Floyd County, Georgia

Financial Statements
For the Month Ended
August 31, 2026

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Financial Statements For the Month Ended August 31, 2026

Prepared by:
Finance Department

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

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

General Fund Revenues Budget vs Actual

$	78,749,115	Budget
$	23,785,942	Actual
$	(54,963,173)	331%

General Fund Expenditures Budget vs Actual

$	78,738,080	Budget
$	49,391,256	Actual
$	29,346,824	63%

Net Change in General Fund Balance Budget vs Actual

$	11,035	Budget
$	(25,605,314)	Actual
$	(25,616,349)	232037%

Cash & Investments vs Fund Balance = Liquidity & Availability of Fund Balance

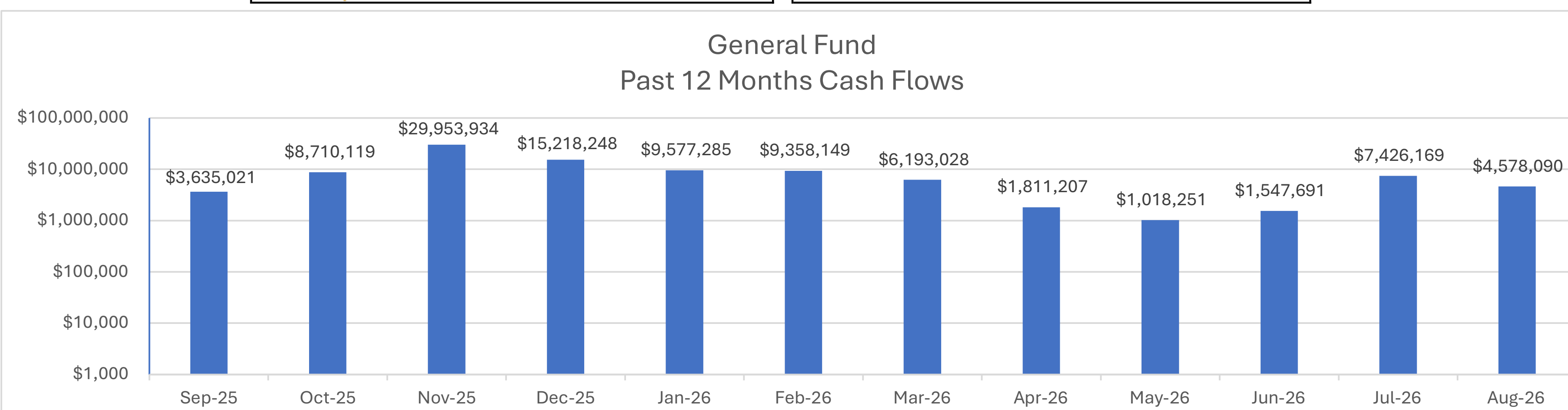
$	4,578,090	Cash
$	(4,186,338)	Fund Balance
	-109%	

Public Safety Expenditures vs Other As Compared to Actual Expenditures

51%	Public Safety
49%	Other
100%	Total

Boarding Inmates Revenue Budget vs Actual

$	1,325,000	Budget
$	1,089,282	Actual
$	(235,719)	82%



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

2023 SPLOST Fund Sales Taxes Budget vs Actual

$	22,282,670	Budget
$	15,431,940	Actual
$	(6,850,730)	69%

2023 SPLOST Fund Expenditures Budget vs Actual

$	28,429,910	Budget
$	9,582,807	Actual
$	18,847,103	34%

2017 SPLOST Fund Expenditures Budget vs Actual

$	17,660,245	Budget
$	1,863,124	Actual
$	15,797,121	11%

Health Insurance Claims Budget vs Actual

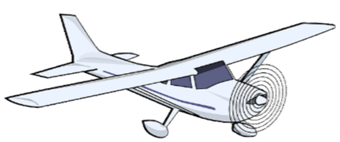
$	8,300,000	Budget
$	5,992,014	Actual
$	2,307,986	72%

Water / Sewer Revenues & Expenses All Revenues and All Expenses

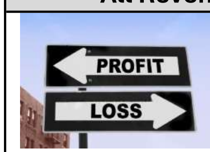
$	6,545,762	Revenues
$	6,634,361	Expenses
$	(88,599)	

Water / Sewer Operating Cash Flows Beg. Of Year vs Current Balance

$	7,372,928	Beginning
$	7,755,538	Current
$	382,610	

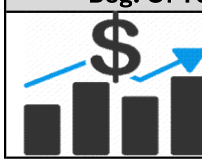


Airport Revenues & Expenses All Revenues and All Expenses



$	1,351,066	Revenues
$	1,616,866	Expenses
$	(265,800)	

Airport Operating Cash Flows Beg. Of Year vs Current Balance



$	31,355	Beginning
$	91,809	Current
$	60,454	

Recycling Revenues & Expenses All Revenues and All Expenses

$	438,897	Revenues
$	613,805	Expenses
$	(174,909)	

Recycling Operating Cash Flows Beg. Of Year vs Current Balance

$	6,275	Beginning
$	35,415	Current
$	29,140	

Financial Narrative
For the Month Ended
August 31, 2026

Prepared by:
Finance Department

Floyd County
Review of August 2026

General Fund

- Revenues
    - Taxes are $1,158,200 less than last year.
        - Prior Years' Property Tax is $1,540,650 less than last year, but 23.4% over the annual budget.
            - 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 $5,550 more than last year and 8.2% over the annual budget.
        - Recording Intangible Tax is $40,800 more than last year. Intangible Taxes have increased 15.1% 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 $32,000 less than last year, a 1.2% decrease.
        - There is an increase in Sales Tax collections from 2025 of $349,150 or 4.5%. Of this increase, $50,000 is due to an audit earlier this year. Without this audit, the increase would be $299,150.
        - The Real Estate Transfer Tax increased from last year by $24,600. The number of transactions has increased by 118. Transfer tax is $1 per $1,000 of the purchase price of the property.
        - Cable TV Easements continue to decrease and are down 9% from 2025, $35,250. More people are cancelling their cable services and opting for internet streaming. Comcast is down 8.5%. Direct TV is down 16.4%.
    - Licenses & Permits is $18,650 more than last year.
        - Licenses & Permits-Banks is $16,050 more than last year and 21.7% over the annual budget. This is a business license tax due March 1, 2026, and is based on gross receipts. Receipts from 7 of the 8 banks increased from the prior year with United Community showing the largest increase of 71.7%.
        - Licenses & Permits-COAM is $4,500 less in 2026.
    - Intergovernmental Revenue is $373,650 more than last year.
        - State-Offender Rehab revenue is $225,400 higher than 2025, but 6.5% below the YTD budget. The average number of inmates has decreased 9.3%. The subsidy went from $24/day per inmate to $30/day per inmate beginning in July 2025.
        - COPS Program shows a $139,050 increase. There are two additional officers this year and a 2.3% decrease in the average reimbursement per officer. Beginning July 2026, this is being invoiced monthly instead of quarterly; therefore, 2026 contains 2 additional months of revenue that are not included in 2025.
    - Charges for Services is $228,300 more than in 2025.

General Fund (cont'd)

- Revenues (cont'd)
    - Sheriff Boarding Inmates is $213,450 more than in 2025.
        - Fulton County Boarding inmate revenue is $138,950. This is a new payment that began in July.
        - City of Rome Boarding inmate revenue is up $73,200.
        - Chattooga County Boarding Inmate revenue is up $76,000 from 2025. The average number of inmates rose 12.1%.
        - State of Georgia inmate revenue is down $47,000.
        - Murray County Boarding inmate revenue is down $22,650.
        - Funds received from the Social Security Administration have decreased 12.6% compared to 2025, a decrease of $3,400.
    - Inmate Contracts in total are $23,100 less than 2025.
        - Polk County discontinued their 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 4.1% less than the amount for 2025.
        - The average monthly amount collected in 2025 was $16,200 and in 2026 is $15,550.
    - Tax Collection Commissions decreased $60,650 or 23%.
        - Commissions are collected by the Tax Commissioner on taxes collected other than motor vehicle taxes. These commissions have decreased 32.6% since 2025.
            - The amount received in 2025 was higher due to the 2024 Public Utilities' billing being delayed until January 2025 due to the delayed receipt of values from the State of Georgia.
        - Commissions are also received from the Clerk of Superior Court. These commissions have increased 11.4% compared to 2025.
    - Clerk of Court Charges for Services increased by $58,000 when compared to 2025. This is a 15.9% increase.
        - Recording Fees have increased $40,100.
        - Other Fees have decreased $13,000 when compared to 2025. Examples of this revenue include UCC filings and bond forfeitures. The portion relating to bond forfeiture has decreased $14,250.
        - All other charges increased by a total of $30,900 compared to 2025 due to an accounting change related to the Ecommerce funds. In prior years, these funds were recorded in the Clerk of Superior Court department, rather than in Charges for Services.
    - Probate Court Charges for Services increased $4,550 or 5.7%.
        - Estate revenues increased 7.1% or $4,550. This revenue is derived from the number of wills probated. The number of filings increased 4.5%, and the amount paid has increased 5.1%.

General Fund (cont'd)

- Revenues (cont'd)
      - Miscellaneous revenues are up 10.8% compared to 2025, but only by $1,100. Miscellaneous revenue is made up of firearm permits.
      - Marriage License revenue is down $1,100 or 20%.
    - Magistrate Court Fees have decreased $1,550 since 2025.
      - There has been a decrease of 3% in the total number of cases since last year.
      - Cases that generate fees have increased 0.6% since 2025.
    - City of Rome-Booking Fee is $3,400 less than in 2025.
      - The amount collected in 2026 includes invoices from November 2025 to June 2026. The amount collected in 2025 includes invoices from October 2024-June 2025.
    - City of Rome-Jail Surcharge decreased 10.8% from 2025, a $4,850 decrease. There is a 7.7% decrease in the number of cases.
  - Fines & Forfeitures are down $20,500.
    - Clerk of Court – Criminal Division Fines are up $19,000, a 7% increase as compared to 2025.
    - Probate Court Fines are down $44,350 or 8.3%. The number of citations paid has decreased 9.8%.
    - Drug Abuse & Treatment Fines are up 15.7% compared to 2025. This is an increase of $9,100.
  - Miscellaneous Revenue is up $481,350.
    - Telephone Commissions were not received in 2025.
      - Initially, there was an FCC ruling that eliminated telephone commissions from inmates starting in 2025.
      - That ruling was stayed later in 2025 until 2027, and we will begin receiving these commissions again in 2026. We have received $150,000 as an initial payment for the 2026 technology grant portion.
    - Workers' Compensation Insurance Reimbursements of $464,050 were received in 2026. No reimbursements were received in 2025.
- Expenditures
  - Information Technology is 1.6% above the YTD budget and $10,000 more than 2025 due to annual software licensing fees.
  - Board of Registrars is 3.7% above the YTD budget and $192,350 more than 2025. There have been four elections this year. Three of these elections were runoff/special elections that were not predictable when the budget was adopted.
    - Salaries & Wages – Poll Workers is 7.6% above the YTD budget and $175,850 more than 2025.
    - Supplies is 24.7% above the YTD budget.
    - Uniforms is at 99.9% of the annual budget due to annual purchases for the election season.

Floyd County
Review of August 2026

General Fund (cont'd)

- Expenditures cont'd
        - Mileage Reimbursement is 82.4% above the YTD budget.
        - Legal Fees is 33.6% above the YTD budget and $10,100 more than 2025.
    - Victim Witness Program is 17.3% more than the YTD budget.
        - Grant revenues have been received for 1st and 2nd quarter 2026 for 1 grant and for 1st quarter only on a 2nd grant.
        - Voluntary Insurance is 6.8% above the YTD budget.
        - Repairs and Maintenance is 31.8% above the YTD budget, but only $200 more than 2025.
        - Witness Fees is 1.4% above the YTD budget due to air travel for a witness.
        - Telephone is 17.8% above the YTD budget, but only $50 more than 2025.
    - Mental Health Court is 50.7% more than the annual budget. This court is grant funded with any additional funding coming from DATE and participant fees. All budgets will be corrected with the final budget revision.
        - Grant revenues have been received for 1st quarter 2026.
    - Adult Drug Court is 129.2% more than the annual budget. This court is grant funded with any additional funding coming from DATE and participant fees. All budgets will be corrected with the final budget revision.
        - Grant revenues have been received for 1st quarter 2026.
        - Salaries and Wages is 2.2% above the YTD budget due to a vacation payout.
        - All Other is 147.3% above the annual budget, and $4,900 more than 2025. This is funded by participant fees.
    - FCPD HEAT is 51.7% more than the YTD budget. This grant is effective October 2025-September 2026.
        - Grant revenues have been received for January through June expenses.
    - Inmate Medical is 3.4% more than the YTD budget and $349,200 more than 2025.
        - Payments made for contract medical services have increased $162,700 and payments made to medical providers have increased $186,250.
    - Transportation for Seniors is 17.7% more than the YTD budget, but only $150 more than 2025. Gas and Oil costs have increased, but Repairs and Maintenance cost have decreased.
    - Transfers Out is 3.1% above the YTD budget.
        - Transfers to Capital Projects is 15.2% above the YTD budget. This amount is transferred each month as expenses occur.
        - Transfers to Ag Center is 36.9% above the annual budget due to a correction to the timber revenue and a vacation buyout for a terminated employee.
    - **Total Expenditures are 3.9% below the YTD budget.**

General Fund (cont'd)

- Fund Balance
    - For 2026, the General Fund has decreased its fund balance by $25,605,314 compared to a decrease of $15,763,771 for 2025, a negative variance of $9,841,543.
        - This variance is primarily due to an accounting change in the treatment of the TAN, which is recorded as a short-term liability in 2026 rather than revenue as it was in 2025. If 2025 had been accounted for under the 2026 methodology, the fund balance decrease would have been $23,863,771, resulting in a negative variance of $1,741,543.

Fire Fund

- Revenues
    - Taxes are $240,100 less than this time last year.
        - Property Taxes – Prior Years are $243,700 less.
        - Mobile Home Taxes are $400 more.
        - Intangible Taxes are $2,150 more.
        - Motor Vehicle TAVT is $5,600 less.
        - Real Estate Transfer Tax is $8,500 more.
        - See explanations in the General Fund for the above revenue categories.
- Expenditures
    - Total Expenditures increased by $31,400 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 on track with the YTD budget and $10,400 less than 2025.
        - Charges for Services are $9,600 less than 2025.
            - Prepaid fees are $22,950 less.
            - Landline fees are $15,250 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 $28,600 more.
- Expenditures
    - Total Expenditures are 9.4% below the YTD budget but $68,550 more than 2025.
        - Salaries and Benefits are $72,200 more than last year but 11.8% below the YTD budget. It is more than last year due to a health insurance increase and below the YTD budget due to vacant operator positions.

E911 Fund (cont'd)

- Expenditures (cont'd)
    - Other Operating Costs are 6.3% above the YTD budget due to the timing of annual expenses and $5,100 more than last year.
        - Repairs and Maintenance is 21.5% above the YTD budget due to payments for annual services, and $100 more than 2025.
        - Telephone is 2.2% below the YTD budget, but $2,550 more than 2025.

800 MHz Communication Fund

- Revenues
    - Total Revenues are $9,750 more than 2025. This is due to a combination of user fee increases, the annual increase in monthly tower rent, and more money being in the bank than this time than last year.
- Expenditures
    - Total Expenditures are 1.7% below the YTD budget and $16,500 less than 2025, largely due to decreased repairs to the towers.

Emergency Management Fund

- Revenues
    - Grant revenue for EMA will be received later in the year.
- Expenditures
    - Total Expenditures are14.2% below the YTD budget and $8,850 less than 2025, primarily due to reduced spending across several expense accounts, including a significant reduction in radio maintenance costs following EMA's decrease in radio inventory and the lower CERT Grant expenditures compared to this time last year.

Solid Waste Fund

- Revenues
    - Taxes decreased $95,100 when compared to 2025.
        - Property Taxes Prior Years is $96,900 less.
        - Mobile Home Tax is $150 more.
        - Recording Intangible Tax is $1,500 more.
        - Motor Vehicle TAVT is $2,400 less.
        - See explanations in the General Fund for the above revenue categories.
- Expenditures
    - Total Expenditures are $59,250 more than 2025 but 11.9% below the YTD budget.
        - Salaries & Benefits is 22.9% under the YTD budget but $37,400 more than 2025.
            - It is under the YTD budget due to 50% of the Interim Solid Waste Director pay being split with Recycling. This position is currently doing both the Solid Waste Director & Recycling Manager duties.

Solid Waste Fund (cont'd)

- Expenditures (cont'd)
  - Once the Solid Waste Director position is filled, this position will revert back to 100% funded by Solid Waste.
    - The increase is due to Health Insurance and the payrate study.
  - Other Operating Costs are $8,750 less than 2025.
    - Travel and Training is $1,150 less.
    - Repairs and Maintenance is $7,750 less due to less repairs needed on the dumpsters at the remote sites.
  - Remote Site Operations is 9% over the YTD budget and $36,850 more than 2025 due to increases in the Rhino Waste hauling bills.
  - Tipping Fees are $3,800 less than 2025 due to a decrease in the monthly bill for Public Works.

Stadium Maintenance Fund

- Revenues
  - Total Revenues are comprised of Miscellaneous Income and Interest Earned.
    - Interest Earned is 11.8% above the YTD budget and $1,150 more than 2025.
    - Miscellaneous Income is comprised of the following and reflects an increase from 2025. We received Capital Contribution in June and Stadium Naming Rights in July.
      - Rome Emperors Capital Contribution of $30,000.
      - Stadium Naming Rights of $70,000.
    - Insurance reimbursement revenue was received in connection with sprinkler system damage at AdventHealth Stadium. The damage was attributable to a contractor, and recovery is being pursued through the contractor's insurance carrier.
- Expenditures
  - Repairs and Maintenance is 43.1% below the YTD budget but $29,650 more than 2025. Major updates were done through 2017 SPLOST during 2025.

Water Fund

- Revenues
  - Charges for Services is $408,950 more than 2025, but 1.2% below the YTD budget. A rate increase was budgeted to start March 1, 2026, but has not been implemented yet.
    - Consumption reports show a 6.4% increase in residential usage and a 14.4% 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 warmer summer than usual. We added 237 users during 2026.

Floyd County
Review of August 2026

Water Fund (cont'd)

- Revenues (cont'd)
    - Water Meter Charges have decreased $52,300 from 2025. This is due to new construction slowing down.
  - **Operating Revenues are .7% below the YTD budget.**

- Expenses
  - Administration Workers' Compensation is up $10,500 for 2026. This is due to a claim settlement with an employee.
  - Administration Due & Subscriptions is 4.9% over the YTD budget and $1,550 more than 2025. This variance is due to the AuotCAD renewal that increased by $1,100 compared to 2025 due to additional licenses.
  - Administration Uniforms is 32.9% above the YTD budget and $200 more than 2025 due to the timing of annual uniform purchases.
  - Administration Data Processing is 1.7% over the YTD budget but $1,500 less than last year. This is due to receiving less charge back and returned check fees from our online processor for billing payments.
  - We have savings in Supplies, Repairs & Maintenance, Postage, Radio Maintenance, and All Other that help offset these overages in the budget.
  - **Total Administration Expenses are 5.7% below the YTD budget**.
  - Distribution Dues and Subscriptions is 18.4% over the YTD budget but $300 less than 2025. Some licenses were renewed in 2025 that are renewed every 2 years.
  - Distribution Uniforms is 19.6% over the YTD budget and $2,100 more than 2025. This is due to the timing of annual uniform purchases.
  - Distribution Travel and Training is 33.2% over the YTD budget and is $6,100 more than 2025. This is due to 2 leadership development classes that were not originally budgeted.
  - Distribution Repairs & Maintenance Vehicles is 21.8% over the YTD budget and is $850 more than 2025. This is due to two separate deer-related accidents involving the same vehicle, as well as an unexpected transmission replacement on another truck.
  - Distribution Data Processing is 17.7% over the YTD budget but is $1,050 less than 2025. This is due to more GPS tracker repairs done in 2025 than this year.
  - We have savings in Supplies, Repairs and Maintenance, Professional Fees and Utilities that help offset these overages in the budget.
  - **Total Distribution Expenses are .5% below the YTD budget**.
  - Treatment Equipment is 19% under the YTD budget but $35,450 more than 2025. This is due to the timing of annual equipment purchases.
  - Treatment Utilities is 6.4% under the YTD budget, but $29,750 more than last year due to the temporary shutdown of one of the plants in 2025 for repairs associated with the chemical conversion project.

Water Fund (cont'd)

- Expenses (cont'd)
  - Treatment Chemicals is 20.4% below the YTD budget, but $23,850 more than 2025. This is due to the temporary shutdown of one of the plants during the chemical conversion project.
  - **Total Treatment Plant Expenses are 3.3% below the YTD budget.**
  - **Total Operating Expenses are 1.7% below the YTD budget.**

Airport Fund

- Revenues
  - Fuel Sales are $468,100 more than 2025 and 28% above the YTD budget.
    - Avgas Revenue is $63,050 more.
    - Jet Fuel Revenue is $399,050 more.
      - Jet Fuel sales increased from 2025 due to the completion of runway projects, improved weather conditions, a large purchase during the recent Presidential visit, and significant sales generated during the spring Air Show.
    - Oil Revenue is $2,000 more.
  - Rental Fees are comparable to 2025.
    - T-Hangar Revenue is $5,850 less due to four lease terminations in 2025. Two new T-Hangar leases have since been added, and increases in Land Lease, Other Rental, Big Hangar, and Tie Down revenues have helped offset the decrease, resulting in overall rental revenue remaining comparable to 2025. The annual CPI increase was applied to all rental rates in August.
  - Miscellaneous Revenue is 33.4% above the YTD budget and $9,450 more than 2025 due to an increase in Call Outs, Miscellaneous, and Ramp fees.
  - **Total Operating Revenues are 22.4% above the YTD Budget.**
- Expenses
  - Credit Card Processing is 26.5% above the YTD budget, due to significantly higher fuel sales during the Airshow in April and increases in both fuel volume sold and price per gallon throughout the year.
  - Gas & Oil is 32.7% above the YTD budget due to increased fuel costs associated with Airport vehicle and equipment usage, including courtesy cars, the maintenance truck, the Airport Manager's vehicle, lawn mowers, and fuel trucks.
  - Equipment is 13.5% above the YTD budget primarily due to a dumpster purchased to support the new on-site garbage service. Additionally, the purchase of a jet fuel hose for the self-serve unit, a required preventative maintenance item replaced every 4-5 years in accordance with Titan Aviation fueling standards.
  - Repairs and Maintenance – Runways is 9.8% above the YTD budget due to a runway lighting project to replace taxiway lights and transformers damaged during a severe thunderstorm, along with the purchase of replacement pumps for the runway Avgas meter and the Fuel Farm Avgas system.

Floyd County
Review of August 2026

Airport Fund (cont'd)

- Expenses (cont'd)
  - Garbage Services are 13.7% above the YTD budget. The Airport switched to a new garbage service beginning in April to decrease costs in the future. A buyout of the remaining contract with the previous service provider was incurred.
  - **Total Operating Expenses are comparable to 2025.**

Recycling Fund

- Revenues
  - Operating Revenues are 16% over the YTD budget and $39,350 more than 2025.
    - Material Sales is 13.5% over the YTD budget and $7,900 more than 2025.
      - Corrugated materials have increased $50,500.
      - Mixed paper has decreased $2,750.
      - Aluminum has decreased $40,900.
      - Plastic has decreased $7,300.
      - Steel has increased $8,850.
      - Plastic Pallets have decreased $1,200.
      - Miscellaneous materials have increased $750.
    - Solid Waste Commission – Tipping Fees is 28.6% above the YTD budget.
      - An accounting change was made in 2026 to split the tipping fees portion of this invoice into an operating revenue account. The remaining portion of this invoice for household hazardous waste events will continue to be reported in intergovernmental revenue.
      - The tipping fees portion of this revenue has decreased $2,050 when compared to 2025.
  - Intergovernmental Revenue is $74,650 less than 2025.
    - The portion attributed to transfers from the City of Rome and the Solid Waste Commission to cover operational deficit has decreased $47,100 from 2025. This amount will be smaller for 2026. In 2025, a correction was made to how the lease of the building was accounted for in prior years. This increased the 2025 deficit billings. No adjustment will be needed for 2026.
    - The portion attributed to Solid Waste Commission Promotions and Tipping fees has decreased $27,550.
      - A $33,490 decrease is due to the accounting change mentioned above. This is offset by a $5,950 increase in household hazardous waste events.
- Expenses
  - Total Operating Expenses are 5.2% under the YTD budget but are $24,250 more than 2025.
    - Supplies is $9,800 more than 2025 due to the purchase of bailing wire.
    - Basic Insurance is $20,900 more than 2025 due to a new policy required by Hardy Realty.

