



***Floyd County, Georgia***

***Financial Statements  
For the Month Ended  
February 28, 2026***

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***Financial Statements  
For the Month Ended  
February 28, 2026***


***Prepared by:  
Finance Department***


**FLOYD COUNTY, GEORGIA**  
**Financial Statements**  
**For the Month Ended February 28, 2026**


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## Floyd County, Georgia For the Month Ended February 28, 2026


General Fund Revenues Budget vs Actual	
	\$ 78,777,765 Budget
	\$ 5,379,538 Actual
	\$ (73,398,227) 1464%

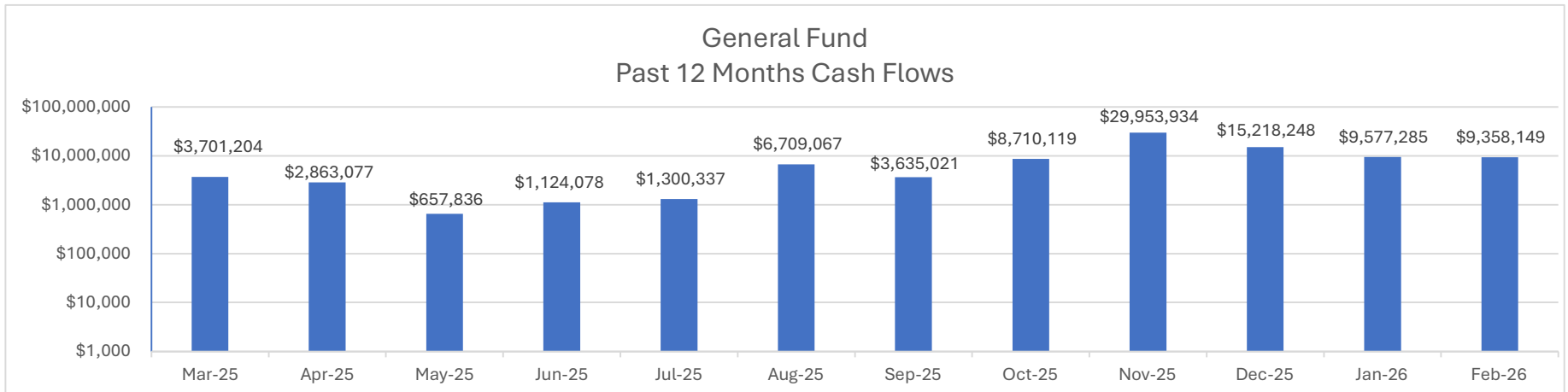
General Fund Expenditures Budget vs Actual	
	\$ 78,697,280 Budget
	\$ 12,704,471 Actual
	\$ 65,992,809 16%

Net Change in General Fund Balance Budget vs Actual	
	\$ 80,485 Budget
	\$ (7,324,932) Actual
	\$ (7,405,417) 9101%

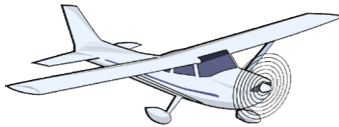
Cash & Investments vs Fund Balance = Liquidity & Availability of Fund Balance	
	\$ 9,358,149 Cash
	\$ 13,823,074 Fund Balance
	68%


Public Safety Expenditures vs Other As Compared to Actual Expenditures	
	52% Public Safety
	48% Other
	100% Total


Boarding Inmates Revenue Budget vs Actual	
	\$ 1,325,000 Budget
	\$ 222,841 Actual
	\$ (1,102,159) 17%





## Floyd County, Georgia For the Month Ended February 28, 2026





2023 SPLOST Fund Sales Taxes Budget vs Actual	
	\$ 22,282,670 Budget
	\$ 3,976,207 Actual
	\$ (18,306,464) 18%

2023 SPLOST Fund Expenditures Budget vs Actual	
	\$ 28,130,500 Budget
	\$ 1,228,893 Actual
	\$ 26,901,607 4%


2017 SPLOST Fund Expenditures Budget vs Actual	
	\$ 17,638,260 Budget
	\$ 491,176 Actual
	\$ 17,147,084 3%


Health Insurance Claims Budget vs Actual	
	\$ 8,300,000 Budget
	\$ 1,541,305 Actual
	\$ 6,758,695 19%


Water / Sewer Revenues & Expenses All Revenues and All Expenses	
	\$ 1,576,956 Revenues
	\$ 1,630,741 Expenses
	\$ (53,785)

Water / Sewer Operating Cash Flows Beg. Of Year vs Current Balance	
	\$ 7,372,658 Beginning
	\$ 7,510,958 Current
	\$ 138,300

Airport Revenues & Expenses All Revenues and All Expenses	
	\$ 246,959 Revenues
	\$ 314,469 Expenses
	\$ (67,510)

Airport Operating Cash Flows Beg. Of Year vs Current Balance	
	\$ 31,355 Beginning
	\$ 26,710 Current
	\$ (4,645)

Recycling Revenues & Expenses All Revenues and All Expenses	
	\$ 13,016 Revenues
	\$ 123,606 Expenses
	\$ (110,590)

Recycling Operating Cash Flows Beg. Of Year vs Current Balance	
	\$ 6,275 Beginning
	\$ 34,391 Current
	\$ 28,116



***Financial Narrative  
For the Month Ended  
February 28, 2026***

***Prepared by:  
Finance Department***

# Floyd County

## Review of February 2026

### General Fund

- Revenues
  - Taxes are \$147,000 more than last year.
    - Prior Years' Property Tax is \$4,800 less than last year.
    - Mobile Home Tax is \$15,250 more than last year.
    - Recording Intangible Tax is \$15,000 more than last year. Intangible Taxes have increased 25.7% since last year. This indicates that the dollar amount of loans acquired increased compared to last year. Not all loans are subject to Intangible Tax. Government loans, loans obtained through a credit union or loans with a life of less than 3 years are not subject to Intangible Tax. Refinancing loans also impacts this.
    - Motor Vehicle TAVT is \$19,250 more than last year, a 2.9% increase. New models are usually released in the fall so dealers are wanting to get rid of their inventory. Sales typically increase at this time of year.
    - There is an increase in Sales Tax collections from 2025 of \$90,950 or 4.5%.
    - The Real Estate Transfer Tax increased from last year by \$26,200. The number of transactions has increased by 105. Transfer tax is \$1 per \$1,000 of the purchase price of the property.
    - Cable TV Easements continue to decrease and are down 11.4% from 2025, \$15,100. More people are cancelling their cable services and opting for internet streaming. Comcast is down 11.1%. Direct TV is down 16.9%.
  - Licenses & Permits is \$21,550 more than last year.
    - Licenses & Permits-Banks is \$20,900 higher than this same time last year due to the timing of payments. This is a business license tax due March 1, 2026, and is based on gross receipts.
    - Licenses & Permits-COAM is \$1,500 less in 2026.
  - Intergovernmental Revenue is \$77,000 more than last year.
    - State-Offender Rehab revenue is \$77,000 higher than 2025. The average number of inmates has decreased 10.3%. The subsidy went from \$24/day per inmate to \$30/day per inmate beginning in July 2025.
  - Charges for Services is \$55,800 more than in 2025.
    - Sheriff Fees & Services is \$5,900 more than in 2025.
    - Sheriff Boarding Inmates is \$65,650 more than in 2025.
      - Chattooga County Boarding Inmate revenue is up \$57,200 from 2025. The average number of inmates rose 39.4%.
      - Murray County Boarding inmate revenue is up \$6,750.
      - Payments from ICE have increased \$4,050.
      - Funds received from the Social Security Administration have decreased 20% compared to 2025, a decrease of \$1,300.
    - Inmate Contracts in total are \$18,350 less than 2025.
      - Polk County will not have an inmate crew in 2026.

## Floyd County Review of February 2026

### General Fund (cont'd)

- Revenues (cont'd)
  - Tax Commissioner-TAVT Administrative Fee is 21.8% more than the amount for 2025.
    - The average monthly amount collected in 2025 was \$13,200 and in 2026 is \$16,050.
  - Tax Collection Commissions rose \$1,200 or 1.6%.
    - Commissions are collected by the Tax Commissioner on taxes collected other than motor vehicle taxes. These commissions have decreased 3% since 2025. Commissions are also received from the Clerk of Superior Court. These commissions have increased 24.1% compared to 2025.
  - Clerk of Court Charges for Services increased by \$4,250 when compared to 2025. This is a 4.7% increase.
    - Recording Fees are up \$21,500.
    - Advance Deposits are up \$1,850 from last year. Advance deposits are the County's portion of the filing fee for a new case.
    - Other Fees have decreased \$23,450 when compared to 2025. Examples of this revenue include UCC filings and bond forfeitures. The portion relating to bond forfeiture has decreased \$24,150.
    - All other charges increased by a total of \$4,350 compared to 2025.
  - Probate Court Charges for Services increased \$750 from 2025, rising 4.2%.
    - Estate revenues increased 12.2% or \$1,550. This revenue is derived from the number of wills probated. The number of filings increased 8.4% and the amount paid increased 14.4%.
    - Miscellaneous revenues are down 17% compared to 2025, but only by \$650. Miscellaneous revenue is made up of firearm permits.
  - Magistrate Court Fees have increased \$4,700 since 2025.
    - There has been an increase of 7.1% in the total number of cases since last year.
    - Cases that generate fees have increased 12.9% since 2025.
  - City of Rome-Booking Fee is \$4,000 less than in 2025.
    - The amount collected in 2026 includes invoices from November 2025 to December 2025. The amount collected in 2025 includes invoices from October 2024-December 2024.
  - City of Rome-Jail Surcharge decreased 13.8% from 2025, a \$1,650 decrease. There is a 6.8% decrease in the number of cases.
  - Court Reporting Services has shown a decrease of \$2,900 since last year. In 2025, the number of bills YTD was 7. In 2026, the number is 12. This is a 71.4% increase.

## Floyd County Review of February 2026

### General Fund (cont'd)

- Revenues (cont'd)
  - Fines & Forfeitures are down \$650.
    - Clerk of Court – Criminal Division Fines are up \$300, a 0.5% increase as compared to 2025.
    - Probate Court Fines are down \$1,150 or 0.9%. The number of claims paid has decreased 7.9%.
    - Parking Fines have increased \$800. The number of cases in 2025 were 34 and for 2026 are 54.
    - Drug Abuse & Treatment Fines are up 3% compared to 2025. This is an increase of \$400.
  - Miscellaneous Revenue is up \$151,700.
    - Telephone Commissions were not received in 2025.
      - Initially, there was an FCC ruling that eliminated telephone commissions from inmates starting in 2025.
      - That ruling was stayed later in 2025 until 2027, and we will begin receiving these commissions again in 2026. We have received \$150,000 as an initial payment for the 2026 technology grant portion.
- Expenditures
  - Information Technology is 7.6% above the YTD budget.
    - Data Processing is at 50.8% of the annual budget due to annual purchases.
  - Human Resources is 3.6% above the YTD budget.
    - Equipment is at 87.4% of the annual budget due to the purchase of timeclocks.
    - Data Processing is at 84.5% of the annual budget due to the annual Kronos invoice. This account will be monitored and a budget transfer requested if needed.
  - Victim Witness Program is 18% more than the YTD budget.
    - Grant revenues have not been received for 2026.
  - Mental Health Court is 38.4% more than the YTD budget.
    - Grant revenues have not been received for 2026.
  - Adult Drug Court is 45.4% more than the YTD budget.
    - Grant revenues have not been received for 2026.
  - FCPD HEAT is 28.7% more than the YTD budget.
    - Grant revenues have not been received for 2026.
  - County Prison is 2.2% above the YTD budget.
    - Worker's Compensation is \$208,550 and 74.5% above the annual budget due to 1 large claim. This will be corrected with the final budget revision.
    - Uniforms is at 78.8% of the annual budget due to annual purchases. This account will be monitored and a budget transfer requested if needed.

## Floyd County Review of February 2026

### General Fund (cont'd)

- Expenditures (cont'd)
  - Data Processing is 69.3% above the YTD budget due to annual subscription/maintenance contracts. This account will be monitored and a budget transfer requested if needed.
  - Postage is 16% over the YTD budget.
  - Radio Maintenance is 5.5% above the YTD budget. The annual budget is based upon 42 radios; however, the 1<sup>st</sup> quarter billing is for 56 radios. The radio billing amounts are adjusted quarterly. This budget will be adjusted with the final budget revision.
  - Transfers Out is 3.2% above the YTD budget.
    - Transfers to Capital Projects is 17.5% above the YTD budget. This amount is transferred each month as expenses occur.
    - Transfer to Debt Service is 39.2% above the YTD budget due to the annual parking deck payment.
  - **Total Budgeted Expenditures are 0.9% below the YTD budget.**
- Fund Balance
  - For 2026, the General Fund has decreased its fund balance by \$7,324,932 compared to a decrease of \$7,207,666 for 2025, a negative variance of \$117,266.

### Fire Fund

- Revenues
  - Taxes are \$11,800 more than this time last year.
    - Mobile Home Taxes are \$2,550 more.
    - Intangible Taxes are \$1,050 more.
    - Motor Vehicle TAVT is \$3,350 more.
    - See explanations in the General Fund for the above revenue categories.
- Expenditures
  - Total expenditures increased by \$6,550 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 0.7% above the YTD budget and \$8,650 more than 2025.
    - Charges for Services are \$8,350 more.
      - Landline fees are \$5,550 less.

## Floyd County Review of February 2026

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

- Revenues (cont'd)
  - Per the Georgia Emergency Communications Authority (GECA), there is a statewide trend of declining revenues due to a shift from prepaid wireless to more cost-effective contract plans, along with a continued decline in landline usage.
    - Wireless fees are \$14,150 more.
- Expenditures
  - Total Expenditures are 0.8% below the YTD budget and \$8,900 less than 2025.
    - Salaries and Benefits are \$20,850 more than last year but 3.7% below the YTD budget due to vacant positions being filled.
    - Other Operating Costs are 17.7% above the YTD budget due to the timing of annual expenses, but \$28,900 less than last year due to the timing of invoices received.
      - Repairs and Maintenance is 43.6% above the YTD budget due to a payment for annual services, but \$17,000 less than 2025, as the SoundCloud invoice was received in February last year and will be paid in March 2026.
      - The \$91K annual payment for Tritech Software, used for E-911's daily operations, includes a \$4,000 increase from 2025.

### **800 MHz Communication Fund**

- Revenues
  - Total Revenues are comparable to 2025.
- Expenditures
  - Total Expenditures are 1.8% below the YTD budget and \$1,050 less than 2025.

### **Emergency Management Fund**

- Revenues
  - Grant revenue for EMA will be received later in the year.
- Expenditures
  - Total Expenditures are 1.2% below the YTD budget and \$18,750 less than 2025, primarily due to underutilization across several accounts, including a significant reduction in radio maintenance costs following EMA's decrease in radio inventory.

## Floyd County Review of February 2026

### **Solid Waste Fund**

- Revenues
  - Taxes increased \$4,800 when compared to 2025.
    - Property Taxes Prior Years is \$250 less.
    - Mobile Home Tax is \$1,000 more.
    - Recording Intangible Tax is \$400 more.
    - Motor Vehicle TAVT is \$1,450 more.
    - See explanations in the General Fund for the above revenue categories.
  - Interest Earned is \$400 more when compared to 2025. The average account balance has increased; however, the interest rate earned on that balance has decreased.
- Expenditures
  - Total Expenditures are \$3,150 less than 2025 and 3.3% below the YTD budget.
    - Salaries & Benefits is 6.1% under the YTD budget but \$3,600 more than 2025.
      - It is under the YTD budget due to 50% of the Solid Waste Manger pay being split with Recycling. This position is currently doing both the Solid Waste Manger & Recycling Manager duties. Once the Recycling Manger position is filled, this position will revert back to 100% funded by Solid Waste.
      - The increase is due primarily to Health Insurance.
    - Other Operating Costs is 4.1% under the YTD budget and \$9,550 less than 2025. This is due to lower Repairs & Maintenance expenditures. In 2025, the Rhino Waste repair expenses were higher and repairs were made to a concrete pad at a remote site.
    - Utilities is 3.3% above the YTD budget but \$300 less than 2025.

### **Stadium Maintenance Fund**

- Revenues
  - Total Revenues are comprised of Miscellaneous Income and Interest Earned.
    - Interest Earned is 4.6% below the YTD budget and \$1,100 less than 2025.
    - Miscellaneous Income is comprised of the following, which we receive later in the year and will reflect an increase from 2025:
      - Rome Emperors Capital Contribution of \$30,000.
      - Stadium Naming Rights of \$70,000.
- Expenditures
  - Repairs and Maintenance is 16.7% below the YTD budget and \$4,150 less than 2025.

## Floyd County Review of February 2026

### Water Fund

- Revenues
  - Charges for Services is \$155,700 more than 2025, but .8% below the YTD budget.
    - Consumption reports show a 13.5% increase in residential usage and a 12% 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 increased \$9,300 from 2025. This is due to two major subdivisions being built in the area and ongoing work with the meter change out program.
    - Penalties and cut offs are down \$4,200 from 2025.
  - **Operating Revenues are .8% below the YTD budget.**
- Expenses
  - Administration Equipment is 37.7% above the YTD budget due to annual equipment purchases.
  - Administration Data Processing is 26.4% over the YTD budget and \$49,050 more than last year. This is due to the timing of our 2<sup>nd</sup> quarter Tyler Technologies invoice. In 2025, we received this invoice in March.
  - **Total Administration Expenses are 3% above the YTD budget.**
  - Distribution Uniforms is 8.5% over the YTD budget but \$1,300 less than last year. This is due to annual uniform purchases made.
  - Distribution Travel and Training is 7.6% over the YTD budget but \$1,400 less than 2025. This is due to a training course taken in 2025 that was not needed in 2026.
  - Distribution Equipment is 35.1% over the YTD budget and \$8,350 more than 2025. This is due to annual equipment purchases.
  - Distribution Repairs & Maintenance Vehicles is 13.5% over the YTD budget and is \$2,400 more than 2025. This is due to truck repairs for 2 different accidents with deer to the same vehicle.
  - Distribution Water Purchased is 3.7% over the YTD budget but is \$59,050 less than 2025. We purchased \$156,900 less from the City of Rome in 2025 but purchased \$97,850 more from the City of Calhoun in 2026.
  - Distribution Data Processing is 11.8% over the YTD budget but is \$1,450 less than 2025. This is due to the timing of the GPS tracker invoice for the 2<sup>nd</sup> quarter.
  - **Total Distribution Expenses are 1.3% below the YTD budget.**
  - Treatment Office Supplies is 25.2% over the YTD budget and \$950 more than 2025. This is due to annual supply purchases.
  - **Total Treatment Plant Expenses are 1.7% below the YTD budget.**
  - **Total Operating Expenses are 3.5% below the YTD budget.**

## Floyd County Review of February 2026

### Airport Fund

- Revenues
  - Fuel Sales are \$49,100 more than 2025 but 0.7% below the YTD budget.
    - Avgas Revenue is \$4,550 less.
    - Self-Serve Revenue is \$850 less.
    - Jet Fuel Revenue is \$54,550 more.
      - Jet Fuel sales increased from 2025 following completion of runway projects, better weather conditions, and a large purchase during the recent Presidential visit.
  - Rental Fees are comparable to 2025.
    - Miscellaneous Revenue is 0.3% above the YTD budget and \$1,700 more than 2025 due to an increase in Call Outs and Ramp fees.
  - **Total Operating Revenues are 0.4% below the YTD Budget.**
  
- Expenses
  - Office Supplies are 9.5% above the YTD budget due to a bulk order placed to last most of the year.
  - Equipment is 16.9% above the YTD budget due to the purchase of a jet fuel hose for the self-serve unit, a required preventative maintenance item replaced every 4–5 years per Titan Aviation fueling standards.
  - Repairs and Maintenance – Runways is 13.9% above the YTD budget due to a runway lighting installation project to replace taxiway lights and transformers damaged during a severe thunderstorm.
  - Garbage Services are 52.5% above the YTD budget. The Airport is switching to a new garbage service beginning in April to decrease costs. Payments to the current provider will continue during the transition period. This line will be monitored, and a budget transfer will be requested if needed.
  - Lower-than-expected spending across multiple smaller budget categories, including Supplies, Dues & Subscriptions, Uniforms, Gas & Oil, and various Repairs and Maintenance categories has driven the overall variance in expenses.
  - **Total Operating Expenses are 3.8% below the YTD budget.**

### Recycling Fund

- Revenues
  - Operating Revenues are 10.1% under the YTD budget but \$9,500 more than 2025.
    - Material Sales is 8.8% under the YTD budget but \$9,500 more than 2025.
      - Corrugated materials have increased \$7,650
      - Steel has increased \$1,700.
      - Miscellaneous materials have increased \$100.
  
- Expenses
  - Total Operating Expenses are 2.7% under the YTD budget but \$8,950 more than 2025.

