



Floyd County, Georgia

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

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


***Prepared by:
Finance Department***


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


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Floyd County, Georgia For the Month Ended March 31, 2026


General Fund Revenues Budget vs Actual			
	\$ 78,749,115	Budget	
	\$ 7,823,189	Actual	
	\$ (70,925,926)		1007%

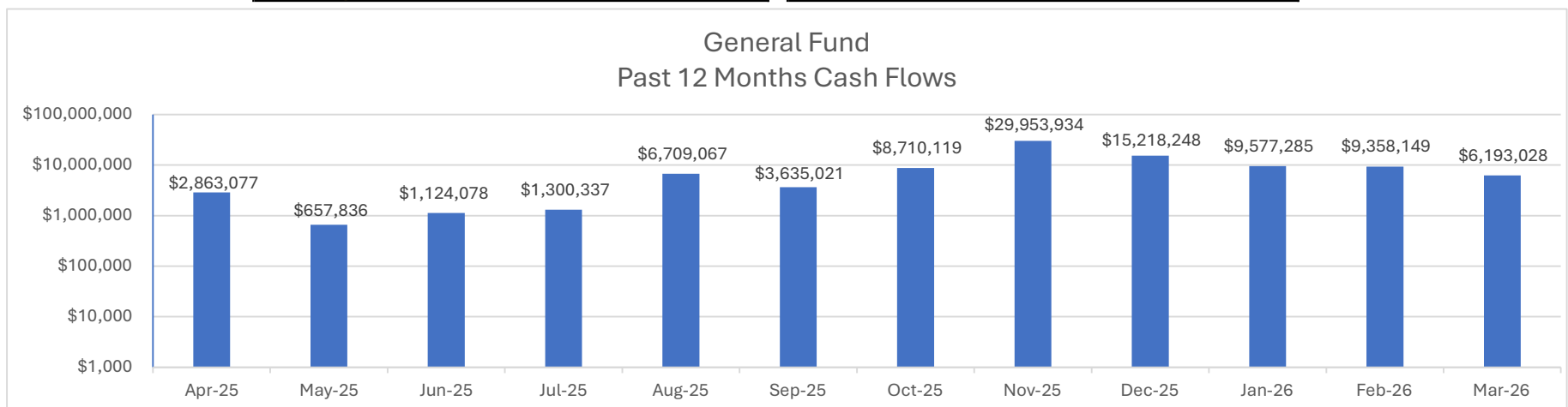
General Fund Expenditures Budget vs Actual			
	\$ 78,810,330	Budget	
	\$ 19,074,709	Actual	
	\$ 59,735,621		24%

Net Change in General Fund Balance Budget vs Actual			
	\$ (61,215)	Budget	
	\$ (11,251,520)	Actual	
	\$ (11,190,305)		-18380%

Cash & Investments vs Fund Balance = Liquidity & Availability of Fund Balance			
	\$ 6,193,028	Cash	
	\$ 9,817,269	Fund Balance	
			63%

Public Safety Expenditures vs Other As Compared to Actual Expenditures			
		51%	Public Safety
		49%	Other
			100%

Boarding Inmates Revenue Budget vs Actual			
	\$ 1,325,000	Budget	
	\$ 491,557	Actual	
	\$ (833,443)		37%



Floyd County, Georgia For the Month Ended March 31, 2026



2023 SPLOST Fund Sales Taxes Budget vs Actual	
	\$ 22,282,670 Budget
	<u>\$ 5,704,289 Actual</u>
	\$ (16,578,381) 26%

2023 SPLOST Fund Expenditures Budget vs Actual	
	\$ 28,144,730 Budget
	<u>\$ 2,059,776 Actual</u>
	\$ 26,084,954 7%

2017 SPLOST Fund Expenditures Budget vs Actual	
	\$ 17,638,260 Budget
	<u>\$ 1,452,727 Actual</u>
	\$ 16,185,533 8%

Health Insurance Claims Budget vs Actual	
	\$ 8,300,000 Budget
	<u>\$ 2,365,314 Actual</u>
	\$ 5,934,686 28%

Water / Sewer Revenues & Expenses All Revenues and All Expenses	
	\$ 2,332,196 Revenues
	<u>\$ 2,335,464 Expenses</u>
	\$ (3,268)

Water / Sewer Operating Cash Flows Beg. Of Year vs Current Balance	
	\$ 7,372,658 Beginning
	<u>\$ 7,818,545 Current</u>
	\$ 445,887

Airport Revenues & Expenses All Revenues and All Expenses	
	\$ 399,148 Revenues
	<u>\$ 607,593 Expenses</u>
	\$ (208,445)

Airport Operating Cash Flows Beg. Of Year vs Current Balance	
	\$ 31,355 Beginning
	<u>\$ (54,336) Current</u>
	\$ (85,691)

Recycling Revenues & Expenses All Revenues and All Expenses	
	\$ 30,026 Revenues
	<u>\$ 260,026 Expenses</u>
	\$ (230,000)

Recycling Operating Cash Flows Beg. Of Year vs Current Balance	
	\$ 6,275 Beginning
	<u>\$ 4,459 Current</u>
	\$ (1,816)



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

***Prepared by:
Finance Department***

Floyd County Review of March 2026

General Fund

- Revenues
 - Taxes are \$50,450 less than last year.
 - Prior Years' Property Tax is \$165,300 less than last year.
 - The amount received in 2025 was higher due to the 2024 Public Utilities' billing being delayed until January 2025 due to the delayed receipt of values from the State of Georgia.
 - Mobile Home Tax is \$6,850 less than last year.
 - Recording Intangible Tax is \$23,100 more than last year. Intangible Taxes have increased 27.4% 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 \$11,300 more than last year, a 1.2% increase. New models are usually released in the fall so dealers offer incentives to sell their older inventory. Sales typically increase at this time of year.
 - There is an increase in Sales Tax collections from 2025 of \$87,650 or 3%. Of this increase, \$50,000 is due to an audit earlier this year. Without this audit, the increase would be \$37,650.
 - The Real Estate Transfer Tax increased from last year by \$34,550. The number of transactions has increased by 119. 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 \$4,250 more than last year.
 - Licenses & Permits-Banks is \$3,900 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 \$64,350 more than last year.
 - State-Offender Rehab revenue is \$89,350 higher than 2025. The average number of inmates has decreased 13.2%. The subsidy went from \$24/day per inmate to \$30/day per inmate beginning in July 2025.
 - Charges for Services is \$224,500 more than in 2025.
 - Sheriff Fees & Services is \$8,750 more than in 2025.
 - Sheriff Boarding Inmates is \$261,750 more than in 2025.
 - City of Rome Boarding inmate revenue is up \$173,500. In 2025, this annual payment was not received until May.
 - Chattooga County Boarding Inmate revenue is up \$84,700 from 2025. The average number of inmates rose 40.7%.
 - Payments from ICE have increased \$2,850.

Floyd County Review of March 2026

General Fund (cont'd)

- Revenues (cont'd)
 - Murray County Boarding inmate revenue is up \$900.
 - Funds received from the Social Security Administration have increased 7.9% compared to 2025, an increase of \$700.
- Inmate Contracts in total are \$31,550 less than 2025.
 - Polk County will not have an inmate crew in 2026.
 - However, Bartow County added an inmate crew effective March 30th with increased billings beginning in April.
- Tax Commissioner-TAVT Administrative Fee is 14.6% more than the amount for 2025.
 - The average monthly amount collected in 2025 was \$13,500 and in 2026 is \$15,450.
- Tax Collection Commissions decreased \$5,700 or 6.1%.
 - Commissions are collected by the Tax Commissioner on taxes collected other than motor vehicle taxes. These commissions have decreased 13.6% since 2025.
 - Commissions are also received from the Clerk of Superior Court. These commissions have increased 25.4% compared to 2025.
- Clerk of Court Charges for Services decreased by \$2,650 when compared to 2025. This is a 1.8% decrease.
 - Recording Fees have increased \$13,950.
 - Advance Deposits are up \$1,800 from last year. Advance deposits are the County's portion of the filing fee for a new case.
 - Other Fees have decreased \$24,150 when compared to 2025. Examples of this revenue include UCC filings and bond forfeitures. The portion relating to bond forfeiture has decreased \$25,450.
 - All other charges increased by a total of \$5,750 compared to 2025.
- Probate Court Charges for Services decreased \$800 or 2.8%.
 - Estate revenues increased 7.8% or \$1,700. This revenue is derived from the number of wills probated. The number of filings increased 9.5%.
 - Miscellaneous revenues are down 41% compared to 2025, but only by \$2,200. Miscellaneous revenue is made up of firearm permits.
- Magistrate Court Fees have increased \$3,950 since 2025.
 - There has been an increase of 3.5% 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 \$7,200 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-January 2025.

Floyd County Review of March 2026

General Fund (cont'd)

- Revenues (cont'd)
 - City of Rome-Jail Surcharge decreased 13.4% from 2025, a \$2,350 decrease. There is a 5.7% decrease in the number of cases.
 - Court Reporting Services has shown a decrease of \$1,850 since last year. In 2025, the number of bills YTD was 18. In 2026, the number is 30. This is a 66.7% increase. Although the number of cases increased, the dollar amount decreased due to two invoices in 2025 totaling \$5,370.
 - Fines & Forfeitures are down \$28,250.
 - Clerk of Court – Criminal Division Fines are down \$20,600, a 21.7% decrease as compared to 2025.
 - Probate Court Fines are down \$4,950 or 2.6%. The number of citations paid has decreased 8.1%.
 - Parking Fines have increased \$900. The number of cases in 2025 were 59 and for 2026 are 71.
 - Drug Abuse & Treatment Fines are down 11.6% compared to 2025. This is a decrease of \$2,400.
 - Miscellaneous Revenue is up \$148,850.
 - 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 4.7% above the YTD budget.
 - Data Processing is at 53.3% of the annual budget due to annual purchases.
 - Human Resources is 1.3% above the YTD budget.
 - Equipment is at 87.4% of the annual budget due to the purchase of timeclocks.
 - Data Processing is at 86.6% of the annual budget due to the annual Kronos invoice. This account will be monitored and a budget transfer requested if needed.
 - Tax Commissioners is 1.3% above the YTD budget.
 - Dues and Subscriptions is at 80% of the annual budget due to annual membership renewals.
 - Legal Fees is 93.9% over the annual budget due to fees for property liens and tax foreclosures.
 - Victim Witness Program is 27.7% more than the YTD budget.
 - Grant revenues have not been received for 2026.
 - Mental Health Court is 53.1% more than the YTD budget.

Floyd County Review of March 2026

General Fund (cont'd)

- Expenditures (cont'd)
 - Grant revenues have not been received for 2026.
 - Adult Drug Court is 74.8% more than the YTD budget.
 - Grant revenues have not been received for 2026.
 - FCPD HEAT is 39.6% more than the YTD budget.
 - Grant revenues have only been received for January expenses.
 - Inmate Medical is 1.4% more than the YTD budget and \$116,400 more than 2025.
 - Payments made for contract medical services have increased \$67,250 and payments made to medical providers have increased \$49,000.
 - County Prison is 2.2% above the YTD budget.
 - Worker's Compensation is \$340,800 and 121.7% above the annual budget due to 2 large claims. 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.
 - Data Processing is 62% above the YTD budget due to annual subscription/maintenance contracts. This account will be monitored and a budget transfer requested if needed.
 - Postage is 13.5% over the YTD budget due to a payment to load funds onto their postage meter.
 - Radio Maintenance is 8.3% above the YTD budget. The annual budget is based upon 42 radios; however, the 1st quarter billing is for 56 radios. The radio billing amounts are adjusted quarterly. This budget transfer has been requested.
 - Transfers Out is 5.2% above the YTD budget.
 - Transfers to Capital Projects is 52.1% above the YTD budget. This amount is transferred each month as expenses occur.
 - Transfer to Debt Service is 32.3% above the YTD budget due to the annual parking deck payment.
 - **Total Budgeted Expenditures are 1.3% below the YTD budget.**
- Fund Balance
 - For 2026, the General Fund has decreased its fund balance by \$11,251,520 compared to a decrease of \$10,152,076 for 2025, a negative variance of \$1,099,444.

Fire Fund

- Revenues
 - Taxes are \$16,900 less than this time last year.
 - Property Taxes – Prior Years are \$23,100 less.
 - Mobile Home Taxes are \$1,450 less.
 - Intangible Taxes are \$400 more.
 - Motor Vehicle TAVT is \$2,000 more.

Floyd County Review of March 2026

Fire Fund (cont'd)

- Revenues (cont'd)
 - Real Estate Transfer Tax is \$7,050 more.
 - See explanations in the General Fund for the above revenue categories.
- Expenditures
 - Total expenditures increased by \$10,350 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 0.8% above the YTD budget and \$10,650 more than 2025.
 - Charges for Services are \$10,350 more.
 - Landline fees are \$11,150 less.
 - Per the Georgia Emergency Communications Authority (GECA), there is a statewide trend of declining revenues due to a shift from prepaid wireless to more cost-effective contract plans, along with a continued decline in landline usage.
 - Wireless fees are \$21,200 more.
- Expenditures
 - Total Expenditures are 2.5% below the YTD budget but \$11,300 more than 2025.
 - Salaries and Benefits are \$29,950 more than last year but 5.7% below the YTD budget due to vacant positions being filled.
 - Other Operating Costs are 18% above the YTD budget due to the timing of annual expenses, but \$9,850 less than last year due to the timing of invoices received.
 - Repairs and Maintenance is 48% above the YTD budget due to payment for annual services, but \$3,350 less than 2025 because we have not yet received the console cleaning invoice.

800 MHz Communication Fund

- Revenues
 - Total Revenues are comparable to 2025.
- Expenditures
 - Total Expenditures are 2.5% below the YTD budget and \$1,600 less than 2025.

Floyd County Review of March 2026

Emergency Management Fund

- Revenues
 - Grant revenue for EMA will be received later in the year.
- Expenditures
 - Total Expenditures are 6.3% below the YTD budget and \$26,500 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.

Solid Waste Fund

- Revenues
 - Taxes decreased \$6,650 when compared to 2025.
 - Property Taxes Prior Years is \$9,200 less.
 - Mobile Home Tax is \$600 less.
 - Recording Intangible Tax is \$800 more.
 - Motor Vehicle TAVT is \$850 more.
 - See explanations in the General Fund for the above revenue categories.
 - Interest Earned is \$900 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 \$8,100 more than 2025 but 4.8% below the YTD budget.
 - Salaries & Benefits is 9.4% under the YTD budget but \$7,950 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.

Stadium Maintenance Fund

- Revenues
 - Total Revenues are comprised of Miscellaneous Income and Interest Earned.
 - Interest Earned is 10% above the YTD budget but \$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.
 - Insurance reimbursement revenue was received in connection with sprinkler system damage at AdventHealth Stadium. The damage was attributable to a contractor, and recovery is being pursued through the contractor's insurance carrier.

Floyd County Review of March 2026

Stadium Maintenance Fund (cont'd)

- Expenditures
 - Repairs and Maintenance is 24.3% below the YTD budget and \$4,650 less than 2025.

Water Fund

- Revenues
 - Charges for Services is \$195,000 more than 2025, but 1.5% below the YTD budget.
 - Consumption reports show a 14.4% increase in residential usage and a 16% increase in commercial usage compared to last year.
 - Residential and Commercial usage for this month has increased due to more users on the system and a slightly warmer winter than usual. We have 434 more users compared to this time in 2025.
 - Water Meter Charges have decreased \$52,650 from 2025. This is due to new construction slowing down.
 - Penalties and cut offs are down \$2,850 from 2025.
 - **Operating Revenues are 1.5% below the YTD budget.**
- Expenses
 - Administration Equipment is 37.6% above the YTD budget due to the timing of annual equipment purchases.
 - Administration Data Processing is 19% over the YTD budget and \$3,650 more than last year. This is due to an increase in our Tyler Technologies' bill from 2025.
 - **Total Administration Expenses are .7% above the YTD budget.**
 - Distribution Uniforms is 6.9% over the YTD budget but \$600 less than last year. This is due to annual uniform purchases made.
 - Distribution Dues & Subscriptions is 57.1% over the YTD budget but \$100 less than 2025. This is for a yearly subscription.
 - Distribution Equipment is 31.1% over the YTD budget and \$11,200 more than 2025. This is due to the timing of annual equipment purchases.
 - Distribution Repairs & Maintenance Vehicles is 22.2% over the YTD budget and is \$13,700 more than 2025. This is due to truck repairs for 2 different accidents with deer to the same vehicle.
 - Distribution Data Processing is 34.6% over the YTD budget and is \$500 more than 2025. This is due to replacements of GPS trackers on a few trucks.
 - **Total Distribution Expenses are 3.0% below the YTD budget.**
 - Treatment Equipment is 7.8% over the YTD budget and \$27,750 more than 2025. This is due to the timing of annual equipment purchases.
 - **Total Treatment Plant Expenses are 1% below the YTD budget.**
 - **Total Operating Expenses are 2.2% below the YTD budget.**

Floyd County Review of March 2026

Airport Fund

- Revenues
 - Fuel Sales are \$59,900 more than 2025 and 1.4% above the YTD budget.
 - Avgas Revenue is \$4,600 less.
 - Self-Serve Revenue is \$3,000 less.
 - Jet Fuel Revenue is \$65,500 more.
 - Jet Fuel sales increased from 2025 due to the completion of runway projects, improved weather conditions, a large purchase during the recent Presidential visit, and the early arrival of aircraft in preparation for the spring Air Show.
 - Rental Fees are comparable to 2025.
 - Miscellaneous Revenue is 2.7% above the YTD budget and \$1,800 more than 2025 due to an increase in Call Outs and Ramp fees.
 - **Total Operating Revenues are 1.3% above the YTD Budget.**

- Expenses
 - Dues & Subscriptions is 12.3% above the YTD budget due to receiving the annual 1200 Aero services subscription.
 - Equipment is 8.6% 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 10.6% 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 37.9% 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. We also incurred a buyout of the remaining contract with the previous service provider. This line will be monitored, and a budget transfer will be requested if needed
 - Lower-than-expected spending across multiple smaller budget categories, including Supplies, Uniforms, and various Repairs and Maintenance categories has driven the overall variance in expenses.
 - **Total Operating Expenses are 4.7% below the YTD budget.**

Recycling Fund

- Revenues
 - Operating Revenues are 9.6% under the YTD budget but \$21,300 more than 2025.
 - Material Sales is 6.5% under the YTD budget but \$21,300 more than 2025.
 - Corrugated materials have increased \$14,000.
 - Mixed paper has increased \$4,750.
 - Steel has increased \$2,250.

Floyd County Review of March 2026

Recycling Fund (cont'd)

- Revenues (cont'd)
 - Miscellaneous materials have increased \$300.
- Expenses
 - Total Operating Expenses are 0.5% under the YTD budget but \$18,800 more than 2025.
 - Supplies is \$8,750 more than 2025 due to the purchase of bailing wire.
 - Basic Insurance is \$7,550 more than 2025 due to a new policy required by Hardy Realty.
 - Utilities are 17.6% above the YTD budget and \$4,050 more than 2025 due to a switch in natural gas providers. The transition has caused billing issues, and there are credit balances on several of our accounts. This overage should even out over the next month or two as the billing issues are resolved.

Animal Control Fund

- Revenues
 - Total Revenues are \$2,500 more than 2025.
 - Charges for Services is \$4,050 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 39.5% above the YTD budget but \$300 less than 2025 due to a higher balance earning a lower interest rate.
 - Donations are down \$1,750 from 2025 due to fewer public donations.
- Expenditures
 - Total Expenditures are \$550 less than 2025 and 4.8% below YTD budget.
 - Salaries and Benefits are \$10,300 more than 2025 but 3.9% below the YTD budget. The increase is due to filling a vacant office position and adding an Animal Control Officer and an increase in HSA, partially offset by a decrease in Worker's Compensation.
 - Other Operating Costs are \$10,850 less than 2025 and 6.8% below the YTD budget due to a decrease in Repairs and Maintenance, In-House Medical, and across several other expenditures.
 - Data Processing is 14.8% above the annual budget due to subscriptions not included in the original budget to support scheduling for the public spay and neuter clinics. A budget transfer has been requested.
 - Microchips are 37.5% above the YTD budget due to the annual purchase of microchips.

