BOARD OF COMMISSIONERS OF CANDLER COUNTY, GEORGIA
AGENDA
REGULAR MEETING
5:00 P.M.
March 17, 2025

1. Call to Order

2. Invocation and *Pledge of Allegiance*

3. Approval of Agenda

4. Financial Report – February 28, 2025

5. Citizens wishing to address the Commission – *Citizens will be allowed to address the commission individually for a period of up to 5 minutes.*
    a. Janet Goodman – 2024 Tax Billing

6. Application for Commission approval

7. Old Business
    a. Consideration of proposals submitted for emergency repairs to the backup diesel generator for the Sheriff's Office and Detention Center
    b. Consideration of an estimate from Pope Construction for repairs to the recreation department gymnasium and discussion of next steps
    c. Consideration of an estimate from the County Surveyor to perform a survey of the county boundary near the Cowart Pond Rd area
    d. Consideration of a request to reopen all facilities necessary for the 2025 baseball season at the Metter-Candler Recreation Department

8. New Business
    a. Consideration of a request from Excelsior EMC for the Board of Commissioners to grant a drainage easement across county property (Parcel #046 019) and a proposal for recommended drainage improvements under Hiawatha St to accommodate additional stormwater discharge; and consideration of a recommendation to the Candler County Public Building Authority for approval or denial of said request regarding the adjacent parcel
    b. Consideration of a request from the recreation department for 24SPLOST funding to purchase a "sand pro/bunker & field rake" at a proposed cost of $21,300
    c. Consideration of a request from the recreation department for 24SPLOST funding to purchase a clam shell bagger attachment for the SCAG mower at a proposed cost of $4,159
    d. Discussion regarding the Candler County Emergency Management Ordinance provisions and a request to modify the ordinance to include emergency pay provisions for county personnel
    e. Discussion regarding the Candler County Solar Panel Ordinance
    f. Consideration of a resolution to proclaim April 2025 as Sexual Assault Awareness and Prevention Month upon request of the Teal House.
    g. Update from Pope Construction Company, Bill Vickery, Candler County Detention Center Project

9. Report from County Administrator

10. Report from Attorney

BOARD OF COMMISSIONERS OF CANDLER COUNTY, GEORGIA
AGENDA
REGULAR MEETING
5:00 P.M.
March 17, 2025

11. Reports from Commissioners

12. Report from Chairman

13. Executive Session

14. Adjournment

Candler County
Board of Commissioners
Monday, March 17, 2025
5:00 p.m.

The Board of Commissioners of Candler County met for the regular monthly meeting on Monday, March 17, 2025 meeting, at 5:00 p.m., in the Commissioners' boardroom at 1075 East Hiawatha Street, Suite A, Metter, Georgia. Chairman Brad Jones presided with Vice-Chairman Blake Hendrix, Commissioners David Morales, Jonathan Williamson and Tre' Ross in attendance. Also attending were County Administrator Bryan Aasheim, County Clerk Kellie Lank and County Attorney Kendall Gross. The Metter Advertiser was notified of the meeting, Taylor Crosby was present.

Guests attending this meeting included: Candler County Tax Commissioner, Jason Grimes; Metter-Candler Recreation Department Director, Coach Mike Robins; EMC Engineering Services, Dan Chicola; Excelsior Electric EMC's, Bill Walden and Howard Porter; Tim Spencer, Janet Goodman and Johnny Goodman.

1. **Call to Order**

Chairman Jones called the meeting to order at 5:00 p.m.

2. **Invocation and *Pledge of Allegiance* –**

Commissioner Williamson delivered the invocation and Chairman Jones led the *Pledge of Allegiance*.

3. **Approval of Agenda**

Administrator Aasheim requested the agenda be amended and add the following items:

7. Old Business

d. Consideration of a request to reopen all facilities necessary for the 2025 baseball season at the Metter-Candler Recreation Department

8. New Business

Amend Items b. and c. should read 2018SPLOST, and not 2024SPLOST
Add:
f. Consideration of a resolution to proclaim April 2025 as Sexual Assault Awareness and Prevention Month upon request of the Teal House.
g. Update from Pope Construction Company, Bill Vickery, Candler County Detention Center Project

Vice-Chairman Hendrix made a motion to approve the agenda as amended. Commissioner Williamson provided a second. The motion carried unanimously, (5-0).

4. **Financial Report – February 28, 2025**

Administrator Aasheim presented the financial report, providing an overview of the county's financial standing as of February 28, 2025. (Exhibit A)

Key Financial Highlights:

- **Fund 100 - General Fund Accounts Balance:** $6,307,866.91
  - Synovus Securities Investment General Fund Reserves Account: $2,234,377.98
- **Fund 270 - Shared Services District (SSD) Balance:** $1,330,960.37
  - SSD Operating Account: $498,618.43
  - SSD Synovus Investment Account: $832,341.94
- **Fund 321 - 2018 SPLOST Balance:** $746,584.73
- **Fund 322 – 2024 SPLOST Total:** $667,027.47
  - 2024 SPLOST: $629,296.60
  - 2024 SPLOST Level II Project (20% allocation): $37,730.87
- **Fund 601 - Health Insurance Balance:** $1,732,500.14
  - Reserve Account: $1,682,041.54
  - Claims Account: $50,458.60

Budget Considerations:

A Budget Comparison Statement profit and loss was included in the financial report. All divisions are operating within expected parameters, except for Administration, Sheriff's Office, and Detention, which are experiencing higher expenditures due to recent storms. A FY2025 Budget Amendment will be prepared and presented later in the year.

Next Steps:

- Monitor ongoing budget impacts and adjust as necessary.

Prepare the FY2025 Budget Amendment for presentation closer to year-end.

SPLOST Proceeds (February 2025):

- Total Proceeds: $183,304.20
  - 20% for Level II Project: $36,660.84
  - County's 80% Portion: $89,452.45

5. **Citizens wishing to address the Commission** – *Citizens will be allowed to address the commission individually for a period of up to 5 minutes.*

   a. **Janet Goodman – 2024 Tax Billing**

Ms. Goodman approached the podium to speak on behalf of her father, Johnny Goodman. She thanked the Commissioners for the opportunity to address them regarding the 2024 property tax bill received by her father. Mr. Goodman, a retired resident of Candler County, relies solely on an annual income of $20,400.00 from Social Security benefits. Upon receiving his 2024 property assessment, it was noted that the valuation had increased by $7,694.00 from 2023, despite no alterations to the property. This resulted in a projected increase of $784.28 in his estimated tax bill for 2023. An appeal was filed with the Board of Assessors, and Mr. Goodman continued the appeal process with the Board of Equalization.

Upon receiving the tax bill dated 11/04/2024, the total amount due was listed as $2,980.71. Given that this was a decrease from the previously estimated amount, Mr. Goodman chose to cancel the appeal and proceeded with payment. However, upon making the payment, he was presented with a receipt indicating an outstanding balance of $521.31.

In a meeting with the Tax Commissioner, Mr. Grimes, Ms. Goodman was informed that this issue affected approximately 60 residents of Candler County due to a billing error. It was explained that the bill dated 11/04/2024 reflected only 85% of the assessed value. However, this information was not disclosed during the initial meeting. Due to scheduling changes caused by a major hurricane, the meeting with the Board of Equalization was rescheduled three times, resulting in additional administrative costs of approximately $150.00 in certified mail fees.

The issue remains that the tax bill was paid based on the provided statement of $2,980.71. The appeal was canceled under the assumption that the bill was correct. Following the meeting with the Board of Equalization and Chief Appraiser, Ms. Cheyenne Lanier, Ms. Goodman was directed to bring this matter to the attention of the Board of Commissioners. After further discussions with County Administrator Bryan Aasheim and Tax Commissioner Grimes, it was made clear that Mr. Grimes would represent the County's position that ignorance of the law does not excuse the remaining balance.

Ms. Goodman has spoken with Judge Gross, who recommended addressing the Board of Commissioners. She expressed that this matter is one of principle rather than financial hardship. She is prepared to assist her father in paying the outstanding balance but is concerned about the impact on other affected residents who may not have the resources or knowledge to challenge the issue.

Additionally, Ms. Goodman questioned the review process of tax bills. With a total of over 7,600 county tax bills and only four staff members in the Tax Commissioner's office, she inquired about the feasibility of reviewing all tax bills before issuance. She also requested clarification on the cost of the billing company responsible for the error and the discretionary budget allocated to the Tax Commissioner's office. Furthermore, she noted that no staff member in the office could answer her inquiries regarding her father's tax bill and that she was required to wait for Mr. Grimes to return from errands before receiving an explanation.

Ms. Goodman urged the Board of Commissioners to consider the broader implications of this issue. She emphasized that the responsibility for the billing error lies with the Tax Commissioner and not the affected taxpayers. She also raised concerns about residents who may have unknowingly paid incorrect tax amounts without question.

Chairman Jones requested Clerk Lank make copies of the information that Ms. Goodman presented.

Chairman Jones invited Mr. Jason Grimes, Candler County Tax Commissioner, to address the Board regarding Ms. Goodman's request. Before speaking, Mr. Grimes was asked to wait for Ms. Goodman and Clerk Lank to return to the boardroom.

Mr. Grimes stated that he had spoken with Ms. Goodman multiple times about the issue. He acknowledged that a billing error had occurred with some tracts that were under appeal. However, he clarified that this error did not impact Mr. Goodman's property, which was billed correctly according to Georgia law. Mr. Goodman's bill was the only one processed correctly, and the unrelated billing errors had no bearing on his case. Addressing a statement attributed to him by Ms. Goodman—"ignorance of the law is not an excuse"—Mr. Grimes explained that he had not meant it personally but was advising Ms. Goodman on what she might expect from the Board of Commissioners. He assured the Board that he was willing to work with Mr. Goodman on payment options if needed.

Discussion on Outstanding Balance and Fees
Attorney Gross inquired whether the tax bill had been paid in full, to which Mr. Grimes responded that it had not. When asked if any outstanding balance included penalties and interest, Mr. Grimes confirmed that it did and stated that he was willing to work with Mr. Goodman on those charges.

Attorney Gross clarified that while the Board of Commissioners has the authority to waive penalties and interest by vote, they do not have the legal ability to waive the principal tax amount. The only way to challenge the principal tax is through the Board of Equalization and, if necessary, the Superior Court.