## **Floyd County Review of February 2026**

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

- Expenses (cont'd)
  - Repairs & Maintenance is \$4,650 more than 2025 due to equipment repairs.
  - Basic Insurance is \$5,050 more than 2025 due to a new policy required by Hardy Realty.

### **Animal Control Fund**

- Revenues
  - Total Revenues are comparable to 2025.
    - Charges for Services is \$2,300 more than 2025 due to increased animal adoptions and additional revenue from the Low-Cost Spay and Neuter Clinic that is open to the public.
    - Interest Earned is 22.5% above the YTD budget but \$250 less than 2025 due to a higher balance earning a lower interest rate.
    - Donations are down \$3,500 from 2025 due to fewer public donations. Fundraisers held this Spring are expected to increase donations.
- Expenditures
  - Total Expenditures are \$33,350 less than 2025 and 3.9% below the YTD budget.
    - Salaries and Benefits are \$4,400 lower than 2025 and 3.1% below the YTD budget. While there is an increase in Salaries, there is a larger decrease in Workers' Compensation.
    - Other Operating Costs are \$28,950 less than 2025 and 5.5% below the YTD budget due to a decrease in Repairs and Maintenance, Uniforms, In-House Medical, and Spay and Neuter expenses.

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

- Total Revenues are \$231,500 more than 2025.
- Total Expenditures are \$149,150 more than 2025.
- Administrative Operations has a net expense of \$221,500 up from \$161,600 in 2025. Salaries and Benefits increased by \$18,150 largely due to an increase in health insurance costs for all Recreation employees.
  - Dues & Subscriptions is 77.6% over the YTD budget due to the upfront payment of Recreation's annual subscription services, including music licensing, promotional software, and organizational dues such as NRPA and GRPA.
  - Data Processing is 64.1% 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.
  - Promotions/Advertising are 43.1% 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.

## **Floyd County Review of February 2026**

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

- Other Programs has a net revenue of \$28,800 compared to a net revenue of \$17,600 in 2025.
  - Total Revenue increased by \$129,000 compared to 2025 due to a change in reporting for Ice Rink operations, with the current year reflecting gross revenue, including the full amount associated with the agreement with AES, to more accurately present total event activity.
  - Total Expenditures increased by \$117,800 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 \$63,550, compared to \$52,250 in 2025. Revenues are \$16,450 more than 2025 due to Camps and Team Fees.
  - Expenditures are \$5,150 more than 2025 due to increased Salaries and Benefits and Travel and Training for competition teams at the beginning of the year. There were three more events attended in the 2025-2026 season than in the prior year.
- Concessions have net expenditure of \$350, an increase from \$6,350 net revenue in 2025.
  - Total Revenues are \$10,100 more than 2025 with the majority of that being at Alto Park.
  - Total Expenses are \$16,800 more than 2025 due to an increase in purchases for beverage and food resale.
- Coosa River Trading Post has a net expenditure of \$7,300, compared to \$4,550 in 2025.
  - Total Revenues are \$9,600 less than 2025, driven by decreases across all revenue sources. The most significant decline is in Camping Rentals, down \$7,350 primarily due to the loss of long-term sites. Additionally, CRTP experienced a month-long disruption in its reservation system that prevented advance bookings, as required deposits could not be processed through the third-party payment system. As a result, advance reservation activity declined, and revenue during this period was largely limited to walk-in campers, with only a few future bookings secured by phone.
  - Total Expenditures are \$6,850 less than 2025.
- Parks and Recreation Services has a net expenditure of \$186,100, a decrease from \$194,900 in 2025, due to higher costs in Salaries and Benefits, Supplies, and Repairs and Maintenance.
  - Total Revenues are up \$16,650 from 2025 due to an additional \$13,350 in field rental revenue and \$2,500 in advertising revenue from signs at Alto Park.

### **Health Insurance Fund**

- Revenues
  - Total Revenues are \$49,650 more than last year. This is due to an increase in the County contribution for the 2025-2026 plan year.
  - Interest earnings are \$1,550 less than 2025 due to interest rates being lower and the cash balance being less than this same time last year.

## Floyd County Review of February 2026

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

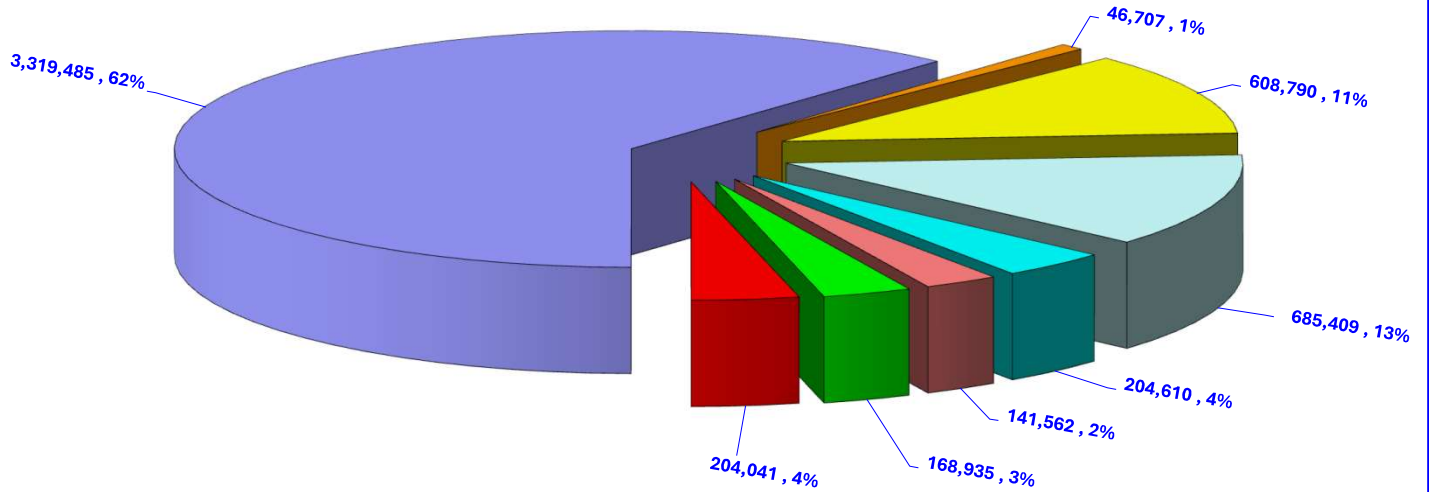
- Expenditures
  - Claims are \$49,400 more than last year and 1.9% more than the YTD budget. We currently have 7 participants with claims over \$50,000, and the total amount of claims for these 7 participants is \$1,216,500. These account for 78.9% of the total claims.
  - Wellness Clinic costs are 4.7% under the YTD budget but \$39,700 more than 2025.
    - Clinic Fees are 8.3% under the YTD budget but \$1,800 more than last year.
    - Clinic Services are 3.4% under the YTD budget but \$37,900 more than last year.
    - Pharmacy costs compared to the same time period for 2025 are \$37,900 more.



***Charts  
For the Month Ended  
February 28, 2026***

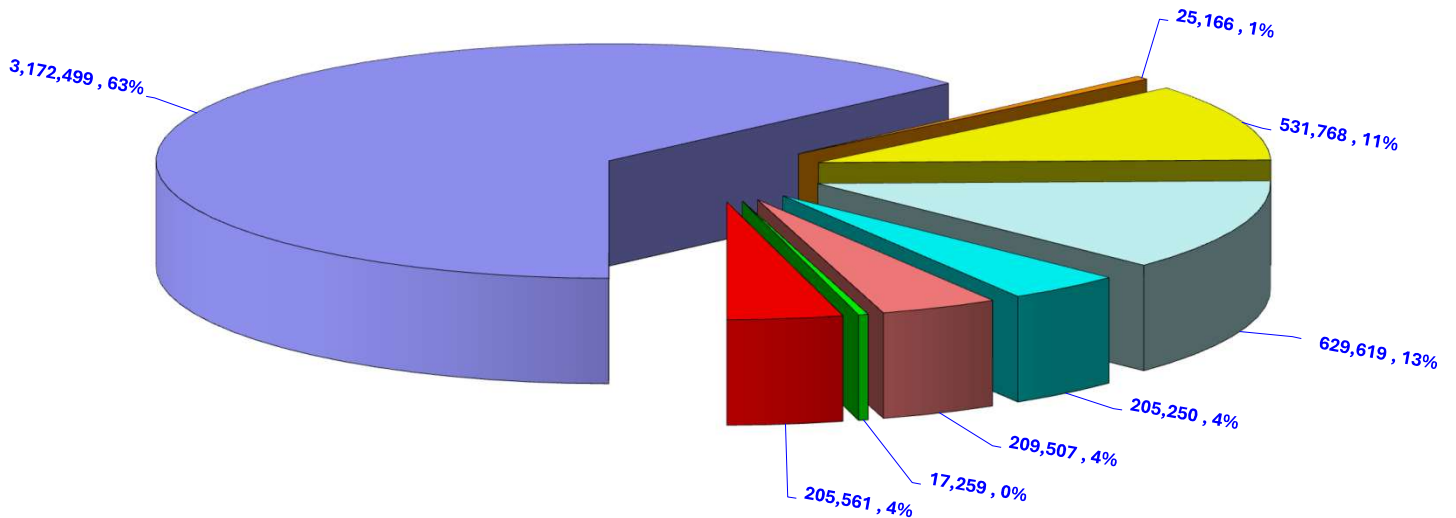
***Prepared by:  
Finance Department***

## February 2026 Revenues and Transfers In



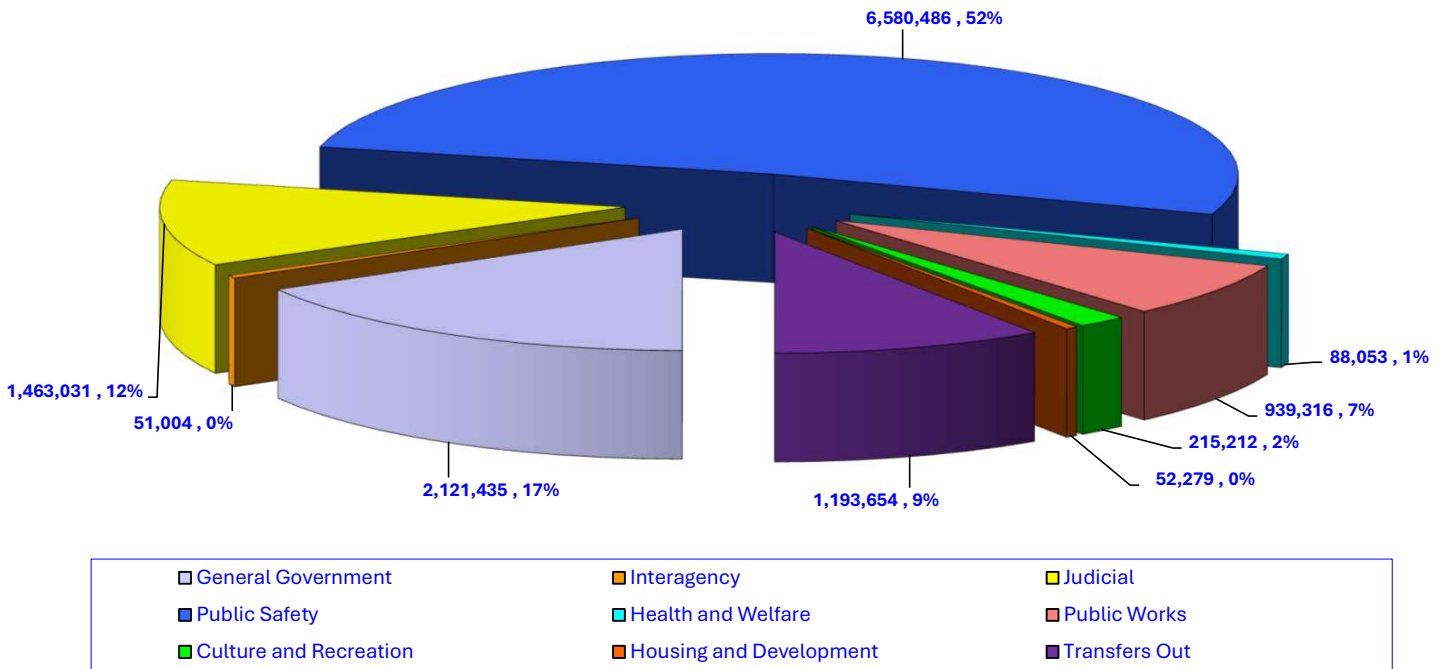
■ Taxes	■ Licenses and Permits	■ Intergovernmental	■ Charges for Services
■ Fines and Forfeitures	■ Interest Earned	■ Miscellaneous	■ Transfers In

## February 2025 Revenues and Transfers In

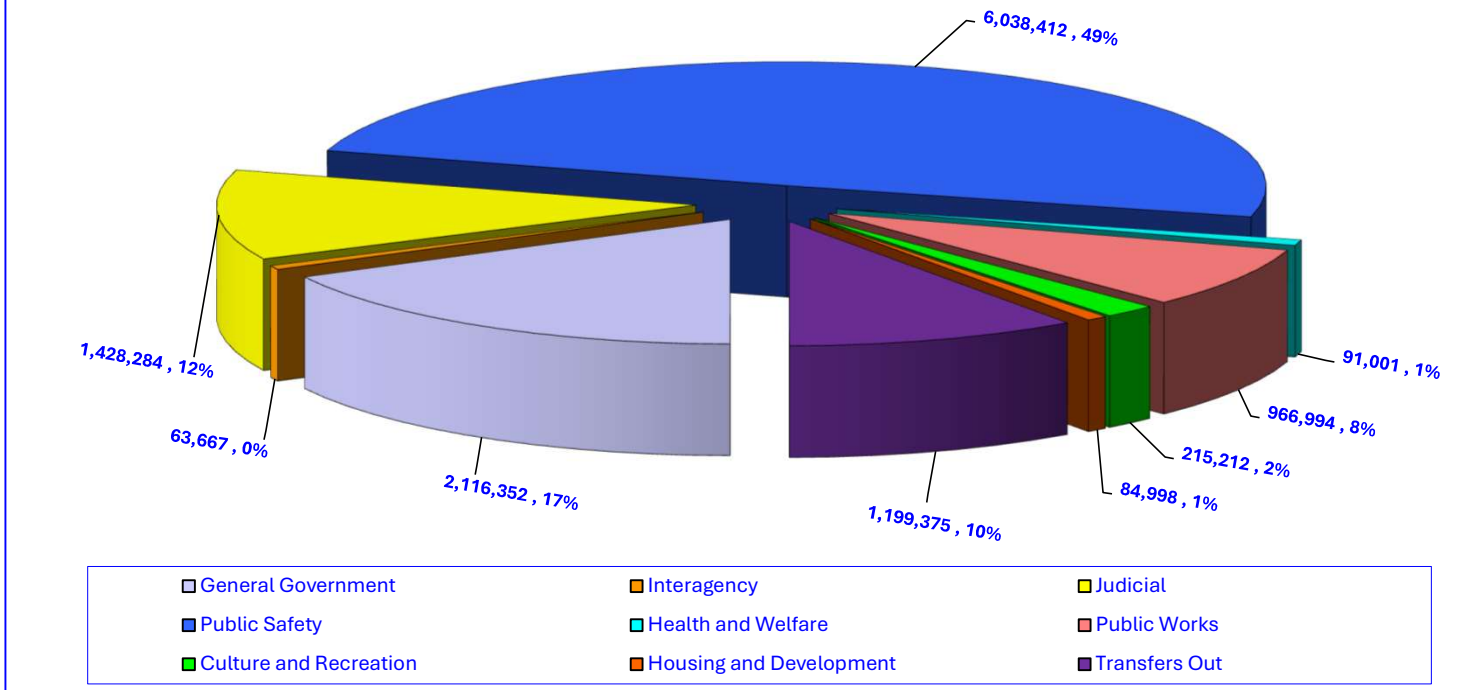


■ Taxes	■ Licenses and Permits	■ Intergovernmental	■ Charges for Services
■ Fines and Forfeitures	■ Interest Earned	■ Miscellaneous	■ Transfers In

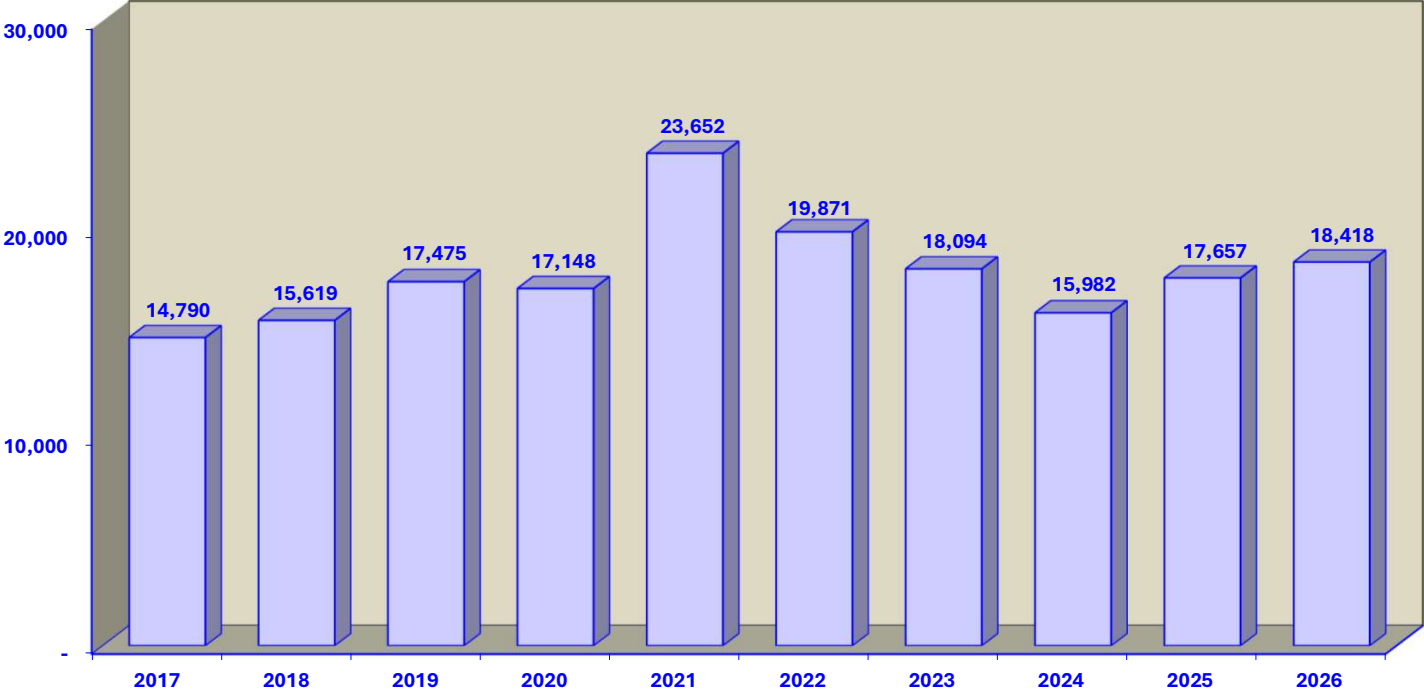
## February 2026 Expenditures and Transfers Out