Recycling Fund (cont'd)

- Expenses (cont'd)
    - Repairs and Maintenance is $12,450 less than at this time last year. In 2025, a new sewer line was installed from the building to the city tap at the street. This resolved an ongoing plumbing issue, and no plumbing repairs have been needed in 2026.
    - Utilities are 26.4% above the YTD budget and $6,600 more than 2025 due to a change in natural gas providers that included a rate increase. The Atlanta Gas light base charge increased $100 per month, and other fees increased $50 per month. The per unit cost has remained consistent with 2025.

Animal Control Fund

- Revenues
    - Total Revenues are $7,950 more than 2025 and 21% above the YTD budget.
        - Charges for Services is $6,150 more than 2025 due to increased revenue from the Low-Cost Spay and Neuter Clinic that is open to the public. Adoption revenues are down by half compared to 2025 due to waived fees implemented to incentivize adoptions.
    - Interest Earned is 90.7% above the YTD budget but $1,700 less than 2025 due to a higher balance earning at a lower interest rate.

- Expenditures
    - Total Expenditures are $1,700 less than 2025 but 11% below YTD budget.
        - Salaries and Benefits are $27,450 more than 2025 but 9.3% below the YTD budget. The increase is due to filling a vacant office position and adding an Animal Control Officer, which is partially offset by a decrease in Workers' Compensation expense and not filling a rescue coordinator position.
        - Other Operating Costs are $29,150 less than 2025 and 14.4% below the YTD budget due to underutilization across several expenditures. These are offset by the following:
            - Credit Card Processing is 10.3% above the YTD budget due to an increase in transactions for Spay and Neuter payments.
            - Uniforms is 29.5% above the YTD budget due to the purchase of shirts and hoodies for front office staff.
            - Travel & Training is 4.6% above the YTD budget due to training and certification courses for officers and staff.
            - Legal Fees is 31.3% above the YTD budget due to an increase in open records requests and review of animal welfare and neglect cases.
            - Data Processing is 31.7% above the YTD budget due to subscriptions not included in the original budget to support scheduling for the public spay and neuter clinics.

Floyd County
Review of August 2026

Rome-Floyd Parks and Recreation Authority

- Total Revenues are $179,350 more than 2025.
- Total Expenditures are $271,400 more than 2025.
- Administrative Operations has a net expenditure of $780,100, up from $708,300 in 2025. Salaries and Benefits increased by $64,350 largely due to an increase in Salaries and Health Insurance costs for all Recreation employees.
    - Dues & Subscriptions is 0.1% above the annual budget due to the upfront payment of Recreation's annual subscription services, including music licensing, promotional software, and organizational dues such as NRPA and GRPA. A budget transfer has been requested.
    - Uniforms are 33.2% above the YTD budget due to the purchase of PT staff shirts. The line will be monitored and a budget transfer requested if needed.
    - Legal Fees are 27.3% above the YTD budget due to an increased need for review of sponsorship contracts.
    - Data Processing is 27.9% above the YTD budget due to the annual Civic Rec subscription. This software is used to manage various aspects of community programs, facilities, and activities, as well as process payments.
    - Promotions/Advertising are 27.4% 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.
- Northside Swimming Pool has net expenditures of $11,700, an increase from $1,000 in 2025.
    - Total Revenue decreased by $4,900 compared to 2025 due to a decrease in admissions and rentals.
    - Total Expenditures increased by $5,800 compared to 2025 due to an increase in pool chemicals that will be used to close the pool. Some of these products are used to clean and close the pool for multiple years.
- Other Programs has a net revenue of $31,200, a decrease from $42,400 in 2025.
    - Total Revenue increased by $92,800 compared to 2025 due to a change in reporting for Ice Rink operations. The current year reflects gross revenue, including the full amount associated with the agreement with AES, to more accurately present total event activity. This increase is partially offset by lower revenues in Day Camps, Road Races, and Sponsorships compared to 2025.
    - Total Expenditures increased by $104,050 compared to 2025 due to the same reporting change, with the current year reflecting gross expenditures, including all associated with the agreement with AES. This increase is partially offset by lower salary and Road Race expenses compared to 2025.

Recreation (cont'd)

- Gymnastics has a net revenue of $76,150, a decrease from $115,100 in 2025.
  - Total Revenues are $33,450 less than 2025 due to decreases in Camps, Instructional Fees, and Team Fees. While the same number of classes are being offered, lower registration levels have resulted in a $29,800 decrease in revenue compared to 2025.
  - Total Expenditures are $5,450 more than 2025 due to increased Salaries and Benefits and Travel and Training for competition teams at the beginning of the year. There were three more events attended in the 2025-2026 season than in the prior season.
- Concessions have net revenues of $54,100, a decrease from $57,100 in 2025.
  - Total Revenues are $73,800 more than 2025. This is largely due to increased tournaments at Alto Park due to the installation of turf in 2025.
  - Total Expenses are $76,800 more than 2025 due to an increase in purchases for beverage and food resale related to increased tournaments.
- Coosa River Trading Post has a net revenue of $14,050, an increase from $9,300 in 2025.
  - Total Revenues are $22,700 less than 2025, with declines across all revenue sources. The largest decrease is in Camping Rentals, which is down $12,650 due primarily to the loss of long-term sites. Parking/Launch Fees and Fish/Camp Supplies also experienced notable declines.
  - Total Expenditures are $27,450 less than 2025 due to decreases in staffing hours, Fish/Camp items purchased for resale, and Utilities.
- Parks and Recreation Services has a net expenditure of $849,300, an increase from $836,000 in 2025.
  - Total Revenues are up $55,800 from 2025 due to an additional $30,200 in Field Rentals and $24,100 in Advertising Revenue from signage at Alto, Etowah, Riverview and the dog parks.
  - Total Expenditures are $69,050 more than 2025, primarily due to a $45,450 increase in Utilities. This increase is largely related to higher water and power usage at Banty Jones following the park upgrades, including the addition of a splash pad, irrigation for landscaping, and an additional meter for the park's lighting system. There are additional increases in Salaries and Benefits, Supplies, Repairs and Maintenance, and Equipment Rental.

Health Insurance Fund

- Revenues
  - Total Revenues are $200,300 more than last year. This is largely due to an increase in the County contribution for the 2025-2026 plan year.
  - Interest earnings are $7,550 less than 2025 due to lower interest rates and cash balance compared to this same time last year.

Floyd County
Review of August 2026

Health Insurance Fund (cont'd)

- Expenditures
    - Claims are $360,100 more than last year and 5.5% more than the YTD budget. We currently have 33 participants with claims over $50,000, and the total amount of claims for these 33 participants is $4,712,500. These account for 78.6% of the total claims.
    - Wellness Clinic costs are 15% over the YTD budget and $191,350 more than 2025.
        - Clinic Fees are 1.1% over the YTD budget and $29,000 more than last year.
        - Clinic Services are 19.9% over the YTD budget and $162,350 more than last year.
            - Pharmacy costs compared to the same period for 2025 are $162,600 more.

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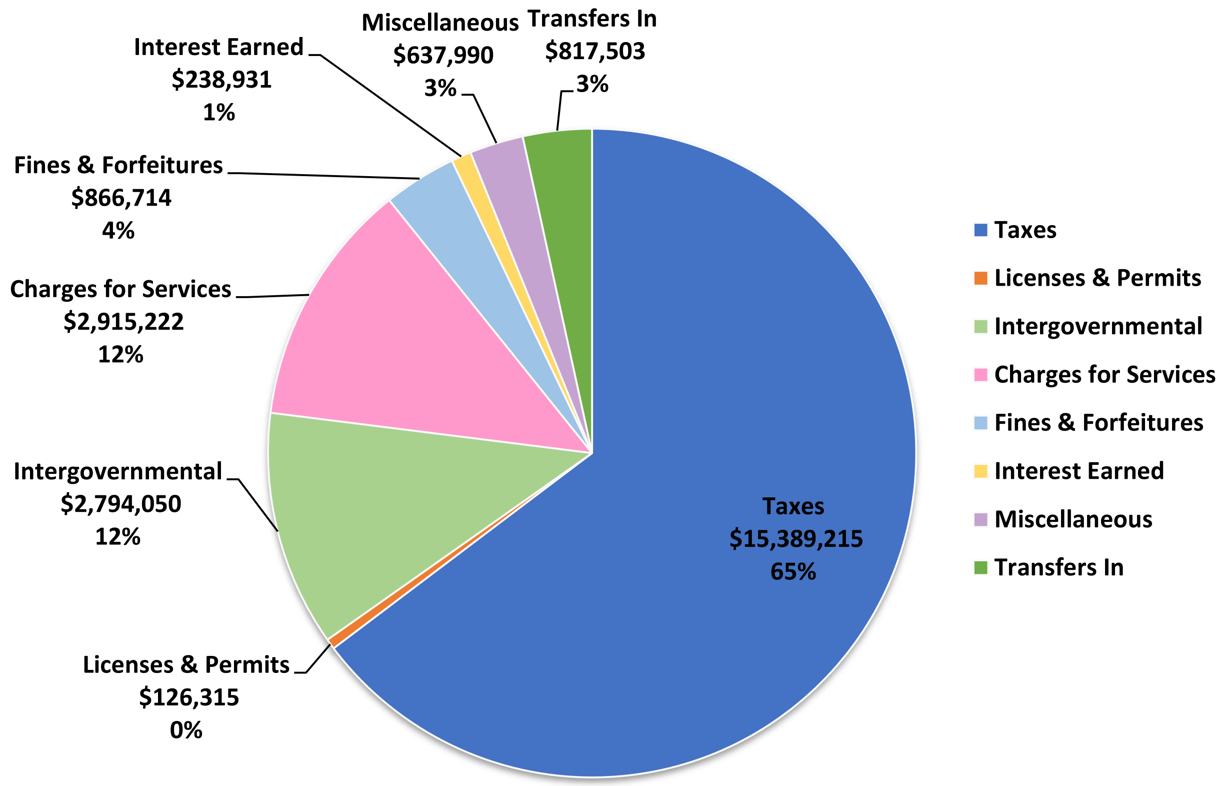
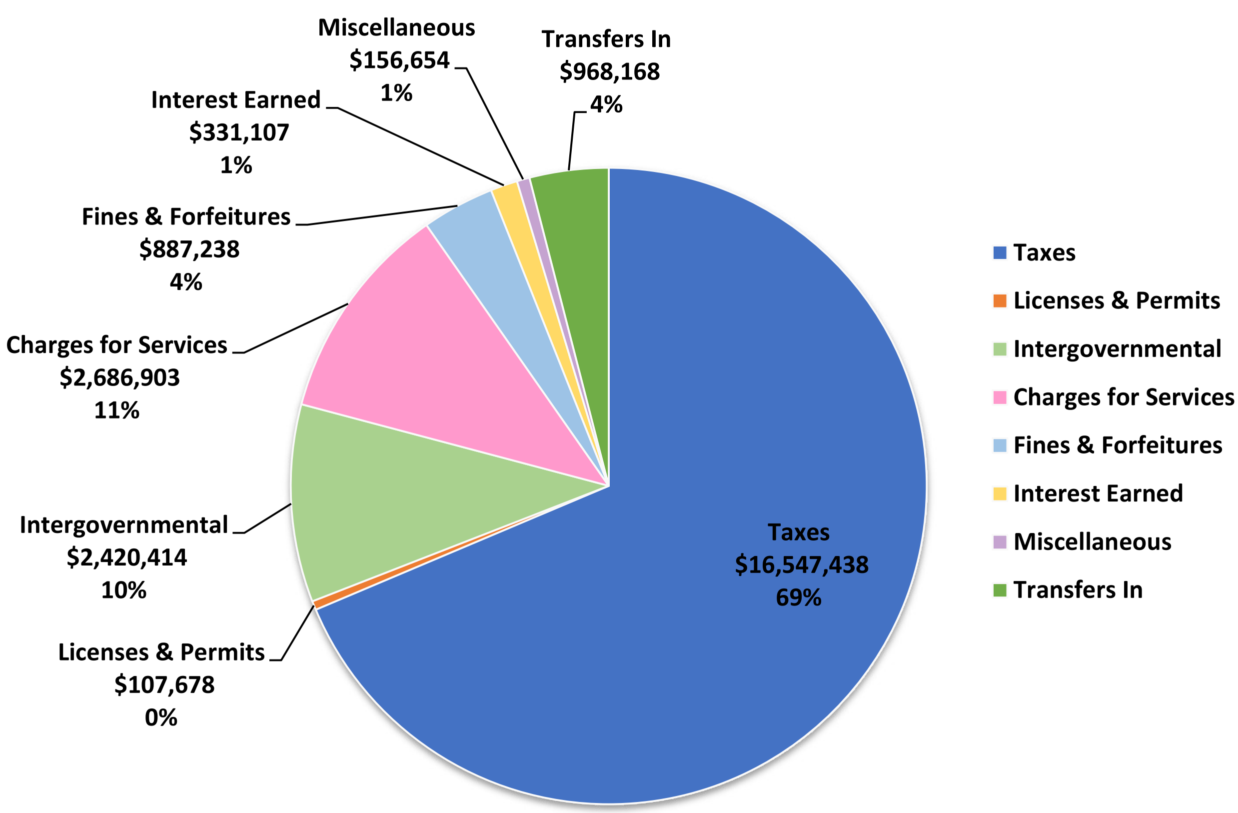
Charts
For the Month Ended
August 31, 2026