Property Reassessment and Tax Increase
A discussion followed regarding a new law requiring tax bills under appeal to be billed at 100% rather than the previous 85%.

Chairman Jones asked Ms. Goodman if she had initiated the appeal because of an increase in her property's assessed value based on square footage pricing. He explained that every property in the county is reassessed every three years as required by state law. Over the past few years, the assessed value per square foot had increased from $72 to over $100.

Mr. Grimes confirmed this and noted that an additional $500 exemption, applied in 2023, had been reinstated for 2024 tax bills. This adjustment contributed to the $784.28 increase referenced by Ms. Goodman.

With no further questions, Chairman Jones concluded the discussion, and Administrator Aasheim moved on to the next agenda item.

b. Mike Robins-Metter Candler Recreation Department.
Equipment Request
Coach Mike Robins approached the Board to discuss several matters related to the Recreation Department.

1. **Infield Groomer Replacement** – The current infield groomer is no longer operational, and a replacement is urgently needed. Coach Robins presented three bids for the Commissioners' review:
    - Toro: $29,000
    - John Deere: $21,391
    - Refurbished Equipment: $11,000
2. **Bagger Attachment** – This equipment would assist in collecting grass as well as any remaining debris left on the football field following storm damage.

Response to Metter Advertiser Article
Coach Robins then addressed concerns regarding a recent article in the *Metter Advertiser*, which he described as a misrepresentation of the Recreation Department.

The article criticized the department for delays in lighting repairs and restroom conditions. Additionally, it included a photograph of the kitchen that led readers to believe food was being served from an unclean facility.

Coach Robins clarified that the kitchen in question is not used for food service and will not be operational until August. The condition of the kitchen following the storm was acknowledged, but he assured the Board that food service standards are strictly upheld.

He emphasized that the Recreation Department has a cleaning process in place, with Ms. Sadie Caddell, the food service manager, thoroughly cleaning concession stands two weeks before they open.

He expressed frustration over what he called a "cheap shot" from an anonymous source, stating that such misrepresentations harm the reputation of the department.

He noted that the department maintains a positive relationship with Dr. Longgrear and the local schools, as they often share facilities.

Chairman's Response
Chairman Jones acknowledged that the park is still partially closed due to storm damage. While Fields 1, 2, and 5 are open, other fields, restrooms, and concession stands remain closed for repairs.

With no further discussion, the Board moved on to the next agenda item.

6. <u>Application for Commission approval</u>
There were no applications presented for Commission approval at this meeting.

7. <u>Old Business</u>

a. Consideration of proposals submitted for emergency repairs to the backup diesel generator for the Sheriff's Office and Detention Center

Administrator Aasheim presented Item 7a**,** which included a proposal from ESSE for generator repairs and maintenance. He also distributed information on installation costs for a replacement generator. Administrator Aasheim then asked Chairman Jones to elaborate on the necessary repairs.

Chairman Jones explained that following the recent snowstorm, a fuel head leak was discovered, which caused diesel fuel to mix with the oil. The total cost for these repairs is estimated at $14,187.61**.** The current generator, a 1995 model**,** has accumulated close to 1,000 hours of operation**.**

Given the repair costs, Chairman Jones sought an alternative quote from AllGen Emergency, LLC in Beaufort, SC. AllGen provided a quote for a new 60KW 208 generator with a 24-hour fuel tank, **installed for** $41,363.00**.**

Comparison of Options

1. Repair the existing generator for $15,000
2. Purchase a new generator for $41,363 (requiring an RFP process)

Chairman Jones noted that purchasing a new generator would provide a long-term solution since it could serve as a backup for the new detention center once constructed. In contrast, if the current generator were repaired, it would continue servicing the Sheriff's Office, but a replacement would eventually be necessary.

Board Decision
Following discussion, Vice-Chairman Hendrix made a motion to authorize Administrator Aasheim to draft a Request for Proposal (RFP) for a new generator and delay the final decision on whether to proceed with repairs or a replacement. Commissioner Williamson seconded the motion. The motion passed unanimously (5-0).

b. **Consideration of an estimate from Pope Construction for repairs to the recreation department gymnasium and discussion of next steps**

Chairman Jones made a motion to table the item, Consideration of an estimate from Pope Construction for repairs to the recreation department gymnasium and discussion of next steps. Commissioner Morales provided a second. The motion carried 5-0.

c. **Consideration of an estimate from the County Surveyor to perform a survey of the county boundary near the Cowart Pond Rd area**

Following a **detailed legal opinion** from Attorney Gross**, Chairman Jones made a motion to remove the item from the agenda with no action taken. Vice-Chairman Hendrix seconded the motion**, and it was approved **unanimously, (5-0).**

d. **Consideration of a request to reopen all facilities necessary for the 2025 baseball season at the Metter-Candler Recreation Department**

Administrator Aasheim recapped on the prior decisions to re-open and the discussion when Coach Robins appeared before them earlier. The repairs to reopen the fields are complete, but the repairs to the gymnasium, walking trail and the pavilion is not complete.

Vice-Chairman Hendrix made a motion to reopen all facilities necessary for the 2025 baseball season at the Metter-Candler Recreation Department**.** Commissioner Williamson provided a second. The motion carried unanimously, (5-0).

8. <u>New Business</u>

a. **Consideration of a request from Excelsior EMC for the Board of Commissioners to grant a drainage easement across county property (Parcel #046 019) and a proposal for recommended drainage improvements under Hiawatha St to accommodate additional stormwater discharge; and consideration of a recommendation to the Candler County Public Building Authority for approval or denial of said request regarding the adjacent parcel**

Administrator Aasheim presented plans for a drainage easement and improvements under Hiawatha Street. Representatives from EMC Engineering Services and Excelsior EMC explained that Sikes Brothers, the contractor for the East Hiawatha Street paving project, submitted a change order for drainage work, with Excelsior EMC covering the cost of the pipe upgrade. EMC Engineering Services will coordinate to ensure the drainage upgrade aligns with the paving project. The Board was asked to recommend approval or denial of the request to the Candler County Public Building Authority regarding the adjacent parcel.

Chairman Jones moved to approve the easement, authorize necessary documents, and recommend the request to the Public Building Authority. Vice-Chairman Hendrix seconded. Motion passed unanimously (5-0).

Change of order on the agenda:
Chairman Jones made a motion that Item 8(g) be addressed before Item 8(b) on the agenda. Commissioner Ross provided a second. The motion carried unanimously, (5-0). The Board proceeded accordingly.

g. Discussion and update on the New Jail Project- Pope Constructions, Bill Vickery
Chairman Jones invited Project Manager Bill Vickery (Pope Construction) to provide an update on the new jail project.

- Masonry work on the inmate housing area is expected to be completed within three weeks.
- Once masonry is finished, the concrete slab will be set, followed by the erection of the perimeter metal building (which is already on-site).
- The project is unique, being built from the inside out—starting with interior walls, followed by the hollow core pour, and then the metal building structure.
- The target completion date is Christmas 2025.
- A discussion was held regarding light fixture selections and samples.

Chairman Jones mentioned installing a transfer switch on the exterior of the building.

Mr. Vickery thanked the Board and encouraged them to reach out with any questions.

b. Consideration of a request from the recreation department for 18SPLOST funding to purchase a "sand pro/bunker & field rake" at a proposed cost of $21,300
Administrator Aasheim sought Commissioners' input on the equipment purchase, noting he had nothing further to add beyond Coach Robins' earlier comments.

Commissioner Ross expressed concerns about spending a large amount on equipment that would not be used daily. Chairman Jones clarified the intended usage, and Administrator Aasheim provided additional feedback.

Administrator Aasheim also raised concerns about budgeting carefully amid ongoing multi-million-dollar projects.

After discussion, Chairman Jones moved to purchase the refurbished John Deere 1200A (with front blade, center scarifier, and new rear ball field drag) from Brad Shiels for $11,000, to be funded through 18SPLOST dollars; and to authorize the County Administrator to surplus the existing scarifier and sell it to Brad Shiels for whatever he will offer. Commissioner Ross seconded. Motion passed unanimously (5-0).

c. Consideration of a request from the recreation department for 18SPLOST funding to purchase a clam shell bagger attachment for the SCAG mower at a proposed cost of $4,159
Chairman Jones made a motion to acquire more quotes before making a decision to purchase a clam shell bagger attachment. Commissioner Morales provided a second. The motion carried unanimously, (5-0).

d. Discussion regarding the Candler County Emergency Management Ordinance provisions and a request to modify the ordinance to include emergency pay provisions for county personnel

Chairman Jones made a motion to table the item Discussion regarding the Candler County Emergency Management Ordinance provisions and a request to modify the ordinance to include emergency pay provisions for county personnel. Commissioner Ross provided a second. The motion carried unanimously, (5-0).

e. Discussion regarding the Candler County Solar Panel Ordinance

Chairman Jones made a motion to table the item Discussion regarding the Candler County Solar Panel Ordinance. Commissioner Morales provided a second. The motion carried unanimously, (5-0).

f. Consideration of a resolution to proclaim April 2025 as Sexual Assault Awareness and Prevention Month upon request of the Teal House.

Administrator Aasheim presented a resolution to proclaim April 2025 as Sexual Assault Awareness and Prevention Month upon request of the Teal House for the Board to consider adopting.

Chairman Jones made a motion to proclaim April 2025 as Sexual Assault Awareness and Prevention Month upon request of the Teal House. Commissioner Ross provided a second. The motion carried unanimously, (5-0). (Exhibit B)

9. Report from County Administrator

Administrator Aasheim spoke on the following topics:

- American Facilities Services cleaning company has been issued a letter of default. Conversations with the provider, a lot of photos and complaints. The contractor has attempted but to no avail to remedy the situation. Administrator Aasheim requested a motion to declare default, to hire an interim and issue an RFP.

Chairman Jones made motion to declare default of the contract with American Facilities Services cleaning company. Commissioner Williamson provided a second. The motion carried, (5-0).

- Budget Meeting at 7:00 am March 18, 2025
    - Provided a 5-year analysis of budgets from FY2021 through FY2025.
- Deadline to register RV is this Friday
- Requested Executive Session

10. Report from Attorney

Attorney Gross had nothing to report at this meeting.

