

BOARD OF COMMISSIONERS OF CANDLER COUNTY, GEORGIA
AGENDA
REGULAR MEETING
5:00 P.M.
June 16, 2025

1. Call to Order
2. Invocation and *Pledge of Allegiance*
3. Approval of Agenda
4. Financial Report – May 31, 2025
5. Approval of Minutes –
 - a. May 5, 2025 1st Regular Monthly Meeting
 - b. May 19, 2025 2nd Regular Monthly Meeting
6. Citizens wishing to address the Commission – *Citizens will be allowed to address the commission individually for a period of up to 5 minutes.*
 - a. Public comment on agenda item 8D – partial closure of Tobacco Rd
7. Application for Commission approval
 - a. Candler-2025-4 GEO LAND HOLDINGS, FLINT TECHNICAL GEOSOLUTIONS, LLC: Request for a change of zoning designation from AG-3 to LI (light industrial)
 - i. Application Summary
 - ii. Applicant statements
 - iii. Public Comments
8. Old Business
 - a. Consideration of an estimate from Pope Construction for repairs to the recreation department gymnasium and discussion of next steps
 - b. Candler County Solar Panel Ordinance
 - c. Consideration of responses submitted to an RFP for replacement of the generator set at the Sheriff's Office and Detention Facility under RFP 2025-3
 - d. Consideration of a proposal to abandon a portion of Tobacco Rd
 - e. Consideration of a request from the city of Metter for Candler County to provide elections services for the 2025 municipal election
9. New Business
 - a. Consideration of a resolution to adopt a proposed fiscal year 2026 operating, special revenues and capital budgets, to set the anticipated revenue and expenditures for all funds, divisions and offices, and to set the legal level of budgetary control
 - b. Consideration of a resolution to adopt a proposed budget amendment to the fiscal year 2025 budget
 - c. Consideration of a proposed agreement between Candler County and Bowen Technical Management ("BTM") for provision of IT related services for FY26 at a proposed base cost of \$4,420 per month (\$53,040 annually; included in FY26 budget)
 - d. Discussion regarding the impact of a legacy agreement between the Town of Pulaski and Candler County for property located within the town limits of Pulaski and possible reversion to county ownership
 - e. Consideration of a proposal from CAT/Yancey for a preventative maintenance agreement for 60 months or 5,000 hours for a CAT 320 TCHC (MYK40978) excavator at a total estimated cost of \$22,421.44
 - f. Consideration of a resolution to endorse a local open roads policy as adopted by the Georgia Department of Public Safety (DPS), the Georgia Department of Transportation (GDOT), and the Governor of Georgia; and, to participate in the Traffic Incident Management Enhancement (TIME) Task Force

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- g. Consideration of a resolution under HB 233 which declares that the jurisdiction contains eligible property, the county consents to grant the tax relief provided under the Georgia Code, to require taxpayers seeking the relief to submit a certification as described by the Code, and waives the levy and collection of taxes otherwise due pursuant to Code Section 48-5-7.5 for the final quarter of 2024 and each quarter of 2025
 - h. Consideration of the proposed SUA II service agreement between Motorola Solutions and the Candler County Board of Commissioners for maintenance and upgrades of the public safety radio system for FY26 at a cost of \$35,652.45 (included in FY26 budget; \$36,000)
 - i. Consideration of Supplemental Agreement No. 1 between the Georgia Department of Transportation (GDOT) and Candler County to increase the Lake Church Rd resurfacing project budget to \$657,786 due to inflation
 - j. Consideration of a proposal from King Insurance Partners for catastrophic inmate medical insurance with a per inmate deductible of \$15,000 for FY26, at a proposed annual cost of \$10,022.40
10. Report from County Administrator
- a. Recreation Department – non field maintenance
 - b. GDOT storm damage funding – Rosemary Church Rd culvert (inside Pulaski town limits)
 - c. FLOST referendum to call for election & draft IGA with Metter
 - d. Code Enforcement Vehicle (options)
 - e. EMS Fly Car RFP (draft) Review
11. Report from Attorney
12. Reports from Commissioners
13. Report from Chairman
14. Executive Session
15. Board Appointments
- a. Department of Child and Family Services (DFCS) board
 - b. Metter-Candler Recreation Advisory Board
16. Adjournment

**Candler County
Board of Commissioners
Monday, June 16, 2025
5:00 p.m.**

The Board of Commissioners of Candler County met for the regular monthly meeting on Monday, June 16, 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, Assistant County Attorney, Cindy D. Ballew. The Metter Advertiser was notified of the meeting, Taylor Crosby was present.

Guests attending this meeting included: Candler County Sheriff's Captain and EMA Director, Justin Wells; Candler County Sheriff's Deputy, Stanley Slater; Curtis and Fronnie Barlow, Daniel and Christy Zazitski, Katie Johnson, Julie Kucera, Bill and Cheryl Smallwood, Greg Scheirer, Patrick Ferrell, Chris Billingsley, Jimmy and Michelle Millsaps.

1. Call to Order

The meeting was called to order by Chairman Brad Jones at 5:00 p.m.

2. Invocation and Pledge of Allegiance

Chairman Jones called on Vice-Chairman Hendrix to deliver the invocation and lead the *Pledge of Allegiance*.

3. Approval of Agenda

New Business:

Amend:

9d: Discussion regarding the impact of a legacy agreement between the Town of Pulaski and Candler County for property located within the town limits of Pulaski and possible reversion to county ownership

Add:

9f: Consideration of a resolution to endorse a local open roads policy as adopted by the Georgia Department of Public Safety (DPS), the Georgia Department of Transportation (GDOT), and the Governor of Georgia; and, to participate in the Traffic Incident Management Enhancement (TIME) Task Force

9g: Consideration of a resolution under HB 233 which declares that the jurisdiction contains eligible property, the county consents to grant the tax relief provided under the Georgia Code, to require taxpayers seeking the relief to submit a certification as described by the Code, and waives the levy and collection of taxes otherwise due pursuant to Code Section 48-5-7.5 for the final quarter of 2024 and each quarter of 2025

9h: Consideration of the proposed SUA II service agreement between Motorola Solutions and the Candler County Board of Commissioners for maintenance and upgrades of the public safety radio system for FY26 at a cost of \$35,652.45 (included in FY26 budget; \$36,000)

Chairman Jones made a motion to approve agenda with the amendment and additions. Commissioner Ross provided a second. The motion carried 5-0.

2nd Agenda Amendment

9i: Consideration of Supplemental Agreement No. 1 between the Georgia Department of Transportation (GDOT) and Candler County to increase the Lake Church Rd resurfacing project budget to \$657,786 due to inflation

9j: Consideration of a proposal from King Insurance Partners for catastrophic inmate medical insurance with a per inmate deductible of \$15,000 for FY26, at a proposed annual cost of \$10,022.40

Commissioner Ross made a motion to approve agenda with the additions. Vice-Chairman Hendrix provided a second. The motion carried 5-0.

4. Financial Report – June 30, 2025

County Administrator Bryan Aasheim presented the financial report as of May 31, 2025. The General Fund had a total balance of \$6,053,103.21, which included \$1,145,704.29 in the general fund operating account, \$2,519,511.66 in the general fund contingency investment account, and \$2,223,034.88 in the Synovus investment account (reserves). The Landfill Fund had a balance of \$2,180,820.06, bringing the total General Fund balance—both restricted and unrestricted—to \$8,417,716.04. The Special Service District reported a total fund balance of \$1,129,461.78, and the New Jail Bond construction account held \$7,623,578.57. The Health Insurance Fund had a balance of \$1,692,287.42. Altogether, total funds held by the County amounted to \$30,649,109.71.

Administrator Aasheim reported that year-to-date revenues through May 31 were at 109% of budgeted projections. He also noted that a budget amendment would be forthcoming to reflect actual revenues and expenditures, largely due to the impact of the five storm events that occurred during FY2025. While these expenditures have affected the current budget, offsetting revenue from FEMA is anticipated in the next fiscal year. SPLOST returns for May totaled \$198,066.33. The Level II project for the jail received \$39,613.27, and the County's remaining SPLOST funds stood at \$96,656.37. No questions were raised regarding the financial report. (Exhibit A)

5. Approval of Minutes

Chairman Jones noted that the Clerk had requested the removal of the May 19, 2025 2nd Regular Monthly Meeting minutes from the list for approval. As a result, only the minutes from the May 5, 2025 1st Regular Monthly Meeting were presented and approved. No action was taken on the May 19, 2025 minutes.

- a. **May 5, 2025 1st Regular Monthly Meeting**
- b. **May 19, 2025 2nd Regular Monthly Meeting**

Vice-Chairman Hendrix made a motion to approve the May 5, 2025 1st Regular Meeting minutes. Commissioner Williamson provided a second. The motion carried 5-0.

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

- a. **Public comment on agenda item 8D – partial closure of Tobacco Road**

Chairman Jones opened the floor for public comments, allowing citizens to address the Board of Commissioners individually for up to five minutes.

Jeremy Aldrich (2818 Tobacco Road) – Administrator Aasheim read a written statement submitted by Mr. Aldrich regarding Item 8D, the proposed closure of a portion of Tobacco Road. In his statement, Mr. Aldrich expressed support for the road closure, citing persistent maintenance issues including multiple road closures, a ruptured water line, and the relocation of both his mailbox and trash receptacles. He shared that he and fellow resident Mr. Jimmy Millsaps had agreed to jointly maintain the road if it were closed, and that an easement would be granted for the Millsaps family as well as emergency and utility services. Mr. Aldrich emphasized that the closure would not negatively affect the surrounding community, as alternate access points exist and the road is primarily used for recreational purposes.

Jimmy Millsaps (1721 Tobacco Road) – Mr. Millsaps identified himself and noted that multiple members of his family also live along the road. While he acknowledged his friendship with Mr. Aldrich and initially had no strong objection to the closure, he expressed concern over the inconvenience Mr. Aldrich faced regarding the relocation of his mailbox and trash services. Mr. Millsaps emphasized the practical importance of the road as an alternate route, especially during rainy conditions when other roads become slippery. He recalled a past incident where emergency medical services required a four-wheel drive vehicle to reach a residence. Given these concerns, he respectfully requested that the road remain open to serve as an emergency escape route.

Other Public Comments:

Daniel Zazitski and Christy Zazitski (13498 Evergreen Road) – Mr. Zazitski addressed concerns about road maintenance in their area, stating that the current grading of the road was inadequate and that new material was needed to ensure vehicles could traverse it during wet conditions. Mrs. Zazitski added that standing water was an issue due to clogged ditches, which she requested be cleaned out. Chairman Jones confirmed their address and assured them that the road department would look into the matter.

Chris Billingley (2176 Victoria Road) – Mr. Billingley spoke on the topic of the old gymnasium. He proposed a compromise to avoid increasing taxes solely for the sake of preserving a nostalgic structure. Mr. Billingley recommended reallocating insurance proceeds originally intended for gym repairs into the county's general fund and suggested donating the gym and a portion of its lot to the city for the purpose of constructing a new fire station. He argued that this site would offer better traffic flow and provide a visual deterrent to vandalism, functioning as a passive security presence. He added that the existing structure could accommodate fire vehicles, including a ladder truck, and would be more cost-effective to renovate than constructing a new station elsewhere.

Greg Scheirer (21 Waverly Road, Weyncote, Pennsylvania) – Mr. Scheirer identified himself as the Director of Development Engineering for Silicon Ranch and a professional civil engineer. He commended the board for adopting the solar ordinance and offered feedback regarding the section on earth berm requirements. Mr. Scheirer raised concerns about the practicality of constructing an 8-foot-tall berm spanning six miles, noting it would require thousands of dump truck loads of material and take up 30 to 50 acres of land. He recommended the ordinance include exemptions for situations where berms are impractical, such as at driveways, utility rights-of-way, and areas impacted by drainage features like creeks and wetlands. Mr. Scheirer also cautioned that berms could increase stormwater runoff by concentrating flow, which runs counter to best practices for erosion and sediment control. He suggested that evergreen landscape buffers might serve as a more sustainable and equally effective visual screening alternative. He concluded by affirming his company's commitment to respecting neighboring properties and minimizing visual impacts.

No additional citizens came forward to speak. Chairman Jones moved forward from the public comment portion of the meeting to the next item on the agenda.

7. Applications for Commission Approval

a. Candler-2025-4 GEO LAND HOLDINGS, FLINT TECHNICAL GEOSOLUTIONS, LLC: Request for a change of zoning designation from AG-3 to LI (light industrial)

- i. Application Summary**
- ii. Applicant statements**
- iii. Public Comments**

Administrator Aasheim presented a change of zone request, Application 2025-4, for the Board of Commissioners to consider on behalf of GEO Landholdings / Flint Technical GEOSolutions, LLC. The request seeks to rezone parcel number 046 027 from AG-3 (Agricultural – 3 acres) to LI (Light Industrial).

Aasheim reported that the Planning and Zoning Board heard this application on June 3, 2025, and voted 4-0 to recommend approval. Board member Jeff Register was not present for the vote. He noted that the proposed rezoning applies to an existing industrial manufacturing site located at the corner of Lillian Street and Highway 46, abuts to the City of Metter's industrial-zoned properties and within proximity of the city limits.

The purpose of the rezoning is to allow for the construction of an addition to the existing building on the property. The proposed expansion does not double the size of the current building footprint. Aasheim stated that staff has no objections to the request and reiterated the Planning & Zoning Board's recommendation to approve the rezoning.

Applicant Presentation

Administrator Aasheim then turned the floor over to the applicant for a brief presentation. Chairman Jones reminded the applicant of the 10-minute time limit and opened the floor to Julie Kucera, Vice President of GEOSolutions. Ms. Kucera noted that her presentation would mirror the one delivered to the Planning and Zoning Board on June 3rd. She provided informational articles describing the company's work, which includes manufacturing products for coastal protection and environmental dewatering, a practice GEOSolutions has been engaged in for decades. She also stated that multiple company representatives were present and available to answer any questions.

Chairman Jones inquired whether construction on the building had been halted. Ms. Kucera confirmed that construction was stopped immediately after consulting the Zoning Administrator during the building permit application process. She stated that the site had been secured and locked, but no further work was taking place.

Chairman Jones then asked Administrator Aasheim what the next steps would be if the zoning change was approved. Aasheim responded that the zoning designation would be updated, and the county would then be in a position to approve the building permit without issue. Chairman Jones asked whether the permit could be issued the following day, and Aasheim confirmed that he could issue it in the absence of the Zoning Administrator, who is currently on scheduled vacation.

Ms. Kucera thanked the Board for their time and consideration. Chairman Jones expressed appreciation to GEOSolutions for their patience and understanding as the county navigates its new zoning procedures, which were implemented in September 2024.

With no further questions, comments, or oppositions, Chairman Jones made a motion to approve the rezoning of parcel 046 027 from AG-3 to LI. The motion was seconded by Commissioner Morales and approved unanimously, 5-0.

8. Old Business

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

Administrator Aasheim reported that, due to unforeseen circumstances, he had not yet received a cost or mitigation report from a vendor regarding the gymnasium but anticipated the service would cost under \$5,000 and would proceed with it once available. He noted no decision was ready for consideration at the current meeting. In discussion, Commissioner Williamson asked if the building was hollow underneath; Chairman Jones explained it has a crawl space with metal bar joists supporting a wood floor, elevated 3–5 feet above ground. He added that a contractor previously warned that removing the exterior walls and floor to create an open shelter would compromise the building's structural sustainability making it vulnerable to collapse as well as making a remodel to repurpose it for such use difficult without a structural engineer's assessment—especially since the original blueprints from its 1950s construction cannot be located.

Commissioner Williamson moved to table the item until the next meeting, seconded by Commissioner Morales. The motion passed unanimously, 5-0.

b. Candler County Solar Panel Ordinance

Administrator Aasheim stated that the proposed modifications to the solar panel ordinance were properly advertised for Board action. Commissioner Ross made a motion to adopt the ordinance as presented, which was seconded by Vice-Chairman Hendrix. During discussion, Commissioner Williamson sought clarification on setback requirements. Administrator Aasheim explained that the ordinance includes a minimum setback of 250 feet from the nearest residential property line within residential zones (R1 or R22) and 100 feet from all other property lines, including AG3 properties with residences. The motion passed unanimously, 5-0. (Exhibit B)

c. Consideration of responses submitted to an RFP for replacement of the generator set at the Sheriff's Office and Detention Facility under RFP 2025-3

Administrator Aasheim summarized the submitted bids for the generator project, noting a high bid of \$72,895 from Copper Construction Company, Inc. and a low bid of \$53,431.42 from Savannah Contracting Group, Inc. He pointed out that the bids were for different generator units. Chairman Jones highlighted the \$4,788.58 difference between Savannah's lowest bid of \$53,431.42 for a Generac unit and from Cowart Electric Industrial Contractors Inc.'s \$58,220 bid for a Cummins unit. He recommended selecting the Cummins generator despite the higher cost, citing the recent start of hurricane season and the county's existing use of Cummins units at EMS and will be at the new jail. He proposed including a 5-year full parts and labor warranty, noting that the extended warranty would cost \$995 for Generac and \$2,900 for Cummins—making the total difference between the two bids, including warranty, approximately \$5,100.

Chairman Jones Made a motion to go with Cowart Electric Industrial Contractors Inc. for \$58,220 (Cummins generator) plus the \$2,900 adder for a 5-year extended warranty. Commissioner Morales seconded the motion.

Commissioner Williamson inquired about Cummins generators and their reputation for parts availability and serviceability. Chairman Jones responded that Cummins has a generally good reputation. He also noted that while \$5,300 is a significant expense, the cost of an emergency failure could be substantially higher.

Chairman Jones called for a vote. The motion passed 4-1, with Commissioner Ross voting against.

d. Consideration of a proposal to abandon a portion of Tobacco Rd

Administrator Aasheim stated that comments were received from both families residing on the property and confirmed that the proposed closure area was properly advertised.

Chairman Jones made a motion not to close the portion of Tobacco Road, citing the Board's general practice of keeping roads open when residents living on them wish to do so. While acknowledging concerns about a pond dam located on the road, he emphasized prioritizing the residents' preferences. Vice-Chairman Hendrix seconded the motion, which passed unanimously, 5-0, to leave Tobacco Road open.

e. Consideration of a request from the city of Metter for Candler County to provide elections services for the 2025 municipal election

Administrator Aasheim stated that a proposed agreement is in place but was not finalized in time for a decision at this meeting. He noted that the city council meeting was postponed and the agreement had not yet been voted on.

Vice-Chairman Hendrix made a motion to table the item, seconded by Commissioner Williamson. The motion passed unanimously, 5-0, to table this item.

9. New Business

a. Consideration of a resolution to adopt a proposed fiscal year 2026 operating, special revenues and capital budgets, to set the anticipated revenue and expenditures for all funds, divisions and offices, and to set the legal level of budgetary control

Administrator Aasheim presented the proposed FY 2026 budgets, confirming that all public hearings and adoption meetings were properly advertised. He outlined a general fund budget of \$11,692,601 and a special service district budget of \$1,540,600, totaling \$13,233,201 in operating funds and an overall budget of \$30,798,005. He addressed the difference between the county's \$460,000 fire protection budget and the city's proposal exceeding \$1.2 million, which includes \$126,699 in capital expenses, lease payments for a 2019 fire truck, and a planned purchase of a brush truck for \$75,589. Aasheim recommended the county consider paying half the cost of the brush truck up front to avoid interest and proposed adopting the \$460,000 fire budget with the option to amend later, keeping capital purchases separate per the service delivery agreement.

Vice-Chairman Hendrix made a motion to adopt the budget as presented—specifically the General Fund at \$11,692,601 and the Special Service District at \$1,540,600, totaling \$13,233,201 in operating funds—reflecting the Administrator's recommendation on the fire budget. Commissioner Ross seconded the motion. The Board unanimously approved the resolution with a 5-0 vote. (Exhibit C).

Administrator Aasheim thanked everyone involved in the budget process, acknowledging its complexity and the tough decisions made. He expressed optimism that, despite potential impacts on personnel and county operations, the outcome would ultimately strengthen the county's financial position.

b. Consideration of a resolution to adopt a proposed budget amendment to the fiscal year 2025 budget

Administrator Aasheim explained that the FY2025 budget faced significant challenges due to storm events, which drove up administrative, vehicle, fuel, and personnel costs across public safety, the sheriff's office, EMS, and roads. He noted that while the county received insurance funding for damages, these funds are not considered operational revenue, and FEMA/GEMA reimbursements are expected in the next fiscal year. He proposed amending the general fund revenues and expenditures by \$1,152,523.79 and identified necessary adjustments to certain special revenue funds to accommodate related expenses. He also explained that constitutional officers are prohibited by state law from exceeding their base line budget. Aasheim emphasized that the amendment aligns increased revenues with expenditures, thereby preventing a financial shortfall, though he cautioned that some funds—such as gymnasium insurance money—are technically considered restricted funds. He underscored that the budget remains “razor tight,” with no contingencies or surplus in the budget, and relies on conservative revenue projections.

Chairman Jones made a motion to approve the FY2025 budget amendment as presented, adjusting revenues and expenditures by \$1,152,523.79. Commissioner Ross seconded the motion. The motion passed unanimously, 5-0. (Exhibit D)

c. Consideration of a proposed agreement between Candler County and Bowen Technical Management (“BTM”) for provision of IT related services for FY26 at a proposed base cost of \$4,420 per month (\$53,040 annually; included in FY26 budget)

Administrator Aasheim presented a proposed agreement between Candler County and Bowen Technical Management (BTM) for IT services for FY2026. He outlined a base cost of \$4,420 per month, totaling \$53,040 annually, as reflected in the approved budget. However, he noted that the addition of two servers—originally omitted—would increase the monthly cost to \$4,670, bringing the annual total to \$56,040. Aasheim recommended proceeding with the agreement, citing the county's growing demand for IT support.

Chairman Jones made a motion to approve the Bowen Technical Management (“BTM”) IT services contract for fiscal year 2026 at a rate of \$4,670 per month, totaling \$56,040 annually. Commissioner Morales seconded the motion. The motion passed unanimously, 5-0. (Exhibit E)

d. Discussion regarding the impact of a legacy agreement between the Town of Pulaski and Candler County for property located within the town limits of Pulaski and possible reversion to county ownership

At the request of Assistant County Attorney Ballew, Administrator Aasheim recommended tabling the item. Vice-Chairman Hendrix made a motion to table, seconded by Commissioner Williamson. The motion passed unanimously, 5-0.

e. Consideration of a proposal from CAT/Yancey for a preventative maintenance agreement for 60 months or 5,000 hours for a CAT 320 TCHC (MYK40978) excavator at a total estimated cost of \$22,421.44

Administrator Aasheim presented a proposal for preventive maintenance services on the newly purchased excavator, with a total estimated cost of \$22,421.44. He clarified that services are paid as rendered, not upfront, and noted that the county typically uses Yancey for equipment maintenance. Commissioner Williamson confirmed the agreement pertains to the new excavator.

Vice-Chairman Hendrix made a motion to approve the preventive maintenance agreement, seconded by Commissioner Ross.

During discussion, Commissioner Williamson calculated that the cost averaged approximately \$2,242.14 per 500-hour service, which he considered “kind of stout,” and noted higher costs at 1,000 hours due to more extensive service needs. Administrator Aasheim explained that a 5-year agreement isn’t mandatory, and they could consider shorter agreements based on 1,000 or 2,000 hours. He added that overall costs would likely be similar and the main advantage of a longer-term agreement is avoiding annual re-approvals. Administrator Aasheim recommended modifying the motion of the table to include a 1,000-hour service at an equal cost at what a 500-hour service would be, and authorize the County to enter into that agreement, and he will request CAT-Yancey submit a revised agreement defining the 1,000-hour service for him to execute.

Chairman Jones asked if Vice-Chairman Hendrix and Commissioner Ross would amend the motion to pursue a 1,000-hour agreement and request a new quote from CAT-Yancey. Both agreed, and the amended motion passed unanimously, 5-0. (Exhibit F)

f. Consideration of a resolution to endorse a local open roads policy as adopted by the Georgia Department of Public Safety (DPS), the Georgia Department of Transportation (GDOT), and the Governor of Georgia; and, to participate in the Traffic Incident Management Enhancement (TIME) Task Force

Administrator Aasheim presented a boilerplate resolution provided by the Traffic Incident Management Enhancement (TIME) task force. He explained that adopting the resolution would allow the county to formally participate in the TIME task force and become eligible for related grants and training materials at no cost. Participation requires the county to adopt a local policy supporting the rapid and safe clearance of roads following traffic incidents.

EMA Director Justin Wells elaborated that the task force offers training and grant opportunities designed to enhance traffic incident response—particularly in cases involving significant roadway and interstate blockages. Vice-Chairman Hendrix referenced Atlanta’s TIME initiative, which includes performance-based incentives for fast road clearance.

Chairman Jones made a motion to adopt a resolution to endorse a local open roads policy as adopted by the Georgia Department of Public Safety (DPS), the Georgia Department of Transportation (GDOT), and the Governor of Georgia; and, to participate in the Traffic Incident Management Enhancement (TIME) Task Force. Commissioner Ross provided a second. Motion approved unanimously, 5-0. (Exhibit G)

g. Consideration of a resolution under HB 223 which declares that the jurisdiction contains eligible property, the county consents to grant the tax relief provided under the Georgia Code, to require taxpayers seeking the relief to submit a certification as described by the Code, and waives the levy and collection of taxes otherwise due pursuant to Code Section 48-5-7.5 for the final quarter of 2024 and each quarter of 2025

Administrator Aasheim explained that House Bill 223, also known as the Trees Act, was passed by the state legislature to provide property tax relief to timber owners in disaster-declared areas. Under this resolution, the county may reimburse timber owners who have already paid taxes on eligible timber, upon certification by the property owner to the tax commissioner. The county would then apply to the Georgia Department of Revenue for reimbursement. Aasheim noted that, according to the Association County Commissioners of Georgia (ACCG), counties may financially benefit from the program, as the

state reimbursement rate is expected to exceed the local market value of timber, potentially resulting in a net gain. He acknowledged that managing the program may pose some administrative challenges but emphasized its potential to provide meaningful relief to taxpayers, especially while the county and city consider tax increases.

Commissioner Williamson made a motion to adopt the resolution under HB 223 which declares that the jurisdiction contains eligible property, the county consents to grant the tax relief provided under the Georgia Code, to require taxpayers seeking the relief to submit a certification as described by the Code, and waives the levy and collection of taxes otherwise due pursuant to Code Section 48-5-7.5 for the final quarter of 2024 and each quarter of 2025. Commissioner Morales provided a second. The motion carried unanimously, 5-0. (Exhibit H)

h. Consideration of the proposed SUA II service agreement between Motorola Solutions and the Candler County Board of Commissioners for maintenance and upgrades of the public safety radio system for FY26 at a cost of \$35,652.45 (included in FY26 budget; \$36,000)

Administrator Aasheim presented the proposed SUA II service agreement with Motorola Solutions for maintenance and upgrades to the county's public safety radio system during fiscal year 2026. He stated that the cost of the agreement is \$35,652.45 and confirmed that the amount had already been included in the approved budget.

Chairman Jones made a motion to enter into the SUA II service agreement between Motorola Solutions and the Candler County Board of Commissioners for maintenance and upgrades of the public safety radio system for FY26 at a cost of \$35,652.45 (included in FY26 budget; \$36,000). Commissioner Williamson provided the second. The motion carried unanimously, 5-0. (Exhibit I)

i. Consideration of Supplemental Agreement No. 1 between the Georgia Department of Transportation (GDOT) and Candler County to increase the Lake Church Rd resurfacing project budget to \$657,786 due to inflation

Administrator Aasheim explained that the supplemental agreement with the Georgia Department of Transportation (GDOT) involves a budget increase for the resurfacing of Lake Church Road. The amendment accounts for inflation and adjusts the total TIA project budget to \$657,786.

Commissioner Williamson made a motion to approve the Supplemental Agreement No. 1 between the Georgia Department of Transportation (GDOT) and Candler County to increase the Lake Church Rd resurfacing project budget to \$657,786 due to inflation. Commissioner Morales provided the second. The motion carried unanimously, 5-0. (Exhibit J)

j. Consideration of a proposal from King Insurance Partners for catastrophic inmate medical insurance with a per inmate deductible of \$15,000 for FY26, at a proposed annual cost of \$10,022.40

Administrator Aasheim presented a proposal from King Insurance Partners for catastrophic inmate medical insurance coverage for fiscal year 2026. He explained that the annual premium is \$10,022.40, with a \$15,000 deductible per inmate. Aasheim emphasized that this policy would protect the county from excessive medical expenses, as incarcerated individuals lose access to federal healthcare benefits and the county becomes solely responsible for their medical costs. He strongly recommended the coverage as a safeguard for both the county and its taxpayers against large, unplanned medical claims.