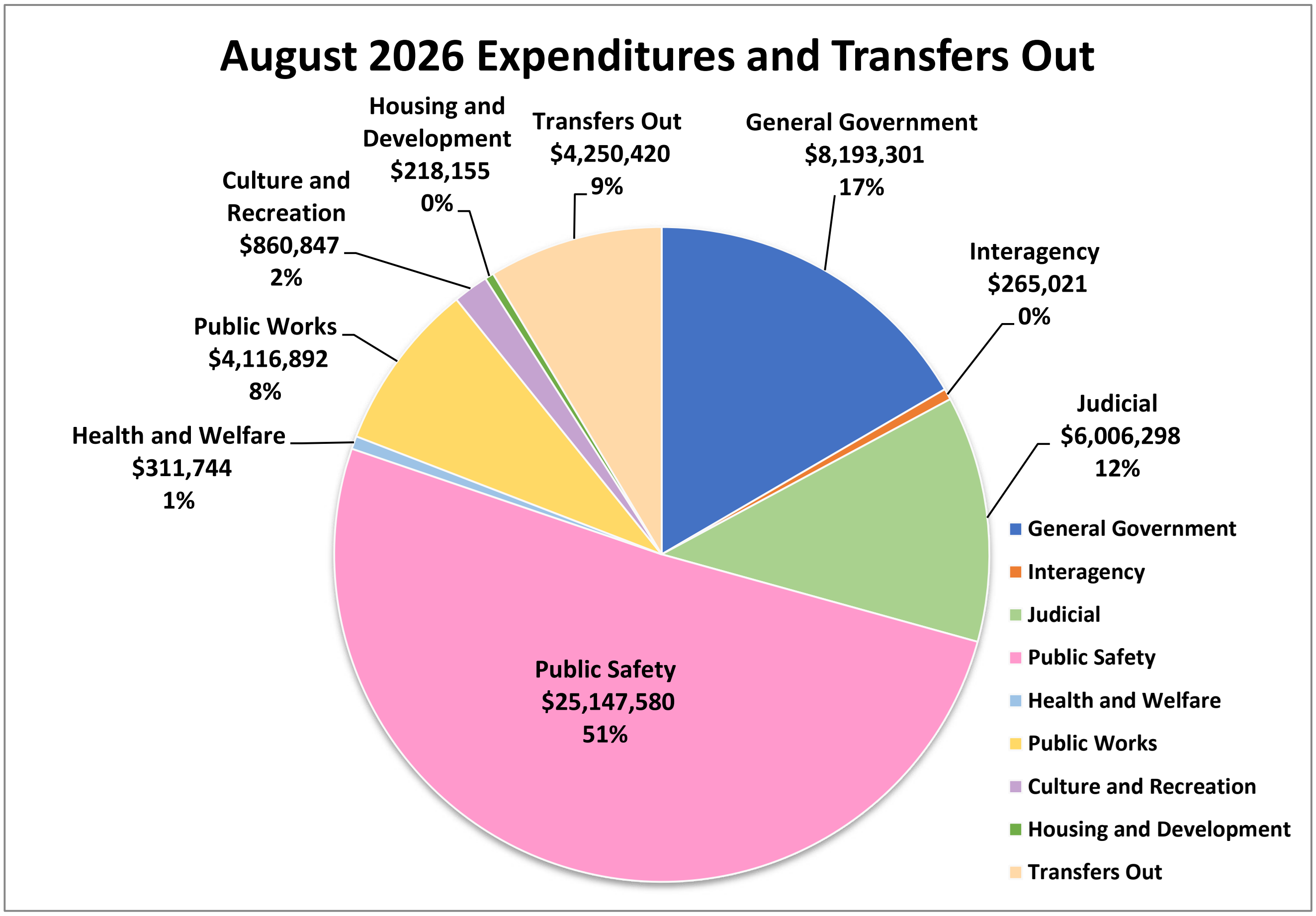
Prepared by:
Finance Department

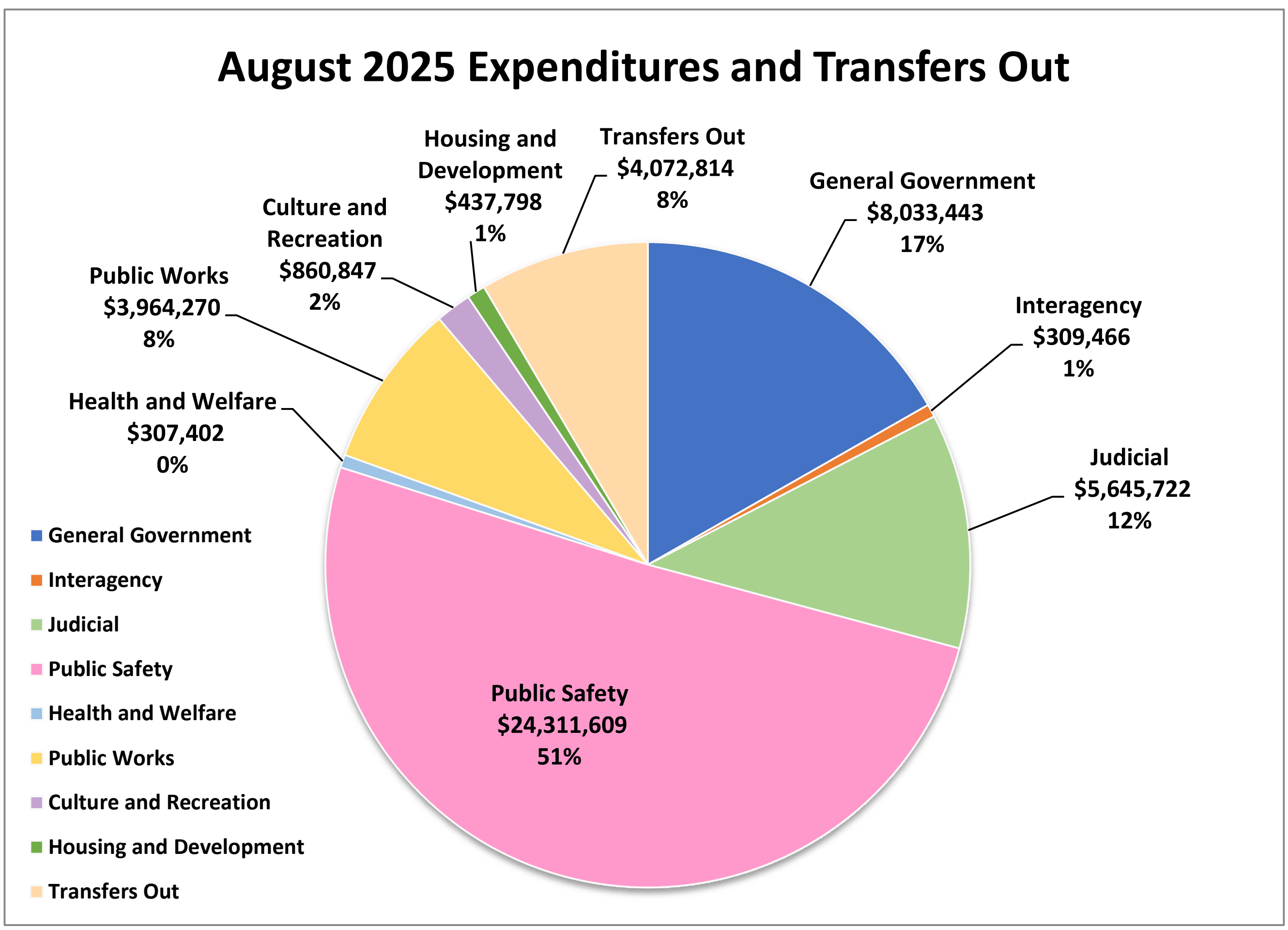
August 2026 Revenues and Transfers In

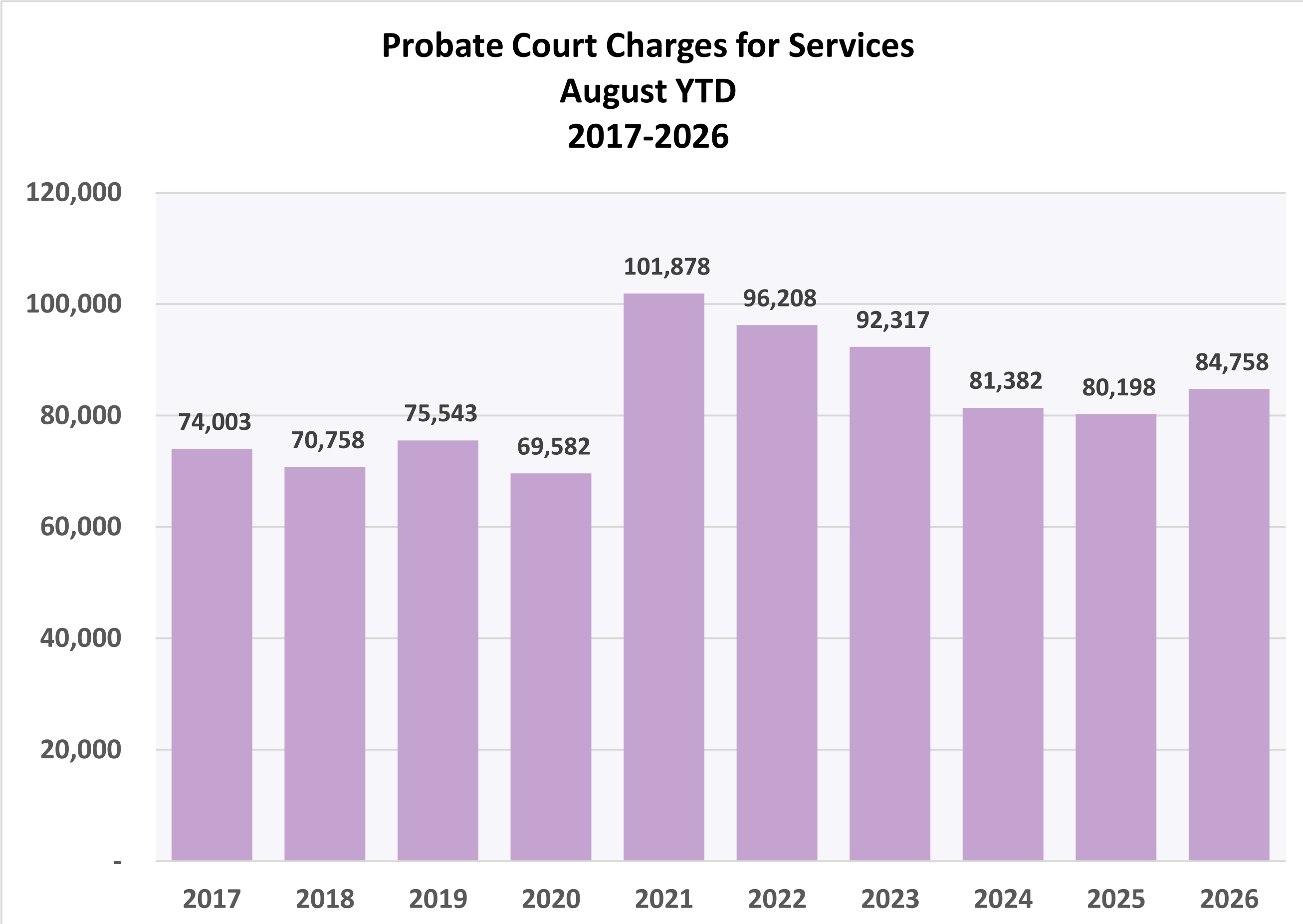


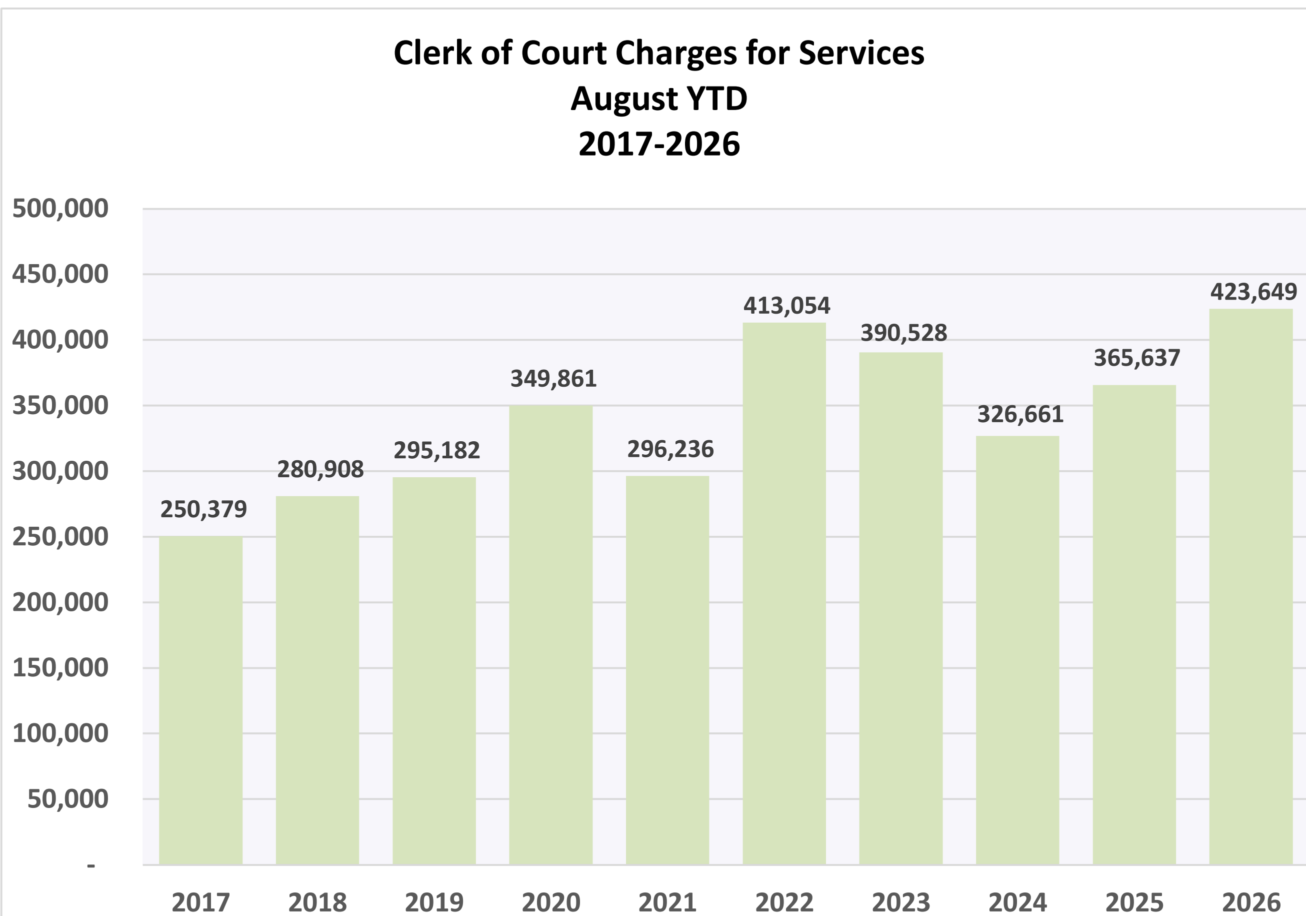
August 2025 Revenues and Transfers In

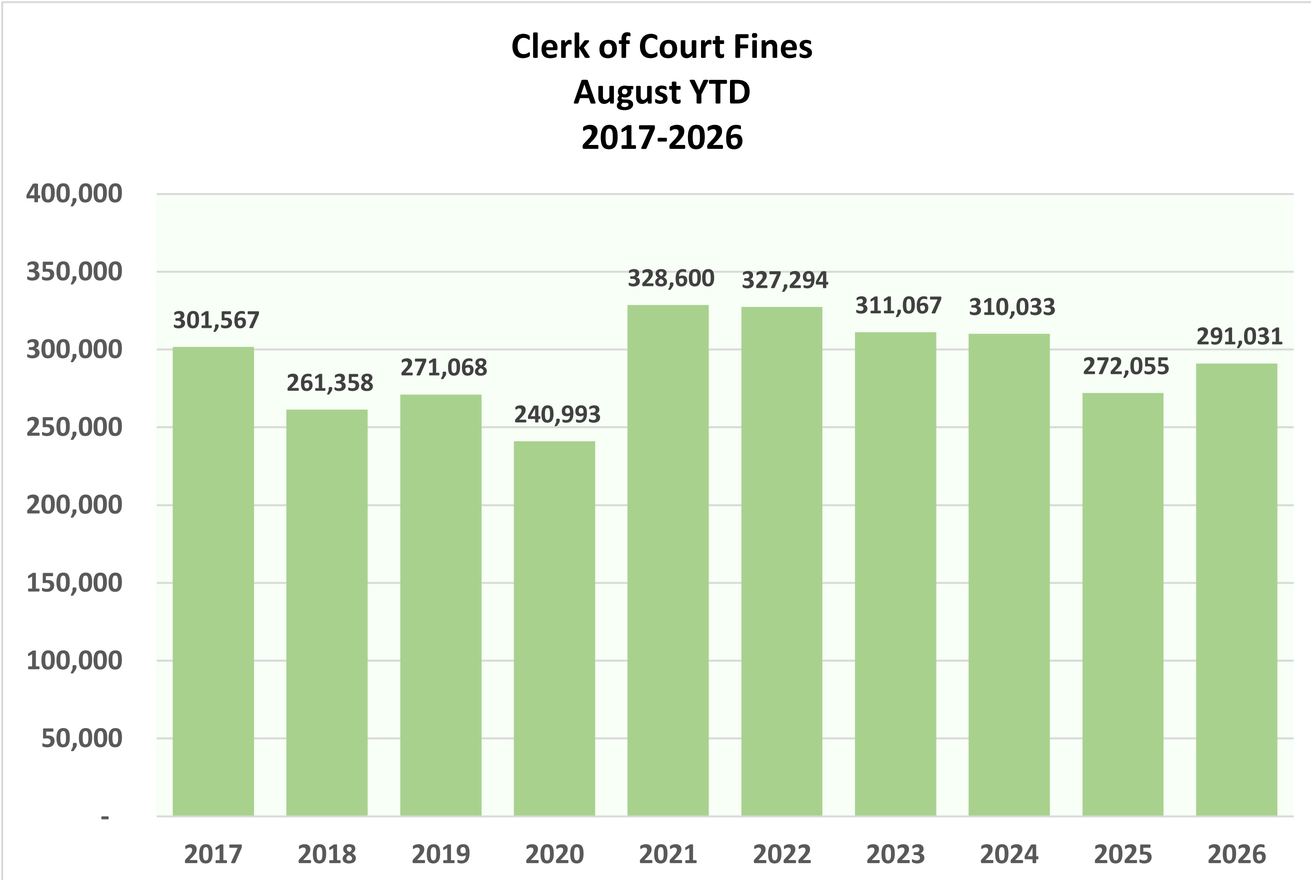


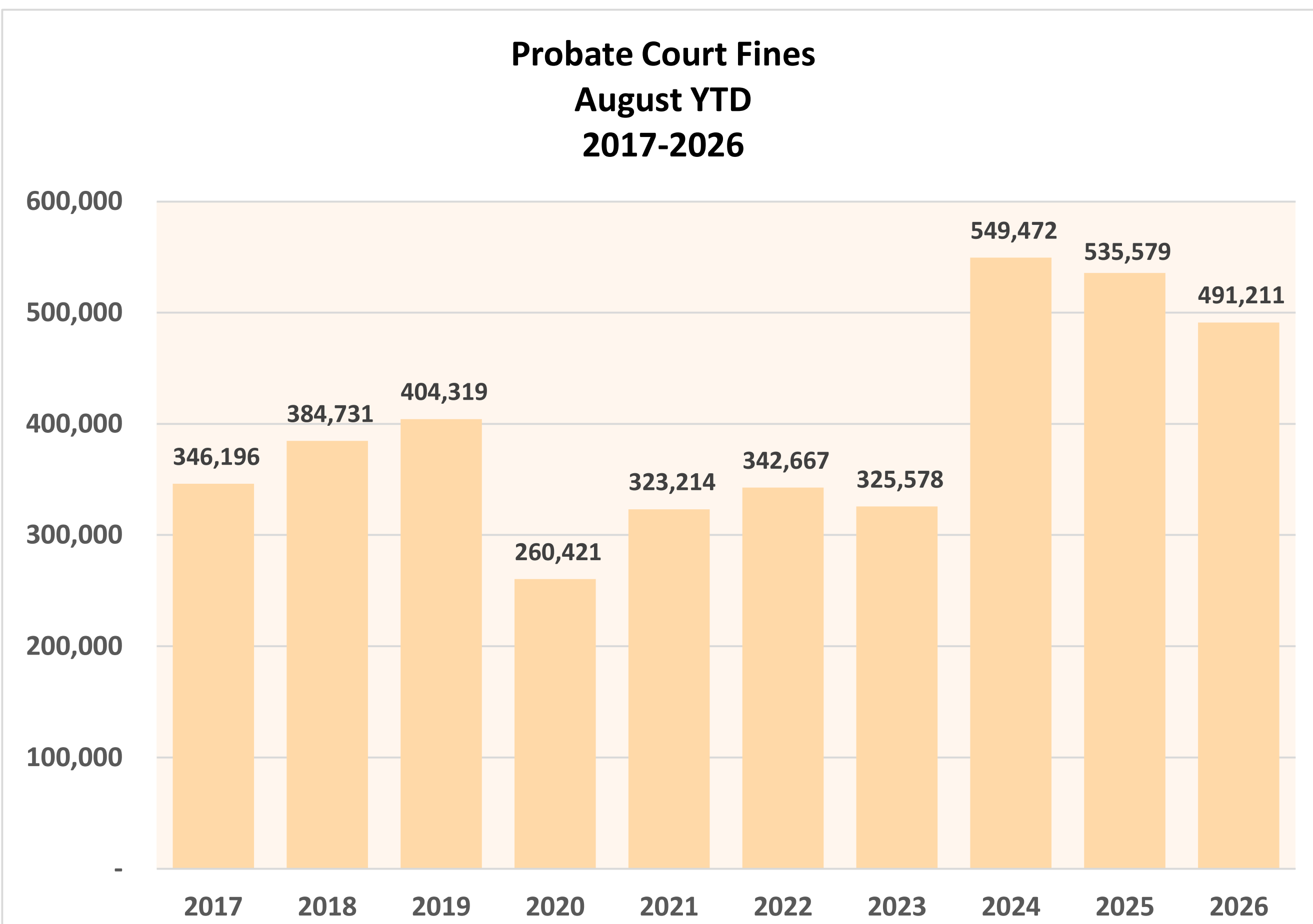

August 2026 Expenditures and Transfers Out
Housing and Development $218,155 0%
Transfers Out $4,250,420 9%
General Government $8,193,301 17%
Culture and Recreation $860,847 2%
Interagency $265,021 0%
Public Works $4,116,892 8%
Judicial $6,006,298 12%
Health and Welfare $311,744 1%
Public Safety $25,147,580 51%
General Government
Interagency
Judicial
Public Safety
Health and Welfare
Public Works
Culture and Recreation
Housing and Development
Transfers Out

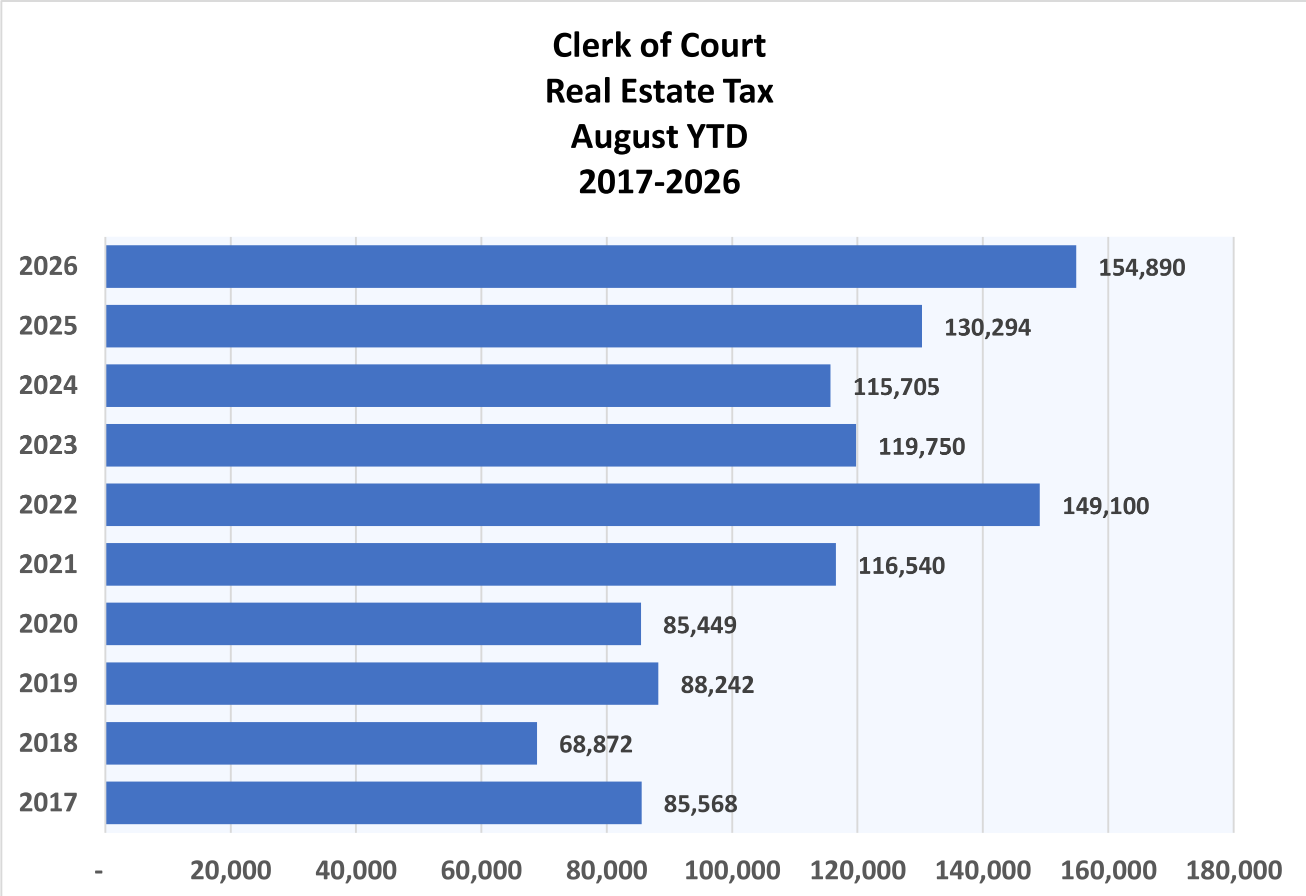

August 2025 Expenditures and Transfers Out
Housing and Development $437,798 1%
Transfers Out $4,072,814 8%
General Government $8,033,443 17%
Culture and Recreation $860,847 2%
Public Works $3,964,270 8%
Interagency $309,466 1%
Health and Welfare $307,402 0%
Judicial $5,645,722 12%
Public Safety $24,311,609 51%
General Government
Interagency
Judicial
Public Safety
Health and Welfare
Public Works
Culture and Recreation
Housing and Development
Transfers Out

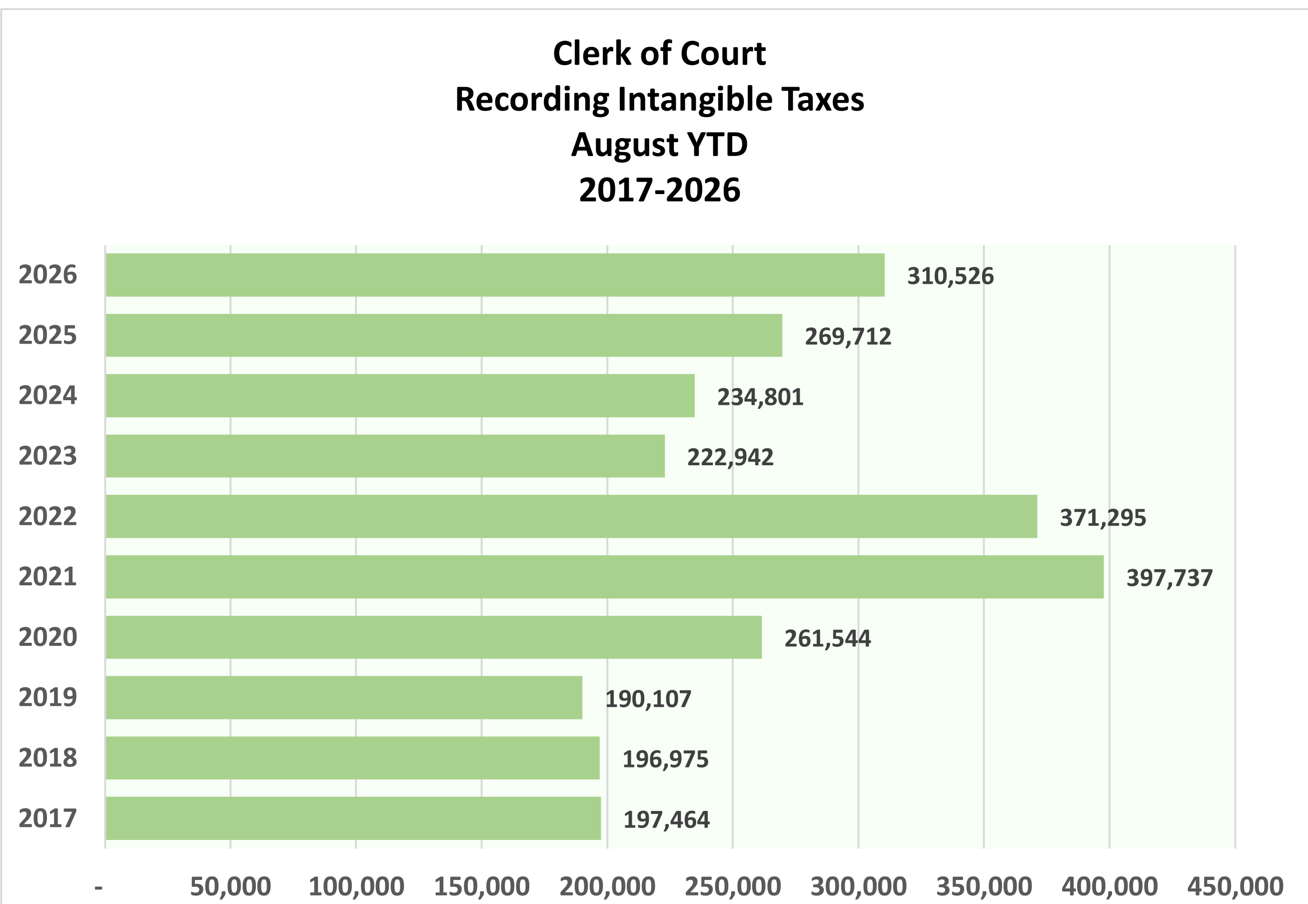

Probate Court Charges for Services
August YTD
2017-2026
120,000
100,000
80,000
60,000
40,000
20,000
-
74,003
70,758
75,543
69,582
101,878
96,208
92,317
81,382
80,198
84,758
2017
2018
2019
2020
2021
2022
2023
2024
2025
2026

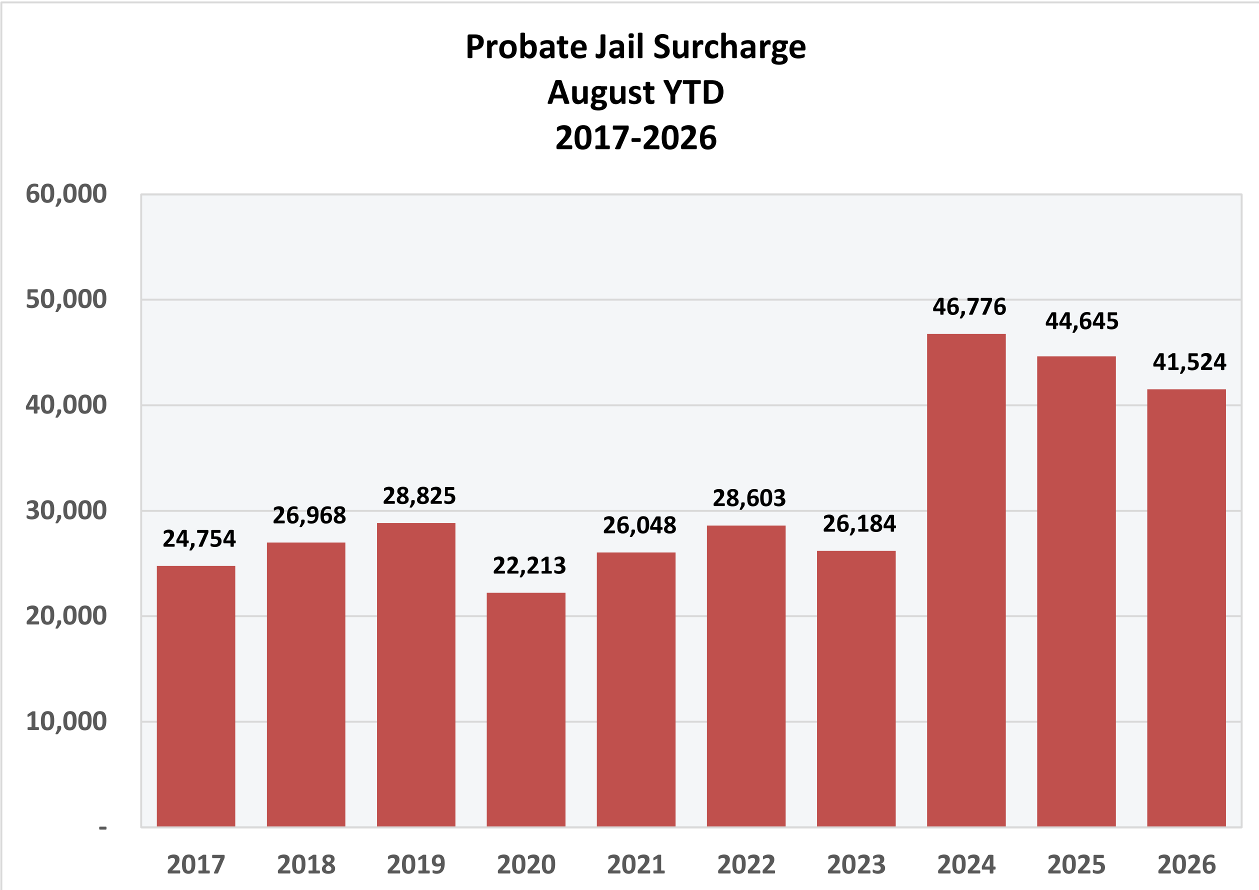

Clerk of Court Charges for Services
August YTD
2017-2026
500,000
450,000
400,000
350,000
300,000
250,000
200,000
150,000
100,000
50,000
-
250,379
280,908
295,182
349,861
296,236
413,054
390,528
326,661
365,637
423,649
2017
2018
2019
2020
2021
2022
2023
2024
2025
2026