Floyd County Review of March 2026

Rome-Floyd Parks and Recreation Authority

- Total Revenues are \$298,100 more than 2025.
- Total Expenditures are \$176,150 more than 2025.
- Administrative Operations has a net expense of \$312,535 up from \$238,896 in 2025. Salaries and Benefits increased by \$26,350 largely due to an increase in health insurance costs for all Recreation employees.
 - Dues & Subscriptions is 69.6% above the YTD budget due to the upfront payment of Recreation's annual subscription services, including music licensing, promotional software, and organizational dues such as NRPA and GRPA.
 - Data Processing is 57.9% above the YTD budget due to the annual Civic Rec subscription of \$28,848 with an expected increase of 5% each year. This software is used to manage various aspects of community programs, facilities, and activities, as well as process payments.
 - Promotions/Advertising are 44.6% over the YTD budget due to receiving the invoice for annual guides given out to the public. This expense is greatly offset by a sponsorship from Brown and Brown Insurance.
- Other Programs has total revenues of \$177,000 compared to total revenues of \$42,900 in 2025.
 - Total Revenue increased by \$134,150 compared to 2025 due to a change in reporting for Ice Rink operations, with the current year reflecting gross revenue, including the full amount associated with the agreement with AES, to more accurately present total event activity.
 - The annual Leprechaun-a-thon road race was held in March and hosted 468 runners compared to 855 in 2025. While there were fewer runners than last year, the net revenue for the event was higher due to the usage of materials from previous road races.
 - Total Expenditures increased by \$105,400 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 \$71,200, compared to \$55,250 in 2025. Revenues are \$26,300 more than 2025 due to Field Trips, Camps, and Team Fees.
 - Expenditures are \$10,350 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 \$15,200, an increase from \$10,250 net revenue in 2025.
 - Total Revenues are \$46,600 more than 2025 with the majority of that being at Alto Park. During this time last year, Alto Park was closed for turf installation, and tournaments were moved to other parks. There is also an increase in tournaments at this location in 2026 that accounts for the increase.
 - Total Expenses are \$41,700 more than 2025 due to an increase in purchases for beverage and food resale.

Floyd County Review of March 2026

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

- Coosa River Trading Post has a net expenditure of \$4,600, compared to a net revenue of \$125 in 2025.
 - Total Revenues are \$15,000 less than 2025, driven by decreases across all revenue sources. The most significant decline is in Camping Rentals, down \$10,950 primarily due to the loss of long-term sites. Additionally, in February, CRTP experienced a month-long disruption in its reservation system that prevented advance bookings, as required deposits could not be processed through the third-party payment system. As a result, advance reservation activity declined, and revenue during this period was largely limited to walk-in campers, with only a few future bookings secured by phone.
 - Total Expenditures are \$10,250 less than 2025 due to a decrease in staffing hours.
- Parks and Recreation Services has a net expenditure of \$277,850, a decrease from \$285,700 in 2025, due to higher costs in Salaries and Benefits, Supplies, and Utilities.
 - Total Revenues are up \$21,400 from 2025 due to an additional \$14,650 in field rental revenue and \$7,000 in advertising revenue from signs at Alto Park.

Health Insurance Fund

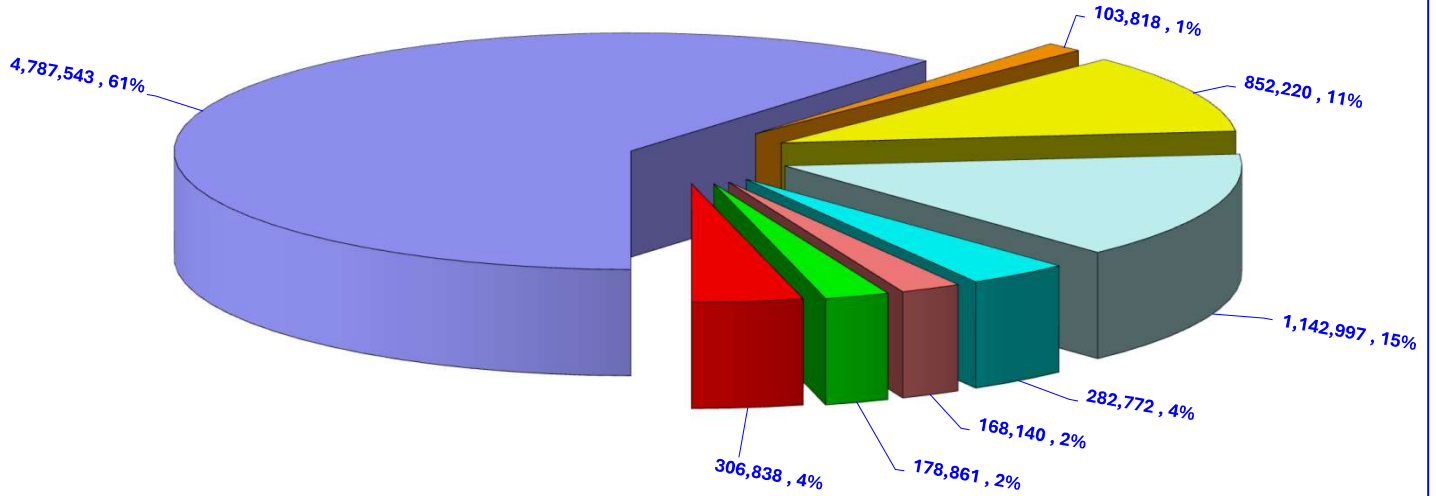
- Revenues
 - Total Revenues are \$89,000 more than last year. This is largely due to an increase in the County contribution for the 2025-2026 plan year.
 - Interest earnings are \$2,900 less than 2025 due to interest rates being lower and the cash balance being less than this same time last year.
- Expenditures
 - Claims are \$304,000 more than last year and 3.5% more than the YTD budget. We currently have 8 participants with claims over \$50,000, and the total amount of claims for these 8 participants is \$1,757,200. These account for 74.3% of the total claims.
 - Wellness Clinic costs are 3.5% under the YTD budget but \$62,150 more than 2025. We currently have 2 months' of invoices recorded.
 - Clinic Fees are 8.6% under the YTD budget but \$2,700 more than last year.
 - Clinic Services are 1.8% under the YTD budget but \$59,450 more than last year.
 - Pharmacy costs compared to the same time period for 2025 are \$59,450 more.



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

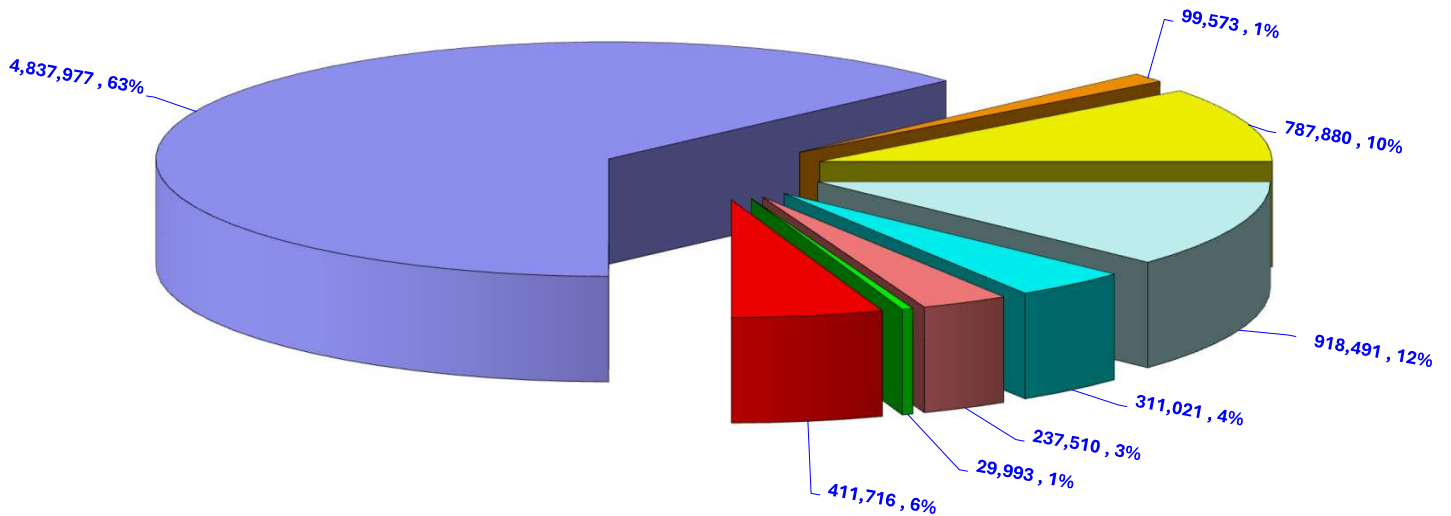
***Prepared by:
Finance Department***

March 2026 Revenues and Transfers In



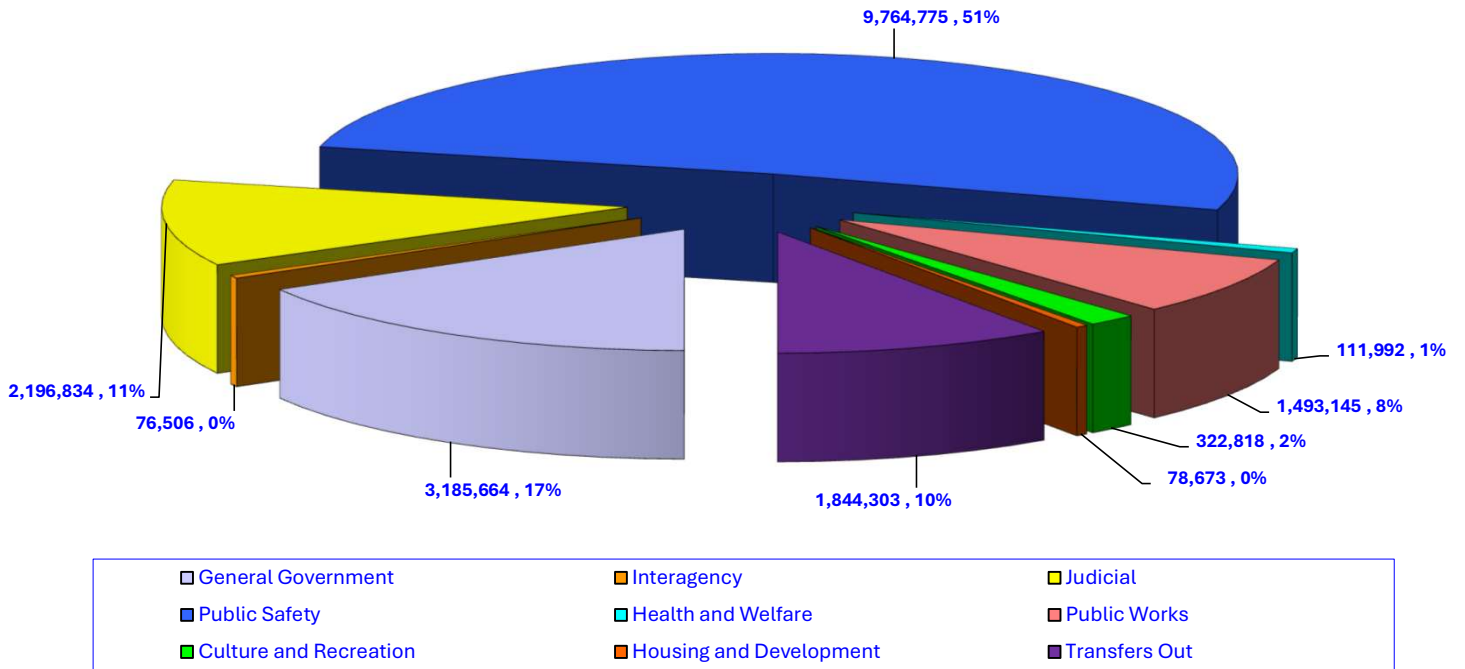
Taxes	Licenses and Permits	Intergovernmental	Charges for Services
Fines and Forfeitures	Interest Earned	Miscellaneous	Transfers In

March 2025 Revenues and Transfers In

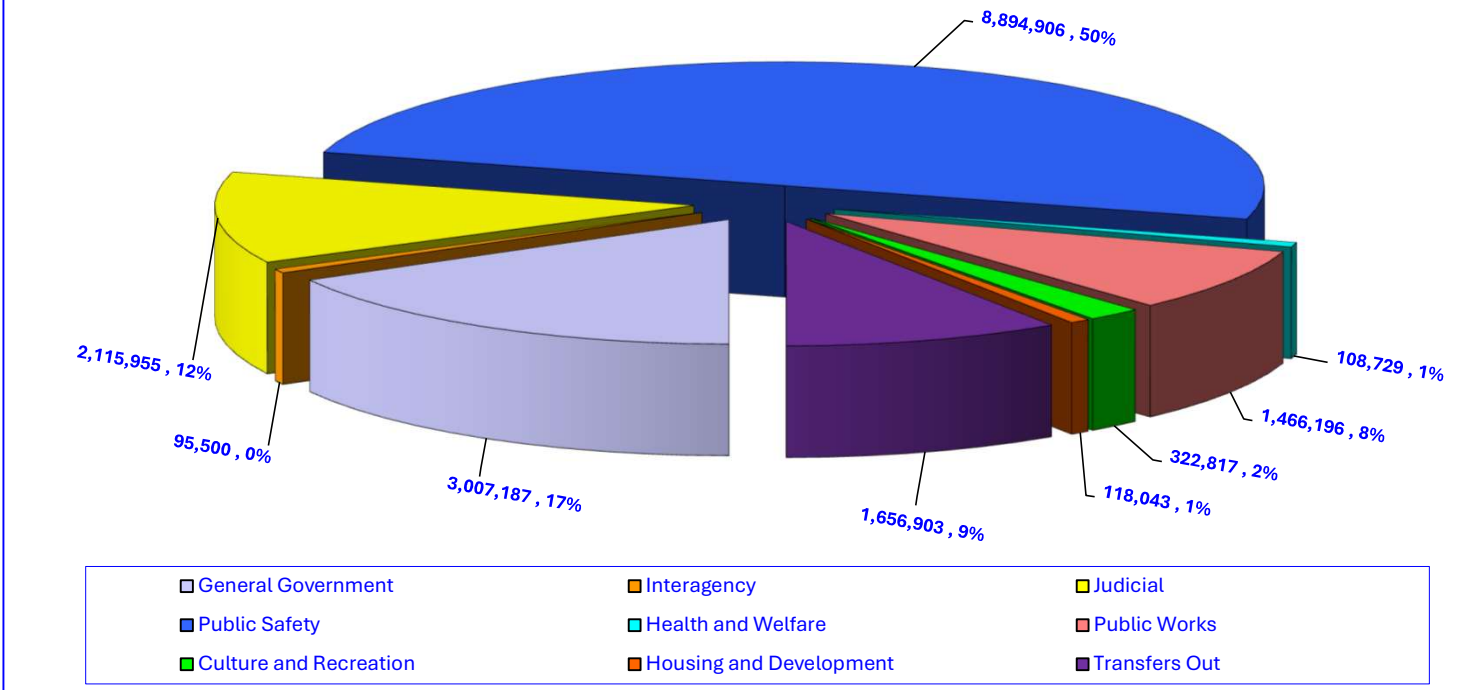


Taxes	Licenses and Permits	Intergovernmental	Charges for Services
Fines and Forfeitures	Interest Earned	Miscellaneous	Transfers In

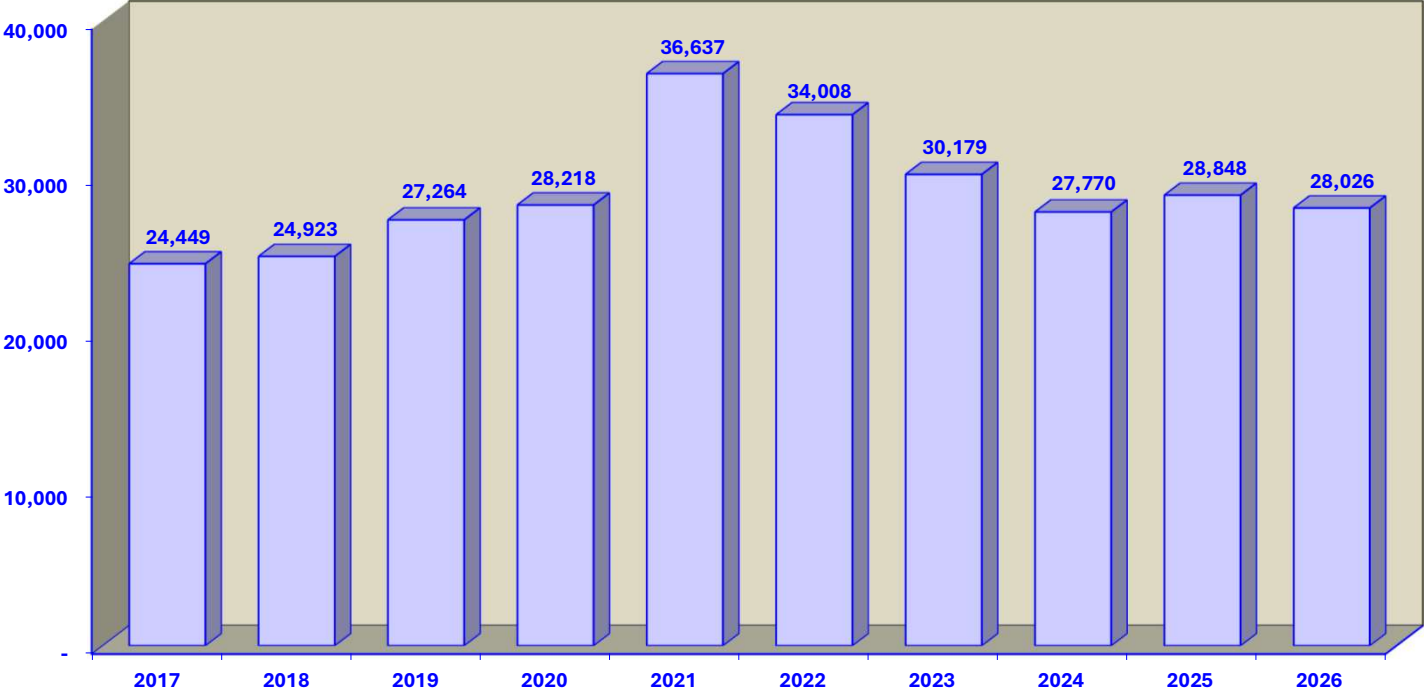
March 2026 Expenditures and Transfers Out



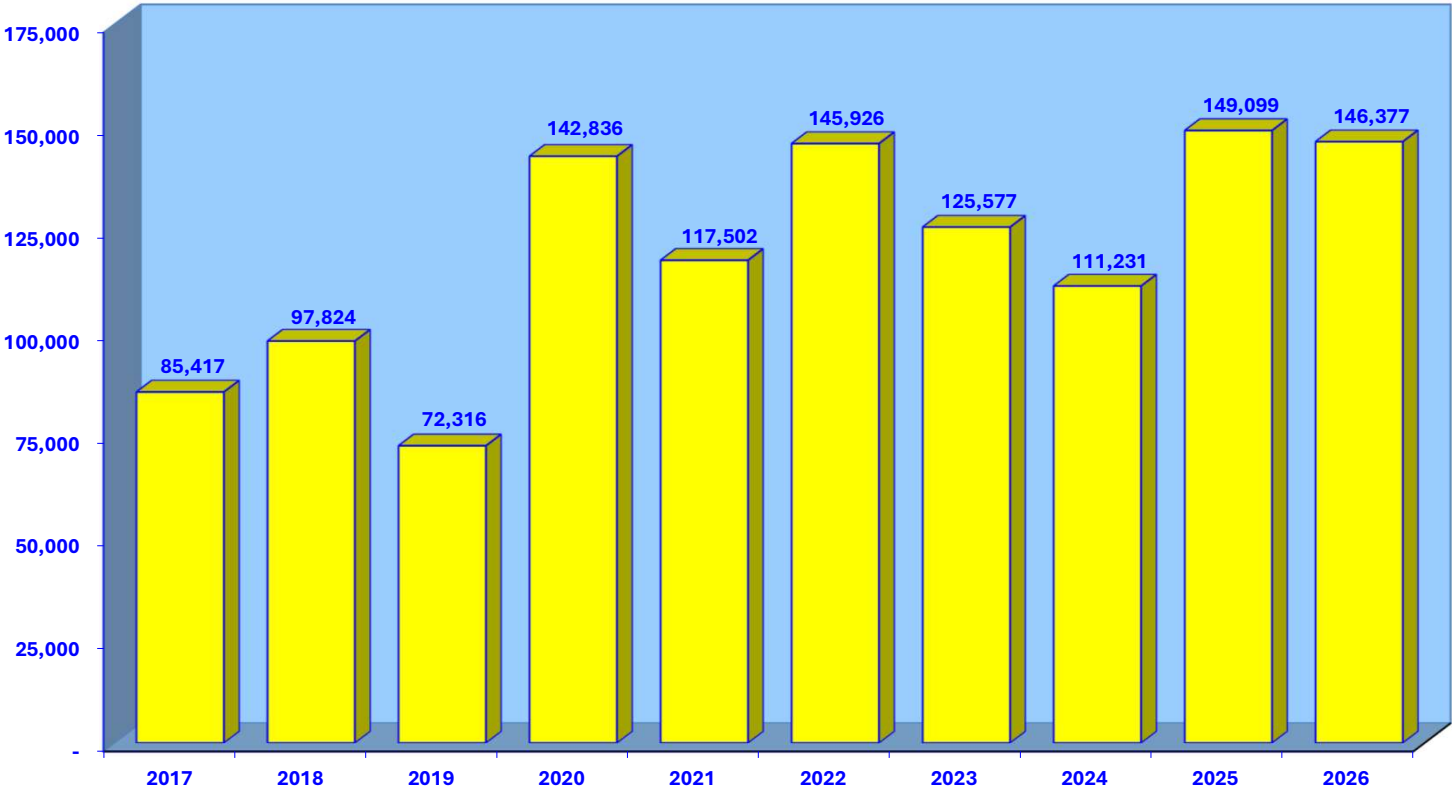
March 2025 Expenditures and Transfers Out