11. Reports from Commissioners

District 1 – Commissioner David Morales: Had nothing to report at this meeting.
District 2 – Commissioner Jonathan Williamson: Had nothing to report at this meeting.
District 3 – Commissioner Tre' Ross: Call about big trucks traversing Cool Springs Road. Requested information to relay to a group who wants to close Coleman Road to MacWac Lake Church Road. Holt Mosely would like to donate clay.
District 4 – Vice-Chairman Blake Hendrix: Complaint of a small landfill on Hulsey Dr.

12. Report from Chairman

Chairman Jones reported a gentlemen requested information to close Strawberry Lane to the Dutch Ford venue.

13. Executive Session – Personnel

Chairman Jones moved to exit into Executive Session to discuss personnel at 7:08 p.m. Commissioner Morales provided a second to the motion. The motion carried 5-0.

Chairman Jones moved to exit Executive Session and reconvene the regular meeting at 7:47 p.m. Commissioner Williamson provided a second to the motion. The motion carried 5-0.

Chairman Jones moved to authorize the signing of the *Closed Meeting Affidavit* certifying that executive session was for personnel. Commissioner Morales provided the second to the motion. The motion carried 5-0.

14. Adjournment

At 7:51 p.m., Chairman Jones moved to adjourn the meeting. Commissioner Ross provided the second to the motion. The motion carried 5-0.

Clerk, Kellie Lank
Attest

Chairman, Brad Jones

BOARD OF COMMISSIONERS OF CANDLER COUNTY

Brad Jones
Chairman

Bryan Aasheim
County Administrator

Blake Hendrix
Vice-Chairman

David Morales
Commissioner

Jonathan Williamson
Commissioner

Tre' Ross
Commissioner

CLOSED MEETING AFFIDAVIT

STATE OF GEORGIA
COUNTY OF CANDLER

AFFIDAVIT OF CHAIRMAN OR PRESIDING OFFICER

Brad Jones, Chairman of the Board of Commissioners of Candler County, being duly sworn, states under oath that the following is true and accurate to the best of his knowledge and belief:

1.

The Board of Commissioners of Candler County met in a duly advertised meeting on March 17, 2025.

2.

During such meeting, the Board voted to go into closed session.

3.

The executive session was called to order at 7:08 p.m.

4.

The subject matter of the closed portion of the meeting was devoted to the following matter(s) within the exceptions provided in the open meetings law:

_____ Consultation with the county attorney or other legal counsel to discuss pending or potential litigation, settlement, claims, administrative proceedings, or other judicial actions brought or to be brought by or against the county or any officer or employee or in which the county or any officer or employee may be directly involved as provided in O.C.G.A. 50-14-2(1);

_____ Discussion of tax matters made confidential by state law as provided by O.C.G.A. 50-14-2(2);

_____ Discussion of the future acquisition of real estate as provided by O.C.G.A. 50-14-3(4);

✓ Discussion or deliberation on the appointment, employment, compensation, hiring, disciplinary action or dismissal, or periodic evaluation or rating of a county officer or employee as provided in O.C.G.A. 50-14-3(6);

_____ Other

This 17th day of March 2025.

Brad Jones, Chairman
Board of Commissioners of Candler County

Sworn to and subscribed before me
This 17th day of March 2025.

MARANDA K LANK
NOTARY
Comm. Exp.
01/24/28
PUBLIC
CANDLER COUNTY, GA

Notary Public

1075 EAST HIAWATHA STREET, SUITE A, METTER, GEORGIA 30439
(912) 685-2835 FAX (912) 685-4823

Exhibit A

Account Number

GENERAL FUND	DESCRIPTION	BOOK BALANCE	BANK BALANCE	Difference	Notes
0-11-1110	GENERAL FUND QNB (OLD)	$5,280.21	$5,280.21	$0.00	
0-11-1113	GENERAL FUND CONTINGENCY	$20,539.53	$20,539.53	$0.00	
0-11-1114	GENERAL FUND EFT RECEIPTS	$145,389.85	$145,389.85	$0.00	
0-11-1115	GENERAL FUND (NEW)	$3,902,279.34	$3,902,279.34	$0.00	
	SYNOVUS SECURITIES-(Market)				
100-11-6202	SYNOVUS SECURITIES- (Account)	$2,234,377.98	$1,963,200.55	-$271,177.43	unrealized gain/loss
	Total	**$6,307,866.91**			
100-11-1134	LANDFILL CLOSURE FUND QNB	$11,164.51	$11,164.51	$0.00	
100-11-6201	SYNOVUS SECURITIES- (Account)	$2,163,361.93	$2,162,039.63	-$1,322.30	unrealized gain/loss
	Total	**$2,174,526.44**			
100-11-1135	JUVENILE COURT FUND QNB	$2,676.36	$2,676.36	$0.00	
100-11-1139	CANDLER COUNTY JAIL FUND	$85,014.86	$85,014.86	$0.00	
100-11-1167	HOSPITAL RESERVE ACCOUNT	$19,415.66	$19,415.66	$0.00	
100-11-1171	OPIOID SETTLEMENT FUNDS	$79,072.86	$79,072.86	$0.00	
	Fund 100 Totals	**$8,908,942.97**			
D.A.T.E. FUND					
212-11-1132	D.A.T.E. QNBA	$62,450.21	$62,450.21	$0.00	
	Fund 212 Totals	**$62,450.21**			
E-911 FUND					
215-11-1138	E-911 FUND QNB	$458,936.34	$458,936.34	$0.00	
	Fund 215 Totals	**$458,936.34**			
ARPA FUND					
230-11-1170	AMERICAN RESCUE PLAN ACT	$259,785.54	$259,785.54	$0.00	
	Fund 230 Totals	**$259,785.54**			
LMIG FUND					
250-11-1110	LMIG	$587,221.98	$587,221.98	$0.00	
	Fund 250 Totals	**$587,221.98**			
SD FUND					
70-11-1110	Special Services District	$498,618.43	$498,618.43	$0.00	
270-11-6203	Special Services District-SYNOVUS	$832,341.94	$831,553.67	-$788.27	unrealized gain/loss
	Fund 270 Totals	**$1,330,960.37**			
INMATE FUND					
285-11-1139	JAIL STORE FUND QNB	$17,702.92	$17,702.92	$0.00	
	Fund 285 Totals	**$17,702.92**			
2018 SPLOST					
321-11-1141	2018 SPLOST	$746,584.73	$746,584.73	$0.00	
	Fund 321 Totals	**$746,584.73**			
2024 SPLOST					
322-11-1141	2024 SPLOST QNB	$629,296.60	$629,296.60	$0.00	
322-11-1142	2024 SPLOST LEVEL II PROJECT 20%	$37,730.87	$37,730.87	$0.00	
	Fund 322 Totals	**$667,027.47**			
TSPLOST CAPITAL					
335-11-1141	CASH IN BANK TIA SPLOST QNB	$1,073,337.27	$1,073,337.27	$0.00	
	Fund 335 Totals	**$1,073,337.27**			
NEW JAIL PROJECT ACTS					
360-11-1111	CC JAIL SINKING FUND	$35.00	$35.00	$0.00	
360-11-1110	CC JAIL CONSTRUCTION ACT	$985,768.61	$985,768.61	$0.00	
360-11-1315	CD #94001930 (#5)	$0.00	$0.00	$0.00	Matured on 02/09/2025
360-11-1316	GA FUND 1-JAIL CONSTRUCTION	$7,000,000.00	$7,000,000.00	$0.00	
	Fund 360 Totals	**$7,985,803.61**			
HEALTH INS/PARETO					
601-11-1112	HEALTH INSURANCE/RESERVE	$1,682,041.54	$1,682,041.54	$0.00	
601-11-1110	HEALTH INSURANCE/PARETO	$50,458.60	$50,458.60	$0.00	
	Fund 601 Totals	**$1,732,500.14**			
	Report Totals	***$32,313,646.90***			

36

Board of Commissioners of Candler County
Statement of Revenue and Expenditures - Standard

03/06/2025
12:42 PM

Revenue Account Range: *100-00-0000 to 100-99-9999*
Expend Account Range: *100-0000-00-0000 to 100-9999-99-9999*
Print Zero YTD Activity: *No*

Include Non-Anticipated: *Yes*
Include Non-Budget: *No*

Year To Date As Of: *02/28/25*
Current Period: *07/01/24 to 02/28/25*
Prior Year: *07/01/23 to 02/29/24*

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
100-31-1100	REAL PROP-CUR YEAR	3,539,550.93	3,750,000.00	3,607,786.63	3,607,786.63	142,213.37-	96
100-31-1120	TIMBER TAX	40,964.72	55,000.00	22,989.30	22,989.30	32,010.70-	42
100-31-1190	HOSPITAL LEVY	298,271.26	315,000.00	308,593.53	308,593.53	6,406.47-	98
100-31-1200	REAL PROP-PRIOR YEAR	105,580.56	150,000.00	106,422.31	106,422.31	43,577.69-	71
100-31-1314	ALTERNATIVE AD VAL T	10,796.26	10,000.00	0.00	0.00	10,000.00-	0
100-31-1315	TAVT	472,901.99	650,000.00	161,040.72	161,040.72	488,959.28-	25
100-31-1320	MOBILE HOME	14,197.29	40,000.00	23,691.93	23,691.93	16,308.07-	59
100-31-1350	RAILROAD EQUIPMENT	4,011.45	0.00	4,628.02	4,628.02	4,628.02	0
100-31-1390	OTHER REVENUES	196.78	0.00	88.77	88.77	88.77	0
100-31-1500	PROPERTY NOT ON DIGE	19,432.47	200,000.00	125.28	125.28	199,874.72-	0
100-31-1600	REAL ESTATE TRANSFER	46,015.95	50,000.00	44,703.19	44,703.19	5,296.81-	89
100-31-3100	LOST	675,747.56	1,050,000.00	735,371.78	735,371.78	314,628.22-	70
100-31-6300	FINANCIAL INSTITUTIO	0.00	26,000.00	2,479.90	2,479.90	23,520.10-	10
100-31-9110	PEN & INT-REAL	99,765.33	120,000.00	120,360.29	120,360.29	360.29	100
100-31-9500	PEN & INT-FIFA	6,296.97	7,000.00	5,643.46	5,643.46	1,356.54-	81
100-32-1240	HUNTING CAMP LIC/PER	1,300.00	1,500.00	1,300.00	1,300.00	200.00-	87
100-32-2211	LAND TRANSFER FEE	1,260.00	2,000.00	595.00	595.00	1,405.00-	30
100-33-1152	GEMA EMA PARTNERSHIP	6,596.00	7,328.00	7,328.00	7,328.00	0.00	100
100-33-1153	OP CAT FED INDIRECT/FEMA Reimbursements	0.00	0.00	63,522.54	63,522.54	63,522.54	0
100-33-4211	FAMILY CONNECTIONS GRANT	39,550.02	52,500.00	27,537.56	27,537.56	24,962.44-	52
100-33-4212	FAMILY CONNECTIONS – DFCS GRANT	37,500.00	75,000.00	37,500.00	37,500.00	37,500.00-	50
100-33-5200	FOREST LAND PROTECTION GRANTS (FLPA)	0.00	20,000.00	0.00	0.00	20,000.00-	0
100-33-6004	DISPATCH METTER SHA-2018 SDS AGREEME	43,333.28	65,000.00	43,333.28	43,333.28	21,666.72-	67
100-34-1120	STATE COURT - COMMUNITY SERVICE	0.00	0.00	871.00	871.00	871.00	0