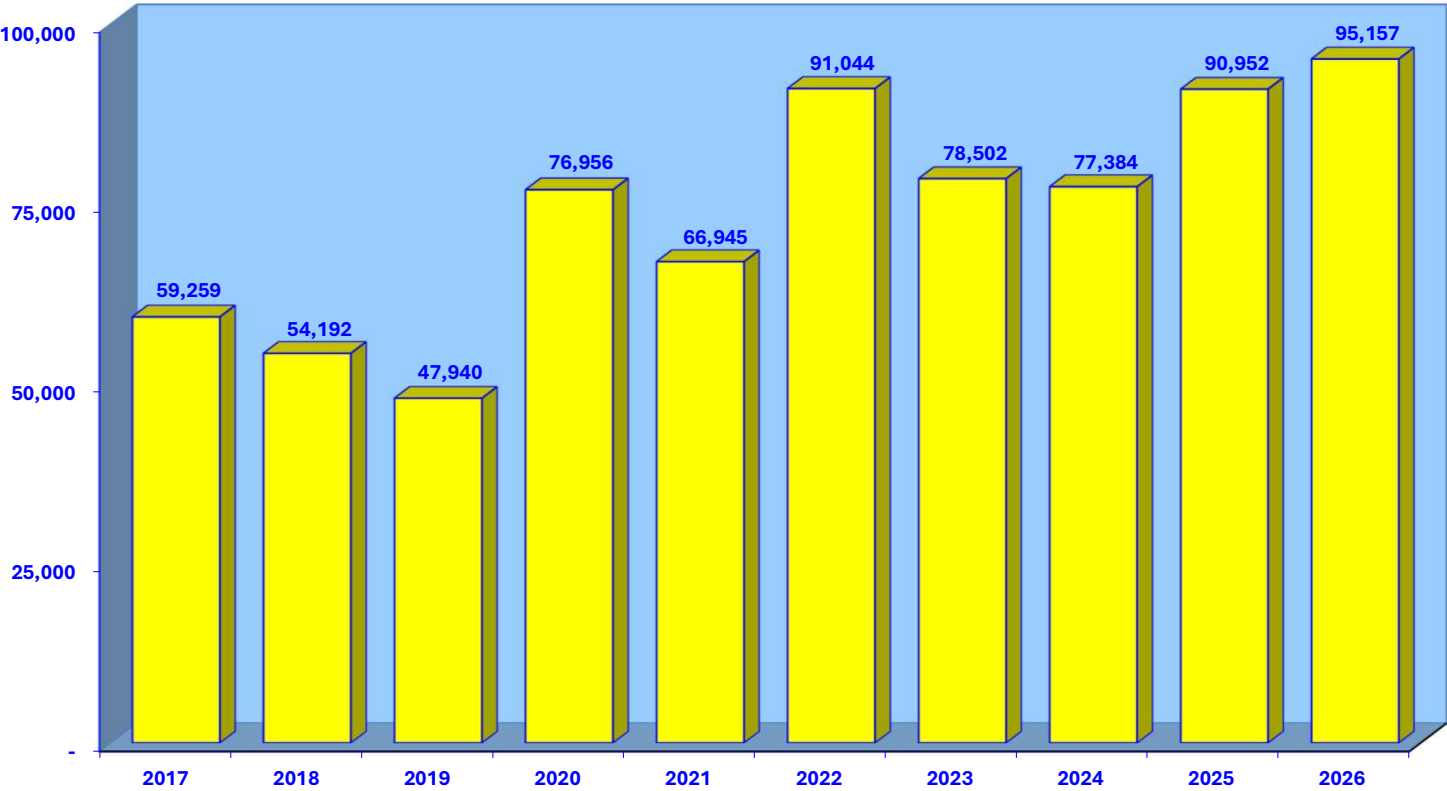
## February 2025 Expenditures and Transfers Out



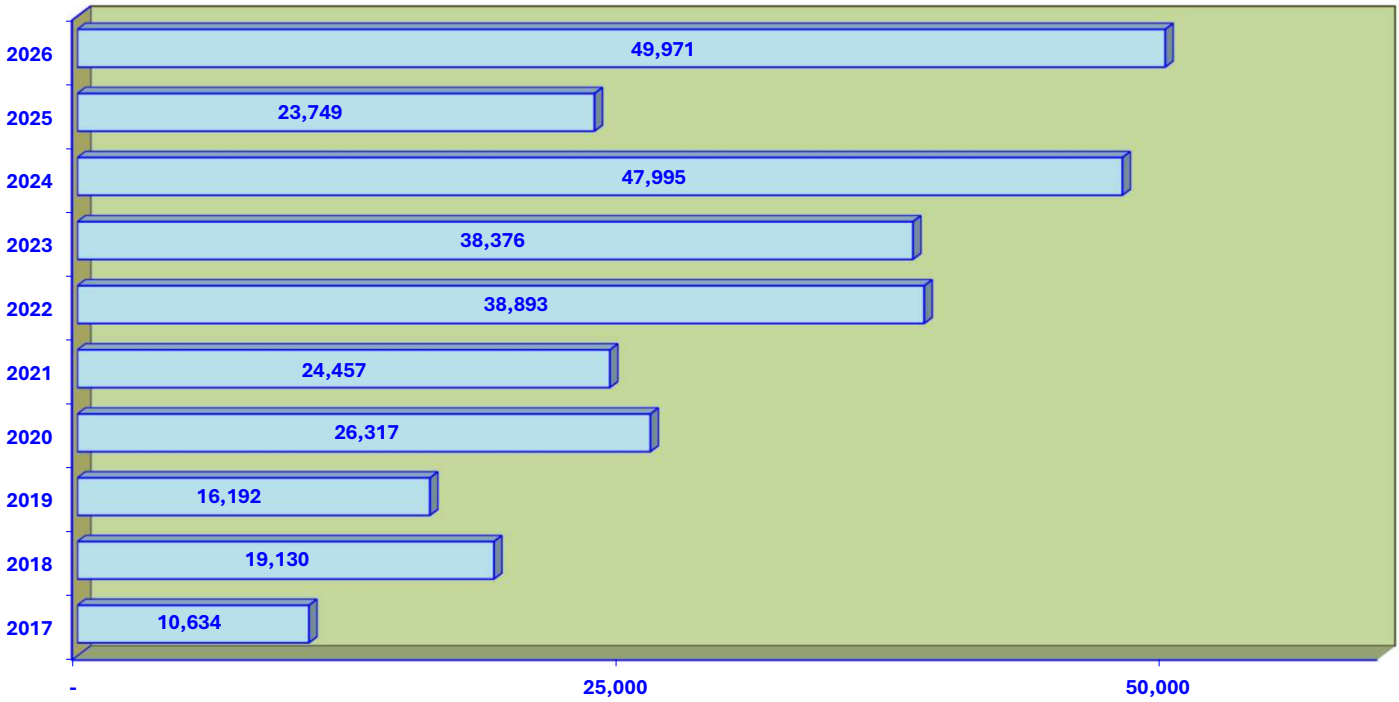
**Probate Court Charges for Services  
February YTD  
2017-2026**



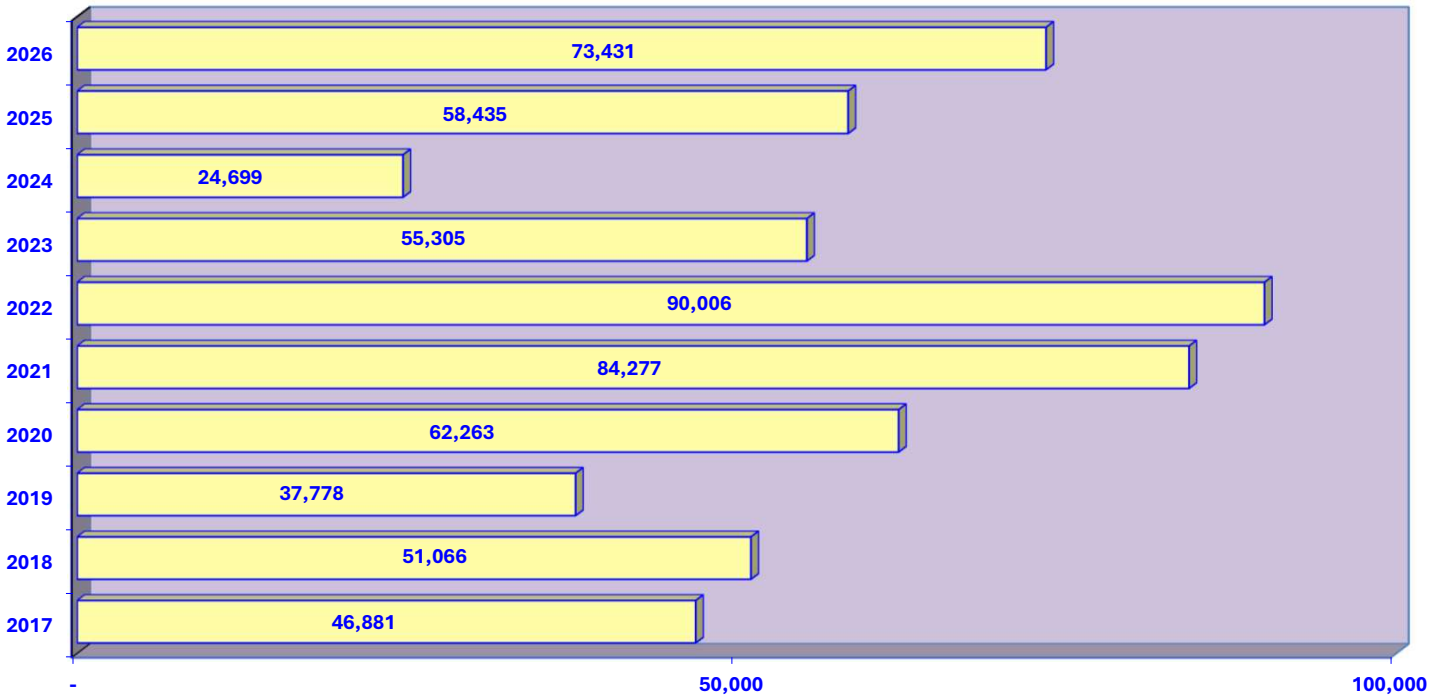
**Clerk of Court Charges for Services  
February YTD  
2017-2026**



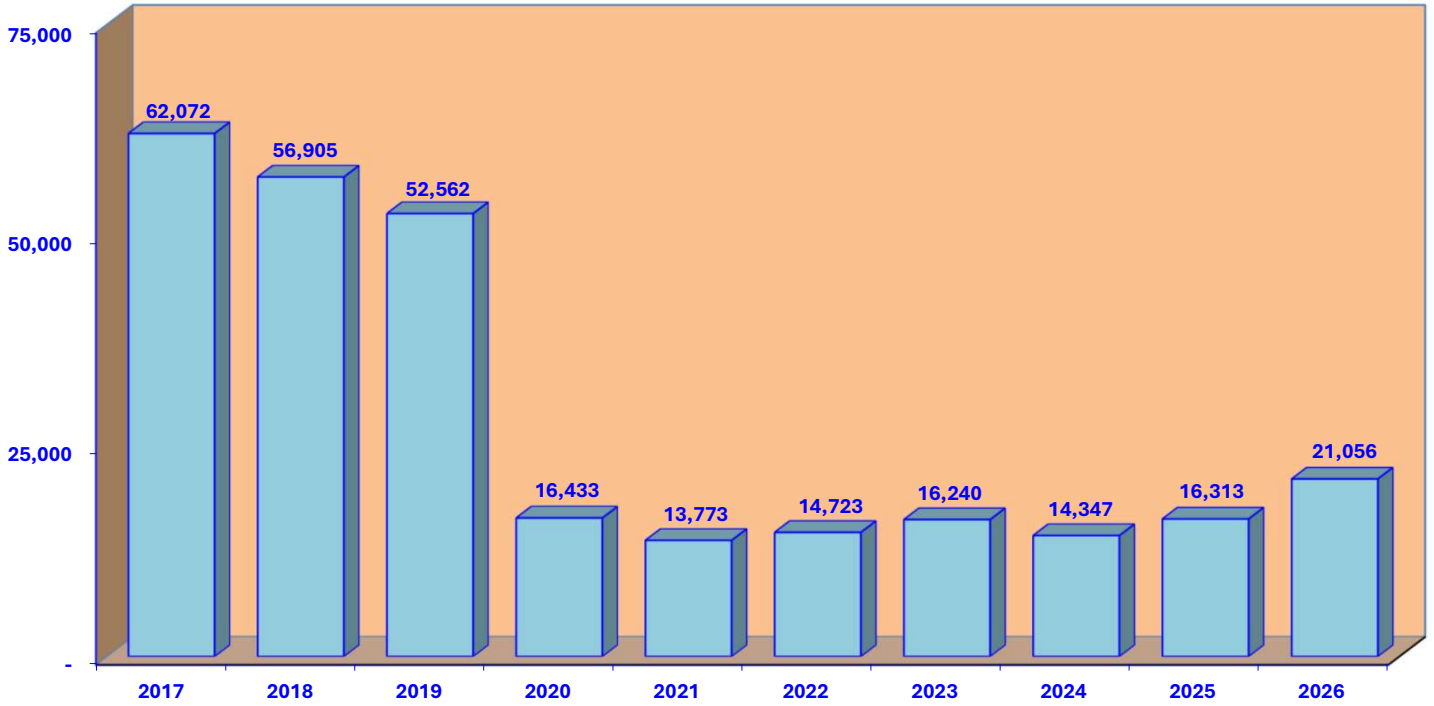
**Clerk of Court  
Real Estate Tax Fee  
February YTD  
2017-2026**



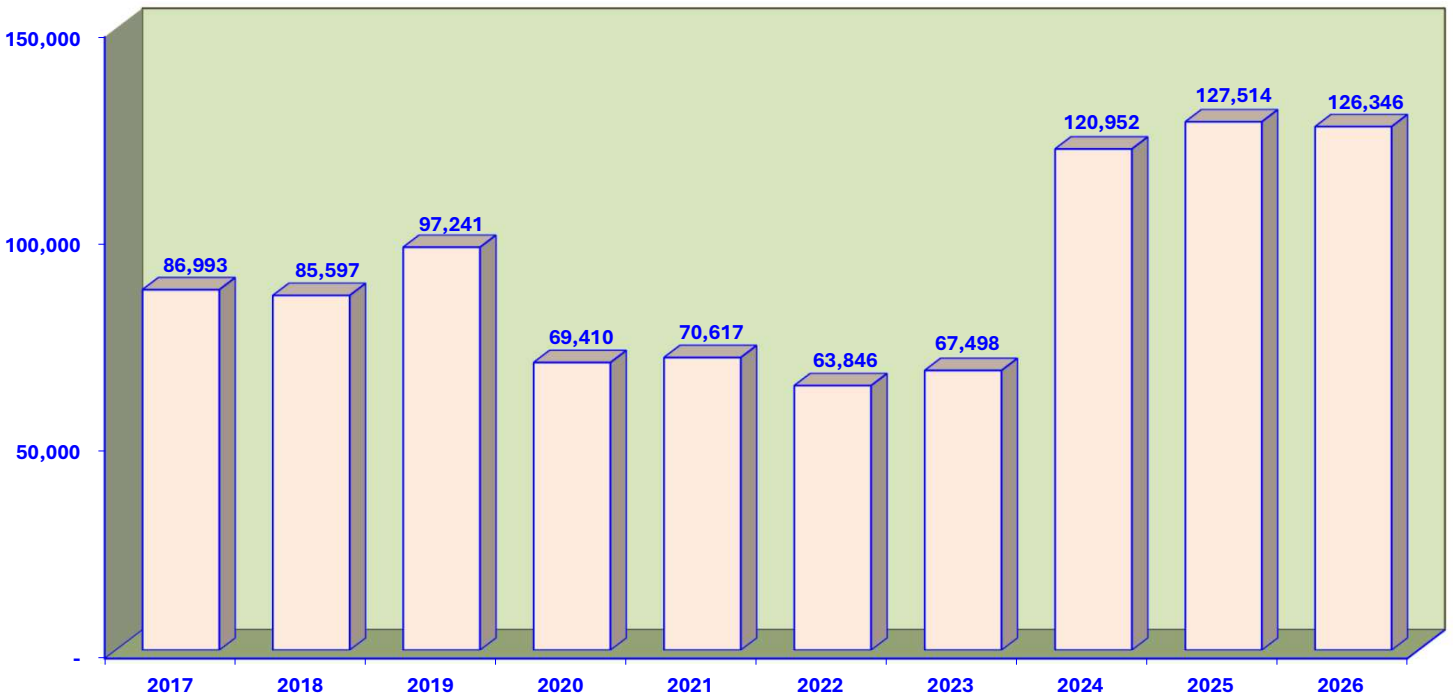
**Clerk of Court  
Recording Intangible Taxes  
February YTD  
2017-2026**



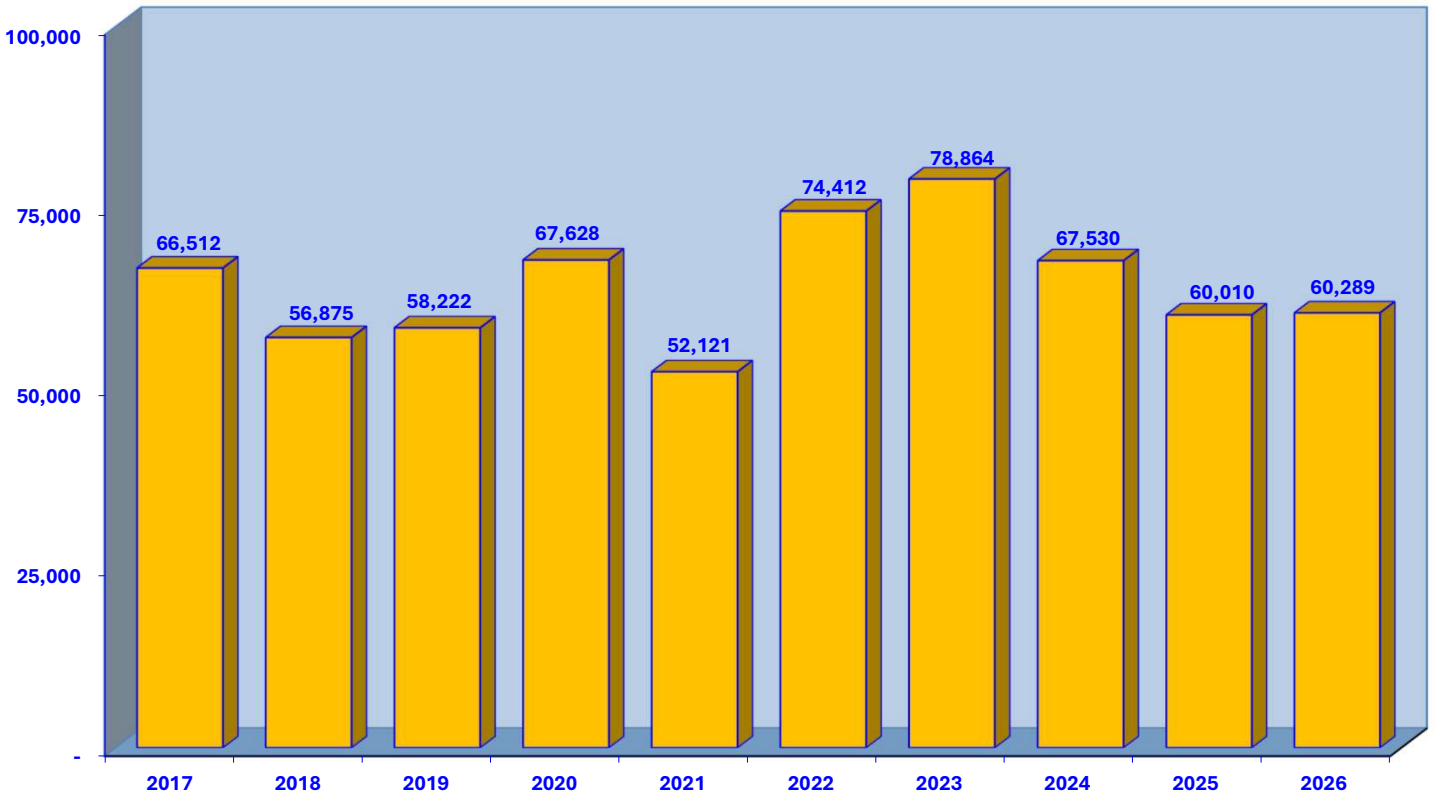
**Magistrate Court Fees  
February YTD  
2017-2026**



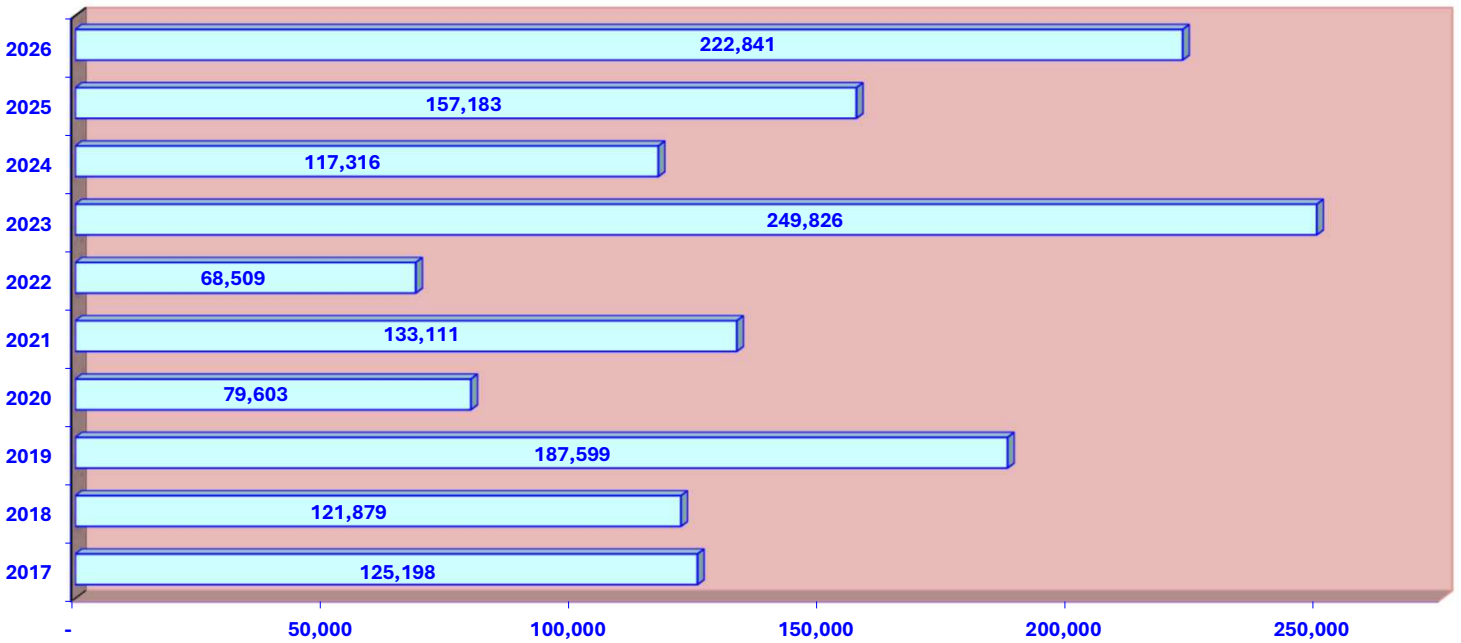
**Probate Court Fines  
February YTD  
2017-2026**