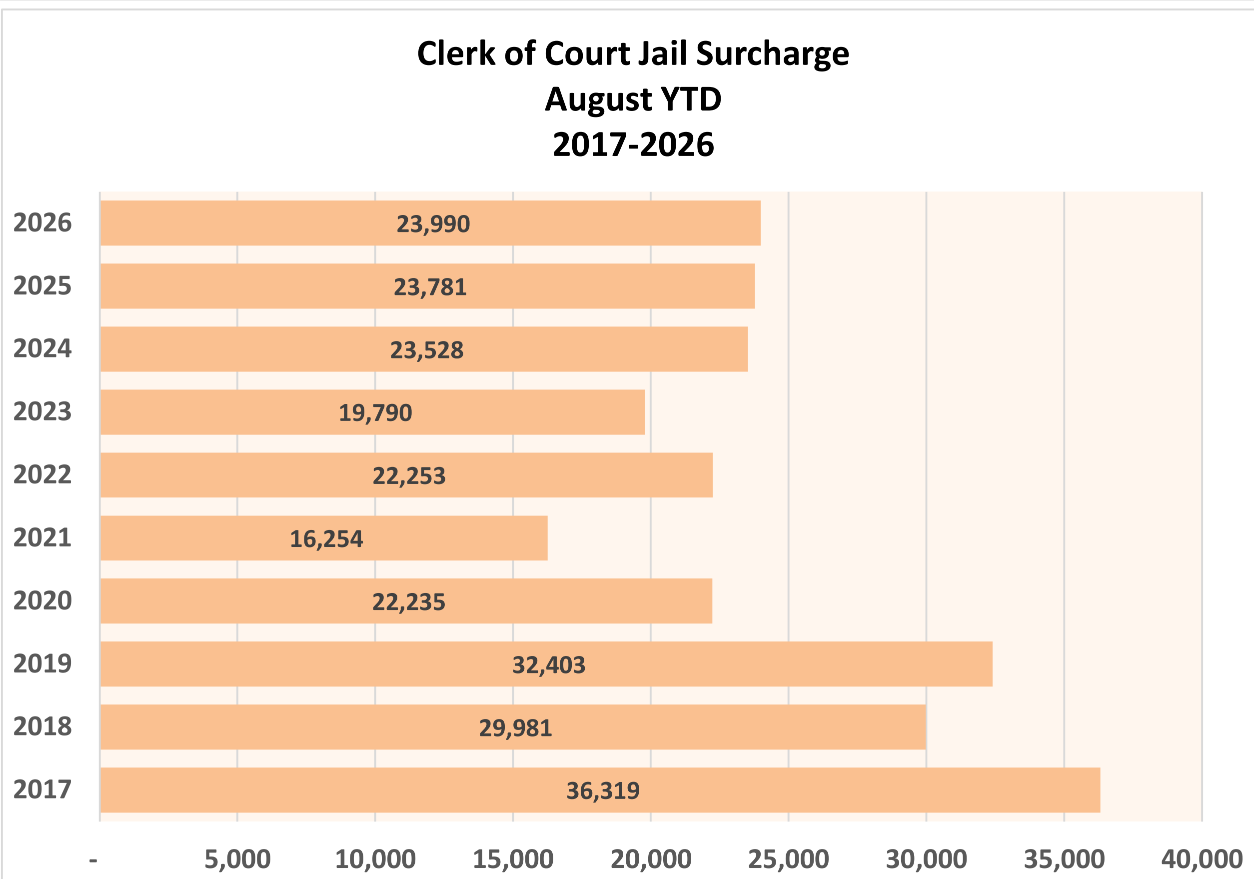

Clerk of Court Fines
August YTD
2017-2026
400,000
350,000
300,000
250,000
200,000
150,000
100,000
50,000
-
301,567
261,358
271,068
240,993
328,600
327,294
311,067
310,033
272,055
291,031
2017
2018
2019
2020
2021
2022
2023
2024
2025
2026

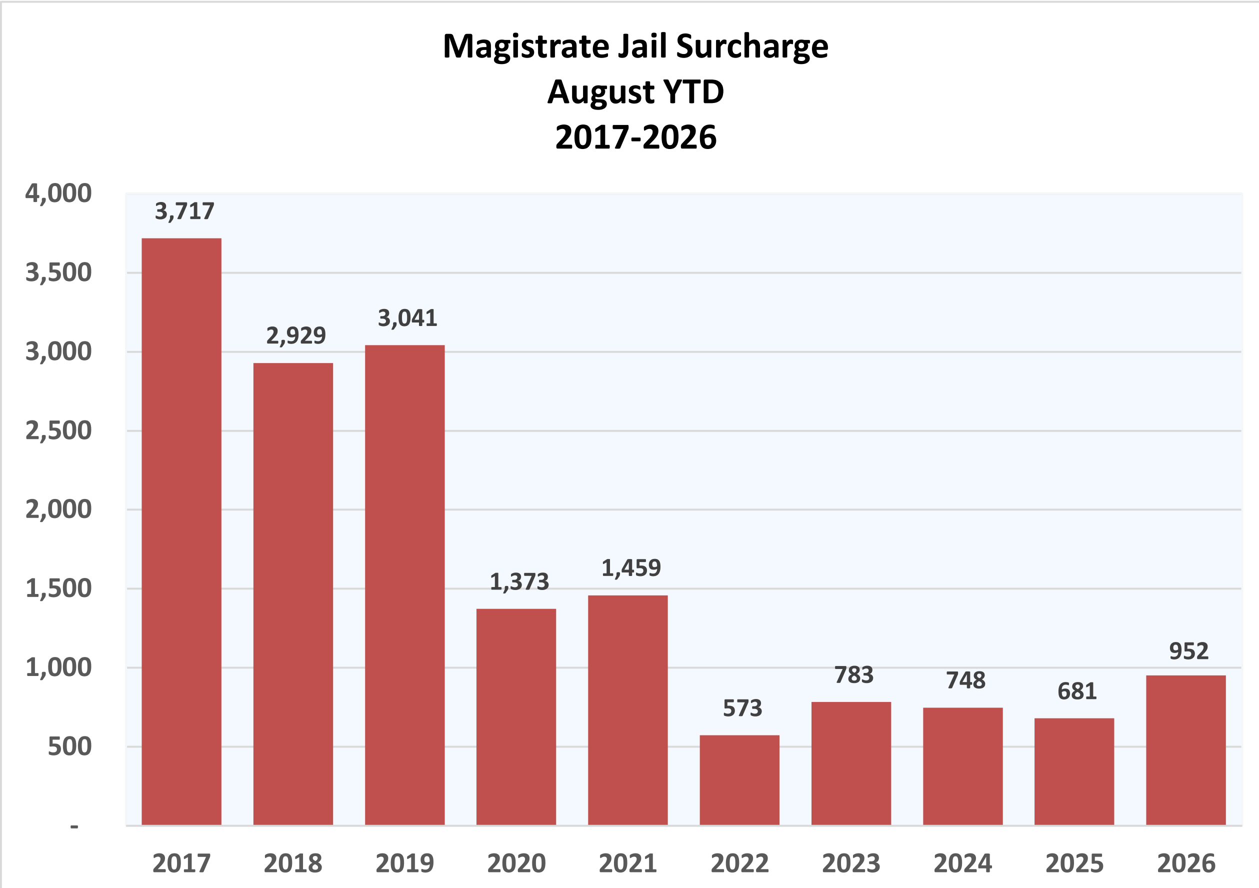

Probate Court Fines
August YTD
2017-2026
600,000
500,000
400,000
300,000
200,000
100,000
-
346,196
384,731
404,319
260,421
323,214
342,667
325,578
549,472
535,579
491,211
2017
2018
2019
2020
2021
2022
2023
2024
2025
2026

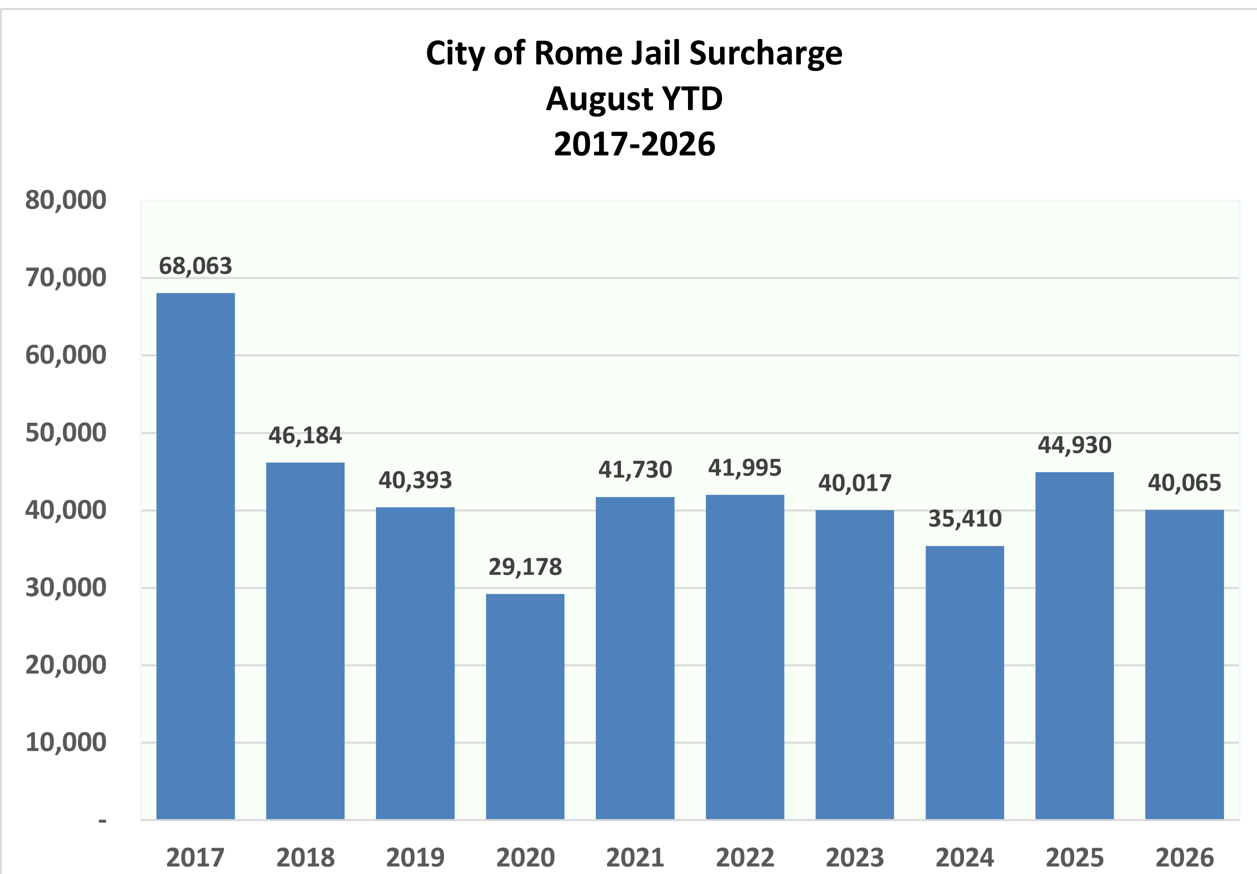

Clerk of Court
Real Estate Tax
August YTD
2017-2026
2026
2025
2024
2023
2022
2021
2020
2019
2018
2017
154,890
130,294
115,705
119,750
149,100
116,540
85,449
88,242
68,872
85,568
-
20,000
40,000
60,000
80,000
100,000
120,000
140,000
160,000
180,000

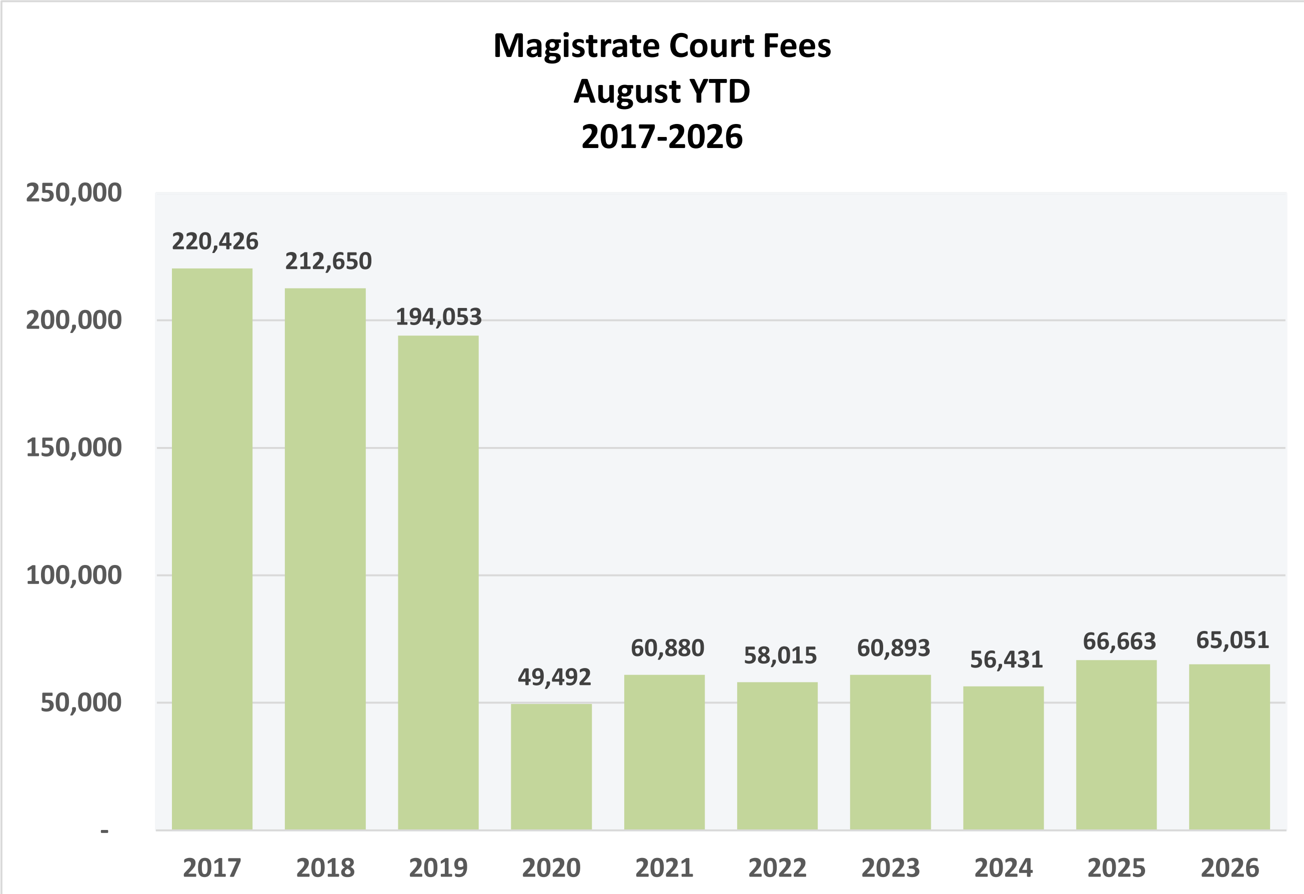

Clerk of Court
Recording Intangible Taxes
August YTD
2017-2026
2026
2025
2024
2023
2022
2021
2020
2019
2018
2017
310,526
269,712
234,801
222,942
371,295
397,737
261,544
190,107
196,975
197,464
-
50,000
100,000
150,000
200,000
250,000
300,000
350,000
400,000
450,000

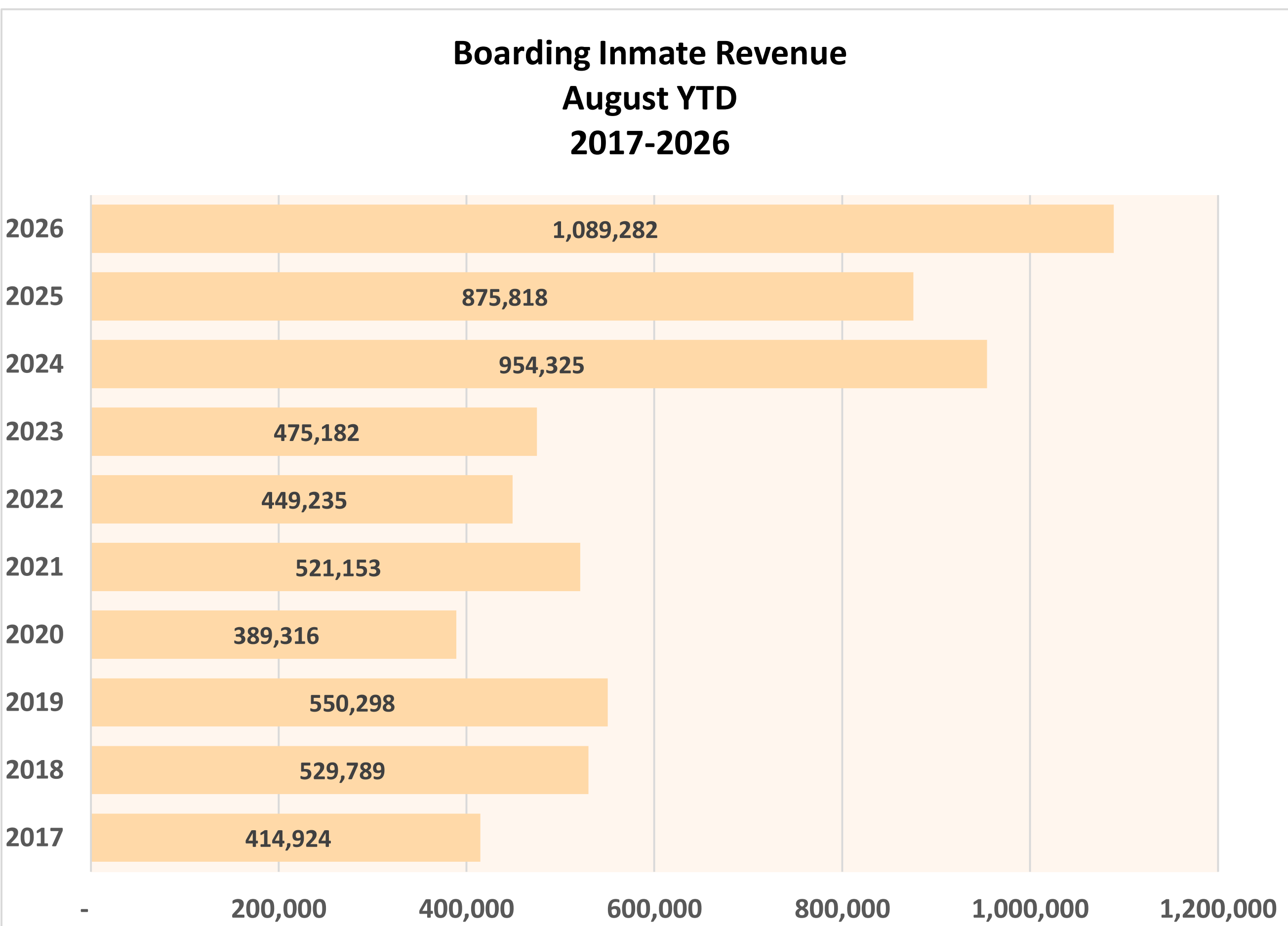

Probate Jail Surcharge
August YTD
2017-2026
60,000
50,000
40,000
30,000
20,000
10,000
-
24,754
26,968
28,825
22,213
26,048
28,603
26,184
46,776
44,645
41,524
2017
2018
2019
2020
2021
2022
2023
2024
2025
2026

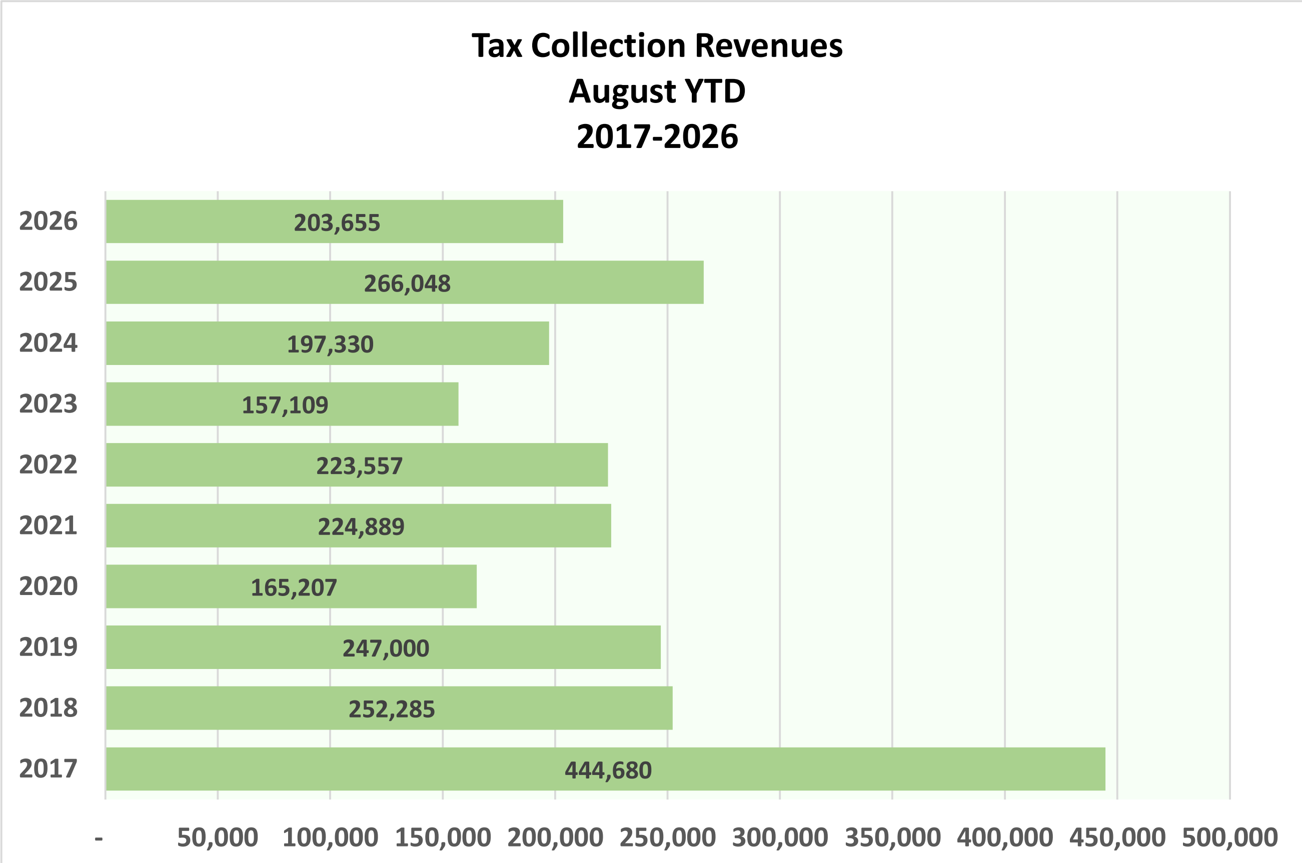

Clerk of Court Jail Surcharge
August YTD
2017-2026
2026
23,990
2025
23,781
2024
23,528
2023
19,790
2022
22,253
2021
16,254
2020
22,235
2019
32,403
2018
29,981
2017
36,319
-
5,000
10,000
15,000
20,000
25,000
30,000
35,000
40,000

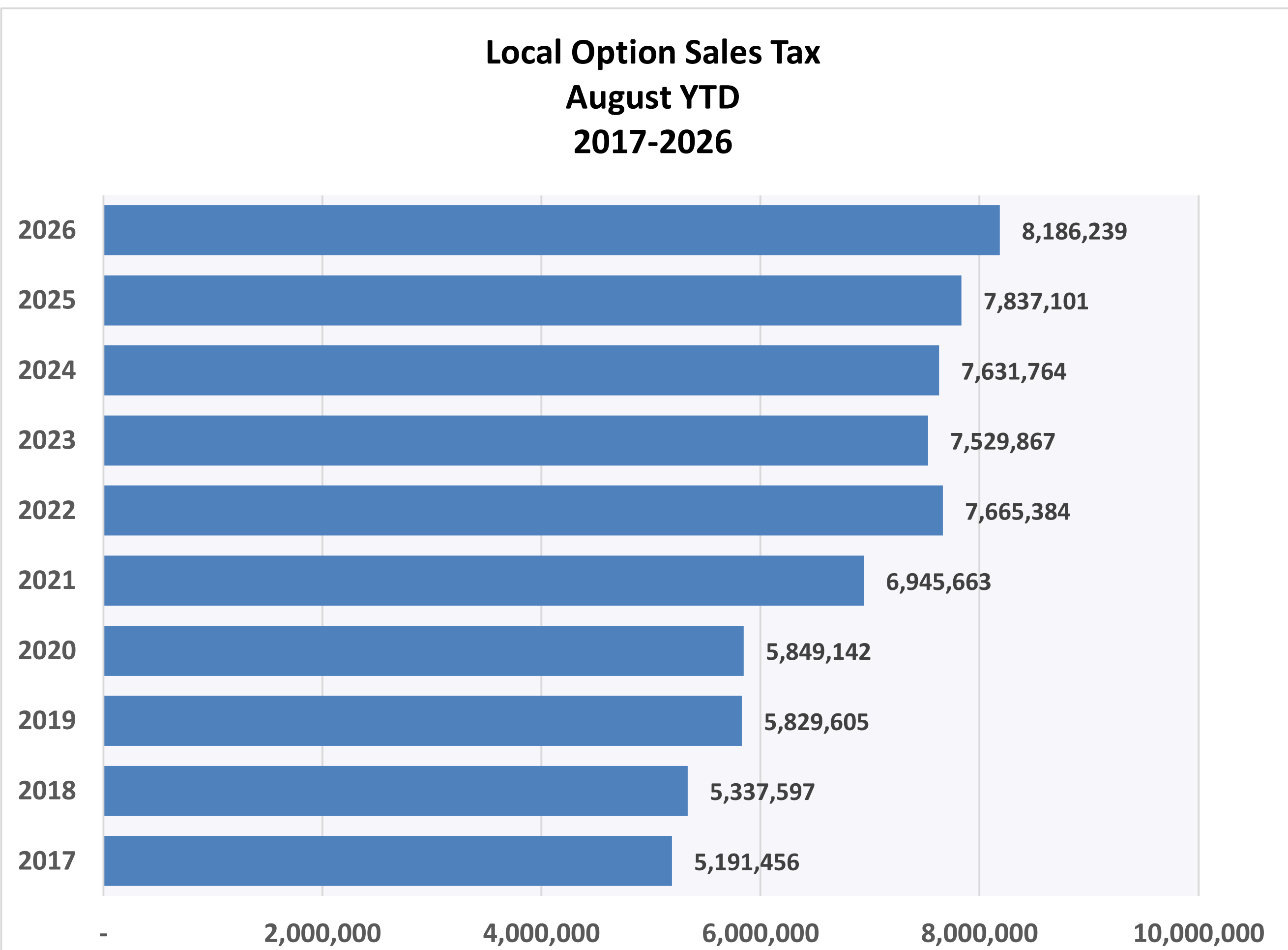

Magistrate Jail Surcharge
August YTD
2017-2026
4,000
3,500
3,000
2,500
2,000
1,500
1,000
500
-
3,717
2,929
3,041
1,373
1,459
573
783
748
681
952
2017
2018
2019
2020
2021
2022
2023
2024
2025
2026