Board of Commissioners of Candler County
Statement of Revenue and Expenditures

03/06/2025
12:42 PM

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
100-34-1190	STATE COURT - JOF	1,825.00	2,500.00	1,800.00	1,800.00	700.00-	72
100-34-1200	CLERK OF COURT - GENERAL FILING FEE	39,939.00	50,000.00	30,032.50	30,032.50	19,967.50-	60
100-34-1600	TAVT/MOTOR VEHICLE COUNTY FEES	27,496.39	35,000.00	451,160.06	451,160.06	416,160.06	***
100-34-1910	ELECTION FEES	0.00	8,165.00	0.00	0.00	8,165.00-	0
100-34-1930	SALE OF MAPS	35.00	0.00	0.00	0.00	0.00	0
100-34-1940	COMMISSIONS ON TAXES	13,550.24	17,500.00	36,799.56	36,799.56	19,299.56	210
100-34-1941	METTER TAX COLLECTIO	3,600.00	5,400.00	3,600.00	3,600.00	1,800.00-	67
100-34-2100	LAW ENFORCEMENT FEES	27,683.14	35,000.00	27,828.37	27,828.37	7,171.63-	80
100-34-2201	SCHOOL RESOURCE OFFICER	19,860.40	40,000.00	26,638.50	26,638.50	13,361.50-	67
100-34-2202	SOUTHEASTERN TECH COLLEGE UTILITES	2,219.67	4,000.00	2,317.48	2,317.48	1,682.52-	58
100-34-2600	EMS TRIP SERVICE FEES	476,259.39	650,000.00	429,856.58	429,856.58	220,143.42-	66
100-34-2601	EMS ANNUAL FEES	471,561.03	550,000.00	526,231.16	526,231.16	23,768.84-	96
100-34-2602	EMS LEGAL RECOVERY OF BACK DEBT	3,451.42	5,000.00	662.74	662.74	4,337.26-	13
100-34-2603	GDCH Medicaid UPL Supplement	27,273.69	0.00	21,964.00	21,964.00	21,964.00	0
100-34-2604	EMS FEES FOR STANDBY SERVICE	0.00	0.00	440.00	440.00	440.00	0
100-34-2900	HOSPITAL DEBT SERVICE FEES	229.33	0.00	0.00	0.00	0.00	0
100-34-4131	RECYLED MATERIALS	1,122.60	2,000.00	1,059.80	1,059.80	940.20-	53
100-34-4150	TIPPING LANDFILL FEES	59,731.58	75,000.00	75,637.11	75,637.11	637.11	101
100-34-4151	RESIDENTIAL LDFL USE	436,466.04	500,000.00	477,653.31	477,653.31	22,346.69-	96
100-34-4152	RECYCLE CTR FEES	953.00	1,000.00	2,293.45	2,293.45	1,293.45	229
100-34-4153	INERT LANDFILL FEES	20,976.86	25,000.00	8,347.31	8,347.31	16,652.69-	33
100-34-7202	JACK STRICKLAND RENT	1,870.00	2,000.00	750.00	750.00	1,250.00-	38
100-34-7205	REC DEPT REGISTRATIO	22,095.00	30,000.00	8,035.00	8,035.00	21,965.00-	27
100-34-7206	REC DEPT CONCESSIONS	3,151.84	8,500.00	723.15	723.15	7,776.85-	9
100-34-7207	REC DEPT SPONSORS	9,475.00	10,000.00	0.00	0.00	10,000.00-	0
100-34-7209	REC DEPT ADMISSIONS	3,634.00	4,000.00	0.00	0.00	4,000.00-	0
100-34-7210	REC DEPT TOURNAMENT	1,705.00	2,000.00	0.00	0.00	2,000.00-	0

37

38

Board of Commissioners of Candler County

Statement of Revenue and Expenditures

03/06/2025
12:42 PM

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
100-35-1110	SUPERIOR COURT FINES	6,465.93	10,000.00	7,884.77	7,884.77	2,115.23-	79
100-35-1120	STATE COURT FINES	187,173.38	350,000.00	203,458.18	203,458.18	146,541.82-	58
100-35-1130	MAGISTRATE COURT	18,371.80	25,000.00	22,965.40	22,965.40	2,034.60-	92
100-35-1150	PROBATE COURT	14,532.45	20,000.00	16,945.39	16,945.39	3,054.61-	85
100-35-1201	UNCLAIMED BOND MONEY	11,669.10	0.00	0.00	0.00	0.00	0
100-35-1401	STATE/SUPERIOR CT ADD ON FEE-JAIL FUND	18,999.18	35,000.00	20,169.64	20,169.64	14,830.36-	58
100-35-1402	MUNI COURT ADD ON FEE-JAIL FUND	11,021.40	17,500.00	10,474.45	10,474.45	7,025.55-	60
100-35-1408	JUVE COURT ADD ON FEE	80.00	0.00	100.00	100.00	100.00	0
100-35-1901	PUBLIC DEFENDER FEES	685.71	1,000.00	1,052.25	1,052.25	52.25	105
100-36-1001	INTEREST INCOME	35,603.20	50,000.00	35,369.74	35,369.74	14,630.26-	71
100-36-1004	INTEREST INCOME LANDFILL-SYNOVUS ACC	64,666.60	80,000.00	74,232.69	74,232.69	5,767.31-	93
100-36-1005	INTEREST INCOME GENERAL FUND_SYNOVU	72,384.61	90,000.00	109,351.79	109,351.79	19,351.79	122
100-37-1001	PRIVATE DONATIONS	716.00	0.00	108.00	108.00	108.00	0
100-38-9001	MISC SALE OF PIPE	12,167.54	15,000.00	1,028.40	1,028.40	13,971.60-	7
100-38-9003	MISC TAX COMM FICA	5,136.34	6,000.00	5,312.26	5,312.26	687.74-	89
100-38-9005	MISCELLANEOUS	31,659.78	20,000.00	15,477.24	15,477.24	4,522.76-	77
100-38-9006	INSURANCE PROCEEDS	37,928.30	10,000.00	603,719.98	603,719.98	593,719.98	***
100-38-9010	MISC SALE OF USED MOTOR GRADER BLADI	0.00	0.00	504.00	504.00	504.00	0
100-38-9014	OPIOID SETTLEMENT	6,435.39	0.00	15,767.38	15,767.38	15,767.38	0
100-38-9999	CANCEL PRIOR YEAR EXPENSE	2,301.91	0.00	223.32	223.32	223.32	0
100-39-1002	IF TRANSFER - SSD FOR CODE ENFORCEME	0.00	11,100.00	0.00	0.00	11,100.00-	0
100-39-1003	IF TRANSFER - SSD ZONING ADMINISTRATIO	0.00	6,000.00	0.00	0.00	6,000.00-	0
100-39-1800	FUND BALANCE USE	0.00	312,498.05	0.00	0.00	312,498.05-	0
100-39-2100	SALE OF ASSETS	0.00	0.00	35,010.00	35,010.00	35,010.00	0
	GENERAL FUND Revenue Totals	**7,677,432.06**	**9,767,491.05**	**8,638,897.45**	**8,638,897.45**	**1,128,593.60-**	**88**

Board of Commissioners of Candler County

Statement of Revenue and Expenditures

03/06/2025
12:42 PM

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
	1100 LEGISLATIVE	53,345.90	93,200.00	63,605.25	63,605.25	29,594.75	68
	1300 EXECUTIVE	172,038.79	268,450.00	184,689.61	184,689.61	83,760.39	69
	1400 ELECTIONS & VOTER REGISTRATION	74,320.86	124,714.00	73,074.57	73,074.57	51,639.43	59
	1510 ADMINISTRATION	267,569.46	358,329.98	283,437.26	283,437.26	74,892.72	79
	1514 BOARD OF EQUALIZATION:	4,306.25	6,650.00	2,148.48	2,148.48	4,501.52	32
	1535 INFORMATION TECHNOLOGY:	109,921.55	152,100.00	124,045.05	124,045.05	28,054.95	82
	1545 TAX COMMISSIONER	200,771.73	312,143.35	203,026.71	203,026.71	109,116.64	65
	1550 TAX ASSESSOR	180,626.84	311,398.12	154,373.80	154,373.80	157,024.32	50
	1565 PUBLIC BUILDINGS	543,750.32	278,900.00	193,046.05	193,046.05	85,853.95	69
	2150 SUPERIOR COURT	159,291.06	251,390.33	175,735.89	175,735.89	75,654.44	70
	2180 CLERK OF COURT	230,065.95	381,797.33	252,100.17	252,100.17	129,697.16	66
	2300 STATE COURT	87,276.64	138,900.00	91,352.00	91,352.00	47,548.00	66
	2400 MAGISTRATE COURT	23,439.77	35,995.00	23,324.16	23,324.16	12,670.84	65
	2450 PROBATE COURT	110,723.89	174,477.60	116,551.42	116,551.42	57,926.18	67
	3300 SHERIFF	1,132,690.22	1,821,536.00	1,332,410.75	1,332,410.75	489,125.25	73
	3326 DETENTION CENTER	530,591.91	913,467.00	663,723.98	663,723.98	249,743.02	73
	3600 EMERGENCY MEDICAL SERVICES	890,702.27	1,353,905.00	927,379.29	927,379.29	426,525.71	68
	3700 CORONER	21,661.70	32,920.00	25,798.13	25,798.13	7,121.87	78
	3920 EMERGENCY MANAGEMENT ASSOCIATI	46,838.52	35,344.00	190,544.50	190,544.50	155,200.50-	539
	4200 ROADS & BRIDGES	846,352.17	1,379,929.95	879,162.59	879,162.59	500,767.36	64
	4520 COLLECTIONS	153.00	0.00	1,595.98	1,595.98	1,595.98-	0
	4530 SOLID WASTE DISPOSAL	276,802.12	444,684.75	306,058.93	306,058.93	138,625.82	69
	5550 FAMILY CONNECTIONS:	72,191.59	127,500.00	74,532.85	74,532.85	52,967.15	58
	7130 AGRICULTURAL RESOURCES	49,069.94	111,916.97	58,689.66	58,689.66	53,227.31	52
	7450 CODE ENFORCEMENT	6,728.10	11,065.08	6,921.68	6,921.68	4,143.40	63
	7460 RECREATION DEPARTMENT	189,998.79	290,940.60	173,652.01	173,652.01	117,288.59	60
	8000 DEBT SERVICES:	12,500.00	25,000.00	12,500.00	12,500.00	12,500.00	50