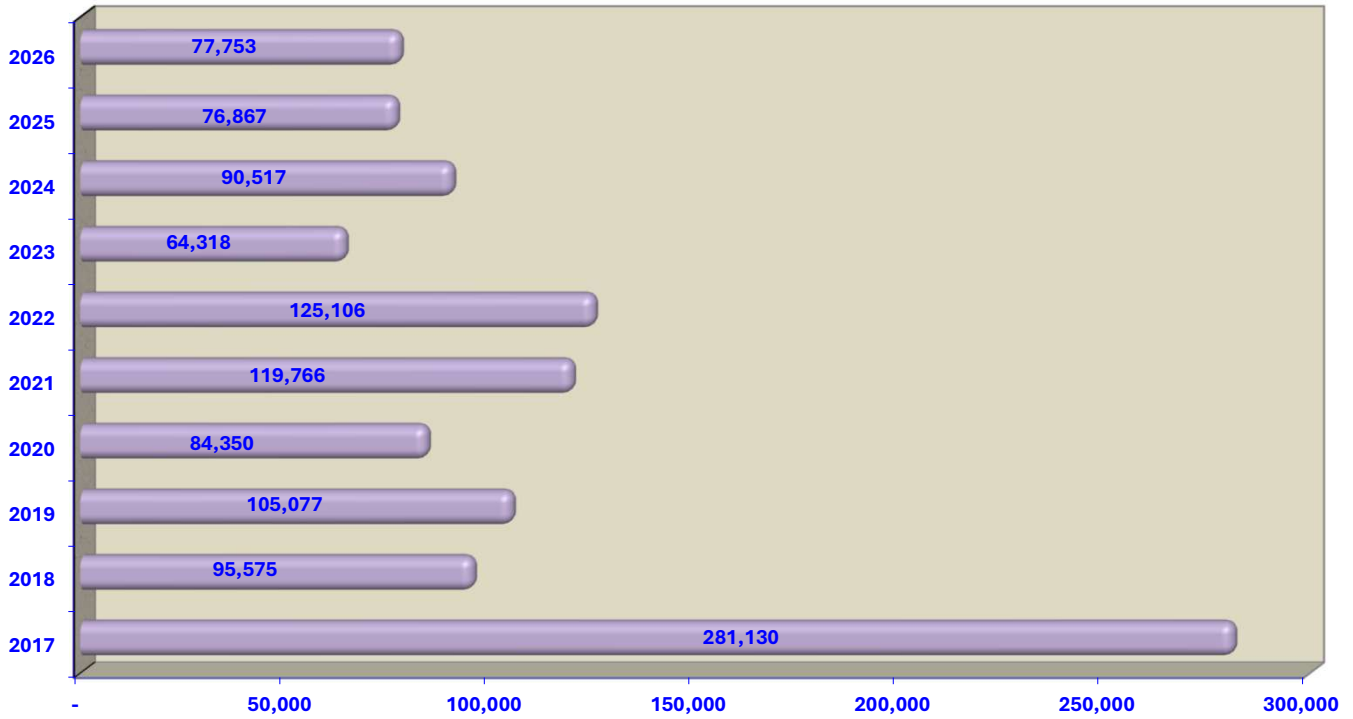
**Clerk of Court Fines  
February YTD  
2017-2026**



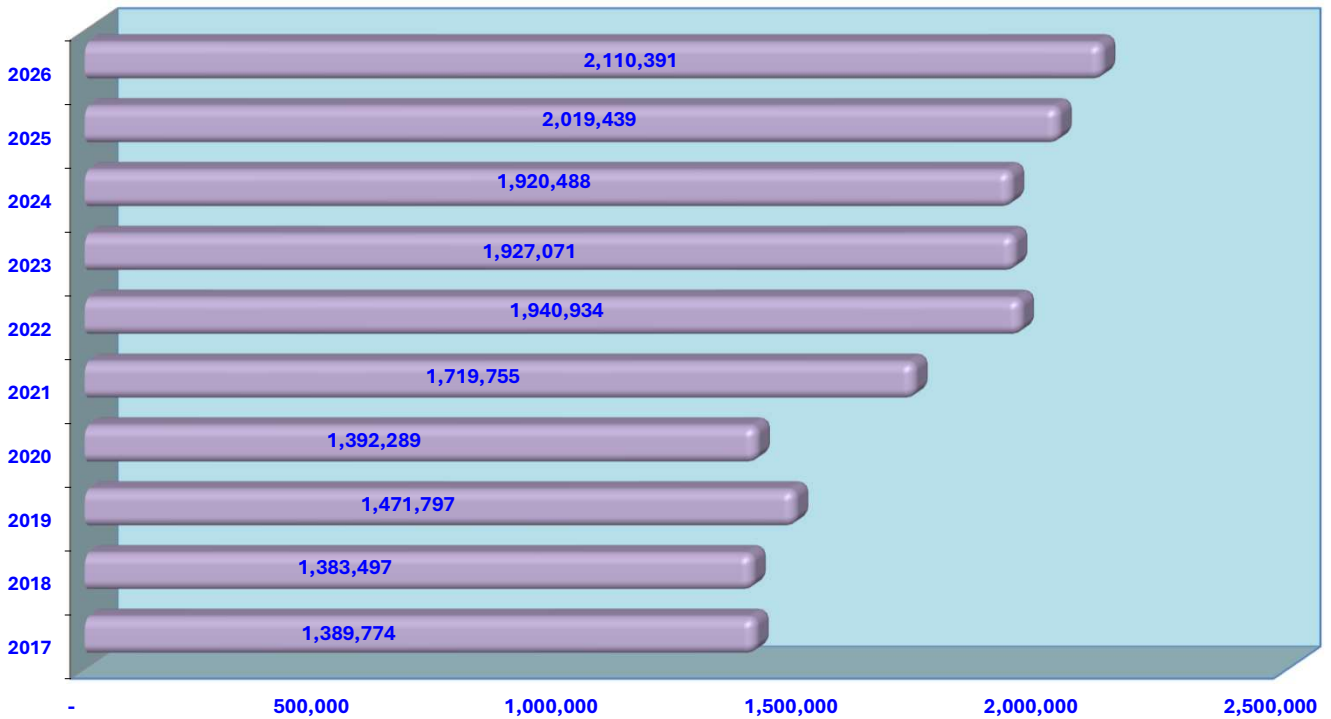
**Boarding Inmate Revenue  
February YTD  
2017-2026**



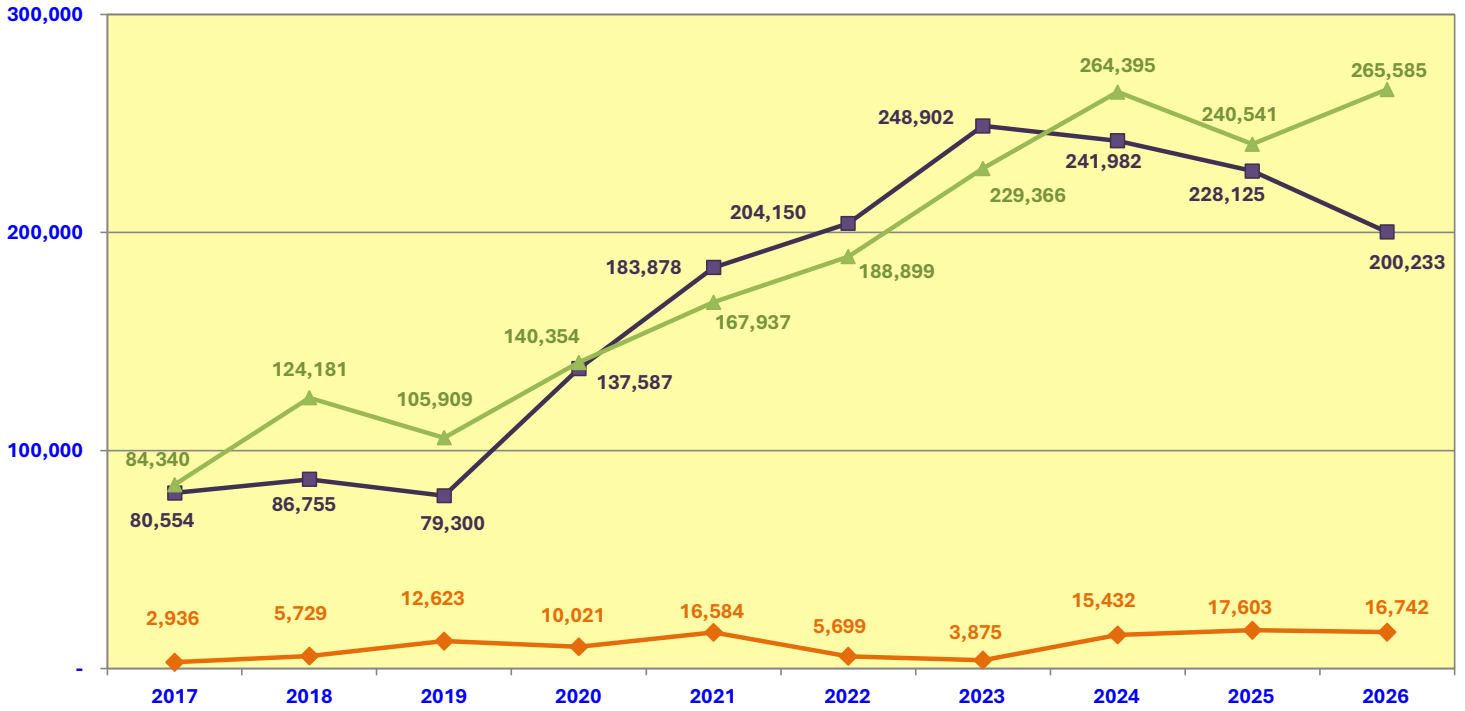
**Tax Commissioner Revenues  
February YTD  
2017-2026**



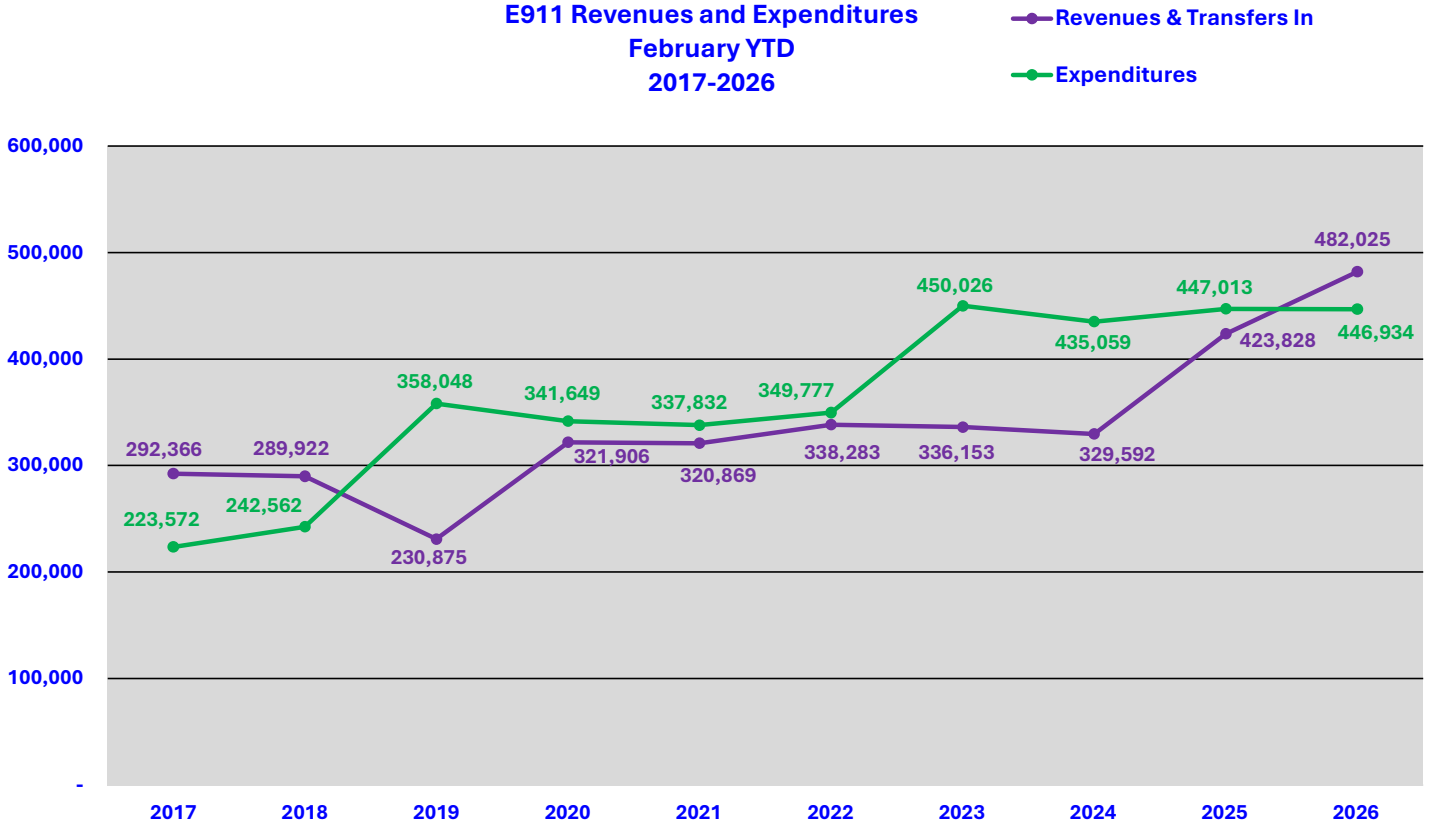
**Local Option Sales Tax  
February YTD  
2017-2026**



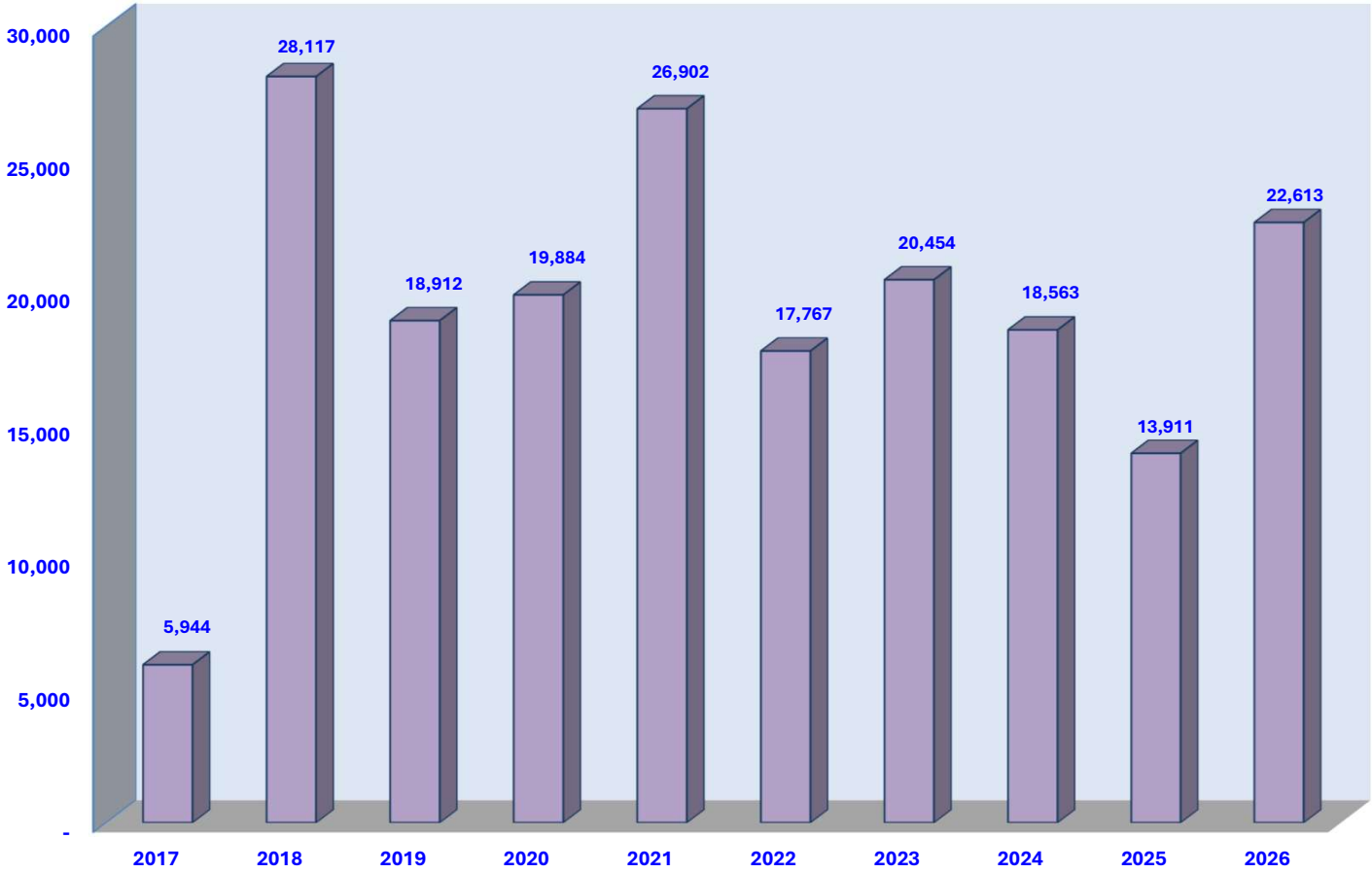
**Animal Control Revenues and Expenditures  
February YTD  
2017-2026**



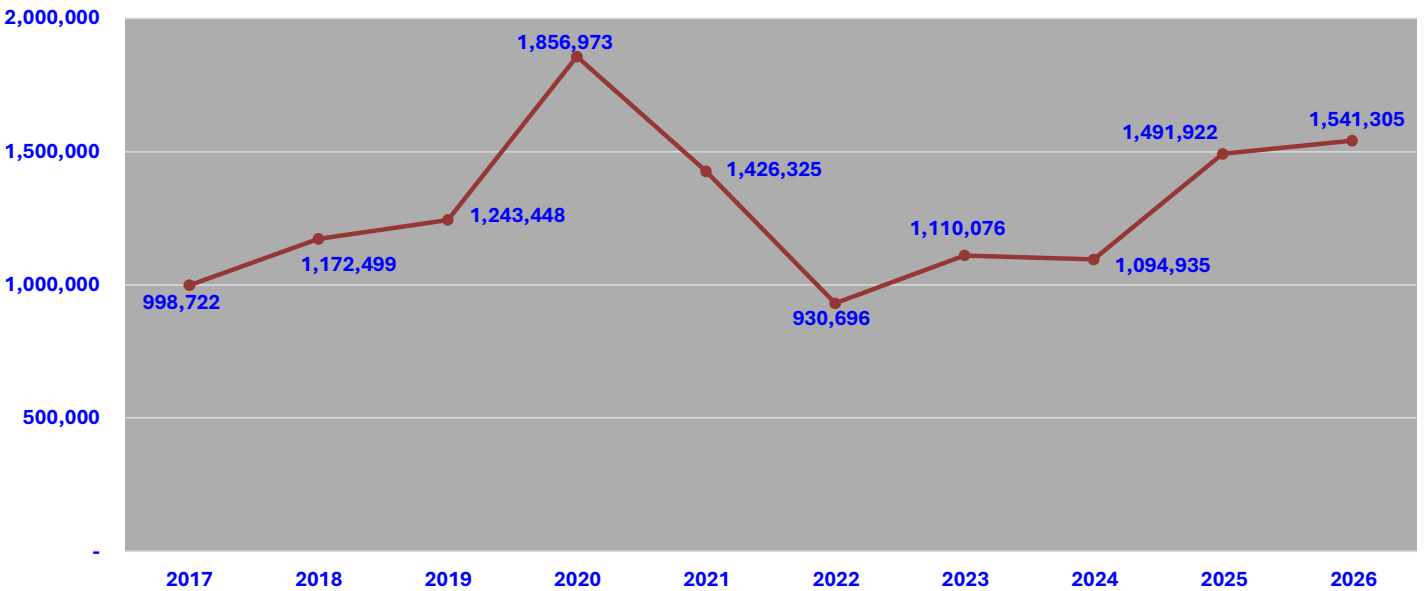
**E911 Revenues and Expenditures  
February YTD  
2017-2026**