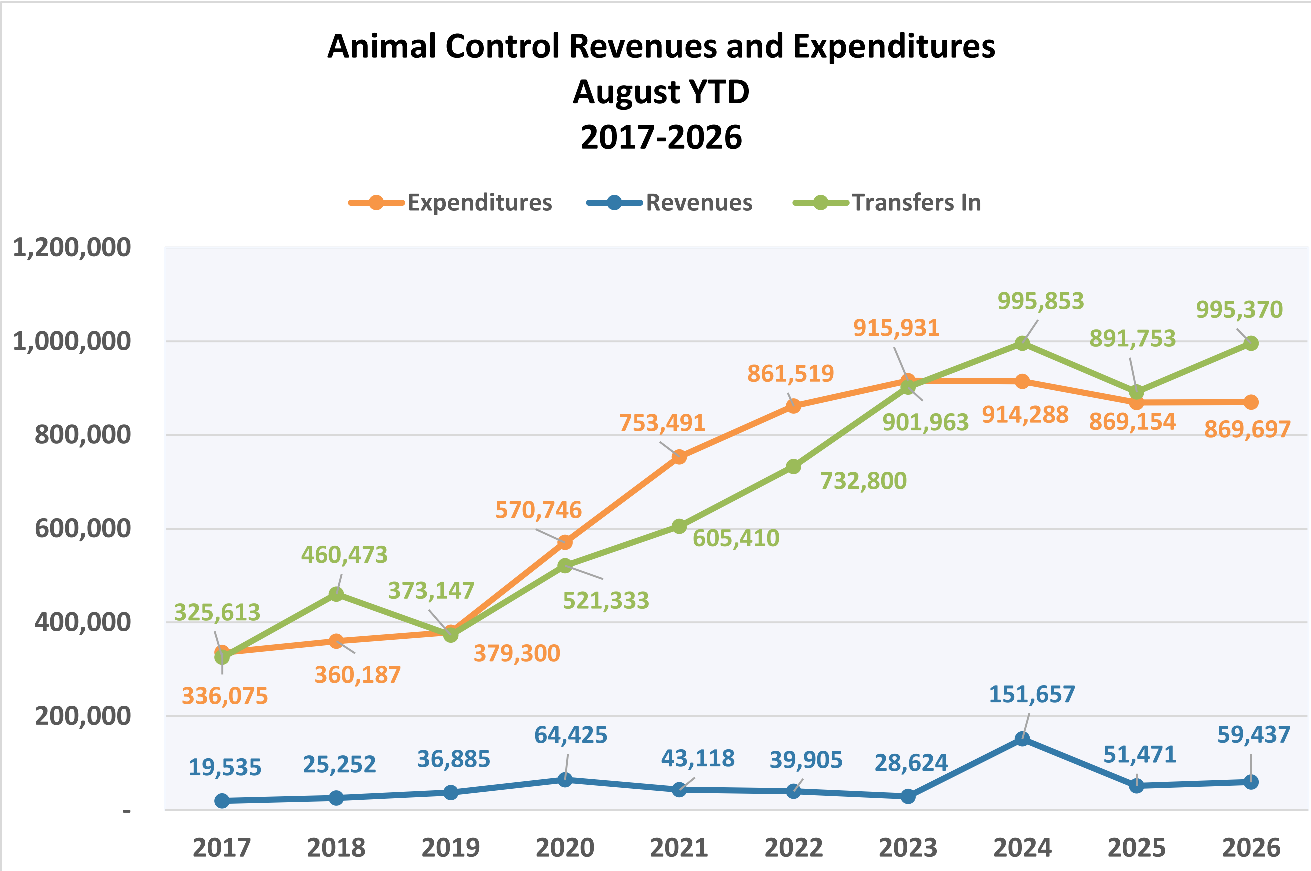

City of Rome Jail Surcharge
August YTD
2017-2026
80,000
70,000
60,000
50,000
40,000
30,000
20,000
10,000
-
68,063
46,184
40,393
29,178
41,730
41,995
40,017
35,410
44,930
40,065
2017
2018
2019
2020
2021
2022
2023
2024
2025
2026

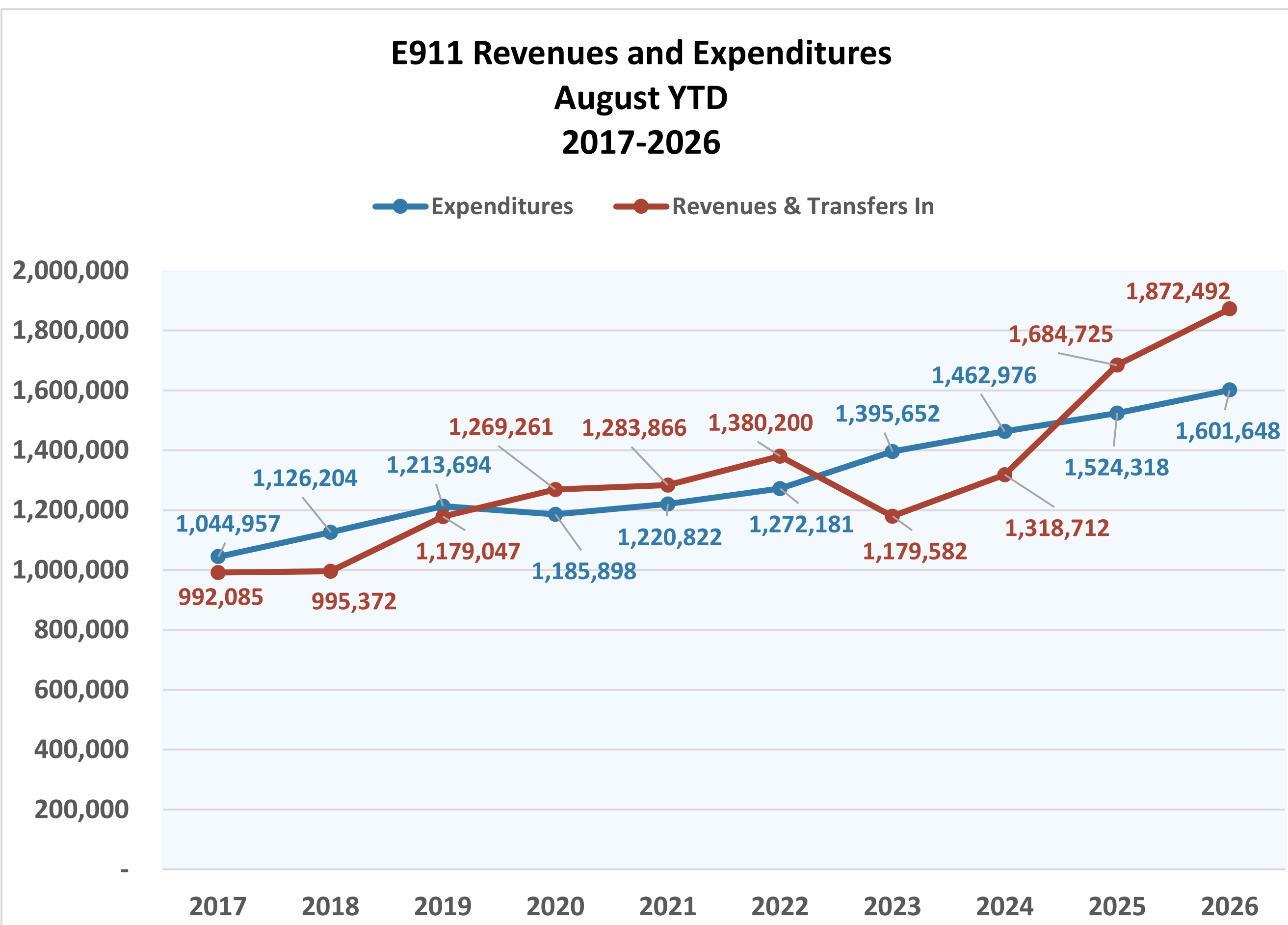

Magistrate Court Fees
August YTD
2017-2026
250,000
200,000
150,000
100,000
50,000
-
220,426
212,650
194,053
49,492
60,880
58,015
60,893
56,431
66,663
65,051
2017
2018
2019
2020
2021
2022
2023
2024
2025
2026

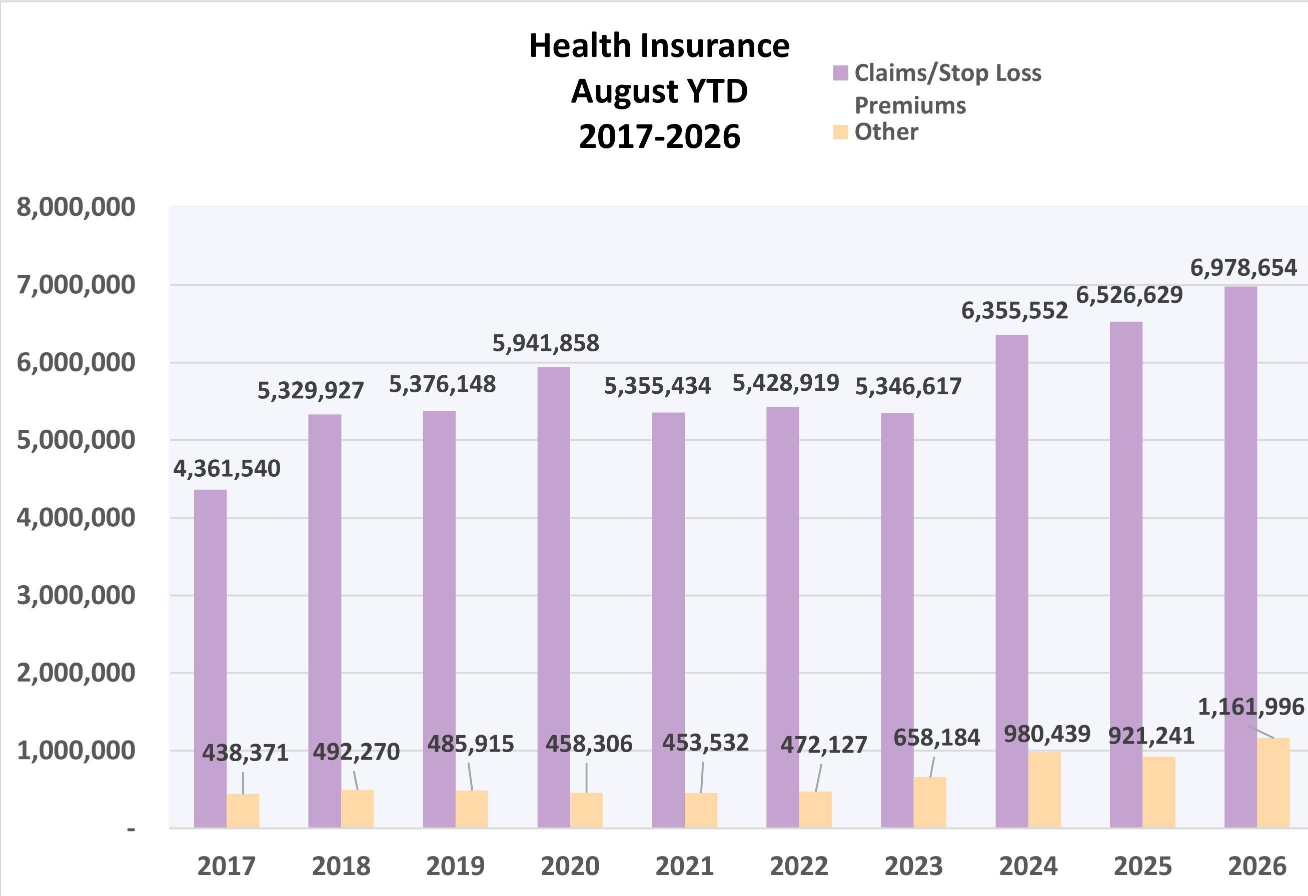

Boarding Inmate Revenue
August YTD
2017-2026
2026
1,089,282
2025
875,818
2024
954,325
2023
475,182
2022
449,235
2021
521,153
2020
389,316
2019
550,298
2018
529,789
2017
414,924
-
200,000
400,000
600,000
800,000
1,000,000
1,200,000

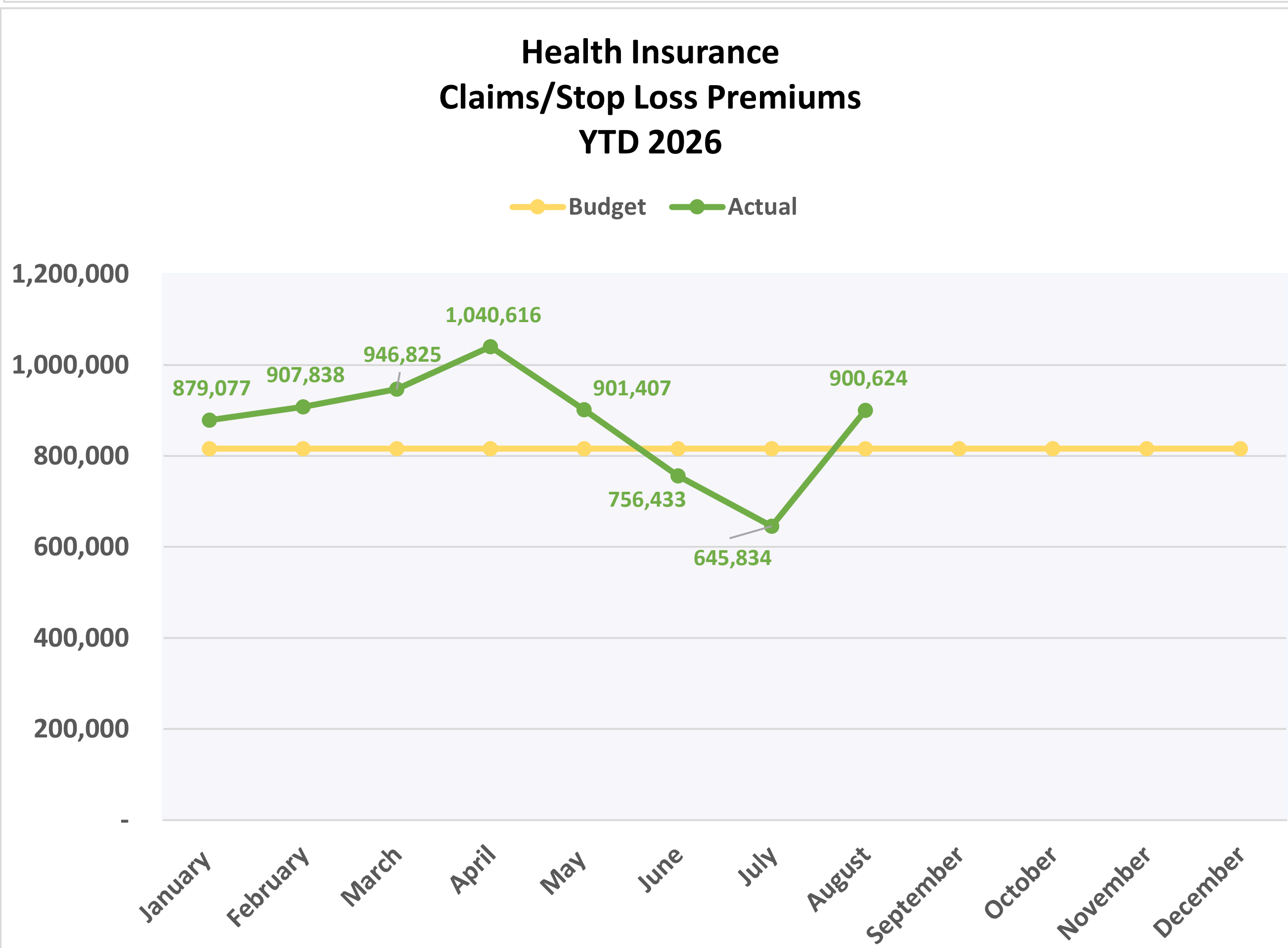

Tax Collection Revenues
August YTD
2017-2026
2026
2025
2024
2023
2022
2021
2020
2019
2018
2017
203,655
266,048
197,330
157,109
223,557
224,889
165,207
247,000
252,285
444,680
-
50,000
100,000
150,000
200,000
250,000
300,000
350,000
400,000
450,000
500,000

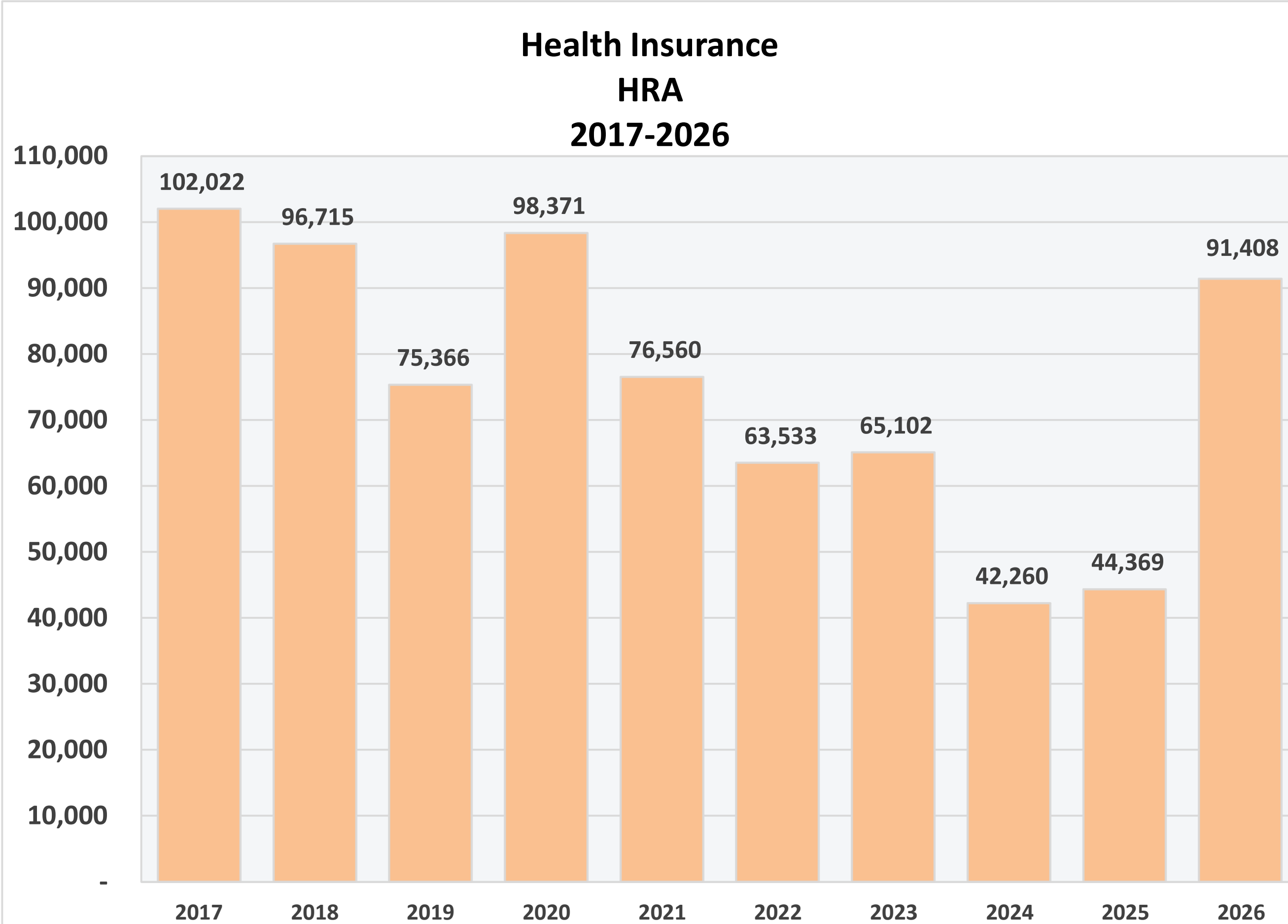

Local Option Sales Tax
August YTD
2017-2026
2026
2025
2024
2023
2022
2021
2020
2019
2018
2017
8,186,239
7,837,101
7,631,764
7,529,867
7,665,384
6,945,663
5,849,142
5,829,605
5,337,597
5,191,456
-
2,000,000
4,000,000
6,000,000
8,000,000
10,000,000

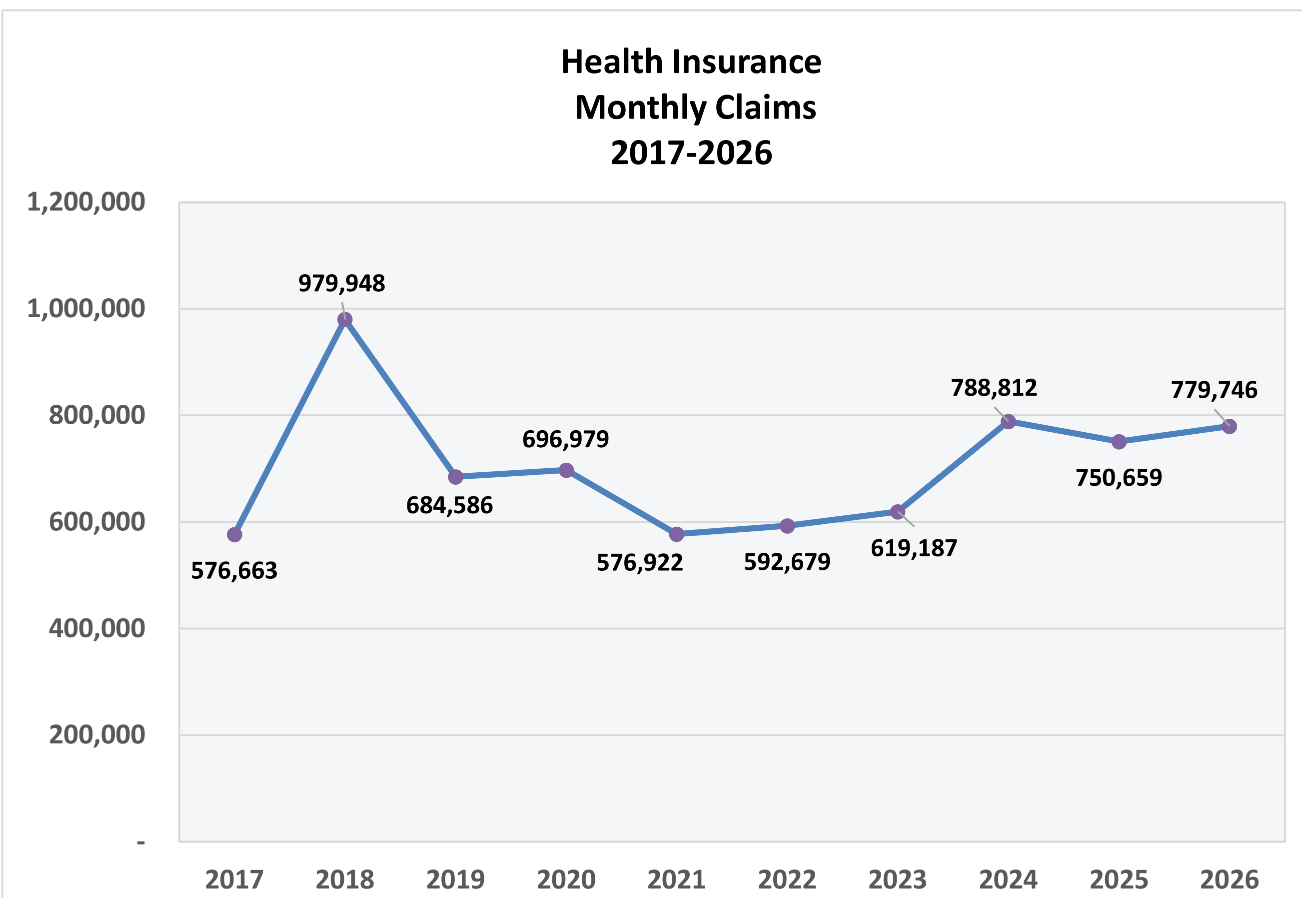

Animal Control Revenues and Expenditures
August YTD
2017-2026
Expenditures
Revenues
Transfers In
1,200,000
1,000,000
800,000
600,000
400,000
200,000
-
325,613
460,473
373,147
521,333
605,410
732,800
901,963
995,853
891,753
995,370
336,075
360,187
379,300
570,746
753,491
861,519
915,931
914,288
869,154
869,697
19,535
25,252
36,885
64,425
43,118
39,905
28,624
151,657
51,471
59,437
2017
2018
2019
2020
2021
2022
2023
2024
2025
2026