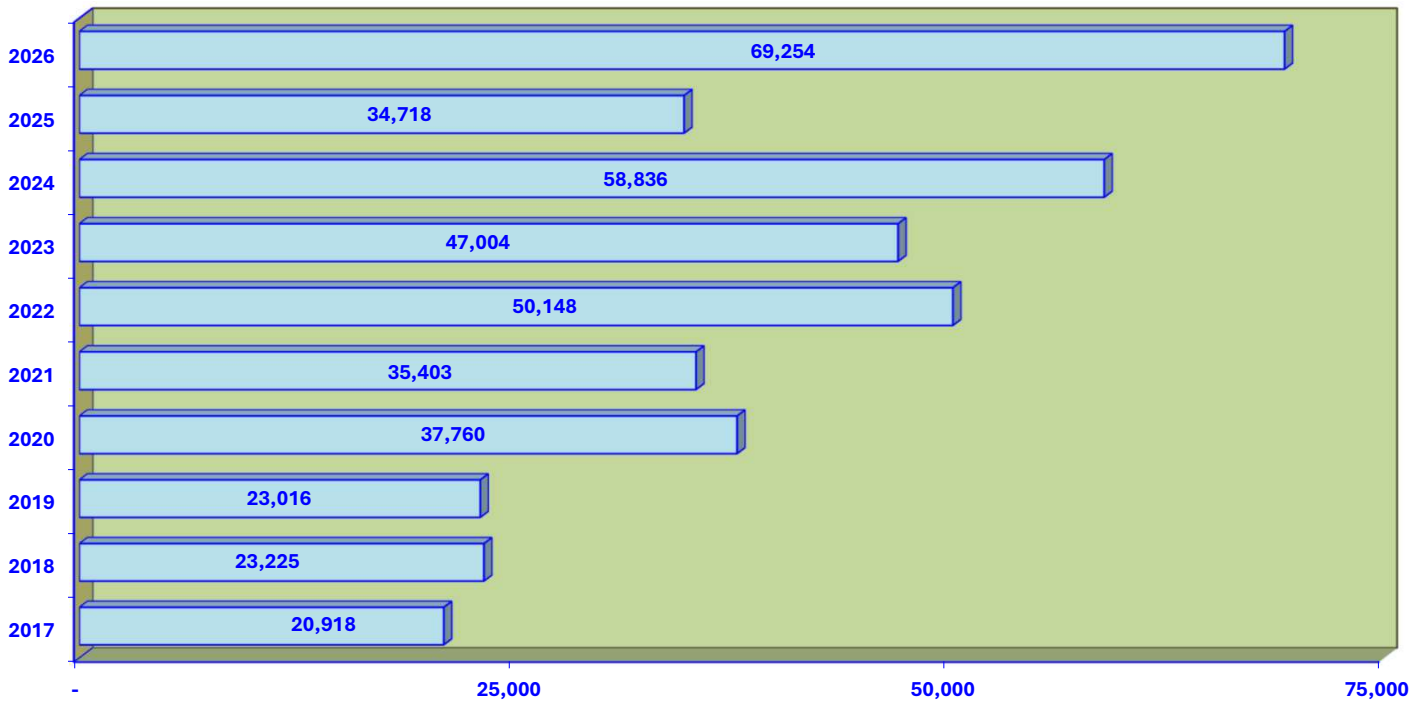
**Probate Court Charges for Services
March YTD
2017-2026**



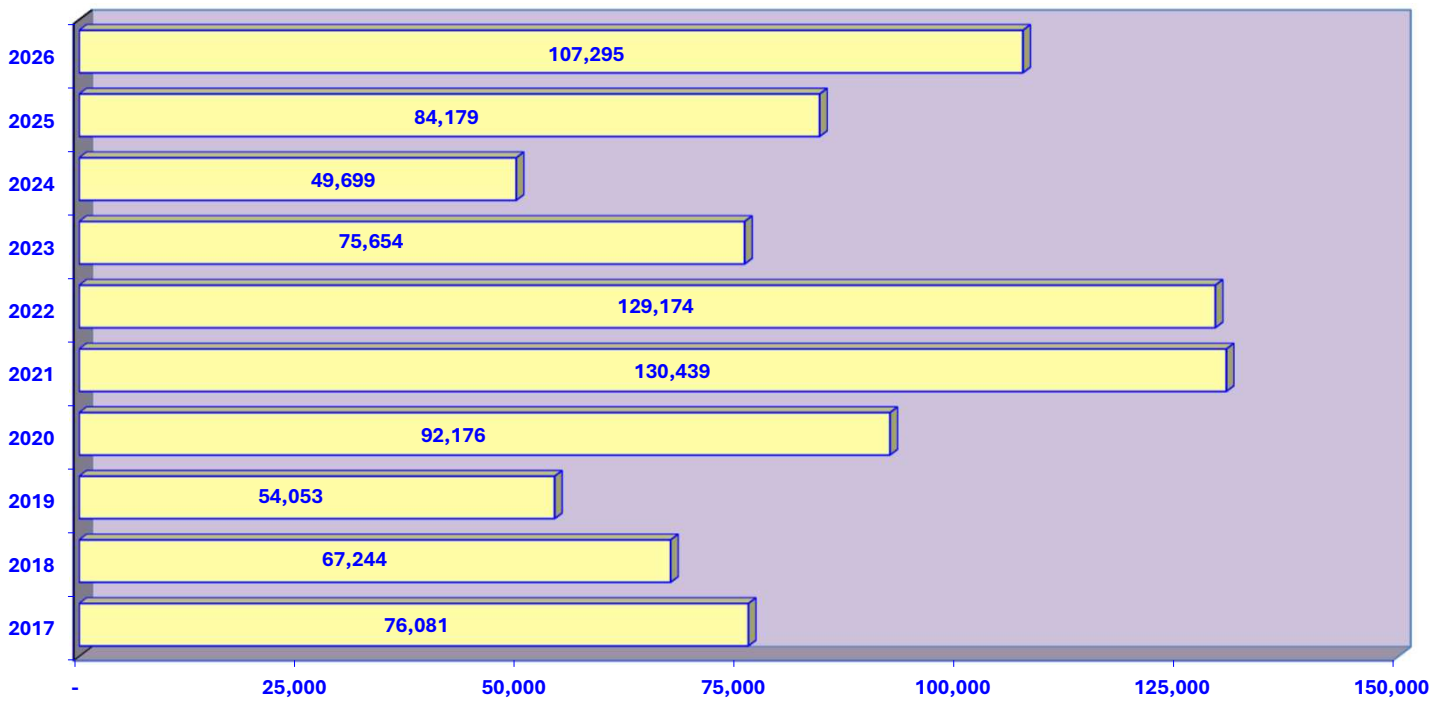
**Clerk of Court Charges for Services
March YTD
2017-2026**



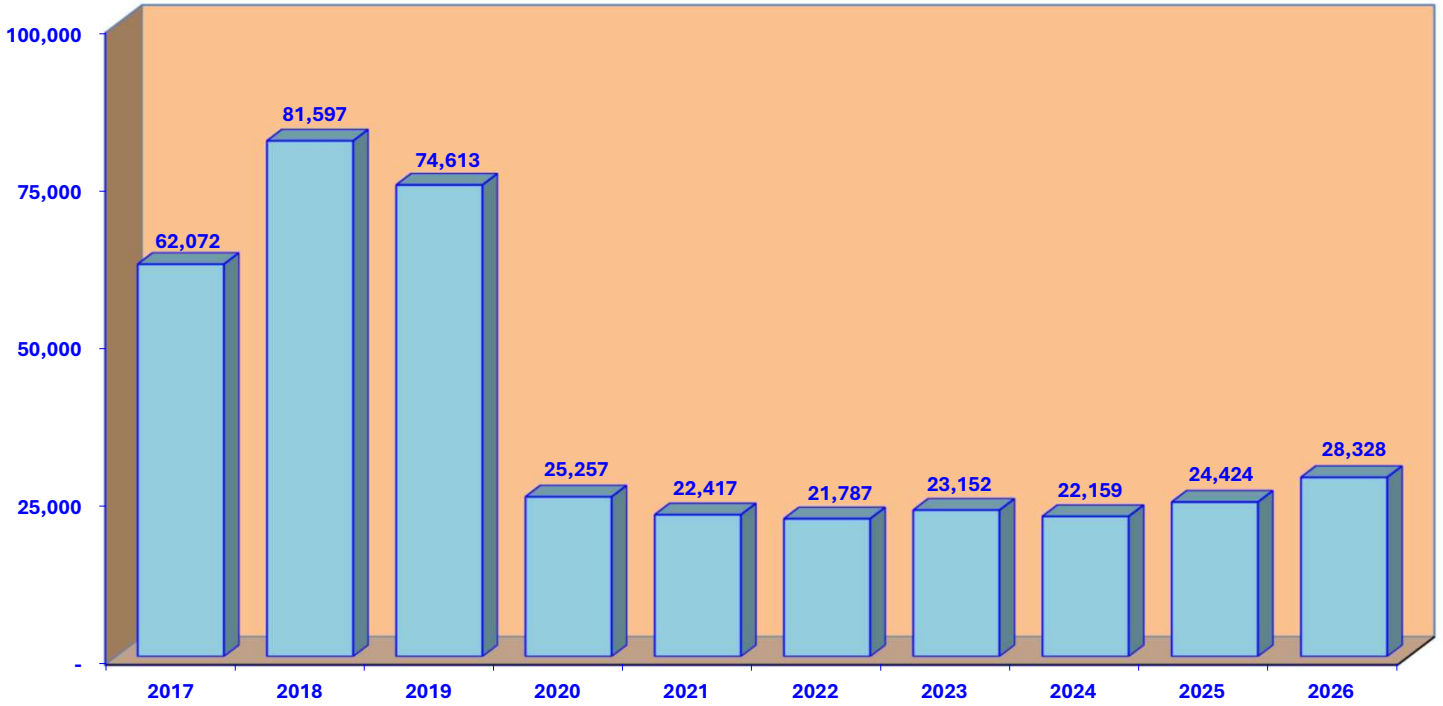
**Clerk of Court
Real Estate Tax Fee
March YTD
2017-2026**



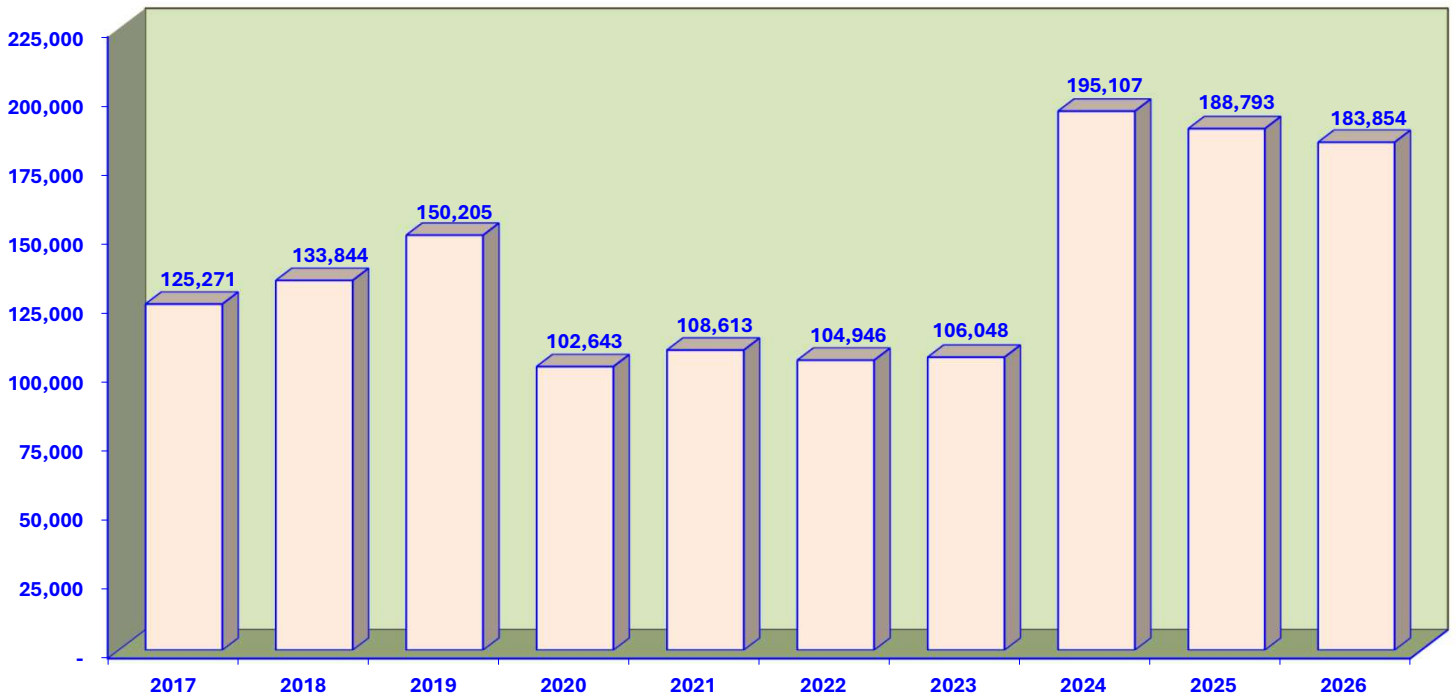
**Clerk of Court
Recording Intangible Taxes
March YTD
2017-2026**



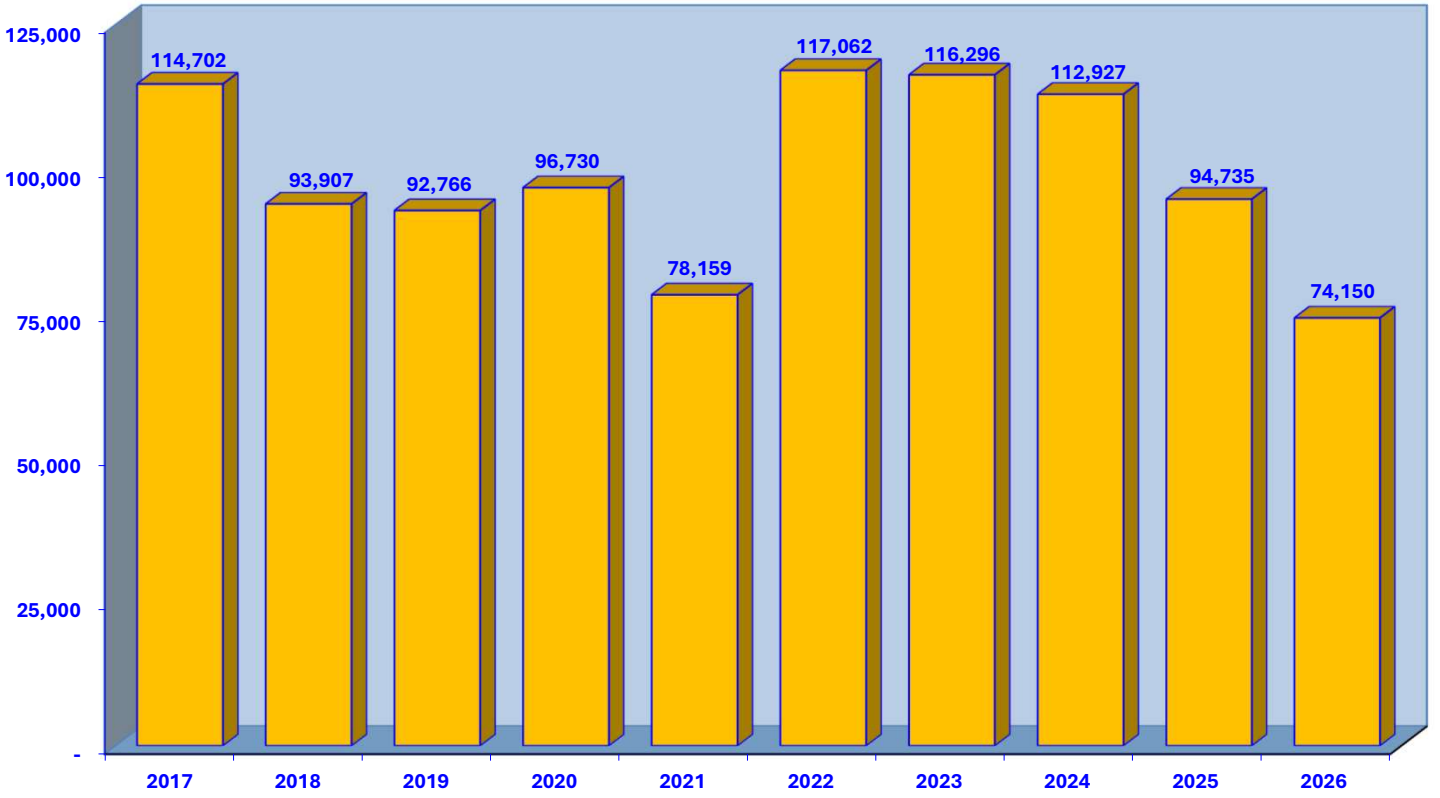
**Magistrate Court Fees
March YTD
2017-2026**



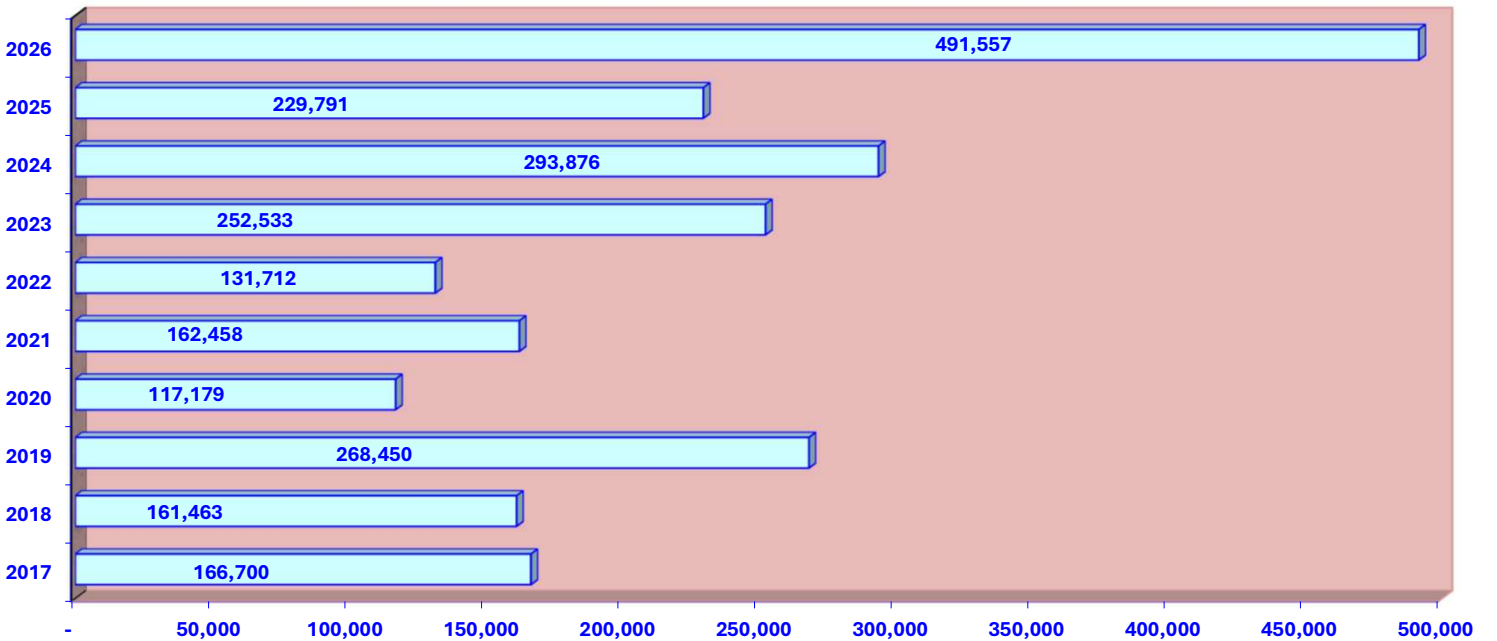
**Probate Court Fines
March YTD
2017-2026**