Vice-Chairman Hendrix made a motion to accept the proposal King Insurance Partners for catastrophic inmate medical insurance with a per inmate deductible of \$15,000 for FY26, at a proposed annual cost of

\$10,022.40. Commissioner Ross provided a second. The motion was approved unanimously, 5-0. (Exhibit K)

10. County Administrator Report

Administrator Aasheim informed the Board that the Recreation Department Director, Mike Robins, will retire effective July 20th, and expressed appreciation for his 10 years of dedicated service to the community and its youth. He noted the short transition period but assured the Board that he will work closely with the outgoing director to prepare for fall sports and begin advertising the position promptly.

a. Recreation Department – non field maintenance

Due to staffing shortages, Aasheim stated he solicited a proposal from T-Bones Landscaping, the county's current landscaping vendor, to maintain non-field areas at the Recreation Department. The bid came in at \$1,600 per month, based on two visits at \$800 each. He suggested this as an interim measure to relieve overextended county staff, with this proposal as well as restroom cleaning already being performed. Aasheim advised that if the Board wished to move forward with the proposal, a formal vote and agenda amendment would be required due to the additional cost.

b. GDOT storm damage funding – Rosemary Church Rd culvert (inside Pulaski town limits)

Aasheim provided an update on efforts to secure funding for culvert repairs on Rosemary Church Road, where FEMA previously denied reimbursement. He reported that GDOT offered \$20,000–\$22,000 through the Federal Highway Administration for the repair. However, upon further inspection, it was discovered that the damaged structure is a double run of 48-inch reinforced concrete pipe, rather than a single run, pushing the actual replacement cost to \$100,000–\$150,000. In response, Aasheim contacted EMC Engineering for a bid using corrugated metal pipe, which is expected to cost \$50,000–\$60,000. He added that the Town of Pulaski, where the culvert is located, is currently bidding a TIA resurfacing project that includes this area. Discussions with Pulaski officials included the possibility of them contributing match funds to supplement GDOT's portion. Aasheim made it clear that he does not intend to use county funds for this project.

c. FLOST referendum to call for election & draft IGA with Metter

Aasheim stated that a copy of the completed Intergovernmental Agreement (IGA) for the upcoming FLOST referendum would be emailed and provided at the next meeting for review by both the County and the City of Metter. He clarified that Pulaski is ineligible to receive FLOST proceeds, as they do not currently levy a local sales tax. Attorney Ballew recommended that Pulaski be allowed to sign the IGA for notice purposes only. Aasheim reminded the Board that the state retains 1% of all these type collections for administrative costs. As a gesture of goodwill—particularly in light of Metter's recent tax increases and their fire station project that benefits county residents—he recommended reallocating the 2% currently designated for Pulaski to the City of Metter.

d. Code Enforcement Vehicle (options)

and

e. EMS Fly Car RFP (draft) Review

Aasheim reported that two Requests for Proposals (RFPs) are being issued for vehicles. This includes a code enforcement vehicle, preferably a 2025 Ford F-150 Law Enforcement Responder/Interceptor Utility or a comparable model. He noted that an RFP was chosen instead of single-sourcing due to the Board's direct oversight of the code enforcement program. In addition, RFPs are being prepared for a new EMS Fly Car, with quotes being sought for both base full-size and long wheelbase versions.

Courthouse X-ray Machine

Finally, Aasheim informed the Board that the conveyor belt X-ray machine at the courthouse is out of service indefinitely. The cost to replace the required PC component is \$4,500, with an additional \$2,500 for a service visit. A full replacement would cost approximately \$30,000. The sheriff and deputies stationed at the security checkpoint do not consider the conveyor belt essential; the walk-through metal detector, along with physical inspections of larger bags, has been deemed sufficient. However, Aasheim requested the Board consider purchasing a new walk-through metal detector for approximately \$5,000, as the current one is 18 years old. He also recommended that a walk-through unit be included in the new jail's equipment list. For reference, he noted that state-of-the-art combined scanning equipment would likely cost upwards of \$75,000.

Administrator Aasheim concluded his report with a request for executive session to discuss personnel.

11. County Attorney Report

Attorney Ballew requested executive session to discuss litigation.

12. Commissioner Reports

District 1 – Commissioner David Morales stated everything is good.

District 2 – Commissioner Jonathan Williamson mentioned talking with Roads Superintendent Lanier about "7194 Turner Road" regarding washing out ditches and other underlying issues.

District 3 – Commissioner Tre' Ross stated everything is good

District 4 – Vice-Chairman Blake Hendrix mentioned having "messy dirt roads" in his district.

13. Chairman's Report

ACCG Leadership Training

Chairman Jones reported that he, along with Commissioners Morales, Williamson and Ross, attended ACCG leadership training in Vidalia. He described the experience as beneficial, offering strong training and valuable networking opportunities with approximately 26 to 28 other newly elected commissioners and county employees.

County Website

Chairman Jones inquired whether the county has its own standalone website or shares one with the City of Metter. Administrator Aasheim confirmed that the county currently shares a website with the city. He expressed interest in a separate site but noted that no funds were allocated for its development. He estimated the cost of creating a dedicated county website to be around \$3,500–\$4,500, with current hosting costs remaining low. Chairman Jones agreed that the current site is difficult to navigate, especially when trying to locate county-specific information, and asked Aasheim to look further into the cost of developing a separate site.

Roads – South Odom and 1794 Turner Road

Chairman Jones asked Roads Superintendent Lanier to inspect Odom Road, particularly the area where it intersects with Windwood, as well as 1794 Turner Road. He suggested that digging ditches in these areas could help prevent stormwater from running onto the road surface. County Administrator Aasheim responded that South Odom is designated as a Federal Highway Administration (FHWA) road, meaning that formal applications would be required before any work could be done.

14. Executive Session –Personnel and Litigation

Chairman Jones moved to exit into Executive Session to discuss personnel and litigation at 6:52 p.m. Commissioner Ross provided a second to the motion. The motion carried 5-0.

Chairman Jones moved to exit Executive Session and reconvene the regular meeting at 7:40 p.m. Vice-Chairman Hendrix 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. Vice-Chairman Hendrix provided the second to the motion. The motion carried 5-0.

Chairman Jones moved to authorize Director Winkler to hire Jordan Price as a part-time Paramedic at Candler County EMS. Commissioner Morales provided a second to the motion. The motion carried 5-0.

Chairman Jones moved to accept the notice of retirement from Metter-Candler Recreation Department Director, Mike Robins, effective July 20, 2025. Vice-Chairman Hendrix provided the second to the motion. The motion carried 5-0.

15. Board Appointments

a. Department of Child and Family Services (DFCS) board

b. Metter-Candler Recreation Advisory Board

Chairman Jones moved to appoint Brandon McDaniel to the Metter-Candler Recreation Department Advisory Board, to a term beginning on July 1, 2025 and expiring on June 30, 2027. Vice-Chairman Hendrix provided the second to the motion. The motion carried 5-0.

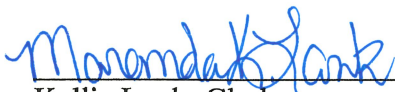
Other Business

Administrator Aasheim requested that the Board consider setting a public closure date for the county MSW landfill in order to provide adequate notice to the city of Metter, residents and other users of the facility.

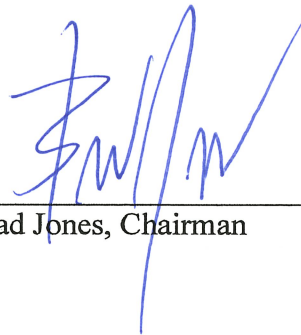
Chairman Jones made a motion to authorize the public closure of the Candler County MSW landfill effective October 1, 2025. Vice-Chairman Hendrix provided the second to the motion. The motion carried 5-0.

16. Adjournment

At 7:46 p.m., Commissioner Williamson moved to adjourn the meeting. Commissioner Morales provided the second to the motion. The motion carried 5-0.



Kellie Lank, Clerk
Attest



Brad Jones, Chairman

**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 June 16, 2025.

2.
During such meeting, the Board voted to go into closed session.

3.
The executive session was called to order at 6:52 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);

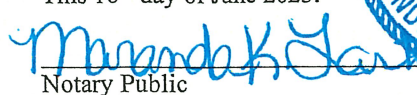
☐ Discussion of the future acquisition of real estate as provided by O.C.G.A. 50-14-3(4);

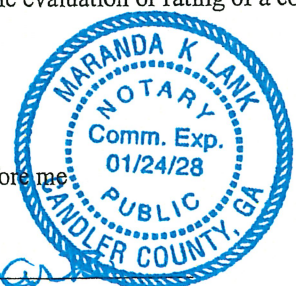
☒ Discussion or deliberation on the appointment, employment, compensation, hiring, disciplinary action or dismissal, or periodic evaluation or rating of a county officer or employee as provided in O.C.G.A. 50-14-3(6);

☐ Other

This 16th day of June 2025.

Sworn to and subscribed before me
This 16th day of June 2025.


Notary Public



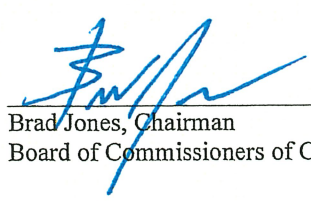

Brad Jones, Chairman
Board of Commissioners of Candler County

Exhibit A

Account Number					
GENERAL FUND	DESCRIPTION	BOOK BALANCE	BANK BALANCE	Difference	Notes
100011110	GOODR00FOOD COOTMGOODC0	0000	0000	0000	
100011114	GOODR00FOOD OFT R0C0MTS	0104052000	0104052000	0000	
100011115	GOODR00FOOD 0000 0	0104504020	0104042000	00721000	See 00es
100011010	GO FOOD 10000 FOOD COOTMGOODC0	020510511000	020510511000	0000	
	S00000S S0C0R0TMS0M0r0e00				
1000110202	S00000S S0C0R0TMS0M0r0e00000	02020004000	02020001050	0570002	unrealized gain/loss
	Total	\$6,053,103.21			
1000110104	000DF000 C0S0R0R0 FOOD 000	011020077	011020077	0000	
1000110201	S00000S S0C0R0TMS0M0r0e00000	02000001020	020770000001	0700002	unrealized gain/loss
	Total	\$2,180,820.06			
1000110105	00000000 COORT FOOD 000	020020000	020020000	0000	
1000110100	C00D00R C000T0 0000 FOOD	01000001050	01000001050	0000	
1000110107	H0S0000R0S0R000 0C0000T	002000025	000001100	00100405	See 00es
1000110171	00000 S0TT00M00T F00DS	000501050	000501050	0000	
	Fund 100 Totals	\$8,417,716.04			
D.A.T.E. FUND					
2120110102	D00T0000 0000	000004000	000004000	0000	
	Fund 212 Totals	\$63,084.38			
E-911 FUND					
2150110100	00011 F00D 0000	0400057055	0400057055	0000	
	Fund 215 Totals	\$469,957.55			
ARPA FUND					
2000110170	0M0R0000 R0S000 00000 0CT	0000	0000	0000	
	Fund 230 Totals	\$0.00			
LMIG FUND					
2500110110	0MIG	0500000000	0500000000	0000	
	Fund 250 Totals	\$590,930.06			
SSD FUND					
2700110110	S00000S00000S D00000	0000000000	0000000000	0000	
2700110200	S00000S00000S D00000S00000S	0745000000	07050007051	001000007	unrealized gain/loss
	Fund 270 Totals	\$1,129,461.78			
INMATE FUND					
2050110100	0000ST0R0 F00D 0000	020004000	020004000	0000	
	Fund 285 Totals	\$23,004.99			
2018 SPLOST					
0210110141	2010 S0C0ST	0004041000	0004041000	0000	
	Fund 321 Totals	\$684,041.98			
2024 SPLOST					
0220110141	2024 S0C0ST 0000	010201011004	010201011004	0000	
0220110142	2024 S0C0ST 000000 000R000CT 200	01150501055	01150501055	0000	
	Fund 322 Totals	\$1,136,663.49			
TSPLOST CAPITAL					
0050110141	C0SH 00 0000 T00 S0C0ST 000	0504000000	0504000000	0000	
	Fund 335 Totals	\$584,460.18			
NEW JAIL PROJECT ACTS					
0000110111	CC 0000 S00000G F00D	00500	00500	0000	
0000110110	CC 0000 C00STROCT00 0CT	0502000040	0502000040	0000	
0000110100	GO F00D 10000 C00STROCT00	07000105007	07000105007	0000	
	Fund 360 Totals	\$7,623,578.57			
HEALTH INS/PARETO					
0010110112	H000TH 00S0R00C0/R0S0R00	0105000021051	0105000021051	0000	
0010110110	H000TH 00S0R00C0/00R0T0	01000000001	01000000001	0000	
	Fund 601 Totals	\$1,692,287.42			
	Report Totals	\$30,649,109.71			

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

Year To Date As Of: 05/31/25
Current Period: 07/01/24 to 05/31/25
Prior Year: 07/01/23 to 05/31/24

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

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
100-31-1100	REAL PROP-CUR YEAR	3,739,015.04	3,750,000.00	3,434,412.07	3,434,412.07	315,587.93-	92
100-31-1120	TIMBER TAX	58,715.77	55,000.00	38,633.68	38,633.68	16,366.32-	70
100-31-1190	HOSPITAL LEVY	337,863.04	315,000.00	349,985.57	349,985.57	34,985.57	111
100-31-1200	REAL PROP-PRIOR YEAR	129,918.16	150,000.00	119,137.77	119,137.77	30,862.23-	79
100-31-1300	PERSONAL PROPERTY-CURRENT YEAR	0.00	0.00	578,107.86	578,107.86	578,107.86	0
100-31-1310	MOTOR VEHICLES-HEAVY EQUIPMENT	0.00	0.00	428.09	428.09	428.09	0
100-31-1314	TAVT ADMIN FEE WITHHOLDING (1%)	10,796.26	10,000.00	0.00	0.00	10,000.00-	0
100-31-1315	TAVT	662,745.32	650,000.00	742,225.13	742,225.13	92,225.13	114
100-31-1316	ALTERNATIVE AD VALOREM TAX (AAVT)	0.00	0.00	71,417.39	71,417.39	71,417.39	0
100-31-1320	MOBILE HOME	47,246.78	40,000.00	54,710.58	54,710.58	14,710.58	137
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	0.00	0.00	0.00	0
100-31-1500	PROPERTY NOT ON DIGE	192,793.35	200,000.00	125.28	125.28	199,874.72-	0
100-31-1600	REAL ESTATE TRANSFER	59,891.49	50,000.00	56,406.91	56,406.91	6,406.91	113
100-31-3100	LOST	955,475.66	1,050,000.00	1,031,227.06	1,031,227.06	18,772.94-	98
100-31-6300	FINANCIAL INSTITUTIO	26,024.00	26,000.00	38,245.37	38,245.37	12,245.37	147
100-31-9110	PEN & INT-REAL	139,718.62	120,000.00	160,822.39	160,822.39	40,822.39	134
100-31-9500	PEN & INT-FIFA	7,590.55	7,000.00	6,980.19	6,980.19	19.81-	100
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	1,750.00	2,000.00	876.03	876.03	1,123.97-	44
100-32-2991	LAND DISTURBING FEES	365.00	0.00	0.00	0.00	0.00	0
100-33-1152	GEMA EMA PARTNERSHIP	7,329.00	7,328.00	14,656.00	14,656.00	7,328.00	200
100-33-1153	OP CAT FED INDIRECT/FEMA Reimbursements	14,664.01	0.00	63,522.54	63,522.54	63,522.54	0
100-33-4211	FAMILY CONNECTIONS GRANT	52,500.01	52,500.00	55,311.90	55,311.90	2,811.90	105

Board of Commissioners of Candler County
Statement of Revenue and Expenditures

06/12/2025
09:52 AM

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
100-33-4212	FAMILY CONNECTIONS – DFCS GRANT	75,000.00	75,000.00	75,000.00	75,000.00	0.00	100
100-33-5200	FOREST LAND PROTECTION GRANTS (FLPA)	20,360.71	20,000.00	19,926.24	19,926.24	73.76-	100
100-33-6004	DISPATCH METTER SHA-2018 SDS AGREEME	59,583.26	65,000.00	59,313.26	59,313.26	5,686.74-	91
100-34-1120	STATE COURT - COMMUNITY SERVICE	0.00	0.00	871.00	871.00	871.00	0
100-34-1190	STATE COURT - JOF	2,725.00	2,500.00	3,023.00	3,023.00	523.00	121
100-34-1200	CLERK OF COURT - GENERAL FILING FEE	53,306.00	50,000.00	40,452.00	40,452.00	9,548.00-	81
100-34-1600	TAVT/MOTOR VEHICLE COUNTY FEES	38,138.81	35,000.00	51,760.63	51,760.63	16,760.63	148
100-34-1910	ELECTION FEES	8,165.00	8,165.00	0.00	0.00	8,165.00-	0
100-34-1930	SALE OF MAPS	45.00	0.00	10.00	10.00	10.00	0
100-34-1940	COMMISSIONS ON TAXES	17,952.15	17,500.00	50,912.68	50,912.68	33,412.68	291
100-34-1941	METTER TAX COLLECTIO	4,950.00	5,400.00	4,950.00	4,950.00	450.00-	92
100-34-2100	LAW ENFORCEMENT FEES	34,284.58	35,000.00	33,811.37	33,811.37	1,188.63-	97
100-34-2201	SCHOOL RESOURCE OFFICER	30,807.40	40,000.00	47,891.25	47,891.25	7,891.25	120
100-34-2202	SOUTHEASTERN TECH COLLEGE UTILITES	4,309.02	4,000.00	2,317.48	2,317.48	1,682.52-	58
100-34-2600	EMS TRIP SERVICE FEES	647,126.15	650,000.00	611,894.50	611,894.50	38,105.50-	94
100-34-2601	EMS ANNUAL FEES	553,364.56	550,000.00	616,170.22	616,170.22	66,170.22	112
100-34-2602	EMS LEGAL RECOVERY OF BACK DEBT	4,062.18	5,000.00	1,592.02	1,592.02	3,407.98-	32
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	2,899.71	2,000.00	1,059.80	1,059.80	940.20-	53
100-34-4150	TIPPING LANDFILL FEES	84,466.40	75,000.00	123,910.01	123,910.01	48,910.01	165
100-34-4151	RESIDENTIAL LDFL USE	512,613.48	500,000.00	550,824.81	550,824.81	50,824.81	110
100-34-4152	RECYCLE CTR FEES	1,346.00	1,000.00	4,075.20	4,075.20	3,075.20	408
100-34-4153	INERT LANDFILL FEES	25,541.00	25,000.00	19,046.77	19,046.77	5,953.23-	76
100-34-7202	JACK STRICKLAND RENT	2,120.00	2,000.00	1,500.00	1,500.00	500.00-	75
100-34-7205	REC DEPT REGISTRATIO	28,880.00	30,000.00	14,235.00	14,235.00	15,765.00-	47

Board of Commissioners of Candler County
Statement of Revenue and Expenditures

06/12/2025
09:52 AM

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
100-34-7206	REC DEPT CONCESSIONS	9,032.40	8,500.00	5,787.82	5,787.82	2,712.18-	68
100-34-7207	REC DEPT SPONSORS	11,375.00	10,000.00	5,800.00	5,800.00	4,200.00-	58
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
100-35-1110	SUPERIOR COURT FINES	9,526.93	10,000.00	13,809.34	13,809.34	3,809.34	138
100-35-1120	STATE COURT FINES	320,231.09	350,000.00	337,950.16	337,950.16	12,049.84-	97
100-35-1130	MAGISTRATE COURT	26,360.80	25,000.00	35,819.80	35,819.80	10,819.80	143
100-35-1150	PROBATE COURT	27,399.25	20,000.00	25,358.64	25,358.64	5,358.64	127
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	31,727.87	35,000.00	33,662.19	33,662.19	1,337.81-	96
100-35-1402	MUNI COURT ADD ON FEE-JAIL FUND	15,719.37	17,500.00	11,914.18	11,914.18	5,585.82-	68
100-35-1408	JUVE COURT ADD ON FEE	160.00	0.00	240.00	240.00	240.00	0
100-35-1901	PUBLIC DEFENDER FEES	841.71	1,000.00	1,132.25	1,132.25	132.25	113
100-36-1001	INTEREST INCOME	62,719.71	50,000.00	48,536.25	48,536.25	1,463.75-	97
100-36-1004	INTEREST INCOME LANDFILL-SYNOVUS ACC	82,103.48	80,000.00	74,232.69	74,232.69	5,767.31-	93
100-36-1005	INTEREST INCOME GENERAL FUND_SYNOVUS	84,261.04	90,000.00	114,199.55	114,199.55	24,199.55	127
100-36-1006	INTEREST-GA FUND 1_GEN FUND CONTIN_A	0.00	0.00	19,511.66	19,511.66	19,511.66	0
100-37-1001	PRIVATE DONATIONS	716.00	0.00	162.00	162.00	162.00	0
100-38-9001	MISC SALE OF PIPE	15,077.24	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	36,491.02	20,000.00	24,937.61	24,937.61	4,937.61	125
100-38-9006	INSURANCE PROCEEDS	55,514.31	10,000.00	728,112.15	728,112.15	718,112.15	***
100-38-9010	MISC SALE OF USED MOTOR GRADER BLADE	720.00	0.00	504.00	504.00	504.00	0
100-38-9014	OPIOID SETTLEMENT	33,675.14	0.00	16,894.94	16,894.94	16,894.94	0
100-38-9999	CANCEL PRIOR YEAR EXPENSE	7,616.30	0.00	223.32	223.32	223.32	0
100-39-1002	IF TRANSFER - SSD FOR CODE ENFORCEMENT	0.00	11,100.00	0.00	0.00	11,100.00-	0
100-39-1003	IF TRANSFER - SSD ZONING ADMINISTRATION	0.00	6,000.00	0.00	0.00	6,000.00-	0

Board of Commissioners of Candler County
Statement of Revenue and Expenditures

06/12/2025
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Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
100-39-1004	IFTRANSFER-ARPA INTEREST TO CLOSE FUN	0.00	0.00	1,541.14	1,541.14	1,541.14	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	2,866.50	0.00	35,010.00	35,010.00	35,010.00	0
	GENERAL FUND Revenue Totals	9,545,739.32	9,767,491.05	10,721,791.42	10,721,791.42	954,300.37	109

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
	1100 LEGISLATIVE	76,357.32	93,200.00	95,845.96	95,845.96	2,645.96-	103
	1300 EXECUTIVE	237,034.31	268,450.00	244,888.17	244,888.17	23,561.83	91
	1400 ELECTIONS & VOTER REGISTRATION	120,052.73	124,714.00	91,086.37	91,086.37	33,627.63	73
	1510 ADMINISTRATION	317,219.90	358,329.98	360,195.99	360,195.99	1,866.01-	101
	1514 BOARD OF EQUALIZATION:	5,928.88	6,650.00	3,094.37	3,094.37	3,555.63	47
	1535 INFORMATION TECHNOLOGY:	134,269.95	152,100.00	144,027.83	144,027.83	8,072.17	95
	1545 TAX COMMISSIONER	270,724.73	312,143.35	264,515.94	264,515.94	47,627.41	85
	1550 TAX ASSESSOR	252,706.79	311,398.12	242,852.65	242,852.65	68,545.47	78
	1565 PUBLIC BUILDINGS	614,164.24	278,900.00	258,576.51	258,576.51	20,323.49	93
	2150 SUPERIOR COURT	211,502.78	251,390.33	247,390.40	247,390.40	3,999.93	98
	2180 CLERK OF COURT	319,328.72	381,797.33	337,163.75	337,163.75	44,633.58	88
	2300 STATE COURT	119,356.39	138,900.00	125,631.71	125,631.71	13,268.29	90
	2400 MAGISTRATE COURT	32,604.75	35,995.00	32,111.27	32,111.27	3,883.73	89
	2450 PROBATE COURT	152,634.90	174,477.60	161,095.94	161,095.94	13,381.66	92
	3300 SHERIFF	1,528,919.88	1,821,592.98	1,791,630.44	1,791,630.44	29,962.54	98
	3326 DETENTION CENTER	727,432.67	913,467.00	887,463.65	887,463.65	26,003.35	97
	3600 EMERGENCY MEDICAL SERVICES	1,208,964.67	1,353,905.00	1,253,111.41	1,253,111.41	100,793.59	93
	3700 CORONER	28,902.04	32,920.00	35,883.89	35,883.89	2,963.89-	109
	3920 EMERGENCY MANAGEMENT ASSOCIATI	50,596.04	35,344.00	239,271.25	239,271.25	203,927.25-	677
	4200 ROADS & BRIDGES	1,192,357.87	1,379,929.95	1,195,949.33	1,195,949.33	183,980.62	87

Board of Commissioners of Candler County
Statement of Revenue and Expenditures

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
	4520 COLLECTIONS	153.00	0.00	0.00	0.00	0.00	0
	4530 SOLID WASTE DISPOSAL	392,537.49	444,684.75	422,118.70	422,118.70	22,566.05	95
	5550 FAMILY CONNECTIONS:	122,879.03	127,500.00	130,549.36	130,549.36	3,049.36-	102
	7130 AGRICULTURAL RESOURCES	73,394.06	111,916.97	85,807.88	85,807.88	26,109.09	77
	7450 CODE ENFORCEMENT	9,419.34	11,065.08	9,612.92	9,612.92	1,452.16	87
	7460 RECREATION DEPARTMENT	267,046.30	290,940.60	243,075.08	243,075.08	47,865.52	84
	8000 DEBT SERVICES:	18,750.00	25,000.00	25,000.00	25,000.00	0.00	100
	9000 OTHER DEPARTMENTS	6,416.63	330,836.00	708,511.96	708,511.96	377,675.96-	214
	GENERAL FUND Expenditure Totals	8,491,655.41	9,767,548.04	9,636,462.73	9,636,462.73	131,085.31	99
100 GENERAL FUND							
	Revenues:	9,545,739.32	10,721,791.42	10,721,791.42	10,721,791.42		
	Expenditures:	8,491,655.41	9,636,462.73	9,636,462.73	9,636,462.73		
	Net Income:	1,054,083.91	1,085,328.69	1,085,328.69	1,085,328.69		

Grand Totals	Prior	Current	YTD
Revenues:	9,545,739.32	10,721,791.42	10,721,791.42
Expenditures:	8,491,655.41	9,636,462.73	9,636,462.73
Net Income:	1,054,083.91	1,085,328.69	1,085,328.69

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

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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: 05/31/25

Current Period: 07/01/24 to 05/31/25

Prior Year: 07/01/23 to 05/31/24

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	12,348.62	10,000.00	14,198.67	14,198.67	4,198.67	142
LMIG FUND Revenue Totals		503,372.74	1,133,172.23	515,117.51	515,117.51	618,054.72-	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	188,491.46	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		188,491.46	946,421.57	560,907.74	560,907.74	385,513.83	59

250 LMIG FUND		Prior	Current	YTD
Revenues:		503,372.74	515,117.51	515,117.51
Expenditures:		188,491.46	560,907.74	560,907.74
Net Income:		314,881.28	45,790.23-	45,790.23-

Grand Totals	Prior	Current	YTD
Revenues:	503,372.74	515,117.51	515,117.51
Expenditures:	188,491.46	560,907.74	560,907.74
Net Income:	314,881.28	45,790.23-	45,790.23-

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

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: 05/31/25
Current Period: 07/01/24 to 05/31/25
Prior Year: 07/01/23 to 05/31/24

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	40,093.08	32,000.00	27,312.87	27,312.87	4,687.13-	85
270-31-4200	ALCOHOL BEVERAGE EXC	53,290.35	60,000.00	46,444.74	46,444.74	13,555.26-	77
270-31-4201	ALCOHOL MIXED DRINK BEVERAGE EXC	625.79	1,000.00	531.69	531.69	468.31-	53
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	13,600.00	15,000.00	10,211.65	10,211.65	4,788.35-	68
270-32-1200	GENERAL BUSINESS LICENSE	14,000.00	12,000.00	13,550.00	13,550.00	1,550.00	113
270-32-2200	BUILDING & DEVELOPMENT FEES & PERMITS	0.00	0.00	8,750.00	8,750.00	8,750.00	0
270-32-2210	ZONING & LAND USE FEES & PERMITS	0.00	0.00	1,800.00	1,800.00	1,800.00	0
270-32-2230	SIGN PERMITS	300.00	0.00	500.00	500.00	500.00	0
270-32-2231	CELL TOWER FEES	2,250.00	0.00	2,250.00	2,250.00	2,250.00	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	11,500.00	10,000.00	8,200.00	8,200.00	1,800.00-	82
270-32-2250	ELECTRICAL PERMIT FEES	4,170.00	4,000.00	5,460.00	5,460.00	1,460.00	136
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	459,991.34	440,000.00	507,994.41	507,994.41	67,994.41	115
270-36-1001	INTEREST INCOME	23,902.55	25,000.00	9,921.79	9,921.79	15,078.21-	40
270-36-1002	INTEREST INCOME SSD-SYNOVUS ACCT	8,524.97	0.00	26,590.94	26,590.94	26,590.94	0
270-38-9005	MISCELLANEOUS	25.73	0.00	0.00	0.00	0.00	0
	SPECIAL SERVICE DISTRICT FUND Revenue	1,232,435.04	1,207,000.00	1,264,809.65	1,264,809.65	57,809.65	104