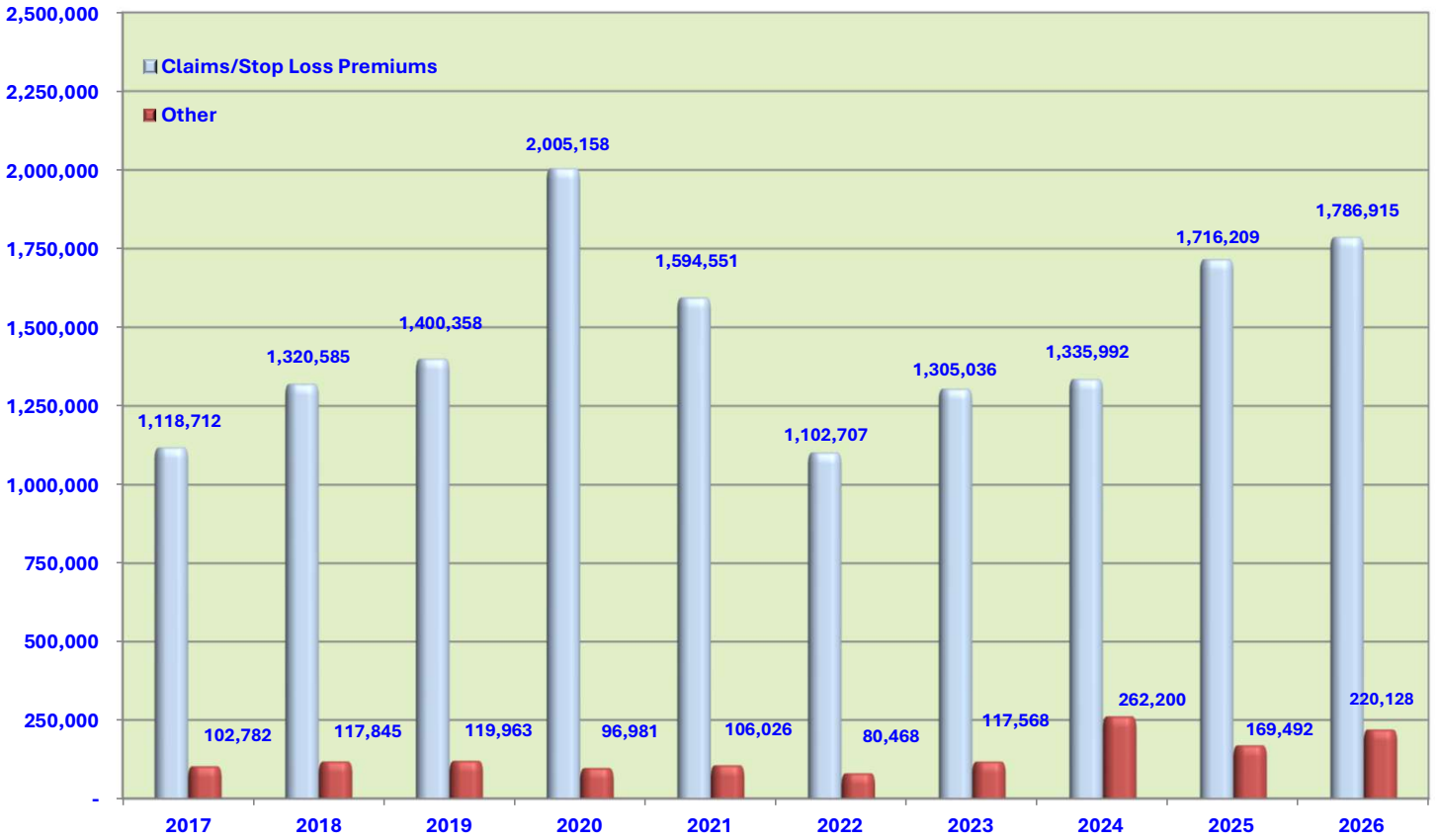
**Health Insurance  
HRA  
2017-2026**



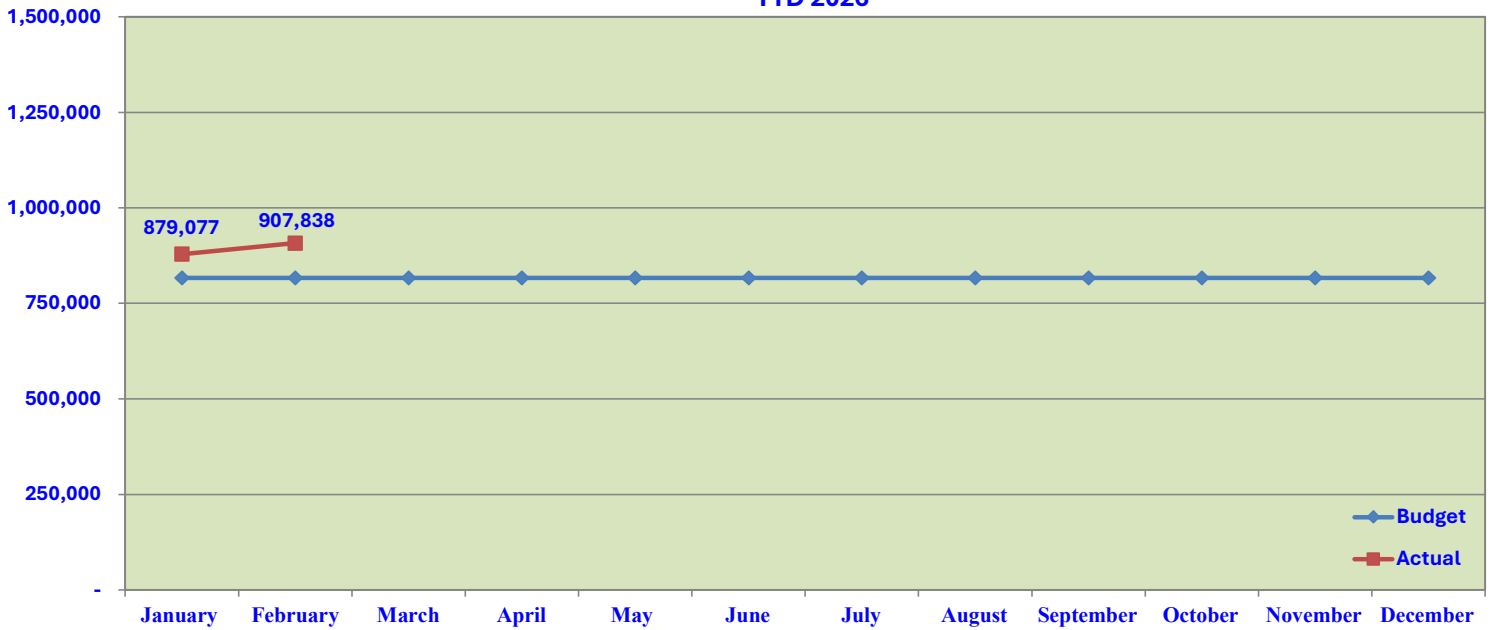
**Health Insurance  
Claims  
2017-2026**



### Health Insurance February YTD 2016-2025



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



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***Financial Statements  
For the Month Ended  
February 28, 2026***

***Prepared by:  
Finance Department***

**FLOYD COUNTY, GEORGIA**  
**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Month Ended February 28, 2026*  
*(with comparative actual amounts for 2025)*

Percentage of Year  
16.7%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>Appropriation of Jail Surcharge Funds</b>	\$ 363,490	\$ 75,425	\$ (288,065)	20.8%	\$ 67,164
<b>Appropriation of DATE Fund Balance</b>	179,400	104,321	(75,079)	58.1%	103,104
<b>REVENUES:</b>					
Taxes	64,190,620	3,319,485	(60,871,135)	5.2%	3,172,499
Licenses and Permits	215,200	46,707	(168,493)	21.7%	25,166
Intergovernmental	4,454,020	608,790	(3,845,230)	13.7%	531,768
Charges for Services	5,384,855	685,409	(4,699,446)	12.7%	629,619
Fines and Forfeitures	1,372,800	204,610	(1,168,190)	14.9%	205,250
Interest Earned	217,810	141,562	(76,248)	65.0%	209,507
Miscellaneous	1,506,115	168,935	(1,337,180)	11.2%	17,259
<b>TOTAL REVENUES</b>	<u>77,341,420</u>	<u>5,175,498</u>	<u>(72,165,922)</u>	<u>6.7%</u>	<u>4,791,068</u>
<b>EXPENDITURES:</b>					
<b>GENERAL GOVERNMENT:</b>					
Board of Commissioners	268,495	47,329	221,166	17.6%	65,820
County Manager	1,545,530	218,805	1,326,725	14.2%	183,462
Finance Department	867,300	142,744	724,556	16.5%	142,952
Purchasing Department	306,625	52,811	253,814	17.2%	61,722
Information Technology	1,200,550	292,325	908,225	24.3%	234,844
Human Resources	1,022,945	208,095	814,850	20.3%	168,306
Tax Commissioner	1,350,560	230,861	1,119,699	17.1%	219,890
Tax Appraisers	1,786,585	272,056	1,514,529	15.2%	302,663
Tax Assessors	42,900	4,477	38,423	10.4%	4,746
Facilities Management	2,033,235	317,925	1,715,310	15.6%	314,179
Engineering	451,810	53,297	398,513	11.8%	55,105
Board of Registrars	1,075,505	111,462	964,043	10.4%	79,280
General Services	1,650,250	169,249	1,481,001	10.3%	283,382
<b>TOTAL GENERAL GOVERNMENT</b>	<u>13,602,290</u>	<u>2,121,435</u>	<u>11,480,855</u>	<u>15.6%</u>	<u>2,116,352</u>
<b>JUDICIAL:</b>					
Superior Court	787,610	112,731	674,879	14.3%	106,467
Judge Niedrach - Superior Court	133,560	18,618	114,942	13.9%	20,316
Judge Johnson - Superior Court	127,440	16,981	110,459	13.3%	19,985
Judge Sparks - Superior Court	53,660	7,989	45,671	14.9%	11,387
Judge King - Superior Court	98,520	14,574	83,946	14.8%	19,542
Clerk of Superior Court	1,810,360	267,697	1,542,663	14.8%	273,458
Board of Equalization	29,010	3,147	25,863	10.8%	4,195
District Attorney	1,845,370	264,536	1,580,834	14.3%	265,025
Victim Witness Program	98,240	34,058	64,182	34.7%	26,604
Public Defender	1,059,630	175,796	883,834	16.6%	170,952
Magistrate Court	793,280	111,853	681,427	14.1%	106,413
Probate Court	887,195	127,224	759,971	14.3%	117,584
Juvenile Court	1,420,885	203,508	1,217,377	14.3%	183,254
Mental Health Court	100,335	55,256	45,079	55.1%	44,020
Adult Felony Drug Court	79,065	49,065	30,000	62.1%	59,084
<b>TOTAL JUDICIAL</b>	<u>9,324,160</u>	<u>1,463,031</u>	<u>7,861,129</u>	<u>15.7%</u>	<u>1,428,284</u>

**FLOYD COUNTY, GEORGIA**  
**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Month Ended February 28, 2026*  
*(with comparative actual amounts for 2025)*

Percentage of Year  
16.7%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>PUBLIC SAFETY:</b>					
County Police	\$ 10,019,860	\$ 1,329,161	\$ 8,690,699	13.3%	\$ 1,345,042
FCPD HEAT	66,605	30,263	36,342	45.4%	26,695
HIDTA	-	68,431	(68,431)	N/A	70,634
Public Safety/Comm Violence	-	61,113	(61,113)	N/A	11,655
Sheriff - County Jail	16,937,990	2,575,886	14,362,104	15.2%	2,518,959
Medical Department-Prisoners	4,227,810	732,814	3,494,996	17.3%	661,779
County Prison	9,248,845	1,744,560	7,504,285	18.9%	1,364,310
Coroner	253,560	38,258	215,302	15.1%	39,338
Interagency	18,500	-	18,500	0.0%	-
<b>TOTAL PUBLIC SAFETY</b>	<b>40,773,170</b>	<b>6,580,486</b>	<b>34,192,684</b>	<b>16.1%</b>	<b>6,038,412</b>
<b>PUBLIC WORKS:</b>					
Public Roads	6,489,820	939,316	5,550,504	14.5%	966,994
<b>TOTAL PUBLIC WORKS</b>	<b>6,489,820</b>	<b>939,316</b>	<b>5,550,504</b>	<b>14.5%</b>	<b>966,994</b>
<b>HEALTH AND WELFARE</b>					
Health	203,205	50,801	152,404	25.0%	50,801
Welfare	227,660	35,960	191,700	15.8%	37,346
Transportation for Seniors	10,000	1,292	8,708	12.9%	2,854
<b>TOTAL HEALTH AND WELFARE</b>	<b>440,865</b>	<b>88,053</b>	<b>352,812</b>	<b>20.0%</b>	<b>91,001</b>
<b>CULTURE AND RECREATION</b>					
Library	1,291,270	215,212	1,076,058	16.7%	215,212
<b>TOTAL CULTURE AND RECREATION</b>	<b>1,291,270</b>	<b>215,212</b>	<b>1,076,058</b>	<b>16.7%</b>	<b>215,212</b>
<b>HOUSING AND DEVELOPMENT</b>					
Cooperative Extension	147,985	21,288	126,697	14.4%	41,506
Economic Development	190,950	30,992	159,958	16.2%	43,492
<b>TOTAL HOUSING AND DEVELOPMENT</b>	<b>338,935</b>	<b>52,279</b>	<b>286,656</b>	<b>15.4%</b>	<b>84,998</b>
<b>INTERAGENCY</b>					
NW GA Regional Commission	61,500	-	61,500	0.0%	-
GIS	66,385	-	66,385	0.0%	-
Planning Commission	181,025	30,171	150,854	16.7%	42,833
Environmental Office	125,000	20,833	104,167	16.7%	20,833
<b>TOTAL INTERAGENCY</b>	<b>433,910</b>	<b>51,004</b>	<b>382,906</b>	<b>11.8%</b>	<b>63,667</b>
<b>TOTAL BUDGETED EXPENDITURES</b>	<b>72,694,420</b>	<b>11,510,817</b>	<b>61,183,603</b>	<b>15.8%</b>	<b>11,004,920</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	1,436,345	204,041	(1,232,304)	14.2%	205,561
Transfers Out	(6,002,860)	(1,193,654)	(4,809,206)	19.9%	(1,199,375)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(4,566,515)</b>	<b>(989,613)</b>	<b>(6,041,510)</b>	<b>21.7%</b>	<b>(993,814)</b>
<b>TOTAL EXPENDITURES</b>	<b>77,260,935</b>	<b>12,500,430</b>	<b>67,225,114</b>	<b>16.2%</b>	<b>11,998,734</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>80,485</b>	<b>(7,324,932)</b>			<b>(7,207,666)</b>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>21,148,007</b>	<b>21,148,007</b>			<b>19,855,629</b>
<b>FUND BALANCE - YEAR TO DATE</b>	<b>\$ 21,228,492</b>	<b>\$ 13,823,074</b>			<b>\$ 12,647,963</b>

**FLOYD COUNTY, GEORGIA**  
**FIRE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Month Ended February 28, 2026*  
*(with comparative actual amounts for 2025)*

Percentage of Year  
16.7%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Taxes	\$ 11,184,670	\$ 154,153	\$ (11,030,517)	1.4%	\$ 142,369
Interest Earned	125,000	29,862	(95,138)	23.9%	37,716
<b>TOTAL REVENUES</b>	<u>11,309,670</u>	<u>184,015</u>	<u>(11,125,655)</u>	<u>1.6%</u>	<u>180,084</u>
<b>EXPENDITURES</b>					
Public Safety	11,719,340	1,951,430	9,767,910	16.7%	1,944,898
<b>TOTAL EXPENDITURES</b>	<u>11,719,340</u>	<u>1,951,430</u>	<u>9,767,910</u>	<u>16.7%</u>	<u>1,944,898</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(409,670)	(1,767,415)	(20,893,565)	431%	(1,764,814)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer In	-	-	-	N/A	33,333
Transfer Out	(150,000)	(25,000)	(125,000)	16.7%	(20,833)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(150,000)</u>	<u>(25,000)</u>	<u>(125,000)</u>	<u>16.7%</u>	<u>12,500</u>
<b>NET CHANGE IN FUND BALANCE</b>	(559,670)	(1,792,415)			(1,752,314)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>8,212,186</u>	<u>8,212,186</u>			<u>8,299,512</u>
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ 7,652,516</u>	<u>\$ 6,419,771</u>			<u>\$ 6,547,198</u>

**FLOYD COUNTY, GEORGIA**  
**HOTEL/MOTEL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Month Ended February 28, 2026*  
*(with comparative actual amounts for 2025)*

Percentage of Year  
16.7%

	2026			2025	
				% of	
	BUDGET	YTD	VARIANCE	BUDGET	YTD
<b>REVENUES</b>					
Taxes	\$ 212,100	\$ 17,391	\$ (194,709)	8.2%	\$ 16,445
Interest Earned	<u>5,000</u>	<u>1,010</u>	<u>(3,990)</u>	<u>20.2%</u>	<u>1,183</u>
<b>TOTAL REVENUES</b>	<u>217,100</u>	<u>18,401</u>	<u>(198,699)</u>	<u>8.5%</u>	<u>17,627</u>
<b>EXPENDITURES</b>					
Economic Development	<u>5,000</u>	<u>1,875</u>	<u>3,125</u>	<u>37.5%</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>5,000</u>	<u>1,875</u>	<u>3,125</u>	<u>37.5%</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	212,100	16,526	(195,574)	7.8%	17,627
<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>	-	-			17,627
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>-</u>	<u>-</u>			<u>-</u>
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ -</u>	<u>\$ -</u>			<u>\$ 17,627</u>

**FLOYD COUNTY, GEORGIA**  
*E 911 FUND*  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Month Ended February 28, 2026*  
*(with comparative actual amounts for 2025)*

Percentage of Year  
16.7%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
City of Rome	\$ -	\$ -	\$ -	#DIV/0!	\$ -
Miscellaneous	6,000	448	(5,552)	7.5%	5
Alarm Registration Fee	1,475	285	(1,190)	19.3%	330
Charges for Services	1,916,000	333,698	(1,582,302)	17.4%	325,359
Interest Earned	<u>2,000</u>	<u>325</u>	<u>(1,675)</u>	<u>16.3%</u>	<u>403</u>
<b>TOTAL REVENUES</b>	<u>1,925,475</u>	<u>334,756</u>	<u>(1,590,719)</u>	<u>17.4%</u>	<u>326,097</u>
<b>EXPENDITURES</b>					
Salaries and Benefits	2,420,320	314,062	2,106,258	13.0%	293,194
Other Operating Costs	386,020	132,872	253,148	34.4%	161,747
Equipment	<u>2,750</u>	<u>-</u>	<u>2,750</u>	<u>0.0%</u>	<u>879</u>
<b>TOTAL EXPENDITURES</b>	<u>2,809,090</u>	<u>446,934</u>	<u>2,362,156</u>	<u>15.9%</u>	<u>455,821</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer In	<u>883,615</u>	<u>147,269</u>	<u>736,346</u>	<u>16.7%</u>	<u>97,731</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	35,091			(31,993)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>189,322</u>	<u>189,322</u>			<u>116,900</u>
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ 189,322</u>	<u>\$ 224,413</u>			<u>\$ 84,907</u>

**FLOYD COUNTY, GEORGIA**  
**800 MHz COMMUNICATION SYSTEM FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
For the Month Ended February 28, 2026  
*(with comparative actual amounts for 2025)*

Percentage of Year  
16.7%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Charges for Services	\$ 737,700	\$ 122,775	\$ (614,926)	16.6%	\$ 121,606
Tower Lease	47,600	8,055	(39,545)	16.9%	5,066
Interest Earned	800	170	(630)	21.2%	115
<b>TOTAL REVENUES</b>	<u>786,100</u>	<u>130,999</u>	<u>(655,101)</u>	<u>16.7%</u>	<u>126,787</u>
<b>EXPENDITURES</b>					
Other Operating Costs	665,265	105,322	559,943	15.8%	106,385
800 MHz Radio Tower Costs	40,000	-	40,000	0.0%	-
<b>TOTAL EXPENDITURES</b>	<u>705,265</u>	<u>105,322</u>	<u>599,943</u>	<u>14.9%</u>	<u>106,385</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>80,835</u>	<u>25,677</u>	<u>(55,158)</u>	<u>31.8%</u>	<u>20,402</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer to Capital	(6,475)	-	(6,475)	0.0%	(2,199)
Transfer Out	(13,395)	(2,233)	(11,163)	16.7%	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(19,870)</u>	<u>(2,233)</u>	<u>(17,638)</u>	<u>11.2%</u>	<u>(2,199)</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>60,965</u>	<u>23,445</u>			<u>18,203</u>
<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>\$ 64,935</u>			<u>\$ 35,572</u>