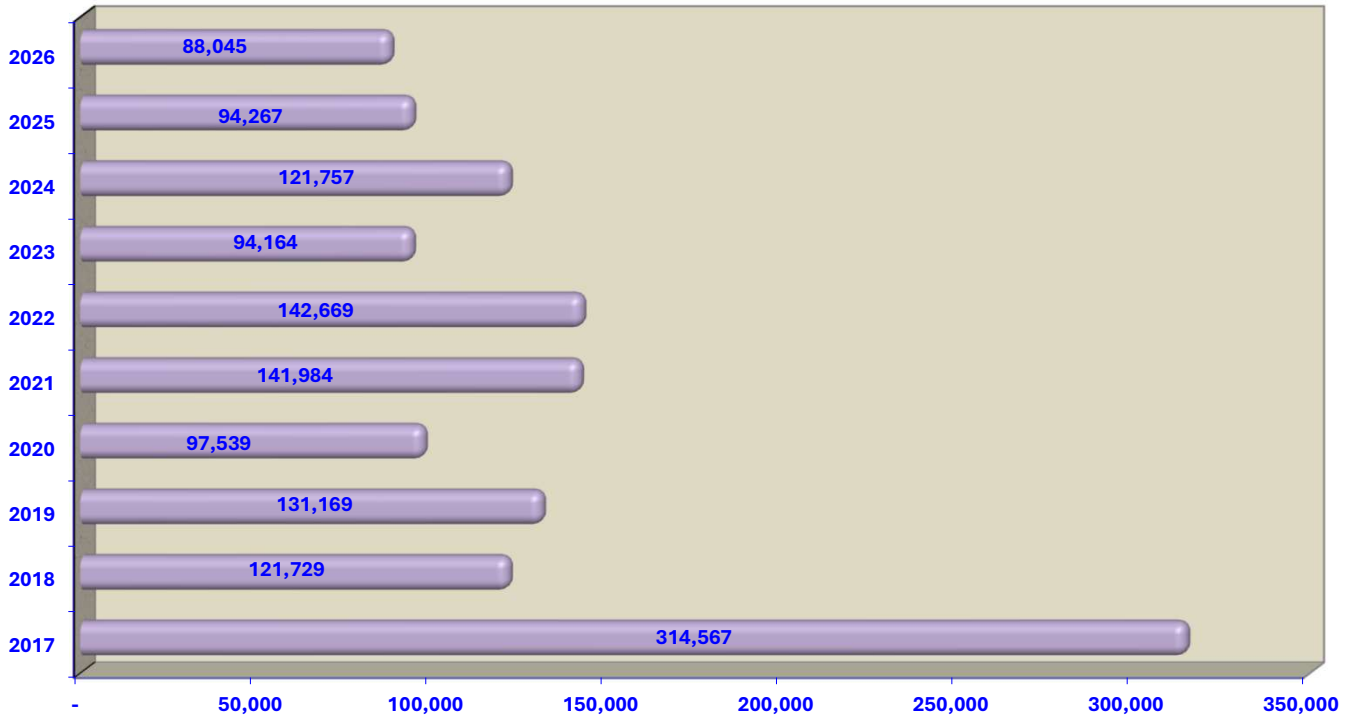
**Clerk of Court Fines
March YTD
2017-2026**



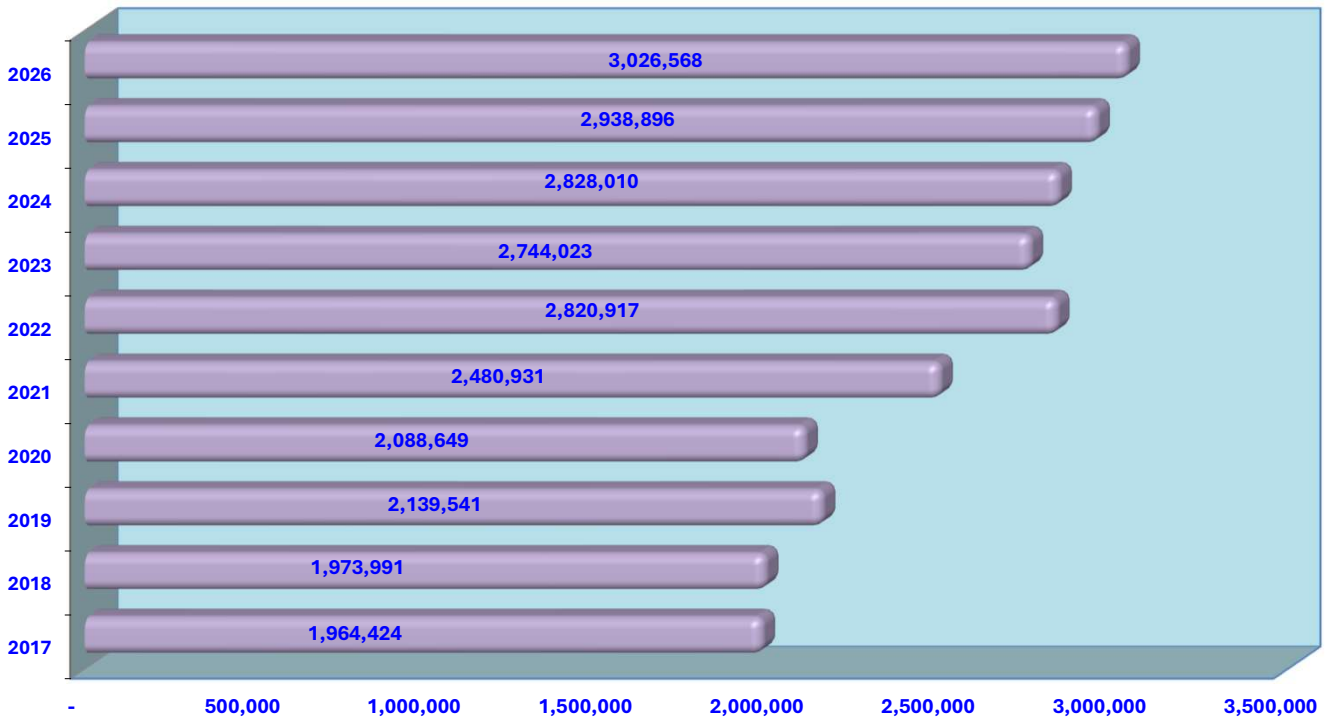
**Boarding Inmate Revenue
March YTD
2017-2026**



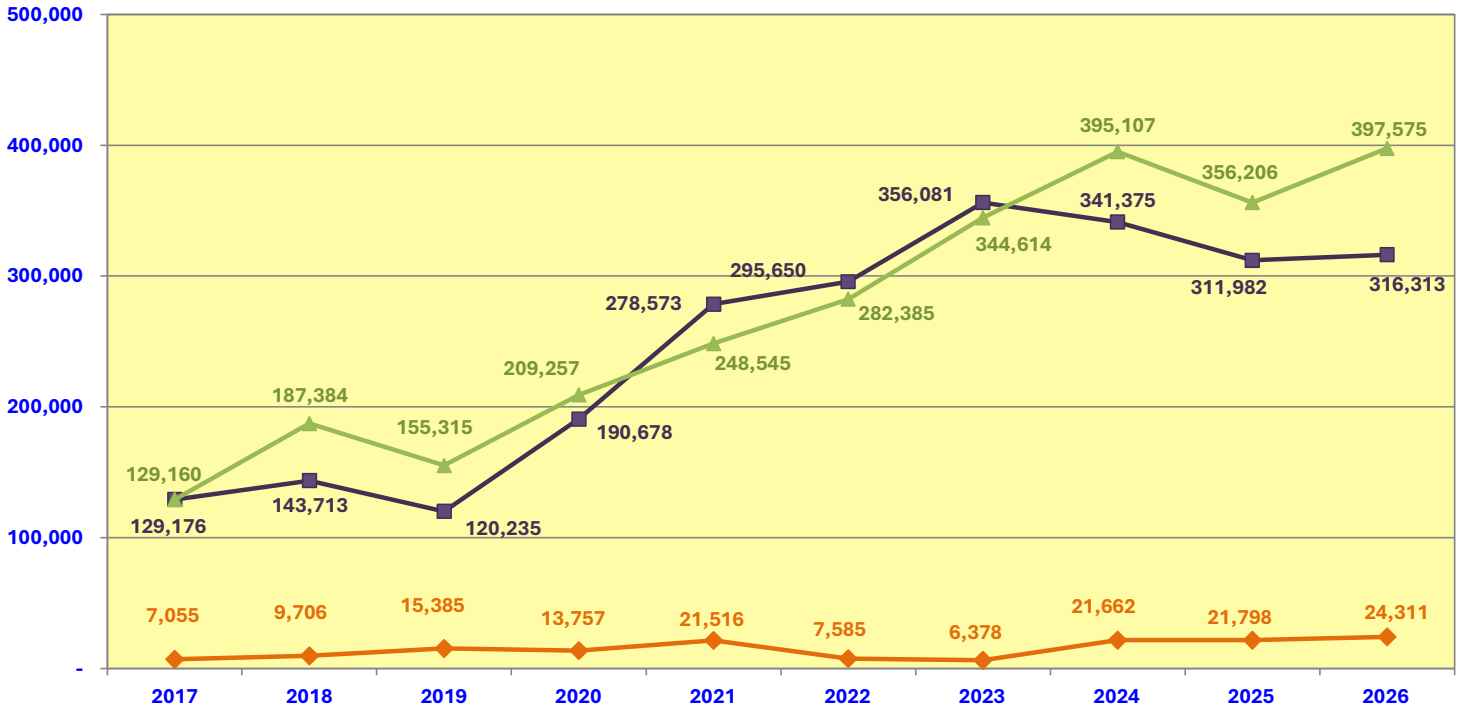
**Tax Collection Revenues
March YTD
2017-2026**



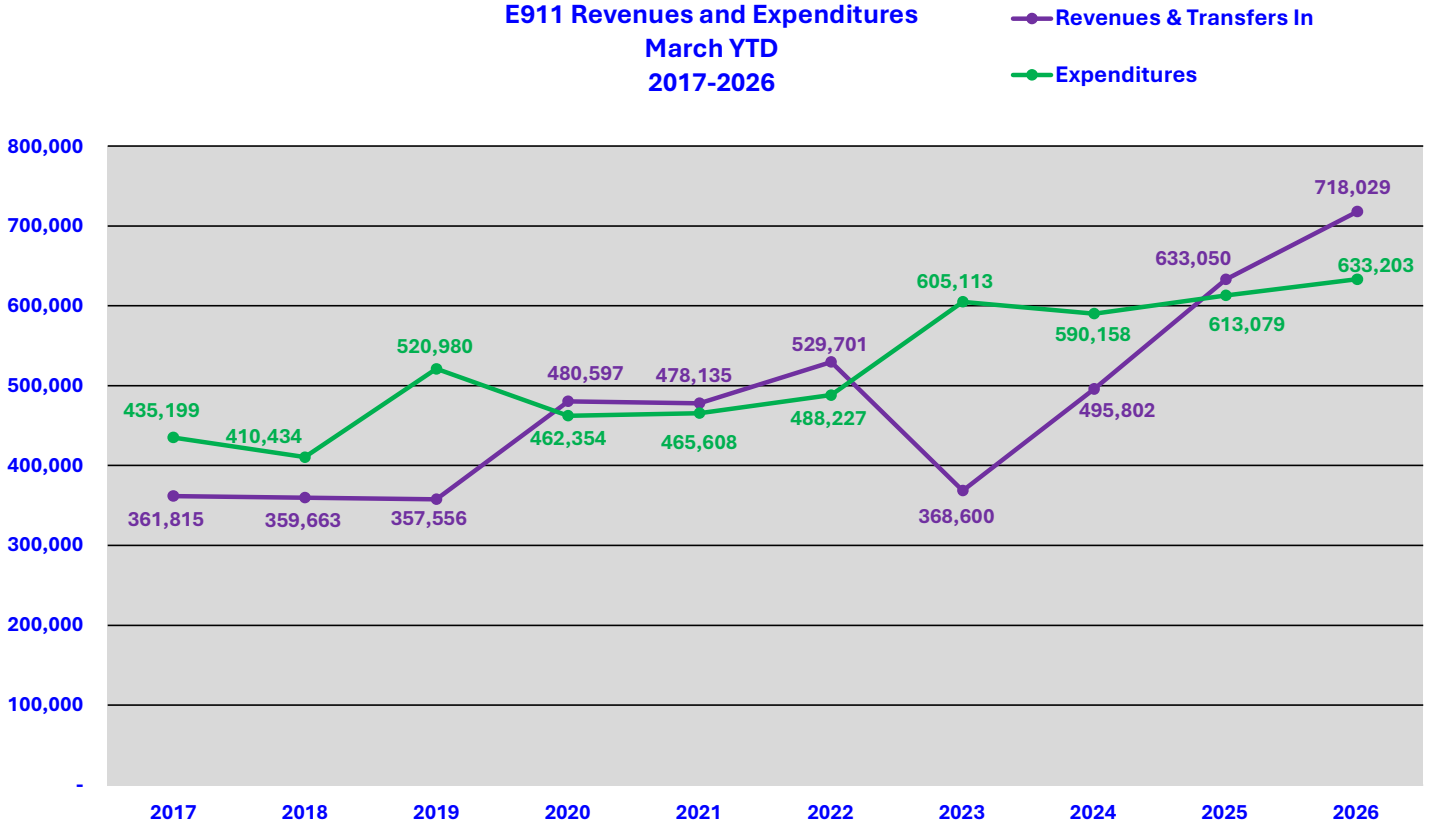
**Local Option Sales Tax
March YTD
2017-2026**



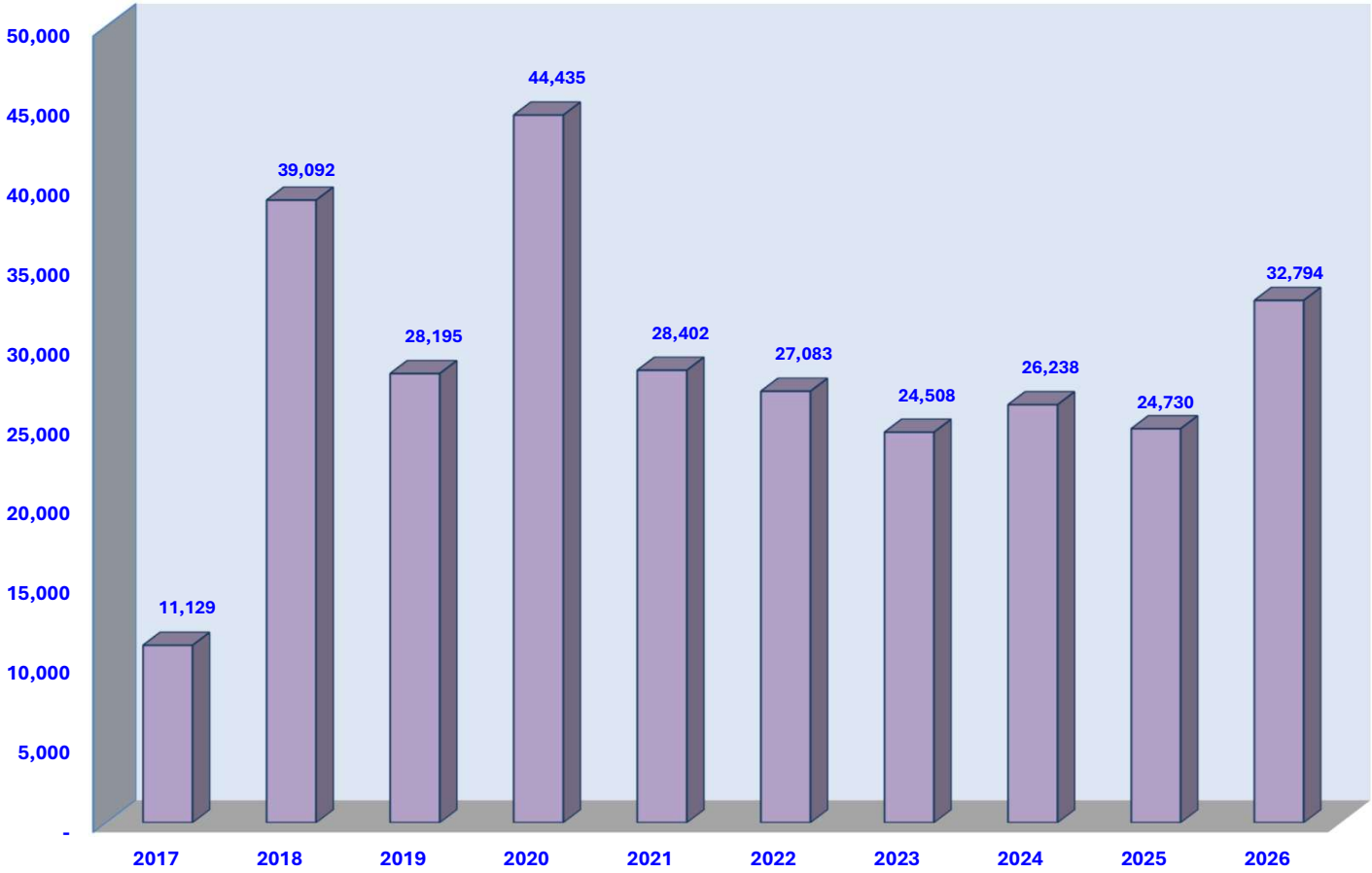
**Animal Control Revenues and Expenditures
March YTD
2017-2026**



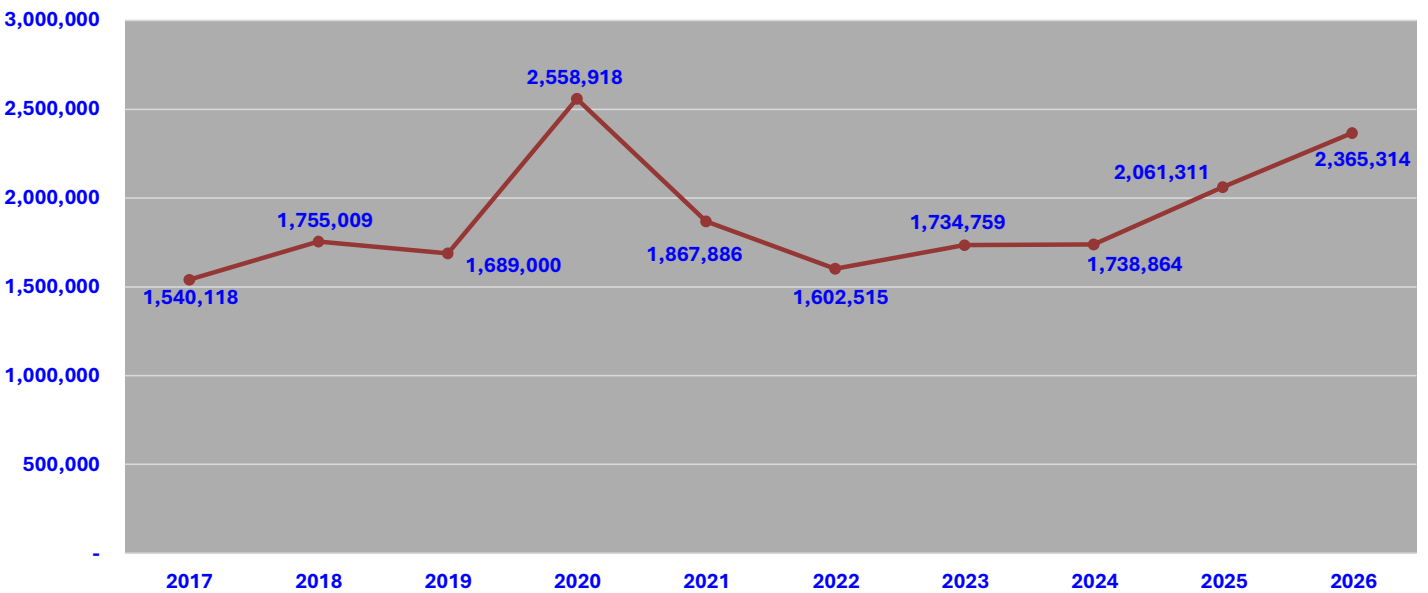
**E911 Revenues and Expenditures
March YTD
2017-2026**