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

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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	358,275.11	400,000.00	392,186.76	392,186.76	7,813.24	98
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	2,159.00	2,500.00	2,654.00	2,654.00	154.00-	106
270-7410-52-2207	SERVICE CONTRACTS - HOGARC ZONING	7,500.00	7,500.00	0.00	0.00	7,500.00	0
270-7410-52-3300	ADVERTISING	85.00	500.00	3,867.50	3,867.50	3,367.50-	774
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	36,620.00	36,620.00	36,620.00	36,620.00	0.00	100
270-9000-54-1201	INDUSTRIAL AUTHORITY - CAPITAL PROJECT	300,000.00	0.00	0.00	0.00	0.00	0
270-9000-57-1010	INDUSTRIAL AUTHORITY	117,229.75	134,281.00	123,090.88	123,090.88	11,190.12	92
270-9000-57-1011	AIRPORT AUTHORITY	19,888.77	22,781.60	20,883.17	20,883.17	1,898.43	92
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	344,355.88	399,651.00	366,346.75	366,346.75	33,304.25	92
270-9000-57-1032	ANIMAL CONTROL - METTER	73,513.22	84,206.10	77,188.87	77,188.87	7,017.23	92
270-9000-57-1060	LIBRARY	51,241.74	58,695.00	53,803.75	53,803.75	4,891.25	92
	SPECIAL SERVICE DISTRICT Expenditure Tot	1,310,967.66	1,207,000.00	1,092,674.82	1,092,674.82	114,325.18	91
270 SPECIAL SERVICE DISTRICT FUND		Prior	Current	YTD			

Board of Commissioners of Candler County
Statement of Revenue and Expenditures

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Revenues:	1,232,435.04	1,264,809.65	1,264,809.65
Expenditures:	1,310,967.66	1,092,674.82	1,092,674.82
Net Income:	78,532.62-	172,134.83	172,134.83

Grand Totals	Prior	Current	YTD
Revenues:	1,232,435.04	1,264,809.65	1,264,809.65
Expenditures:	1,310,967.66	1,092,674.82	1,092,674.82
Net Income:	78,532.62-	172,134.83	172,134.83

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

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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: 05/31/25

Current Period: 07/01/24 to 05/31/25

Prior Year: 07/01/23 to 05/31/24

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
321-31-3208	2018 SPLOST (COUNTY 56%)	957,683.02	0.00	0.00	0.00	0.00	0
321-31-3210	2018 SPLOST (Metter 40%)	684,059.28	0.00	0.00	0.00	0.00	0
321-31-3211	2018 SPLOST (Pulaski 4%)	68,405.93	0.00	0.00	0.00	0.00	0
321-36-1005	INTEREST INC 2018 SP	17,889.26	0.00	20,554.15	20,554.15	20,554.15	0
	2018 SPLOST FUND Revenue Totals	1,728,037.49	0.00	20,554.15	20,554.15	20,554.15	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
321-1510-54-2301	COUNTY ADMIN_BOARDROOM CHAIRS_CAPI	6,334.88	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	3,608.76	10,000.00	4,358.97	4,358.97	5,641.03	44
321-1535-54-2501	COUNTY GEN ADMIN-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	25,000.00	25,000.00	25,000.00	0.00	100
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
321-2180-54-2502	CLERK OF COURT - OFFICE CHAIRS	777.57	0.00	0.00	0.00	0.00	0
321-2450-54-2400	PROBATE COURT - LAPTOP/PC	1,125.16	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
321-3300-54-2200	SHERIFF - VEHICLES - NEW	12,572.05	82,000.00	72,328.99	72,328.99	9,671.01	88

Board of Commissioners of Candler County
Statement of Revenue and Expenditures

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
321-3300-54-2201	SHERIFF VEHICLES - CAPITAL PURCHASE	5,183.15	6,307.46	0.00	0.00	6,307.46	0
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	59,429.70	10,000.00	1,506.95	1,506.95	8,493.05	15
321-3326-54-2501	DETENTION CENTER - EQUIPMENT	5,750.28	0.00	300.10	300.10	300.10-	0
321-3600-54-2401	EMS - CCTV SYSTEM	6,995.00	0.00	0.00	0.00	0.00	0
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 S\	12,061.06	0.00	0.00	0.00	0.00	0
321-4530-54-2200	SOLID WASTE - CAT D3N BULLDOZER	35,465.25	36,000.00	35,465.25	35,465.25	534.75	99
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%	615,699.13	0.00	0.00	0.00	0.00	0
321-4964-57-1094	2018 SPLOST PULASKI 4%	61,569.91	0.00	0.00	0.00	0.00	0
321-7460-54-1200	RECREATION DEPT - LIGHTING LWCF	1,288.76	0.00	4,980.00	4,980.00	4,980.00-	0
321-7460-54-1201	RECREATION DEPT - LASER GRADING FIELD	10,375.00	0.00	0.00	0.00	0.00	0
321-7460-54-1202	RECREATION DEPT - FY24 FIELD2 BLEACHEF	9,907.58	0.00	0.00	0.00	0.00	0
321-7460-54-1206	RECREATION DEPT - FIELD DRAG	14,000.00	11,000.00	11,000.00	11,000.00	0.00	100
321-7460-54-1207	RECREATION DEPT - IDALIA REPAIRS	25,693.27	0.00	0.00	0.00	0.00	0
321-7460-54-1209	RECREATION DEPT - MISC CAPITAL OUTLAY	0.00	15,300.00	15,300.00	15,300.00	0.00	100
2018 SPLOST FUND Expenditure Totals		1,363,708.69	396,607.46	411,377.13	411,377.13	14,769.67-	104
321 2018 SPLOST FUND		Prior	Current	YTD			
Revenues:		1,728,037.49		20,554.15		20,554.15	

Board of Commissioners of Candler County
Statement of Revenue and Expenditures

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Expenditures:	1,363,708.69	411,377.13	411,377.13
Net Income:	364,328.80	390,822.98-	390,822.98-

Grand Totals	Prior	Current	YTD
Revenues:	1,728,037.49	20,554.15	20,554.15
Expenditures:	1,363,708.69	411,377.13	411,377.13
Net Income:	364,328.80	390,822.98-	390,822.98-

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

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: 05/31/25
Current Period: 07/01/24 to 05/31/25
Prior Year: 07/01/23 to 05/31/24

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
322-31-3208	2024 SPLOST (COUNTY 61%)	87,549.76	878,400.00	995,895.60	995,895.60	117,495.60	113
322-31-3209	2024 SPLOST Level II Project (20%)	35,881.05	360,000.00	408,153.94	408,153.94	48,153.94	113
322-31-3210	2024 SPLOST (Metter 37%)	53,103.95	532,800.00	604,067.81	604,067.81	71,267.81	113
322-31-3211	2024 SPLOST (Pulaski 2%)	2,870.48	28,800.00	32,652.32	32,652.32	3,852.32	113
322-36-1005	INTEREST INCOME 2024 SPLOST	7.35	15,000.00	10,320.37	10,320.37	4,679.63-	69
322-36-1006	INTEREST INC 2024 SPLOST Level II 20%	0.00	10,000.00	1,297.81	1,297.81	8,702.19-	13
2024 SPLOST FUND Revenue Totals		179,412.59	1,825,000.00	2,052,387.85	2,052,387.85	227,387.85	112

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	545,440.18	545,440.18	12,640.18-	102
322-4964-57-1094	2024 SPLOST PULASKI 2%	0.00	28,800.00	29,483.26	29,483.26	683.26-	102
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 PAYME	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	1,167,607.10	1,167,607.10	323,541.66	78

322 2024 SPLOST FUND			YTD	
			Prior	Current
Revenues:	179,412.59	2,052,387.85		2,052,387.85
Expenditures:	0.00	1,167,607.10		1,167,607.10

Board of Commissioners of Candler County
Statement of Revenue and Expenditures

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Net Income:	179,412.59	884,780.75	884,780.75
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Grand Totals	Prior	Current	YTD
Revenues:	179,412.59	2,052,387.85	2,052,387.85
Expenditures:	0.00	1,167,607.10	1,167,607.10
Net Income:	179,412.59	884,780.75	884,780.75

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

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: 05/31/25
Current Period: 07/01/24 to 05/31/25
Prior Year: 07/01/23 to 05/31/24

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
335-31-3204	TIA SPLOST	360,494.29	385,000.00	390,410.59	390,410.59	5,410.59	101
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	44,416.29	15,000.00	32,928.50	32,928.50	17,928.50	220
335-38-9005	MISCELLANEOUS	0.00	0.00	25.00	25.00	25.00	0
335-39-1800	FUND BALANCE USE	0.00	366,444.06	0.00	0.00	366,444.06-	0
TIA SPLOST FUND Revenue Totals		404,910.58	2,464,209.06	512,965.03	512,965.03	1,951,244.03-	20

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	28,000.00	28,000.00	28,000.00-	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	21,138.22	0.00	0.00	0.00	0.00	0
335-4968-54-1400	MISC TIA DISCRETIONARY-ROADS	31,862.85	803.75	803.75	803.75	0.00	100
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
335-4968-54-1404	2019 LMIG SAP 10% MATCH	0.00	1,963,167.48	0.00	0.00	1,963,167.48	0
335-4968-54-1409	2023 LMIG 10% MATCH	133,378.25	0.00	1,307,496.16	1,307,496.16	1,307,496.16-	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

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Statement of Revenue and Expenditures

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Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
335-4968-54-1412	ROSEMARY CHURCH ROAD-(24-DEBBY)	0.00	0.00	6,227.50	6,227.50	6,227.50-	0
335-4968-54-1413	TURNER ROAD-(24-DEBBY)	0.00	0.00	5,391.25	5,391.25	5,391.25-	0
335-4968-54-1451	LAKE CHURCH ROAD	0.00	0.00	4,500.00	4,500.00	4,500.00-	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		286,379.32	2,464,209.06	1,619,004.42	1,619,004.42	845,204.64	66

335 TIA SPLOST FUND

	Prior	Current	YTD
Revenues:	404,910.58	512,965.03	512,965.03
Expenditures:	286,379.32	1,619,004.42	1,619,004.42
Net Income:	118,531.26	1,106,039.39-	1,106,039.39-

Grand Totals

	Prior	Current	YTD
Revenues:	404,910.58	512,965.03	512,965.03
Expenditures:	286,379.32	1,619,004.42	1,619,004.42
Net Income:	118,531.26	1,106,039.39-	1,106,039.39-

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

Year To Date As Of: 05/31/25
Current Period: 07/01/24 to 05/31/25
Prior Year: 07/01/23 to 05/31/24

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

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
360-36-1001	INTEREST INCOME_CC JAIL CONSTRUCTION	13,646.83	0.00	31,304.05	31,304.05	31,304.05	0
360-36-1003	INTEREST INCOME_JAIL PROJECT CDS	246,475.61	0.00	262,629.46	262,629.46	262,629.46	0
360-36-1004	INTEREST-GA FUND 1 JAIL CONSTRUCTION /	0.00	0.00	91,153.17	91,153.17	91,153.17	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	9,750,261.54	9,792,123.62	975,760.44	975,760.44	8,816,363.18-	9

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	88,950.00	88,950.00	27,050.00	77
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	1,904,859.90	1,904,859.90	8,533,020.10	18
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 Totals	526,304.01	12,144,553.76	2,585,293.66	2,585,293.66	9,559,260.10	21

360 JAIL CONSTRUCTION FUND	Prior	Current	YTD
Revenues:	9,750,261.54	975,760.44	975,760.44
Expenditures:	526,304.01	2,585,293.66	2,585,293.66

Board of Commissioners of Candler County
Statement of Revenue and Expenditures

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Net Income:	9,223,957.53	1,609,533.22 -	1,609,533.22 -
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Grand Totals	Prior	Current	YTD
Revenues:	9,750,261.54	975,760.44	975,760.44
Expenditures:	526,304.01	2,585,293.66	2,585,293.66
Net Income:	9,223,957.53	1,609,533.22 -	1,609,533.22 -

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

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: 05/31/25
Current Period: 07/01/24 to 05/31/25
Prior Year: 07/01/23 to 05/31/24

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
601-34-1750	ALLOCATED SELF INSURANCE COSTS FROM	1,295,789.33	1,425,589.00	1,187,555.20	1,187,555.20	238,033.80-	83
601-34-1751	PREMIUM CHARGES TO EMPLOYEES	42,216.35	43,000.00	8,205.97	8,205.97	34,794.03-	19
601-36-1001	PARETO CLAIMS ACT INTEREST INCOME	3,763.98	0.00	8,009.67	8,009.67	8,009.67	0
601-36-1002	PARETO RESERVE ACT INTEREST INCOME	25,916.32	0.00	30,140.56	30,140.56	30,140.56	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	46,776.74	0.00	298,866.85	298,866.85	298,866.85	0
	INTERNAL HEALTH INSURANCE FUND Reven	1,414,462.72	1,468,589.00	1,545,039.82	1,545,039.82	76,450.82	105

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	84,633.55	93,000.00	50,426.00	50,426.00	42,574.00	54
601-1510-55-2200	PAID CLAIMS	491,433.88	866,434.00	766,860.25	766,860.25	99,573.75	89
601-1510-55-2201	STOP LOSS PREMIUMS	389,067.31	465,633.00	456,502.47	456,502.47	9,130.53	98
	INTERNAL HEALTH INSURAN Expenditure To	965,134.74	1,425,067.00	1,273,788.72	1,273,788.72	151,278.28	89

601 INTERNAL HEALTH INSURANCE FUND			
	Prior	Current	YTD
Revenues:	1,414,462.72	1,545,039.82	1,545,039.82
Expenditures:	965,134.74	1,273,788.72	1,273,788.72
Net Income:	449,327.98	271,251.10	271,251.10

Grand Totals	Prior	Current	YTD
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Board of Commissioners of Candler County
Statement of Revenue and Expenditures

Revenues:	1,414,462.72	1,545,039.82	1,545,039.82
Expenditures:	965,134.74	1,273,788.72	1,273,788.72
Net Income:	449,327.98	271,251.10	271,251.10

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		ANNUAL INCREASE				POPULATION (2020 CENSUS)						
		0%				10,981		4,004		211		
COLLECTION MONTH		MONTHLY TOTAL	LEVEL ONE PROJECT	LEVEL ONE % OF TOTAL	NET REMAINING	COUNTY	METTER	PULASKI			100%	
		100%				61%	37%	2%				
	FY2024											
1	MAY	\$ 179,405.24	\$ 35,881.05	20.00%	\$ 143,524.19	\$ 87,549.76	\$ 53,103.95	\$ 2,870.48				
	ProRata	\$ 408.68	\$ 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	\$ 188,410.80	\$ 37,682.16	20.00%	\$ 150,728.64	\$ 91,944.47	\$ 55,769.60	\$ 3,014.57				
12	APR	\$ 198,775.90	\$ 39,755.18	20.00%	\$ 159,020.72	\$ 97,002.64	\$ 58,837.67	\$ 3,180.41				
13	MAY	\$ 198,066.33	\$ 39,613.27	20.00%	\$ 158,453.06	\$ 96,656.37	\$ 58,627.63	\$ 3,169.06				
14	JUN	\$ -	\$ -	20.00%	\$ -	\$ -	\$ -	\$ -				
	TOTAL	\$ 2,040,769.67	\$ 408,153.93		\$ 1,632,615.74	\$ 995,895.60	\$ 604,067.82	\$ 32,652.31	\$ 2,040,769.67			
	TOTAL TO DATE	\$ 2,406,684.98	\$ 481,337.00		\$ 1,925,347.98	\$ 1,174,462.27	\$ 712,378.75	\$ 38,506.96	\$ 2,406,684.98			

Exhibit B

**AMENDED CANDLER COUNTY SOLAR COLLECTION
FACILITY ORDINANCE****ARTICLE ONE
GENERAL****1.1 TITLE.**

This Ordinance shall be known as and may be cited as the "Candler County Solar Collection Facility Ordinance."

1.2 PURPOSE.

To promote the creation of solar collection and installation systems by providing standards for the placement, design, construction, operation, monitoring, modification and removal of such systems that address public safety and minimize impacts on scenic, natural and cultural/historic resources.

1.3 AUTHORITY AND JURISDICTION.

Whereas, consistent with Georgia Law, the Candler County Board of Commissioners has the authority to establish by ordinance or resolution such local rules and regulations, not in conflict with existing State or Federal Law, relating to the health, safety and welfare of the public;

Now therefore be it resolved that the following rules and regulations are hereby adopted. These regulations shall apply to all unincorporated land located within the boundaries of Candler County, Georgia.

**ARTICLE TWO
GENERAL PROVISIONS****2.1 DEFINITION.**

Solar Electric Power Generation. Comprises non-residential establishments primarily engaged in operating solar electric power generation facilities. These facilities use energy from the sun to produce electric energy. The electric energy produced in these establishments is provided to electric power transmission systems or to electric power distribution systems and shall be subject to the following conditions, which may not preclude the imposition of additional conditions.

2.2 LIABILITY.

This Ordinance shall not be construed as imposing upon the county any liability or responsibility for damages to any person or property caused by defect in any wiring or appliance or installation of any products. Nor shall the county or any official employee be held as

assuming any such liability or responsibility by means of the inspection authorized under this Ordinance.

ARTICLE THREE SOLAR COLLECTION SYSTEMS (COMMERCIAL AND UTILITY SCALE)

3.1 SITE CONSIDERATIONS.

- (a) Lot Size. The minimum lot size required for a solar collection facility shall be ten (10) acres. This excludes any proposed solar collection facility to be installed on an existing or a proposed building.
- (b) Glint and Glare. Solar components must have a UL listing and must be designed with anti-reflective coating(s). All construction shall be in compliance with the National Electric Code and the Georgia State Minimum Standard Building Code (IBC). The developer shall graphically demonstrate to the Candler County Board of Commissioners through the use of renderings, photographs or similar credible media that the proposed solar collection device or combination of devices shall be designed and located to avoid glare or reflection onto adjacent properties and adjacent roadways and shall not interfere with traffic or create a safety hazard. Screening, using fencing and/or vegetative buffers, shall be provided along all sides that do not collect energy to limit the visual impact of the site and minimize glare issues. Panels are to be located and situated so that glare does not create a distraction or nuisance to traffic or adjacent residential properties. An engineer or qualified consultant statement that glint and glare will not be offensive to residents and traffic must be submitted.
- (c) Screening. The solar energy facility shall be fully screened from adjoining properties and adjacent roads by installation of a earthen berm which shall have a minimum height of eight (8) feet and evergreen buffer within 300 feet of the solar energy system. The evergreen buffer shall consist of two (2) rows capable of reaching a height of fifty (50) feet, with at least 75 percent opacity at the time of planting. Within all required buffers, equipment shall also be screened fenced with opaque screening to restrict unauthorized access for added security. Screening shall consist of a minimum of eight-foot opaque fence (color chosen by staff) around the perimeter of the solar energy facility with the addition of shrubbery, or trees. Landscaping and buffers must be routinely maintained on a quarterly basis for the duration of the operation of the solar collection facility so as to maintain its original designed appearance. A berm shall be defined as an earthen mound or embankment designed to provide visual interest, screen views, reduce noise or fulfill other such purposes.
- (d) Setbacks. A minimum building setback of 250 feet measured from the nearest point of the property line of the parcel upon which the solar collection system is to be located to any appurtenant components and structures of the solar collection facility if adjacent to residential properties. A minimum building setback of 100 feet measured from the nearest point of the property line of the parcel upon which the solar collection system is to be located to any appurtenant components and structures of the solar collection facility

if adjacent to non-residential properties. A minimum setback of 65 feet from public right-of-ways is required for ground-mounted systems. This excludes any proposed solar collection facility to be installed on an existing or a proposed building. An evergreen buffer of 50' shall be required and maintained to limit the visual impact of the project/site from adjoining residential properties. The specific type of vegetation will be common for the area and be of a height at maturity to obscure the fence. In the event any portion of the buffer dies or is destroyed, it shall be replaced using comparable species and height of the existing buffer.

- (e) Height Limitations. Freestanding solar panels that are ground-mounted shall not exceed 10' feet in height above the ground. No structure shall exceed a height greater than 25' feet, except for existing poles and overhead wiring. This is measured from the finished grade at the base of the structure to its highest point.
- (f) Storm Water and Sedimentation Control Requirements. All solar collection systems shall comply with storm water and erosion and sedimentation control plan requirements in accordance with Georgia Department of Natural Resources Environmental Protection Division (DNR-EPD) general construction storm water National Pollution Discharge and Elimination System (NPDES) permit requirements.
- (g) Wetlands and Stream Buffer Considerations. If applicable, all solar collection systems shall comply with setback requirements for wetlands in accordance with the U.S. Army Corps of Engineers and stream buffers in accordance with Georgia DNR-EPD requirements.
- (h) Interconnection Lines. All power lines from a ground-mounted solar collection system shall be located underground, excluding existing utilities.
- (i) Noise Level Limitations. Inverter noise shall not exceed 30 decibels at the property line.
- (j) Airport. Solar panels shall not be placed in the vicinity of any airport in a manner that would interfere with airport flight patterns.
- (k) Other. Other conditions that provide adequate protection for adjacent residential properties may be deemed reasonable and appropriate for the type of system, and may be added by the Candler County Board of Commissioners from time to time as the Board deems fit.

ARTICLE FOUR SOLAR COLLECTION SYSTEMS (RESIDENTIAL SOLAR SYSTEMS)

4.1 SITE CONSIDERATIONS

- (a) Height and Coverage Limitations. Freestanding solar panels located on the ground shall not exceed 10' feet in height above the ground. Roof-mounted panels shall not extend beyond the perimeter of the building on which the system is mounted or constructed.

Roof- or building- mounted solar systems shall not cover more than eighty (80) percent of the roof area. The panels shall not be located within three (3) feet of any peak, eave, or valley of the roof to maintain pathways of accessibility. Elevation drawings must be submitted to show:

- (1) The highest finished slope of the solar collector and the slope of the finished roof surface on which it is mounted.
 - (2) The overall layout of the panels with the distance to the roof edge and any parapets on the building.
- (a) Design Review and Certification. Systems located on the roof shall provide, as part of their permit application, evidence of design review and structural certification if the slope of the panel differs from the roof pitch. All panels on commercial roofs shall provide this information regardless of slopes, as well as any residential roof with greater than fifty (50) percent coverage.
- (b) Warning Signage. The manufacturers' or installers' identification and appropriate warning signage shall be posted on or near the panels in a clearly visible manner. Furthermore, a sign shall be placed at every entry and exit gate of the collection facility which contains a 24-hour telephone number of personnel to contact by citizens or emergency personnel in the event of an emergency. The subject sign shall be 4 ft by 8 ft in size.
- (c) Notification to Electric Company. No solar energy system shall be installed until evidence has been given to the Candler County Board of Commissioners that the electric company has been informed of the customers' intent to install an interconnected customer-owned generator. Off grid systems shall be exempt from this requirement.
- (d) Panels Used by Someone Other Than Owner of Real Property. Any panels installed to be used by someone other than the owner of the real property shall provide a notarized affidavit or evidence of agreement between the lot owner and facility's owner or operator confirming that the facility owner or operator has permission of the property owner to install and utilize solar panels.

ARTICLE FIVE OPERATIONAL CONSIDERATIONS

5.1 ELECTRICAL DISCONNECT.

The electrical disconnect switch shall be clearly identified and accessible at all times to emergency personnel. The owner must file a map with the Candler County Emergency Management Agency depicting where the disconnect switch is located. The owner shall supply all emergency contact information to emergency personnel to have on file.

5.2 COMPLIANCE.

The developer/owner shall at all times construct and operate the facility in compliance with local, state, and federal requirements as to soil erosion and sedimentation, stormwater management, and all other environmental, cultural, and historic resources regulations. The owner shall operate the facility in compliance with any interconnection requirements from appropriate public utilities or public utility regulatory agencies.

5.3 FAILURE TO PROCEED AND ABANDONMENT.

The developer shall submit a decommission plan to the Candler County Board of Commissioners for approval. In the event the developer/owner ceases operation of the solar collection facility, or begins but does not complete construction of the project, the developer/owner shall restore the site to as natural a condition as possible within six (6) months of the removal. Any solar collection device or combination of devices that is not operated for a continuous period of six (6) months and for which there are no applications pending for permitted use of the structure at the end of such 6-month period, shall be considered abandoned, whether or not the owner or operator intends to make use of the device(s). The developer/owner of an abandoned solar collection device shall be under a duty to remove such device under the decommission plan. If such device(s) is not removed within a reasonable amount of time, not to exceed three months after receipt of notice from the county notifying the developer/owner of such abandonment, the county may, at its discretion, pursue all legal remedies available to it to insure that the abandoned device(s) is removed. Delay by the county in taking action shall not in any way waive the county's right to take action.

In addition to the decommission plan, the developer/owner shall submit a bond issued by an insurance carrier bearing a A.M. Best insurance rating of A+ or higher renewing annually until the solar project is decommissioned or a irrevocable letter of credit and agreement, so as to ensure the property is returned to its natural, pre-solar panel state. The amount of the bond shall be 125% of the estimated decommissioning cost minus the salvageable value, or \$50,000, whichever is greater. Estimates shall be determined by an engineer licensed to practice in Georgia acceptable to both the applicant and the Board of Commissioners.

Every five (5) years a new engineer's estimate of probable cost of decommissioning shall be submitted for approval in the same manner as the initial submission, and the bond, letter of credit, or other financial security acceptable to the county, shall be adjusted upward or downward as necessary to reflect the then current cost of the decommissioning and return the property to its pre-solar panel state.

ARTICLE SIX APPLICATION REQUIREMENTS

In addition to the general requirements for a Special Use Permit application set forth in the Candler County Zoning Code, the following shall be contained in any Special Use Permit application for a Solar Collection Facility:

- A. Basic Information. The applicant shall submit a document that list the following:
 - (1) the address of the property on which the Solar Collection Facility will be located;
 - (2) the applicant's name, address, telephone number, and email address;
 - (3) the property owner's name, address, telephone number, and email address;
 - (4) if known, the installation company's name, address, telephone number, email address, and license number; and
 - (5) evidence of the applicant's control of the property, such as a deed, lease, or option agreement with the landowner.
- B. Planning. The applicant shall submit the following, based on the most current and accurate information reasonably available:
 - (1) a site plan of the property that depicts the locations of all existing and proposed structures (including solar arrays, inverters, transformers, electrical substations, and buildings), property lines, rights-of-way, roads, required setbacks, and visual buffers;
 - (2) a topographic map that depicts vegetative cover, watersheds, or wetlands on the property;
 - (3) a visual buffer plan as required by this ordinance;
 - (4) a list that identifies (a) federal or state endangered, threatened, or candidate species that may be present on the property or within 1,000 feet of the property, and (b) critical habitat on the property or within 1,000 feet of the property;
 - (5) if the Solar Collection Facility is located in an agricultural district, a map that identifies prime farmland and farmland of statewide importance on the property; and
 - (6) a decommissioning plan that contains the following:
 - a. The name, address, telephone number, and email address of the person(s) or entity(ies) responsible for implementing the decommissioning plan;
 - b. A statement of conditions that require the decommissioning plan to be implemented;

- c. As part of decommissioning, a removal plan that identifies all structures, components, and non-utility owned equipment that shall be removed;
 - d. As part of the decommissioning, a plan for recycling or otherwise reusing all materials to the extent reasonably practicable;
 - e. As part of decommissioning, a restoration plan to return the property to its condition prior to the installation of the Solar Collection Facility or to some other condition reasonably appropriate for the designated land use after the Solar Collection Facility is removed; and
 - f. A time line to complete decommissioning.
- C. Certifications. The applicant shall submit an affidavit that provides, to the best of the applicants knowledge:
 - (1) construction and operation of the Solar Collection Facility will comply with all applicable federal and state laws;
 - (2) construction and operation of the Solar Collection Facility will comply with all local laws, including the requirements of the Candler County zoning code, unless waived by the zoning board; and
 - (3) commercial general liability insurance will be maintained throughout the siting, construction, installation, operation, and decommissioning of the Solar Collection Facility.
- D. Special Use Permit Review
 - (1) Upon receiving a Special Use Permit application for an Solar Collection Facility, the zoning board shall conduct permitting proceedings in accordance with the requirements of the Candler County zoning code.
 - (2) A Special Use Permit application may be denied if the zoning board determines the Solar Collection Facility does not comply with the requirements of the Candler County zoning code.
 - (3) The applicant's appeal rights are consistent with those rights expressed in the Candler County zoning code.
- E. No solar collection system, residential or commercial/utility, shall be installed until evidence has been presented to the Candler County Board of Commissioners that the appropriate electric utility company has been informed of the customer's intent to install a solar farm, or solar collection system.