39

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
	9000 OTHER DEPARTMENTS	4,666.64	330,836.00	706,178.64	706,178.64	375,342.64-	213
	GENERAL FUND Expenditure Totals	**6,298,395.98**	**9,767,491.06**	**7,299,659.41**	**7,299,659.41**	**2,467,831.65**	**75**

100 GENERAL FUND	**Prior**	**Current**	**YTD**
Revenues:	**7,677,432.06**	**8,638,897.45**	**8,638,897.45**
Expenditures:	**6,298,395.98**	**7,299,659.41**	**7,299,659.41**
Net Income:	**1,379,036.08**	**1,339,238.04**	**1,339,238.04**

Grand Totals	**Prior**	**Current**	**YTD**
Revenues:	**7,677,432.06**	**8,638,897.45**	**8,638,897.45**
Expenditures:	**6,298,395.98**	**7,299,659.41**	**7,299,659.41**
Net Income:	**1,379,036.08**	**1,339,238.04**	**1,339,238.04**

Board of Commissioners of Candler County
Statement of Revenue and Expenditures - Standard

03/06/2025
12:44 PM

Revenue Account Range: *230-00-0000 to 230-99-9999*
Expend Account Range: *230-0000-00-0000 to 230-9999-99-9999*
Print Zero YTD Activity: *No*

Include Non-Anticipated: *Yes*
Include Non-Budget: *No*

Year To Date As Of: *02/28/25*
Current Period: *07/01/24 to 02/28/25*
Prior Year: *07/01/23 to 02/29/24*

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
230-36-1001	INTEREST INCOME	13,424.57	10,000.00	6,487.32	6,487.32	3,512.68-	65
230-38-9999	CANCEL PRIOR YEAR EXPENSE	8,503.83	0.00	0.00	0.00	0.00	0
230-39-1800	FUND BALANCE USE	0.00	435,577.44	0.00	0.00	435,577.44-	0
	AMERICAN RESCUE PLAN (ARP) ACT FUND I	**21,928.40**	**445,577.44**	**6,487.32**	**6,487.32**	**439,090.12-**	**1**

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
230-1510-00-0000	ADMINISTRATION	0.00	0.00	0.00	0.00	0.00	0
230-1510-51-1109	EMPLOYEE INFLATION PAY SUPPLEMENT	84,623.06	0.00	96,896.46	96,896.46	96,896.46-	0
230-1545-00-0000	TAX COMMISSIONER	0.00	0.00	0.00	0.00	0.00	0
230-1550-00-0000	TAX ASSESSOR	0.00	0.00	0.00	0.00	0.00	0
230-1565-00-0000	PUBLIC BUILDINGS	0.00	0.00	0.00	0.00	0.00	0
230-1565-54-2203	PUBLIC BUILDING-COURTHOUSE CLOCK REI	9,945.00	0.00	0.00	0.00	0.00	0
230-2400-00-0000	MAGISTRATE COURT	0.00	0.00	0.00	0.00	0.00	0
230-2450-00-0000	PROBATE COURT	0.00	0.00	0.00	0.00	0.00	0
230-2450-51-1100	REGULAR EMPLOYEES	0.00	0.00	0.00	0.00	0.00	0
230-3300-00-0000	SHERIFF	0.00	0.00	0.00	0.00	0.00	0
230-3300-54-2200	SHERIFF - VEHICLES - NEW	221,126.96	0.00	0.00	0.00	0.00	0
230-3300-54-2501	SHERIFF - SAFETY EQUIPMENT	2,756.25	0.00	0.00	0.00	0.00	0
230-3326-00-0000	DETENTION CENTER	0.00	0.00	0.00	0.00	0.00	0
230-3600-00-0000	EMERGENCY MEDICAL SERVICES	0.00	0.00	0.00	0.00	0.00	0
230-3600-52-1301	EMS - ZOLL PERIODIC MAINTENANCE '25	0.00	5,315.00	5,315.00	5,315.00	0.00	100
230-3600-52-3700	EMS - ONLINE TRAINING SYSTEM_LEXIPOL	1,606.80	0.00	0.00	0.00	0.00	0
230-3600-53-1601	EMS - POWERPROXT & POWERLOAD SYSTEI	0.00	0.00	34,350.65	34,350.65	34,350.65-	0

41

Board of Commissioners of Candler County

Statement of Revenue and Expenditures

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
230-3600-54-2501	EMS - TOUGHBOOKS	15,519.08	0.00	0.00	0.00	0.00	0
230-3600-54-2504	EMS - MISC EQUIPMENT	0.00	12,000.00	11,145.87	11,145.87	854.13	93
230-4530-00-0000	SOLID WASTE DISPOSAL	0.00	0.00	0.00	0.00	0.00	0
230-7130-54-2201	AGRICULTURAL - 4H VAN	52,145.00	0.00	0.00	0.00	0.00	0
	AMERICAN RESCUE PLAN (A Expenditure To	**387,722.15**	**17,315.00**	**147,707.98**	**147,707.98**	**130,392.98-**	**853**

230 AMERICAN RESCUE PLAN (ARP) ACT FU	**Prior**	**Current**	**YTD**
Revenues:	**21,928.40**	**6,487.32**	**6,487.32**
Expenditures:	**387,722.15**	**147,707.98**	**147,707.98**
Net Income:	**365,793.75-**	**141,220.66-**	**141,220.66-**

Grand Totals	**Prior**	**Current**	**YTD**
Revenues:	**21,928.40**	**6,487.32**	**6,487.32**
Expenditures:	**387,722.15**	**147,707.98**	**147,707.98**
Net Income:	**365,793.75-**	**141,220.66-**	**141,220.66-**

Board of Commissioners of Candler County
Statement of Revenue and Expenditures - Standard

03/06/2025
12:45 PM

Revenue Account Range: *250-00-0000 to 250-99-9999*
Expend Account Range: *250-0000-00-0000 to 250-9999-99-9999*
Print Zero YTD Activity: *No*

Include Non-Anticipated: *Yes*
Include Non-Budget: *No*

Year To Date As Of: *02/28/25*
Current Period: *07/01/24 to 02/28/25*
Prior Year: *07/01/23 to 02/29/24*

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
250-33-4252	DOT GRANT - LMIG (USE FOR FUTURE YEAR!	491,024.12	515,000.00	500,918.84	500,918.84	14,081.16-	97
250-33-4254	DOT GRANT - LMIG SUPPLEMENT (NON SAP)	0.00	608,172.23	0.00	0.00	608,172.23-	0
250-36-1001	LMIG INTEREST INCOME	7,623.77	10,000.00	10,490.59	10,490.59	490.59	105
	LMIG FUND Revenue Totals	**498,647.89**	**1,133,172.23**	**511,409.43**	**511,409.43**	**621,762.80-**	**45**

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
250-4200-00-0000	LMIG CONTROL ACCOUNT	0.00	0.00	0.00	0.00	0.00	0
250-4200-54-1402	INFRASTRUCTURE 2023 LMIG	0.00	455,397.45	69,883.62	69,883.62	385,513.83	15
250-4200-54-1403	INFRASTRUCTURE 2024 LMIG	0.00	491,024.12	491,024.12	491,024.12	0.00	100
	LMIG FUND Expenditure Totals	**0.00**	**946,421.57**	**560,907.74**	**560,907.74**	**385,513.83**	**59**

250 LMIG FUND	**Prior**	**Current**	**YTD**
Revenues:	**498,647.89**	**511,409.43**	**511,409.43**
Expenditures:	**0.00**	**560,907.74**	**560,907.74**
Net Income:	**498,647.89**	**49,498.31-**	**49,498.31-**

Grand Totals	**Prior**	**Current**	**YTD**
Revenues:	**498,647.89**	**511,409.43**	**511,409.43**
Expenditures:	**0.00**	**560,907.74**	**560,907.74**
Net Income:	**498,647.89**	**49,498.31-**	**49,498.31-**

43

Board of Commissioners of Candler County
Statement of Revenue and Expenditures - Standard

03/06/2025
12:46 PM

Revenue Account Range: *270-00-0000 to 270-99-9999*
Expend Account Range: *270-0000-00-0000 to 270-9999-99-9999*
Print Zero YTD Activity: *No*

Include Non-Anticipated: *Yes*
Include Non-Budget: *No*

Year To Date As Of: *02/28/25*
Current Period: *07/01/24 to 02/28/25*
Prior Year: *07/01/23 to 02/29/24*