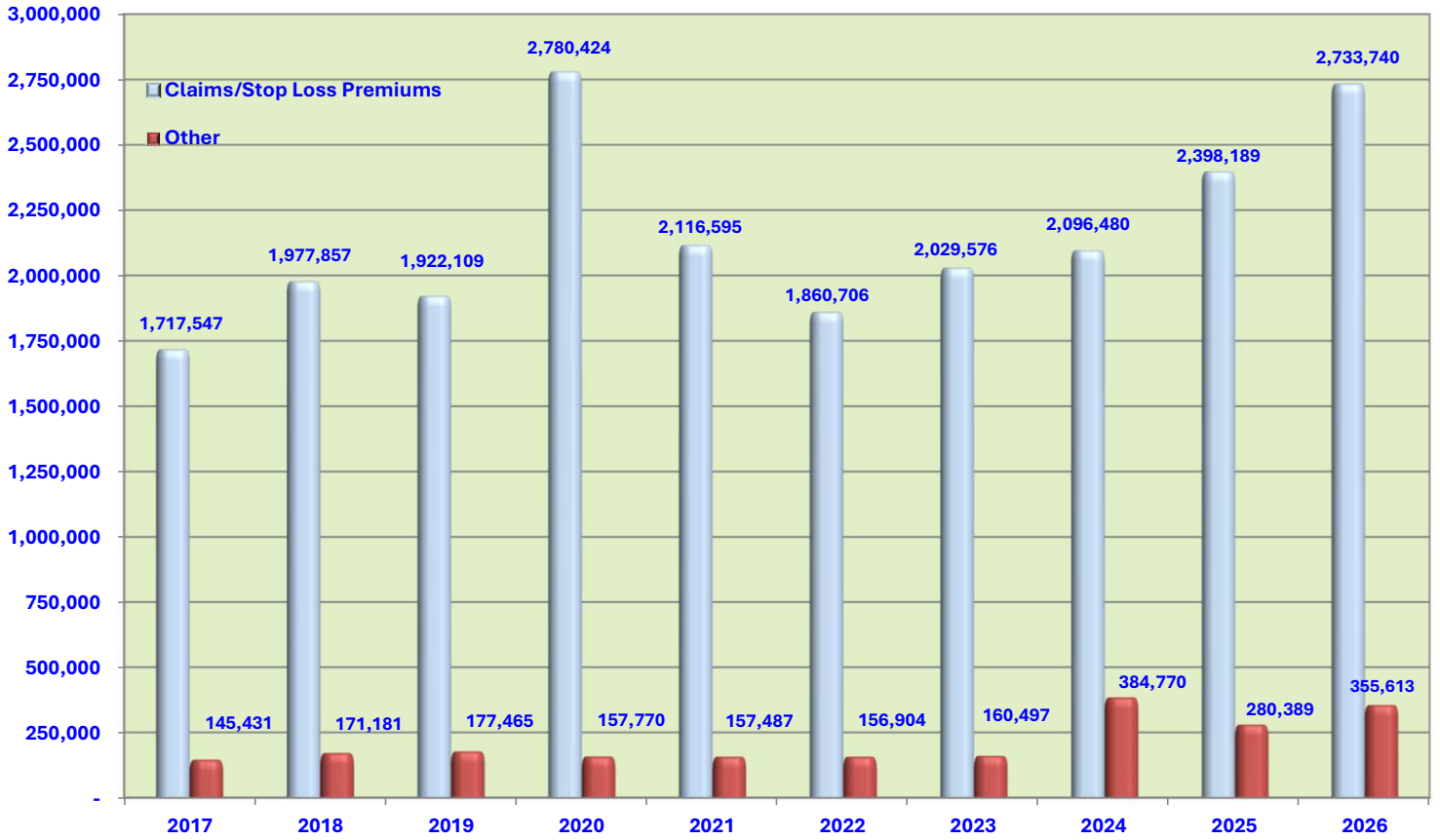
**Health Insurance
HRA
2017-2026**



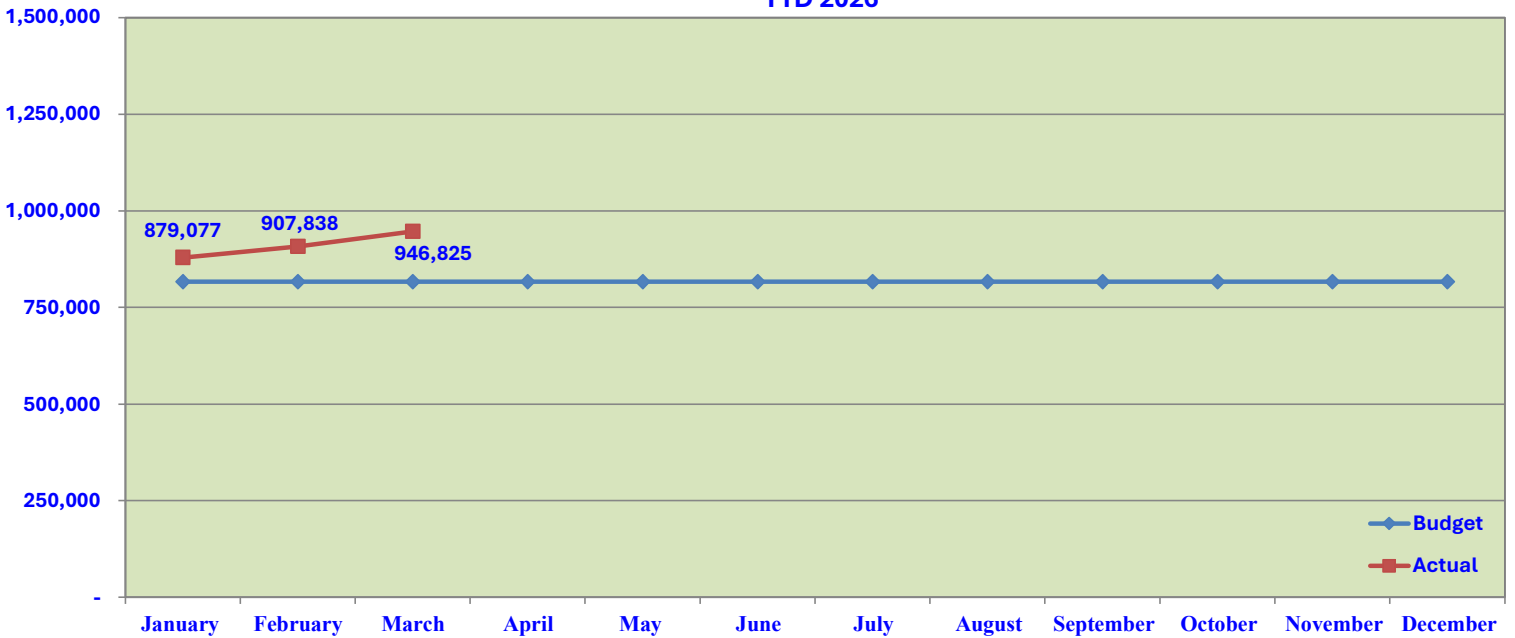
**Health Insurance
Claims
2017-2026**



**Health Insurance
March YTD
2016-2025**



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



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

***Prepared by:
Finance Department***

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

Percentage of Year
25%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
Appropriation of Jail Surcharge Funds	\$ 363,490	\$ 217,570	\$ (145,920)	59.9%	\$ 95,403
Appropriation of DATE Fund Balance	179,400	157,270	(22,130)	87.7%	159,771
REVENUES:					
Taxes	64,190,620	4,787,543	(59,403,077)	7.5%	4,837,977
Licenses and Permits	215,200	103,818	(111,382)	48.2%	99,573
Intergovernmental	4,454,020	852,220	(3,601,800)	19.1%	787,880
Charges for Services	5,356,205	1,142,997	(4,213,208)	21.3%	918,491
Fines and Forfeitures	1,372,800	282,772	(1,090,028)	20.6%	311,021
Interest Earned	217,810	168,140	(49,670)	77.2%	237,510
Miscellaneous	1,506,115	178,861	(1,327,254)	11.9%	29,993
TOTAL REVENUES	<u>77,312,770</u>	<u>7,516,352</u>	<u>(69,796,418)</u>	<u>9.7%</u>	<u>7,222,444</u>
EXPENDITURES:					
GENERAL GOVERNMENT:					
Board of Commissioners	268,495	65,181	203,314	24.3%	85,110
County Manager	1,545,530	309,943	1,235,587	20.1%	283,750
Finance Department	867,300	209,785	657,515	24.2%	194,576
Purchasing Department	306,625	72,815	233,810	23.7%	81,206
Information Technology	1,200,550	356,924	843,626	29.7%	284,636
Human Resources	1,022,945	269,287	753,658	26.3%	231,827
Tax Commissioner	1,350,560	355,581	994,979	26.3%	348,714
Tax Appraisers	1,786,585	391,998	1,394,587	21.9%	392,178
Tax Assessors	42,900	7,167	35,733	16.7%	6,792
Facilities Management	2,033,235	483,030	1,550,205	23.8%	452,963
Engineering	451,810	103,345	348,465	22.9%	80,755
Board of Registrars	1,075,505	240,448	835,057	22.4%	181,530
General Services	1,650,250	320,159	1,330,091	19.4%	383,150
TOTAL GENERAL GOVERNMENT	<u>13,602,290</u>	<u>3,185,664</u>	<u>10,416,626</u>	<u>23.4%</u>	<u>3,007,187</u>
JUDICIAL:					
Superior Court	787,610	166,897	620,713	21.2%	155,045
Judge Niedrach - Superior Court	133,560	27,964	105,596	20.9%	29,973
Judge Johnson - Superior Court	127,440	25,628	101,812	20.1%	29,962
Judge Sparks - Superior Court	53,660	12,035	41,625	22.4%	17,081
Judge King - Superior Court	98,520	21,799	76,721	22.1%	29,404
Clerk of Superior Court	1,810,360	426,406	1,383,954	23.6%	400,871
Board of Equalization	29,010	5,666	23,344	19.5%	4,771
District Attorney	1,845,370	396,482	1,448,888	21.5%	399,792
Victim Witness Program	98,240	51,796	46,444	52.7%	42,150
Public Defender	1,059,630	242,471	817,159	22.9%	234,986
Magistrate Court	793,280	166,048	627,232	20.9%	157,740
Probate Court	887,195	188,699	698,496	21.3%	175,717
Juvenile Court	1,420,885	307,672	1,113,213	21.7%	278,690
Mental Health Court	100,335	78,331	22,004	78.1%	66,179
Adult Felony Drug Court	79,065	78,939	126	99.8%	93,592
TOTAL JUDICIAL	<u>9,324,160</u>	<u>2,196,834</u>	<u>7,127,326</u>	<u>23.6%</u>	<u>2,115,955</u>

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

Percentage of Year
25%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
PUBLIC SAFETY:					
County Police	\$ 10,019,860	\$ 2,079,501	\$ 7,940,359	20.8%	\$ 2,017,558
FCPD HEAT	66,605	43,041	23,564	64.6%	30,659
HIDTA	-	69,486	(69,486)	N/A	72,932
Public Safety/Comm Violence	-	67,755	(67,755)	N/A	154,058
Sheriff - County Jail	16,944,775	3,818,541	13,126,234	22.5%	3,692,633
Medical Department-Prisoners	4,227,810	1,115,949	3,111,861	26.4%	999,570
County Prison	9,248,845	2,514,126	6,734,719	27.2%	1,870,038
Coroner	253,560	56,375	197,185	22.2%	57,459
Interagency	18,500	-	18,500	0.0%	-
TOTAL PUBLIC SAFETY	40,779,955	9,764,775	31,015,180	23.9%	8,894,906
PUBLIC WORKS:					
Public Roads	6,489,820	1,493,145	4,996,675	23.0%	1,466,196
TOTAL PUBLIC WORKS	6,489,820	1,493,145	4,996,675	23.0%	1,466,196
HEALTH AND WELFARE					
Health	203,205	50,801	152,404	25.0%	50,801
Welfare	227,660	58,217	169,443	25.6%	54,014
Transportation for Seniors	10,000	2,973	7,027	29.7%	3,914
TOTAL HEALTH AND WELFARE	440,865	111,992	328,873	25.4%	108,729
CULTURE AND RECREATION					
Library	1,291,270	322,818	968,452	25.0%	322,817
TOTAL CULTURE AND RECREATION	1,291,270	322,818	968,452	25.0%	322,817
HOUSING AND DEVELOPMENT					
Cooperative Extension	147,985	32,186	115,799	21.7%	52,806
Economic Development	190,950	46,488	144,462	24.3%	65,237
TOTAL HOUSING AND DEVELOPMENT	338,935	78,673	260,262	23.2%	118,043
INTERAGENCY					
NW GA Regional Commission	61,500	-	61,500	0.0%	-
GIS	66,385	-	66,385	0.0%	-
Planning Commission	181,025	45,256	135,769	25.0%	64,250
Environmental Office	125,000	31,250	93,750	25.0%	31,250
TOTAL INTERAGENCY	433,910	76,506	357,404	17.6%	95,500
TOTAL BUDGETED EXPENDITURES	72,701,205	17,230,407	55,470,798	23.7%	16,129,334
OTHER FINANCING SOURCES (USES)					
Transfers In	1,436,345	306,838	(1,129,507)	21.4%	411,716
Transfers Out	(6,109,125)	(1,844,303)	(4,264,822)	30.2%	(1,656,903)
TOTAL OTHER FINANCING SOURCES (USES)	(4,672,780)	(1,537,465)	(5,394,330)	32.9%	(1,245,187)
TOTAL EXPENDITURES	77,373,985	18,767,872	60,865,128	24.3%	17,374,520
NET CHANGE IN FUND BALANCE	(61,215)	(11,251,520)			(10,152,076)
FUND BALANCE - BEGINNING OF YEAR	21,068,789	21,068,789			19,855,629
FUND BALANCE - YEAR TO DATE	\$ 21,007,574	\$ 9,817,269			\$ 9,703,553

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

Percentage of Year
25%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Taxes	\$ 11,184,670	\$ 223,689	\$ (10,960,981)	2.0%	\$ 240,581
Interest Earned	<u>125,000</u>	<u>43,486</u>	<u>(81,514)</u>	<u>34.8%</u>	<u>53,952</u>
TOTAL REVENUES	<u>11,309,670</u>	<u>267,175</u>	<u>(11,042,495)</u>	<u>2.4%</u>	<u>294,534</u>
EXPENDITURES					
Public Safety	<u>11,719,340</u>	<u>2,933,184</u>	<u>8,786,156</u>	<u>25.0%</u>	<u>2,922,825</u>
TOTAL EXPENDITURES	<u>11,719,340</u>	<u>2,933,184</u>	<u>8,786,156</u>	<u>25.0%</u>	<u>2,922,825</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(409,670)	(2,666,008)	(19,828,651)	651%	(2,628,291)
OTHER FINANCING SOURCES (USES)					
Transfer In	-	-	-	N/A	50,000
Transfer Out	<u>(150,000)</u>	<u>(37,500)</u>	<u>(112,500)</u>	<u>25.0%</u>	<u>(31,250)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(150,000)</u>	<u>(37,500)</u>	<u>(112,500)</u>	<u>25.0%</u>	<u>18,750</u>
NET CHANGE IN FUND BALANCE	(559,670)	(2,703,508)			(2,609,541)
FUND BALANCE - BEGINNING OF YEAR	<u>8,212,186</u>	<u>8,212,186</u>			<u>8,299,512</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 7,652,516</u>	<u>\$ 5,508,678</u>			<u>\$ 5,689,971</u>

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

Percentage of Year
25%

	2026			2025	
				% of	
	BUDGET	YTD	VARIANCE	BUDGET	YTD
REVENUES					
Taxes	\$ 212,100	\$ 36,323	\$ (175,777)	17.1%	\$ 34,193
Interest Earned	<u>5,000</u>	<u>1,065</u>	<u>(3,935)</u>	<u>21.3%</u>	<u>1,249</u>
TOTAL REVENUES	<u>217,100</u>	<u>37,388</u>	<u>(179,712)</u>	<u>17.2%</u>	<u>35,442</u>
EXPENDITURES					
Economic Development	<u>5,000</u>	<u>2,088</u>	<u>2,912</u>	<u>41.8%</u>	<u>-</u>
TOTAL EXPENDITURES	<u>5,000</u>	<u>2,088</u>	<u>2,912</u>	<u>41.8%</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	212,100	35,300	(176,800)	16.6%	35,442
OTHER FINANCING SOURCES (USES)					
Transfer Out	<u>(212,100)</u>	<u>-</u>	<u>212,100</u>	<u>0.0%</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(212,100)</u>	<u>-</u>	<u>212,100</u>	<u>0.0%</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	35,300			35,442
FUND BALANCE - BEGINNING OF YEAR	<u>-</u>	<u>-</u>			<u>-</u>
FUND BALANCE - YEAR TO DATE	<u>\$ -</u>	<u>\$ 35,300</u>			<u>\$ 35,442</u>

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

Percentage of Year
25%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
City of Rome	\$ -	\$ -	\$ -	#DIV/0!	\$ -
Miscellaneous	6,000	970	(5,030)	16.2%	530
Alarm Registration Fee	1,475	435	(1,040)	29.5%	465
Charges for Services	1,916,000	495,183	(1,420,817)	25.8%	484,841
Interest Earned	2,000	537	(1,463)	26.9%	617
TOTAL REVENUES	<u>1,925,475</u>	<u>497,125</u>	<u>(1,428,350)</u>	<u>25.8%</u>	<u>486,454</u>
EXPENDITURES					
Salaries and Benefits	2,420,320	467,238	1,953,082	19.3%	437,273
Other Operating Costs	386,020	165,965	220,055	43.0%	175,823
Equipment	2,750	-	2,750	0.0%	8,790
TOTAL EXPENDITURES	<u>2,809,090</u>	<u>633,203</u>	<u>2,175,887</u>	<u>22.5%</u>	<u>621,887</u>
OTHER FINANCING SOURCES (USES)					
Transfer In	<u>883,615</u>	<u>220,904</u>	<u>662,711</u>	<u>25.0%</u>	<u>146,596</u>
NET CHANGE IN FUND BALANCE	-	84,826			11,163
FUND BALANCE - BEGINNING OF YEAR	<u>189,322</u>	<u>189,322</u>			<u>116,900</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 189,322</u>	<u>\$ 274,148</u>			<u>\$ 128,063</u>

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

Percentage of Year
25%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 737,700	\$ 184,172	\$ (553,528)	25.0%	\$ 182,409
Tower Lease	47,600	11,673	(35,927)	24.5%	11,270
Interest Earned	800	254	(547)	31.7%	170
TOTAL REVENUES	<u>786,100</u>	<u>196,098</u>	<u>(590,002)</u>	<u>24.9%</u>	<u>193,849</u>
EXPENDITURES					
Other Operating Costs	665,265	157,981	507,284	23.7%	160,176
800 MHz Radio Tower Costs	40,000	605	39,395	1.5%	-
TOTAL EXPENDITURES	<u>705,265</u>	<u>158,586</u>	<u>546,679</u>	<u>22.5%</u>	<u>160,176</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>80,835</u>	<u>37,512</u>	<u>(43,323)</u>	<u>46.4%</u>	<u>33,673</u>
OTHER FINANCING SOURCES (USES)					
Transfer to Capital	(6,475)	-	(6,475)	0.0%	-
Transfer Out	(13,395)	(3,349)	(10,046)	25.0%	(3,299)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(19,870)</u>	<u>(3,349)</u>	<u>(16,521)</u>	<u>16.9%</u>	<u>(3,299)</u>
NET CHANGE IN FUND BALANCE	60,965	34,163			30,374
FUND BALANCE - BEGINNING OF YEAR	<u>41,491</u>	<u>41,491</u>			<u>17,369</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 102,456</u>	<u>\$ 75,654</u>			<u>\$ 47,743</u>