- F. An affidavit or other documentation of agreement between the property owner and the facility's owner or operator confirming that the owner or operator has the permission of the property owner to apply for necessary permits for construction and operation of the solar collection facility.
- G. All solar collection facilities must utilize approved solar components. Electric solar system components must have a UL listing.
- H. All active solar collection facilities and systems shall meet all requirements of the Georgia State Minimum Standard Building Code.

ARTICLE SEVEN DECOMMISSIONING

- (a) Solar systems which have not been in continuous service for a period of at least six (6) months, excluding periods of force majeure (acts of God, storms, etc.) or when a system is under repair or maintenance, shall be removed at the system owner's expense in accordance with applicable laws (environmental, health, safety, etc.) and a decommission plan submitted by the owner to the county.
- (b) The site shall be restored to as natural a condition as possible within six (6) months of the removal.
- (c) Disposal of any solid or hazardous waste must be performed by the system's owner at their expense and in accordance with local, state, and federal waste disposal regulations.
- (d) Documentation of any and all disposal of materials will be provided to the Candler County Board of Commissioners upon completion of restoration.
- (e) In addition to the decommission plan, the developer/owner shall submit a bond issued by an insurance carrier bearing an A.M. Best insurance rating of A+ or higher renewing annually until the solar project is decommissioned or a irrevocable letter of credit and agreement, so as to ensure the property is returned to its natural, pre-solar panel state. The amount of the bond shall be 125% of the estimated decommissioning cost minus the salvageable value, or \$50,000, whichever is greater. Estimates shall be determined by an engineer licensed to practice in the state of Georgia and acceptable to both the applicant and the Board of Commissioners.

Every five (5) years a new engineer's estimate of probable cost of decommissioning shall be submitted for approval in the same manner as the initial submission, and the bond, letter of credit, or other financial security acceptable to the county, shall be adjusted upward or downward as necessary to reflect the then current cost of the decommissioning and return the property to its pre-solar panel state.

ARTICLE EIGHT ENFORCEMENT AND PENALTIES

8.1 ENFORCEMENT.

The sheriff of the county, the deputies thereof, constables, and all other law enforcement officers shall be authorized to issue citations to violators of any provisions of this Ordinance. Such citation shall state the time and place at which the accused is to appear for trial; shall identify the offense with which the accused is charged; shall have an identifying number by which it shall be filed with the court; shall indicate the identity of the accused and the date of service; and shall be signed by the officer who completes and serves it. In addition to or in lieu of the foregoing, the governing authority may, whether by legal process or otherwise, seek to enjoin, correct, and/or abate any violations of this Ordinance.

8.2 PENALTY AND COURT PROCEEDINGS

- (a) Any person violating this Ordinance, or any provision hereof, upon conviction, may be punished by imposition of a fine not to exceed \$1,000.00, by imprisonment in the county jail for a period not to exceed 60 days, or by both such fine and imprisonment, or up to the limits of any penalty provided by state law.
- (b) No person accused of violating this Ordinance shall be arrested prior to trial, but any defendant who fails to appear for trial shall be arrested thereafter on a warrant of the court, and required to post a bond for his future appearance.
- (c) Violations of this Ordinance shall be tried either by citation as described in Section 8.1 or by accusations. Such proceedings may be tried with or without a prosecuting attorney. The county attorney shall serve as prosecuting attorney.
- (d) Violations of this Ordinance shall be tried in the magistrate court of Candler County.
- (e) Each day any violation of this Ordinance shall continue shall constitute a separate offense. Each violation of this Ordinance shall constitute a separate offense.

ARTICLE NINE LEGAL STATUS PROVISIONS

9.1 INTERPRETATION.

The regulations expressed in this ordinance shall be considered as the minimum provisions for the protection of the health, safety, economy, appearance, convenience, and welfare of the general public.

9.2 CONFLICT WITH OTHER LAWS, ORDINANCES, AND REGULATIONS.

Except as provided in this section, whenever the requirements made under authority of this Ordinance impose higher standards than are required in any other statute of local ordinance or regulation, provisions of this Ordinance shall govern. Notwithstanding any provision of this ordinance to the contrary, all provisions of this ordinance shall be interpreted so as to require compliance with any applicable zoning ordinance or part thereof.

9.3 SEPARABILITY.

Should any section or provision of this Ordinance be declared by the courts to be unconstitutional or invalid, such a declaration shall not affect the Ordinance as a whole, or any other part thereof other than the part so declared to be unconstitutional or invalid.

9.4 EFFECTIVE DATE.

This Ordinance shall take effect and be in full force on and after the date that it is enacted by the governing authority.

Adopted, approved and enacted this 11 day of June, 2025, at the Regular Meeting of the Board of Commissioners of Candler County.



CANDLER COUNTY BOARD OF COMMISSIONERS

By: _____

David Bradley Jones, Chairman

Attest: _____

Kellie Lank, Clerk

Exhibit C

County of Candler
State of Georgia

A RESOLUTION TO ADOPT THE FISCAL YEAR 2026 BUDGET FOR EACH FUND OF THE COUNTY OF CANDLER, GEORGIA, APPROPRIATING THE AMOUNTS SHOWN IN EACH BUDGET AS EXPENDITURES/EXPENSES, ADOPTING THE SEVERAL ITEMS OF REVENUE ANTICIPATIONS, AND PROHIBITING EXPENDITURES AND EXPENSES FROM EXCEEDING THE ACTUAL FUNDING AVAILABLE

WHEREAS, sound governmental operations require a budget in order to plan the financing of services for the residents of Candler County; and,

WHEREAS, Title 36, Chapter 81, Article 3 of the Official Code of Georgia Annotated (OCGA) requires a balance budget for the County's fiscal year, which runs from July 1, 2025 to June 30, 2026; and,

WHEREAS, the Chairman and the Board of Commissioners of Candler County have reviewed the proposed FY2026 budget as presented; and,

WHEREAS, an advertised public hearing has been held on the FY2026 proposed budget, on June 2, 2025, as required by State and Local Laws and regulations; and,

WHEREAS, each of these funds has a balanced budget, such that anticipated funding sources equal proposed expenditures or expenses; and,

WHEREAS, the Chairman and Board of Commissioners wishes to adopt this proposal as the Fiscal Year 2026 Annual Budget, effective from July 1, 2025 through June 30, 2026.

NOW THEREFORE BE IT RESOLVED, by the Chairman and Board of Commissioners of Candler County, Georgia, as follows:

Section 1. That the proposed Fiscal Year 2026 Budget, attached hereto and incorporated herein as part of this Resolution is hereby adopted as the Budget of Candler County, Georgia, for Fiscal Year 2026, which begins July 1, 2025 and ends on June 30, 2026.

Section 2. That the several items of revenues, other financial resources, and sources of cash shown in the budget for each fund in the amounts shown anticipated are hereby adopted, and that the several amounts shown in the budget for each fund as proposed expenditures or expenses, and uses of cash are hereby appropriated to the departments named in each fund.

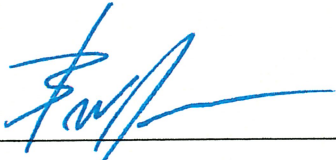
Section 3. That the "legal level of control" as defined in OCGA § 36-81-2 is set at the department level, meaning that the County Administrator in his capacity as the Budget Officer is authorized to move appropriations from one line item to another within a department, but under no circumstances may expenditures or expenses exceed the amount appropriated for a department without a further budget amendment approved by the Board of Commissioners.

Section 4. That all appropriations shall lapse at the end of the fiscal year.

Section 5. That this Resolution shall be and remain in full force and effect from and after its date of adoption.

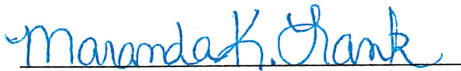
Adopted this 16TH day of June, 2025.

COUNTY OF CANDLER, GEORGIA



By: Brad Jones, Chairman

This is to certify that I am County Clerk of Candler County, Georgia. As such I keep its official records, including its minutes. In that capacity, my signature below certifies this resolution was adopted as stated and will be recorded in the official minutes.



Attest: Kellie Lank, County Clerk



Candler County
FY2026
County Budget Summary

PROPOSED BUDGET - ALL FUNDS					
Fund #	Division #	Operating Funds	FY25 REVENUE	FY25 EXPENDITURES	Over/(Under)
100	1100	Legislative		\$ 95,420	
	1300	Executive		\$ 273,756	
	1400	Elections		\$ 132,438	
	1510	Administration		\$ 463,101	
	1514	Board of Equalization		\$ 6,550	
	1535	Information Technology		\$ 206,628	
	1545	Tax Commissioner		\$ 300,583	
	1550	Tax Assessor		\$ 297,115	
	1565	Public Buildings		\$ 275,460	
	2150	Superior Court		\$ 256,100	
	2180	Clerk of Court		\$ 379,392	
	2300	State Court		\$ 148,014	
	2400	Magistrate Court		\$ 36,000	
	2450	Probate Court		\$ 170,192	
	3300	Sheriff's Office		\$ 1,885,682	
	3326	Detention Center		\$ 998,243	
	3700	Dispatch		\$ 256,169	
	3600	Emergency Medical Service		\$ 1,577,954	
	3700	Coroner		\$ 40,620	
	3920	Emergency Management Agency		\$ 83,673	
	4200	Roads & Bridges		\$ 1,398,159	
	4530	Solid Waste (Landfill)		\$ 527,652	
	5550	Family Connections		\$ 131,250	
	7130	Agricultural Resources		\$ 112,508	
	7450	Code Enforcement		\$ -	
	7460	Recreation		\$ 275,430	
	8000	Debt Service		\$ 25,000	
	9000	Other Services		\$ 1,339,512	
		General Fund	\$ 11,692,601	\$ 11,692,601	\$ -
	270-4520	Garbage Collections		\$ 637,000	
	270-7450	Code Enforcement		\$ 70,352	
	270-7410	Zoning		\$ 44,000	
		Industrial Authority		\$ 140,995	
		Airport Authority		\$ 37,842	
		Animal Control (Metter)		\$ 88,416	
		Fire Protection (Metter)		\$ 460,000	
		Library		\$ 61,395	
		Other Unincorporated Services		\$ 600	
		Contingencies		\$ -	
		Special Service District	\$ 1,540,600	\$ 1,540,600	\$ -
		Total Operating Funds	\$ 13,233,201.0	\$ 13,233,201.00	\$ -
Fund #		Special Revenue Funds	FY26 REVENUE	FY26 EXPENDITURES	
205		Law Library	\$ -	\$ -	\$ -
212		DATE	\$ -	\$ -	\$ -
215		E-911	\$ 421,500	\$ 421,500	\$ -
230		American Rescue Plan Act (ARPA)	\$ -	\$ -	\$ -
250		LMIG	\$ 1,115,462	\$ 1,115,462	\$ -
321		2018 SPLOST	\$ 682,538	\$ 682,538	\$ -
322		2024 SPLOST	\$ 2,402,710	\$ 2,402,710	\$ -
335		T-SPLOST	\$ 2,674,003	\$ 2,674,003	\$ -
360		Jail Construction Fund	\$ 9,106,770	\$ 9,106,770	\$ -
601		Health Care Internal Service Fund	\$ 1,161,822	\$ 1,161,822	\$ -
		Total Special Revenue Funds	\$ 17,564,804	\$ 17,564,804	\$ -
Totals			\$ 30,798,005	\$ 30,798,005	\$ -

Public Notice

The Candler County Board of Commissioners do hereby announce that the proposed General Fund and Special Revenue budgets for Fiscal Year 2026 have been submitted to the Board of Commissioners for consideration.

The proposed Fiscal Year 2026 Budget will be available for public review and inspection beginning on May 7, 2025 at the Office of the Commissioners located at 1075 E. Hiawatha St. Suite A. Metter, GA 30439, between the hours of 9:00 A.M. and 5:00 P.M. As required by O.C.G.A. §36-81-5 (d)

The Candler County Board of Commissioners are scheduled to review the FY2026 proposed budget on the following dates at the Office of the Commissioners located at 1075 E. Hiawatha St., Metter GA 30439:

All budget review meetings will begin at 4:00 p.m.

Wednesday, May 7, 2025

Monday, May 12, 2025

Tuesday, May 13, 2025

Tuesday, May 20, 2025

A public hearing will be held on Monday, June 2nd, at 4:30 p.m. at the office of the Board of Commissioners located at 1075 E Hiawatha St, Metter GA 30439. The Board of Commissioners will receive oral and/or written comments about the annual operating and capital budget for Candler County, Georgia.

The Board of Commissioners of Candler County, Georgia is scheduled to adopt the FY26 Budget at the regular monthly meeting on Monday, June 16. The meeting will be held at 5:00 p.m. in the Board of Commission meeting room at 1075 E Hiawatha St, Metter, Georgia 30439.

Bryan Aasheim
County Administrator

CANDLER COUNTY BOARD OF COMMISSIONERS
BUDGET CALENDAR – FY2026

Tuesday, March 4		Budget packets go out
Tuesday, April 1		Fire Budget Committee Required to meet by date
Friday, April 11		Budget Packets Due
Tuesday, March 18	7:00 a.m.	Budget Meeting Budget process overview, Budget priorities discussion
Wednesday, May 7	4:00 p.m.	Budget Meeting Revenue (General Fund) Legislative, Executive, Administrative, IT, Public Buildings, UGA Extension, Family Connection, Special Services District (270)
Monday, May 12	4:00 p.m.	Budget Meeting Tax Commissioner, Tax Assessor, Superior Court, Clerk of Court, Equalization, State Court, Probate Court, Roads, Solid Waste, Recreation
Tuesday, May 13	4:00 p.m.	Budget Meeting Sheriff, Detention, EMA, EMS, Coroner, LMIG, E911, Jail Construction Fund
Tuesday, May 20	4:00 p.m.	Budget Meeting SPLOST, TSPLOST, Health Insurance Fund Personnel – Executive Session
Monday, June 2	4:30 p.m. 5:00 p.m.	Public Hearing, FY26 Proposed Budget 1 st BoC meeting
Monday, June 16	5:00 p.m.	2nd BoC meeting Budget Adoption

FY2026 BUDGET OVERVIEW/ASSUMPTIONS

GENERAL FUND

REVENUE

1. I am anticipating impacts to real property digest (NET) due to HB 582/HB 92
 - a. Did not increase the base collected tax from FY25
 - b. Current digest real growth is unknown and won't be known prior to budget
 - c. Anticipate increase in millage rate by 1 mill (13.294)
2. Potential loss of revenue from dispatch offset from the City of Metter
3. Decrease in landfill tipping fees (\$0) with soft closure of landfill
4. Impact of directing 100% of non-expense landfill fee to closure fund
5. Impact of jail construction on general fund reserves (\$1M decrease)
6. Start point of budget includes \$450K in fund balance allocation from general fund
7. Grant offsets are noted in the revenue spreadsheet and directly offset the expense line items
8. **Estimated FY2025 revenue growth w/ 1 mill increase (net of fund balance) is \$224,347**

EXPENDITURES

1. Requested total expenditures were \$12,166,625 or 24.56% increase over FY2025
2. Admin Recommended total expenditures are \$11,542,311 or 18.17% increase over FY2025.
3. Beginning excess/(shortfall) balance is (\$100,473)
4. Personnel expense is 59.15% of total GF budget and increases to nearly 70% if non-personnel expense divisions are omitted
5. Operations expense includes \$1M for jail construction from GF.
6. New Dispatch division 3380
7. Add Fly Car to EMS to meet service increase requirements due to unfunded growth
8. Soft close landfill to reduce operational and capital costs; transfer personnel to other divisions to fill anticipated or open positions
9. Health care costs for each division are funded at 66% of total max claims liability (rather than 100%) for FY2026; a reduction in costs of approximately, \$350,000
10. No cost-of-living adjustment (COLA) was included in the admin recommended; Admin deferred to performance pay adjustment recommendations from CO's and department heads where reasonable. Pay adjustments, by office or division, were consistent in a range of 3.5%-8% with limited exceptions for change of duties, scope or market adjustments for the position.

1510 – Administration

- Increase admin personnel by one (1) position; transferred from landfill operations
 - Additional position will handle: roads & landfill administration and secondary permitting along with additional responsibilities
 - Current positions will assume responsibility for recreation department administration, registration and communications
- Includes estimate for liability and property insurance increase (+6%)
- Admin recommended does not include full-time or part-time receptionist position

1535 – Information Technology

- Bowen Technology - Includes a contract cost (\$53,040) for a service contract with Bowen Technical for general county IT administration. Bowen has operated on an hourly basis the past few years and we (Aasheim/Wells) are requesting that a contracted service relationship be established to ensure continuity of IT services. This is an increase to the budget of approximately \$25,000
- Critical MSP – Includes a budget amount for Critical MSP to provide network architecture services (\$10,000)
- CivicPlus Social – Includes and increase for archival and storage of social media activity throughout the county for ORA request production (\$8,188)

3300 – Sheriff Office

- Governor's Office of Highway Safety (GOHS) grant has been applied for. The SO intends to increase traffic enforcement activities in the county and will use off duty deputies. The grant will reimburse for hours worked **except overtime**.
- No new positions within 3300 with this year's request
- Fuel costs should be reviewed; request was a \$20K increase, admin budget includes a \$10K increase

3326 – Detention

- The Sheriff's request for pay adjustments included a \$2.00 per hour increase at each position; Admin recommended a \$1.00 per hour per position increase.
- Sheriff's request included an increase in food line item to \$130,000; new facility will house a higher number of inmates which will increase both food and medical costs

3380 – Dispatch

- New division in FY2026 (previously included in jail operations) for operation of separate dispatch facility within the new detention center.
- Initial pay is consistent with jailer requests and jail supervisor requests.

- Budget is based on 66% of total annual costs to operate based on anticipated opening date of January 1, 2026
- Dispatch Supervisor position could be delayed to FY2027; however, this would leave no dispatch oversight/backup for 24-hour service

3600 – Emergency Medical Services (EMS)

- Anticipated budget increase of 15.69% over FY2025
- Director Winkler provided multiple options for dealing with the increases (+18%) in service volume; 3rd truck and fly
- The admin budget includes the fly car operations cost
 - Increased position pay for Paramedic Supervisor – Fly Car (3 total)
 - Increase full time positions by three (3) for AEMT for 2nd truck on each shift
 - Fly Car concept has one (1) paramedic and three (3) EMT's on each shift with a Paramedic Supervisor who operates the quick response vehicle
- The fly car model allows a 3rd truck to be available on each shift to be operated by the Paramedic supervisor and a first responder (drive only)
- This model is at substantially less cost than a 3rd 24hr truck (6 positions plus capital costs)

4200 – Roads & Bridges

- Includes transfer of one (1) position from landfill (CDL operator)
- Admin reduced requested pay position adjustment by 66% from requested (\$3.00 per hour to \$1.00 per hour)

4530 – Landfill

- Includes transfer of three (3) positions from landfill division to other divisions; Landfill Supervisor remains
- Includes soft closure of landfill on July 1, 2025 to facilitate preparation for permanent closure
 - Reduces landfill tipping revenue by 100% (-\$100K)
 - Landfill will not accept trash from any outside source (Metter, residents) and will accept limited trash from Allgreen on a per month arrangement
 - Inert Landfill and collection center will remain open
 - Process will reduce annual landfill budget by 80% with remaining funds (estimated \$366,023:100-4530-58-2004) to be transferred to landfill closure fund (restricted)
 - Landfill capital equipment (compactor, bulldozer) will be liquidated to reduce costs and any gain transferred to closure fund.

7450 – Code Enforcement

- Transfer CE to Special Service District (Fund 270)

7460 – Recreation Department

- Eliminate admin position; transfer responsibilities to 1510 – Administration beginning July 1, 2025.
- Transfer one (1) position from landfill; offer existing personnel option to transfer to maintenance
- Not included in budget:
 - Consider replacing existing grounds maintenance position(s) with contracted maintenance or part time maintenance
 - Field maintenance will need to be considered separately
- Concessions have been eliminated from the budget
 - Need to consider 3rd party provision of concessions (food truck, vendor, etc.)

9000 – Other

- Includes the following placeholders/offsets:
 - Hospital Authority, \$315,000
 - Jail Construction, \$1,000,000

SPECIAL SERVICE DISTRICT (FUND 270)

REVENUE

1. Additional waste disposal fee (pass through) of \$5.50 per month (\$66 per year) to fund disposal at 3rd party facility (due to soft closure of landfill)

EXPENDITURES

1. Includes offsets to collected revenues for waste collection and disposal based on current Atlantic Waste rates
2. Add one (1) full time position for Code Enforcement; eliminate CE positions offsets for sheriff deputies
3. Add planning & zoning board meeting stipend of \$150 per meeting; consistent with other boards (elections, assessors)
4. Increased offset to GF personnel costs for zoning administrator to \$25,000
5. Includes an estimate for Fire Protection Metter of \$460,000 (+15.10%) from FY2025; Metter has not provided their budget figures to date

CAPITAL PLAN

I have included all capital requests from all divisions on the capital plan worksheet for consideration. The top portion of the worksheet is the prior commitments (leases, radio contracts, required vehicle purchases) which are MUST PAY for FY26. The bottom section is the requested needs. The capital plan priority is:

1. Bond obligations
2. Lease obligations
3. Required equipment
4. Budget Requests

Please keep in mind that there is timing to cash flows and a need to hold back reserves for unknown capital purchases which will occur during the fiscal year.

The largest projected impacts to this plan are:

1. Gymnasium project
2. Roads: dump truck plans
3. EMS: Fly car proposal requirements

As an accommodation to the tight budget and jail requirements the Sheriff has agreed to reduce his vehicle request for FY26 to one vehicle.

JAIL CONSTRUCTION

The first page is the current estimates for jail construction. As of the budget submission date we have a bond funding deficit of \$977,054.94 (127). I anticipate that this shortfall will be funded through the general fund reserves account; it is account for in the GF budget as a \$1,000,000 offset (transfer to jail fund: 360). The remaining costs should be associated with IT and FF&E for the structure. An estimate is provided for review. IT & FF&E are planned to be handled by remaining 2018 SPLOST funding (balance: \$730,382.67) with a current estimated cost of \$391, 710.96. This contemplates using \$260,500 of E911 funding for the purchase of the dispatch console for the new dispatch section of the jail.

HEALTH CARE FUND

The county claims liability is funded at 66% rather than 100% in order to reduce the costs to the general fund. The county maintains a health care reserve of \$1.5M which is equal to one year of maximum claims. Although this is additional risk to the health care fund it does help to offset the GF budget shortage.

REVENUE TERMS

Ad Valorem Tax: Taxes on property, whether real (land) or personal (auto, equipment, etc.) which is based on the estimated value of the property being taxed. Typically referred to as "property taxes" in local government budgets.

Market Value: The full value of real or personal property as determined by an evaluation of the property's condition, size, and market sales in the area. The Board of Assessors is responsible for determining the market value of all property within the county and must meet standards set by the state of Georgia.

Assessed Value: Georgia state law sets the assessed value of real property at forty (40) percent of the market value. The established millage rate is multiplied by the assessed value to result in the ad valorem tax amount.

Millage Rate: A tax rate, determined annually, by the Board of Commissioners, which is necessary to levy across the tax digest in order to generate sufficient revenues to operate the county government. The millage rate is applied to the assessed value of property which results in the tax collected.

Tax Digest: The total value of all property in the jurisdiction. The tax digest can be expressed as a gross value (the total) or as a net value which reduces the digest by the amount of exemptions and roll-backs required by local and state law.

Title Ad Valorem Tax (TAVT): A one-time tax that is paid at the time the vehicle is titled. This tax replaced sales tax and annual ad valorem tax.

Local Option Sales Tax (LOST): A one percent sales and use tax authorized by a referendum adopted by the voters which is collected by the state of Georgia on the sales of most goods and services. The one-percent tax is remitted to the local city or county based on a distribution agreement and is used to reduce the ad valorem tax rate.

Floating Local Option Sales Tax (FLOST): A one percent sales and use tax authorized by the state of Georgia (HB581/92) and which requires a referendum be passed by the voters. The tax shall only be imposed in jurisdictions which have a floating local homestead exemption as defined in the authorizing bill. Funds collected from this tax shall, like LOST, only be used to reduce the ad valorem tax rate.

Special Purpose Local Option Sales Tax (SPLOST): A one percent sales and use tax authorized by a referendum passed by the voters. The tax is collected on the sales of most goods and services and remitted to the county. The county distributes the proceeds between itself and the cities as defined by an agreement. *The money collected from this tax may NOT be used for maintenance and operations of government services and may ONLY be used for capital purchases (equipment, buildings, etc.)*

Transportation Local Option Sales Tax (TSPLOST)/Transportation Investment Act (TIA): A one percent sales and use tax authorized by a referendum passed by voters. This referendum may be passed either as a single-jurisdiction (one county) or as a regional tax within the area of the regional commission. The tax is collected on the sales of most goods and services by the DOR. In a regional tax, the Georgia Department of Transportation (GDOT) manages projects and distributes funding based on a) the amount of road miles served by a jurisdiction, and b) the projects submitted by the jurisdiction during the referendum period. *TSPLOST funds may only be used for capital roads projects and may not be used for general maintenance or operations.*

Education Special Purpose Location Option Sales Tax (ESPLOST): A one percent sales and use tax authorized by a referendum passed by the voters. The funds from this tax are remitted to and for the exclusive use of the school system.

GENERAL FUND

REVENUES

The General Fund is the primary operating fund for the county government. Revenues are derived from real and personal property taxes, fees and charges. Services provided by the general fund are for the benefit of all county residents and include: Tax Assessment and Collections, Court Services, Public Safety to include Sheriff Services and Emergency Medical Services (EMS), Recreation, and County Public Works.

