Johnson Superior Court		
Desktop Printer	<u>500</u>	<u>-</u>
	500	-
Judge Sparks Superior Court		
Desktop Printer	<u>500</u>	<u>-</u>
	500	-
Judge King Superior Court		
Desktop Printer	<u>500</u>	<u>-</u>
	500	-
HIDTA		
Equipment	<u>1,000</u>	<u>-</u>
	1,000	-
County Manager		
Miscellaneous	<u>3,500</u>	<u>-</u>
	3,500	-
Purchasing		
Scanner	900	-
Heavy Duty Hand Trucks	<u>550</u>	<u>208</u>
	1,450	208
Finance		
Scanner	<u>500</u>	<u>-</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>	<u>-</u>
	27,330	1,397
E-911		
5- Plantronics PTT Wireless	<u>2,750</u>	<u>-</u>
	2,750	-
Law Library		
Increase Bandwidth	<u>7,000</u>	<u>-</u>
	7,000	-

**FLOYD COUNTY, GEORGIA**

*Non-Capital Equipment*

*For the Month Ended May 31, 2026*

	<u>Budget</u>	<u>YTD</u>
<b>Solid Waste</b>		
Rehab Roll Off Containers	\$ 5,000	\$ -
Restroom at Midway Sight	7,000	-
Restroom at Shannon Sight	<u>5,000</u>	<u>-</u>
	17,000	-
<b>Inmate Benefit</b>		
Sheriff - Equipment	60,000	-
Prison - Equipment	8,000	-
Work Release - Equipment	<u>5,000</u>	<u>-</u>
	73,000	-
<b>Water Department</b>		
<b>Administration</b>		
Document Scanners	1,705	1,121
10- NVR Indoor/Outdoor Dome Cameras	8,795	7,725
Mail Processing Scanner	<u>3,695</u>	<u>-</u>
	14,195	8,846
<b>Distribution</b>		
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	1,620
Roll Around Toolbox	1,800	1,453
Document Scanner	<u>1,070</u>	<u>580</u>
	34,000	20,685
<b>Treatment</b>		
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	<u>2,500</u>	<u>-</u>
	87,575	33,690
<b>Airport</b>		
6 Yard Dumpster	1,700	1,700
Safe	1,000	666
2-Gas Backpack Blowers	2,000	-
Miscellaneous	<u>1,000</u>	<u>907</u>
	5,700	3,273
<b>Agriculture Center</b>		
Printer	<u>550</u>	<u>-</u>
	550	-
<b>Recycling</b>		
Belt Replacement for Main Belt and Install	5,000	-
Upgrade 3 Cameras	7,500	-
Echo Leaf Blower	<u>675</u>	<u>-</u>
	13,175	-

**FLOYD COUNTY, GEORGIA**

*Non-Capital Equipment*

*For the Month Ended May 31, 2026*

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	<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	-
Bleachers for Lower Alto	4,000	-
Dual Axel Trailer	8,700	-
	27,700	-
Rec-Buildings		
Lock and Dam Ice Machines	7,500	6,731
2 Alto Park Stand Up Freezer	1,700	1,598
2 North Floyd Stand Up Freezer	1,700	1,598
	10,900	9,927
Rec-Shop		
Billy Goat Vacuum	2,300	-
Weed Eaters and Blowers	5,700	-
	8,000	-
<b>Total:</b>	<b>\$ 625,735</b>	<b>\$ 256,892</b>