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

Percentage of Year
25%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
GEMA - Emergency Management	\$ 28,895	\$ -	\$ (28,895)	0.0%	\$ -
State of GA - Cert Grant	300	-	(300)	0.0%	-
City of Rome	10,000	-	(10,000)	0.0%	-
Web Cam Fees	100	-	(100)	0.0%	-
Interest Earned	400	141	(259)	35.3%	199
TOTAL REVENUES	39,695	141	(39,554)	0.4%	199
EXPENDITURES					
Salaries and Benefits	286,660	55,230	231,430	19.3%	52,241
Other Operating Costs	90,690	15,301	75,389	16.9%	44,785
TOTAL EXPENDITURES	377,350	70,531	306,819	18.7%	97,026
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(337,655)	(70,390)	267,265	20.8%	(96,827)
OTHER FINANCING SOURCES (USES)					
Transfers In	337,655	84,414	(253,241)	25.0%	78,750
TOTAL OTHER FINANCING SOURCES (USES)	337,655	84,414	(253,241)	25.0%	78,750
NET CHANGE IN FUND BALANCE	-	14,024			(18,077)
FUND BALANCE - BEGINNING OF YEAR	18,135	18,135			3,236
FUND BALANCE - YEAR TO DATE	\$ 18,135	\$ 32,159			\$ (14,841)

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

Percentage of Year
25%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 33,000	\$ 8,898	\$ (24,102)	27.0%	\$ 8,654
Interest Earned	<u>4,000</u>	<u>993</u>	<u>(3,007)</u>	<u>24.8%</u>	<u>1,028</u>
TOTAL REVENUES	<u>37,000</u>	<u>9,891</u>	<u>(27,109)</u>	<u>26.7%</u>	<u>9,682</u>
EXPENDITURES					
Judicial	34,575	10,613	23,962	30.7%	8,480
Equipment	<u>7,000</u>	<u>-</u>	<u>7,000</u>	<u>0.0%</u>	<u>-</u>
TOTAL EXPENDITURES	<u>41,575</u>	<u>10,613</u>	<u>30,962</u>	<u>25.5%</u>	<u>8,480</u>
NET CHANGE IN FUND BALANCE	(4,575)	(722)			1,202
FUND BALANCE - BEGINNING OF YEAR	<u>111,655</u>	<u>111,655</u>			<u>97,237</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 107,080</u>	<u>\$ 110,933</u>			<u>\$ 98,439</u>

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

Percentage of Year
25%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Interest Earned	\$ 15,000	\$ 4,853	\$ (10,147)	32.4%	\$ 6,273
TOTAL REVENUES	<u>15,000</u>	<u>4,853</u>	<u>(10,147)</u>	<u>32.4%</u>	<u>6,273</u>
EXPENDITURES					
Schedule A Expenditures	-	-	-	N/A	216
Schedule B Expenditures	<u>516,285</u>	<u>99,674</u>	<u>416,611</u>	<u>19.3%</u>	<u>32,896</u>
TOTAL EXPENDITURES	<u>516,285</u>	<u>99,674</u>	<u>416,611</u>	<u>19.3%</u>	<u>33,112</u>
NET CHANGE IN FUND BALANCE	(501,285)	(94,820)			(26,839)
FUND BALANCE - BEGINNING OF YEAR	<u>734,641</u>	<u>734,641</u>			<u>748,509</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 233,356</u>	<u>\$ 639,820</u>			<u>\$ 721,670</u>

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

Percentage of Year
25%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Taxes	\$ 2,198,900	\$ 94,188	\$ 1,384,280	4.3%	\$ 100,821
Interest Earned	<u>20,000</u>	<u>12,301</u>	<u>(7,699)</u>	<u>61.5%</u>	<u>11,407</u>
TOTAL REVENUES	<u>2,218,900</u>	<u>106,489</u>	<u>1,376,581</u>	<u>4.8%</u>	<u>112,228</u>
EXPENDITURES					
Salaries and Benefits	748,200	116,564	631,636	15.6%	108,635
Other Operating Costs	60,915	16,135	44,780	26.5%	20,807
Utilities	25,740	7,047	18,693	27.4%	7,792
Equipment	17,000	-	17,000	0.0%	-
Remote Site Operations	340,500	92,022	248,478	27.0%	82,707
Tipping Fees	<u>400,000</u>	<u>89,729</u>	<u>310,271</u>	<u>22.4%</u>	<u>93,459</u>
TOTAL EXPENDITURES	<u>1,592,355</u>	<u>321,496</u>	<u>1,270,859</u>	<u>20.2%</u>	<u>313,399</u>
OTHER FINANCING SOURCES (USES)					
Transfers Out	<u>(373,195)</u>	<u>(50,000)</u>	<u>323,195</u>	<u>13.4%</u>	<u>(100,000)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(373,195)</u>	<u>(50,000)</u>	<u>323,195</u>	<u>13.4%</u>	<u>(100,000)</u>
NET CHANGE IN FUND BALANCE	253,350	(265,007)			(301,171)
FUND BALANCE - BEGINNING OF YEAR	<u>1,952,171</u>	<u>1,952,171</u>			<u>1,514,726</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 2,205,521</u>	<u>\$ 1,687,163</u>			<u>\$ 1,213,555</u>

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

Percentage of Year
25%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Intergovernmental	\$ -	\$ -	\$ -	N/A	\$ 105,305
Interest Earned	-	776	776	N/A	61,234
TOTAL REVENUES	-	776	776	N/A	166,539
EXPENDITURES					
Treatment Plant Chemical Conversion	-	-	-	N/A	900,191
TOTAL EXPENDITURES	-	-	-	N/A	900,191
OTHER FINANCING SOURCES (USES)					
Transfers Out	-	(776)	(776)	N/A	(61,234)
TOTAL OTHER FINANCING SOURCES (USES)	-	(776)	(776)	N/A	(61,234)
NET CHANGE IN FUND BALANCE	-	-	-		(794,886)
FUND BALANCE - BEGINNING OF YEAR	-	-	-		-
FUND BALANCE - YEAR TO DATE	\$ -	\$ -	\$ -		\$ (794,886)

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

Percentage of Year
25%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Interest Earned	\$ 9,800	\$ 3,428	\$ (6,372)	35.0%	\$ 3,535
Miscellaneous	100,000	-	(100,000)	0.0%	-
Insurance Reimbursement	-	80,942	80,942	N/A	-
TOTAL REVENUES	<u>109,800</u>	<u>84,371</u>	<u>(25,429)</u>	<u>76.8%</u>	<u>3,535</u>
EXPENDITURES					
Maintenance	<u>175,000</u>	<u>1,284</u>	<u>173,716</u>	<u>0.7%</u>	<u>5,911</u>
TOTAL EXPENDITURES	<u>175,000</u>	<u>1,284</u>	<u>173,716</u>	<u>0.7%</u>	<u>5,911</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(65,200)	83,087	(199,145)	-127.4%	(2,376)
OTHER FINANCING SOURCES					
Transfers in	-	-	-	N/A	25,000
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	N/A	25,000
NET CHANGE IN FUND BALANCES	(65,200)	83,087			22,624
FUND BALANCE - BEGINNING OF YEAR	<u>388,636</u>	<u>388,636</u>			<u>409,349</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 323,436</u>	<u>\$ 471,724</u>			<u>\$ 431,973</u>

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

	Original Budget	Cumulative Revised Budget	Cumulative Totals To Date	2026 Budget	2026 YTD
Revenues					
SPLOST Taxes	\$ 33,058,378	\$ 36,640,660	\$ 36,640,663	\$ -	\$ -
Interest Earned	494,000	2,479,575	2,522,398	37,000	8,204
Miscellaneous	-	73,900	73,900	-	-
Total Revenues	33,552,378	39,194,135	39,236,961	37,000	8,204
Expenditures					
Jail Expansion	20,298,378	20,439,500	20,439,437	-	-
Fire Stations	2,000,000	3,339,155	2,536,268	923,600	-
Law Enforcement Center	10,760,000	10,832,230	10,832,221	-	-
Georgia Power Tax Obligation	-	780,000	780,000	-	-
Floyd County Industrial Park Bonds	-	1,318,690	1,318,690	-	-
First Union Debt Service-Forum Bonds	-	214,750	214,750	-	-
General and Administrative	494,000	137,080	90,840	-	-
Total Expenditures	33,552,378	37,061,405	36,212,206	923,600	-
Other Financing Sources (Uses)					
Bond Proceeds	-	19,897,270	19,897,267	-	-
Debt Service Payments	-	(22,030,000)	(22,028,276)	-	-
Total Other Financing Sources (Uses)	-	(2,132,730)	(2,131,009)	-	-
Excess (Deficiency) of Revenues over					
Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ 893,745	\$ (886,600)	\$ 8,204

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

	<u>Original Budget</u>	<u>Cumulative Revised Budget</u>	<u>Cumulative Totals To Date</u>	<u>2026 Budget</u>	<u>2026 YTD</u>
Revenues					
Special Purpose Sales Tax	\$ 26,900,000	\$ 30,651,000	\$ 30,651,359	\$ -	\$ -
Interest Earned	150,000	1,153,980	1,179,369	22,000	4,925
Total Revenues	27,050,000	31,804,980	31,830,728	22,000	4,925
Expenditures					
Sewer Projects:					
Blacks Bluff Road Treatment Plant	8,170,000	8,160,000	8,160,000	-	-
Old Dalton Road Sewer	3,000,000	3,000,000	3,000,000	-	-
Cave Spring Sewer Plant	900,000	900,000	900,000	-	-
Transportation Projects:					
Burnett Ferry Road Right-of-Way	300,000	80,000	79,839	-	-
Old Dalton Road Right-of-Way	350,000	768,495	748,500	-	-
Chulio Road Right-of-Way	300,000	1,453,185	954,209	570,000	-
Resurfacing Projects	190,000	680,000	679,099	-	-
Recreation Projects:					
North Floyd Park	1,150,000	1,400,000	1,399,919	-	-
Midway Park	250,000	404,000	403,944	-	-
Shannon Park	80,000	83,000	82,879	-	-
Crane Street Park	110,000	94,380	94,376	-	-
Parks Hoke Park	70,000	59,000	58,948	-	-
Cave Spring Park	30,000	31,370	31,369	-	-
Building Projects:					
New Health Department Facility	9,500,000	8,765,000	8,764,365	-	-
4th Ave Courthouse/New Courthouse Renovation	2,000,000	2,670,300	2,670,261	-	-
General and Administrative	27,194	19,115	14,656	-	-
Total Expenditures	26,427,194	28,567,845	28,042,365	570,000	-
Other Financing Sources (Uses)					
Bond Proceeds	9,500,000	9,628,000	9,628,789	-	-
Bond Costs	(101,958)	(101,960)	(101,958)	-	-
Transfer to General Fund	-	(2,000,000)	(2,000,000)	-	-
Transfer to Capital Projects Fund	-	(193,000)	(193,000)	-	-
Transfer to Debt Service Fund	(10,122,806)	(10,570,175)	(10,570,175)	-	-
Total Other Financing Sources (Uses)	(724,764)	(3,237,135)	(3,236,344)	-	-
Excess (Deficiency) of Revenues over					
Expenditures and Other Financing Sources (Uses)	\$ (101,958)	\$ -	\$ 552,019	\$ (548,000)	\$ 4,925

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

	Original Projects Budget	Cumulative Revised Budget	Cumulative Totals To Date	2026 Budget	2026 YTD
Revenues:					
Tax Collections					
Floyd County	\$ 41,384,318	\$ 70,972,850	\$ 70,972,854	\$ -	\$ -
City of Rome	21,216,362	22,516,365	22,516,362	-	-
City of Cave Spring	1,281,000	1,281,000	1,281,000	-	-
Interest Earned	-	3,626,850	5,443,851	1,000,000	294,796
Miscellaneous Revenue	-	-	48,589	-	-
Total Revenues	63,881,680	98,397,065	100,262,656	1,000,000	294,796
Expenditures:					
Floyd County					
Ag Center	8,000,000	8,000,000	2,752,018	5,521,840	45,643
E911 Update/Upgrade/Renovation					
Consoles & Furniture	170,000	158,470	158,470	-	-
Renovations/Update	25,000	508,295	508,293	-	-
CAD Computer Upgrade	25,000	-	-	-	-
Security Enhancements	25,000	-	-	-	-
Backup Audio Recorder	12,000	77,870	77,870	-	-
Center Relocation	-	-	-	-	-
Prison Security Upgrade					
Upgrade Camera System	200,000	254,840	254,838	-	-
Replace Outer Security Doors	120,000	143,025	143,022	-	-
Construct Gym Security	700,000	1,225,000	346,428	650,520	71,950
Install Jail Management System Software	225,000	114,770	114,769	-	-
Replace Water Heater	70,000	70,000	34,473	-	-
Install Dorm Shower Exhaust Fans	200,000	200,000	-	200,000	-
Upgrade Control Panel	200,000	200,000	-	-	-
Complete Roof Replacement	400,000	222,235	222,234	-	-
LED Lighting	400,000	49,450	49,450	-	-
Install Body Scanner	190,000	190,000	-	190,000	-
Historic Courthouse Reno./Judicial Imp.	5,000,000	5,000,000	2,305,502	3,628,085	823,866
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	2,225,589	-	146,962
Infrastructure (Admin. Back Alley)	-	292,500	311,282	123,000	-
Texas Valley Infrastructure Expansion	2,500,000	2,500,000	487,105	2,014,855	-
Jail Medical Phase II/Infrastructure Imp.					
Jail Medical	3,900,000	5,604,425	5,604,423	-	-
Emergency Generator and Backup	300,000	300,000	-	-	-
Infrastructure	1,000,000	1,000,000	4,568	-	-
Capital Equipment/Vehicle Fund	3,400,000	10,018,295	9,910,008	-	-
Public Works Facilities Buildings	2,450,000	2,450,000			
Administration Building	-	-	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 March 31, 2026

	Original Projects Budget	Cumulative Revised Budget	Cumulative Totals To Date	2026 Budget	2026 YTD
Airport Corporate Hangar Construction	\$ 899,210	\$ 2,734,185	\$ 1,592,417	\$ 1,530,980	\$ 346,315
Floyd County Baseball Stadium Imp.					
Professional Fees	150,000	146,070	146,066	-	-
Terrace	1,200,000	1,541,195	1,541,192	-	-
Section 207 & 209, Gate 6 & 9	147,000	14,405	14,401	-	-
Team Store/ Home Plate Entry	401,000	400,880	400,876	-	-
Safety Upgrades	82,000	38,865	38,864	-	-
Clubhouse Addition	20,000	6,945	6,945	-	-
Stadium Improvements	-	7,760,260	7,598,782	-	1,690
Public Safety Technology Upgrades					
Mobile Vision Upgrade	87,000	55,635	55,631	-	-
Body Cameras	64,000	66,045	66,043	-	-
Mobile Technology Terminals	141,300	14,135	14,131	-	-
Digital In-Car Camera Upgrades	102,600	226,965	226,962	-	-
Forensic Equipment	20,270	20,165	20,165	-	-
Recreation					
27 HVAC units	187,000	218,950	218,946	-	-
Skate Park	150,000	154,890	154,890	-	-
Anthony Center Roof	70,000	66,055	66,055	-	-
Brushy Branch Pavilion	35,000	5,000	5,000	-	-
Brushy Branch Boat Dock	50,000	80,870	80,869	-	-
Lock and Dam Roof	25,000	12,840	12,836	-	-
Lock and Dam Docks	125,000	179,500	179,500	-	-
Dock Engineering	100,000	100,000	100,000	-	-
Senior Center Kitchen	50,000	118,425	118,423	-	-
Shannon Tennis Courts	150,000	86,765	86,761	-	-
Bonded Rubber	65,000	198,320	198,315	-	-
Midway Bonded Rubber	39,600	-	-	-	-
Recreation	-	124,885	1,410	-	-
Recreation	-	-	111,653	-	-
Shannon Dog Park	-	-	11,820	-	-
Real Estate and Infrastructure for Eco. Dev.	1,555,000	1,555,000	1,130,194	-	-
Silver Creek Trail Extension to Lindale	590,000	590,000	-	590,000	-
Special Operations Equipment					
SWAT Unit Upgrade	101,200	183,655	183,653	-	-
Bomb Unit Upgrade	147,000	63,975	63,975	-	-
Blueway's	518,138	518,140	-	-	-
Administrative Fees	100,000	100,000	16,402	5,000	-
Total Floyd County Expenditures	41,384,318	61,169,695	43,830,601	17,638,260	1,452,727
Net Floyd County	-	13,430,005	32,586,104	(16,638,260)	(1,157,930)
Intergovernmental City of Rome	21,216,362	22,516,365	22,516,362	-	-
Intergovernmental City of Cave Spring	1,281,000	1,281,000	1,281,000	-	-
Total Expenditures	63,881,680	84,967,060	67,627,963	17,638,260	1,452,727
Other Financing Sources (Uses)					
Transfer to Capital Projects Fund	-	(41,515)	(41,511)	-	-
Total Other Financing Sources (Uses)	-	(41,515)	(41,511)	-	-
Excess (Deficiency) of Revenues over					
Expenditures and Other Financing Sources (Uses)	\$ -	\$ 13,388,490	\$ 32,593,182	\$ (16,638,260)	\$ (1,157,930)

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

	Original Projects Budget	Cumulative Revised Budget	Cumulative Totals To Date	2026 Budget	2026 YTD
Revenues:					
Tax Collections					
Floyd County	\$ 58,037,000	\$ 58,037,000	\$ 25,801,978	\$ 11,765,250	\$ 4,051,445
City of Rome	48,766,289	48,766,289	18,021,764	9,871,225	1,551,292
City of Cave Spring	3,200,000	3,200,000	1,179,754	646,195	101,552
Interest Earned	-	-	526,110	273,960	99,000
Miscellaneous Revenue	-	-	-	-	-
Total Revenues	110,003,289	110,003,289	45,529,607	22,556,630	5,803,288
Expenditures:					
Floyd County					
T-Hangar Construction	1,739,000	1,739,000	3,724	1,739,000	-
Southeast Water Line Extension	2,600,000	2,600,000	-	-	-
Public Safety Capital	2,000,000	2,000,000	670,378	228,795	-
Police Training Facility	2,000,000	2,000,000	53,128	1,880,000	11,128
Police Secure Parking & Evidence Facility	270,000	270,000	31,500	225,000	15,750
Jail Improvements	2,890,000	2,890,000	-	600,000	-
Prison Improvements	1,900,000	1,900,000	-	-	-
Public Works Capital	4,048,000	4,048,000	1,057,679	690,230	-
Mango Road Improvements	2,500,000	2,500,000	-	2,500,000	-
Park Avenue & Dragon Drive Improvements	1,200,000	1,200,000	-	-	-
Paving and Infrastructure	10,600,000	10,600,000	1,242,453	3,420,230	58,244
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	-
Total Floyd County Expenditures	58,037,000	58,037,000	8,231,680	17,627,310	406,932
Net Floyd County	-	-	18,096,408	(5,588,100)	3,743,513
Intergovernmental City of Rome	48,766,289	48,766,289	18,021,764	9,871,225	1,551,292
Intergovernmental City of Cave Spring	3,200,000	3,200,000	1,129,754	646,195	101,552
Total Expenditures	110,003,289	110,003,289	27,383,199	28,144,730	2,059,776
Other Financing Sources (Uses)					
Transfer to Capital Projects Fund	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Excess (Deficiency) of Revenues over					
Expenditures and Other Financing Sources (Uses)	\$ -	\$ -	\$ 18,146,408	\$ (5,588,100)	\$ 3,743,513