DIVISION	NAME	YEAR OVER		REQUESTED VS. FY25 APPROVED	ADMIN RECOMMENDED	YEAR OVER		ADMIN VS. FY25		ADMIN AS % OF BUDGET		APPROVED	FY25 AS % OF BUDGET		APPROVED FY25	Approved 25 FY25 Millage Equivalent
		CHANGE	YEAR			CHANGE	YEAR	FY25	FY25	BUDGET	BUDGET		FY25	FY25		
1100	Legislative	\$ 95,420	2.38%	\$ 2,220	\$ 95,420	2.38%	\$ 2,220	\$ 2,220	0.82%	\$	95,420	0.95%	\$ 93,200	\$ 362,825		
1300	Executive	\$ 270,719	0.85%	\$ 2,269	\$ 262,991	-2.03%	\$ (5,459)	\$ (5,459)	2.25%	\$	273,756	2.75%	\$ 268,450	FY25		
1400	Elections	\$ 138,172	10.79%	\$ 13,458	\$ 132,438	6.19%	\$ 7,724	\$ 7,724	1.13%	\$	132,438	1.28%	\$ 124,714			
1510	Administration	\$ 448,021	25.03%	\$ 89,691	\$ 447,171	24.79%	\$ 88,841	\$ 88,841	3.83%	\$	463,101	3.67%	\$ 358,330			
1514	BOE	\$ 6,650	0.00%	\$ -	\$ 6,650	-1.50%	\$ (100)	\$ (100)	0.06%	\$	6,550	0.07%	\$ 6,650			
1535	IT Technology	\$ 201,128	32.23%	\$ 49,028	\$ 206,628	35.85%	\$ 54,528	\$ 54,528	1.77%	\$	206,628	1.56%	\$ 152,100			
1545	Tax Commissioner	\$ 315,758	1.16%	\$ 3,615	\$ 300,583	-3.70%	\$ (11,560)	\$ (11,560)	2.57%	\$	300,583	3.20%	\$ 312,143			
1550	Tax Assessor	\$ 305,728	-1.82%	\$ (5,670)	\$ 297,115	-4.59%	\$ (14,283)	\$ (14,283)	2.54%	\$	297,115	3.19%	\$ 311,398			
1565	Public Buildings	\$ 279,200	0.11%	\$ 300	\$ 280,260	0.49%	\$ 1,360	\$ 1,360	2.40%	\$	275,460	2.86%	\$ 278,900			
2150	Superior Court	\$ 260,101	3.46%	\$ 8,710	\$ 256,101	1.87%	\$ 4,710	\$ 4,710	2.19%	\$	256,100	2.57%	\$ 251,390			
2180	Clerk of Court	\$ 399,691	4.69%	\$ 17,894	\$ 379,392	-0.63%	\$ (2,405)	\$ (2,405)	3.25%	\$	379,392	3.91%	\$ 381,797			
2300	State Court	\$ 146,069	5.16%	\$ 7,169	\$ 146,069	5.16%	\$ 7,169	\$ 7,169	1.25%	\$	148,014	1.42%	\$ 138,900			
2400	Magistrate Court	\$ 36,000	0.01%	\$ 5	\$ 36,000	0.01%	\$ 5	\$ 5	0.31%	\$	36,000	0.37%	\$ 35,995			
2450	Probate Court	\$ 180,040	3.19%	\$ 5,562	\$ 169,792	-2.69%	\$ (4,686)	\$ (4,686)	1.45%	\$	170,192	1.79%	\$ 174,478			
3300	Sheriff	\$ 1,967,182	8.00%	\$ 145,646	\$ 1,885,682	3.52%	\$ 64,146	\$ 64,146	16.14%	\$	1,885,682	18.65%	\$ 1,821,536			
3326	Detention Center	\$ 1,067,296	16.84%	\$ 153,829	\$ 998,242	9.28%	\$ 84,775	\$ 84,775	8.55%	\$	998,243	9.35%	\$ 913,467			
3380	Dispatch	\$ 252,299	#DIV/0!	\$ 252,299	\$ 252,299		\$ 256,169	\$ 256,169	2.19%	\$	256,169		\$ -			
3600	EMS	\$ 1,634,784	20.75%	\$ 280,879	\$ 1,577,954	16.55%	\$ 224,049	\$ 224,049	13.51%	\$	1,577,954	13.86%	\$ 1,353,905			
3700	Coroner	\$ 40,620	23.39%	\$ 7,700	\$ 40,620	23.39%	\$ 7,700	\$ 7,700	0.35%	\$	40,620	0.34%	\$ 32,920			
3920	EMA	\$ 86,993	146.13%	\$ 51,649	\$ 83,673	136.74%	\$ 48,329	\$ 48,329	0.72%	\$	83,673	0.36%	\$ 35,344			
4200	Roads & Bridges	\$ 1,586,501	14.97%	\$ 206,572	\$ 1,398,159	1.32%	\$ 18,229	\$ 18,229	11.97%	\$	1,398,159	14.13%	\$ 1,379,930			
4530	Solid Waste	\$ 509,669	14.61%	\$ 64,985	\$ 527,652	18.66%	\$ 82,967	\$ 82,967	4.52%	\$	527,652	4.55%	\$ 444,685			
5550	Family Connections	\$ 131,500	3.14%	\$ 4,000	\$ 131,250	2.94%	\$ 3,750	\$ 3,750	1.12%	\$	131,250	1.31%	\$ 127,500			
7130	AG Resources	\$ 115,508	3.21%	\$ 3,591	\$ 115,508	3.21%	\$ 3,591	\$ 3,591	0.99%	\$	112,508	1.15%	\$ 111,917			
7450	Code Enforcement	\$ 11,065	0.00%	\$ -	\$ -	-100.00%	\$ (11,065)	\$ (11,065)	0.00%	\$	-	0.11%	\$ 11,065			
7460	Recreation	\$ 299,887	3.07%	\$ 8,946	\$ 285,630	-1.83%	\$ (5,311)	\$ (5,311)	2.45%	\$	275,430	2.98%	\$ 280,941			
8000	Debt Service	\$ 25,000	0.00%	\$ -	\$ 25,000	0.00%	\$ -	\$ -	0.21%	\$	25,000	0.26%	\$ 25,000			
9000	Other	\$ 1,349,512	307.91%	\$ 1,018,676	\$ 1,339,512	304.89%	\$ 1,008,676	\$ 1,008,676	11.47%	\$	1,339,512	3.39%	\$ 330,836			
		\$ 12,160,513		\$ 2,393,022	\$ 11,681,560		\$ 1,914,069			\$	11,692,601	100.00%	\$ 9,767,491	26.92		
		24.50%			19.60%											
		\$ 2,393,022		\$ 1,914,069	\$ 1,914,069											
		\$ 11,692,601	REVENUE (ESTIMATED)	\$ 11,692,601	\$ 11,692,601	*ADJUSTED 5-7-2025				\$	11,692,601					
		\$ (467,912)	EXCESS/(SHORTFALL)	\$ 11,041	\$ 11,041					\$	0					

Government Services		\$ 1,376,143	11.78%
Tax & Property	\$ 604,248	5.17%	
Sheriff	\$ 3,140,093	26.88%	
EMS	\$ 1,577,954	13.51%	
Court	\$ 987,354	8.45%	
Public Works	\$ 1,925,811	16.49%	
Recreation	\$ 285,630	2.45%	
Elections	\$ 132,438	1.13%	
Other	\$ 1,651,890	14.14%	
	\$ 11,681,560	100%	
Tax & Property		\$ 1,197,389	12.26%
Sheriff	\$ 630,191	6.45%	
EMS	\$ 2,735,003	28.00%	
Court	\$ 1,353,905	13.86%	
Public Works	\$ 982,560	10.06%	
Recreation	\$ 1,824,615	18.68%	
Elections	\$ 290,941	2.98%	
Other	\$ 124,714	1.28%	
	\$ 628,173	6.43%	
	\$ 9,767,491	100.00%	

Range of Revenue Accounts: 100-0000-00- to 100-9999-99-
For Revenue: %PY = ((Anticipated / Anticipated) - 1) * 100

Description Revenue Account Number	2021 Anticipated Actual	2022 Anticipated Actual	2023 Anticipated Actual	2024 Anticipated Actual	2025 Anticipated Actual	2026 Admin. Recmd Actual	Anticipated Actual	%PY
REAL PROP-CUR YEAR								
100-31-1100	3,100,000.00	3,200,000.00	3,200,000.00	3,350,000.00	3,750,000.00	4,162,825.00	3,550,000.00	5.33-
	2,873,686.03	2,988,881.51	3,280,576.23	3,741,536.07	3,434,412.07			
TIMBER TAX								
100-31-1120	40,000.00	55,000.00	55,000.00	55,000.00	55,000.00	25,000.00	40,000.00	27.27-
	58,705.37	46,328.76	64,326.77	55,947.03	38,633.68			
HOSPITAL LEVY								
100-31-1190	245,000.00	280,000.00	280,000.00	280,000.00	315,000.00	315,000.00	315,000.00	0.00
	280,244.02	278,943.79	304,821.29	341,535.89	352,323.01			
REAL PROP-PRIOR YEAR								
100-31-1200	215,000.00	285,000.00	250,000.00	200,000.00	150,000.00	125,000.00	125,000.00	16.67-
	354,048.02	182,336.67	181,120.73	164,027.27	119,137.77			
PERSONAL PROPERTY-CURRENT YEAR								
100-31-1300	0.00	0.00	0.00	0.00	0.00		625,000.00	0.00
	0.00	0.00	0.00	0.00	578,107.86			
MOTOR VEHICLES								
100-31-1310	0.00	0.00	0.00	0.00	0.00			0.00
	0.00	0.00	0.00	0.00	428.09			
ALTERNATIVE AD VAL T								
100-31-1314	6,300.00	7,900.00	9,500.00	9,500.00	10,000.00	10,000.00		0.00
	7,988.03	9,430.80	0.00	10,796.26	0.00			
TAVT								
100-31-1315	380,000.00	600,000.00	550,000.00	650,000.00	650,000.00	650,000.00	775,000.00	19.23
	606,093.02	631,878.06	657,534.02	716,654.41	742,225.13			
ALTERNATIVE AD VALOREM TAX (AAVT)								
100-31-1316	0.00	0.00	0.00	0.00	0.00		75,000.00	0.00
	0.00	0.00	0.00	0.00	71,417.39			

Description Revenue Account Number	2021 Anticipated Actual	2022 Anticipated Actual	2023 Anticipated Actual	2024 Anticipated Actual	2025 Anticipated Actual	2025 Estimated Full Year Actual	***** 2026 *****			%PY
							Admin.	Recmd	Anticipated	
MOBILE HOME 100-31-1320	27,000.00 32,394.66	31,000.00 34,640.27	35,000.00 40,843.36	30,000.00 46,526.95	40,000.00 54,710.58	0.00	40,000.00	60,000.00	50.00	
RAILROAD EQUIPMENT 100-31-1350	3,500.00 3,877.54	3,600.00 3,989.73	3,800.00 4,011.45	4,000.00 4,628.02	0.00 4,628.02	0.00			0.00	
OTHER REVENUES 100-31-1390	0.00 420.35	0.00 0.00	0.00 31.64	0.00 196.78	0.00 0.00	0.00			0.00	
PROPERTY NOT ON DIGE 100-31-1500	135,000.00 194,622.52	175,000.00 184,826.59	190,000.00 155,013.12	160,000.00 192,799.92	200,000.00 125.28	0.00			0.00	
REAL ESTATE TRANSFER 100-31-1600	40,000.00 63,547.61	40,000.00 57,609.29	55,000.00 42,840.29	55,000.00 57,361.03	50,000.00 62,204.54	0.00	50,000.00	60,000.00	20.00	
FRANCHISE TAX-TELEVI 100-31-1750	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00			0.00	
LOST 100-31-3100	600,000.00 759,212.59	720,000.00 879,443.14	900,000.00 956,646.62	950,000.00 1,047,747.13	1,050,000.00 1,031,227.06	0.00	1,150,000.00	1,150,000.00	9.52	
FLOST 100-31-3101	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00			0.00	
SPLST 100-31-3200	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00			0.00	
ALCOHOL BEVERAGE EXC 100-31-4200	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00			0.00	

Description Revenue Account Number	2021 Anticipated Actual	2022 Anticipated Actual	2023 Anticipated Actual	2024 Anticipated Actual	2025 Anticipated Actual	***** Estimated Full Year Actual	***** Admin. Recmd Anticipated	%PY
INSURANCE PREMIUM TA 100-31-6200	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	_____	0.00
FINANCIAL INSTITUTIO 100-31-6300	30,000.00 30,027.00	30,000.00 26,643.00	25,000.00 25,803.00	25,000.00 26,024.00	26,000.00 38,245.37	0.00	22,500.00 39,000.00	50.00
PEN & INT-REAL 100-31-9110	150,000.00 177,943.63	150,000.00 122,591.13	120,000.00 129,113.83	100,000.00 147,673.67	120,000.00 160,822.39	0.00	120,000.00 140,000.00	16.67
PEN & INT-FIFA 100-31-9500	4,800.00 6,532.91	4,800.00 5,575.00	4,800.00 7,796.24	4,800.00 6,809.72	7,000.00 6,980.19	0.00	7,000.00 7,000.00	0.00
ALCOHOLIC BEVERAGE L 100-32-1100	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	_____	0.00
GENERAL BUSINESS LIC 100-32-1200	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	_____	0.00
ROAD CERTIFICATION P 100-32-1230	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	_____	0.00
HUNTING CAMP LIC/PER 100-32-1240	1,700.00 1,714.72	1,700.00 1,500.00	1,700.00 1,600.00	1,700.00 1,300.00	1,500.00 1,300.00	0.00	1,300.00 1,300.00	13.33-
SECONDARY METALS REC 100-32-1900	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	_____	0.00
LAND TRANSFER FEE 100-32-2211	1,500.00 2,205.00	1,600.00 2,910.00	2,000.00 1,715.00	2,000.00 1,855.00	2,000.00 876.03	0.00	1,000.00 1,000.00	50.00-

Description	2021		2022		2023		2024		***** 2025 *****		***** 2026 *****		%PY
Revenue Account Number	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Estimated Full Year Actual	Admin. Recmd	Anticipated		
SIGN PERMITS													
100-32-2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00					
CELL TOWER FEES													
100-32-2231	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00					
MOBILE HOME PERMITS													
100-32-2240	8,500.00	8,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	
	11,000.00	8,000.00	0.00	0.00	0.00	0.00	0.00	0.00					
ELECTRICAL PERMITS													
100-32-2250	1,500.00	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	
	2,770.00	2,870.00	0.00	0.00	0.00	0.00	0.00	0.00					
LAND DISTURBING FEES													
100-32-2991	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	
	0.00	2,921.45	0.00	365.00	0.00	0.00	0.00	0.00					
INSURANCE LAPSE FEES													
100-32-2992	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00					
PEN/INT ON DELINQ LI													
100-32-4000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00					
TAG PENALTIES & INTE													
100-32-4300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00					
OP CAT FED DIRECT													
100-33-1111	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00					
GEWA EMA PARTNERSHIP													
100-33-1152	7,328.00	7,328.00	7,328.00	6,596.00	7,328.00	7,328.00	6,596.00	7,328.00	7,328.00	7,328.00	7,328.00	0.00	
	7,328.00	7,328.00	7,328.00	733.00	6,596.00	14,656.00	733.00	14,656.00	0.00				

Description Revenue Account Number	2021 Anticipated Actual	2022 Anticipated Actual	2023 Anticipated Actual	2024 Anticipated Actual	2025 Anticipated Actual	***** 2026 *****			%PY
						Estimated Full Year Actual	Admin. Recmd	Anticipated	
OP CAT FED INDIRECT 100-33-1153	0.00 0.00	0.00 0.00	0.00 0.00	0.00 14,664.01	0.00 63,522.54	0.00			0.00
GEORGIA CARES ACT 100-33-1154	0.00 345,390.04	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	35,000.00	35,000.00	0.00
GEORGIA CARES ACT-Elections 100-33-1155	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	8,725.00	8,725.00	0.00
AMERICAN RESCUE PLAN ACT (ARPA) 100-33-1210	1,049,178.00 0.00	0.00 37,677.50	0.00 0.00	0.00 0.00	0.00 0.00	0.00		21,560.00	0.00
OP CAT STATE INDIRECT 100-33-4151	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00			0.00
CDBG GRANT FUND 100-33-4152	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00			0.00
FAMILY CONNECTIONS GRANT 100-33-4211	50,000.00 47,955.88	48,000.00 48,000.00	52,500.00 52,500.00	52,500.00 52,500.00	52,500.00 55,311.90	0.00	56,500.00	56,250.00	7.14
FAMILY CONNECTIONS " DFCS GRANT 100-33-4212	0.00 0.00	0.00 0.00	75,000.00 37,500.00	37,500.00 75,000.00	75,000.00 75,000.00	0.00	75,000.00	75,000.00	0.00
DOT GRANTS 100-33-4251	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00			0.00
MUNI SOLID WASTE TR 100-33-4252	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00			0.00

Description Revenue Account Number	2021 Anticipated Actual]	2022 Anticipated Actual]	2023 Anticipated Actual]	2024 Anticipated Actual]	***** 2025 *****		***** 2026 *****		%PY
					Anticipated Actual]	Estimated Full Year Actual]	Admin. Recmd	Anticipated	
JUVENILE OFFENDER PR 100-33-4254	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00			0.00
ONEGEORGIA 911 100-33-4255	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00			0.00
HOMEOWNER TAX RLF GR 100-33-5100	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00			0.00
FOREST LAND PROTECTION GRANTS (FLPA) 100-33-5200	25,000.00 26,410.06	25,000.00 24,191.45	25,000.00 21,619.59	25,000.00 20,360.71	20,000.00 19,926.24	0.00	20,000.00	20,000.00	0.00
LOCAL GOVERNMENT-MET 100-33-6000	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00			0.00
COM CTR METTER SHARE 100-33-6001	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00			0.00
DISPATCH METTER SHAR 100-33-6002	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00			0.00
REC DEPT METTER SHAR 100-33-6003	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00			0.00
DISPATCH METTER SHA-2018 SDS AGREEMENT 100-33-6004	65,000.00 65,000.04	65,000.00 65,000.04	65,000.00 65,000.04	65,000.00 64,999.92	65,000.00 59,313.26	0.00		65,000.00	0.00
BOARD OF EDUCATION 100-33-6005	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00			0.00

Description Revenue Account Number	2021 Anticipated Actual	2022 Anticipated Actual	2023 Anticipated Actual	2024 Anticipated Actual	2025 Anticipated Actual	2026 Admin. Recmd Actual	%PY
PROBATION FEES COMM 100-34-1120	0.00 11,593.50	3,000.00 3,805.10	4,000.00 0.00	0.00 0.00	0.00 871.00	0.00	0.00
CLERK OF COURT COST/ 100-34-1190	2,000.00 2,954.00	2,000.00 2,981.63	3,500.00 2,585.37	3,500.00 3,125.00	2,500.00 3,023.00	2,500.00	0.00
RECORDING OF LEGAL I 100-34-1200	35,000.00 57,311.90	43,000.00 51,969.58	45,000.00 52,875.50	50,000.00 46,001.00	50,000.00 45,976.50	42,500.00	15.00-
MOTOR VEH TAG COLLEC 100-34-1600	25,000.00 33,296.45	30,000.00 37,622.63	35,000.00 41,305.85	40,000.00 41,389.92	35,000.00 51,760.63	50,000.00	42.86
MAIL FEES 100-34-1601	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00
ELECTION FEES 100-34-1910	0.00 0.00	0.00 504.00	0.00 0.00	0.00 8,165.00	8,165.00 0.00	0.00	0.00
ADVERTISING FEES 100-34-1920	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00
SALE OF MAPS 100-34-1930	0.00 20.00	0.00 16.00	0.00 15.00	0.00 45.00	0.00 10.00	0.00	0.00
COMMISSIONS ON TAXES 100-34-1940	15,000.00 18,749.84	17,500.00 16,999.04	17,500.00 16,921.41	17,500.00 18,727.03	17,500.00 50,912.68	35,000.00	185.71
METTER TAX COLLECTIO 100-34-1941	5,400.00 5,300.00	10,000.00 5,400.00	4,500.00 5,400.00	5,400.00 5,400.00	5,400.00 4,950.00	5,400.00	0.00

Description Revenue Account Number	2021	2022	2023	2024	***** 2025 *****		***** 2026 *****		%PY
	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Estimated Full Year Actual	Admin. Recmnd Anticipated		
LAW ENFORCEMENT FEES									
100-34-2100	12,000.00 22,961.14	16,500.00 23,463.80	23,000.00 20,807.00	23,000.00 35,462.85	35,000.00 33,811.37	0.00	40,000.00	40,000.00	14.29
GBI DRUG ENF-SALARY									
100-34-2200	38,000.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00			0.00
SCHOOL RESOURCE OFFICER									
100-34-2201	56,000.00 26,921.20	40,000.00 35,378.00	40,000.00 39,007.80	40,000.00 34,218.60	40,000.00 47,891.25	0.00	40,000.00	50,000.00	25.00
SOUTHEASTERN TECH COLLEGE UTILITES									
100-34-2202	0.00 2,221.67	4,000.00 3,463.83	4,000.00 3,919.79	4,000.00 4,028.67	4,000.00 3,981.34	0.00	4,000.00	4,000.00	0.00
INMATE HOUSING									
100-34-2300	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00			0.00
METTER INMATE									
100-34-2301	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00			0.00
DETENTION CENTER FEES									
100-34-2302	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00			0.00
E-911 FEES									
100-34-2500	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00			0.00
AMBULANCE FEES									
100-34-2600	450,000.00 516,474.67	465,000.00 596,320.55	510,000.00 577,786.08	575,000.00 710,879.60	650,000.00 613,074.61	0.00	700,000.00	700,000.00	7.69
SVC FEE AMBULANCE(TA									
100-34-2601	435,000.00 509,491.19	500,000.00 496,954.07	525,000.00 556,888.99	525,000.00 563,297.45	550,000.00 616,243.55	0.00	550,000.00	650,000.00	18.18

Description Revenue Account Number	2021 Anticipated Actual	2022 Anticipated Actual	2023 Anticipated Actual	2024 Anticipated Actual	2025 Anticipated Actual	***** 2026 *****			%PY
						Admin. Recmd	Anticipated		
EMS CPR CLASS FEES 100-34-2602	0.00 116.75	0.00 3,134.84	0.00 3,214.38	5,000.00 4,081.36	5,000.00 1,592.02	3,500.00	1,000.00	80.00-	
GDCH Medicaid UPL Supplement 100-34-2603	0.00 0.00	0.00 0.00	0.00 28,103.70	35,000.00 27,273.69	0.00 21,964.00			0.00	
EMS FEES FOR STANDBY SERVICE 100-34-2604	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 440.00		500.00	0.00	
HOSPITAL DEBT SERVICE FEES 100-34-2900	0.00 1,856.05	0.00 514.87	0.00 749.18	0.00 19.04	0.00 0.00			0.00	
REFUSE COLLECTION CH 100-34-4110	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00			0.00	
RECYCLED MATERIALS 100-34-4131	4,000.00 3,256.37	1,500.00 7,995.20	2,000.00 3,415.60	4,000.00 2,899.71	2,000.00 1,059.80	1,200.00	1,200.00	40.00-	
INERT LANDFILL FEES 100-34-4150	75,000.00 93,837.36	85,000.00 98,980.97	85,000.00 111,101.01	100,000.00 89,745.77	75,000.00 123,910.01			0.00	
RESIDENTIAL LDFL USE 100-34-4151	415,000.00 471,573.68	460,000.00 458,701.57	505,000.00 518,165.88	505,000.00 524,551.09	500,000.00 550,898.14	525,000.00	525,000.00	5.00	
RECYCLE CTR FEES 100-34-4152	0.00 2,573.00	1,500.00 2,336.00	2,000.00 1,058.06	1,000.00 1,566.00	1,000.00 10,731.75	2,000.00	4,000.00	300.00	
INERT LANDFILL FEES 100-34-4153	15,000.00 28,178.60	25,000.00 22,160.37	20,000.00 25,296.50	22,500.00 29,213.20	25,000.00 19,046.77	20,000.00	20,000.00	20.00-	

Description Revenue Account Number	2021		2022		2023		2024		***** 2025 *****		***** 2026 *****		%PY
	Anticipated Actual]	Anticipated Actual]	Anticipated Actual]	Anticipated Actual]	Anticipated Actual]	Anticipated Actual]	Anticipated Actual]	Anticipated Actual]	Anticipated Full Year Actual]	Admin. Recmnd	Anticipated		
COMMUNITY CTR RENTAL 100-34-7201	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00			0.00	
JACK STRICKLAND RENT 100-34-7202	2,500.00 2,250.00	2,500.00 3,350.00	2,500.00 1,750.00	1,500.00 2,120.00	2,000.00 1,500.00				0.00	1,000.00	1,000.00	50.00-	
GYM RENTAL 100-34-7203	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00			0.00 0.00	0.00			0.00	
BIRTHDAY HOUSE RENTA 100-34-7204	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00			0.00 0.00	0.00			0.00	
REC DEPT REGISTRATIO 100-34-7205	25,000.00 22,275.00	25,000.00 29,355.00	30,000.00 31,545.00	35,000.00 28,930.00	30,000.00 14,235.00				0.00	30,000.00	30,000.00	0.00	
REC DEPT CONCESSIONS 100-34-7206	10,000.00 6,669.44	10,000.00 6,484.26	8,500.00 11,543.67	8,500.00 10,637.04	8,500.00 5,787.82				0.00			0.00	
REC DEPT SPONSORS 100-34-7207	12,000.00 1,436.60	9,000.00 7,466.00	7,500.00 5,500.00	3,500.00 11,375.00	10,000.00 5,800.00				0.00	10,000.00	10,000.00	0.00	
FIELD RENTAL 100-34-7208	500.00 300.00	500.00 0.00	0.00 200.00	0.00 0.00	0.00 0.00			0.00 0.00	0.00			0.00	
REC DEPT ADMISSIONS 100-34-7209	3,000.00 0.00	3,000.00 2,085.00	3,000.00 9,908.00	5,500.00 5,204.00	4,000.00 0.00				0.00	4,000.00	4,000.00	0.00	
REC DEPT TOURNAMENT 100-34-7210	1,000.00 0.00	1,000.00 775.00	1,000.00 3,500.00	2,000.00 2,620.00	2,000.00 0.00				0.00	2,000.00	2,000.00	0.00	

Description Revenue Account Number	2021		2022		2023		2024		***** 2025 *****		***** 2026 *****		%PY
	Anticipated Actual]	Anticipated Actual]	Anticipated Actual]	Anticipated Actual]	Anticipated Actual]	Anticipated Actual]	Anticipated Actual]	Estimated Full Year Actual]	Admin. Recmd Actual]	Anticipated			
REC DEPT ENTRY FEES 100-34-7211	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	_____	_____	0.00	
BAD CHECK FEES 100-34-9301	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	_____	_____	0.00	
SUPERIOR COURT 100-35-1110	3,000.00 13,433.47	10,000.00 20,018.17	20,000.00 14,981.50	15,000.00 9,280.93	10,000.00 13,809.34	0.00	10,000.00	10,000.00	0.00	10,000.00	10,000.00	0.00	
STATE COURT FINES 100-35-1120	175,000.00 366,153.80	250,000.00 486,775.80	450,000.00 325,377.15	400,000.00 336,435.85	350,000.00 337,950.16	0.00	300,000.00	400,000.00	14.29				
MAGISTRATE COURT 100-35-1130	28,000.00 30,709.00	30,000.00 29,937.00	30,000.00 26,924.70	30,000.00 26,927.40	25,000.00 35,819.80	0.00	25,000.00	35,000.00	40.00				
PROBATE COURT 100-35-1150	25,000.00 34,422.50	30,000.00 29,400.08	25,000.00 27,861.66	25,000.00 31,492.01	20,000.00 29,149.64	0.00	25,000.00	25,000.00	25.00				
JUVENILE COURT FINES 100-35-1160	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00	_____	_____	0.00	
CONFISCATIONS/FORFEI 100-35-1300	0.00 0.00	0.00 0.00	0.00 0.00	0.00 231.10	0.00 0.00	0.00	0.00	0.00	0.00	_____	_____	0.00	
JAIL ADD ON FEES 100-35-1401	17,500.00 40,773.26	35,000.00 42,733.26	50,000.00 33,403.86	40,000.00 32,618.61	35,000.00 33,662.19	0.00	25,000.00	35,000.00	0.00				
JAIL ADD ON FEES DET 100-35-1402	12,000.00 23,555.33	22,000.00 30,651.00	27,500.00 16,959.33	20,000.00 16,975.46	17,500.00 14,699.40	0.00	12,000.00	12,000.00	31.43-				

Description Revenue Account Number	2021		2022		2023		2024		2025		***** 2026 *****		%PY
	Actual	Anticipated	Actual	Anticipated	Actual	Anticipated	Actual	Anticipated	Actual	Estimated Full Year Actual	Admin. Recmnd	Anticipated	
VICTIM ASSIST SUNSHI 100-35-1404	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00			0.00
LAW LIBRARY 100-35-1405	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00			0.00
DRUG ABUSE FINES 100-35-1406	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00			0.00
JUVENILE COURT ADD ON FE 100-35-1408	400.00 460.00	500.00 793.50	400.00 793.50	700.00 100.00	100.00 160.00	0.00 240.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00			0.00
PUBLIC DEFENDER FEES 100-35-1901	500.00 778.28	500.00 1,152.50	1,000.00 1,488.21	1,000.00 823.75	1,000.00 1,132.25	1,000.00 1,132.25	1,000.00 1,132.25	1,000.00 1,132.25	1,000.00 1,132.25	0.00	1,000.00	1,000.00	0.00
CT ORDERED TRACKING 100-35-1902	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00			0.00
INTEREST INCOME 100-36-1001	10,000.00 6,153.39	5,000.00 10,614.49	15,000.00 38,507.16	30,000.00 70,027.39	50,000.00 48,536.25	50,000.00 48,536.25	50,000.00 48,536.25	50,000.00 48,536.25	50,000.00 48,536.25	0.00	40,000.00	40,000.00	20.00-
INTEREST INCOME - LANDFILL CD 100-36-1002	30,000.00 37,455.55	15,000.00 0.00	0.00 0.00	81,000.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00			0.00
INTEREST INCOME - GENERAL FUND CD 100-36-1003	0.00 2,919.90	3,000.00 2,955.65	0.00 0.00	90,000.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00			0.00
INTEREST INCOME LANDFILL-SYNOPSIS ACCT 100-36-1004	0.00 0.00	0.00 0.00	0.00 0.00	0.00 48,900.42	0.00 84,523.32	80,000.00 74,232.69	80,000.00 74,232.69	80,000.00 74,232.69	80,000.00 74,232.69	0.00	80,000.00	80,000.00	0.00

Description Revenue Account Number	2021 Anticipated Actual	2022 Anticipated Actual	2023 Anticipated Actual	2024 Anticipated Actual	***** Anticipated Actual	***** Estimated Full Year Actual	***** Admin. Recmd Anticipated	%PY
SALES TAX 100-38-9004	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	_____	0.00
MISCELLANEOUS 100-38-9005	0.00 14,788.07	15,000.00 8,693.04	20,000.00 7,572.34	20,000.00 28,403.92	20,000.00 24,937.61	0.00	20,000.00 20,000.00	0.00
INSURANCE PROCEEDS 100-38-9006	0.00 13,064.00	20,000.00 15,883.74	17,500.00 6,765.86	10,000.00 62,692.38	10,000.00 728,112.15	0.00	15,000.00 15,000.00	50.00
FEES PAID - TAX COMMISSIONER LOSS 100-38-9008	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	_____	0.00
MISC INCOME - ACCG-GMTWCF REFUNDS 100-38-9012	0.00 0.00	0.00 19,331.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	_____	0.00
SUPERIOR COURT CLERK REIMBURSEMENT GRANT 100-38-9013	0.00 0.00	0.00 4,870.92	11,828.00 9,186.56	0.00 0.00	0.00 0.00	0.00	_____	0.00
OPTOID SETTLEMENT 100-38-9014	0.00 0.00	0.00 0.00	7,620.04 28,579.70	0.00 33,925.94	0.00 16,894.94	0.00	_____	0.00
SUPERIOR COURT - BUDGET SURPLUS REIMBURS 100-38-9015	0.00 0.00	0.00 0.00	11,224.41 11,224.41	0.00 0.00	0.00 0.00	0.00	_____	0.00
CANCEL PRIOR YEAR EXPENSE 100-38-9999	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 223.32	0.00	_____	0.00
IF TRANSFER - SSD FOR CODE ENFORCEMENT 100-39-1002	0.00 0.00	0.00 0.00	11,065.08 0.00	11,100.00 0.00	11,100.00 0.00	0.00	11,100.00 _____	0.00

Description Revenue Account Number	2021 Anticipated Actual	2022 Anticipated Actual	2023 Anticipated Actual	2024 Anticipated Actual	***** 2025 Anticipated Actual	***** 2026 Admin. Recmd Anticipated	%PY
IF TRANSFER - SSD ZONING ADMINISTRATION 100-39-1003	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	6,000.00 0.00	25,000.00 25,000.00	316.67
IF TRANS IN JUVENILE 100-39-1129	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	_____	0.00
TRANSFER FROM 270-CODE ENFORCEMENT 100-39-1270	0.00 11,007.05	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	_____	0.00
TRANSFER FROM 335 - TIA DISCRETIONARY 100-39-1271	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	_____	0.00
FUND BALANCE USE 100-39-1800	103,255.86 0.00	91,715.76 0.00	135,898.18 0.00	343,344.09 0.00	312,498.05 0.00	500,513.00 393,338.00	25.87
FUND BALANCE USE: TRANSFER TO 360 100-39-1801	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	1,000,000.00 1,000,000.00	0.00
SALE OF ASSETS 100-39-2100	0.00 164,850.00	0.00 60,324.66	0.00 18,655.00	20,000.00 9,843.57	0.00 35,010.00	_____	0.00
EQUITY LOAN 100-39-3601	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	_____	0.00
LEASE PURCHASE OBLIG 100-39-3602	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	_____	0.00
Revenue Fund Total	8,244,961.86 8,595,427.41	8,046,643.76 8,354,705.69	8,640,063.71 8,751,802.69	9,225,540.09 9,905,586.34	9,767,491.05 10,735,485.61	11,095,891.00 11,692,601.00	19.71

Description Revenue Account Number	2021	2022	2023	2024	***** 2025 Anticipated Actual	***** 2026 Admin. Recmd Actual	***** Anticipated Actual	%PY
	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Estimated Full Year Actual			
Year Total	8,244,961.86 8,595,427.41	8,046,643.76 8,354,705.69	8,640,063.71 8,751,802.69	9,225,540.09 9,905,586.34	9,767,491.05 10,735,485.61	11,095,891.00	11,692,601.00	0.00

GENERAL FUND

Expenditures

The General Fund is the primary operating fund for the county government. Revenues are derived from real and personal property taxes, fees and charges. Services provided by the general fund are for the benefit of all county residents and include: Tax Assessment and Collections, Court Services, Public Safety to include Sheriff Services and Emergency Medical Services (EMS), Recreation, and County Public Works.