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
270-31-1350	RAILROAD EQUIPMENT	2,670.56	3,000.00	3,081.03	3,081.03	81.03	103
270-31-1750	FRANCHISE TAX-TELEVI	30,648.43	32,000.00	27,010.49	27,010.49	4,989.51-	84
270-31-4200	ALCOHOL BEVERAGE EXC	39,776.97	60,000.00	35,182.57	35,182.57	24,817.43-	59
270-31-4201	ALCOHOL MIXED DRINK BEVERAGE EXC	376.57	1,000.00	418.28	418.28	581.72-	42
270-31-6200	INSURANCE PREMIUM TAX	556,114.17	575,000.00	592,010.53	592,010.53	17,010.53	103
270-32-1100	ALCOHOLIC BEVERAGE LICENSE	13,500.00	15,000.00	10,211.65	10,211.65	4,788.35-	68
270-32-1200	GENERAL BUSINESS LICENSE	11,700.00	12,000.00	10,650.00	10,650.00	1,350.00-	89
270-32-2200	BUILDING & DEVELOPMENT FEES & PERMITS	0.00	0.00	4,250.00	4,250.00	4,250.00	0
270-32-2210	ZONING & LAND USE FEES & PERMITS	0.00	0.00	1,200.00	1,200.00	1,200.00	0
270-32-2230	SIGN PERMITS	300.00	0.00	100.00	100.00	100.00	0
270-32-2231	CELL TOWER FEES	2,250.00	0.00	1,500.00	1,500.00	1,500.00	0
270-32-2232	METAL RECYCLE PERMIT	100.00	0.00	200.00	200.00	200.00	0
270-32-2240	MOBILE HOME PERMIT FEES	7,750.00	10,000.00	6,600.00	6,600.00	3,400.00-	66
270-32-2250	ELECTRICAL PERMIT FEES	3,120.00	4,000.00	3,430.00	3,430.00	570.00-	86
270-33-7001	FIRE BUDGET SURPLUS METTER	41,276.50	30,000.00	0.00	0.00	30,000.00-	0
270-34-4110	REFUSE COLLECTION CHARGE	385,690.99	440,000.00	424,894.98	424,894.98	15,105.02-	97
270-36-1001	INTEREST INCOME	19,922.67	25,000.00	7,207.10	7,207.10	17,792.90-	29
270-36-1002	INTEREST INCOME SSD-SYNOVUS ACCT	0.00	0.00	23,816.97	23,816.97	23,816.97	0
270-38-9005	MISCELLANEOUS	25.73	0.00	0.00	0.00	0.00	0
	SPECIAL SERVICE DISTRICT FUND Revenue	**1,115,222.59**	**1,207,000.00**	**1,151,763.60**	**1,151,763.60**	**55,236.40-**	**95**

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
270-1510-00-0000	ADMINISTRATION	0.00	0.00	0.00	0.00	0.00	0

Board of Commissioners of Candler County

Statement of Revenue and Expenditures

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
270-1510-52-1201	PROFESSIONAL SERVICES-SSD	0.00	0.00	15,415.00	15,415.00	15,415.00-	0
270-1510-52-3604	BANK FEES	99.19	0.00	0.00	0.00	0.00	0
270-1510-57-9000	CONTINGENCIES	0.00	28,197.50	0.00	0.00	28,197.50	0
270-4520-00-0000	COLLECTIONS	0.00	0.00	0.00	0.00	0.00	0
270-4520-52-2110	GARBAGE COLLECTION	256,296.07	400,000.00	280,173.51	280,173.51	119,826.49	70
270-7410-00-0000	ZONING	0.00	0.00	0.00	0.00	0.00	0
270-7410-51-1100	REGULAR EMPLOYEES	0.00	6,000.00	0.00	0.00	6,000.00	0
270-7410-52-1201	ATTORNEY FEES	925.00	2,500.00	2,004.00	2,004.00	496.00	80
270-7410-52-2207	SERVICE CONTRACTS - HOGARC ZONING	0.00	7,500.00	0.00	0.00	7,500.00	0
270-7410-52-3300	ADVERTISING	0.00	500.00	3,140.00	3,140.00	2,640.00-	628
270-7410-53-1700	SUPPLIES	0.00	0.00	618.14	618.14	618.14-	0
270-7450-00-0000	CODE ENFORCEMENT	0.00	0.00	0.00	0.00	0.00	0
270-7450-51-1100	CODE ENFORCEMENT - REGULAR EMPLOYE	0.00	10,000.00	0.00	0.00	10,000.00	0
270-7450-51-2200	CODE ENFORCEMENT-SOCIAL SECURITY-FIC	0.00	765.00	0.00	0.00	765.00	0
270-7450-51-2700	CODE ENFORCEMENT-WORKERS COMPENS.	0.00	300.00	0.00	0.00	300.00	0
270-9000-00-0000	OTHER DEPARTMENTS	0.00	0.00	0.00	0.00	0.00	0
270-9000-54-1031	FIRE CAPITAL STIPEND	0.00	36,620.00	0.00	0.00	36,620.00	0
270-9000-57-1010	INDUSTRIAL AUTHORITY	85,258.00	134,281.00	89,520.64	89,520.64	44,760.36	67
270-9000-57-1011	AIRPORT AUTHORITY	14,464.56	22,781.60	15,187.76	15,187.76	7,593.84	67
270-9000-57-1012	AIRPORT AUTHORITY-SPECIAL APPROPRIATI	0.00	15,002.80	0.00	0.00	15,002.80	0
270-9000-57-1030	FIRE PROTECTION METTER	250,440.64	399,651.00	266,434.00	266,434.00	133,217.00	67
270-9000-57-1032	ANIMAL CONTROL - METTER	53,464.16	84,206.10	56,137.36	56,137.36	28,068.74	67
270-9000-57-1060	LIBRARY	37,266.72	58,695.00	39,130.00	39,130.00	19,565.00	67
	SPECIAL SERVICE DISTRIC Expenditure Tot	**698,214.34**	**1,207,000.00**	**767,760.41**	**767,760.41**	**439,239.59**	**64**

270 SPECIAL SERVICE DISTRICT FUND	**Prior**	**Current**	**YTD**
Revenues:	**1,115,222.59**	**1,151,763.60**	**1,151,763.60**

45

Expenditures:	698,214.34	767,760.41	767,760.41
Net Income:	417,008.25	384,003.19	384,003.19

Grand Totals	Prior	Current	YTD
Revenues:	1,115,222.59	1,151,763.60	1,151,763.60
Expenditures:	698,214.34	767,760.41	767,760.41
Net Income:	417,008.25	384,003.19	384,003.19

Board of Commissioners of Candler County
Statement of Revenue and Expenditures - Standard

03/06/2025
12:47 PM

Revenue Account Range: *321-00-0000 to 321-99-9999*
Expend Account Range: *321-0000-00-0000 to 321-9999-99-9999*
Print Zero YTD Activity: *No*

Include Non-Anticipated: *Yes*
Include Non-Budget: *No*

Year To Date As Of: *02/28/25*
Current Period: *07/01/24 to 02/28/25*
Prior Year: *07/01/23 to 02/29/24*

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
321-31-3208	2018 SPLOST (COUNTY 56%)	748,095.35	0.00	0.00	0.00	0.00	0
321-31-3210	2018 SPLOST (Metter 40%)	534,353.82	0.00	0.00	0.00	0.00	0
321-31-3211	2018 SPLOST (Pulaski 4%)	53,435.39	0.00	0.00	0.00	0.00	0
321-36-1005	INTEREST INC 2018 SP	12,198.80	0.00	15,962.13	15,962.13	15,962.13	0
	2018 SPLOST FUND Revenue Totals	**1,348,083.36**	**0.00**	**15,962.13**	**15,962.13**	**15,962.13**	**0**

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
321-0000-00-0000	2018 SPLOST_New	0.00	0.00	0.00	0.00	0.00	0
321-1400-54-2401	ELECTIONS - LAPTOP	1,125.16	0.00	0.00	0.00	0.00	0
321-1510-52-3604	BANK FEES_FUND TRANSFER FROM GENER	191.34	0.00	0.00	0.00	0.00	0
321-1510-54-2200	METTER FIRE_LADDER TRUCK_50% SHARE	99,000.00	0.00	0.00	0.00	0.00	0
321-1510-54-2501	ADMINISTRATION-VEHICLE NEW	38,470.32	0.00	0.00	0.00	0.00	0
321-1535-54-2101	IT - HVAC RADIO TOWER	7,925.00	0.00	0.00	0.00	0.00	0
321-1535-54-2400	IT/DATA CENTER CAPITAL OUTLAYS	1,722.98	10,000.00	3,476.50	3,476.50	6,523.50	35
321-1535-54-2501	COUNTY GEN ADMN-BOC PAYROLL CLERK-L	983.29	0.00	0.00	0.00	0.00	0
321-1545-54-3001	TAX COMM - RE SOFTWARE - WINGAP CONV	0.00	0.00	25,000.00	25,000.00	25,000.00-	0
321-1565-54-2101	PUBLIC BUILDINGS-CAPITAL-REPLACE HVAC	16,452.60	0.00	0.00	0.00	0.00	0
321-2180-54-2501	CLERK OF COURT - OFFICE EQUIPMENT	8,543.25	0.00	0.00	0.00	0.00	0
321-2450-54-2501	PROBATE COURT - SHELVING	0.00	0.00	4,445.00	4,445.00	4,445.00-	0
321-3300-54-2201	SHERIFF VEHICLES - CAPITAL PURCHASE	5,183.15	82,000.00	72,328.99	72,328.99	9,671.01	88
321-3300-54-2400	SHERIFF - PUBLIC SAFETY RADIOS	17,907.60	20,000.00	17,967.23	17,967.23	2,032.77	90
321-3300-54-2501	SHERIFF - EQUIPMENT	47,607.38	10,000.00	0.00	0.00	10,000.00	0
321-3326-54-2501	DETENTION CENTER - EQUIPMENT	3,754.92	0.00	0.00	0.00	0.00	0