E911 Revenues and Expenditures
August YTD
2017-2026
Expenditures
Revenues & Transfers In
2,000,000
1,800,000
1,600,000
1,400,000
1,200,000
1,000,000
800,000
600,000
400,000
200,000
-
1,044,957
1,126,204
1,213,694
1,185,898
1,220,822
1,272,181
1,395,652
1,462,976
1,524,318
1,601,648
992,085
995,372
1,179,047
1,269,261
1,283,866
1,380,200
1,179,582
1,318,712
1,684,725
1,872,492
2017
2018
2019
2020
2021
2022
2023
2024
2025
2026


Health Insurance
August YTD
2017-2026
Claims/Stop Loss Premiums
Other
8,000,000
7,000,000
6,000,000
5,000,000
4,000,000
3,000,000
2,000,000
1,000,000
-
4,361,540
5,329,927
5,376,148
5,941,858
5,355,434
5,428,919
5,346,617
6,355,552
6,526,629
6,978,654
438,371
492,270
485,915
458,306
453,532
472,127
658,184
980,439
921,241
1,161,996
2017
2018
2019
2020
2021
2022
2023
2024
2025
2026


Health Insurance
Claims/Stop Loss Premiums
YTD 2026
Budget
Actual
1,200,000
1,000,000
800,000
600,000
400,000
200,000
-
879,077
907,838
946,825
1,040,616
901,407
756,433
645,834
900,624
January
February
March
April
May
June
July
August
September
October
November
December


Health Insurance
HRA
2017-2026
110,000
100,000
90,000
80,000
70,000
60,000
50,000
40,000
30,000
20,000
10,000
-
102,022
96,715
75,366
98,371
76,560
63,533
65,102
42,260
44,369
91,408
2017
2018
2019
2020
2021
2022
2023
2024
2025
2026


Health Insurance
Monthly Claims
2017-2026
1,200,000
1,000,000
800,000
600,000
400,000
200,000
-
576,663
979,948
684,586
696,979
576,922
592,679
619,187
788,812
750,659
779,746
2017
2018
2019
2020
2021
2022
2023
2024
2025
2026

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Financial Statements
For the Month Ended
August 31, 2026

Prepared by:
Finance Department

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

Percentage of Year
66.7%

	2026				2025
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
Appropriation of Jail Surcharge Funds	$ 363,490	$ 259,195	$ (104,295)	71.3%	$ 106,633
Appropriation of DATE Fund Balance	179,400	332,389	152,989	185.3%	232,450
REVENUES:					
Taxes	64,190,620	15,389,215	(48,801,405)	24.0%	16,547,438
Licenses and Permits	215,200	126,315	(88,885)	58.7%	107,678
Intergovernmental	4,454,020	2,794,050	(1,659,970)	62.7%	2,420,414
Charges for Services	5,356,205	2,915,222	(2,440,983)	54.4%	2,686,903
Fines and Forfeitures	1,372,800	866,714	(506,086)	63.1%	887,238
Interest Earned	217,810	238,931	21,121	109.7%	331,107
Miscellaneous	1,506,115	637,990	(868,125)	42.4%	156,654
TOTAL REVENUES	77,312,770	22,968,438	(54,344,332)	29.7%	23,137,432
EXPENDITURES:					
GENERAL GOVERNMENT:					
Board of Commissioners	242,170	155,389	86,781	64.2%	188,247
County Manager	1,483,665	871,327	612,338	58.7%	829,299
Finance Department	818,530	476,673	341,857	58.2%	485,700
Purchasing Department	303,960	192,730	111,230	63.4%	186,516
Information Technology	1,178,915	805,765	373,150	68.3%	795,747
Human Resources	1,026,975	632,796	394,179	61.6%	612,440
Tax Commissioner	1,350,560	842,699	507,861	62.4%	774,437
Tax Appraisers	1,712,360	1,006,243	706,117	58.8%	933,095
Tax Assessors	42,900	20,619	22,281	48.1%	26,706
Facilities Management	2,075,330	1,266,099	809,231	61.0%	1,301,811
Engineering	449,730	260,196	189,534	57.9%	237,794
Board of Registrars	1,024,155	721,083	303,072	70.4%	528,756
General Services	1,701,560	941,682	759,878	55.3%	1,132,896
TOTAL GENERAL GOVERNMENT	13,410,810	8,193,301	5,217,509	61.1%	8,033,443
JUDICIAL:					
Superior Court	787,610	467,041	320,569	59.3%	440,569
Judge Niedrach - Superior Court	133,560	80,001	53,559	59.9%	85,867
Judge Johnson - Superior Court	127,440	74,574	52,866	58.5%	86,875
Judge Sparks - Superior Court	53,660	34,445	19,215	64.2%	47,771
Judge King - Superior Court	98,520	63,526	34,994	64.5%	82,624
Clerk of Superior Court	1,834,360	1,086,226	748,134	59.2%	1,052,239
Board of Equalization	29,010	9,935	19,075	34.2%	11,682
District Attorney	1,845,370	1,220,008	625,362	66.1%	1,173,813
Victim Witness Program	98,240	82,526	15,714	84.0%	72,581
Public Defender	1,059,630	682,630	377,000	64.4%	609,268
Magistrate Court	793,280	471,797	321,483	59.5%	448,050
Probate Court	887,195	536,182	351,013	60.4%	506,741
Juvenile Court	1,420,885	865,020	555,865	60.9%	795,191
Mental Health Court	100,335	151,182	(50,847)	150.7%	135,133
Adult Felony Drug Court	79,065	181,206	(102,141)	229.2%	97,318
TOTAL JUDICIAL	9,348,160	6,006,298	3,341,862	64.3%	5,645,722

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

Percentage of Year
66.7%

	2026				2025
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
PUBLIC SAFETY:					
County Police	$ 10,090,480	$ 5,730,972	$ 4,359,508	56.8%	$ 5,776,771
FCPD HEAT	66,605	78,889	(12,284)	118.4%	66,971
HIDTA	-	7,344	(7,344)	N/A	12,131
Public Safety/Comm Violence	-	117,605	(117,605)	N/A	85,586
Sheriff - County Jail	17,202,505	10,276,531	6,925,974	59.7%	10,324,035
Medical Department-Prisoners	4,227,810	2,963,414	1,264,396	70.1%	2,614,231
County Prison	9,061,570	5,784,599	3,276,971	63.8%	5,243,358
Coroner	253,560	170,149	83,411	67.1%	170,449
Interagency	18,500	18,078	422	97.7%	18,078
TOTAL PUBLIC SAFETY	40,921,030	25,147,580	15,773,450	61.5%	24,311,609
PUBLIC WORKS:					
Public Roads	6,460,180	4,116,892	2,343,288	63.7%	3,964,270
TOTAL PUBLIC WORKS	6,460,180	4,116,892	2,343,288	63.7%	3,964,270
HEALTH AND WELFARE					
Health	203,205	152,404	50,801	75.0%	152,404
Welfare	227,660	150,905	76,755	66.3%	146,701
Transportation for Seniors	10,000	8,435	1,565	84.4%	8,297
TOTAL HEALTH AND WELFARE	440,865	311,744	129,121	70.7%	307,402
CULTURE AND RECREATION					
Library	1,291,270	860,847	430,423	66.7%	860,847
TOTAL CULTURE AND RECREATION	1,291,270	860,847	430,423	66.7%	860,847
HOUSING AND DEVELOPMENT					
Cooperative Extension	147,985	94,188	53,797	63.6%	115,201
Economic Development	190,950	123,967	66,983	64.9%	322,597
TOTAL HOUSING AND DEVELOPMENT	338,935	218,155	120,780	64.4%	437,798
INTERAGENCY					
NW GA Regional Commission	61,500	61,004	496	99.2%	61,512
GIS	66,385	-	66,385	0.0%	(6,712)
Planning Commission	181,025	120,683	60,342	66.7%	171,333
Environmental Office	125,000	83,333	41,667	66.7%	83,333
TOTAL INTERAGENCY	433,910	265,021	168,889	61.1%	309,466
TOTAL BUDGETED EXPENDITURES	72,645,160	45,119,836	27,525,324	62.1%	43,870,557
OTHER FINANCING SOURCES (USES)					
Transfers In	1,436,345	817,503	(618,842)	56.9%	968,168
Bond Proceeds	-	-	-	N/A	8,100,000
Transfers Out	(6,092,920)	(4,250,420)	(1,842,500)	69.8%	(4,072,814)
Bond Issuance Cost	-	(21,000)	21,000	N/A	(26,000)
TOTAL OTHER FINANCING SOURCES (USES)	(4,656,575)	(3,453,916)	(2,440,342)	74.2%	4,969,354
TOTAL EXPENDITURES	77,301,735	48,573,752	29,965,666	62.8%	38,901,203
NET CHANGE IN FUND BALANCE	11,035	(25,605,314)			(15,763,771)
FUND BALANCE - BEGINNING OF YEAR	21,418,976	21,418,976			19,855,629
FUND BALANCE - YEAR TO DATE	$ 21,430,011	$ (4,186,338)			$ 4,091,858

Percentage of Year
66.7%

FLOYD COUNTY, GEORGIA

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

	2026				2025
	BUDGET	**YTD**	**VARIANCE**	**% of BUDGET**	**YTD**
REVENUES					
Taxes	$ 11,184,670	$ 825,629	$ (10,359,041)	7.4%	$ 1,065,732
Interest Earned	125,000	76,884	(48,116)	61.5%	88,807
TOTAL REVENUES	11,309,670	902,513	(10,407,157)	8.0%	1,154,540
EXPENDITURES					
Public Safety	11,719,340	7,821,331	3,898,009	66.7%	7,789,928
TOTAL EXPENDITURES	11,719,340	7,821,331	3,898,009	66.7%	7,789,928
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(409,670)	(6,918,819)	(14,305,166)	1689%	(6,635,389)
OTHER FINANCING SOURCES (USES)					
Transfer In	-	-	-	N/A	133,333
Transfer Out	(150,000)	(100,000)	(50,000)	66.7%	(83,333)
TOTAL OTHER FINANCING SOURCES (USES)	(150,000)	(100,000)	(50,000)	66.7%	50,000
NET CHANGE IN FUND BALANCE	(559,670)	(7,018,819)			(6,585,389)
FUND BALANCE - BEGINNING OF YEAR	8,249,457	8,249,457			8,299,512
FUND BALANCE - YEAR TO DATE	$ 7,689,787	$ 1,230,638			$ 1,714,123

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

Percentage of Year
66.7%

	2026				2025
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Taxes	$ 212,100	$ 137,231	$ (74,869)	64.7%	$ 139,905
Interest Earned	5,000	2,005	(2,995)	40.1%	1,913
TOTAL REVENUES	217,100	139,236	(77,864)	64.1%	141,817
EXPENDITURES					
Economic Development	5,000	2,088	2,912	41.8%	7,375
TOTAL EXPENDITURES	5,000	2,088	2,912	41.8%	7,375
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	212,100	137,148	(74,952)	64.7%	134,442
OTHER FINANCING SOURCES (USES)					
Transfer Out	(212,100)	-	212,100	0.0%	-
TOTAL OTHER FINANCING SOURCES (USES)	(212,100)	-	212,100	0.0%	-
NET CHANGE IN FUND BALANCE	-	137,148			134,442
FUND BALANCE - BEGINNING OF YEAR	-	-			-
FUND BALANCE -YEAR TO DATE	$ -	$ 137,148			$ 134,442

FLOYD COUNTY, GEORGIA

E 911 FUND

STATEMENT OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCE

For the Month Ended August 31, 2026

(with comparative actual amounts for 2025)

Percentage of Year
66.7%

	2026				2025
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Miscellaneous	$ 6,000	$ 3,495	$ (2,505)	58.3%	$ 4,365
Alarm Registration Fee	1,475	1,430	(45)	97.0%	1,155
Charges for Services	1,916,000	1,276,936	(639,064)	66.6%	1,286,514
Interest Earned	2,000	1,554	(446)	77.7%	1,768
TOTAL REVENUES	1,925,475	1,283,415	(642,060)	66.7%	1,293,801
EXPENDITURES					
Salaries and Benefits	2,419,860	1,329,689	1,090,171	54.9%	1,257,476
Other Operating Costs	372,510	271,959	100,551	73.0%	266,841
Equipment	2,750	-	2,750	0.0%	8,790
TOTAL EXPENDITURES	2,795,120	1,601,648	1,193,472	57.3%	1,533,108
OTHER FINANCING SOURCES (USES)					
Transfer In	848,585	589,077	259,508	69.4%	390,923
NET CHANGE IN FUND BALANCE	(21,060)	270,844			151,617
FUND BALANCE - BEGINNING OF YEAR	177,189	177,189			116,901
FUND BALANCE -YEAR TO DATE	$ 156,129	$ 448,033			$ 268,518

Percentage of Year
66.7%

FLOYD COUNTY, GEORGIA

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

	2026				2025
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	$ 737,700	$ 492,800	$ (244,901)	66.8%	$ 484,822
Tower Lease	47,600	31,878	(15,722)	67.0%	30,770
Interest Earned	800	1,272	472	159.0%	616
TOTAL REVENUES	786,100	525,949	(260,151)	66.9%	516,208
EXPENDITURES					
Other Operating Costs	640,565	424,269	216,296	66.2%	426,979
800 MHz Radio Tower Costs	40,000	18,362	21,638	45.9%	32,150
TOTAL EXPENDITURES	680,565	442,632	237,933	65.0%	459,129
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	105,535	83,318	(22,217)	78.9%	57,078
OTHER FINANCING SOURCES (USES)					
Transfer to Capital	(6,475)	-	(6,475)	0.0%	-
Transfer Out	(13,395)	(8,930)	(4,465)	66.7%	(8,797)
TOTAL OTHER FINANCING SOURCES (USES)	(19,870)	(8,930)	(10,940)	44.9%	(8,797)
NET CHANGE IN FUND BALANCE	85,665	74,388			48,282
FUND BALANCE - BEGINNING OF YEAR	41,491	41,491			17,369
FUND BALANCE -YEAR TO DATE	$ 127,156	$ 115,878			$ 65,651

FLOYD COUNTY, GEORGIA

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

Percentage of Year
66.7%

	2026				2025
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
GEMA - Emergency Management	$ 28,895	$ -	$ (28,895)	0.0%	$ -
State of GA - Cert Grant	9,600	-	(9,600)	0.0%	-
International Paper Grant	25,000	-	(25,000)	0.0%	-
City of Rome	10,000	-	(10,000)	0.0%	-
Web Cam Fees	100	120	20	120.0%	-
Interest Earned	400	375	(25)	93.8%	320
TOTAL REVENUES	73,995	495	(73,500)	0.7%	320
EXPENDITURES					
Salaries and Benefits	286,660	165,633	121,027	57.8%	165,287
Other Operating Costs	125,800	50,799	75,001	40.4%	60,006
TOTAL EXPENDITURES	412,460	216,431	196,029	52.5%	225,293
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(338,465)	(215,936)	122,529	63.8%	(224,972)
OTHER FINANCING SOURCES (USES)					
Transfers In	337,655	225,103	(112,552)	66.7%	210,000
TOTAL OTHER FINANCING SOURCES (USES)	337,655	225,103	(112,552)	66.7%	210,000
NET CHANGE IN FUND BALANCE	(810)	9,167			(14,972)
FUND BALANCE - BEGINNING OF YEAR	3,396	3,396			3,236
FUND BALANCE -YEAR TO DATE	$ 2,586	$ 12,563			$ (11,736)

FLOYD COUNTY, GEORGIA

LAW LIBRARY FUND

STATEMENT OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCE

For the Month Ended August 31, 2026

(with comparative actual amounts for 2025)

Percentage of Year
66.7%

	2026				2025
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	$ 33,000	$ 24,464	$ (8,536)	74.1%	$ 23,762
Interest Earned	4,000	2,664	(1,336)	66.6%	2,806
TOTAL REVENUES	37,000	27,128	(9,872)	73.3%	26,568
EXPENDITURES					
Judicial	34,575	21,809	12,766	63.1%	22,985
Equipment	7,000	1,056	5,944	15.1%	-
TOTAL EXPENDITURES	41,575	22,865	18,710	55.0%	22,985
NET CHANGE IN FUND BALANCE	(4,575)	4,263			3,583
FUND BALANCE - BEGINNING OF YEAR	111,911	111,911			97,237
FUND BALANCE -YEAR TO DATE	$ 107,336	$ 116,174			$ 100,820

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

Percentage of Year
66.7%

	2026				2025
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Fines & Forfeitures	$ -	$ 146,311	$ 146,311	N/A	$ 151,335
Interest Earned	15,000	12,482	(2,518)	83.2%	14,129
TOTAL REVENUES	15,000	158,793	143,793	1058.6%	165,464
EXPENDITURES					
Salaries and Benefits	83,790	46,488	37,302	55.5%	-
Schedule A Expenditures	-	-	-	N/A	8,370
Schedule B Expenditures	432,495	143,104	289,391	33.1%	135,079
TOTAL EXPENDITURES	516,285	189,592	326,693	36.7%	143,449
NET CHANGE IN FUND BALANCE	(501,285)	(30,798)			22,015
FUND BALANCE - BEGINNING OF YEAR	734,640	734,640			748,509
FUND BALANCE - YEAR TO DATE	$ 233,355	$ 703,842			$ 770,524

FLOYD COUNTY, GEORGIA

SOLID WASTE FUND

STATEMENT OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCE

For the Month Ended August 31, 2026

(with comparative actual amounts for 2025)

Percentage of Year
66.7%

	2026				2025
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Taxes	$ 2,198,900	$ 343,406	$ 1,384,280	15.6%	$ 438,518
Interest Earned	20,000	25,597	5,597	128.0%	25,572
TOTAL REVENUES	2,218,900	369,004	1,389,877	16.6%	464,090
EXPENDITURES					
Salaries and Benefits	748,200	327,455	420,745	43.8%	290,040
Other Operating Costs	60,915	32,239	28,676	52.9%	41,001
Utilities	25,740	14,631	11,109	56.8%	17,099
Equipment	17,000	-	17,000	0.0%	-
Remote Site Operations	340,500	257,925	82,575	75.7%	221,083
Tipping Fees	400,000	240,768	159,232	60.2%	244,546
TOTAL EXPENDITURES	1,592,355	873,018	719,337	54.8%	813,769
OTHER FINANCING SOURCES (USES)					
Transfers Out	(396,425)	(233,224)	163,201	58.8%	(366,877)
TOTAL OTHER FINANCING SOURCES (USES)	(396,425)	(233,224)	163,201	58.8%	(366,877)
NET CHANGE IN FUND BALANCE	230,120	(737,238)			(716,556)
FUND BALANCE - BEGINNING OF YEAR	1,960,860	1,960,860			1,514,726
FUND BALANCE - YEAR TO DATE	$ 2,190,980	$ 1,223,622			$ 798,170

FLOYD COUNTY, GEORGIA

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

Percentage of Year
66.7%

	2026				2025
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Intergovernmental	$ -	$ -	$ -	N/A	$ 4,610,807
Interest Earned	-	1,724	1,724	N/A	115,943
TOTAL REVENUES	-	1,724	1,724	N/A	4,726,750
EXPENDITURES					
Treatment Plant Chemical Conversion	-	-	-	N/A	928,391
Big Texas Valley Water Project	-	-	-	N/A	4,802,070
TOTAL EXPENDITURES	-	-	-	N/A	5,730,461
OTHER FINANCING SOURCES (USES)					
Transfers Out	-	(1,340)	(1,340)	N/A	(103,783)
TOTAL OTHER FINANCING SOURCES (USES)	-	(1,340)	(1,340)	N/A	(103,783)
NET CHANGE IN FUND BALANCE	-	384			(1,107,494)
FUND BALANCE - BEGINNING OF YEAR	-	-			-
FUND BALANCE - YEAR TO DATE	$ -	$ 384			$ (1,107,494)

FLOYD COUNTY, GEORGIA

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

Percentage of Year
66.7%

	2026				2025
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Interest Earned	$ 9,800	$ 7,697	$ (2,103)	78.5%	$ 6,535
Miscellaneous	100,000	100,000	-	100.0%	-
Insurance Reimbursement	-	80,942	80,942	N/A	-
TOTAL REVENUES	109,800	188,640	78,840	171.8%	6,535
EXPENDITURES					
Maintenance	175,000	41,268	133,732	23.6%	11,628
TOTAL EXPENDITURES	175,000	41,268	133,732	23.6%	11,628
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(65,200)	147,372	(54,892)	-226.0%	(5,093)
OTHER FINANCING SOURCES					
Transfers in	-	-	-	N/A	66,667
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	N/A	66,667
NET CHANGE IN FUND BALANCES	(65,200)	147,372			61,574
FUND BALANCE - BEGINNING OF YEAR	388,636	388,636			409,349
FUND BALANCE -YEAR TO DATE	$ 323,436	$ 536,008			$ 470,923

FLOYD COUNTY, GEORGIA

1996 SPLOST BUDGET vs. ACTUAL SUMMARY
For the Month Ended August 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	2,515,920	2,536,046	37,000	21,852
Miscellaneous	-	73,900	73,900	-	-
Total Revenues	**33,552,378**	**39,230,480**	**39,250,609**	**37,000**	**21,852**
Expenditures					
Jail Expansion	20,298,378	20,439,500	20,439,437	-	-
Fire Stations	2,000,000	3,375,500	2,536,268	923,600	-
Law Enforcement Center	10,760,000	10,832,230	10,832,221	-	-
Georgia Power Tax Obligation	-	780,000	780,000	-	-
Floyd County Industrial Park Bonds	-	1,318,690	1,318,690	-	-
First Union Debt Service-Forum Bonds	-	214,750	214,750	-	-
General and Administrative	494,000	137,080	90,840	-	-
Total Expenditures	**33,552,378**	**37,097,750**	**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)	**$ -**	**$ -**	**$ 907,393**	**$ (886,600)**	**$ 21,852**

FLOYD COUNTY, GEORGIA

2003 SPLOST BUDGET vs. ACTUAL SUMMARY
For the Month Ended August 31, 2026

	Original Budget	Cumulative Revised Budget	Cumulative Totals To Date	2026 Budget	2026 YTD
Revenues					
Special Purpose Sales Tax	$ 26,900,000	$ 30,651,000	$ 30,651,359	$ -	$ -
Interest Earned	150,000	1,175,590	1,187,683	22,000	13,239
Total Revenues	**27,050,000**	**31,826,590**	**31,839,041**	**22,000**	**13,239**
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	748,500	748,500	-	-
Chulio Road Right-of-Way	300,000	1,499,250	954,209	570,000	-
Resurfacing Projects	190,000	680,000	679,099	-	-
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	14,655	14,656	-	-
Total Expenditures	**26,427,194**	**28,589,455**	**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)**	**$ -**	**$ 560,332**	**$ (548,000)**	**$ 13,239**