**FLOYD COUNTY, GEORGIA**  
**EMERGENCY MANAGEMENT FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Month Ended February 28, 2026*  
*(with comparative actual amounts for 2025)*

Percentage of Year  
16.7%

	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	-	(100)	0.0%	-
Interest Earned	400	78	(322)	19.4%	147
<b>TOTAL REVENUES</b>	<b>39,695</b>	<b>78</b>	<b>(39,617)</b>	<b>0.2%</b>	<b>147</b>
<b>EXPENDITURES</b>					
Salaries and Benefits	286,660	38,532	248,128	13.4%	36,302
Other Operating Costs	90,690	19,818	70,872	21.9%	40,800
<b>TOTAL EXPENDITURES</b>	<b>377,350</b>	<b>58,351</b>	<b>318,999</b>	<b>15.5%</b>	<b>77,102</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(337,655)</b>	<b>(58,273)</b>	<b>279,382</b>	<b>17.3%</b>	<b>(76,954)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	337,655	56,276	(281,379)	16.7%	52,500
Transfers Out	-	-	-	N/A	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>337,655</b>	<b>56,276</b>	<b>(281,379)</b>	<b>16.7%</b>	<b>52,500</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>-</b>	<b>(1,997)</b>			<b>(24,454)</b>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>18,135</b>	<b>18,135</b>			<b>3,236</b>
<b>FUND BALANCE - YEAR TO DATE</b>	<b>\$ 18,135</b>	<b>\$ 16,138</b>			<b>\$ (21,218)</b>

**FLOYD COUNTY, GEORGIA**  
**LAW LIBRARY FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Month Ended February 28, 2026*  
*(with comparative actual amounts for 2025)*

Percentage of Year  
16.7%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Charges for Services	\$ 33,000	\$ 6,097	\$ (26,903)	18.5%	\$ 5,687
Interest Earned	<u>4,000</u>	<u>653</u>	<u>(3,347)</u>	<u>16.3%</u>	<u>674</u>
<b>TOTAL REVENUES</b>	<u>37,000</u>	<u>6,750</u>	<u>(30,250)</u>	<u>18.2%</u>	<u>6,361</u>
<b>EXPENDITURES</b>					
Judicial	34,575	8,409	26,166	24.3%	6,478
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>8,409</u>	<u>33,166</u>	<u>20.2%</u>	<u>6,478</u>
<b>NET CHANGE IN FUND BALANCE</b>	(4,575)	(1,659)			(116)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>111,655</u>	<u>111,655</u>			<u>97,237</u>
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ 107,080</u>	<u>\$ 109,996</u>			<u>\$ 97,121</u>

**FLOYD COUNTY, GEORGIA**  
**OPIOID REMEDIATION FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Month Ended February 28, 2026*  
*(with comparative actual amounts for 2025)*

Percentage of Year  
16.7%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Interest Earned	\$ 15,000	\$ 3,227	\$ (11,773)	21.5%	\$ 4,150
<b>TOTAL REVENUES</b>	<u>15,000</u>	<u>3,227</u>	<u>(11,773)</u>	<u>21.5%</u>	<u>4,150</u>
<b>EXPENDITURES</b>					
Schedule B Expenditures	<u>516,285</u>	<u>61,620</u>	<u>454,665</u>	<u>11.9%</u>	<u>6,841</u>
<b>TOTAL EXPENDITURES</b>	<u>516,285</u>	<u>61,620</u>	<u>454,665</u>	<u>11.9%</u>	<u>6,841</u>
<b>NET CHANGE IN FUND BALANCE</b>	(501,285)	(58,393)			(2,691)
<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>\$ 676,247</u>			<u>\$ 745,818</u>

**FLOYD COUNTY, GEORGIA**  
**SOLID WASTE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Month Ended February 28, 2026*  
*(with comparative actual amounts for 2025)*

Percentage of Year  
16.7%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Taxes	\$ 2,198,900	\$ 64,933	\$ 1,384,280	3.0%	\$ 60,147
Interest Earned	20,000	8,095	(11,905)	40.5%	7,711
<b>TOTAL REVENUES</b>	<u>2,218,900</u>	<u>73,028</u>	<u>1,372,375</u>	<u>3.3%</u>	<u>67,857</u>
<b>EXPENDITURES</b>					
Salaries and Benefits	748,200	79,476	668,724	10.6%	75,886
Other Operating Costs	60,915	7,702	53,213	12.6%	17,253
Utilities	25,740	5,150	20,590	20.0%	5,426
Equipment	17,000	-	17,000	0.0%	-
Remote Site Operations	340,500	58,944	281,556	17.3%	54,628
Tipping Fees	400,000	62,320	337,680	15.6%	63,565
<b>TOTAL EXPENDITURES</b>	<u>1,592,355</u>	<u>213,592</u>	<u>1,378,763</u>	<u>13.4%</u>	<u>216,758</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers Out	(373,195)	(33,333)	339,862	8.9%	(66,667)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(373,195)</u>	<u>(33,333)</u>	<u>339,862</u>	<u>8.9%</u>	<u>(66,667)</u>
<b>NET CHANGE IN FUND BALANCE</b>	253,350	(173,898)			(215,567)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>1,952,171</u>	<u>1,952,171</u>			<u>1,514,726</u>
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ 2,205,521</u>	<u>\$ 1,778,273</u>			<u>\$ 1,299,159</u>

**FLOYD COUNTY, GEORGIA**  
*AMERICAN RESCUE PLAN ACT FUND*  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Month Ended February 28, 2026*  
*(with comparative actual amounts for 2025)*

Percentage of Year  
16.7%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Interest Earned	\$ -	\$ 578	\$ 578	N/A	\$ 40,226
<b>TOTAL REVENUES</b>	-	578	578	N/A	40,226
<b>EXPENDITURES</b>					
Treatment Plant Chemical Conversion	-	-	-	N/A	928,391
<b>TOTAL EXPENDITURES</b>	-	-	-	N/A	928,391
<b>NET CHANGE IN FUND BALANCE</b>	-	578			(888,164)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	-	-			-
<b>FUND BALANCE - YEAR TO DATE</b>	\$ -	\$ 578			\$ (888,164)

**FLOYD COUNTY, GEORGIA**  
**STADIUM MAINTENANCE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Month Ended February 28, 2026*  
*(with comparative actual amounts for 2025)*

Percentage of Year  
16.7%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Interest Earned	\$ 9,800	\$ 2,216	\$ (7,584)	22.6%	\$ 2,304
Miscellaneous	<u>100,000</u>	<u>-</u>	<u>(100,000)</u>	<u>0.0%</u>	<u>-</u>
<b>TOTAL REVENUES</b>	<u>109,800</u>	<u>2,216</u>	<u>(107,584)</u>	<u>2.0%</u>	<u>2,304</u>
<b>EXPENDITURES</b>					
Maintenance	<u>175,000</u>	<u>540</u>	<u>174,460</u>	<u>0.3%</u>	<u>4,165</u>
<b>TOTAL EXPENDITURES</b>	<u>175,000</u>	<u>540</u>	<u>174,460</u>	<u>0.3%</u>	<u>4,165</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(65,200)	1,676	(282,044)	-2.6%	(1,861)
<b>OTHER FINANCING SOURCES</b>					
Transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>N/A</u>	<u>16,667</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>N/A</u>	<u>16,667</u>
<b>NET CHANGE IN FUND BALANCES</b>	(65,200)	1,676			14,806
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>388,636</u>	<u>388,636</u>			<u>409,349</u>
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ 323,436</u>	<u>\$ 390,312</u>			<u>\$ 424,155</u>

**FLOYD COUNTY, GEORGIA**  
**1996 SPLOST BUDGET vs. ACTUAL SUMMARY**  
*For the Month Ended February 28, 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	2,479,575	2,519,563	37,000	5,370
Miscellaneous	-	73,900	73,900	-	-
<b>Total Revenues</b>	<b>33,552,378</b>	<b>39,194,135</b>	<b>39,234,126</b>	<b>37,000</b>	<b>5,370</b>
<b>Expenditures</b>					
Jail Expansion	20,298,378	20,439,500	20,439,437	-	-
Fire Stations	2,000,000	3,339,155	2,536,268	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>37,061,405</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>\$ 890,911</b>	<b>\$ (886,600)</b>	<b>\$ 5,370</b>

**FLOYD COUNTY, GEORGIA**  
**2003 SPLOST BUDGET vs. ACTUAL SUMMARY**  
*For the Month Ended February 28, 2026*

	<u>Original Budget</u>	<u>Cumulative Revised Budget</u>	<u>Cumulative Totals To Date</u>	<u>2026 Budget</u>	<u>2026 YTD</u>
<b>Revenues</b>					
Special Purpose Sales Tax	\$ 26,900,000	\$ 30,651,000	\$ 30,651,359	\$ -	\$ -
Interest Earned	150,000	1,153,980	1,177,665	22,000	3,221
<b>Total Revenues</b>	<b>27,050,000</b>	<b>31,804,980</b>	<b>31,829,024</b>	<b>22,000</b>	<b>3,221</b>
<b>Expenditures</b>					
<b>Sewer Projects:</b>					
Blacks Bluff Road Treatment Plant	8,170,000	8,160,000	8,160,000	-	-
Old Dalton Road Sewer	3,000,000	3,000,000	3,000,000	-	-
Cave Spring Sewer Plant	900,000	900,000	900,000	-	-
<b>Transportation Projects:</b>					
Burnett Ferry Road Right-of-Way	300,000	80,000	79,839	-	-
Old Dalton Road Right-of-Way	350,000	768,495	748,500	-	-
Chulio Road Right-of-Way	300,000	1,453,185	954,209	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	19,115	14,656	-	-
<b>Total Expenditures</b>	<b>26,427,194</b>	<b>28,567,845</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>\$ 550,315</b>	<b>\$ (548,000)</b>	<b>\$ 3,221</b>

**FLOYD COUNTY, GEORGIA**  
 2017 SPLOST BUDGET vs ACTUAL SUMMARY  
 For the Month Ended February 28, 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	-	3,626,850	5,342,238	1,000,000	193,183
Miscellaneous Revenue	-	-	48,589	-	-
<b>Total Revenues</b>	<b>63,881,680</b>	<b>98,397,065</b>	<b>100,161,043</b>	<b>1,000,000</b>	<b>193,183</b>
<b>Expenditures:</b>					
<b>Floyd County</b>					
Ag Center	8,000,000	8,000,000	2,739,575	5,521,840	33,200
E911 Update/Upgrade/Renovation					
Consoles & Furniture	170,000	158,470	158,470	-	-
Renovations/Update	25,000	508,295	508,293	-	-
CAD Computer Upgrade	25,000	-	-	-	-
Security Enhancements	25,000	-	-	-	-
Backup Audio Recorder	12,000	77,870	77,870	-	-
Center Relocation	-	-	-	-	-
Prison Security Upgrade					
Upgrade Camera System	200,000	254,840	254,838	-	-
Replace Outer Security Doors	120,000	143,025	143,022	-	-
Construct Gym Security	700,000	1,225,000	274,478	650,520	-
Install Jail Management System Software	225,000	114,770	114,769	-	-
Replace Water Heater	70,000	70,000	34,473	-	-
Install Dorm Shower Exhaust Fans	200,000	200,000	-	200,000	-
Upgrade Control Panel	200,000	200,000	-	-	-
Complete Roof Replacement	400,000	222,235	222,234	-	-
LED Lighting	400,000	49,450	49,450	-	-
Install Body Scanner	190,000	190,000	-	190,000	-
Historic Courthouse Reno./Judicial Imp.	5,000,000	5,000,000	1,923,311	3,628,085	441,676
Paving, Infrastructure, and Bridges					
Paving	3,000,000	3,000,000	3,528,770	-	-
Bridges	1,000,000	1,000,000	75,000	500,000	-
Lindale	300,000	300,000	54,881	251,465	6,350
Riverside	200,000	200,000	169,183	35,015	4,200
Infrastructure (Parking Decks & Airport)	-	707,500	1,815,272	-	-
Infrastructure (Admin. Back Alley)	-	292,500	311,282	123,000	-
Texas Valley Infrastructure Expansion	2,500,000	2,500,000	745,690	2,014,855	-
Jail Medical Phase II/Infrastructure Imp.					
Jail Medical	3,900,000	5,604,425	5,604,423	-	-
Emergency Generator and Backup	300,000	300,000	-	-	-
Infrastructure	1,000,000	1,000,000	4,568	-	-
Capital Equipment/Vehicle Fund	3,400,000	10,018,295	9,910,008	-	-
Public Works Facilities Buildings	2,450,000	2,450,000			
Administration Building	-	-	29,250	2,397,500	5,750
Main Shop	-	-	-	-	-
Warehouse	-	-	-	-	-
Sign Shop	-	-	-	-	-
Landscape Shop	-	-	-	-	-
Facilities	-	-	-	-	-
Bridges	-	-	-	-	-

**FLOYD COUNTY, GEORGIA**  
 2017 SPLOST BUDGET vs ACTUAL SUMMARY  
 For the Month Ended February 28, 2026

	Original Projects Budget	Cumulative Revised Budget	Cumulative Totals To Date	2026 Budget	2026 YTD
Airport Corporate Hangar Construction	\$ 899,210	\$ 2,734,185	\$ 1,246,102	\$ 1,530,980	\$ -
Floyd County Baseball Stadium Imp.					
Professional Fees	150,000	146,070	146,066	-	-
Terrace	1,200,000	1,541,195	1,541,192	-	-
Section 207 & 209, Gate 6 & 9	147,000	14,405	14,401	-	-
Team Store/ Home Plate Entry	401,000	400,880	400,876	-	-
Safety Upgrades	82,000	38,865	38,864	-	-
Clubhouse Addition	20,000	6,945	6,945	-	-
Stadium Improvements	-	7,760,260	7,597,092	-	-
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>61,169,695</b>	<b>42,864,280</b>	<b>17,638,260</b>	<b>491,176</b>
<b>Net Floyd County</b>	<b>-</b>	<b>13,430,005</b>	<b>33,450,812</b>	<b>(16,638,260)</b>	<b>(297,993)</b>
Intergovernmental City of Rome	21,216,362	22,516,365	22,516,362	-	-
Intergovernmental City of Cave Spring	1,281,000	1,281,000	1,281,000	-	-
<b>Total Expenditures</b>	<b>63,881,680</b>	<b>84,967,060</b>	<b>66,661,642</b>	<b>17,638,260</b>	<b>491,176</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>\$ 13,388,490</b>	<b>\$ 33,457,891</b>	<b>\$ (16,638,260)</b>	<b>\$ (297,993)</b>

**FLOYD COUNTY, GEORGIA**  
**2023 SPLOST BUDGET vs ACTUAL SUMMARY**  
*For the Month Ended February 28, 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	\$ 24,889,551	\$ 11,765,250	\$ 3,139,018
City of Rome	48,766,289	48,766,289	17,256,224	9,871,225	785,751
City of Cave Spring	3,200,000	3,200,000	1,129,640	646,195	51,437
Interest Earned	-	-	489,176	273,960	62,066
Miscellaneous Revenue	-	-	-	-	-
<b>Total Revenues</b>	<b>110,003,289</b>	<b>110,003,289</b>	<b>43,764,591</b>	<b>22,556,630</b>	<b>4,038,273</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	670,378	228,795	-
Police Training Facility	2,000,000	2,000,000	52,128	1,880,000	10,128
Police Secure Parking & Evidence Facility	270,000	270,000	31,500	225,000	15,750
Jail Improvements	2,890,000	2,890,000	-	600,000	-
Prison Improvements	1,900,000	1,900,000	-	-	-
Public Works Capital	4,048,000	4,048,000	1,057,679	690,230	-
Mango Road Improvements	2,500,000	2,500,000	-	2,500,000	-
Park Avenue & Dragon Drive Improvements	1,200,000	1,200,000	-	-	-
Paving and Infrastructure	10,600,000	10,600,000	1,228,225	3,406,000	44,016
Eden Valley Improvements	160,000	160,000	-	160,000	-
Recreation					
Alto Park	915,000	915,000	1,350,271	100,000	-
Etowah Park	3,650,000	3,650,000	335,460	321,555	321,810
Garden Lakes Park	2,500,000	2,500,000	1,807,792	-	-
Lock & Dam Park	235,000	235,000	-	-	-
North Floyd Park	235,000	235,000	-	-	-
Shag Williams Park	235,000	235,000	-	-	-
Wolfe Park	235,000	235,000	-	-	-
Oostanaula Paddle in Campsite	850,000	850,000	-	-	-
Economic Development	10,000,000	10,000,000	-	-	-
Fire Capital	2,875,000	2,875,000	1,524,702	-	-
Recycling Technology Improvements	500,000	500,000	-	-	-
Chulio Road Improvements	3,000,000	3,000,000	154,594	5,757,500	-
Three Mile Road	900,000	900,000	-	-	-
Administrative Fees	-	-	-	5,000	-
<b>Total Floyd County Expenditures</b>	<b>58,037,000</b>	<b>58,037,000</b>	<b>8,216,452</b>	<b>17,613,080</b>	<b>391,704</b>
<b>Net Floyd County</b>	<b>-</b>	<b>-</b>	<b>17,162,275</b>	<b>(5,573,870)</b>	<b>2,809,380</b>
Intergovernmental City of Rome	48,766,289	48,766,289	17,256,224	9,871,225	785,751
Intergovernmental City of Cave Spring	3,200,000	3,200,000	1,079,640	646,195	51,437
<b>Total Expenditures</b>	<b>110,003,289</b>	<b>110,003,289</b>	<b>26,552,316</b>	<b>28,130,500</b>	<b>1,228,893</b>
<b>Other Financing Sources (Uses)</b>					
Transfer to Capital Projects Fund	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</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>\$ 17,212,275</b>	<b>\$ (5,573,870)</b>	<b>\$ 2,809,380</b>

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**FLOYD COUNTY, GEORGIA**  
**WATER FUND**  
**STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGE IN NET POSITION**  
For the Month Ended February 28, 2026  
(with comparative actual amounts for 2025)

Percentage of Year  
16.7%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>OPERATING REVENUES</b>					
Charges for Services	\$ 9,458,900	\$ 1,506,979	\$ (7,951,921)	15.9%	\$ 1,351,301
Rental Fees	12,000	2,414	(9,586)	20.1%	2,099
Miscellaneous	-	-	-	N/A	-
<b>TOTAL OPERATING REVENUES</b>	<u>9,470,900</u>	<u>1,509,393</u>	<u>(7,961,507)</u>	<u>15.9%</u>	<u>1,353,400</u>
<b>OPERATING EXPENSES</b>					
<b>Water Administration</b>					
Salaries and Benefits	990,430	150,729	839,701	15.2%	130,251
Supplies and Other Expenses	480,940	133,796	347,144	27.8%	92,676
Equipment	14,195	7,725	6,470	54.4%	-
Depreciation	5,505	917	4,588	16.7%	3,812
	<u>1,491,070</u>	<u>293,167</u>	<u>1,197,903</u>	<u>19.7%</u>	<u>226,739</u>
<b>Water Distribution</b>					
Salaries and Benefits	1,318,210	177,043	1,141,167	13.4%	186,107
Supplies and Other Expenses	898,790	85,427	813,363	9.5%	109,566
Equipment	34,000	10,475	23,525	30.8%	2,143
Purchased Water	1,775,000	361,769	1,413,231	20.4%	420,821
Water Meters	300,000	-	300,000	0.0%	97,565
Utilities	510,540	84,558	425,982	16.6%	80,946
Depreciation	1,714,075	289,003	1,425,072	16.9%	279,510
	<u>6,550,615</u>	<u>1,008,275</u>	<u>5,542,340</u>	<u>15.4%</u>	<u>1,176,658</u>
<b>Water Treatment Plant</b>					
Salaries and Benefits	475,990	72,337	403,653	15.2%	67,830
Supplies and Other Expenses	369,550	35,605	333,945	9.6%	20,457
Equipment	87,575	-	87,575	0.0%	-
Utilities	98,400	14,314	84,086	14.5%	7,036
Depreciation	64,305	41,710	22,595	64.9%	10,717
	<u>1,095,820</u>	<u>163,966</u>	<u>931,854</u>	<u>15.0%</u>	<u>106,040</u>
<b>TOTAL OPERATING EXPENSES</b>	<u>9,137,505</u>	<u>1,465,408</u>	<u>7,672,097</u>	<u>16.0%</u>	<u>1,509,437</u>
<b>OPERATING INCOME (LOSS)</b>	333,395	43,985	(289,410)	13.2%	(156,037)
<b>NON-OPERATING INCOME (LOSS)</b>					
Interest and Fiscal Charges	(89,935)	(13,843)	76,092	15.4%	(16,571)
Amortization of Bond Costs	53,700	5,497	(48,203)	10.2%	6,696
Interest Earned	225,000	37,066	(187,934)	16.5%	49,681
Transfer from Fire Fund	150,000	25,000	(125,000)	16.7%	20,833
Transfer to General Fund	(908,940)	(151,490)	757,450	16.7%	(151,490)
<b>TOTAL NON-OPERATING INCOME (LOSS)</b>	<u>(570,175)</u>	<u>(97,770)</u>	<u>472,405</u>	<u>17.1%</u>	<u>(90,851)</u>
<b>Total Operating and Non-Operating Income (Loss)</b>	(236,780)	(53,785)	182,995	22.7%	(246,888)
Water Capital	(1,773,905)	(80,991)	1,692,914	4.6%	(758,285)
<b>CHANGE IN NET POSITION</b>	(2,010,685)	(134,776)			(1,005,173)
<b>NET POSITION - BEGINNING OF YEAR</b>	46,620,197	46,620,197			48,237,032
<b>NET POSITION - YEAR TO DATE</b>	<u>\$ 44,609,512</u>	<u>\$ 46,485,421</u>			<u>\$ 47,231,859</u>