Board of Commissioners of Candler County

Statement of Revenue and Expenditures

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
321-3600-54-2501	EMS - CAPITAL - EQUIPMENT	0.00	5,000.00	0.00	0.00	5,000.00	0
321-4200-54-2101	PUBLIC WORKS - HEAVY EQUIPMENT	0.00	0.00	44,476.22	44,476.22	44,476.22-	0
321-4200-54-2200	PUBLIC WORKS - 2020 MOTORGRADERS	108,065.10	109,000.00	108,065.10	108,065.10	934.90	99
321-4200-54-2201	PUBLIC WORKS - VEHICLE	43,763.88	0.00	0.00	0.00	0.00	0
321-4200-54-2202	PUBLIC WORKS - PREDATOR BATWING MOW	18,750.00	0.00	0.00	0.00	0.00	0
321-4200-54-2203	PUBLIC WORKS - 2019 SERVICE TR - FUEL SY	12,061.06	0.00	0.00	0.00	0.00	0
321-4530-54-2200	SOLID WASTE - CAT D3N BULLDOZER	0.00	36,000.00	0.00	0.00	36,000.00	0
321-4530-54-2201	SOLID WASTE - CAT D5 BULLDOZER	66,183.32	67,000.00	66,183.32	66,183.32	816.68	99
321-4530-54-2202	SOLID WASTE - VEHICLE	40,521.32	0.00	0.00	0.00	0.00	0
321-4530-54-2301	SOLID WASTE - ROLL OFF CONTAINERS	7,990.00	0.00	0.00	0.00	0.00	0
321-4963-57-1094	2018 SPLOST METTER 40%	399,479.00	0.00	0.00	0.00	0.00	0
321-4964-57-1094	2018 SPLOST PULASKI 4%	39,947.90	0.00	0.00	0.00	0.00	0
321-7460-54-1200	RECREATION DEPT - LIGHTING LWCF	1,288.76	0.00	0.00	0.00	0.00	0
321-7460-54-1201	RECREATION DEPT - LASER GRADING FIELD	10,375.00	0.00	0.00	0.00	0.00	0
321-7460-54-1206	RECREATION DEPT - MULE/GATOR	14,000.00	0.00	0.00	0.00	0.00	0
321-7460-54-1207	RECREATION DEPT - IDALIA REPAIRS	0.00	0.00	2,300.00	2,300.00	2,300.00-	0
321-7460-54-1209	RECREATION DEPT - MISC CAPITAL OUTLAY	0.00	2,300.00	0.00	0.00	2,300.00	0
	2018 SPLOST FUND Expenditure Totals	**1,011,292.33**	**341,300.00**	**344,242.36**	**344,242.36**	**2,942.36-**	**101**

321 2018 SPLOST FUND	**Prior**	**Current**	**YTD**
Revenues:	**1,348,083.36**	**15,962.13**	**15,962.13**
Expenditures:	**1,011,292.33**	**344,242.36**	**344,242.36**
Net Income:	**336,791.03**	**328,280.23-**	**328,280.23-**

Grand Totals	**Prior**	**Current**	**YTD**

Board of Commissioners of Candler County

Statement of Revenue and Expenditures

Revenues:	**1,348,083.36**	**15,962.13**	**15,962.13**
Expenditures:	**1,011,292.33**	**344,242.36**	**344,242.36**
Net Income:	**336,791.03**	**328,280.23-**	**328,280.23-**

49

Board of Commissioners of Candler County
Statement of Revenue and Expenditures - Standard

03/06/2025
12:47 PM

Revenue Account Range: *322-00-0000 to 322-99-9999*
Expend Account Range: *322-0000-00-0000 to 322-9999-99-9999*
Print Zero YTD Activity: *No*

Include Non-Anticipated: *Yes*
Include Non-Budget: *No*

Year To Date As Of: *02/28/25*
Current Period: *07/01/24 to 02/28/25*
Prior Year: *07/01/23 to 02/29/24*

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
322-31-3208	2024 SPLOST (COUNTY 61%)	0.00	878,400.00	710,292.12	710,292.12	168,107.88-	81
322-31-3209	2024 SPLOST Level II Project (20%)	0.00	360,000.00	364,286.35	364,286.35	4,286.35	101
322-31-3210	2024 SPLOST (Metter 37%)	0.00	532,800.00	430,832.91	430,832.91	101,967.09-	81
322-31-3211	2024 SPLOST (Pulaski 2%)	0.00	28,800.00	23,288.28	23,288.28	5,511.72-	81
322-36-1005	INTEREST INCOME 2024 SPLOST	0.00	15,000.00	5,518.47	5,518.47	9,481.53-	37
322-36-1006	INTEREST INC 2024 SPLOST Level II 20%	0.00	10,000.00	914.47	914.47	9,085.53-	9
	2024 SPLOST FUND Revenue Totals	**0.00**	**1,825,000.00**	**1,535,132.60**	**1,535,132.60**	**289,867.40-**	**84**

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
322-0000-00-0000	2024 SPLOST	0.00	0.00	0.00	0.00	0.00	0
322-1565-58-1100	PUBLIC BUILDING - BOND - PRINCIPAL	0.00	155,000.00	0.00	0.00	155,000.00	0
322-1565-58-2100	PUBLIC BUILDING - BOND - INTEREST	0.00	412,548.76	0.00	0.00	412,548.76	0
322-4963-57-1094	2024 SPLOST METTER 37%	0.00	532,800.00	430,832.91	430,832.91	101,967.09	81
322-4964-57-1094	2024 SPLOST PULASKI 2%	0.00	28,800.00	23,288.28	23,288.28	5,511.72	81
322-4968-57-1094	2024 SPLOST (Level II Project 20%)	0.00	360,000.00	0.00	0.00	360,000.00	0
322-7460-54-1201	REC DEPT - WIRELESS CAMERA	0.00	2,000.00	2,009.90	2,009.90	9.90-	100
322-9000-61-1001	TRANSFER TO FUND-360_JAIL BOND PAYMEI	0.00	0.00	590,673.76	590,673.76	590,673.76-	0
	2024 SPLOST FUND Expenditure Totals	**0.00**	**1,491,148.76**	**1,046,804.85**	**1,046,804.85**	**444,343.91**	**70**

322 2024 SPLOST FUND	**Prior**	**Current**	**YTD**
Revenues:	**0.00**	**1,535,132.60**	**1,535,132.60**
Expenditures:	**0.00**	**1,046,804.85**	**1,046,804.85**

Board of Commissioners of Candler County
Statement of Revenue and Expenditures

Net Income:	0.00	488,327.75	488,327.75

Grand Totals	Prior	Current	YTD
Revenues:	0.00	1,535,132.60	1,535,132.60
Expenditures:	0.00	1,046,804.85	1,046,804.85
Net Income:	0.00	488,327.75	488,327.75

51

Board of Commissioners of Candler County
Statement of Revenue and Expenditures - Standard

03/06/2025
12:48 PM

Revenue Account Range: *335-00-0000 to 335-99-9999*
Expend Account Range: *335-0000-00-0000 to 335-9999-99-9999*
Print Zero YTD Activity: *No*

Include Non-Anticipated: *Yes*
Include Non-Budget: *No*

Year To Date As Of: *02/28/25*
Current Period: *07/01/24 to 02/28/25*
Prior Year: *07/01/23 to 02/29/24*

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
335-31-3204	TIA SPLOST	261,615.17	385,000.00	282,781.15	282,781.15	102,218.85-	73
335-31-3205	GDOT	0.00	1,697,765.00	0.00	0.00	1,697,765.00-	0
335-33-4310	GEMA Mitigation Grant	0.00	0.00	10,541.29	10,541.29	10,541.29	0
335-33-4350	FEMA Mitigation Grant	0.00	0.00	79,059.65	79,059.65	79,059.65	0
335-36-1004	INTEREST INC TIA SPL	31,233.32	15,000.00	27,997.13	27,997.13	12,997.13	187
335-39-1800	FUND BALANCE USE	0.00	366,444.06	0.00	0.00	366,444.06-	0
	TIA SPLOST FUND Revenue Totals	**292,848.49**	**2,464,209.06**	**400,379.22**	**400,379.22**	**2,063,829.84-**	**16**

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
335-3920-54-1400	MISC TIA DISC - 24-DEBBY ROAD REPAIRS	0.00	0.00	106,886.02	106,886.02	106,886.02-	0
335-3920-54-1401	MISC TIA DISC - 24-STORM3 ROAD REPAIRS	0.00	0.00	20,990.00	20,990.00	20,990.00-	0
335-3920-54-1402	MISC TIA DISC - 24-HELENE ROAD REPAIRS	0.00	0.00	24,000.00	24,000.00	24,000.00-	0
335-4200-53-1106	PIPES	0.00	0.00	33,699.30	33,699.30	33,699.30-	0
335-4968-00-0000	2012 TIA SPLOST:	0.00	0.00	0.00	0.00	0.00	0
335-4968-54-1001	LAND ACQUISITION	600.00	0.00	0.00	0.00	0.00	0
335-4968-54-1400	MISC TIA DISCRETIONARY-ROADS	8,513.75	1,963,971.23	803.75	803.75	1,963,167.48	0
335-4968-54-1402	2019 LMIG 10% MATCH	0.00	451,135.42	0.00	0.00	451,135.42	0
335-4968-54-1403	2020 LMIG 10% MATCH	0.00	49,102.41	0.00	0.00	49,102.41	0
335-4968-54-1409	2023 LMIG 10% MATCH	88,761.25	0.00	726,152.01	726,152.01	726,152.01-	0
335-4968-54-1410	2024 LMIG 10% MATCH	0.00	0.00	100.00	100.00	100.00-	0
335-4968-54-1411	CAL MAINE CULVERT (IDALIA-2023)	0.00	0.00	104,910.44	104,910.44	104,910.44-	0
335-9000-62-1001	GDOT ROW BRIDGE PAYMENTS	100,000.00	0.00	0.00	0.00	0.00	0
	TIA SPLOST FUND Expenditure Totals	**197,875.00**	**2,464,209.06**	**1,017,541.52**	**1,017,541.52**	**1,446,667.54**	**41**

Board of Commissioners of Candler County
Statement of Revenue and Expenditures

335 TIA SPLOST FUND	Prior	Current	YTD
Revenues:	292,848.49	400,379.22	400,379.22
Expenditures:	197,875.00	1,017,541.52	1,017,541.52
Net Income:	94,973.49	617,162.30-	617,162.30-

Grand Totals	Prior	Current	YTD
Revenues:	292,848.49	400,379.22	400,379.22
Expenditures:	197,875.00	1,017,541.52	1,017,541.52
Net Income:	94,973.49	617,162.30-	617,162.30-

53

Board of Commissioners of Candler County
Statement of Revenue and Expenditures - Standard

03/06/2025
12:49 PM

Revenue Account Range: *360-00-0000 to 360-99-9999*
Expend Account Range: *360-0000-00-0000 to 360-9999-99-9999*
Print Zero YTD Activity: *No*

Include Non-Anticipated: *Yes*
Include Non-Budget: *No*

Year To Date As Of: *02/28/25*
Current Period: *07/01/24 to 02/28/25*
Prior Year: *07/01/23 to 02/29/24*