FLOYD COUNTY, GEORGIA

2017 SPLOST BUDGET vs ACTUAL SUMMARY
For the Month Ended August 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	-	5,149,055	5,921,675	1,000,000	772,619
Miscellaneous Revenue	-	-	79,841	-	31,252
Total Revenues	**63,881,680**	**99,919,270**	**100,771,731**	**1,000,000**	**803,871**
Expenditures:					
Floyd County					
Ag Center	8,000,000	8,000,000	3,003,057	5,521,840	296,682
E911 Update/Upgrade/Renovation					
Consoles & Furniture	170,000	158,470	158,470	-	-
Renovations/Update	25,000	508,295	508,293	-	-
CAD Computer Upgrade	25,000	-	-	-	-
Security Enhancements	25,000	-	-	-	-
Backup Audio Recorder	12,000	77,870	77,870	-	-
Center Relocation	-	-	-	-	-
Prison Security Upgrade					
Upgrade Camera System	200,000	254,840	254,838	-	-
Replace Outer Security Doors	120,000	143,025	143,022	-	-
Construct Gym Security	700,000	925,000	346,428	650,520	71,950
Install Jail Management System Software	225,000	114,770	114,769	-	-
Replace Water Heater	70,000	34,475	34,473	-	-
Install Dorm Shower Exhaust Fans	200,000	200,000	-	200,000	-
Upgrade Control Panel	200,000	-	-	-	-
Complete Roof Replacement	400,000	222,235	222,234	-	-
LED Lighting	400,000	49,450	49,450	-	-
Install Body Scanner	190,000	190,000	-	190,000	-
Historic Courthouse Reno./Judicial Imp.	5,000,000	5,000,000	2,383,882	3,650,070	902,247
Paving, Infrastructure, and Bridges					-
Paving	3,000,000	3,528,770	3,528,770	-	-
Bridges	1,000,000	1,000,000	104,280	500,000	29,280
Lindale	300,000	300,000	54,881	251,465	6,350
Riverside	200,000	200,000	205,903	35,015	40,920
Infrastructure (Parking Decks & Airport)	-	2,512,910	2,092,625	-	13,998
Infrastructure (Admin. Back Alley)	-	123,000	411,353	123,000	100,071
Texas Valley Infrastructure Expansion	2,500,000	487,105	487,105	2,014,855	-
Jail Medical Phase II/Infrastructure Imp.					
Jail Medical	3,900,000	5,604,425	5,604,423	-	-
Emergency Generator and Backup	300,000	-	-	-	-
Infrastructure	1,000,000	4,570	4,568	-	-
Capital Equipment/Vehicle Fund	3,400,000	9,910,010	9,910,008	-	-
Public Works Facilities Buildings	2,450,000	2,450,000			
Administration Building	-	-	40,747	2,397,500	17,247
Main Shop	-	-	-	-	-
Warehouse	-	-	-	-	-
Sign Shop	-	-	-	-	-
Landscape Shop	-	-	-	-	-
Facilities	-	-	-	-	-
Bridges	-	-	-	-	-

FLOYD COUNTY, GEORGIA

2017 SPLOST BUDGET vs ACTUAL SUMMARY

For the Month Ended August 31, 2026

	Original Projects Budget	Cumulative Revised Budget	Cumulative Totals To Date	2026 Budget	2026 YTD
Airport Corporate Hangar Construction	$ 899,210	$ 2,777,085	$ 1,627,149	$ 1,530,980	$ 381,047
Floyd County Baseball Stadium Imp.					
Professional Fees	150,000	146,070	146,066	-	-
Terrace	1,200,000	1,541,195	1,541,192	-	-
Section 207 & 209, Gate 6 & 9	147,000	14,405	14,401	-	-
Team Store/ Home Plate Entry	401,000	400,880	400,876	-	-
Safety Upgrades	82,000	38,865	38,864	-	-
Clubhouse Addition	20,000	6,945	6,945	-	-
Stadium Improvements	-	7,598,785	7,598,782	-	1,690
Public Safety Technology Upgrades					
Mobile Vision Upgrade	87,000	55,635	55,631	-	-
Body Cameras	64,000	66,045	66,043	-	-
Mobile Technology Terminals	141,300	14,135	14,131	-	-
Digital In-Car Camera Upgrades	102,600	226,965	226,962	-	-
Forensic Equipment	20,270	20,165	20,165	-	-
Recreation					
27 HVAC units	187,000	218,950	218,946	-	-
Skate Park	150,000	154,890	154,890	-	-
Anthony Center Roof	70,000	66,055	66,055	-	-
Brushy Branch Pavilion	35,000	5,000	5,000	-	-
Brushy Branch Boat Dock	50,000	80,870	80,869	-	-
Lock and Dam Roof	25,000	12,840	12,836	-	-
Lock and Dam Docks	125,000	179,500	179,500	-	-
Dock Engineering	100,000	100,000	100,000	-	-
Senior Center Kitchen	50,000	118,425	118,423	-	-
Shannon Tennis Courts	150,000	86,765	86,761	-	-
Bonded Rubber	65,000	198,320	198,315	-	-
Midway Bonded Rubber	39,600	-	-	-	-
Recreation	-	124,885	1,410	-	-
Recreation	-	-	111,653	-	-
Shannon Dog Park	-	-	11,820	-	-
Real Estate and Infrastructure for Eco. Dev.	1,555,000	1,555,000	1,130,194	-	-
Silver Creek Trail Extension to Lindale	590,000	590,000	-	590,000	-
Special Operations Equipment					-
SWAT Unit Upgrade	101,200	183,655	183,653	-	-
Bomb Unit Upgrade	147,000	63,975	63,975	-	-
Blueway's	518,138	518,140	-	-	-
Administrative Fees	100,000	100,000	18,043	5,000	1,641
Total Floyd County Expenditures	41,384,318	59,263,665	44,240,998	17,660,245	1,863,124
Net Floyd County	-	16,858,240	32,653,530	(16,660,245)	(1,090,504)
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	83,061,030	68,038,360	17,660,245	1,863,124
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)	**$ -**	**$ 16,816,725**	**$ 32,691,860**	**$ (16,660,245)**	**$ (1,059,252)**

FLOYD COUNTY, GEORGIA

2023 SPLOST BUDGET vs ACTUAL SUMMARY
For the Month Ended August 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	$ 30,938,178	$ 11,765,250	$ 9,187,645
City of Rome	48,766,289	48,766,289	22,331,113	9,871,225	5,860,641
City of Cave Spring	3,200,000	3,200,000	1,461,856	646,195	383,654
Interest Earned	-	435,275	753,997	273,960	326,887
Miscellaneous Revenue	-	-	25,000	-	25,000
Total Revenues	**110,003,289**	**110,438,564**	**55,510,144**	**22,556,630**	**15,783,826**
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	985,111	228,795	314,733
Police Training Facility	2,000,000	2,000,000	173,128	1,880,000	131,128
Police Secure Parking & Evidence Facility	270,000	270,000	31,500	225,000	15,750
Jail Improvements	2,890,000	2,890,000	117,070	600,000	117,070
Prison Improvements	1,900,000	1,900,000	-	-	-
Public Works Capital	4,048,000	4,048,000	1,498,814	690,230	441,135
Mango Road Improvements	2,500,000	2,500,000	110,000	2,500,000	110,000
Park Avenue & Dragon Drive Improvements	1,200,000	1,200,000	-	-	-
Paving and Infrastructure	10,600,000	10,600,000	2,609,652	3,637,910	1,425,443
Eden Valley Improvements	160,000	160,000	-	160,000	-
Recreation					
Alto Park	915,000	1,350,275	1,464,062	100,000	113,791
Etowah Park	3,650,000	3,650,000	335,460	321,555	321,810
Garden Lakes Park	2,500,000	2,500,000	1,807,792	-	-
Lock & Dam Park	235,000	235,000	-	-	-
North Floyd Park	235,000	235,000	-	-	-
Shag Williams Park	235,000	235,000	-	-	-
Wolfe Park	235,000	235,000	-	-	-
Oostanaula Paddle in Campsite	850,000	850,000	-	-	-
Economic Development	10,000,000	10,000,000	-	-	-
Fire Capital	2,875,000	2,875,000	1,840,830	67,500	316,128
Recycling Technology Improvements	500,000	500,000	-	-	-
Chulio Road Improvements	3,000,000	3,000,000	186,119	5,757,500	31,525
Three Mile Road	900,000	900,000	-	-	-
Administrative Fees	-	-	-	5,000	-
Total Floyd County Expenditures	58,037,000	58,472,275	11,163,261	17,912,490	3,338,512
Net Floyd County	-	-	20,528,914	(5,873,280)	6,176,019
Intergovernmental City of Rome	48,766,289	48,766,289	22,331,113	9,871,225	5,860,641
Intergovernmental City of Cave Spring	3,200,000	3,200,000	1,411,856	646,195	383,654
Total Expenditures	110,003,289	110,438,564	34,906,230	28,429,910	9,582,807
Excess (Deficiency) of Revenues over					
Expenditures and Other Financing Sources (Uses)	**$ -**	**$ -**	**$ 20,603,914**	**$ (5,873,280)**	**$ 6,201,019**

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

Percentage of Year
66.7%

	2026				2025
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
OPERATING REVENUES					
Charges for Services	$ 9,458,900	$ 6,198,759	$ (3,260,141)	65.5%	$ 5,832,713
Rental Fees	12,000	9,655	(2,345)	80.5%	9,340
Miscellaneous	-	42,566	42,566	N/A	-
TOTAL OPERATING REVENUES	9,470,900	6,250,980	(3,219,920)	66.0%	5,842,053
OPERATING EXPENSES					
Water Administration					
Salaries and Benefits	1,042,620	631,716	410,904	60.6%	562,134
Supplies and Other Expenses	481,575	296,910	184,665	61.7%	307,725
Equipment	14,195	8,846	5,349	62.3%	10,380
Depreciation	5,505	3,670	1,835	66.7%	15,250
	1,543,895	941,142	602,753	61.0%	895,489
Water Distribution					
Salaries and Benefits	1,318,210	788,136	530,074	59.8%	795,575
Supplies and Other Expenses	902,705	478,683	424,022	53.0%	478,402
Equipment	34,000	20,876	13,124	61.4%	2,143
Purchased Water	1,775,000	1,245,536	529,464	70.2%	1,539,243
Water Meters	300,000	271,135	28,865	90.4%	177,145
Utilities	510,540	327,462	183,078	64.1%	332,274
Depreciation	1,714,075	1,205,414	508,661	70.3%	1,108,177
	6,554,530	4,337,242	2,217,288	66.2%	4,432,959
Water Treatment Plant					
Salaries and Benefits	475,990	305,182	170,808	64.1%	294,044
Supplies and Other Expenses	369,965	167,159	202,806	45.2%	138,023
Equipment	87,575	41,772	45,803	47.7%	6,315
Utilities	98,400	59,308	39,092	60.3%	29,580
Depreciation	64,305	121,962	(57,657)	189.7%	42,868
	1,096,235	695,383	400,852	63.4%	510,830
TOTAL OPERATING EXPENSES	9,194,660	5,973,767	3,220,893	65.0%	5,839,278
OPERATING INCOME (LOSS)	276,240	277,213	973	100.4%	2,775
NON-OPERATING INCOME (LOSS)					
Interest and Fiscal Charges	(89,935)	(54,634)	35,301	60.7%	(65,559)
Amortization of Bond Costs	53,700	21,987	(31,713)	40.9%	26,784
Gain on sale of fixed assets	-	15,099	15,099	N/A	16,511
Interest Earned	225,000	157,696	(67,304)	70.1%	171,892
Transfer from Fire Fund	150,000	100,000	(50,000)	66.7%	83,063
Transfer to General Fund	(908,940)	(605,960)	302,980	66.7%	(605,960)
TOTAL NON-OPERATING INCOME (LOSS)	(570,175)	(365,812)	204,363	64.2%	(373,269)
Total Operating and Non-Operating Income (Loss)	(293,935)	(88,599)	205,336	30.1%	(370,494)
Water Capital	(1,773,905)	(631,449)	1,142,456	35.6%	(2,491,946)
CHANGE IN NET POSITION	(2,067,840)	(720,048)			(2,862,440)
NET POSITION - BEGINNING OF YEAR	56,678,580	56,678,580			48,237,032
NET POSITION - YEAR TO DATE	$ 54,610,740	$ 55,958,532			$ 45,374,592

FLOYD COUNTY, GEORGIA

WATER FUND - CASH BASIS

STATEMENT OF REVENUES, EXPENSES

AND CHANGE IN CASH BALANCE

For the Month Ended August 31, 2026

(with comparative actual amounts for 2025)

Percentage of Year
66.7%

	2026				2025
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Charges for Services	$ 2,483,000	$ 6,198,759	3,715,759	249.6%	$ 5,832,713
Rental Fees	12,600	9,655	(2,945)	76.6%	9,340
Miscellaneous	63,530	42,566	(20,964)	67.0%	-
Interest Earned	340,000	157,696	(182,304)	46.4%	171,892
Transfer from Fire Fund	125,000	100,000	(25,000)	80.0%	83,063
TOTAL CASH INCREASES	3,024,130	6,523,775	3,499,645	215.7%	6,113,519
CASH DECREASES					
Water Administration					
Salaries and Benefits	812,160	628,169	183,991	77.3%	559,805
Supplies and Other Expenses	440,805	291,497	149,308	66.1%	292,745
Equipment	27,800	8,846	18,954	31.8%	8,500
Interest and Fiscal Charges	113,435	45,467	67,968	40.1%	54,392
Transfer to General Fund	359,650	605,960	(246,310)	168.5%	605,960
	1,753,850	1,579,939	173,911	90.1%	1,521,402
Water Distribution					
Salaries and Benefits	1,206,590	788,145	418,445	65.3%	795,574
Supplies and Other Expenses	829,630	470,757	358,873	56.7%	464,800
Equipment	46,630	20,876	25,754	44.8%	2,143
Purchased Water	1,680,000	1,245,536	434,464	74.1%	1,539,243
Water Meters	350,000	271,135	78,865	77.5%	177,145
Utilities	410,000	327,744	82,256	79.9%	332,631
	4,522,850	3,124,193	1,398,657	69.1%	3,311,536
Water Treatment Plant					
Salaries and Benefits	418,030	305,182	112,848	73.0%	294,044
Supplies and Other Expenses	318,260	159,382	158,878	50.1%	136,817
Equipment	45,770	41,015	4,755	89.6%	6,315
Utilities	82,000	55,100	26,900	67.2%	37,694
	864,060	560,679	303,381	64.9%	474,870
Water Capital	2,983,000	631,449	2,351,551	21.2%	2,491,946
TOTAL CASH DECREASES	10,123,760	5,896,260	4,227,500	58.2%	7,799,754
NET INCREASE (DECREASE)	(7,099,630)	627,516			(1,686,235)
CHANGE IN BALANCE SHEET		(244,906)			(2,189,573)
CASH - BEGINNING OF YEAR		7,372,928			8,492,420
CASH - YEAR TO DATE		$ 7,755,538			$ 4,616,612

Percentage of Year
66.7%

FLOYD COUNTY, GEORGIA

AIRPORT FUND

STATEMENT OF REVENUES, EXPENSES

AND CHANGE IN NET POSITION

For the Month Ended August 31, 2026

(with comparative actual amounts for 2025)

	2026				2025
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
OPERATING REVENUES					
Charges for Services	$ 500	$ 339	$ (161)	67.8%	$ 399
Fuel Sales	1,140,500	1,080,200	(60,300)	94.7%	612,086
Rental Fees	351,000	245,552	(105,448)	70.0%	245,539
Miscellaneous	24,050	24,077	27	100.1%	14,641
TOTAL OPERATING REVENUES	1,516,050	1,350,168	(165,882)	89.1%	872,665
OPERATING EXPENSES					
Salaries and Benefits	434,690	290,021	144,669	66.7%	272,269
Supplies and Other Expenses	244,655	113,064	131,591	46.2%	128,904
Utilities	89,340	101,182	(11,842)	113.3%	57,537
Equipment	5,700	4,573	1,127	80.2%	14,098
Air Show Expenses	52,000	36,755	15,245	70.7%	-
Depreciation	759,800	302,388	457,412	39.8%	387,277
Cost of Goods Sold	771,250	726,303	44,947	94.2%	405,429
TOTAL OPERATING EXPENSES	2,357,435	1,574,286	783,149	66.8%	1,265,514
OPERATING INCOME (LOSS)	(841,385)	(224,118)	617,267	26.6%	(392,849)
NON-OPERATING INCOME (LOSS)					
Interest Earned	3,000	898	(2,102)	29.9%	2,112
Transfers Out	(65,220)	(42,580)	22,640	65.3%	(53,167)
TOTAL NON-OPERATING INCOME (LOSS)	(62,220)	(41,682)	20,538	67.0%	(51,055)
CHANGE IN NET POSITION	(903,605)	(265,800)			(443,904)
NET POSITION - BEGINNING OF YEAR	6,006,389	6,006,389			6,722,272
NET POSITION -YEAR TO DATE	$ 5,102,784	$ 5,740,589			$ 6,278,368

FLOYD COUNTY, GEORGIA

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

Percentage of Year
66.7%

	2026				2025
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Charges for Services	$ 1,500	$ 339	$ (1,161)	22.6%	$ 399
Fuel Sales	940,500	1,062,787	122,287	113.0%	605,641
Rental Fees	306,500	245,410	(61,090)	80.1%	248,344
Miscellaneous	22,500	24,077	1,577	107.0%	14,641
Interest Earned	15,000	898	(14,102)	6.0%	2,112
TOTAL CASH INCREASES	1,286,000	1,333,511	47,511	103.7%	871,137
CASH DECREASES					
Salaries and Benefits	367,880	291,252	76,628	79.2%	272,475
Supplies and Other Expenses	314,515	126,755	187,760	40.3%	143,444
Utilities	65,000	101,182	(36,182)	155.7%	80,780
Equipment	2,000	4,573	(2,573)	228.7%	14,098
Air Show Expenses	30,000	36,647	(6,647)	122.2%	-
Transfers Out	399,010	42,580	356,430	10.7%	53,167
Cost of Goods Sold	861,500	726,303	135,197	84.3%	405,429
TOTAL CASH DECREASES	2,039,905	1,329,292	710,613	65.2%	969,393
NET INCREASE (DECREASE)	(753,905)	4,219			(98,256)
CHANGE IN BALANCE SHEET		56,235			-
CASH - BEGINNING OF YEAR		31,355			151,804
CASH - YEAR TO DATE		$ 91,809			$ 71,368

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

Percentage of Year
66.7%

	2026				2025
	BUDGET	**YTD**	**VARIANCE**	**% of BUDGET**	**YTD**
REVENUES					
Miscellaneous	$ -	$ (31,252)	$ (31,252)	N/A	$ -
TOTAL OPERATING REVENUES	-	(31,252)	(31,252)	N/A	-
EXPENSES					
Salaries and Benefits	105,310	89,669	15,641	85.1%	64,729
Supplies and Other Expenses	1,990	1,375	615	69.1%	674
TOTAL OPERATING EXPENSES	107,300	91,044	16,256	84.8%	65,403
OPERATING INCOME (LOSS)	(107,300)	(122,296)	(14,996)	114.0%	(65,403)
NON-OPERATING INCOME (LOSS)					
Interest Earned	-	(215)	(215)	N/A	7
Transfer from General Fund	89,270	122,234	32,964	136.9%	63,930
TOTAL NON-OPERATING INCOME (LOSS)	89,270	122,019	32,749	136.7%	63,937
CHANGE IN NET POSITION	(18,030)	(277)			(1,466)
NET POSITION - BEGINNING OF YEAR	2,110,805	2,110,805			2,114,672
NET POSITION - YEAR TO DATE	$ 2,092,775	$ 2,110,528			$ 2,113,206

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

Percentage of Year
66.7%

	2026				2025
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Miscellaneous	$ -	$ (31,252.00)	$ (31,252.00)	N/A	$ -
Interest Earned	-	(215)	(215)	N/A	7
Transfer from General Fund	-	122,234	122,234	N/A	63,930
TOTAL CASH INCREASES	-	90,767	90,767	N/A	63,937
CASH DECREASES					
Salaries and Benefits	95,840	89,668	6,172	93.6%	64,729
Supplies and Other Expenses	20,440	1,744	18,696	8.5%	1,100
Equipment	1,500	-	1,500	0.0%	-
TOTAL CASH DECREASES	117,780	91,412	26,368	77.6%	65,829
NET INCREASE (DECREASE)	(117,780)	(645)			(1,892)
CHANGE IN BALANCE SHEET		-			2,875
CASH - BEGINNING OF YEAR		647			-
CASH - YEAR TO DATE		$ 2			$ 983

FLOYD COUNTY, GEORGIA

RECYCLING FUND

STATEMENT OF REVENUES, EXPENSES

AND CHANGE IN NET POSITION

For the Month Ended August 31, 2026

(with comparative actual amounts for 2025)

Percentage of Year
66.7%

	2026				2025
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Material Sales	$ 160,000	$ 128,255	$ (31,745)	80.2%	$ 120,344
Solid Waste Commission - Tipping Fees	33,000	31,443	(1,557)	95.3%	-
TOTAL OPERATING REVENUES	193,000	159,698	(33,302)	82.7%	120,344
EXPENSES					
Salaries and Benefits	373,980	222,550	151,430	59.5%	218,772
Supplies and Other Expenses	272,125	155,909	116,216	57.3%	144,479
Equipment	13,175	8,030	5,145	60.9%	4,127
Depreciation	146,145	97,054	49,091	66.4%	98,343
Amortization - Right To Use Asset	47,185	31,312	15,873	66.4%	31,454
Utilities	30,795	28,665	2,130	93.1%	22,090
TOTAL OPERATING EXPENSES	883,405	543,521	339,884	61.5%	519,265
OPERATING INCOME (LOSS)	(690,405)	(383,823)	306,582	55.6%	(398,921)
NON-OPERATING INCOME (LOSS)					
Intergovernmental					
Solid Waste Commission - Promotions	87,000	48,265	(38,735)	55.5%	75,811
City of Rome	145,195	76,665	(68,530)	52.8%	100,210
Solid Waste Commission	145,195	76,665	(68,530)	52.8%	100,210
Interest Earned	750	938	188	125.1%	877
Transfers from Floyd County Solid Waste	145,195	76,665	68,530	52.8%	100,210
Transfers to General Fund	(38,040)	(25,360)	(12,680)	66.7%	(32,887)
Transfers to Capital Projects	(32,000)	(44,924)	12,924	140.4%	-
TOTAL NON-OPERATING INCOME (LOSS)	453,295	208,915	(106,832)	46.1%	344,432
CHANGE IN NET POSITION	(237,110)	(174,908)			(54,489)
NET POSITION - BEGINNING OF YEAR	1,302,919	1,302,919			1,227,304
NET POSITION - YEAR TO DATE	$ 1,065,809	$ 1,128,011			$ 1,172,815

FLOYD COUNTY, GEORGIA

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

Percentage of Year
66.7%

	2026				2025
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
CASH INCREASES					
Intergovernmental	$ 377,390	$ 401,250	$ 23,860	106.3%	$ 220,100
Interest Earned	750	938	188	125.1%	877
Material Sales	193,000	165,371	(27,629)	85.7%	140,513
Transfers In	145,195	107,614	(37,581)	74.1%	115,691
TOTAL CASH INCREASES	716,335	675,173	(65,022)	94.3%	477,181
CASH DECREASES					
Salaries and Benefits	373,980	222,534	151,446	59.5%	219,140
Supplies and Other Expenses	272,125	156,679	115,446	57.6%	132,818
Equipment	13,175	12,071	1,104	91.6%	11,377
Utilities	30,795	28,778	2,017	93.5%	22,288
Transfers	70,040	70,284	(244)	100.3%	52,054
TOTAL CASH DECREASES	760,115	490,346	269,769	64.5%	437,676
NET INCREASE (DECREASE)	(43,780)	184,827			39,505
CHANGE IN BALANCE SHEET		(155,687)			(17,735)
CASH - BEGINNING OF YEAR		6,275			20,985
CASH - YEAR TO DATE		$ 35,415			$ 42,755

FLOYD COUNTY, GEORGIA

ANIMAL CONTROL FUND

STATEMENT OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCE

For the Month Ended August 31, 2026

(with comparative actual amounts for 2025)

Percentage of Year
66.7%

	2026				2025
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Charges for Services	$ 27,000	$ 28,256	$ 1,256	104.7%	$ 22,119
Interest Earned	4,000	6,295	2,295	157.4%	7,981
Donations	35,000	22,431	(12,569)	64.1%	19,899
Miscellaneous	1,750	2,454	704	140.2%	1,472
TOTAL REVENUES	67,750	59,437	(8,313)	87.7%	51,471
EXPENDITURES					
Salaries and Benefits	1,039,630	596,818	442,812	57.4%	569,384
Other Operating Costs	530,415	277,262	253,153	52.3%	306,416
TOTAL EXPENDITURES	1,570,045	874,079	695,966	55.7%	875,800
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,502,295)	(814,642)	(687,653)	54.2%	(824,329)
OTHER FINANCING SOURCES (USES)					
Transfers from General Fund	1,493,055	995,370	497,685	66.7%	891,753
TOTAL OTHER FINANCING SOURCES (USES)	1,493,055	995,370	497,685	66.7%	891,753
NET CHANGE IN FUND BALANCE	(9,240)	180,728			67,424
FUND BALANCE - BEGINNING OF YEAR	283,213	283,213			255,869
FUND BALANCE - YEAR TO DATE	$ 273,973	$ 463,940			$ 323,293

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ROME-FLOYD PARKS AND RECREATION AUTHORITY

Percentage of Year
66.7%

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

For the Month Ended August 31, 2026

(with comparative actual amounts for 2025)