**FLOYD COUNTY, GEORGIA**  
**WATER FUND - CASH BASIS**  
**STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGE IN CASH BALANCE**  
For the Month Ended February 28, 2026  
(with comparative actual amounts for 2025)

Percentage of Year  
16.7%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>CASH INCREASES</b>					
Charges for Services	\$ 2,483,000	\$ 1,506,979	(976,021)	60.7%	\$ 1,351,301
Rental Fees	12,600	2,414	(10,186)	19.2%	2,099
Miscellaneous	63,530	-	(63,530)	0.0%	-
Interest Earned	340,000	37,066	(302,934)	10.9%	49,681
Transfer from Fire Fund	125,000	25,000	(100,000)	20.0%	20,833
<b>TOTAL CASH INCREASES</b>	<u>3,024,130</u>	<u>1,571,459</u>	<u>(1,452,671)</u>	<u>52.0%</u>	<u>1,423,914</u>
<b>CASH DECREASES</b>					
<b>Water Administration</b>					
Salaries and Benefits	812,160	145,008	667,152	17.9%	130,090
Supplies and Other Expenses	440,805	29,907	410,898	6.8%	32,588
Equipment	27,800	7,725	20,075	27.8%	-
Interest and Fiscal Charges	113,435	4,676	108,759	4.1%	5,404
Transfer to General Fund	359,650	151,490	208,160	42.1%	151,490
	<u>1,753,850</u>	<u>338,806</u>	<u>1,415,044</u>	<u>19.3%</u>	<u>319,572</u>
<b>Water Distribution</b>					
Salaries and Benefits	1,206,590	177,043	1,029,547	14.7%	186,098
Supplies and Other Expenses	829,630	87,548	742,082	10.6%	90,308
Equipment	46,630	-	46,630	0.0%	1,643
Purchased Water	1,680,000	361,769	1,318,231	21.5%	285,478
Water Meters	350,000	-	350,000	0.0%	80,910
Utilities	410,000	82,908	327,092	20.2%	81,242
	<u>4,522,850</u>	<u>709,268</u>	<u>3,813,582</u>	<u>15.7%</u>	<u>725,679</u>
<b>Water Treatment Plant</b>					
Salaries and Benefits	418,030	72,337	345,693	17.3%	67,830
Supplies and Other Expenses	318,260	40,416	277,844	12.7%	26,087
Equipment	45,770	-	45,770	0.0%	-
Utilities	82,000	12,394	69,606	15.1%	11,841
	<u>864,060</u>	<u>125,147</u>	<u>738,913</u>	<u>14.5%</u>	<u>105,758</u>
<b>Water Capital</b>	<u>2,983,000</u>	<u>80,991</u>	<u>2,902,009</u>	<u>2.7%</u>	<u>758,285</u>
<b>TOTAL CASH DECREASES</b>	<u>10,123,760</u>	<u>1,254,212</u>	<u>8,869,548</u>	<u>12.4%</u>	<u>1,909,294</u>
<b>NET INCREASE (DECREASE)</b>	(7,099,630)	317,247			(485,382)
<b>CHANGE IN BALANCE SHEET</b>		(178,947)			(128,465)
<b>CASH - BEGINNING OF YEAR</b>		<u>7,372,658</u>			<u>8,492,420</u>
<b>CASH - YEAR TO DATE</b>		<u>\$ 7,510,958</u>			<u>\$ 7,878,573</u>

**FLOYD COUNTY, GEORGIA**  
**AIRPORT FUND**  
**STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGE IN NET POSITION**  
*For the Month Ended February 28, 2026*  
*(with comparative actual amounts for 2025)*

Percentage of Year  
16.7%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>OPERATING REVENUES</b>					
Charges for Services	\$ 500	\$ 44	\$ (456)	8.8%	\$ 85
Fuel Sales	1,140,500	182,365	(958,135)	16.0%	133,245
Rental Fees	351,000	60,305	(290,695)	17.2%	61,325
Miscellaneous	24,050	4,094	(19,956)	17.0%	2,413
<b>TOTAL OPERATING REVENUES</b>	<b>1,516,050</b>	<b>246,808</b>	<b>(1,269,242)</b>	<b>16.3%</b>	<b>197,068</b>
<b>OPERATING EXPENSES</b>					
Salaries and Benefits	434,690	65,291	369,399	15.0%	70,920
Supplies and Other Expenses	244,285	28,630	215,655	11.7%	30,010
Utilities	89,340	15,430	73,910	17.3%	15,949
Equipment	2,700	-	2,700	0.0%	3,022
Air Show Expenses	52,000	-	52,000	0.0%	-
Depreciation	759,800	76,277	683,523	10.0%	102,996
Cost of Goods Sold	771,250	118,196	653,054	15.3%	80,975
<b>TOTAL OPERATING EXPENSES</b>	<b>2,354,065</b>	<b>303,824</b>	<b>2,050,241</b>	<b>12.9%</b>	<b>303,872</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(838,015)</b>	<b>(57,016)</b>	<b>780,999</b>	<b>6.8%</b>	<b>(106,804)</b>
<b>NON-OPERATING INCOME (LOSS)</b>					
Interest Earned	3,000	151	(2,849)	5.0%	752
Transfers Out	(65,220)	(10,645)	54,575	16.3%	(22,217)
<b>TOTAL NON-OPERATING INCOME (LOSS)</b>	<b>(62,220)</b>	<b>(10,494)</b>	<b>51,726</b>	<b>16.9%</b>	<b>(21,465)</b>
<b>CHANGE IN NET POSITION</b>	<b>(900,235)</b>	<b>(67,510)</b>			<b>(128,269)</b>
<b>NET POSITION - BEGINNING OF YEAR</b>	<b>6,006,389</b>	<b>6,006,389</b>			<b>6,722,272</b>
<b>NET POSITION - YEAR TO DATE</b>	<b>\$ 5,106,154</b>	<b>\$ 5,938,879</b>			<b>\$ 6,594,003</b>

**FLOYD COUNTY, GEORGIA**  
**AIRPORT FUND - CASH BASIS**  
**STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGE IN CASH BALANCE**  
*For the Month Ended February 28, 2026*  
*(with comparative actual amounts for 2025)*

Percentage of Year  
16.7%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>CASH INCREASES</b>					
Charges for Services	\$ 1,500	\$ 44	\$ (1,456)	2.9%	\$ 85
Fuel Sales	940,500	172,718	(767,782)	18.4%	133,353
Rental Fees	306,500	67,233	(239,267)	21.9%	64,504
Miscellaneous	22,500	4,094	(18,406)	18.2%	2,413
Interest Earned	<u>15,000</u>	<u>151</u>	<u>(14,849)</u>	<u>1.0%</u>	<u>752</u>
<b>TOTAL CASH INCREASES</b>	<u>1,286,000</u>	<u>244,240</u>	<u>(1,041,760)</u>	<u>19.0%</u>	<u>201,107</u>
<b>CASH DECREASES</b>					
Salaries and Benefits	367,880	65,803	302,077	17.9%	70,881
Supplies and Other Expenses	314,515	24,644	289,871	7.8%	24,941
Utilities	65,000	15,430	49,570	23.7%	15,949
Equipment	2,000	-	2,000	0.0%	3,022
Air Show Expenses	30,000	-	30,000	0.0%	-
Transfers Out	399,010	10,645	388,365	2.7%	22,217
Cost of Goods Sold	<u>861,500</u>	<u>118,196</u>	<u>743,304</u>	<u>13.7%</u>	<u>106,794</u>
<b>TOTAL CASH DECREASES</b>	<u>2,039,905</u>	<u>234,718</u>	<u>1,805,187</u>	<u>11.5%</u>	<u>243,804</u>
<b>NET INCREASE (DECREASE)</b>	(753,905)	9,522			(42,697)
<b>CHANGE IN BALANCE SHEET</b>		(14,167)			-
<b>CASH - BEGINNING OF YEAR</b>		<u>31,355</u>			<u>151,804</u>
<b>CASH - YEAR TO DATE</b>		<u>\$ 26,710</u>			<u>\$ 114,230</u>

**FLOYD COUNTY, GEORGIA**  
**AGRICULTURE CENTER FUND**  
**STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGE IN NET POSITION**  
*For the Month Ended February 28, 2026*  
*(with comparative actual amounts for 2025)*

Percentage of Year  
16.7%

	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	15,626	89,684	14.8%	15,055
Supplies and Other Expenses	9,275	295	8,980	3.2%	88
Equipment	550	-	550	0.0%	-
<b>TOTAL OPERATING EXPENSES</b>	<u>115,135</u>	<u>15,921</u>	<u>99,214</u>	<u>13.8%</u>	<u>15,143</u>
<b>OPERATING INCOME (LOSS)</b>	(115,135)	(15,921)	99,214	13.8%	(15,143)
<b>NON-OPERATING INCOME (LOSS)</b>					
Interest Earned	-	3	3	N/A	5
Transfer from General Fund	115,135	15,209	(99,926)	13.2%	14,445
<b>TOTAL NON-OPERATING INCOME (LOSS)</b>	<u>115,135</u>	<u>15,212</u>	<u>(99,923)</u>	<u>13.2%</u>	<u>14,450</u>
<b>CHANGE IN NET POSITION</b>	-	(709)			(693)
<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>\$ 2,110,096</u>			<u>\$ 2,113,979</u>

**FLOYD COUNTY, GEORGIA**  
**AGRICULTURE CENTER FUND - CASH BASIS**  
**STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGE IN CASH BALANCE**  
*For the Month Ended February 28, 2026*  
*(with comparative actual amounts for 2025)*

Percentage of Year  
16.7%

	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	-	3	3	N/A	5
Transfer from General Fund	-	15,209	15,209	N/A	14,445
<b>TOTAL CASH INCREASES</b>	-	15,212	15,212	N/A	14,450
<b>CASH DECREASES</b>					
Salaries and Benefits	95,840	15,052	80,788	15.7%	14,898
Supplies and Other Expenses	20,440	157	20,283	0.8%	-
Equipment	1,500	-	1,500	0.0%	-
<b>TOTAL CASH DECREASES</b>	117,780	15,209	102,571	12.9%	14,898
<b>NET INCREASE (DECREASE)</b>	(117,780)	3			(448)
<b>CHANGE IN BALANCE SHEET</b>		-			1,431
<b>CASH - BEGINNING OF YEAR</b>		647			-
<b>CASH - YEAR TO DATE</b>		\$ 650			\$ 983

**FLOYD COUNTY, GEORGIA**  
**RECYCLING FUND**  
**STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGE IN NET POSITION**  
*For the Month Ended February 28, 2026*  
*(with comparative actual amounts for 2025)*

Percentage of Year  
16.7%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Material Sales	\$ 160,000	\$ 12,706	\$ (147,294)	7.9%	\$ 3,204
Solid Waste Commission - Tipping Fees	<u>33,000</u>	<u>-</u>	<u>(33,000)</u>	<u>0.0%</u>	<u>-</u>
<b>TOTAL OPERATING REVENUES</b>	<u>193,000</u>	<u>12,706</u>	<u>(180,294)</u>	<u>6.6%</u>	<u>3,204</u>
<b>EXPENSES</b>					
Salaries and Benefits	373,980	52,547	321,433	14.1%	51,045
Supplies and Other Expenses	228,230	25,565	202,665	11.2%	19,383
Equipment	13,175	-	13,175	0.0%	-
Depreciation	146,145	23,608	122,537	16.2%	24,088
Amortization - Right To Use Asset	47,185	7,828	39,357	16.6%	7,863
Utilities	<u>30,795</u>	<u>7,717</u>	<u>23,078</u>	<u>25.1%</u>	<u>5,930</u>
<b>TOTAL OPERATING EXPENSES</b>	<u>839,510</u>	<u>117,266</u>	<u>722,244</u>	<u>14.0%</u>	<u>108,310</u>
<b>OPERATING INCOME (LOSS)</b>	(646,510)	(104,559)	541,951	16.2%	(105,105)
<b>NON-OPERATING INCOME (LOSS)</b>					
Intergovernmental					
Solid Waste Commission - Promotions	87,000	-	(87,000)	0.0%	-
City of Rome	145,195	-	(145,195)	0.0%	-
Solid Waste Commission	145,195	-	(145,195)	0.0%	-
Interest Earned	750	310	(440)	41.3%	72
Transfers from Floyd County Solid Waste	145,195	-	145,195	0.0%	-
Transfers to General Fund	(38,040)	(6,340)	(31,700)	16.7%	(8,222)
Transfers to Capital Projects	<u>(32,000)</u>	<u>-</u>	<u>(32,000)</u>	<u>0.0%</u>	<u>-</u>
<b>TOTAL NON-OPERATING INCOME (LOSS)</b>	<u>453,295</u>	<u>(6,030)</u>	<u>(296,335)</u>	<u>-1.3%</u>	<u>(8,149)</u>
<b>CHANGE IN NET POSITION</b>	(193,215)	(110,590)			(113,254)
<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>\$ 1,192,329</u>			<u>\$ 1,114,050</u>

**FLOYD COUNTY, GEORGIA**  
**RECYCLING FUND - CASH BASIS**  
**STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGE IN CASH BALANCE**  
*For the Month Ended February 28, 2026*  
*(with comparative actual amounts for 2025)*

Percentage of Year  
16.7%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>CASH INCREASES</b>					
Intergovernmental	\$ 377,390	\$ 244,448	\$ (132,942)	64.8%	\$ 24,077
Interest Earned	750	310	(440)	41.3%	72
Material Sales	193,000	18,379	(174,621)	9.5%	23,373
Transfers In	145,195	-	(145,195)	0.0%	-
<b>TOTAL CASH INCREASES</b>	<u>716,335</u>	<u>263,137</u>	<u>(320,256)</u>	<u>36.7%</u>	<u>47,522</u>
<b>CASH DECREASES</b>					
Salaries and Benefits	373,980	52,547	321,433	14.1%	51,445
Supplies and Other Expenses	228,230	34,275	193,955	15.0%	19,373
Equipment	13,175	4,041	9,134	30.7%	7,250
Utilities	30,795	6,209	24,586	20.2%	4,128
Transfers	70,040	(24,609)	94,649	-35.1%	11,907
<b>TOTAL CASH DECREASES</b>	<u>716,220</u>	<u>72,462</u>	<u>643,758</u>	<u>10.1%</u>	<u>94,103</u>
<b>NET INCREASE (DECREASE)</b>	115	190,675			(46,581)
<b>CHANGE IN BALANCE SHEET</b>		(162,559)			47,984
<b>CASH - BEGINNING OF YEAR</b>		<u>6,275</u>			<u>20,985</u>
<b>CASH - YEAR TO DATE</b>		<u>\$ 34,391</u>			<u>\$ 22,389</u>

**FLOYD COUNTY, GEORGIA**  
**ANIMAL CONTROL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the Month Ended February 28, 2026*  
*(with comparative actual amounts for 2025)*

Percentage of Year  
16.7%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Charges for Services	\$ 27,000	\$ 6,340	\$ (20,660)	23.5%	\$ 4,033
Interest Earned	4,000	1,569	(2,431)	39.2%	1,825
Donations	35,000	7,866	(27,134)	22.5%	11,350
Miscellaneous	1,750	967	(783)	55.3%	396
<b>TOTAL REVENUES</b>	<u>67,750</u>	<u>16,742</u>	<u>(51,008)</u>	<u>24.7%</u>	<u>17,603</u>
<b>EXPENDITURES</b>					
Salaries and Benefits	1,039,630	141,065	898,565	13.6%	145,485
Other Operating Costs	529,175	59,168	470,007	11.2%	88,118
<b>TOTAL EXPENDITURES</b>	<u>1,568,805</u>	<u>200,233</u>	<u>1,368,572</u>	<u>12.8%</u>	<u>233,603</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(1,501,055)	(183,491)	(1,317,564)	12.2%	(216,000)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers from General Fund	1,493,055	248,843	1,244,213	16.7%	222,938
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>1,493,055</u>	<u>248,843</u>	<u>1,244,213</u>	<u>16.7%</u>	<u>222,938</u>
<b>NET CHANGE IN FUND BALANCE</b>	(8,000)	65,352			6,938
<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>\$ 348,564</u>			<u>\$ 262,807</u>

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**ROME-FLOYD PARKS AND RECREATION AUTHORITY**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
*For the Month Ended February 28, 2026*  
*(with comparative actual amounts for 2025)*

Percentage of Year  
16.7%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Administrative Operations	\$ 21,000	\$ 2,267	\$ (18,733)	10.8%	\$ 35,987
Miscellaneous Revenues	97,240	3,080	(94,160)	3.2%	3,749
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	58,500	-	(58,500)	N/A	-
Other Programs	263,930	155,488	(108,442)	58.9%	26,484
Gymnastics	435,625	125,366	(310,259)	28.8%	108,896
Special Populations Services	38,500	11,899	(26,602)	30.9%	6,510
Concessions	564,000	45,550	(518,450)	8.1%	35,473
Coosa River Trading Post	161,650	8,204	(153,446)	5.1%	17,794
Etowah Park Golf Practice	7,800	1,300	(6,500)	16.7%	1,300
Youth Athletics	467,850	172,711	(295,139)	36.9%	87,603
Adult Athletics	44,000	6,550	(37,450)	14.9%	-
Scoreboards	10,000	750	(9,250)	7.5%	125
Parks & Recreation Centers	88,800	15,258	(73,543)	17.2%	12,358
Recreation Services	141,000	22,655	(118,345)	16.1%	6,030
Hall of Fame	16,600	5,977	(10,623)	36.0%	4,002
Senior Promotions	4,600	800	(3,800)	17.4%	-
<b>TOTAL REVENUES</b>	<u>2,451,095</u>	<u>577,853</u>	<u>(1,873,242)</u>	<u>23.6%</u>	<u>346,310</u>

**ROME-FLOYD PARKS AND RECREATION AUTHORITY**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
*For the Month Ended February 28, 2026*  
*(with comparative actual amounts for 2025)*

Percentage of Year  
16.7%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>EXPENDITURES</b>					
Administrative Operations	\$ 1,327,425	\$ 223,792	\$ (1,103,633)	16.9%	\$ 197,579
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	69,045	672	(68,373)	1.0%	729
Other Programs	135,000	126,693	(8,307)	93.8%	8,877
Gymnastics	296,215	61,812	(234,403)	20.9%	56,647
Special Populations Services	44,220	6,693	(37,527)	15.1%	7,287
Concessions	422,775	45,912	(376,863)	10.9%	29,136
Coosa River Trading Post	109,060	15,484	(93,576)	14.2%	22,351
Sports Division Administration	132,110	18,922	(113,188)	14.3%	20,483
Youth Athletics	256,675	67,115	(189,560)	26.1%	90,928
Adult Athletics	38,100	962	(37,138)	2.5%	-
Scoreboards	1,000	-	(1,000)	0.0%	-
Recreation Centers	226,550	38,686	(187,864)	17.1%	36,223
Recreation Services Administration	268,990	39,709	(229,281)	14.8%	38,433
Parks & Recreation Services	1,342,620	208,779	(1,133,841)	15.6%	200,899
Buildings	93,900	11,013	(82,887)	11.7%	11,295
Shop	159,880	21,049	(138,831)	13.2%	23,297
Hall of Fame	12,520	7,564	(4,956)	60.4%	1,534
Senior Promotions	1,300	-	(1,300)	0.0%	-
<b>TOTAL EXPENDITURES</b>	<b>4,967,385</b>	<b>894,856</b>	<b>(4,072,529)</b>	<b>18.0%</b>	<b>745,700</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In / Out	2,516,290	419,382	(2,096,908)	16.7%	433,333
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>2,516,290</b>	<b>419,382</b>	<b>(2,096,908)</b>	<b>16.7%</b>	<b>433,333</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>-</b>	<b>102,378</b>			<b>33,943</b>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>18,774</b>	<b>18,774</b>			<b>102,570</b>
<b>FUND BALANCE - YEAR TO DATE</b>	<b>\$ 18,774</b>	<b>\$ 121,152</b>			<b>\$ 136,557</b>