Description	2021	2022	2023	2024	***** 2025 *****	***** Requested *****	***** Admin. Recmd *****	Budgeted	%PY
Budget Account Number	Approp Actual]	Approp Actual]	Approp Actual]	Approp Actual]	Approp Actual]	Estimated Full Year Actual]			
MISCELLANEOUS									
100-1000-52-3905	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	0.00	0.00	1,627.68-	1,627.68	0.00				
Department Total]	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	1,627.68-	1,627.68	0.00				

Description Budget Account Number	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	***** 2025 Approp Actual	***** 2025 Estimated Full Year Actual	***** 2026 Requested	***** 2026 Admin. Recmd	Budgeted	%PY
Class: 100-1100-00-0000										
LEGISLATIVE:										
100-1100-00-0000										
REGULAR EMPLOYEES										
100-1100-51-1100	41,998.20	43,712.96	57,223.02	76,814.00	81,000.00	0.00	80,000.00	80,000.00	80,000.00	1.23-
	41,813.82	43,215.94	56,674.20	75,380.51	66,560.64					
GROUP INSURANCE										
100-1100-51-2100	0.00	0.00	0.00	0.00	0.00	0.00				0.00
	0.00	0.00	0.00	0.00	0.00					
SOCIAL SECURITY FICA										
100-1100-51-2200	3,212.86	3,187.22	4,377.56	5,341.00	6,200.00	0.00	6,120.00	6,120.00	6,120.00	1.29-
	3,198.78	3,296.12	4,335.72	5,761.74	5,091.86					
RETIREMENT EXPENSE										
100-1100-51-2401	0.00	0.00	0.00	0.00	0.00	0.00				0.00
	0.00	0.00	0.00	0.00	0.00					
WORKERS COMPENSATION										
100-1100-51-2700	835.47	850.00	850.00	850.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00	0.00
	771.61	782.55	717.44	842.12	769.06					
OTHER EMPLOYEE BENEFITS										
100-1100-51-2900	0.00	0.00	0.00	0.00	0.00	0.00				0.00
	0.00	0.00	0.00	0.00	0.00					
CELL PHONES										
100-1100-52-3203	0.00	0.00	0.00	0.00	0.00	0.00				0.00
	0.00	0.00	0.00	0.00	0.00					

Description Budget Account Number	2021		2022		2023		2024		2025		***** 2026 *****			%PY
	Approp Actual		Approp Actual		Approp Actual		Approp Actual		Approp Actual		Estimated Full Year Actual	Requested	Admin. Recmd	
C\ass: 100-1100-52-0000 PURCHASED/CONTRACTED SERVICES														
ADVERTISING														
100-1100-52-3300	0.00		0.00		0.00		0.00		0.00		0.00			0.00
	0.00		0.00		0.00		0.00		0.00					
TRAVEL														
100-1100-52-3500	3,000.00		3,000.00		2,000.00		1,300.00		3,000.00		0.00	3,000.00	3,000.00	0.00
	62.00-		2,903.59		281.00		1,112.54		5,942.19					
											0.00			
DUES & SUBSCRIPTIONS														
100-1100-52-3603	0.00		0.00		0.00		0.00		0.00		0.00			0.00
	0.00		0.00		0.00		0.00		0.00					
EDUCATION & TRAINING														
100-1100-52-3700	4,500.00		2,500.00		2,500.00		1,000.00		2,000.00		0.00	5,000.00	5,000.00	150.00
	1,585.00		2,414.00		15.00		775.00		9,899.00					
											0.00			
MISCELLANEOUS														
100-1100-52-3905	0.00		0.00		0.00		0.00		0.00		0.00			0.00
	0.00		0.00		0.00		0.00		0.00					
OFFICE SUPPLIES														
100-1100-53-1101	0.00		0.00		0.00		0.00		0.00		0.00	300.00	300.00	0.00
	0.00		0.00		0.00		0.00		555.93		0.00			
GAS & DIESEL														
100-1100-53-1270	0.00		0.00		0.00		0.00		0.00		0.00			0.00
	0.00		0.00		0.00		0.00		0.00					
UNIFORMS														
100-1100-53-1701	0.00		0.00		0.00		0.00		0.00		0.00			0.00
	22.98		0.00		0.00		0.00		0.00					

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Board of Commissioners of Candler County
Budget/Revenue Preparation Worksheet

3 No: 4

Description Budget Account Number	2021		2022		2023		2024		***** 2025 *****		***** 2026 *****		%PY
	Approp Actual		Approp Actual		Approp Actual		Approp Actual		Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmd	Budgeted
Class: 100-1100-53-0000	SUPPLIES												
Control Total	53,546.53		53,250.18		66,950.58		85,305.00		93,200.00		95,420.00	95,420.00	2.38
	47,330.19		52,612.20		62,023.36		83,871.91		88,818.68	0.00			
Department Total	53,546.53		53,250.18		66,950.58		85,305.00		93,200.00		95,420.00	95,420.00	2.38
	47,330.19		52,612.20		62,023.36		83,871.91		88,818.68	0.00			

Board of Commissioners of Candler County
Budget/Revenue Preparation WorksheetMay 29, 2025
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Description Budget Account Number	***** 2025 *****					***** 2026 *****			%PY
	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	2025 Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmd	Budgeted
Class: 100-1300-00-0000	EXECUTIVE:								
EXECUTIVE:									
100-1300-00-0000									
REGULAR EMPLOYEES									
100-1300-51-1100	158,742.22	174,956.21	182,011.56	180,715.54	197,900.00		200,061.00	200,500.00	210,500.00
	159,364.96	169,841.85	174,534.42	185,202.35	175,461.29	0.00			6.37
TEMPORARY EMPLOYEES									
100-1300-51-1200	0.00	0.00	0.00	0.00	0.00				0.00
	0.00	0.00	0.00	0.00	0.00	0.00			
OVERTIME									
100-1300-51-1300	1,000.00	1,000.00	1,000.00	2,000.00	2,000.00		2,000.00	2,000.00	2,000.00
	654.50	960.22	1,723.68	2,117.43	2,573.65	0.00			0.00
GROUP INSURANCE									
100-1300-51-2100	24,324.24	2,146.54	1,809.48	2,786.04	2,000.00		2,000.00	2,000.00	2,000.00
	24,156.16	1,778.52	1,778.52	2,012.97	1,792.67	0.00			
SOCIAL SECURITY FICA									
100-1300-51-2200	12,220.28	12,886.90	13,359.62	13,442.24	15,100.00		15,458.00	15,491.00	16,256.00
	12,156.27	12,935.90	13,329.05	14,174.13	13,481.76	0.00			7.66
RETIREMENT EXPENSE									
100-1300-51-2401	4,800.00	4,800.00	4,800.00	6,000.00	6,000.00		4,500.00	4,500.00	4,500.00
	3,467.10	5,116.93	5,346.14	4,016.02	3,768.55	0.00			25.00-
WORKERS COMPENSATION									
100-1300-51-2700	560.00	560.00	560.00	560.00	600.00		600.00	600.00	600.00
	517.94	485.25	434.03	399.44	246.31	0.00			0.00

Board of Commissioners of Candler County
Budget/Revenue Preparation Worksheet

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Description Budget Account Number	2021		2022		2023		2024		***** 2025 *****		***** 2026 *****		%PY
	Approp Actual		Approp Actual		Approp Actual		Approp Actual		Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmd	
Class: 100-1300-51-0000 PERSONAL SERVICES & EMPLOYEE BENEFITS													
OTHER EMPLOYEE BENEFITS													
100-1300-51-2900	0.00		0.00		0.00		0.00		0.00				0.00
	0.00		0.00		0.00		0.00		0.00				
COUNTY ATTORNEY													
100-1300-52-1201	0.00		0.00		0.00		0.00		0.00				0.00
	0.00		0.00		0.00		0.00		0.00				
PROFESSIONAL OTHER													
100-1300-52-1203	0.00		0.00		0.00		0.00		0.00				0.00
	0.00		0.00		0.00		0.00		0.00				
STORAGE RENTAL SPACE													
100-1300-52-2314	0.00		0.00		0.00		0.00		0.00				0.00
	0.00		0.00		0.00		0.00		0.00				
CELL PHONES													
100-1300-52-3203	0.00		0.00		0.00		0.00		0.00				0.00
	0.00		0.00		0.00		0.00		0.00				
POSTAGE													
100-1300-52-3210	0.00		0.00		0.00		0.00		0.00				0.00
	0.00		0.00		0.00		49.80		0.00				
TRAVEL													
100-1300-52-3500	1,000.00		600.00		500.00		3,900.00		1,250.00				60.00
	0.00		0.00		0.00		4,022.77		1,257.50		2,000.00	2,000.00	
ADMINISTRATOR TRAVEL													
100-1300-52-3501	0.00		0.00		0.00		6,000.00		8,000.00		8,000.00	8,000.00	0.00
	0.00		0.00		0.00		3,993.28		7,391.46		0.00		

Board of Commissioners of Candler County
Budget/Revenue Preparation Worksheet

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Description Budget Account Number	2021		2022		2023		2024		***** 2025 *****		***** 2026 *****		%PY
	Approp Actual		Approp Actual		Approp Actual		Approp Actual		Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmd	
PURCHASED/CONTRACTED SERVICES													
Class: 100-1300-52-0000													
DUES & SUBSCRIPTIONS													
100-1300-52-3603	125.00 165.00	125.00 165.00	125.00 165.00	125.00 240.00	125.00 315.00	100.00 390.00	0.00	100.00	100.00	100.00	100.00	100.00	0.00
EDUCATION & TRAINING													
100-1300-52-3700	1,800.00 1,554.00	400.00 870.00	400.00 514.00	1,775.00 1,057.03	1,100.00 1,528.00	1,600.00	0.00	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00	45.45
MISCELLANEOUS													
100-1300-52-3905	0.00 0.00	0.00 500.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OFFICE SUPPLIES													
100-1300-53-1101	0.00 0.00	0.00 0.00	0.00 55.00	0.00 261.64	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GAS & DIESEL													
100-1300-53-1270	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
VEHICLES													
100-1300-54-2200	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ALLOCATED SELF INSURANCE COSTS													
100-1300-55-2400	0.00 0.00	33,382.63 33,382.66	36,109.18 36,109.63	49,891.32 49,891.32	34,400.00 28,615.80	34,400.00	0.00	34,400.00	26,200.00	26,200.00	26,200.00	26,200.00	23.84-
Control Total	204,571.74 202,035.93	230,857.28 226,036.33	240,674.84 234,064.47	267,195.14 267,513.18	268,450.00 236,506.99	268,450.00	0.00	270,719.00	262,991.00	262,991.00	273,756.00	273,756.00	1.98

Board of Commissioners of Candler County
Budget/Revenue Preparation Worksheet

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Description Budget Account Number	***** 2021 *****		***** 2022 *****		***** 2023 *****		***** 2024 *****		***** 2025 *****		***** 2026 *****		%PY
	Approp	Actual	Approp	Actual	Approp	Actual	Approp	Actual	Approp	Actual	Requested	Admin. Recmd	Budgeted
INTERFUND/INTERDEPARTMENTAL CHARGES													
Class: 100-1300-55-0000	204,571.74		230,857.28		240,674.84		267,195.14		268,450.00		270,719.00	262,991.00	273,756.00
Department Total	202,035.93		226,036.33		234,064.47		267,513.18		236,506.99	0.00			1.98

Board of Commissioners of Candler County
Budget/Revenue Preparation Worksheet

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Description Budget Account Number	2021		2022		2023		2024		***** 2025 *****		***** 2026 *****		%PY
	Approp Actual		Approp Actual		Approp Actual		Approp Actual		Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmd	
Class: 100-1400-00-0000 ELECTIONS & VOTER REGISTRATION:													
ELECTIONS & VOTER REGISTRATION:													
100-1400-00-0000													
REGULAR EMPLOYEES													
100-1400-51-1100	30,919.96	32,959.20	37,619.20	40,099.24	44,264.00	0.00	50,424.00	50,424.00	50,424.00	50,424.00	13.92		
	32,666.49	31,309.95	38,461.05	39,873.06	38,173.13								
TEMPORARY EMPLOYEES													
100-1400-51-1200	5,400.00	5,400.00	5,400.00	5,400.00	5,400.00	0.00	3,600.00	3,600.00	3,600.00	3,600.00	33.33-		
	3,060.00	4,860.00	4,467.00	3,495.00	1,710.00								
TEMP EMPLOYEES-POLL WORKERS FTCA EXEMPT													
100-1400-51-1201	8,369.00	10,320.22	12,000.00	17,500.00	12,500.00	0.00	14,760.00	12,500.00	12,500.00	12,500.00	0.00		
	10,053.57	8,981.79	11,634.65	18,438.69	8,028.00								
OVERTIME													
100-1400-51-1300	0.00	2,189.43	500.00	3,100.00	2,000.00	0.00	3,705.00	3,000.00	3,000.00	3,000.00	50.00		
	2,074.31	2,189.43	2,203.14	2,993.23	1,498.13								
GROUP INSURANCE													
100-1400-51-2100	11,823.84	718.07	617.40	655.68	700.00	0.00	700.00	700.00	700.00	700.00	0.00		
	11,739.79	601.92	601.92	650.40	619.96								
SOCIAL SECURITY FTCA													
100-1400-51-2200	2,778.48	2,700.00	3,290.97	4,641.34	3,800.00	0.00	4,133.00	4,133.00	4,133.00	4,133.00	8.76		
	3,592.54	3,495.33	4,217.27	4,232.64	3,670.35								
RETIREMENT EXPENSE													
100-1400-51-2401	0.00	500.00	100.00	100.00	200.00	0.00	200.00	200.00	200.00	200.00	0.00		
	769.72	63.93	101.80	109.97	0.00								

Description Budget Account Number	2021		2022		2023		2024		***** 2025 *****		***** 2026 *****		%PY	
	Approp Actual		Approp Actual		Approp Actual		Approp Actual		Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmd		Budgeted
Class: 100-1400-51-0000 PERSONAL SERVICES & EMPLOYEE BENEFITS														
WORKERS COMPENSATION														
100-1400-51-2700	127.13		150.00		150.00		150.00		150.00		150.00		150.00	0.00
	129.13		119.85		110.05		109.98		74.64	0.00				
OTHER EMPLOYEE BENEFITS														
100-1400-51-2900	0.00		0.00		0.00		0.00		0.00					0.00
	0.00		0.00		0.00		0.00		0.00					
PROFESSIONAL OTHER														
100-1400-52-1203	0.00		0.00		0.00		0.00		0.00			4,631.00	4,631.00	0.00
	0.00		0.00		0.00		0.00		0.00					
Note: ELECTIONS CONSULTANT FEES														
GARBAGE COLLECTION														
100-1400-52-2110	0.00		0.00		0.00		0.00		0.00					0.00
	0.00		0.00		0.00		0.00		0.00					
BUILDING REP & MAINT														
100-1400-52-2201	0.00		0.00		0.00		0.00		0.00					0.00
	0.00		0.00		0.00		0.00		0.00					
EQUIP REP & MAINT														
100-1400-52-2204	0.00		0.00		0.00		0.00		0.00					0.00
	0.00		0.00		0.00		0.00		0.00					
SERVICE CONTRACTS														
100-1400-52-2207	2,800.00		9,500.00		1,800.00		3,050.00		1,800.00		1,800.00	1,800.00	1,800.00	0.00
	2,735.70		2,678.14		797.16		2,940.89		439.86	0.00				
SERVICE CONTRACTS - DOMINION														
100-1400-52-2208	0.00		3,890.00		25,623.00		28,123.00		25,650.00		25,650.00	25,650.00	25,650.00	0.00

Description Budget Account Number	***** 2025 *****					***** 2026 *****			%PY	
	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	2025 Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmd		Budgeted
Class: 100-1400-52-0000 PURCHASED/CONTRACTED SERVICES										
	0.00	0.00	13,456.69	24,697.91	13,840.76	0.00				
EQUIPMENT LEASES 100-1400-52-2320	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00				0.00
TELEPHONE 100-1400-52-3201	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00				0.00
POSTAGE 100-1400-52-3210	6,000.00 1,266.55	3,000.00 352.93	1,500.00 550.90	750.00 1,029.61	750.00 367.13	0.00	1,000.00	750.00	750.00	0.00
ADVERTISING 100-1400-52-3300	3,000.00 3,589.00	3,000.00 4,224.48	2,500.00 833.00	5,500.00 5,405.00	3,000.00 1,368.00	0.00	5,000.00	3,000.00	3,000.00	0.00
TRAVEL 100-1400-52-3500	3,500.00 0.00	2,500.00 4,272.01	2,500.00 3,556.72	4,000.00 3,768.05	2,500.00 1,877.27	0.00	5,000.00	2,500.00	2,500.00	0.00
EDUCATION & TRAINING 100-1400-52-3700	3,500.00 0.00	3,000.00 3,871.60	3,300.00 1,880.00	3,300.00 0.00	3,300.00 0.00	0.00	3,000.00	3,300.00	3,300.00	0.00
ELECTION WORKERS 100-1400-52-3851	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00				0.00

Board of Commissioners of Candler County
Budget/Revenue Preparation Worksheet

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Description Budget Account Number	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	2025 Approp Actual	2025 Estimated Full Year Actual	2026 Requested	2026 Admin. Recmd	Budgeted	%PY
Class: 100-1400-52-0000										
PURCHASED/CONTRACTED SERVICES										
MISCELLANEOUS										
100-1400-52-3905	0.00	0.00	500.00	500.00	0.00	0.00	0.00			0.00
	41.00	301.08	180.28	435.63	0.00					
OFFICE SUPPLIES										
100-1400-53-1101	1,500.00	1,500.00	1,500.00	1,500.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00	0.00
	2,220.63	793.43	853.86	384.84	807.49					
ELECTION SUPPLIES										
100-1400-53-1102	3,500.00	14,189.43	3,000.00	1,000.00	0.00	0.00	1,500.00	1,500.00	1,500.00	0.00
	3,344.22	11,127.93	16,797.78	1,061.24	2,013.24					
WATER & SEWER										
100-1400-53-1210	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	0.00	0.00	0.00	0.00	0.00					
ELECTRICITY										
100-1400-53-1230	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	0.00	0.00	0.00	0.00	0.00					
BOOKS & PERIODICALS										
100-1400-53-1400	0.00	50.00	50.00	0.00	0.00	0.00	0.00			0.00
	32.40	32.40	0.00	0.00	0.00					
SMALL EQUIPMENT										
100-1400-53-1600	0.00	1,200.00	500.00	500.00	500.00	0.00	0.00	500.00	500.00	0.00
	0.00	104.99	0.00	0.00	0.00					
ALLOCATED SELF INSURANCE COSTS										
100-1400-55-2400	0.00	16,691.32	18,054.59	16,757.91	17,200.00	0.00	17,200.00	13,100.00	13,100.00	23.84-
	0.00	16,691.27	18,054.55	16,630.44	14,307.90					

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Budget/Revenue Preparation Worksheet

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Description Budget Account Number	2021		2022		2023		2024		***** 2025 *****		***** 2026 *****		%PY
	Approp Actual	Actual	Approp Actual	Actual	Approp Actual	Actual	Approp Actual	Actual	Estimated Full Year Actual	Requested	Admin. Recmd	Budgeted	
Class: 100-1400-55-0000 INTERFUND/INTERDEPARTMENTAL CHARGES													
Control Total	83,218.41 77,315.05	113,457.67 96,072.46	120,505.16 118,757.82	136,627.17 126,256.58	124,714.00 88,795.86	0.00	138,822.00	132,438.00	132,438.00	132,438.00	6.19		
Department Total	83,218.41 77,315.05	113,457.67 96,072.46	120,505.16 118,757.82	136,627.17 126,256.58	124,714.00 88,795.86	0.00	138,822.00	132,438.00	132,438.00	132,438.00	6.19		

Board of Commissioners of Candler County
Budget/Revenue Preparation Worksheet

May 29, 2025
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***** 2026 *****
***** Requested Admin. Recmd Budgeted %PY

***** 2025 *****
***** Approp Actual Full Year Actual

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FINANCIAL ADMINISTRATION:

FINANCIAL ADMINISTRATION:

100-1510-00-0000

REGULAR EMPLOYEES
100-1510-51-1100

ON CALL PAY
100-1510-51-1102

TEMPORARY EMPLOYEES
100-1510-51-1200

OVERTIME
100-1510-51-1300

GROUP INSURANCE
100-1510-51-2100

SOCIAL SECURITY FICA
100-1510-51-2200

RETIREMENT EXPENSE
100-1510-51-2401

151,478.00

153,558.00

76.20

0.00

87,150.00

79,190.40

69,284.80

87,736.00

83,241.60

0.00

80,616.83

79,832.04

70,457.22

77,897.17

77,160.82

0.00

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1,000.00

500.00

500.00

500.00

500.00

500.00

0.00

1,464.97

429.35

404.22

533.41

610.48

1,000.00

1,500.00

2,771.74

1,917.36

2,237.51

35,550.84

0.00

1,163.93

1,410.30

1,299.90

1,716.27

35,298.68

1,650.00

6,666.98

5,866.82

5,308.05

6,711.80

6,406.23

0.00

6,232.02

6,093.40

5,376.12

5,928.49

5,927.02

11,665.00

11,665.00

1,500.00

2,400.00

2,186.70

2,021.71

4,000.00

1,200.00

1,139.58

1,023.97

1,455.79

2,021.71

233.33

1,044.90

1,139.58

1,023.97

1,455.79

2,021.71

Board of Commissioners of Candler County
Budget/Revenue Preparation Worksheet

May 29, 2025
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Description Budget Account Number	2021		2022		2023		2024		***** 2025 *****		***** 2026 *****		%PY
	Approp Actual		Approp Actual		Approp Actual		Approp Actual		Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmd	
Class: 100-1510-51-0000 PERSONAL SERVICES & EMPLOYEE BENEFITS													
UNEMPLOYMENT 100-1510-51-2600	0.00 0.00		0.00 0.00	1,014.00 1,014.00	0.00 0.00		0.00 0.00		0.00 0.00				0.00
WORKERS COMPENSATION 100-1510-51-2700	293.21 299.70		293.21 267.68	300.00 348.07	300.00 169.31		350.00 107.61		0.00 0.00		1,000.00	1,000.00	185.71
OTHER EMPLOYEE BENEFITS 100-1510-51-2900	0.00 0.00		0.00 0.00	0.00 0.00	0.00 0.00		0.00 0.00		0.00 0.00				0.00
EMPLOYEE H & W EXPEN 100-1510-51-2920	1,500.00 1,369.51		1,500.00 130.00	500.00 0.00	500.00 0.00		0.00 0.00		0.00 0.00				0.00
REGIONAL COMMISSION PLAN SERVICES 100-1510-52-1102	0.00 0.00		15,000.00 0.00	0.00 0.00	0.00 0.00		0.00 0.00		0.00 0.00				0.00
COUNTY ATTORNEY 100-1510-52-1201	42,500.00 27,483.50		30,000.00 12,755.66	20,000.00 9,193.75	15,000.00 8,042.49		15,000.00 7,639.96		0.00 0.00		10,000.00	10,000.00	33.33-
AUDITOR 100-1510-52-1202	36,000.00 36,625.00		36,000.00 35,735.00	36,000.00 41,710.00	36,000.00 39,370.00		36,000.00 40,175.00		0.00 0.00		36,000.00	36,000.00	0.00
PROFESSIONAL OTHER 100-1510-52-1203	0.00 1,475.60		0.00 0.00	15,000.00 9,000.00	0.00 0.00		0.00 0.00		0.00 0.00				0.00

Description Budget Account Number	2021		2022		2023		2024		***** 2025 *****		***** 2026 *****		%PY
	Approp Actual		Approp Actual		Approp Actual		Approp Actual		Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmd	
PURCHASED/CONTRACTED SERVICES													
Class: 100-1510-52-0000													
ENGINEERING 100-1510-52-1204	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	0.00		0.00		0.00		0.00		0.00				
COMPUTER SERVICE 100-1510-52-1303	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	0.00		0.00		0.00		0.00		0.00				
GARBAGE COLLECTION 100-1510-52-2110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	0.00		0.00		0.00		0.00		0.00				
ADMINISTRATIVE PURCHASED/CONTR 100-1510-52-2130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	0.00		0.00		0.00		0.00		0.00				
BUILDING REP & MAINT 100-1510-52-2201	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	0.00		0.00		0.00		0.00		0.00				
COMPUTER REP & MAINT 100-1510-52-2202	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	0.00		0.00		0.00		0.00		0.00				
OFFICE EQ REP & MAINT 100-1510-52-2203	0.00	0.00	0.00	0.00	0.00	224.68	0.00	0.00	0.00	0.00			0.00
	0.00		0.00				0.00		0.00				
EQUIP REP & MAINT 100-1510-52-2204	0.00	0.00	0.00	0.00	0.00	35.23	0.00	0.00	0.00	0.00			0.00
	0.00		0.00				0.00		0.00				