	2026				2025
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Administrative Operations	$ 22,500	$ 18,712	$ (3,788)	83.2%	$ 9,717
Miscellaneous Revenues	97,240	13,057	(84,183)	13.4%	15,745
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	58,500	49,640	(8,860)	84.9%	54,555
Other Programs	380,310	236,696	(143,614)	62.2%	143,878
Gymnastics	435,625	284,275	(151,350)	65.3%	317,744
Special Populations Services	38,500	36,153	(2,347)	93.9%	28,284
Concessions	564,000	360,411	(203,590)	63.9%	286,627
Coosa River Trading Post	161,650	79,339	(82,311)	49.1%	102,036
Etowah Park Golf Practice	7,800	6,500	(1,300)	83.3%	6,500
Youth Athletics	468,500	231,895	(236,605)	49.5%	245,620
Adult Athletics	44,000	25,250	(18,750)	57.4%	26,500
Scoreboards	10,750	3,625	(7,125)	33.7%	1,000
Parks & Recreation Centers	88,800	82,585	(6,215)	93.0%	69,065
Recreation Services	169,500	110,812	(58,688)	65.4%	55,029
Hall of Fame	16,600	9,368	(7,232)	56.4%	9,093
Senior Promotions	9,375	7,025	(2,350)	74.9%	4,600
TOTAL REVENUES	2,603,650	1,555,343	(1,048,307)	59.7%	1,375,993

ROME-FLOYD PARKS AND RECREATION AUTHORITY

Percentage of Year
66.7%

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

For the Month Ended August 31, 2026

(with comparative actual amounts for 2025)

	2026				2025
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
EXPENDITURES					
Administrative Operations	$ 1,333,505	$ 798,814	$ (534,691)	59.9%	$ 717,996
Contingency	30,000	-	(30,000)	0.0%	-
Swimming Pool	67,430	61,332	(6,098)	91.0%	55,543
Other Programs	236,335	205,528	(30,807)	87.0%	101,460
Gymnastics	296,215	208,105	(88,110)	70.3%	202,645
Special Populations Services	39,810	27,785	(12,025)	69.8%	32,024
Concessions	420,900	306,310	(114,590)	72.8%	229,503
Coosa River Trading Post	109,060	65,285	(43,775)	59.9%	92,728
Sports Division Administration	132,110	83,115	(48,995)	62.9%	96,423
Youth Athletics	256,675	156,858	(99,817)	61.1%	192,420
Adult Athletics	38,100	19,345	(18,755)	50.8%	29,527
Scoreboards	1,250	250	(1,000)	20.0%	-
Recreation Centers	222,185	168,809	(53,376)	76.0%	152,270
Recreation Services Administration	268,990	175,835	(93,155)	65.4%	167,652
Parks & Recreation Services	1,350,120	960,136	(389,984)	71.1%	891,098
Buildings	93,900	61,262	(32,638)	65.2%	74,967
Shop	159,880	103,655	(56,225)	64.8%	103,098
Hall of Fame	12,520	14,395	1,875	115.0%	11,952
Senior Promotions	7,470	7,146	(324)	95.7%	1,276
TOTAL EXPENDITURES	5,076,455	3,423,967	(1,652,488)	67.4%	3,152,580
OTHER FINANCING SOURCES (USES)					
Transfers In / Out	2,498,475	1,662,227	(836,248)	66.5%	1,766,225
TOTAL OTHER FINANCING SOURCES (USES)	2,498,475	1,662,227	(836,248)	66.5%	1,766,225
NET CHANGE IN FUND BALANCE	25,670	(206,397)			(10,363)
FUND BALANCE - BEGINNING OF YEAR	85,979	85,979			102,570
FUND BALANCE - YEAR TO DATE	$ 111,649	$ (120,418)			$ 92,251

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

Percentage of Year
66.7%

	2026				2025
	BUDGET	YTD	VARIANCE	% of BUDGET	YTD
REVENUES					
Contributions					
Employer	$ 9,065,700	$ 6,044,390	$ (3,021,310)	66.7%	$ 5,885,123
Employees	2,090,400	1,414,038	(676,362)	67.6%	1,342,019
Retirees	47,905	38,626	(9,279)	80.6%	37,698
Premiums Paid By Others	71,775	25,290	(46,485)	35.2%	28,264
Interest Earned	20,000	9,089	(10,911)	45.4%	16,632
Miscellaneous	50,000	7,436	(42,564)	14.9%	28,819
TOTAL REVENUES	11,345,780	7,538,869	(3,806,911)	66.4%	7,338,555
EXPENDITURES					
Other Costs	30,025	14,886	15,139	49.6%	12,719
Professional Fees	142,945	97,046	45,899	67.9%	98,820
Claims	8,300,000	5,992,014	2,307,986	72.2%	5,631,938
Premium Payments	1,496,500	986,640	509,860	65.9%	894,691
HRA Payments	60,000	91,408	(31,408)	152.3%	44,369
HSA Payments	51,550	57,087	(5,537)	110.7%	63,833
Wellness Clinic	890,165	727,192	162,973	81.7%	535,820
Administrative Fees	234,800	174,378	60,422	74.3%	165,681
TOTAL EXPENDITURES	11,205,985	8,140,651	3,065,334	72.6%	7,447,871
NET CHANGE IN FUND BALANCE	139,795	(601,782)			(109,316)
FUND BALANCE - BEGINNING OF YEAR	58	58			888,177
FUND BALANCE - YEAR TO DATE	$ 139,853	$ (601,724)			$ 778,861

FLOYD COUNTY, GEORGIA

Capital Projects and Equipment Expenditures

For the Month Ended August 31, 2026

		Budget	2026 YTD
Appropriation of Jail Surcharge Funds		$ 246,600	$ 201,126
Appropriation of Fund Balance		4,194,860	1,378,574
Revenues:			
Interest Earned		50,000	90,223
Transfer from General Fund		240,305	197,415
Transfer from 800 MHz Communications		6,475	-
Transfer from Debt Service		91,860	-
Transfer from Airport		1,350	-
Transfer from Solid Waste		51,230	23,226
Transfer from Recycling		32,000	44,924
Total Revenues and Appropriations of Fund Balances		**$ 4,914,680**	**$ 1,935,487**
Expenditures:			
Sheriff/Jail			
Reimbursements		$ (24,010)	$ (24,010)
Chevrolet Silverado 1500	**GF**	56,540	56,701
2-Dodge Durango PPV with upfittings	**GF**	101,505	101,355
Locking controls	**JS**	88,605	88,605
		222,640	222,651
Historic Courthouse			
Miscellaneous-Other		-	(9,927)
Insurance Reimbursements		-	(975,000)
Contents		24,745	97,388
Extra Expense		49,015	143,836
Safety		10,000	-
Debris Removal		179,750	723,547
Machinery & Equipment		80,000	-
		343,510	(20,155)
County Police			
Insurance Reimbursement		-	(13,925)
GEMA SWAT Revenue		(95,358)	-
GEMA SWAT Expense		95,358	94,268
		-	94,268
GEMA CBRNE Revenue		(21,080)	-
GEMA CBRNE Expense		21,080	21,034
		-	21,034
GEMA Bomb Squad Revenue		(370,000)	-
GEMA Bomb Squad Expense		370,000	358,025
		-	358,025
Special Ops Grant #27-20 Revenue		-	(900)

FLOYD COUNTY, GEORGIA

Capital Projects and Equipment Expenditures

For the Month Ended August 31, 2026

		Budget	2026 YTD
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	-
Public Works Mini Splits		-	6,168
4th Avenue Parking Deck Cameras		20,000	-
	FB	155,000	6,168
Public Works			
Fuel Master		106,265	88,196
EPD Tire Products Grant Expense		-	182,150
	GF	106,265	270,346
Paving			
2026 LMIG Revenue		(1,533,585)	(1,533,589)
2026 LMIG Paving		1,533,585	1,006,292
		-	(527,297)
2025 LMIG Paving		310,235	310,235
2024 LMIG Paving		179,240	179,242
2023 LMIG Paving		185,820	185,820
Excess LMIG Road Improvements		66,015	-
	FB	741,310	675,297
2026 State Safety Action Plan		-	(307,500)
2026 LRA Revenue		-	(1,654,647)
2026 LRA Paving		-	1,981
2025 LRA Paving		1,659,500	-
2024 LRA Paving		1,344,660	258,283
	FB	3,004,160	(1,394,384)
Prep and paving	**FB**	20,000	17,432
Drainage	**FB**	10,000	3,937
Information Technology			
Replace EOC Switches	**COM**	6,475	-
Firewalls	**FB**	41,000	35,850
Admin. Wi-Fi	**FB**	13,060	-
Computer Lease	**FB**	200,000	123,325
		260,535	159,175

FLOYD COUNTY, GEORGIA

Capital Projects and Equipment Expenditures

For the Month Ended August 31, 2026

		Budget	2026 YTD
Solid Waste			
2 Containers (Delivered)	**SW**	$ 51,230	$ 43,313
		51,230	43,313
Airport			
Mitigate On-Airport Obstructions - Rwy 7 & 25 Approaches			
State Revenue (Construction) (75/25)		(306,000)	-
Local Match Revenue		(154,970)	-
Design		52,970	45,468
Construction		408,000	328,470
		-	373,937
Rehabilitate & Overlay Taxiway "A"			
Federal Revenue		(148,500)	-
Local Match Revenue		(16,500)	-
Design		165,000	-
		-	-
Rehabilitation & Overlay Taxiway "B" (East)			
State Revenue (Construction)		(655,500)	-
Local Match Revenue		(238,395)	-
Design		19,895	-
Construction		874,000	-
		-	-
Install Rwy 7 & 25 Edge Lighting including REIL's (Construction)			
Local Match Revenue		(138,830)	-
Construction		138,830	3,241
		-	3,241
Mitigate on Airport Obstructions (EA & Design)- Rwy 1 Approaches			
Design Revenue (90%)		(85,500)	-
Local Match Revenue		(9,500)	-
Design		95,000	-
		-	-
Relocate Partial Parallel Taxiway "B" (West) Including Hangar Area, Access Taxiways & Install Lighting/Signage			
Federal Revenue (Construction 82%)		(3,626,150)	(2,340)
State Revenue (Construction 9%)		(750,000)	-
Federal Revenue (Design 90%)		(285,070)	-
Local Match Revenue		(565,640)	-
Design		309,860	288,531
Construction		4,917,000	630
		-	286,821

FLOYD COUNTY, GEORGIA

Capital Projects and Equipment Expenditures

For the Month Ended August 31, 2026

		Budget	2026 YTD
Airport (cont'd)			
Rehabilitate Runway 1 MALSR			
State Revenue (Construction)		$ (937,500)	$ -
Local Match Revenue		(407,500)	-
Design		95,000	-
Construction		1,250,000	-
		-	-
Rehabilitate & Overlay Runway 1/19			
Federal Revenue (Construction)		(4,057,125)	(25,776)
State Revenue		(225,400)	-
Local Match Revenue		(293,150)	-
Design		82,000	6,769
Construction		4,507,925	3,849,256
		-	3,830,249
Runway 1/19 Lighting Rehabilitation			
Federal Revenue		-	(173,952)
State Revenue (Construction)		-	(9,664)
Construction		-	211,561
		-	27,945
DBE Plan Update (FY27-29)			
Federal Revenue (Design)		(12,150)	-
Design		13,500	-
	AP	1,350	-
Animal Control			
Facility Camera System	**FB**	10,330	-
		10,330	-
Recycling Center			
Forklift		44,925	44,924
Steel Belt for the Infeed for the Sort Line	**RC**	32,000	-
		76,925	44,924
Current Year Lease Purchase Payments	**DS**	91,860	-
Total Net (Revenues) Expenditures		**$ 5,253,115**	**$ 4,287,122**

FLOYD COUNTY, GEORGIA

Water Capital Projects and Equipment Expenses

For the Month Ended August 31, 2026

	Budget	2026 YTD
Revenues:		
R & E Funds	$ 1,440,905	$ 444,715
Operating Funds	333,000	186,734
Total Revenues	**$ 1,773,905**	**$ 631,449**
Expenses:		
Water Tank Maintenance	$ 365,000	$ 231,207
Water Pumps and Pump Houses	150,000	51,524
Large Meter Testing	55,000	-
Water Improvements-Highway 53 Water Line Upgrade	150,000	-
Water Meter Change Out Program	150,000	92,160
Burnett Ferry Pump House Upgrade	191,250	-
Morgan Dairy Pump House Upgrade	233,000	-
Fulton Well Membrane	65,000	-
FEMA Grant Expense-Generators	81,655	69,825
	1,440,905	444,715
2026 Equipment		
Pickup Truck	65,000	36,313
Mini Excavator trade in	50,000	37,829
Mini Excavator trade in	30,000	30,000
2-Equipment Trailers	32,000	23,598
Pickup Truck	65,000	2,692
Fork Lift	45,000	39,802
Flocculator Mixer	14,000	-
2-Partide Counters	32,000	16,500
	333,000	186,734
Total Expenses	**$ 1,773,905**	**$ 631,449**

FLOYD COUNTY, GEORGIA

Recreation Capital Projects and Equipment Expenditures

For the Month Ended August 31, 2026

	Budget	2026 YTD
Revenues:		
Interest Income	$ 1,000	$ 452
Capital Improvements-County	-	15,300
Donations	274,475	264,472
Total Revenues	**$ 275,475**	**$ 280,224**
Expenditures:		
Capital Improvements-County		
Thornton Gym Floor Refinishing	4,100	4,100
Lock and Dam Window/Door Replacement and Siding	18,200	-
Mini-Pitch System	142,500	142,500
Concrete Slab for Mini-Pitch System	57,975	57,972
Shade Screens for Alto Park	64,000	63,330
Court Resurface	11,200	11,200
Sanitary Sewer Line	-	12,906
Total Expenditures	**$ 297,975**	**$ 292,008**

Other Information
For the Month Ended
August 31, 2026

Prepared by:
Finance Department

FLOYD COUNTY, GEORGIA
SALES TAX COLLECTIONS

Cash Basis

LOCAL OPTION SALES TAX

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	$ Increase (Decrease)	% Increase (Decrease)
January	816,424.37	771,367.64	811,412.61	697,002.47	937,913.89	1,094,295.63	1,111,221.46	1,061,425.82	1,123,886.12	1,168,214.61	44,328.49	3.94%
February	573,349.30	612,129.62	660,383.95	695,286.40	781,840.61	846,638.45	815,849.89	859,061.77	895,552.87	942,176.20	46,623.33	5.21%
March	574,649.61	590,493.95	667,744.68	696,359.81	761,176.31	879,983.09	816,952.01	907,522.71	919,456.73	916,177.14	(3,279.59)	-0.36%
April	642,000.38	760,985.43	701,035.86	713,760.28	895,621.37	953,816.94	978,548.95	898,666.31	1,020,549.27	1,048,512.10	27,962.83	2.74%
May	622,248.30	569,032.84	747,982.83	717,289.65	900,064.90	953,255.62	918,460.57	948,310.21	977,509.49	1,011,866.87	34,357.38	3.51%
June	669,962.41	676,212.44	777,777.77	806,474.63	876,837.27	993,429.97	936,409.62	964,230.40	877,243.39	1,019,874.68	142,631.29	16.26%
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	1,032,400.76	35,905.74	3.60%
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	1,045,688.62	20,359.32	1.99%
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	1,328.86	249.85	23.16%
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**	**8,186,239.84**	**349,138.64**	**4.45%**
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***	***(3,853,760.16)***		
									7,837,101.20	**8,186,239.84**	**349,138.64**	**4.45%**

SPECIAL PURPOSE LOCAL OPTION SALES TAX

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	$ Increase (Decrease)	% Increase (Decrease)
January	1,474,317.70	1,365,091.10	1,436,258.38	1,231,195.23	1,659,579.17	1,936,210.94	2,010,427.80	2,001,927.18	2,119,811.74	2,202,501.89	82,690.15	3.90%
February	1,014,142.87	1,084,104.78	1,168,271.30	1,211,828.74	1,383,440.75	1,497,898.49	1,532,761.35	1,621,252.62	1,689,175.13	1,773,704.63	84,529.50	5.00%
March	1,017,224.22	1,044,434.07	1,180,247.66	1,231,771.69	1,346,784.21	1,556,742.13	1,543,335.16	1,713,055.32	1,744,385.18	1,728,082.34	(16,302.84)	-0.93%
April	1,134,168.18	1,346,433.60	1,240,029.83	1,258,718.41	1,584,782.96	1,686,796.75	1,845,456.97	1,750,906.06	1,924,745.82	1,977,553.12	52,807.30	2.74%
May	1,100,541.37	1,005,478.92	1,323,376.46	1,269,418.18	1,592,375.88	1,686,403.27	1,685,680.86	1,788,864.97	1,844,195.91	1,908,198.61	64,002.70	3.47%
June	1,184,993.04	1,196,841.69	1,375,911.97	1,425,975.47	1,551,292.70	1,757,445.38	1,745,514.75	1,818,105.05	1,664,406.60	1,920,210.10	255,803.50	15.37%
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	1,947,222.70	67,651.91	3.60%
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	1,971,958.26	37,937.78	1.96%
September	1,156,576.40	1,181,651.06	1,301,533.09	2,571,002.07	1,546,444.94	1,672,909.18	1,737,420.08	1,915,786.41	1,851,542.48	-		
October	1,137,149.31	1,146,165.88	1,322,763.31	1,361,917.50	1,536,146.24	1,762,645.00	1,703,132.02	1,815,554.87	1,914,993.75	-		
November	1,060,694.60	1,235,592.36	1,261,751.67	1,468,913.09	1,558,125.38	1,684,489.72	1,782,636.82	1,847,380.76	1,790,555.81	-		
December	1,135,350.00	1,208,193.07	1,284,102.05	1,402,814.68	1,649,731.07	1,730,244.92	1,740,242.32	1,858,373.22	1,927,280.65	-		
March Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A
April Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A
May Pro Rata	-	-	-	-	-	-	-	-	-	-	-	N/A
June Pro Rata	1,914.40	4,689.95	6,399.29	1,142.06	2,264.86	3,584.40	3,914.57	4,448.43	2,041.85	2,507.31	465.46	22.80%
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**	**15,431,938.96**	**629,585.46**	**4.25%**
									14,802,353.50	**15,431,938.96**	**629,585.46**	**4.25%**

FLOYD COUNTY, GEORGIA

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

	ACTUALS	
	2026	**2025**
Operating Revenues:		
Misc-Other	$ 16,828	$ 24,028
Water Charges	5,666,132	5,239,083
Water Meter Charges	384,025	436,327
Penalties & Cut Offs	131,774	133,275
Fire Service Charges	100,000	83,063
Less: Fire Service Charges	(100,000)	(83,063)
Charges for Services	6,198,759	5,832,713
Miscellaneous	42,566	-
Rental Fees	9,655	9,340
Total Operating Revenues	**6,250,980**	**5,842,053**
Operating Expenses:		
Administration	941,142	895,489
Less: Depreciation	(3,670)	(15,250)
Net Administration	937,472	880,239
Distribution	4,337,242	4,432,959
Less: Depreciation	(1,205,414)	(1,108,177)
Net Distribution	3,131,828	3,324,782
Treatment Plant	695,383	510,830
Less: Depreciation	(121,962)	(42,868)
Net Treatment Plant	573,421	467,962
Total Operating Expenses	**$ 4,642,721**	**$ 4,672,983**
Net Available for Debt Service	$ 1,608,259	$ 1,169,070
Bonds Debt Service (66.7% of Annual Debt Payment)	206,667	204,667
Bonds Debt Service Coverage Ratio (1.10 Requirement)	**7.78**	**5.71**
Total Debt Service (66.7% of Annual Debt Payment)	378,120	376,840
Total Debt Service Coverage Ratio	**4.25**	**3.10**

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended August 31, 2026

		Budget	YTD
Probate Court			
Laptop for Courtroom		$ 1,510	$ 1,508
Other		500	-
		2,010	1,508
District Attorney			
2-Printers		-	1,327
		-	1,327
Public Defender			
iPad		750	355
		750	355
Sheriff			
4- Holosun IR Designator	**JS**	5,400	-
5- Pepper Ball Projectiles	**JS**	16,995	-
Weapon Vault	**JS**	5,395	4,495
3-Patrol Car Computers	**JS**	14,600	13,039
4-PTZ Cameras and Mounts		9,315	9,312
Toughbook Laptop		3,090	3,087
Medical Shredder		1,915	1,911
8-Replacement Toilets		11,755	11,752
10- Ballistic Performance Helmets and Accessories (SWAT)		19,445	14,801
AED Batteries	**JS**	10,000	-
		97,910	58,398
Coroner			
2011 Chevrolet Tahoe and upfittings		9,895	9,866
Radio and Accessories		-	-
		9,895	9,866
Human Resources			
Shredder		-	699
Timeclocks		46,595	45,896
		46,595	46,595
Board of Registrars			
Training Room Projector		430	-
Computer		1,400	1,298
5- iPads		2,170	2,166
Cradlepoint for AIP		1,115	
Laptop		1,000	-
		6,115	3,464
Police			
Alco Sensor		1,385	-
Glock Model 45 MOS Pistol with Holsters		6,200	6,200
Aim Point ACRO P-II Sight		5,500	5,009
		13,085	11,209
Facilities Management			
Thermostats for Health Dept.		6,000	-
		6,000	-
Public Works			
Shop Fans for Main Shop		850	-
3/4 Inch Socket Set (Paving)		500	-
School Zone Meter (Barron Road)		3,250	3,250
Diagnostic Thermal Imager		1,600	1,593
Backpack Blowers		2,000	-
Jump Box		1,010	1,009
3- Chainsaws		1,950	-
Weed Eaters		2,500	-
Main Shop Diagnostic Tool		2,185	2,022
52 Inch Zero Turn Mower		8,690	-
Truck Creeper		650	-
Wedge Ramps		2,325	2,324
Chainsaw		500	-
Hedge Trimmer		700	-
		28,710	10,198

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended August 31, 2026

		Budget	YTD
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
		64,500	45,525
Cooperative Extension			
2 - Laptops with Docking Stations (cost share with UGA)		2,500	2,500
		2,500	2,500
Tax Commissioner			
Laptop		2,325	1,189
		2,325	1,189
Superior Court			
Courtroom Upgrades		2,500	-
Superior Court Administration Equipment		500	-
		3,000	-
Judge Niedrach Superior Court			
Desktop Printer		500	-
		500	-
Judge Johnson Superior Court			
Desktop Printer		500	-
		500	-
Judge Sparks Superior Court			
Desktop Printer		500	-
		500	-
Judge King Superior Court			
Desktop Printer		500	-
		500	-
HIDTA			
Equipment		1,000	-
		1,000	-
Purchasing			
Refrigerator		700	699
Heavy Duty Hand Trucks		220	218
		920	917
Finance			
Scanner		500	-
		500	-
Information Technology			
Upgrade ARC Serve System		4,005	-
Prox Mox Server Replacement		6,200	1,397
Prox Mox Hardware		9,120	-
		19,325	1,397
E-911			
5- Plantronics PTT Wireless		2,750	-
		2,750	-
Law Library			
Increase Bandwidth		7,000	1,056
		7,000	1,056

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended August 31, 2026

	Budget	YTD
Solid Waste		
Rehab Roll Off Containers	$ 5,000	$ -
Restroom at Midway Sight	7,000	-
Restroom at Shannon Sight	5,000	-
	17,000	-
Inmate Benefit		
Sheriff - Equipment	60,000	-
Prison - Equipment	8,000	-
Work Release - Equipment	5,000	-
	73,000	-
Water Department		
Administration		
Document Scanners	1,705	1,121
10- NVR Indoor/Outdoor Dome Cameras	8,795	7,725
Mail Processing Scanner	3,695	-
	14,195	8,846
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	5,919
Data Collector	830	828
Confined Space Gas Detector	3,200	1,620
Roll Around Toolbox	1,800	1,453
Document Scanner	1,070	580
	34,000	20,876
Treatment		
Landscape/Lawnmower Trailer	8,500	5,601
Walk Behind String Trimmer	750	600
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	1,250
Heavy Duty Vise Table with Stand	1,000	926
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	4,745
Gas Pump at Filter Plant with Cart	2,500	-
	87,575	41,837
Airport		
6 Yard Dumpster	1,700	1,700
Safe	1,000	666
2-Gas Backpack Blowers	2,000	1,300
Miscellaneous	1,000	907
	5,700	4,573
Recycling		
Belt Replacement for Main Belt and Install	5,000	-
Upgrade 3 Cameras	7,500	7,381
Echo Leaf Blower	675	649
	13,175	8,030

FLOYD COUNTY, GEORGIA

Non-Capital Equipment

For the Month Ended August 31, 2026

	Budget	YTD
Recreation		
Youth Baseball		
Pitching Machines	$ 3,500	$ 3,416
	3,500	3,416
Park & Recreation Services		
Commercial Steel Waste Receptacles	15,000	14,997
Bleachers for Lower Alto	4,000	-
Dual Axel Trailer	8,700	8,595
	27,700	23,592
Rec-Buildings		
Lock and Dam Ice Machines	7,500	6,731
2 Alto Park Stand Up Freezer	1,700	1,598
2 North Floyd Stand Up Freezer	1,700	1,598
	10,900	9,927
Rec-Shop		
Billy Goat Vacuum	2,300	-
Weed Eaters and Blowers	5,700	-
	8,000	-
Total:	$ 611,635	$ 316,598