**FLOYD COUNTY, GEORGIA**  
**HEALTH INSURANCE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
For the Month Ended February 28, 2026  
(with comparative actual amounts for 2025)

Percentage of Year  
16.7%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
<b>REVENUES</b>					
Contributions					
Employer	\$ 9,065,700	\$ 1,511,191	\$ (7,554,509)	16.7%	\$ 1,479,772
Employees	2,090,400	352,893	(1,737,507)	16.9%	333,708
Retirees	47,905	8,732	(39,173)	18.2%	8,808
Premiums Paid By Others	71,775	-	(71,775)	0.0%	-
Interest Earned	20,000	3,138	(16,862)	15.7%	4,687
Miscellaneous	50,000	692	(49,308)	1.4%	-
<b>TOTAL REVENUES</b>	<u>11,345,780</u>	<u>1,876,646</u>	<u>(9,469,134)</u>	<u>16.5%</u>	<u>1,826,975</u>
<b>EXPENDITURES</b>					
Other Costs	30,025	5,494	24,531	18.3%	2,710
Professional Fees	142,945	27,179	115,766	19.0%	21,668
Claims	8,300,000	1,541,305	6,758,695	18.6%	1,491,922
Premium Payments	1,496,500	245,610	1,250,890	16.4%	224,288
HRA Payments	60,000	22,613	37,387	37.7%	13,911
HSA Payments	51,550	14,595	36,955	28.3%	22,803
Wellness Clinic	890,165	107,226	782,939	12.0%	67,512
Administrative Fees	234,800	43,021	191,779	18.3%	40,889
<b>TOTAL EXPENDITURES</b>	<u>11,205,985</u>	<u>2,007,043</u>	<u>9,198,942</u>	<u>17.9%</u>	<u>1,885,703</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	139,795	(130,397)	270,192	-93.3%	(58,728)
<b>NET CHANGE IN FUND BALANCE</b>	139,795	(130,397)			(58,728)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>20,511</u>	<u>20,511</u>			<u>888,177</u>
<b>FUND BALANCE - YEAR TO DATE</b>	<u>\$ 160,306</u>	<u>\$ (109,886)</u>			<u>\$ 829,449</u>

**FLOYD COUNTY, GEORGIA**  
*Capital Projects and Equipment Expenditures*  
For the Month Ended February 28, 2026

	<b>Budget</b>	<b>2026 YTD</b>
<b>Appropriation of Jail Surcharge Funds</b>	\$ 246,600	\$ 68,293
<b>Appropriation of Fund Balance</b>	4,194,860	105,584
<b>Revenues:</b>		
Interest Earned	50,000	24,658
Transfer from General Fund	32,535	27,193
Transfer from 800 MHz Communications	6,475	-
Transfer from Debt Service	91,860	-
Transfer from Airport	1,350	-
Transfer from Solid Waste	28,000	-
Transfer from Recycling	32,000	-
<b>Total Revenues and Appropriations of Fund Balances</b>	<b>\$ 4,683,680</b>	<b>\$ 225,728</b>
<b>Expenditures:</b>		
<b>Sheriff/Jail</b>		
Reimbursements	\$ (24,010)	\$ (24,010)
Chevrolet Silverado 1500	56,545	56,541
Locking controls	<b>JS</b> 88,600	-
	121,135	32,531
<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
	158,000	112,521
<b>Facilities Management</b>		
Community Room sound Improvements	135,000	-
4th Avenue Parking Deck Cameras	20,000	-
	<b>FB</b> 155,000	-
<b>Public Works</b>		
Paving		
2026 LMIG Revenue	(1,533,585)	(1,533,589)
2026 LMIG Paving	1,533,585	-
	-	(1,533,589)
2025 LMIG Paving	310,235	-
2024 LMIG Paving	179,240	-
2023 LMIG Paving	185,820	-
Excess LMIG Road Improvements	66,015	-
	<b>FB</b> 741,310	-
2025 LRA Paving	1,659,500	-
2024 LRA Paving	1,344,660	70,050
	<b>FB</b> 3,004,160	70,050

**FLOYD COUNTY, GEORGIA**  
*Capital Projects and Equipment Expenditures*  
For the Month Ended February 28, 2026

		<u>Budget</u>	<u>2026 YTD</u>
<b>Public Roads (cont'd)</b>			
Prep and paving	<b>FB</b>	\$ 20,000	\$ -
Drainage	<b>FB</b>	10,000	315
<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>	28,000	-
		<u>28,000</u>	<u>-</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	18,236
Construction		408,000	-
		<u>-</u>	<u>18,236</u>
Rehabilitate & Overlay Taxiway "A"			
Federal Revenue		(148,500)	-
Local Match Revenue		(16,500)	-
Design		165,000	-
		<u>-</u>	<u>-</u>
Rehabilitation & Overlay Taxiway "B" (East)			
State Revenue (Construction)		(655,500)	-
Local Match Revenue		(238,395)	-
Design		19,895	-
Construction		874,000	-
		<u>-</u>	<u>-</u>
Install Rwy 7 & 25 Edge Lighting including REIL's (Construction)			
Local Match Revenue		(138,830)	-
Construction		138,830	-
		<u>-</u>	<u>-</u>
Mitigate on Airport Obstructions (EA & Design)- Rwy 1 Approaches			
Design Revenue (90%)		(85,500)	-
Local Match Revenue		(9,500)	-
Design		95,000	-
		<u>-</u>	<u>-</u>

**FLOYD COUNTY, GEORGIA**  
*Capital Projects and Equipment Expenditures*  
For the Month Ended February 28, 2026

	<u>Budget</u>	<u>2026 YTD</u>
<b>Airport (cont'd)</b>		
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%)	(167,400)	-
Local Match Revenue	(559,450)	-
Design	186,000	2,600
Construction	<u>4,917,000</u>	<u>-</u>
	-	2,600
Rehabilitate Runway 1 MALSR		
State Revenue (Construction)	(937,500)	-
Local Match Revenue	(407,500)	-
Design	95,000	-
Construction	<u>1,250,000</u>	<u>-</u>
	-	-
Rehabilitate & Overlay Runway 1/19		
Federal Revenue (Construction)	(3,800,700)	-
State Revenue	(211,150)	-
Local Match Revenue	(293,150)	-
Design	82,000	-
Construction	<u>4,223,000</u>	<u>-</u>
	-	-
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>\$ 4,678,605</b>	<b>\$ (1,217,193)</b>

**FLOYD COUNTY, GEORGIA**  
*Water Capital Projects and Equipment Expenses*  
For the Month Ended February 28, 2026

	<u>Budget</u>	<u>2026 YTD</u>
<b>Revenues:</b>		
R & E Funds	\$ 1,359,250	\$ 80,991
Operating Funds	333,000	-
<b>Total Revenues</b>	<b>\$ 1,692,250</b>	<b>\$ 80,991</b>
<b>Expenses:</b>		
Water Tank Maintenance	\$ 365,000	\$ 39,090
Water Pumps and Pump Houses	150,000	-
Large Meter Testing	55,000	-
Water Improvements-Highway 53 Water Line Upgrade	150,000	-
Water Meter Change Out Program	150,000	-
Burnett Ferry Pump House Upgrade	191,250	-
Morgan Dairy Pump House Upgrade	233,000	-
Fulton Well Membrane	65,000	-
FEMA Grant Expense-Generators	81,655	41,901
	1,440,905	80,991
<b>2025 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>\$ 80,991</b>

**FLOYD COUNTY, GEORGIA**  
*Recreation Capital Projects and Equipment Expenditures*  
*For the Month Ended February 28, 2026*

	<u>Budget</u>	<u>2026 YTD</u>
<b>Revenues:</b>		
Interest Income	\$ 1,000	\$ 45
Donations	10,000	-
<b>Total Revenues</b>	<b>\$ 11,000</b>	<b>\$ 45</b>
<b>Expenditures:</b>		
<b>Capital Improvements-County</b>		
Thornton Gym Floor Refinishing	4,100	-
Lock and Dam Window/Door Replacement and Siding	18,200	-
Court Resurface	11,200	11,200
<b>Total Expenditures</b>	<b>\$ 33,500</b>	<b>\$ 11,200</b>

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***Other Information  
For the Month Ended  
February 28, 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	-	-	-	
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	-	-	-	
May	622,248.30	569,032.84	747,982.83	717,289.65	900,064.90	953,255.62	918,460.57	948,310.21	977,509.49	-	-	-	
June	669,962.41	676,212.44	777,777.77	806,474.63	876,837.27	993,429.97	936,409.62	964,230.40	877,243.39	-	-	-	
July	654,203.44	685,500.16	715,690.06	772,592.57	899,909.12	1,000,240.28	899,980.14	971,451.39	996,495.02	-	-	-	
August	637,537.88	669,188.44	743,957.89	749,731.01	891,025.48	941,696.27	1,050,226.11	1,018,751.44	1,025,329.30	-	-	-	
September	653,522.92	667,971.11	736,815.13	1,452,819.94	874,148.57	962,048.54	920,006.52	1,017,415.55	981,744.90	-	-	-	
October	642,753.04	647,844.00	748,643.55	769,791.14	868,364.73	987,976.98	903,115.49	962,687.91	1,015,254.30	-	-	-	
November	599,441.11	698,685.85	713,719.73	830,189.33	881,711.81	952,746.51	946,161.67	979,612.72	949,336.40	-	-	-	
December	645,431.00	683,087.72	727,129.82	792,743.53	932,432.97	987,893.53	922,784.24	985,298.58	1,168,214.61	-	-	-	
March Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A	
April Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A	
May Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A	
June Pro Rata	1,079.57	2,686.77	3,619.11	645.47	1,273.70	2,027.46	2,218.68	2,344.15	1,079.01	-	-	-	
September Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A	
October Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A	
Nov/Dec Pro Rata	1,015.86	4,429.82	2,369.44	1,289.54	724.25	3,090.22	-	2,635.38	5,426.22	-	-	-	
<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>2,110,390.81</b>	<b>90,951.82</b>	<b>4.50%</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>(9,929,609.19)</b>			
								<b>2,019,438.99</b>	<b>2,110,390.81</b>	<b>90,951.82</b>	<b>4.50%</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	-	-	-	
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	-	-	-	
May	1,100,541.37	1,005,478.92	1,323,376.46	1,269,418.18	1,592,375.88	1,686,403.27	1,685,680.86	1,788,864.97	1,844,195.91	-	-	-	
June	1,184,993.04	1,196,841.69	1,375,911.97	1,425,975.47	1,551,292.70	1,757,445.38	1,745,514.75	1,818,105.05	1,664,406.60	-	-	-	
July	1,156,961.13	1,215,840.27	1,263,037.03	1,367,003.63	1,592,245.20	1,769,609.54	1,681,069.84	1,830,159.71	1,879,570.79	-	-	-	
August	1,128,048.53	1,183,754.55	1,322,420.03	1,357,781.45	1,576,329.71	1,666,165.13	2,045,497.61	1,920,719.90	1,934,020.48	-	-	-	
September	1,156,576.40	1,181,651.06	1,301,533.09	2,571,002.07	1,546,444.94	1,672,909.18	1,737,420.08	1,915,786.41	1,851,542.48	-	-	-	
October	1,137,149.31	1,146,165.88	1,322,763.31	1,361,917.50	1,536,146.24	1,762,645.00	1,703,132.02	1,815,554.87	1,914,993.75	-	-	-	
November	1,060,694.60	1,235,592.36	1,261,751.67	1,468,913.09	1,558,125.38	1,684,489.72	1,782,636.82	1,847,380.76	1,790,555.81	-	-	-	
December	1,135,350.00	1,208,193.07	1,284,102.05	1,402,814.68	1,649,731.07	1,730,244.92	1,740,242.32	1,858,373.22	1,927,280.65	-	-	-	
March Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A	
April Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A	
May Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A	
June Pro Rata	1,914.40	4,689.95	6,399.29	1,142.06	2,264.86	3,584.40	3,914.57	4,448.43	2,041.85	-	-	-	
July Jet Fuel Tax Grant	-	3,452.00	-	-	-	-	-	-	-	-	-	N/A	
September Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A	
October Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A	
Nov/Dec Pro Rata	1,802.43	7,833.66	4,192.69	2,276.07	1,282.20	5,465.50	3,253.59	5,000.42	10,034.78	-	-	-	
<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>3,976,206.52</b>	<b>167,219.65</b>	<b>4.39%</b>	
								<b>3,808,986.87</b>	<b>3,976,206.52</b>	<b>167,219.65</b>	<b>4.39%</b>		

**FLOYD COUNTY, GEORGIA**

*Water Fund Bonds Debt Service Coverage Ratio  
For the Month Ended February 28, 2026  
(with comparative calculation for 2025)*

	<b>ACTUALS</b>	
	<b>2026</b>	<b>2025</b>
<b>Operating Revenues:</b>		
Misc-Other	\$ 4,842	\$ 5,745
Water Charges	1,373,300	1,221,816
Water Meter Charges	99,700	90,362
Penalties & Cut Offs	29,137	33,378
Fire Service Charges	25,000	20,833
Less: Fire Service Charges	(25,000)	(20,833)
Charges for Services	<u>1,506,979</u>	<u>1,351,301</u>
Miscellaneous	-	-
Rental Fees	2,414	2,099
<b>Total Operating Revenues</b>	<b><u>1,509,393</u></b>	<b><u>1,353,400</u></b>
<b>Operating Expenses:</b>		
Administration	293,167	226,739
Less: Depreciation	(917)	(3,812)
Net Administration	<u>292,250</u>	<u>222,927</u>
Distribution	1,008,275	1,176,658
Less: Depreciation	(289,003)	(279,510)
Net Distribution	<u>719,272</u>	<u>897,148</u>
Treatment Plant	163,966	106,040
Less: Depreciation	(41,710)	(10,717)
Net Treatment Plant	<u>122,256</u>	<u>95,323</u>
<b>Total Operating Expenses</b>	<b><u>\$ 1,133,778</u></b>	<b><u>\$ 1,215,398</u></b>
Net Available for Debt Service	\$ 375,615	\$ 138,002
Bonds Debt Service (16.7% of Annual Debt Payment)	51,667	51,167
<b>Bonds Debt Service Coverage Ratio (1.10 Requirement)</b>	<b>7.27</b>	<b>2.70</b>
Total Debt Service (16.7% of Annual Debt Payment)	94,530	94,210
<b>Total Debt Service Coverage Ratio</b>	<b>3.97</b>	<b>1.46</b>

**FLOYD COUNTY, GEORGIA**  
*Non-Capital Equipment*  
For the Month Ended February 28, 2026

	<u>Budget</u>	<u>YTD</u>
Probate Court		
Laptop for Courtroom	\$ 1,510	\$ 1,508
Other	500	-
	<u>2,010</u>	<u>1,508</u>
District Attorney		
2-Printers	-	1,327
	-	1,327
Public Defender		
iPad	750	355
	<u>750</u>	<u>355</u>
Sheriff		
4- Holosun IR Designator	<b>JS</b> 5,400	-
5- Trijicon Pistol Optics	<b>JS</b> 4,800	-
4- Eotech Rifle Optics	<b>JS</b> 3,800	-
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> 6,000	-
4-PTZ Cameras and Mounts	9,315	9,312
10- Ballistic Performance Helmets and Accessories (SWAT)	20,000	-
AED Batteries	<b>JS</b> 10,000	-
	<u>81,705</u>	<u>13,807</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
Laptop	1,000	-
	<u>5,000</u>	<u>2,166</u>
Police		
Alco Sensor	3,125	-
Glock Model 45 MOS Pistol with Holsters	6,200	-
Aim Point ACRO P-II Sight	5,500	-
	<u>14,825</u>	<u>-</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	-
Backpack Blowers	2,000	-
Jump Box	950	-
3- Chainsaws	1,950	-
Weed Eaters	2,500	-
Main Shop Diagnostic Tool	2,200	-
52 Inch Zero Turn Mower	9,500	-
Truck Creeper	650	-
Wedge Ramps	2,310	2,308
Chainsaw	500	-
Hedge Trimmer	700	-
	<u>28,710</u>	<u>2,308</u>

**FLOYD COUNTY, GEORGIA**  
*Non-Capital Equipment*  
For the Month Ended February 28, 2026

	<u>Budget</u>	<u>YTD</u>
Prison		
Tilt Trucks	JS \$ 3,000	\$ -
Taser Equipment	JS 35,000	-
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>7,628</u>
Cooperative Extension		
2 - Laptops with Docking Stations (cost share with UGA)	<u>2,500</u>	-
	2,500	-
Tax Commissioner		
3-Printers	<u>2,325</u>	-
	2,325	-
Superior Court		
Courtroom Upgrades	2,500	-
Superior Court Administration Equipment	<u>500</u>	-
	3,000	-
Judge Niedrach Superior Court		
Desktop Printer	<u>500</u>	-
	500	-
Judge Johnson Superior Court		
Desktop Printer	<u>500</u>	-
	500	-
Judge Sparks Superior Court		
Desktop Printer	<u>500</u>	-
	500	-
Judge King Superior Court		
Desktop Printer	<u>500</u>	-
	500	-
HIDTA		
Equipment	<u>1,000</u>	-
	1,000	-
County Manager		
Miscellaneous	<u>3,500</u>	-
	3,500	-
Purchasing		
Scanner	900	-
Heavy Duty Hand Trucks	<u>550</u>	-
	1,450	-
Finance		
Scanner	<u>500</u>	-
	500	-
Information Technology		
Emergency Equipment Purchases	8,000	-
Upgrade ARC Serve System	4,010	-
Prox Mox Server Replacement	6,200	-
Prox Mox Hardware	<u>9,120</u>	-
	27,330	-
E-911		
5- Plantronics PTT Wireless	<u>2,750</u>	-
	2,750	-

**FLOYD COUNTY, GEORGIA**  
*Non-Capital Equipment*  
For the Month Ended February 28, 2026

	<u>Budget</u>	<u>YTD</u>
Law Library		
Increase Bandwidth	\$ 7,000	\$ -
	7,000	-
Solid Waste		
Rehab Roll Off Containers	5,000	-
Restroom at Midway Sight	7,000	-
Restroom at Shannon Sight	5,000	-
	17,000	-
Inmate Benefit		
Sheriff - Equipment	60,000	-
Prison - Equipment	8,000	-
Work Release - Equipment	5,000	-
	73,000	-
Water Department		
Administration		
Document Scanners	1,500	-
10- NVR Indoor/Outdoor Dome Cameras	9,000	7,725
Mail Processing Scanner	3,695	-
	14,195	7,725
Distribution		
Metal Detector (Mag. Locator)	1,400	1,349
2- Chainsaws	1,200	1,027
4 Inch Air Mole	9,000	8,099
30 Yard Concrete Pad	9,500	-
Tapping Machine	6,000	5,729
Data Collector	800	-
Confined Space Gas Detector	3,200	-
Roll Around Toolbox	1,800	1,398
Document Scanner	1,100	-
	34,000	17,602
Treatment		
Landscape/Lawnmower Trailer	8,500	-
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	-
TU Meter with Reader (Shannon Meter)	15,400	-
Ventilation	9,000	-
Gas Pump at Filter Plant with Cart	2,500	-
	87,575	-
Airport		
6 Yard Dumpster	1,700	-
Miscellaneous	1,000	907
	2,700	907
Agriculture Center		
Printer	550	-
	550	-
Recycling		
Belt Replacement for Main Belt and Install	5,000	-
Upgrade 3 Cameras	7,500	-
Echo Leaf Blower	675	-
	13,175	-

**FLOYD COUNTY, GEORGIA**  
*Non-Capital Equipment*  
For the Month Ended February 28, 2026

	<u>Budget</u>	<u>YTD</u>
Recreation		
Youth Baseball		
Pitching Machines	\$ 3,500	\$ -
	3,500	-
Park & Recreation Services		
Commercial Steel Waste Receptacles	15,000	-
Dual Axel Trailer	8,700	-
	23,700	-
Rec-Buildings		
Lock and Dam Ice Machines	7,500	-
2 Alto Park Stand Up Freezer	1,700	1,598
2 North Floyd Stand Up Freezer	1,700	1,598
	10,900	3,196
Rec-Shop		
Billy Goat Vacuum	2,300	-
Weed Eaters and Blowers	5,700	-
	8,000	-
Total:	\$ 601,415	\$ 104,424