Description Budget Account Number	***** 2025 ***** 2026 *****										%PY
	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmd	Budgeted		
PURCHASED/CONTRACTED SERVICES											
Class: 100-1510-52-0000											
TIRE REPAIR											
100-1510-52-2206	0.00	0.00	0.00	0.00	0.00	0.00				0.00	
	0.00	0.00	0.00	0.00	0.00	0.00					
SERVICE CONTRACTS											
100-1510-52-2207	9,500.00	9,500.00	9,500.00	10,000.00	11,000.00			12,477.00	12,477.00	13.43	
	9,755.48	9,200.97	9,570.38	10,048.91	12,810.15	0.00					
EQUIPMENT LEASES											
100-1510-52-2320	0.00	0.00	0.00	0.00	0.00	0.00				0.00	
	0.00	0.00	0.00	0.00	0.00	0.00					
INSURANCE											
100-1510-52-3100	106,954.00	112,301.70	112,156.00	149,982.00	141,983.00		150,502.00	150,502.00	164,351.00	15.75	
	105,564.00	99,115.00	112,156.00	149,982.00	141,983.00	0.00					
TELEPHONE											
100-1510-52-3201	0.00	0.00	0.00	0.00	0.00	0.00				0.00	
	0.00	0.00	0.00	0.00	0.00	0.00					
FIRE/BURGLAR ALARM											
100-1510-52-3205	0.00	0.00	0.00	0.00	0.00	0.00				0.00	
	0.00	0.00	0.00	0.00	0.00	0.00					
POSTAGE											
100-1510-52-3210	1,200.00	1,200.00	1,400.00	1,400.00	1,400.00			1,600.00	1,600.00	14.29	
	1,663.85	2,075.08	1,795.88	1,900.76	2,503.46	0.00					
ADVERTISING											
100-1510-52-3300	2,200.00	3,200.00	3,000.00	6,000.00	3,000.00			3,500.00	3,500.00	16.67	

Note: EDMUNDS GOVTECH

Description Budget Account Number	***** 2025 *****					***** 2026 *****			%PY
	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmd	Budgeted
Class: 100-1510-52-0000 PURCHASED/CONTRACTED SERVICES									
	2,538.25	6,275.50	3,276.31	6,229.25	7,142.25	0.00			
TRAVEL									
100-1510-52-3500	500.00 0.00	500.00 27.14	500.00 0.00	100.00 0.00	100.00 9.68	0.00		100.00	100.00 0.00
ACCG DUES									
100-1510-52-3601	3,000.00 2,466.68	3,000.00 2,615.78	3,000.00 3,167.47	3,200.00 3,246.97	3,400.00 3,286.72	0.00		3,400.00	3,400.00 0.00
RDC DUES									
100-1510-52-3602	7,000.00 6,868.00	7,000.00 7,007.00	7,000.00 6,977.00	7,000.00 6,977.00	7,000.00 6,977.00	0.00		7,000.00	7,000.00 0.00
DUES & SUBSCRIPTIONS									
100-1510-52-3603	700.00 868.00	700.00 1,287.98	800.00 821.05	800.00 808.95	800.00 199.95	0.00		800.00	800.00 0.00
BANK FEES									
100-1510-52-3604	0.00 486.14	0.00 30.00	50.00 373.43	50.00 149.47	100.00 0.00	0.00		100.00	100.00 0.00
EDUCATION & TRAINING									
100-1510-52-3700	500.00 0.00	500.00 41.00	300.00 0.00	300.00 0.00	300.00 0.00	0.00		1,200.00	1,200.00 300.00
LICENSES									
100-1510-52-3800	0.00 0.00	0.00 43.25	50.00 43.25	50.00 0.00	50.00 215.00	0.00		250.00	250.00 400.00

Description Budget Account Number	2021		2022		2023		2024		***** 2025 *****		***** 2026 *****		%PY	
	Approp Actual		Approp Actual		Approp Actual		Approp Actual		Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmd		Budgeted
Class: 100-1510-52-0000 PURCHASED/CONTRACTED SERVICES														
MISCELLANEOUS 100-1510-52-3905	3,000.00 5,044.41		2,000.00 6,483.81		2,000.00 4,740.94		4,000.00 4,284.64		2,000.00 7,118.48	0.00		4,000.00	4,000.00	100.00
OFFICE SUPPLIES 100-1510-53-1101	3,800.00 4,130.67		3,800.00 3,387.49		4,500.00 4,605.23		4,500.00 5,544.76		4,000.00 7,341.64	0.00		5,000.00	5,000.00	25.00
JANITORIAL SUPPLIES 100-1510-53-1104	0.00 0.00		0.00 0.00		0.00 0.00		0.00 0.00		0.00 0.00	0.00				0.00
MAINTENANCE SUPPLIES 100-1510-53-1109	150.00 321.41		150.00 12.99		50.00 237.99		50.00 86.60		50.00 0.00	0.00		500.00	500.00	900.00
WATER & SEWER 100-1510-53-1210	0.00 0.00		0.00 0.00		0.00 0.00		0.00 0.00		0.00 0.00	0.00				0.00
ELECTRICITY 100-1510-53-1230	0.00 0.00		0.00 0.00		0.00 0.00		0.00 0.00		0.00 0.00	0.00				0.00
GAS & DIESEL 100-1510-53-1270	100.00 37.72		50.00 0.00		50.00 0.00		50.00 0.00		50.00 169.52	0.00		300.00	300.00	500.00
BOOKS & PERIODICALS 100-1510-53-1400	130.00 119.96		130.00 129.96		130.00 0.00		130.00 0.00		130.00 0.00	0.00		150.00	150.00	15.38

Description Budget Account Number	2021		2022		2023		2024		2025		2026		%PY
	Approp Actual		Approp Actual		Approp Actual		Approp Actual		Approp Actual		Requested	Admin. Recmnd Budgeted	

Board of Commissioners of Candler County
Budget/Revenue Preparation Worksheet

May 29, 2025
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Description Budget Account Number	2021		2022		2023		2024		***** 2025 *****		***** 2026 *****			%PY
	Approp Actual		Approp Actual		Approp Actual		Approp Actual		Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmd	Budgeted	
Class: 100-1514-00-0000 BOARD OF EQUALIZATION:														
BOARD OF EQUALIZATION:														
100-1514-00-0000														
REGULAR EMPLOYEES														
100-1514-51-1100	2,000.18 1,904.02		2,000.18 1,038.58		2,000.18 778.95		2,000.00 894.34		2,000.00 1,721.31	0.00	2,000.00	2,000.00	2,000.00	0.00
TEMPORARY EMPLOYEES														
100-1514-51-1200	900.00 0.00		900.00 1,067.36		1,100.00 1,698.16		1,600.00 1,705.84		1,100.00 150.00	0.00	1,100.00	1,100.00	1,100.00	0.00
SOCIAL SECURITY FICA														
100-1514-51-2200	153.01 143.32		153.01 139.72		237.16 153.03		240.00 146.53		250.00 127.52	0.00	250.00	250.00	250.00	0.00
POSTAGE														
100-1514-52-3210	100.00 49.25		100.00 0.00		100.00 0.00		100.00 0.00		100.00 0.00	0.00				0.00
ADVERTISING														
100-1514-52-3300	250.00 0.00		250.00 0.00		250.00 513.00		400.00 346.50		400.00 600.00	0.00	400.00	400.00	400.00	0.00
TRAVEL														
100-1514-52-3500	1,800.00 269.00		1,000.00 0.00		1,000.00 808.88		2,800.00 2,878.86		2,200.00 128.88	0.00	2,200.00	2,200.00	2,200.00	0.00
EDUCATION & TRAINING														
100-1514-52-3700	600.00 100.00		600.00 626.00		600.00 250.00		900.00 788.00		600.00 284.00	0.00	600.00	600.00	600.00	0.00

Board of Commissioners of Candler County
Budget/Revenue Preparation Worksheet

Description Budget Account Number	2021		2022		2023		2024		***** 2025 *****		***** 2026 *****			%PY
	Approp Actual]	Actual]	Approp Actual]	Actual]	Approp Actual]	Actual]	Approp Actual]	Actual]	Approp Actual]	Actual]	Estimated Full Year Actual]	Requested	Admin. Recmd	
PURCHASED/CONTRACTED SERVICES														
Class: 100-1514-52-0000														
Control Total	5,803.19 2,465.59		5,003.19 2,871.66		5,287.34 4,202.02		8,040.00 6,760.07		6,650.00 3,011.71		0.00	6,550.00	6,550.00	1.50-
Department Total	5,803.19 2,465.59		5,003.19 2,871.66		5,287.34 4,202.02		8,040.00 6,760.07		6,650.00 3,011.71		0.00	6,550.00	6,550.00	1.50-

Description

Budget Account Number

Class: 100-1535-00-0000

INFORMATION TECHNOLOGY:

100-1535-00-0000

EMPLOYEE H & W EXPEN

100-1535-51-2920

PROFESSIONAL OTHER

100-1535-52-1203

COMPUTER SERVICE

100-1535-52-1303

Note: WEBSITE HOSTING: ADOBE LICENSE

ADMINISTRATIVE PURCHASED/CONTR

100-1535-52-2130

RADIO SYSTEM MAINTENANCE

100-1535-52-2201

Note: MAINTENANCE: PROGRAMMING

COMPUTER REP & MAINT

100-1535-52-2202

EQUIP REP & MAINT

[illegible]

Description Budget Account Number	2021		2022		2023		2024		***** 2025 *****		***** 2026 *****		%PY
	Approp Actual		Approp Actual		Approp Actual		Approp Actual		Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmd	
PURCHASED/CONTRACTED SERVICES													
100-1535-52-2204	0.00	0.00	0.00	0.00	1,000.00	1,000.00	1,000.00	378.13	0.00				0.00
SERVICE CONTRACTS													
100-1535-52-2207	20,000.00	21,000.00	16,000.00	24,725.00	23,600.00	53,040.00	53,040.00	53,040.00	0.00				124.75
	16,388.47	14,391.23	18,328.78	27,083.01	18,882.00								
Note: BOWEN TECHNOLOGY ANNUAL CONTRACT													
SERVICE CONTRACTS: CRITICAL MSP													
100-1535-52-2208	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		5,000.00	10,000.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00					
Note: LEVEL II NETWORK SUPPORT: CRITICAL MSP													
SERVICE CONTRACTS: CIVICPLUS ARCHIVE													
100-1535-52-2209	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		8,188.00	8,188.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00					
Note: CIVICPLUS ARCHIVESOCIAL: SOCIAL MEDIA ARCHIVAL SYSTEM													
EQUIPMENT LEASES													
100-1535-52-2320	43,320.00	45,000.00	41,000.00	32,000.00	32,600.00	40,000.00	40,000.00	40,000.00	0.00				22.70
	47,562.96	58,037.61	40,031.35	35,758.20	40,090.76								
Note: PINELAND TELEPHONE LEASES													
TELEPHONE													
100-1535-52-3201	45,000.00	47,000.00	43,000.00	35,500.00	40,000.00	34,500.00	34,500.00	34,500.00	0.00				13.75-
	43,965.17	34,756.33	39,210.36	35,759.21	30,323.56								
CELL PHONE EQUIPMENT													
100-1535-52-3202	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				0.00
	0.00	0.00	0.00	593.94	0.00								

Board of Commissioners of Candler County
Budget/Revenue Preparation Worksheet

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Description Budget Account Number	2021		2022		2023		2024		2025		Estimated Full Year Actual	Requested	Admin. Recmd	Budgeted	%PY
	Approp Actual		Approp Actual		Approp Actual		Approp Actual		Approp Actual						
PURCHASED/CONTRACTED SERVICES															
Class: 100-1535-52-0000															
CELL PHONES															
100-1535-52-3203	12,500.00 13,156.89		12,000.00 15,587.40		17,000.00 16,712.77		6,600.00 7,540.06		6,900.00 5,735.62		0.00	6,900.00	6,900.00	6,900.00	0.00
NETWORK LICENSES / MAINTENANCE															
100-1535-52-3204	0.00 1,617.84		0.00 0.00		8,000.00 4,202.17		12,900.00 6,812.68		10,000.00 8,435.60		0.00	13,000.00	13,000.00	13,000.00	30.00
Note: MISC. NETWORKING COSTS															
Control Total	159,101.75 160,523.91		164,000.00 159,285.54		166,000.00 154,651.91		149,688.00 149,373.46		152,100.00 140,592.80		0.00	203,628.00	206,628.00	206,628.00	35.85
Department Total	159,101.75 160,523.91		164,000.00 159,285.54		166,000.00 154,651.91		149,688.00 149,373.46		152,100.00 140,592.80		0.00	203,628.00	206,628.00	206,628.00	35.85

Board of Commissioners of Candler County
Budget/Revenue Preparation Worksheet

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Description Budget Account Number	***** 2025 *****				***** 2026 *****		%PY	
	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	2025 Approp Actual	Estimated Full Year Actual		Requested Admin. Recmnd
Class: 100-1545-00-0000 TAX COMMISSIONER:								
TAX COMMISSIONER:								
100-1545-00-0000								
REGULAR EMPLOYEES								
100-1545-51-1100	146,439.02 149,887.57	154,308.80 145,953.30	163,095.98 162,832.23	171,406.04 171,532.63	182,400.00 160,067.24	0.00	191,220.00 192,219.00	192,219.00 5.38
TEMPORARY EMPLOYEES								
100-1545-51-1200	0.00 0.00	2,880.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00		0.00
OVERTIME								
100-1545-51-1300	6,600.00 7,109.32	5,000.00 2,924.14	1,500.00 128.37	1,500.00 0.00	1,500.00 0.00	0.00	1,500.00 1,500.00	1,500.00 0.00
GROUP INSURANCE								
100-1545-51-2100	50,635.08 49,044.11	3,232.91 2,697.12	2,759.04 2,676.17	2,939.16 3,179.51	3,100.00 2,790.92	0.00	3,100.00 3,150.00	3,150.00 1.61
SOCIAL SECURITY FICA								
100-1545-51-2200	11,350.00 11,453.02	11,215.57 10,208.14	12,558.69 11,302.76	13,227.31 11,981.84	14,068.35 11,292.36	0.00	14,743.00 14,819.00	14,819.00 5.34
RETIREMENT EXPENSE								
100-1545-51-2401	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00		0.00
WORKERS COMPENSATION								
100-1545-51-2700	526.21 497.56	530.00 455.04	530.00 401.11	530.00 368.66	530.00 222.04	0.00	600.00 600.00	600.00 13.21

Board of Commissioners of Candler County
Budget/Revenue Preparation Worksheet

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Description Budget Account Number	***** 2025 *****				***** 2026 *****			%PY
	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	Approp Actual	Estimated Full Year Actual	Requested Admin. Recmd	
Class: 100-1545-51-0000								
PERSONAL SERVICES & EMPLOYEE BENEFITS								
OTHER EMPLOYEE BENEFITS								
100-1545-51-2900	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	0.00	0.00	0.00	0.00	0.00	0.00		
COUNTY ATTORNEY								
100-1545-52-1201	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	0.00	0.00	0.00	0.00	0.00	0.00		
AUDITOR								
100-1545-52-1202	8,640.00	6,820.00	6,480.00	6,500.00	3,250.00	0.00	1,500.00	1,500.00 53.85-
	9,005.78	8,640.00	8,640.00	7,200.00	500.00	0.00		
PROFESSIONAL OTHER								
100-1545-52-1203	18,250.00	22,250.00	18,250.00	19,000.00	17,200.00	0.00	17,000.00	17,000.00 1.16-
	17,476.26	19,714.25	18,356.99	21,062.62	6,729.11	0.00		
Note: DIVCO DATA: TAX BILLS, TCS: \$10K PER YEAR								
COMPUTER SERVICE								
100-1545-52-1303	0.00	500.00	1,000.00	3,700.00	1,000.00	0.00		0.00
	1,589.26	768.15	942.77	3,649.44	1,824.72	0.00		
COMPUTER REP & MAINT								
100-1545-52-2202	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	0.00	0.00	0.00	0.00	0.00	0.00		
OFFICE EQ REP & MAINT								
100-1545-52-2203	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	0.00	0.00	0.00	0.00	0.00	0.00		
SERVICE CONTRACTS								
100-1545-52-7207	4,650.00	13,500.00	10,000.00	10,000.00	10,000.00	0.00	7,000.00	7,000.00 30.00-

Board of Commissioners of Candler County
Budget/Revenue Preparation Worksheet

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Description Budget Account Number	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	2025 Approp Actual	2025 Estimated Full Year Actual	***** 2026 *****			%PY
							Requested	Admin. Recmd	Budgeted	
Class: 100-1545-52-0000										
PURCHASED/CONTRACTED SERVICES										
	6,728.79	7,791.29	13,677.32	8,641.48	7,243.26	0.00				
STORAGE RENTAL SPACE 100-1545-52-2314	900.00 900.00	900.00 900.00	900.00 900.00	900.00 900.00	900.00 750.00	0.00	900.00	900.00	900.00	0.00
EQUIPMENT LEASES 100-1545-52-2320	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00				0.00
TELEPHONE 100-1545-52-3201	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 510.00	0.00				0.00
TAX BILLING NOTICES 100-1545-52-3202	5,000.00 0.00	1,055.17 1,055.17	0.00 1,645.60	1,100.00 1,054.80	0.00 0.00	0.00				0.00
POSTAGE 100-1545-52-3210	1,100.00 1,226.15	1,100.00 943.29	1,100.00 1,081.04	1,100.00 1,229.37	1,100.00 521.09	0.00	1,100.00	1,100.00	1,100.00	0.00
ADVERTISING 100-1545-52-3300	0.00 342.50	0.00 789.21	1,200.00 315.00	1,200.00 2,165.00	2,000.00 3,585.00	0.00	2,000.00	2,000.00	2,000.00	0.00
TRAVEL 100-1545-52-3500	1,500.00 56.00	1,000.00 572.00	1,000.00 595.35	1,500.00 927.73	1,500.00 96.00	0.00	1,500.00	1,500.00	1,500.00	0.00

Board of Commissioners of Candler County
Budget/Revenue Preparation Worksheet

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Description Budget Account Number	***** 2025 *****				***** 2026 *****				%PY
	2021	2022	2023	2024	Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmd	Budgeted
PURCHASED/CONTRACTED SERVICES									
Class: 100-1545-52-0000									
DUES & SUBSCRIPTIONS									
100-1545-52-3603	500.00 482.40	500.00 450.00	450.00 482.40	585.00 250.00	585.00 450.00	0.00	585.00	585.00	0.00
EDUCATION & TRAINING									
100-1545-52-3700	1,500.00 954.00	1,000.00 445.00	1,000.00 425.00	1,000.00 0.00	1,500.00 515.00	0.00	1,500.00	1,500.00	0.00
MISCELLANEOUS									
100-1545-52-3905	0.00 1,805.00	1,000.00 56.00	200.00 8.09	200.00 0.00	200.00 0.00	0.00	200.00	200.00	0.00
OFFICE SUPPLIES									
100-1545-53-1101	2,500.00 3,520.68	2,500.00 3,247.82	2,800.00 3,661.49	2,800.00 3,198.97	2,500.00 2,410.22	0.00	2,500.00	2,500.00	0.00
JANITORIAL SUPPLIES									
100-1545-53-1104	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00			0.00
MAINTENANCE SUPPLIES									
100-1545-53-1109	0.00 116.89	0.00 16.88	0.00 2.19	0.00 35.48	0.00 0.00	0.00			0.00
BOOKS & PERIODICALS									
100-1545-53-1400	50.00 45.39	100.00 157.85	100.00 106.54	110.00 20.19	110.00 59.65	0.00	110.00	110.00	0.00
SMALL EQUIPMENT									
100-1545-53-1600	0.00 1,010.58	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00			0.00

Description Budget Account Number	2021		2022		2023		2024		***** 2025 *****		***** Requested *****		***** Admin. Recmnd *****		***** Budgeted *****		%PY
	Approp Actual]	Approp Actual]	Approp Actual]	Approp Actual]	Approp Actual]	Approp Actual]	Approp Actual]	Approp Actual]	Estimated Full Year Actual]	Requested	Admin. Recmnd	Budgeted					
Class: 100-1545-55-0000 INTERFUND/INTERDEPARTMENTAL CHARGES																	
ALLOCATED SELF INSURANCE COSTS																	
100-1545-55-2400																	
	0.00		66,765.26		72,218.35		67,031.65		68,700.00		0.00	52,400.00	52,400.00	52,400.00		23.73-	
	0.00		66,765.31		72,218.33		66,521.76		57,231.60								
Control Total	260,140.31		296,157.71		297,142.06		306,329.16		312,143.35			299,458.00	300,583.00	300,583.00		3.70-	
	263,251.26		274,549.96		300,398.75		303,919.48		256,898.21		0.00						
Department Total	260,140.31		296,157.71		297,142.06		306,329.16		312,143.35			299,458.00	300,583.00	300,583.00		3.70-	
	263,251.26		274,549.96		300,398.75		303,919.48		256,898.21		0.00						

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Description Budget Account Number	***** 2026 *****										%PY
	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	***** 2025 Approp Actual	***** Estimated Full Year Actual	Requested	Admin. Recmd	Budgeted		
Class: 100-1550-00-0000 TAX ASSESSOR:											
TAX ASSESSOR: 100-1550-00-0000											
REGULAR EMPLOYEES 100-1550-51-1100	106,357.68 110,121.15	110,606.16 83,160.50	122,361.60 119,008.35	145,984.80 116,746.86	138,291.80 107,007.55	0.00	131,741.00	135,880.00	135,880.00	1.74-	
TEMPORARY EMPLOYEES 100-1550-51-1200	5,400.00 2,165.00	5,400.00 7,050.00	5,400.00 6,650.00	5,400.00 6,250.00	5,400.00 5,000.00	0.00	6,300.00	5,400.00	5,400.00	0.00	
OVERTIME 100-1550-51-1300	0.00 0.00	0.00 9.93	0.00 84.92	0.00 0.00	0.00 0.00	0.00	_____	_____	_____	0.00	
GROUP INSURANCE 100-1550-51-2100	24,547.44 23,470.30	2,380.90 1,326.78	2,067.17 1,685.39	2,025.36 2,182.74	2,100.00 1,917.41	0.00	2,100.00	2,200.00	2,200.00	4.76	
SOCIAL SECURITY FICA 100-1550-51-2200	8,350.00 8,572.62	8,461.37 6,849.08	9,773.76 9,437.97	11,580.94 9,320.72	10,579.32 8,465.97	0.00	10,560.00	10,808.00	10,808.00	2.16	
RETIREMENT EXPENSE 100-1550-51-2401	1,680.65 1,821.29	1,680.65 558.18	250.00 354.37	300.00 505.18	400.00 467.04	0.00	400.00	500.00	500.00	25.00	
UNEMPLOYMENT 100-1550-51-2600	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	_____	_____	_____	0.00	

Description Budget Account Number	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	***** Approp Actual	***** Estimated Full Year Actual	***** Requested	***** Admin. Recmd	***** Budgeted	%PY
Class: 100-1550-51-0000										
PERSONAL SERVICES & EMPLOYEE BENEFITS										
WORKERS COMPENSATION 100-1550-51-2700	447.27 1,732.36	447.27 1,509.32	1,400.00 1,403.45	1,500.00 1,492.64	1,500.00 885.26	0.00	1,500.00	1,500.00	1,500.00	0.00
OTHER EMPLOYEE BENEFITS 100-1550-51-2900	0.00 0.00	0.00 32.50	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00	0.00
PROFESSIONAL OTHER 100-1550-52-1203	3,325.00 3,089.00	3,000.00 9,420.50	3,000.00 2,745.75	3,000.00 2,820.50	3,000.00 0.00	0.00	3,000.00	3,000.00	3,000.00	0.00
PROFESSIONAL-MILLION PINES 100-1550-52-1204	38,272.00 37,824.00	38,220.00 38,742.00	38,220.00 38,272.00	38,220.00 38,258.00	40,652.00 40,348.00	0.00	40,652.00	40,652.00	40,652.00	0.00
PROFESSIONAL - GIS 100-1550-52-1205	12,860.00 12,726.75	41,219.00 42,642.37	37,200.00 42,753.07	37,825.00 37,486.19	37,825.00 18,622.14	0.00	37,825.00	37,825.00	37,825.00	0.00
COMPUTER SERVICE 100-1550-52-1303	2,400.00 2,579.88	2,580.00 2,000.00	2,500.00 2,500.00	3,500.00 2,024.40	3,500.00 7,000.00	0.00	3,500.00	3,500.00	3,500.00	0.00
TECH SERVICE - SOUTHDATA 100-1550-52-1304	1,600.00 1,911.44	1,600.00 1,665.20	1,600.00 2,792.60	2,000.00 2,407.94	2,500.00 605.15	0.00	2,500.00	2,500.00	2,500.00	0.00
COMPUTER REP & MAINT 100-1550-52-2202	0.00	0.00	0.00	0.00	0.00					0.00

Note: WINGAP SUBSCRIPTION

Description Budget Account Number	2021		2022		2023		2024		***** 2025 *****		***** 2026 *****		%PY	
	Approp Actual		Approp Actual		Approp Actual		Approp Actual		Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmd		Budgeted
Class: 100-1550-52-0000 PURCHASED/CONTRACTED SERVICES														
	0.00		0.00		0.00		0.00		0.00		0.00			
OFFICE EQ REP & MAINT 100-1550-52-2203	0.00		0.00		0.00		0.00		0.00		0.00			0.00
	0.00		0.00		0.00		0.00		0.00					
EQUIP REP & MAINT 100-1550-52-2204	200.00		200.00		200.00		200.00		200.00		0.00	200.00	200.00	0.00
	1,219.65		47.25		210.98		115.02		513.73					
SERVICE CONTRACTS 100-1550-52-2207	0.00		0.00		0.00		0.00		0.00		0.00			0.00
	0.00		0.00		0.00		0.00		0.00					
STORAGE RENTAL SPACE 100-1550-52-2314	900.00		0.00		0.00		0.00		0.00		0.00			0.00
	750.00		0.00		0.00		0.00		0.00					
EQUIPMENT LEASES 100-1550-52-2320	0.00		0.00		0.00		0.00		0.00		0.00			0.00
	0.00		0.00		0.00		0.00		0.00					
TELEPHONE 100-1550-52-3201	0.00		0.00		0.00		0.00		0.00		0.00			0.00
	0.00		0.00		0.00		0.00		0.00					
CELL PHONES 100-1550-52-3203	0.00		0.00		0.00		0.00		0.00		0.00			0.00
	0.00		0.00		0.00		0.00		0.00					

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Board of Commissioners of Candler County
Budget/Revenue Preparation Worksheet

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Board of Commissioners of Candler County
Budget/Revenue Preparation Worksheet

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Description Budget Account Number	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	***** 2025 *****		***** 2026 *****		%PY
					Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmd	
Class: 100-1550-53-0000									
SUPPLIES									
	0.00	159.90	424.95	0.00	0.00	0.00			
GAS & DIESEL									
100-1550-53-1270	400.00 166.89	200.00 61.10	350.00 323.04	400.00 394.65	500.00 380.98	0.00	500.00	500.00	0.00
BOOKS & PERIODICALS									
100-1550-53-1400	1,144.00 752.00	35.00 32.40	35.00 0.00	0.00 0.00	0.00 0.00	0.00			0.00
SMALL EQUIPMENT									
100-1550-53-1600	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 225.48	0.00			0.00
VEHICLES									
100-1550-54-2200	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00			0.00
ALLOCATED SELF INSURANCE COSTS									
100-1550-55-2400	0.00 0.00	33,382.63 33,382.66	54,163.76 54,163.78	50,273.74 49,891.32	51,600.00 42,923.70	0.00	51,600.00	39,300.00	23.84-
Control Total									
	221,034.04 218,364.10	263,662.98 243,095.16	315,867.29 302,677.75	316,559.84 280,675.85	311,398.12 242,706.18	0.00	305,728.00	297,115.00	4.59-
Department Total									
	221,034.04 218,364.10	263,662.98 243,095.16	315,867.29 302,677.75	316,559.84 280,675.85	311,398.12 242,706.18	0.00	305,728.00	297,115.00	4.59-

Board of Commissioners of Candler County
Budget/Revenue Preparation Worksheet

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Description Budget Account Number	***** 2025 *****				***** 2026 *****			%PY
	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	Approp Actual	Estimated Full Year Actual	Requested Admin. Recmd	
Class: 100-1565-00-0000 PUBLIC BUILDINGS:								
PUBLIC BUILDINGS:								
100-1565-00-0000								
COUNTY ATTORNEY								
100-1565-52-1201	0.00	0.00	87,000.00	60,000.00	0.00	0.00		0.00
	0.00	0.00	87,445.25	59,275.00	0.00	0.00		
PROFESSIONAL OTHER								
100-1565-52-1203	3,300.00	0.00	0.00	0.00	0.00	0.00		0.00
	3,300.00	0.00	0.00	0.00	45.47			
GARBAGE COLLECTION								
100-1565-52-2110	2,760.00	3,600.00	3,600.00	3,600.00	3,600.00	0.00	3,600.00	0.00
	3,541.00	3,511.00	3,181.00	3,578.00	3,373.75			
PUBLIC BUILDING PURCHASED/CONTR								
100-1565-52-2130	55,700.00	53,700.00	53,700.00	53,700.00	65,000.00	0.00	52,800.00	26.15-
	53,578.00	55,728.00	53,500.00	54,539.00	41,129.87			
Note: GARCES CLEANING, LLC: CONTRACT FY26								
PUBLIC BUILDINGS - LAWN CARE								
100-1565-52-2131	0.00	3,800.00	20,000.00	20,480.00	18,500.00	0.00	25,000.00	35.14
	0.00	5,700.00	18,620.00	21,746.00	22,027.50			
BUILDING REP & MAINT								
100-1565-52-2201	13,000.00	19,000.00	21,868.20	20,000.00	18,000.00	0.00	18,000.00	0.00
	14,036.24	18,480.94	20,546.66	18,004.72	14,649.84			
HVAC MAINTENANCE								
100-1565-52-2202	13,000.00	13,000.00	30,000.00	31,900.00	27,000.00	0.00	27,000.00	0.00