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

Percentage of Year
25%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
OPERATING REVENUES					
Charges for Services	\$ 9,458,900	\$ 2,225,375	\$ (7,233,525)	23.5%	\$ 2,030,381
Rental Fees	12,000	3,620	(8,380)	30.2%	3,306
Miscellaneous	-	-	-	N/A	-
TOTAL OPERATING REVENUES	<u>9,470,900</u>	<u>2,228,995</u>	<u>(7,241,905)</u>	<u>23.5%</u>	<u>2,033,687</u>
OPERATING EXPENSES					
Water Administration					
Salaries and Benefits	990,430	222,435	767,995	22.5%	195,327
Supplies and Other Expenses	480,940	150,971	329,969	31.4%	154,292
Equipment	14,195	8,885	5,310	62.6%	8,500
Depreciation	5,505	1,376	4,129	25.0%	5,719
	<u>1,491,070</u>	<u>383,667</u>	<u>1,107,403</u>	<u>25.7%</u>	<u>363,838</u>
Water Distribution					
Salaries and Benefits	1,318,210	266,123	1,052,087	20.2%	278,189
Supplies and Other Expenses	898,790	168,345	730,445	18.7%	172,942
Equipment	34,000	13,336	20,664	39.2%	2,143
Purchased Water	1,775,000	380,773	1,394,227	21.5%	503,016
Water Meters	300,000	34,494	265,506	11.5%	112,005
Utilities	510,540	128,043	382,497	25.1%	125,075
Depreciation	1,714,075	449,215	1,264,860	26.2%	418,627
	<u>6,550,615</u>	<u>1,440,329</u>	<u>5,110,286</u>	<u>22.0%</u>	<u>1,611,997</u>
Water Treatment Plant					
Salaries and Benefits	475,990	108,315	367,675	22.8%	102,590
Supplies and Other Expenses	369,550	58,549	311,001	15.8%	30,632
Equipment	87,575	28,715	58,860	32.8%	930
Utilities	98,400	20,867	77,533	21.2%	10,084
Depreciation	64,305	47,069	17,236	73.2%	16,076
	<u>1,095,820</u>	<u>263,515</u>	<u>832,305</u>	<u>24.0%</u>	<u>160,312</u>
TOTAL OPERATING EXPENSES	<u>9,137,505</u>	<u>2,087,511</u>	<u>7,049,994</u>	<u>22.8%</u>	<u>2,136,147</u>
OPERATING INCOME (LOSS)	333,395	141,484	(191,911)	42.4%	(102,460)
NON-OPERATING INCOME (LOSS)					
Interest and Fiscal Charges	(89,935)	(20,718)	69,217	23.0%	(24,811)
Amortization of Bond Costs	53,700	8,245	(45,455)	15.4%	10,044
Interest Earned	225,000	57,456	(167,544)	25.5%	74,287
Transfer from Fire Fund	150,000	37,500	(112,500)	25.0%	31,250
Transfer to General Fund	(908,940)	(227,235)	681,705	25.0%	(227,235)
TOTAL NON-OPERATING INCOME (LOSS)	<u>(570,175)</u>	<u>(144,752)</u>	<u>425,423</u>	<u>25.4%</u>	<u>(136,465)</u>
Total Operating and Non-Operating Income (Loss)	(236,780)	(3,268)	233,512	1.4%	(238,925)
Water Capital	(1,773,905)	(128,894)	1,645,011	7.3%	(1,125,098)
CHANGE IN NET POSITION	(2,010,685)	(132,162)			(1,364,023)
NET POSITION - BEGINNING OF YEAR	46,620,197	46,620,197			48,237,032
NET POSITION - YEAR TO DATE	<u>\$ 44,609,512</u>	<u>\$ 46,488,035</u>			<u>\$ 46,873,009</u>

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

Percentage of Year
25%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Charges for Services	\$ 2,483,000	\$ 2,225,375	(257,625)	89.6%	\$ 2,030,381
Rental Fees	12,600	3,620	(8,980)	28.7%	3,306
Miscellaneous	63,530	-	(63,530)	0.0%	-
Interest Earned	340,000	57,456	(282,544)	16.9%	74,287
Transfer from Fire Fund	125,000	37,500	(87,500)	30.0%	31,250
TOTAL CASH INCREASES	3,024,130	2,323,951	(700,179)	76.8%	2,139,224
CASH DECREASES					
Water Administration					
Salaries and Benefits	812,160	222,435	589,725	27.4%	194,986
Supplies and Other Expenses	440,805	90,772	350,033	20.6%	93,810
Equipment	27,800	7,725	20,075	27.8%	8,500
Interest and Fiscal Charges	113,435	6,968	106,467	6.1%	8,061
Transfer to General Fund	359,650	227,235	132,415	63.2%	227,235
	1,753,850	555,135	1,198,715	31.7%	532,592
Water Distribution					
Salaries and Benefits	1,206,590	266,123	940,467	22.1%	278,180
Supplies and Other Expenses	829,630	169,521	660,109	20.4%	158,502
Equipment	46,630	11,928	34,702	25.6%	2,143
Purchased Water	1,680,000	380,773	1,299,227	22.7%	503,016
Water Meters	350,000	-	350,000	0.0%	112,005
Utilities	410,000	126,575	283,425	30.9%	125,371
	4,522,850	954,920	3,567,930	21.1%	1,179,217
Water Treatment Plant					
Salaries and Benefits	418,030	108,315	309,715	25.9%	102,590
Supplies and Other Expenses	318,260	56,888	261,372	17.9%	28,292
Equipment	45,770	28,715	17,055	62.7%	-
Utilities	82,000	19,574	62,426	23.9%	15,150
	864,060	213,492	650,568	24.7%	146,032
Water Capital	2,983,000	128,894	2,854,106	4.3%	1,125,098
TOTAL CASH DECREASES	10,123,760	1,852,441	8,271,319	18.3%	2,982,939
NET INCREASE (DECREASE)	(7,099,630)	471,509			(843,716)
CHANGE IN BALANCE SHEET		(25,622)			93,070
CASH - BEGINNING OF YEAR		7,372,658			8,492,420
CASH - YEAR TO DATE		\$ 7,818,545			\$ 7,741,774

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

Percentage of Year
25%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
OPERATING REVENUES					
Charges for Services	\$ 500	\$ 91	\$ (409)	18.2%	\$ 156
Fuel Sales	1,140,500	301,178	(839,322)	26.4%	241,256
Rental Fees	351,000	90,917	(260,083)	25.9%	92,069
Miscellaneous	24,050	6,665	(17,385)	27.7%	4,883
TOTAL OPERATING REVENUES	<u>1,516,050</u>	<u>398,851</u>	<u>(1,117,199)</u>	<u>26.3%</u>	<u>338,364</u>
OPERATING EXPENSES					
Salaries and Benefits	434,690	99,766	334,924	23.0%	101,691
Supplies and Other Expenses	244,285	48,928	195,357	20.0%	40,715
Utilities	89,340	22,817	66,523	25.5%	23,281
Equipment	2,700	907	1,793	33.6%	11,125
Air Show Expenses	52,000	1,616	50,384	3.1%	-
Depreciation	759,800	114,416	645,384	15.1%	154,494
Cost of Goods Sold	771,250	303,175	468,075	39.3%	179,864
TOTAL OPERATING EXPENSES	<u>2,354,065</u>	<u>591,625</u>	<u>1,762,440</u>	<u>25.1%</u>	<u>511,170</u>
OPERATING INCOME (LOSS)	(838,015)	(192,774)	645,241	23.0%	(172,806)
NON-OPERATING INCOME (LOSS)					
Interest Earned	3,000	297	(2,703)	9.9%	1,095
Transfers Out	(65,220)	(15,968)	49,252	24.5%	(27,375)
TOTAL NON-OPERATING INCOME (LOSS)	<u>(62,220)</u>	<u>(15,671)</u>	<u>46,549</u>	<u>25.2%</u>	<u>(26,280)</u>
CHANGE IN NET POSITION	(900,235)	(208,445)			(199,086)
NET POSITION - BEGINNING OF YEAR	<u>6,006,389</u>	<u>6,006,389</u>			<u>6,722,272</u>
NET POSITION - YEAR TO DATE	<u>\$ 5,106,154</u>	<u>\$ 5,797,944</u>			<u>\$ 6,523,186</u>

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

Percentage of Year
25%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Charges for Services	\$ 1,500	\$ 91	\$ (1,409)	6.1%	\$ 156
Fuel Sales	940,500	291,603	(648,897)	31.0%	237,095
Rental Fees	306,500	95,705	(210,795)	31.2%	97,368
Miscellaneous	22,500	6,665	(15,835)	29.6%	4,883
Interest Earned	15,000	297	(14,703)	2.0%	1,095
TOTAL CASH INCREASES	<u>1,286,000</u>	<u>394,361</u>	<u>(891,639)</u>	<u>30.7%</u>	<u>340,597</u>
CASH DECREASES					
Salaries and Benefits	367,880	101,051	266,829	27.5%	101,636
Supplies and Other Expenses	314,515	55,732	258,783	17.7%	54,582
Utilities	65,000	22,817	42,183	35.1%	23,281
Equipment	2,000	907	1,093	45.4%	11,125
Air Show Expenses	30,000	1,616	28,384	5.4%	-
Transfers Out	399,010	15,968	383,042	4.0%	27,375
Cost of Goods Sold	861,500	242,255	619,245	28.1%	179,864
TOTAL CASH DECREASES	<u>2,039,905</u>	<u>440,346</u>	<u>1,599,559</u>	<u>21.6%</u>	<u>397,863</u>
NET INCREASE (DECREASE)	(753,905)	(45,985)			(57,266)
CHANGE IN BALANCE SHEET		(39,705)			-
CASH - BEGINNING OF YEAR		<u>31,355</u>			<u>151,804</u>
CASH - YEAR TO DATE		<u>\$ (54,336)</u>			<u>\$ 90,045</u>

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

Percentage of Year
25%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Intergovernmental	\$ -	\$ -	\$ -	N/A	\$ -
Charges for Services	-	-	-	N/A	-
Rental Fees	-	-	-	N/A	-
Miscellaneous	-	-	-	N/A	-
TOTAL OPERATING REVENUES	<u>-</u>	<u>-</u>	<u>-</u>	N/A	<u>-</u>
EXPENSES					
Salaries and Benefits	105,310	23,439	81,871	22.3%	22,395
Supplies and Other Expenses	9,275	442	8,833	4.8%	132
Equipment	550	-	550	0.0%	-
TOTAL OPERATING EXPENSES	<u>115,135</u>	<u>23,881</u>	<u>91,254</u>	<u>20.7%</u>	<u>22,527</u>
OPERATING INCOME (LOSS)	(115,135)	(23,881)	91,254	20.7%	(22,527)
NON-OPERATING INCOME (LOSS)					
Interest Earned	-	4	4	N/A	5
Transfer from General Fund	115,135	22,814	(92,321)	19.8%	21,668
TOTAL NON-OPERATING INCOME (LOSS)	<u>115,135</u>	<u>22,818</u>	<u>(92,317)</u>	<u>19.8%</u>	<u>21,673</u>
CHANGE IN NET POSITION	-	(1,063)			(854)
NET POSITION - BEGINNING OF YEAR	<u>2,110,805</u>	<u>2,110,805</u>			<u>2,114,672</u>
NET POSITION - YEAR TO DATE	<u>\$ 2,110,805</u>	<u>\$ 2,109,742</u>			<u>\$ 2,113,818</u>

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

Percentage of Year
25%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Intergovernmental	\$ -	\$ -	\$ -	N/A	\$ -
Charges for Services	-	-	-	N/A	-
Rental Fees	-	-	-	N/A	-
Miscellaneous	-	-	-	N/A	-
Interest Earned	-	4	4	N/A	5
Transfer from General Fund	-	22,814	22,814	N/A	21,668
TOTAL CASH INCREASES	-	22,818	22,818	N/A	21,673
CASH DECREASES					
Salaries and Benefits	95,840	22,582	73,258	23.6%	21,409
Supplies and Other Expenses	20,440	235	20,205	1.1%	264
Equipment	1,500	-	1,500	0.0%	-
TOTAL CASH DECREASES	117,780	22,817	94,963	19.4%	21,673
NET INCREASE (DECREASE)	(117,780)	1			-
CHANGE IN BALANCE SHEET		(596)			983
CASH - BEGINNING OF YEAR		647			-
CASH - YEAR TO DATE		\$ 52			\$ 983

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

Percentage of Year
25%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Material Sales	\$ 160,000	\$ 29,658	\$ (130,342)	18.5%	\$ 8,380
Solid Waste Commission - Tipping Fees	<u>33,000</u>	<u>-</u>	<u>(33,000)</u>	<u>0.0%</u>	<u>-</u>
TOTAL OPERATING REVENUES	<u>193,000</u>	<u>29,658</u>	<u>(163,342)</u>	<u>15.4%</u>	<u>8,380</u>
EXPENSES					
Salaries and Benefits	373,980	77,968	296,012	20.8%	78,033
Supplies and Other Expenses	228,230	67,354	160,876	29.5%	51,756
Equipment	13,175	-	13,175	0.0%	-
Depreciation	146,145	35,413	110,732	24.2%	36,131
Amortization - Right To Use Asset	47,185	11,742	35,443	24.9%	11,795
Utilities	<u>30,795</u>	<u>13,115</u>	<u>17,680</u>	<u>42.6%</u>	<u>9,084</u>
TOTAL OPERATING EXPENSES	<u>839,510</u>	<u>205,592</u>	<u>633,918</u>	<u>24.5%</u>	<u>186,799</u>
OPERATING INCOME (LOSS)	(646,510)	(175,934)	470,576	27.2%	(178,419)
NON-OPERATING INCOME (LOSS)					
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	368	(382)	49.1%	121
Transfers from Floyd County Solid Waste	145,195	-	145,195	0.0%	-
Transfers to General Fund	(38,040)	(9,510)	(28,530)	25.0%	(12,332)
Transfers to Capital Projects	<u>(32,000)</u>	<u>(44,924)</u>	<u>12,924</u>	<u>140.4%</u>	<u>-</u>
TOTAL NON-OPERATING INCOME (LOSS)	<u>453,295</u>	<u>(54,066)</u>	<u>(248,183)</u>	<u>-11.9%</u>	<u>(12,211)</u>
CHANGE IN NET POSITION	(193,215)	(230,000)			(190,630)
NET POSITION - BEGINNING OF YEAR	<u>1,302,919</u>	<u>1,302,919</u>			<u>1,227,304</u>
NET POSITION - YEAR TO DATE	<u>\$ 1,109,704</u>	<u>\$ 1,072,919</u>			<u>\$ 1,036,674</u>

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

Percentage of Year
25%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Intergovernmental	\$ 377,390	\$ 244,448	\$ (132,942)	64.8%	\$ 24,077
Interest Earned	750	368	(382)	49.1%	121
Material Sales	193,000	35,331	(157,669)	18.3%	28,549
Transfers In	145,195	30,949	(114,246)	21.3%	-
TOTAL CASH INCREASES	<u>716,335</u>	<u>311,096</u>	<u>(272,297)</u>	<u>43.4%</u>	<u>52,746</u>
CASH DECREASES					
Salaries and Benefits	373,980	75,230	298,750	20.1%	78,025
Supplies and Other Expenses	228,230	64,402	163,828	28.2%	50,112
Equipment	13,175	4,041	9,134	30.7%	7,250
Utilities	30,795	10,612	20,183	34.5%	7,190
Transfers	70,040	9,510	60,530	13.6%	16,018
TOTAL CASH DECREASES	<u>716,220</u>	<u>163,794</u>	<u>552,426</u>	<u>22.9%</u>	<u>158,596</u>
NET INCREASE (DECREASE)	115	147,301			(105,849)
CHANGE IN BALANCE SHEET		(149,117)			87,888
CASH - BEGINNING OF YEAR		<u>6,275</u>			<u>20,985</u>
CASH - YEAR TO DATE		<u>\$ 4,459</u>			<u>\$ 3,024</u>

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

Percentage of Year
25%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	\$ 27,000	\$ 9,490	\$ (17,510)	35.1%	\$ 5,463
Interest Earned	4,000	2,581	(1,419)	64.5%	2,879
Donations	35,000	11,094	(23,906)	31.7%	12,867
Miscellaneous	<u>1,750</u>	<u>1,146</u>	<u>(604)</u>	<u>65.5%</u>	<u>589</u>
TOTAL REVENUES	<u>67,750</u>	<u>24,311</u>	<u>(43,439)</u>	<u>35.9%</u>	<u>21,798</u>
EXPENDITURES					
Salaries and Benefits	1,039,630	219,772	819,858	21.1%	209,480
Other Operating Costs	<u>529,175</u>	<u>96,541</u>	<u>432,634</u>	<u>18.2%</u>	<u>107,385</u>
TOTAL EXPENDITURES	<u>1,568,805</u>	<u>316,313</u>	<u>1,252,492</u>	<u>20.2%</u>	<u>316,865</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,501,055)	(292,002)	(1,209,053)	19.5%	(295,067)
OTHER FINANCING SOURCES (USES)					
Transfers from General Fund	<u>1,493,055</u>	<u>373,264</u>	<u>1,119,791</u>	<u>25.0%</u>	<u>334,408</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,493,055</u>	<u>373,264</u>	<u>1,119,791</u>	<u>25.0%</u>	<u>334,408</u>
NET CHANGE IN FUND BALANCE	(8,000)	81,262			39,340
FUND BALANCE - BEGINNING OF YEAR	<u>283,213</u>	<u>283,213</u>			<u>255,869</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 275,213</u>	<u>\$ 364,475</u>			<u>\$ 295,209</u>

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

Percentage of Year
25%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Administrative Operations	\$ 21,000	\$ 2,267	\$ (18,733)	10.8%	\$ 42,487
Miscellaneous Revenues	97,240	5,123	(92,117)	5.3%	5,796
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	58,500	-	(58,500)	N/A	-
Other Programs	263,930	177,021	(86,909)	67.1%	42,864
Gymnastics	435,625	167,157	(268,468)	38.4%	140,851
Special Populations Services	38,500	17,794	(20,706)	46.2%	12,582
Concessions	564,000	123,267	(440,733)	21.9%	76,646
Coosa River Trading Post	161,650	19,171	(142,479)	11.9%	34,147
Etowah Park Golf Practice	7,800	2,600	(5,200)	33.3%	2,384
Youth Athletics	467,850	207,098	(260,752)	44.3%	111,653
Adult Athletics	44,000	6,100	(37,900)	13.9%	-
Scoreboards	10,000	2,250	(7,750)	22.5%	125
Parks & Recreation Centers	88,800	32,243	(56,558)	36.3%	18,303
Recreation Services	142,500	38,097	(104,403)	26.7%	16,688
Hall of Fame	16,600	5,977	(10,623)	36.0%	4,727
Senior Promotions	4,600	1,200	(3,400)	26.1%	-
TOTAL REVENUES	<u>2,452,595</u>	<u>807,363</u>	<u>(1,645,232)</u>	<u>32.9%</u>	<u>509,252</u>

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

Percentage of Year
25%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
EXPENDITURES					
Administrative Operations	\$ 1,327,425	\$ 314,802	\$ (1,012,623)	23.7%	\$ 281,382
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	69,045	2,053	(66,992)	3.0%	1,445
Other Programs	135,000	131,421	(3,579)	97.3%	26,007
Gymnastics	296,215	95,977	(200,238)	32.4%	85,611
Special Populations Services	44,220	10,370	(33,850)	23.5%	11,424
Concessions	422,775	108,074	(314,701)	25.6%	66,385
Coosa River Trading Post	109,060	23,774	(85,286)	21.8%	34,024
Sports Division Administration	132,110	29,730	(102,380)	22.5%	33,597
Youth Athletics	256,675	90,208	(166,467)	35.1%	105,917
Adult Athletics	38,100	5,438	(32,662)	14.3%	-
Scoreboards	1,000	-	(1,000)	0.0%	-
Recreation Centers	226,550	57,085	(169,465)	25.2%	52,969
Recreation Services Administration	268,990	59,523	(209,467)	22.1%	57,580
Parks & Recreation Services	1,342,620	315,930	(1,026,690)	23.5%	302,359
Buildings	93,900	17,622	(76,278)	18.8%	27,501
Shop	159,880	33,923	(125,957)	21.2%	36,019
Hall of Fame	12,520	7,784	(4,736)	62.2%	6,270
Senior Promotions	1,300	904	(396)	69.5%	-
TOTAL EXPENDITURES	4,967,385	1,304,618	(3,662,767)	26.3%	1,128,490
OTHER FINANCING SOURCES (USES)					
Transfers In / Out	2,516,290	624,973	(1,891,317)	24.8%	650,000
TOTAL OTHER FINANCING SOURCES (USES)	2,516,290	624,973	(1,891,317)	24.8%	650,000
NET CHANGE IN FUND BALANCE	1,500	127,718			30,761
FUND BALANCE - BEGINNING OF YEAR	18,774	18,774			102,570
FUND BALANCE - YEAR TO DATE	\$ 20,274	\$ 146,491			\$ 133,375