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
360-36-1001	INTEREST INCOME_CC JAIL CONSTRUCTION	7,105.00	0.00	26,161.86	26,161.86	26,161.86	0
360-36-1003	INTEREST INCOME_JAIL PROJECT CDs	117,979.13	0.00	262,629.46	262,629.46	262,629.46	0
360-39-1001	TRANSFER FROM SPLOST FOR BOND PAYME	0.00	590,673.76	590,673.76	590,673.76	0.00	100
360-39-1100	Transfer In – From General Fund (100)	300,100.00	0.00	0.00	0.00	0.00	0
360-39-1800	FUND BALANCE USE - BOND PROCEEDS	0.00	9,201,449.86	0.00	0.00	9,201,449.86-	0
360-39-3100	ISSUANCE OF BONDS	9,190,039.10	0.00	0.00	0.00	0.00	0
	JAIL CONSTRUCTION FUND Revenue Totals	**9,615,223.23**	**9,792,123.62**	**879,465.08**	**879,465.08**	**8,912,658.54-**	**8**

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
360-1565-00-0000	PUBLIC BUILDINGS	0.00	0.00	0.00	0.00	0.00	0
360-1565-52-1203	PROFESSIONAL OTHER	337,404.00	116,000.00	66,215.00	66,215.00	49,785.00	57
360-1565-52-3604	BANK FEES	45.00	0.00	810.00	810.00	810.00-	0
360-1565-54-1300	CAPITAL CONSTRUCTION - JAIL PROJECT	0.00	10,437,880.00	1,469,074.50	1,469,074.50	8,968,805.50	14
360-1565-54-2300	CAPITAL FF&E COSTS - JAIL PROJECT	0.00	1,000,000.00	0.00	0.00	1,000,000.00	0
360-1565-58-1100	BOND PRINCIPAL RETIREMENT	0.00	170,000.00	170,000.00	170,000.00	0.00	100
360-1565-58-2100	BOND INTEREST CHARGES	188,855.01	420,673.76	420,673.76	420,673.76	0.00	100
	JAIL CONSTRUCTION FUND Expenditure Tota	**526,304.01**	**12,144,553.76**	**2,126,773.26**	**2,126,773.26**	**10,017,780.50**	**18**

360 JAIL CONSTRUCTION FUND	**Prior**	**Current**	**YTD**
Revenues:	**9,615,223.23**	**879,465.08**	**879,465.08**
Expenditures:	**526,304.01**	**2,126,773.26**	**2,126,773.26**
Net Income:	**9,088,919.22**	**1,247,308.18-**	**1,247,308.18-**

Board of Commissioners of Candler County

Statement of Revenue and Expenditures

Grand Totals	Prior	Current	YTD
Revenues:	9,615,223.23	879,465.08	879,465.08
Expenditures:	526,304.01	2,126,773.26	2,126,773.26
Net Income:	9,088,919.22	1,247,308.18-	1,247,308.18-

55

Board of Commissioners of Candler County
Statement of Revenue and Expenditures - Standard

03/06/2025
12:50 PM

Revenue Account Range: *601-00-0000 to 601-99-9999*
Expend Account Range: *601-0000-00-0000 to 601-9999-99-9999*
Print Zero YTD Activity: *No*

Include Non-Anticipated: *Yes*
Include Non-Budget: *No*

Year To Date As Of: *02/28/25*
Current Period: *07/01/24 to 02/28/25*
Prior Year: *07/01/23 to 02/29/24*

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
601-34-1750	ALLOCATED SELF INSURANCE COSTS FROM	942,392.24	1,425,589.00	950,044.16	950,044.16	475,544.84-	67
601-34-1751	PREMIUM CHARGES TO EMPLOYEES	11,705.49	43,000.00	8,205.97	8,205.97	34,794.03-	19
601-36-1001	PARETO CLAIMS ACT INTEREST INCOME	2,577.14	0.00	7,402.70	7,402.70	7,402.70	0
601-36-1002	PARETO RESERVE ACT INTEREST INCOME	17,862.68	0.00	20,463.72	20,463.72	20,463.72	0
601-36-9001	PARETO-CAPTIVE RETURN OF CAPITAL INVE	0.00	0.00	12,261.57	12,261.57	12,261.57	0
601-38-9001	STOP LOSS REIMBURSEMENT	28,617.86	0.00	105,009.52	105,009.52	105,009.52	0
	INTERNAL HEALTH INSURANCE FUND Reven	**1,003,155.41**	**1,468,589.00**	**1,103,387.64**	**1,103,387.64**	**365,201.36-**	**75**

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
601-1510-00-0000	HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00	0
601-1510-55-2100	ADMINISTRATIVE FEES	61,576.25	93,000.00	35,136.75	35,136.75	57,863.25	38
601-1510-55-2200	PAID CLAIMS	375,476.75	866,434.00	432,507.83	432,507.83	433,926.17	50
601-1510-55-2201	STOP LOSS PREMIUMS	283,096.51	465,633.00	324,279.24	324,279.24	141,353.76	70
	INTERNAL HEALTH INSURAN Expenditure To	**720,149.51**	**1,425,067.00**	**791,923.82**	**791,923.82**	**633,143.18**	**56**

601 INTERNAL HEALTH INSURANCE FUND	**Prior**	**Current**	**YTD**
Revenues:	**1,003,155.41**	**1,103,387.64**	**1,103,387.64**
Expenditures:	**720,149.51**	**791,923.82**	**791,923.82**
Net Income:	**283,005.90**	**311,463.82**	**311,463.82**

Grand Totals	**Prior**	**Current**	**YTD**

Board of Commissioners of Candler County

Statement of Revenue and Expenditures

Revenues:	**1,003,155.41**	**1,103,387.64**	**1,103,387.64**
Expenditures:	**720,149.51**	**791,923.82**	**791,923.82**
Net Income:	**283,005.90**	**311,463.82**	**311,463.82**

57

58

61

COLLECTION MONTH		ANNUAL INCREASE 0% MONTHLY TOTAL 100%	LEVEL ONE PROJECT	LEVEL ONE % OF TOTAL	NET REMAINING	COUNTY 61%	METTER 37%	PULASKI 2%	100%
					POPULATION (2020 CENSUS)	10,981	4,004	211	
	FY2024								
1	MAY	$ 179,405.24	$ 35,881.05	20.00%	$ 143,524.19	$ 87,549.76	$ 53,103.95	$ 2,870.48	
	ProRata	$ 409.68	$ 81.94	20.00%	$ 327.74	$ 199.92	$ 121.27	$ 6.55	
2	JUNE	$ 186,100.39	$ 37,220.08	20.00%	$ 148,880.31	$ 90,816.99	$ 55,085.72	$ 2,977.61	
	TOTAL	$ 365,915.31	$ 73,183.06		$ 292,732.25	$ 178,566.67	$ 108,310.93	$ 5,854.64	$ 365,915.31
	FY2025		LEVEL ONE PROJECT	LEVEL ONE % OF TOTAL	NET REMAINING	COUNTY	METTER	PULASKI	
3	JUL	$ 166,627.54	$ 33,325.51	20.00%	$ 133,302.03	$ 81,314.24	$ 49,321.75	$ 2,666.04	
4	AUG	$ 185,062.92	$ 37,012.58	20.00%	$ 148,050.34	$ 90,310.70	$ 54,778.62	$ 2,961.01	
5	SEP	$ 173,174.88	$ 34,634.98	20.00%	$ 138,539.90	$ 84,509.34	$ 51,259.76	$ 2,770.80	
6	OCT	$ 162,782.81	$ 32,556.56	20.00%	$ 130,226.25	$ 79,438.01	$ 48,183.71	$ 2,604.52	
7	NOV	$ 205,234.14	$ 41,046.83	20.00%	$ 164,187.31	$ 100,154.26	$ 60,749.31	$ 3,283.75	
	Prorata	$ 507.57	$ 101.51	20.00%	$ 406.06	$ 247.70	$ 150.24	$ 8.12	
8	DEC	$ 176,986.63	$ 35,397.33	20.00%	$ 141,589.30	$ 86,369.47	$ 52,388.04	$ 2,831.79	
9	JAN	$ 201,835.95	$ 40,367.19	20.00%	$ 161,468.76	$ 98,495.94	$ 59,743.44	$ 3,229.38	
10	FEB	$ 183,304.20	$ 36,660.84	20.00%	$ 146,643.36	$ 89,452.45	$ 54,258.04	$ 2,932.87	
11	MAR	$ -	$ -	20.00%	$ -	$ -	$ -	$ -	
12	APR	$ -	$ -	20.00%	$ -	$ -	$ -	$ -	
13	MAY	$ -	$ -	20.00%	$ -	$ -	$ -	$ -	
14	JUN	$ -	$ -	20.00%	$ -	$ -	$ -	$ -	
		$ -							
	TOTAL	$ 1,455,516.64	$ 291,103.33		$ 1,164,413.31	$ 710,292.12	$ 430,832.93	$ 23,288.27	$ 1,455,516.64
	TOTAL TO DATE	$ 1,821,431.95	$ 364,286.39		$ 1,457,145.56	$ 888,858.79	$ 539,143.86	$ 29,142.91	$ 1,821,431.95

Exhibit B

PROCLAMATION

Recognizing the Month of April as Sexual Assault Awareness and Prevention Month

WHEREAS, The National Sexual Violence Resource Center designates the month of April as Sexual Assault Awareness and Prevention Month to raise public awareness about sexual violence; and

WHEREAS, Sexual violence is a broad term that includes unwanted sexual contact and is a widespread issue which effects individuals of all races, genders, ages, and economic backgrounds; and

WHEREAS, On average 463,634 sexual assaults occur in America each year according to the Rape, Abuse, & Incest National Network (2025).

WHEREAS, The Teal House: Statesboro Regional Sexual Assault Center has served 752 victims of sexual assault in Statesboro and the surrounding area since 2007; and

WHEREAS, Victims of sexual assault are at an elevated risk for mental health concerns, substance use disorders, relationship impairment, pregnancy, and sexually transmitted infections (RAINN 2025); and

WHEREAS, The Candler County is dedicated to promoting the safety and well-being of community members and support survivors of sexual violence in their journey toward healing and recovery; and

WHEREAS, Through increased awareness, education, and efforts for prevention we can come together to support survivors and work toward the goal of ending sexual violence in our community.

NOW THEREFORE BE IT PROCLAIMED by the Candler County Board of Commissioners that April is designated as **Sexual Assault Awareness and Prevention Month** and we urge all Candler County residents to spread awareness.

This 17th Day of March, 2025.

CANDLER COUNTY BOARD OF COMMISSIONERS

BOARD OF COMMISSIONERS OF CANDLER COUNTY SEAL

Brad Jones, Chairman

ATTEST:

Kellie Lank, County Clerk