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

Percentage of Year
25%

	2026			2025	
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Contributions					
Employer	\$ 9,065,700	\$ 2,266,891	\$ (6,798,809)	25.0%	\$ 2,207,156
Employees	2,090,400	529,609	(1,560,791)	25.3%	501,406
Retirees	47,905	13,472	(34,433)	28.1%	13,212
Premiums Paid By Others	71,775	-	(71,775)	0.0%	-
Interest Earned	20,000	5,101	(14,899)	25.5%	7,977
Miscellaneous	50,000	3,686	(46,314)	7.4%	-
TOTAL REVENUES	<u>11,345,780</u>	<u>2,818,759</u>	<u>(8,527,021)</u>	<u>24.8%</u>	<u>2,729,751</u>
EXPENDITURES					
Other Costs	30,025	6,744	23,281	22.5%	3,960
Professional Fees	142,945	38,820	104,125	27.2%	31,418
Claims	8,300,000	2,365,314	5,934,686	28.5%	2,061,311
Premium Payments	1,496,500	368,426	1,128,074	24.6%	336,878
HRA Payments	60,000	32,794	27,206	54.7%	24,730
HSA Payments	51,550	21,737	29,813	42.2%	29,871
Wellness Clinic	890,165	191,072	699,093	21.5%	128,933
Administrative Fees	234,800	64,446	170,354	27.4%	61,477
TOTAL EXPENDITURES	<u>11,205,985</u>	<u>3,089,353</u>	<u>8,116,632</u>	<u>27.6%</u>	<u>2,678,578</u>
NET CHANGE IN FUND BALANCE	139,795	(270,594)			51,173
FUND BALANCE - BEGINNING OF YEAR	<u>20,511</u>	<u>20,511</u>			<u>888,177</u>
FUND BALANCE - YEAR TO DATE	<u>\$ 160,306</u>	<u>\$ (250,083)</u>			<u>\$ 939,350</u>

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

	Budget	2026 YTD
Appropriation of Jail Surcharge Funds	\$ 246,600	\$ 201,126
Appropriation of Fund Balance	4,194,860	545,662
Revenues:		
Interest Earned	50,000	39,249
Transfer from General Fund	138,800	96,059
Transfer from 800 MHz Communications	6,475	-
Transfer from Debt Service	91,860	-
Transfer from Airport	1,350	-
Transfer from Solid Waste	28,000	-
Transfer from Recycling	32,000	44,924
Total Revenues and Appropriations of Fund Balances	\$ 4,789,945	\$ 927,020
Expenditures:		
Sheriff/Jail		
Reimbursements	\$ (24,010)	\$ (24,010)
Chevrolet Silverado 1500	56,545	56,541
Locking controls	JS 88,600	88,605
	121,135	121,136
Historic Courthouse		
Insurance Reimbursements	-	(975,000)
Extra Expense	10,000	6,329
Safety	10,000	3,822
Machinery & Equipment	80,000	76,775
	100,000	(888,074)
Prison		
Replacement of Kitchen Dishwasher	JS 40,000	
Replacement of Detail Truck	JS 73,770	68,293
Replacement of UTV	JS 22,200	22,200
Replacement of Zero Turn Mowers (3)	JS 22,030	22,028
	158,000	112,521
Facilities Management		
Community Room sound Improvements	135,000	-
4th Avenue Parking Deck Cameras	20,000	-
	FB 155,000	-

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

		Budget	2026 YTD
Public Works			
Fuel Master		\$ 106,265	\$ 75,731
	GF	106,265	75,731
Paving			
2026 LMIG Revenue		(1,533,585)	(1,533,589)
2026 LMIG Paving		1,533,585	126,599
		-	(1,406,989)
2025 LMIG Paving		310,235	303,998
2024 LMIG Paving		179,240	-
2023 LMIG Paving		185,820	55,731
Excess LMIG Road Improvements		66,015	-
	FB	741,310	359,729
2025 LRA Paving		1,659,500	-
2024 LRA Paving		1,344,660	150,399
	FB	3,004,160	150,399
Prep and paving	FB	20,000	-
Drainage	FB	10,000	315
Information Technology			
Replace EOC Switches	COM	6,475	-
Firewalls	FB	41,000	35,220
Admin. Wi-Fi	FB	13,060	-
Computer Lease	FB	200,000	-
		260,535	35,220
Solid Waste			
2 Containers (Delivered)	SW	28,000	-
		28,000	-
Airport			
Mitigate On-Airport Obstructions - Rwy 7 & 25 Approaches			
State Revenue (Construction) (75/25)		(306,000)	-
Local Match Revenue		(154,970)	-
Design		52,970	33,573
Construction		408,000	-
		-	33,573
Rehabilitate & Overlay Taxiway "A"			
Federal Revenue		(148,500)	-
Local Match Revenue		(16,500)	-
Design		165,000	-
		-	-

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

	<u>Budget</u>	<u>2026 YTD</u>
Airport (cont'd)		
Rehabilitation & Overlay Taxiway "B" (East)		
State Revenue (Construction)	\$ (655,500)	\$ -
Local Match Revenue	(238,395)	-
Design	19,895	-
Construction	<u>874,000</u>	<u>-</u>
	-	-
Install Rwy 7 & 25 Edge Lighting including REIL's (Construction)		
Local Match Revenue	(138,830)	-
Construction	<u>138,830</u>	<u>-</u>
	-	-
Mitigate on Airport Obstructions (EA & Design)- Rwy 1 Approaches		
Design Revenue (90%)	(85,500)	-
Local Match Revenue	(9,500)	-
Design	<u>95,000</u>	<u>-</u>
	-	-
Relocate Partial Parallel Taxiway "B" (West) Including Hangar Area, Access Taxiways & Install Lighting/Signage		
Federal Revenue (Construction 82%)	(3,626,150)	-
State Revenue (Construction 9%)	(750,000)	-
Federal Revenue (Design 90%)	(285,070)	-
Local Match Revenue	(565,640)	-
Design	309,860	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>
	-	-
	AP	-
	1,350	-

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

		<u>Budget</u>	<u>2026 YTD</u>
Animal Control			
Facility Camera System	FB	\$ 10,330	\$ -
		<u>10,330</u>	<u>-</u>
Recycling Center			
Forklift		44,925	44,924
Steel Belt for the Infeed for the Sort Line	RC	<u>32,000</u>	<u>-</u>
		76,925	44,924
Current Year Lease Purchase Payments			
	DS	<u>91,860</u>	<u>-</u>
Total Net (Revenues) Expenditures		<u>\$ 4,884,870</u>	<u>\$ (1,358,917)</u>

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

	<u>Budget</u>	<u>2026 YTD</u>
Revenues:		
R & E Funds	\$ 1,359,250	\$ 128,894
Operating Funds	333,000	-
Total Revenues	\$ 1,692,250	\$ 128,894
Expenses:		
Water Tank Maintenance	\$ 365,000	\$ 68,130
Water Pumps and Pump Houses	150,000	18,863
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	128,894
2025 Equipment		
Pickup Truck	65,000	-
Mini Excavator trade in	50,000	-
Mini Excavator trade in	30,000	-
2-Equipment Trailers	32,000	-
Pickup Truck	65,000	-
Fork Lift	45,000	-
Flocculator Mixer	14,000	-
2-Partide Counters	32,000	-
	333,000	-
Total Expenses	\$ 1,773,905	\$ 128,894

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

	<u>Budget</u>	<u>2026 YTD</u>
Revenues:		
Interest Income	\$ 1,000	\$ 47
Capital Improvements-County	-	4,100
Donations	10,000	-
Total Revenues	\$ 11,000	\$ 4,147
Expenditures:		
Capital Improvements-County		
Thornton Gym Floor Refinishing	4,100	4,100
Lock and Dam Window/Door Replacement and Siding	18,200	-
Court Resurface	11,200	11,200
Total Expenditures	\$ 33,500	\$ 15,300



***Other Information
For the Month Ended
March 31, 2026***

***Prepared by:
Finance Department***

**FLOYD COUNTY, GEORGIA
SALES TAX COLLECTIONS**

Cash Basis

LOCAL OPTION SALES TAX												\$ Increase	% Increase
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	(Decrease)	(Decrease)	
January	816,424.37	771,367.64	811,412.61	697,002.47	937,913.89	1,094,295.63	1,111,221.46	1,061,425.82	1,123,886.12	1,168,214.61	44,328.49	3.94%	
February	573,349.30	612,129.62	660,383.95	695,286.40	781,840.61	846,638.45	815,849.89	859,061.77	895,552.87	942,176.20	46,623.33	5.21%	
March	574,649.61	590,493.95	667,744.68	696,359.81	761,176.31	879,983.09	816,952.01	907,522.71	919,456.73	916,177.14	(3,279.59)	-0.36%	
April	642,000.38	760,985.43	701,035.86	713,760.28	895,621.37	953,816.94	978,548.95	898,666.31	1,020,549.27	-	-	-	
May	622,248.30	569,032.84	747,982.83	717,289.65	900,064.90	953,255.62	918,460.57	948,310.21	977,509.49	-	-	-	
June	669,962.41	676,212.44	777,777.77	806,474.63	876,837.27	993,429.97	936,409.62	964,230.40	877,243.39	-	-	-	
July	654,203.44	685,500.16	715,690.06	772,592.57	899,909.12	1,000,240.28	899,980.14	971,451.39	996,495.02	-	-	-	
August	637,537.88	669,188.44	743,957.89	749,731.01	891,025.48	941,696.27	1,050,226.11	1,018,751.44	1,025,329.30	-	-	-	
September	653,522.92	667,971.11	736,815.13	1,452,819.94	874,148.57	962,048.54	920,006.52	1,017,415.55	981,744.90	-	-	-	
October	642,753.04	647,844.00	748,643.55	769,791.14	868,364.73	987,976.98	903,115.49	962,687.91	1,015,254.30	-	-	-	
November	599,441.11	698,685.85	713,719.73	830,189.33	881,711.81	952,746.51	946,161.67	979,612.72	949,336.40	-	-	-	
December	645,431.00	683,087.72	727,129.82	792,743.53	932,432.97	987,893.53	922,784.24	985,298.58	1,168,214.61	-	-	-	
March Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A	
April Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A	
May Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A	
June Pro Rata	1,079.57	2,686.77	3,619.11	645.47	1,273.70	2,027.46	2,218.68	2,344.15	1,079.01	-	-	-	
September Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A	
October Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A	
Nov/Dec Pro Rata	1,015.86	4,429.82	2,369.44	1,289.54	724.25	3,090.22	-	2,635.38	5,426.22	-	-	-	
Totals	7,733,619.19	8,039,615.79	8,758,282.43	9,695,975.77	10,503,044.98	11,559,139.49	11,221,935.35	11,579,414.34	11,957,077.63	3,026,567.95	87,672.23	2.98%	
Original Budget	7,700,000	7,800,000	7,892,500	8,925,000	8,743,870	10,400,000	11,642,950	11,642,950	12,000,000	12,040,000			
Revised Budget	7,700,000	8,000,000	8,600,000	8,640,000	10,658,870	11,576,000	11,642,950	11,142,950	11,641,000	12,040,000			
Amt > Revised	33,619.19	39,615.79	158,282.43	1,055,975.77	(155,825.02)	(16,860.51)	(421,014.65)	436,464.34	316,077.63	(9,013,432.05)			
								2,938,895.72	3,026,567.95	87,672.23	2.98%		

SPECIAL PURPOSE LOCAL OPTION SALES TAX												\$ Increase	% Increase
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	(Decrease)	(Decrease)	
January	1,474,317.70	1,365,091.10	1,436,258.38	1,231,195.23	1,659,579.17	1,936,210.94	2,010,427.80	2,001,927.18	2,119,811.74	2,202,501.89	82,690.15	3.90%	
February	1,014,142.87	1,084,104.78	1,168,271.30	1,211,828.74	1,383,440.75	1,497,898.49	1,532,761.35	1,621,252.62	1,689,175.13	1,773,704.63	84,529.50	5.00%	
March	1,017,224.22	1,044,434.07	1,180,247.66	1,231,771.69	1,346,784.21	1,556,742.13	1,543,335.16	1,713,055.32	1,744,385.18	1,728,082.34	(16,302.84)	-0.93%	
April	1,134,168.18	1,346,433.60	1,240,029.83	1,258,718.41	1,584,782.96	1,686,796.75	1,845,456.97	1,750,906.06	1,924,745.82	-	-	-	
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	1,156,576.46	1,181,651.06	1,301,533.09	2,571,002.07	1,546,444.94	1,672,909.18	1,737,420.08	1,915,786.41	1,851,542.48	-	-	-	
October	1,137,149.31	1,146,165.88	1,322,763.31	1,361,917.50	1,536,146.24	1,762,645.00	1,703,132.02	1,815,554.87	1,914,993.75	-	-	-	
November	1,060,694.60	1,235,592.36	1,261,751.67	1,468,913.09	1,558,125.38	1,684,489.72	1,782,636.82	1,847,380.76	1,790,555.81	-	-	-	
December	1,135,350.00	1,208,193.07	1,284,102.05	1,402,814.68	1,649,731.07	1,730,244.92	1,740,242.32	1,858,373.22	1,927,280.65	-	-	-	
March Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A	
April Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A	
May Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A	
June Pro Rata	1,914.40	4,689.95	6,399.29	1,142.06	2,264.86	3,584.40	3,914.57	4,448.43	2,041.85	-	-	-	
July Jet Fuel Tax Grant	-	3,452.00	-	-	-	-	-	-	-	-	-	N/A	
September Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A	
October Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A	
Nov/Dec Pro Rata	1,802.43	7,833.66	4,192.69	2,276.07	1,282.20	5,465.50	3,253.59	5,000.42	10,034.78	-	-	-	
Totals	13,703,884.18	14,229,556.96	15,490,294.76	17,161,758.27	18,580,825.27	20,416,610.35	21,060,343.74	21,891,534.92	22,296,760.97	5,704,288.86	150,916.81	2.72%	
								5,553,372.05	5,704,288.86	150,916.81	2.72%		

FLOYD COUNTY, GEORGIA

*Water Fund Bonds Debt Service Coverage Ratio
For the Month Ended March 31, 2026
(with comparative calculation for 2025)*

	ACTUALS	
	2026	2025
Operating Revenues:		
Misc-Other	\$ 7,024	\$ 9,067
Water Charges	2,010,471	1,757,911
Water Meter Charges	162,475	215,137
Penalties & Cut Offs	45,405	48,266
Fire Service Charges	37,500	31,250
Less: Fire Service Charges	(37,500)	(31,250)
Charges for Services	<u>2,225,375</u>	<u>2,030,381</u>
Miscellaneous	-	-
Rental Fees	3,620	3,306
Total Operating Revenues	<u>2,228,995</u>	<u>2,033,687</u>
Operating Expenses:		
Administration	383,667	363,838
Less: Depreciation	(1,376)	(5,719)
Net Administration	<u>382,291</u>	<u>358,119</u>
Distribution	1,440,330	1,611,997
Less: Depreciation	(449,215)	(418,627)
Net Distribution	<u>991,115</u>	<u>1,193,370</u>
Treatment Plant	263,515	160,312
Less: Depreciation	(47,069)	(16,076)
Net Treatment Plant	<u>216,446</u>	<u>144,236</u>
Total Operating Expenses	<u>\$ 1,589,852</u>	<u>\$ 1,695,725</u>
Net Available for Debt Service	\$ 639,143	\$ 337,962
Bonds Debt Service (25% of Annual Debt Payment)	77,500	76,750
Bonds Debt Service Coverage Ratio (1.10 Requirement)	8.25	4.40
Total Debt Service (25% of Annual Debt Payment)	141,795	141,315
Total Debt Service Coverage Ratio	4.51	2.39

FLOYD COUNTY, GEORGIA
Non-Capital Equipment
For the Month Ended March 31, 2026

	<u>Budget</u>	<u>YTD</u>
Probate Court		
Laptop for Courtroom	\$ 1,510	\$ 1,508
Other	500	-
	<u>2,010</u>	<u>1,508</u>
District Attorney		
2-Printers	-	1,327
	-	1,327
Public Defender		
iPad	750	355
	<u>750</u>	<u>355</u>
Sheriff		
4- Holosun IR Designator	JS 5,400	-
5- Pepper Ball Projectiles	JS 16,995	-
Weapon Vault	JS 5,395	4,495
3-Patrol Car Computers	JS 14,600	13,039
4-PTZ Cameras and Mounts	9,315	9,312
Toughbook Laptop	3,090	3,087
10- Ballistic Performance Helmets and Accessories (SWAT)	20,000	14,801
AED Batteries	JS 10,000	-
	<u>84,795</u>	<u>44,734</u>
Coroner		
Radio and Accessories	2,145	-
	2,145	-
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	1,593
Backpack Blowers	2,000	-
Jump Box	950	-
3- Chainsaws	1,950	-
Weed Eaters	2,500	-
Main Shop Diagnostic Tool	2,185	2,032
52 Inch Zero Turn Mower	9,500	-
Truck Creeper	650	-
Wedge Ramps	2,325	2,324
Chainsaw	500	-
Hedge Trimmer	700	-
	<u>28,710</u>	<u>5,948</u>

FLOYD COUNTY, GEORGIA
Non-Capital Equipment
For the Month Ended March 31, 2026

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

FLOYD COUNTY, GEORGIA
Non-Capital Equipment
For the Month Ended March 31, 2026

	<u>Budget</u>	<u>YTD</u>
Solid Waste		
Rehab Roll Off Containers	\$ 5,000	\$ -
Restroom at Midway Sight	7,000	-
Restroom at Shannon Sight	5,000	-
	<u>17,000</u>	<u>-</u>
Inmate Benefit		
Sheriff - Equipment	60,000	-
Prison - Equipment	8,000	-
Work Release - Equipment	5,000	-
	<u>73,000</u>	<u>-</u>
Water Department		
Administration		
Document Scanners	1,500	1,160
10- NVR Indoor/Outdoor Dome Cameras	9,000	7,725
Mail Processing Scanner	3,695	-
	<u>14,195</u>	<u>8,885</u>
Distribution		
Metal Detector (Mag. Locator)	1,400	1,349
2- Chainsaws	1,200	1,027
4 Inch Air Mole	9,000	8,099
30 Yard Concrete Pad	9,500	-
Tapping Machine	6,000	5,729
Data Collector	830	828
Confined Space Gas Detector	3,200	-
Roll Around Toolbox	1,800	1,453
Document Scanner	1,070	580
	<u>34,000</u>	<u>19,065</u>
Treatment		
Landscape/Lawnmower Trailer	8,500	-
Walk Behind String Trimmer	750	-
Walk Behind Brush Cutter/Bush Hog	7,200	-
Honda Pressure Washer with 50 ft Hose and Telescoping Wand	2,425	-
Kent Drive Door Replacement	3,500	-
Chemical Room Double Doors at Filter	7,000	-
Front Door at Filter Plant	3,500	-
Gantry Crane with Trolley	9,500	-
Steel Work Bench at Shannon Treatment Plant	1,250	-
Heavy Duty Vise Table with Stand	1,000	-
Vise at Shannon Treatment Plant	650	-
TU Meter with Reader (Fulton Meter)	15,400	14,358
TU Meter with Reader (Shannon Meter)	15,400	14,358
Ventilation	9,000	-
Gas Pump at Filter Plant with Cart	2,500	-
	<u>87,575</u>	<u>28,715</u>
Airport		
6 Yard Dumpster	1,700	-
Miscellaneous	1,000	907
	<u>2,700</u>	<u>907</u>
Agriculture Center		
Printer	550	-
	<u>550</u>	<u>-</u>
Recycling		
Belt Replacement for Main Belt and Install	5,000	-
Upgrade 3 Cameras	7,500	-
Echo Leaf Blower	675	-
	<u>13,175</u>	<u>-</u>

FLOYD COUNTY, GEORGIA
Non-Capital Equipment
For the Month Ended March 31, 2026

	<u>Budget</u>	<u>YTD</u>
Recreation		
Youth Baseball		
Pitching Machines	\$ 3,500	\$ 3,416
	3,500	3,416
Park & Recreation Services		
Commercial Steel Waste Receptacles	15,000	-
Dual Axel Trailer	8,700	-
	23,700	-
Rec-Buildings		
Lock and Dam Ice Machines	7,500	-
2 Alto Park Stand Up Freezer	1,700	1,598
2 North Floyd Stand Up Freezer	1,700	1,598
	10,900	3,196
Rec-Shop		
Billy Goat Vacuum	2,300	-
Weed Eaters and Blowers	5,700	-
	8,000	-
Total:	\$ 604,505	\$ 214,229