Description Budget Account Number	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	***** 2025 Approp Actual	***** 2025 Estimated Full Year Actual	***** 2026 Requested	***** 2026 Admin. Recmd	Budgeted	%Y
Class: 100-1565-52-0000	PURCHASED/CONTRACTED SERVICES									
	11,653.60	6,579.00	27,792.47	20,904.46	16,181.49	0.00				
EQUIP REP & MAINT 100-1565-52-2204	1,000.00 95.00	1,000.00 54.99	500.00 0.00	2,100.00 2,008.42	2,000.00 0.00	0.00	2,000.00	2,000.00	2,000.00	0.00
SERVICE CONTRACTS 100-1565-52-2207	1,368.00 1,587.00	1,368.00 1,497.00	1,368.00 300.00	2,900.00 2,694.00	1,400.00 1,875.00	0.00	2,000.00	2,000.00	2,000.00	42.86
EQUIPMENT LEASES 100-1565-52-2320	0.00 0.00	0.00 1,161.79	0.00 0.00	0.00 459.97-	0.00 85.93	0.00				0.00
FIRE/BURGLAR 100-1565-52-3205	4,950.00 5,036.14	7,500.00 8,037.80	8,500.00 8,446.27	8,750.00 8,664.35	7,250.00 6,002.15	0.00	7,250.00	7,250.00	7,250.00	0.00
BANK FEES 100-1565-52-3604	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00				0.00
MISCELLANEOUS 100-1565-52-3905	0.00 825.00	0.00 363.90	500.00 297.79	1,500.00 0.00	1,000.00 86.92	0.00	1,000.00	1,000.00	1,000.00	0.00
OFFICE SUPPLIES 100-1565-53-1101	0.00 16.59	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00				0.00

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***** 2026 *****														
Description Budget Account Number	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	***** 2025 ***** Approp Actual	***** 2025 ***** Estimated Full Year Actual	Requested	Admin. Recmd	Budgeted	%PY				
SUPPLIES														
JANITORIAL SUPPLIES														
100-1565-53-1104	16,000.00	22,000.00	15,000.00	15,000.00	10,000.00		12,000.00	12,000.00	12,000.00	20.00				
	19,834.87	22,997.04	14,737.42	14,649.76	12,780.84	0.00								
MATERIALS														
100-1565-53-1105	0.00	0.00	2,000.00	2,000.00	2,600.00		3,000.00	3,000.00	3,000.00	15.38				
	0.00	0.00	0.00	2,588.18	2,792.38	0.00								
MAINTENANCE SUPPLIES														
100-1565-53-1109	0.00	0.00	500.00	500.00	500.00		500.00	500.00	500.00	0.00				
	433.94	58.41	135.89	154.31	1,062.07	0.00								
WATER & SEWER														
100-1565-53-1210	18,000.00	20,000.00	15,000.00	15,000.00	11,000.00		14,000.00	15,000.00	15,000.00	36.36				
	16,394.50	15,590.50	13,720.62	11,516.00	14,404.75	0.00								
ELECTRICITY														
100-1565-53-1230	105,000.00	100,500.00	100,658.03	112,000.00	110,000.00		110,000.00	110,000.00	110,000.00	0.00				
	109,441.24	109,821.70	111,702.16	133,461.50	115,705.34	0.00								
METTER LIGHT FEE														
100-1565-53-1231	0.00	500.00	550.00	550.00	550.00		550.00	610.00	610.00	10.91				
	625.00	597.00	600.00	595.00	573.00	0.00								
SMALL EQUIPMENT														
100-1565-53-1600	0.00	500.00	500.00	500.00	500.00		500.00	500.00	500.00	0.00				
	866.79	0.00	0.00	0.00	4,300.71	0.00								
PUBLIC BUILDING SUPPLIES - COVID19														
100-1565-53-1601	5,000.00	0.00	0.00	0.00	0.00					0.00				
	3,863.09	0.00	0.00	0.00	0.00	0.00								

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Description Budget Account Number	2021		2022		2023		2024		***** 2025 *****		***** 2026 *****		%PY
	Approp	Actual	Approp	Actual	Approp	Actual	Approp	Actual	Approp	Actual	Requested	Admin. Recmd	Budgeted
Class: 100-1565-61-0000	OTHER FINANCING USES												
Transfer to CC Jail Construction Fund	0.00		0.00		0.00		300,100.00		0.00		0.00		0.00
100-1565-61-1001	0.00		0.00		0.00		300,100.00		0.00				
Control Total	239,078.00		246,468.00		361,244.23		650,580.00		278,900.00		279,200.00	280,260.00	275,460.00
	245,128.00		250,179.07		361,025.53		654,018.73		257,077.01		0.00		1.23-
Department Total	239,078.00		246,468.00		361,244.23		650,580.00		278,900.00		279,200.00	280,260.00	275,460.00
	245,128.00		250,179.07		361,025.53		654,018.73		257,077.01		0.00		1.23-

Description Budget Account Number	***** 2025 *****				***** 2026 *****				%PY
	2021	2022	2023	2024	Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmd	Budgeted
Class: 100-2150-00-0000 SUPERIOR COURT:									
SUPERIOR COURT:									
100-2150-00-0000									
TELEPHONE									
100-2150-52-3201	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	0.00	0.00	0.00	0.00	0.00				
JURORS & WITNESSES									
100-2150-52-3604	7,500.00	9,000.00	9,000.00	7,500.00	9,000.00	0.00	13,000.00	9,000.00	9,000.00
	3,299.45	10,180.03	8,377.69	9,053.91	5,000.00				0.00
SMALL EQUIPMENT									
100-2150-53-1600	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	0.00	0.00	0.00	0.00	0.00				
SUPERIOR COURT CAPITAL OUTLAYS									
100-2150-54-2201	0.00	3,731.58	0.00	0.00	0.00	0.00			0.00
	0.00	0.00	0.00	0.00	0.00				
SUPERIOR COURT									
100-2150-57-1001	33,694.00	36,374.00	37,244.04	37,244.00	37,244.00	0.00	38,620.00	38,620.00	38,620.00
	33,694.00	36,373.92	37,244.04	37,244.04	37,244.04				3.69
JUVENILE COURTS									
100-2150-57-1002	17,805.00	17,805.00	19,041.00	18,891.00	20,712.00	0.00	22,462.00	22,462.00	22,462.00
	17,805.00	17,804.95	19,041.00	17,805.00	20,712.00				8.45
DISTRICT ATTORNEY									
100-2150-57-1003	96,886.22	96,886.22	99,169.92	99,169.89	105,316.23	0.00	105,316.00	105,316.00	105,316.00
	96,886.32	96,886.20	99,169.92	99,169.92	105,316.20				0.00

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Description Budget Account Number	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	***** 2025 *****		***** 2026 *****		%PY
					Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmd	
Class: 100-2150-57-0000 OTHER COSTS									
INDIGENT DEFENSE									
100-2150-57-1004	51,203.12	51,203.12	58,217.31	66,941.89	79,118.10	0.00	80,702.00	80,702.00	2.00
	51,203.14	55,470.09	58,217.31	62,135.40	85,711.34				
Control Total	207,088.34	214,999.92	222,672.27	229,746.78	251,390.33	0.00	260,100.00	256,100.00	1.87
	202,887.91	216,715.19	222,049.96	225,408.27	253,983.58				
Department Total	207,088.34	214,999.92	222,672.27	229,746.78	251,390.33	0.00	260,100.00	256,100.00	1.87
	202,887.91	216,715.19	222,049.96	225,408.27	253,983.58				

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Description Budget Account Number		2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	***** 2025 ***** Approp Actual	***** 2025 ***** Estimated Full Year Actual	***** 2026 ***** Requested	***** 2026 ***** Admin. Recmd	Budgeted	%Y
Class: 100-2180-00-0000 CLERK OF COURT:											
CLERK OF COURT:											
100-2180-00-0000											
REGULAR EMPLOYEES											
100-2180-51-1100		121,145.34 118,496.77	134,710.42 129,981.04	221,889.33 202,552.61	216,523.42 217,643.08	230,384.65 199,782.69	0.00	241,705.00	241,705.00	241,705.00	4.91
TEMPORARY EMPLOYEES											
100-2180-51-1200		10,400.00 10,243.50	0.00 240.00-	0.00 0.00	0.00 0.00	0.00 0.00	0.00				0.00
OVERTIME											
100-2180-51-1300		500.00 10.40	500.00 0.00	500.00 64.31	500.00 23.25	500.00 0.00	0.00	500.00	500.00	500.00	0.00
GROUP INSURANCE											
100-2180-51-2100		24,689.76 23,340.94	2,530.33 1,671.33	2,248.92 2,500.10	3,721.56 3,659.32	3,500.00 3,123.92	0.00	3,500.00	3,600.00	3,600.00	2.86
SOCIAL SECURITY FICA											
100-2180-51-2200		9,673.90 9,743.47	10,305.38 9,770.81	14,933.45 15,246.76	16,602.29 16,299.88	17,662.68 15,061.54	0.00	18,529.00	18,529.00	18,529.00	4.90
RETIREMENT EXPENSE											
100-2180-51-2401		1,251.43 1,642.92	1,250.00 1,077.45	1,250.00 1,840.32	3,250.00 3,263.28	2,600.00 3,020.84	0.00	3,000.00	3,000.00	3,000.00	15.38
UNEMPLOYMENT											
100-2180-51-2600		0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00				0.00

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Description Budget Account Number	2021		2022		2023		2024		***** 2025 *****		***** 2026 *****		%PY
	Approp Actual		Approp Actual		Approp Actual		Approp Actual		Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmd	
PURCHASED/CONTRACTED SERVICES													
Class: 100-2180-52-0000													
EQUIPMENT LEASES													
100-2180-52-2320	4,000.00	4,050.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	4,046.16	4,046.16	337.18				0.00	0.00					
TELEPHONE													
100-2180-52-3201	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	0.00	0.00	0.00	0.00									
POSTAGE													
100-2180-52-3210	2,500.00	2,500.00	3,800.00	3,800.00	3,800.00	4,000.00	0.00	5,000.00	5,000.00	5,000.00	5,000.00		25.00
	2,465.74	2,806.71	4,602.93	3,974.58	3,136.90								
ADVERTISING													
100-2180-52-3300	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00		0.00
	0.00	0.00	547.72	0.00	0.00	0.00							
TRAVEL													
100-2180-52-3500	2,000.00	1,500.00	2,500.00	2,500.00	2,500.00	2,000.00	2,500.00	2,000.00	2,000.00	2,000.00	2,000.00		0.00
	2,119.98	737.36	1,828.65	317.29	1,633.72								
DUES & SUBSCRIPTIONS													
100-2180-52-3603	250.00	500.00	600.00	600.00	600.00	600.00	600.00	600.00	600.00	600.00	600.00		0.00
	500.00	350.00	450.00	350.00	400.00								
JURORS & WITNESSES													
100-2180-52-3604	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	0.00	0.00	0.00	0.00									
EDUCATION & TRAINING													
100-2180-52-3700	1,000.00	1,000.00	1,500.00	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00		0.00
	817.50	350.00	1,100.00	400.00	863.50								

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Description Budget Account Number	***** 2026 *****										%PY
	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	2025 Approp Actual	2025 Estimated Full Year Actual	Requested	Admin. Recmd	Budgeted		
Class: 100-2180-52-0000 PURCHASED/CONTRACTED SERVICES											
MISCELLANEOUS											
100-2180-52-3905	0.00	0.00	0.00	0.00	200.00	0.00	200.00	200.00	200.00	0.00	
	88.96	0.00	91.24	201.67	111.17						
OFFICE SUPPLIES											
100-2180-53-1101	2,500.00	3,700.00	4,500.00	4,500.00	4,500.00	0.00	5,000.00	5,000.00	5,000.00	11.11	
	3,295.37	3,871.45	4,510.61	3,874.16	3,827.25						
MATERIALS											
100-2180-53-1105	0.00	0.00	0.00	0.00	0.00	0.00				0.00	
	0.00	0.00	0.00	0.00	0.00						
FURNITURE & FIXTURES											
100-2180-54-2300	0.00	0.00	0.00	0.00	0.00	0.00				0.00	
	0.00	809.97	0.00	0.00	0.00						
ALLOCATED SELF INSURANCE COSTS											
100-2180-55-2400	0.00	50,073.95	72,218.35	83,789.56	85,900.00	0.00	85,900.00	65,500.00	65,500.00	23.75-	
	0.00	50,073.92	72,218.33	83,152.32	71,539.50						
Control Total	193,403.19	235,513.08	353,390.05	365,036.83	381,797.33	0.00	399,692.00	379,392.00	379,392.00	0.63-	
	190,000.95	231,014.10	333,744.93	360,343.07	326,109.33						
Department Total	193,403.19	235,513.08	353,390.05	365,036.83	381,797.33	0.00	399,692.00	379,392.00	379,392.00	0.63-	
	190,000.95	231,014.10	333,744.93	360,343.07	326,109.33						

Description Budget Account Number	2021		2022		2023		2024		***** 2025 *****		***** 2026 *****		%PY
	Approp Actual	Actual	Approp Actual	Actual	Approp Actual	Actual	Approp Actual	Actual	Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmd	Budgeted
Class: 100-2300-00-0000 STATE COURT:													
STATE COURT:													
100-2300-00-0000													
REGULAR EMPLOYEES													
100-2300-51-1100													
	96,475.80	101,975.80	115,000.00	114,000.00	121,100.00	121,100.00	127,793.00	127,793.00	127,793.00	127,793.00	127,793.00	129,600.00	7.02
	96,475.80	101,809.08	113,895.24	113,895.24	99,204.30	99,204.30	0.00	0.00	0.00	0.00	0.00	0.00	
OVERTIME													
100-2300-51-1300													
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SOCIAL SECURITY FICA													
100-2300-51-2200													
	7,380.40	7,880.40	8,797.50	8,800.00	9,300.00	9,300.00	9,776.00	9,776.00	9,776.00	9,776.00	9,776.00	9,914.00	6.60
	7,380.48	7,788.48	8,710.38	8,712.96	7,589.30	7,589.30	0.00	0.00	0.00	0.00	0.00	0.00	
RETIREMENT EXPENSE													
100-2300-51-2401													
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
WORKERS COMPENSATION													
100-2300-51-2700													
	337.79	337.79	350.00	350.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	303.67	280.45	245.74	235.61	135.59	135.59	0.00	0.00	0.00	0.00	0.00	0.00	
COUNTY ATTORNEY													
100-2300-52-1201													
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
PROFESSIONAL OTHER													
100-2300-52-1203													
	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	12.50
	6,432.60	3,818.20	4,401.23	3,573.17	4,668.76	4,668.76	0.00	0.00	0.00	0.00	0.00	0.00	

Description Budget Account Number	2021		2022		2023		2024		***** 2025 *****		***** 2026 *****			%PY
	Approp Actual		Approp Actual		Approp Actual		Approp Actual		Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmd	Budgeted	
PURCHASED/CONTRACTED SERVICES														
COURT REPORTING														
100-2300-52-1302	4,500.00		4,500.00		4,500.00		4,500.00		4,500.00		4,000.00		4,000.00	11.11-
	6,652.36		3,957.25		4,541.48		3,533.96		3,354.40		0.00			
TRAVEL														
100-2300-52-3500	0.00		0.00		0.00		0.00		0.00		0.00			0.00
	0.00		0.00		0.00		0.00		0.00					
JURORS & WITNESSES														
100-2300-52-3604	0.00		0.00		0.00		0.00		0.00		0.00			0.00
	0.00		0.00		0.00		0.00		0.00					
BAILIFFS														
100-2300-52-3853	0.00		0.00		0.00		0.00		0.00		0.00			0.00
	0.00		0.00		0.00		0.00		0.00					
MISCELLANEOUS														
100-2300-52-3905	0.00		0.00		0.00		0.00		0.00		0.00			0.00
	0.00		0.00		0.00		0.00		0.00					
LAW LIBRARY														
100-2300-53-1401	0.00		0.00		0.00		0.00		0.00		0.00			0.00
	0.00		0.00		0.00		0.00		0.00					
INDIGENT DEFENSE														
100-2300-57-1004	0.00		0.00		0.00		0.00		0.00		0.00			0.00
	0.00		0.00		0.00		0.00		0.00					
Control Total	112,693.99		118,693.99		132,647.50		131,650.00		138,900.00			146,069.00	148,014.00	6.56
	117,244.91		117,653.46		131,794.07		129,950.94		114,952.35		0.00			

Description Budget Account Number	2021	2022	2023	2024	***** 2025 *****	***** 2026 *****	***** 2026 *****	***** 2026 *****	%PY
	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmd	
Class: 100-2300-57-0000	OTHER COSTS								
Department Total	112,693.99	118,693.99	132,647.50	131,650.00	138,900.00		146,069.00	146,069.00	148,014.00
	117,244.91	117,653.46	131,794.07	129,950.94	114,952.35	0.00			6.56

Description Budget Account Number	2021		2022		2023		2024		***** 2025 *****		***** 2026 *****		%PY	
	Approp Actual		Approp Actual		Approp Actual		Approp Actual		Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmd		Budgeted
Class: 100-2400-00-0000 MAGISTRATE COURT:														
MAGISTRATE COURT:														
100-2400-00-0000														
REGULAR EMPLOYEES														
100-2400-51-1100	65,800.80		70,569.56		33,692.45		32,499.96		32,500.00		32,500.00		32,500.00	0.00
	65,422.18		67,015.64		32,499.96		32,499.96		27,083.30	0.00				
TEMPORARY EMPLOYEES														
100-2400-51-1200	0.00		0.00		0.00		0.00		0.00					0.00
	0.00		0.00		0.00		0.00		0.00	0.00				
OVERTIME														
100-2400-51-1300	0.00		0.00		0.00		0.00		0.00					0.00
	0.00		0.00		0.00		0.00		0.00	0.00				
GROUP INSURANCE														
100-2400-51-2100	11,922.36		821.52		180.80		0.00		0.00					0.00
	11,914.90		685.80		180.80		0.00		0.00	0.00				
SOCIAL SECURITY FICA														
100-2400-51-2200	5,033.76		5,130.82		2,708.41		2,486.25		2,500.00		2,500.00		2,500.00	0.00
	4,424.64		4,985.59		2,481.26		2,486.28		2,071.90	0.00				
RETIREMENT EXPENSE														
100-2400-51-2401	832.52		832.52		0.00		0.00		0.00					0.00
	828.37		501.59		1.98		0.00		0.00	0.00				
UNEMPLOYMENT														
100-2400-51-2600	0.00		0.00		1,460.00		0.00		0.00					0.00
	0.00		0.00		1,460.00		0.00		0.00	0.00				

Description Budget Account Number	2021		2022		2023		2024		***** 2025 *****		***** 2026 *****			%PY
	Approp Actual		Approp Actual		Approp Actual		Approp Actual		Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmd	Budgeted	
PERSONAL SERVICES & EMPLOYEE BENEFITS														
WORKERS COMPENSATION														
100-2400-51-2700	230.39		230.00		200.00		200.00		200.00		200.00		200.00	0.00
	218.90		198.85		152.60		95.79		40.55		0.00			
OTHER EMPLOYEE BENEF														
100-2400-51-2900	0.00		0.00		0.00		0.00		0.00					0.00
	0.00		0.00		0.00		0.00		0.00		0.00			
COMPUTER SERVICE														
100-2400-52-1303	1,800.00		4,800.00		0.00		0.00		0.00					0.00
	1,800.00		1,500.00		0.00		0.00		0.00		0.00			
GARBAGE COLLECTION														
100-2400-52-2110	0.00		0.00		0.00		0.00		0.00					0.00
	0.00		0.00		0.00		0.00		0.00		0.00			
BUILDING REP & MAINT														
100-2400-52-2201	0.00		0.00		0.00		0.00		0.00					0.00
	0.00		0.00		0.00		0.00		0.00		0.00			
OFFICE EQ REP & MAIN														
100-2400-52-2203	0.00		0.00		0.00		0.00		0.00					0.00
	0.00		0.00		0.00		0.00		0.00		0.00			
EQUIP REP & MAINT														
100-2400-52-2204	0.00		0.00		0.00		0.00		0.00					0.00
	0.00		0.00		0.00		0.00		0.00		0.00			
EQUIPMENT LEASES														
100-2400-52-2320	0.00		0.00		0.00		0.00		0.00					0.00
	0.00		0.00		0.00		0.00		0.00		0.00			

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***** 2026 *****										
Description Budget Account Number	2021 Approp Actual]	2022 Approp Actual]	2023 Approp Actual]	2024 Approp Actual]	***** 2025 ***** Approp Actual]	***** 2025 ***** Estimated Full Year Actual]	Requested	Admin. Recmd	Budgeted	%PY
PURCHASED/CONTRACTED SERVICES										
TELEPHONE 100-2400-52-3201	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	_____	_____	_____	0.00
POSTAGE 100-2400-52-3210	500.00 330.00	500.00 177.38	0.00 0.00	0.00 0.00	0.00 0.00	0.00	_____	_____	_____	0.00
ADVERTISING 100-2400-52-3300	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	_____	_____	_____	0.00
TRAVEL 100-2400-52-3500	400.00 54.00	400.00 1,441.49	0.00 0.00	400.00 0.00	400.00 0.00	0.00	400.00	400.00	400.00	0.00
DUES & SUBSCRIPTIONS 100-2400-52-3603	100.00 115.00	100.00 0.00	0.00 0.00	100.00 100.00	0.00 0.00	0.00	_____	_____	_____	0.00
JURORS & WITNESSES 100-2400-52-3604	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	_____	_____	_____	0.00
EDUCATION & TRAINING 100-2400-52-3700	500.00 150.00	500.00 620.00	395.00 790.00	395.00 395.00	395.00 0.00	0.00	400.00	400.00	400.00	1.27
BAILIFFS 100-2400-52-3853	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	_____	_____	_____	0.00

Description Budget Account Number	2021		2022		2023		2024		2025		2026		%PY
	Approp	Actual	Approp	Actual	Approp	Actual	Approp	Actual	Approp	Actual	Requested	Admin. Recmd	Budgeted
PURCHASED/CONTRACTED SERVICES													
Class: 100-2400-52-0000													
MISCELLANEOUS													
100-2400-52-3905	0.00		0.00		0.00		0.00		0.00				0.00
	0.00		22.00		0.00		0.00		0.00				
OFFICE SUPPLIES													
100-2400-53-1101	650.00		650.00		0.00		0.00		0.00				0.00
	795.59		1,078.31		0.00		0.00		0.00				
MAINTENANCE SUPPLIES													
100-2400-53-1109	0.00		0.00		0.00		0.00		0.00				0.00
	115.20		0.00		0.00		0.00		0.00				
WATER & SEWER													
100-2400-53-1210	0.00		0.00		0.00		0.00		0.00				0.00
	0.00		0.00		0.00		0.00		0.00				
ELECTRICITY													
100-2400-53-1230	0.00		0.00		0.00		0.00		0.00				0.00
	0.00		0.00		0.00		0.00		0.00				
GAS & DIESEL													
100-2400-53-1270	0.00		0.00		0.00		0.00		0.00				0.00
	0.00		0.00		0.00		0.00		0.00				
ALLOCATED SELF INSURANCE COSTS													
100-2400-55-2400	0.00		16,691.32		0.00		0.00		0.00				0.00
	0.00		16,691.27		0.00		0.00		0.00				
Control Total	87,769.83		101,225.74		38,636.66		36,081.21		35,995.00		36,000.00	36,000.00	0.01
	86,168.78		94,917.92		37,566.60		35,577.03		29,195.75				

Board of Commissioners of Candler County
Budget/Revenue Preparation Worksheet

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Description Budget Account Number	***** 2025 *****					***** 2026 *****		%PY	
	2021 Approp Actual]	2022 Approp Actual]	2023 Approp Actual]	2024 Approp Actual]	Approp Actual]	Estimated Full Year Actual]	Requested Admin. Recmd		
INTERFUND/INTERDEPARTMENTAL CHARGES									
Class: 100-2400-55-0000							36,000.00	36,000.00	0.01
Department Total	87,769.83 86,168.78	101,225.74 94,917.92	38,636.66 37,566.60	36,081.21 35,577.03	35,995.00 29,195.75	0.00			

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Description Budget Account Number	2021		2022		2023		2024		***** 2025 *****		***** 2026 *****		%PY
	Approp Actual]	Approp Actual]	Approp Actual]	Approp Actual]	Approp Actual]	Approp Actual]	Approp Actual]	Estimated Full Year Actual]	Requested	Admin. Recmd	Budgeted		
Class: 100-2450-00-0000 PROBATE COURT:													
PROBATE COURT:													
100-2450-00-0000													
REGULAR EMPLOYEES													
100-2450-51-1100	96,125.43	102,241.08	111,547.25	110,681.00	118,400.00			0.00	122,958.00	121,158.00	121,558.00	2.67	
	95,046.89	100,386.04	111,428.66	113,777.53	101,059.00			0.00					
TEMPORARY EMPLOYEES													
100-2450-51-1200	0.00	0.00	0.00	0.00	0.00			0.00				0.00	
	0.00	29.00	0.00	0.00	0.00			0.00					
OVERTIME													
100-2450-51-1300	0.00	0.00	0.00	200.00	200.00			0.00	200.00	200.00	200.00	0.00	
	0.00	0.00	0.00	196.29	178.50								
GROUP INSURANCE													
100-2450-51-2100	23,951.76	1,755.43	1,514.76	1,591.32	1,700.00			0.00	1,700.00	1,600.00	1,600.00	5.88-	
	23,795.06	1,483.80	1,368.05	1,704.51	1,377.31								
SOCIAL SECURITY FICA													
100-2450-51-2200	7,145.00	7,515.44	8,086.13	8,467.10	9,057.60			0.00	9,422.00	9,284.00	9,284.00	2.50	
	7,230.55	7,597.92	8,415.47	8,615.80	7,651.44								
RETIREMENT EXPENSE													
100-2450-51-2401	400.00	400.00	400.00	1,000.00	800.00			0.00	1,000.00	1,000.00	1,000.00	25.00	
	252.40	400.38	480.19	951.93	940.45								
UNEMPLOYMENT													
100-2450-51-2600	0.00	0.00	0.00	0.00	0.00			0.00				0.00	
	0.00	0.00	0.00	0.00	0.00			0.00					

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Description Budget Account Number	2021		2022		2023		2024		2025		2026		%PY
	Approp Actual	Actual	Approp Actual	Actual	Approp Actual	Actual	Approp Actual	Actual	Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmd	Budgeted
PERSONAL SERVICES & EMPLOYEE BENEFITS													
WORKERS COMPENSATION 100-2450-51-2700	319.52 300.77		320.00 289.00		320.00 263.53		320.00 249.75		320.00 148.38	0.00	400.00	400.00	400.00 25.00
OTHER EMPLOYEE BENEFITS 100-2450-51-2900	0.00 0.00		0.00 0.00		0.00 0.00		0.00 0.00		0.00 0.00	0.00			0.00
PROFESSIONAL OTHER 100-2450-52-1203	0.00 0.00		0.00 0.00		0.00 0.00		0.00 0.00		0.00 0.00	0.00			0.00
COMPUTER SERVICE 100-2450-52-1303	3,450.00 3,093.83		3,150.00 3,300.00		3,100.00 2,700.00		3,000.00 3,060.00		3,240.00 3,491.50	0.00	3,000.00	3,000.00	3,000.00 7.41-
OFFICE EQ REP & MAINT 100-2450-52-2203	0.00 0.00		0.00 0.00		0.00 0.00		0.00 0.00		0.00 0.00	0.00			0.00
EQUIP REP & MAINT 100-2450-52-2204	0.00 0.00		0.00 0.00		0.00 0.00		0.00 0.00		0.00 0.00	0.00			0.00
EQUIPMENT LEASES 100-2450-52-2320	0.00 0.00		0.00 0.00		0.00 0.00		0.00 0.00		0.00 0.00	0.00			0.00
TELEPHONE 100-2450-52-3201	0.00 0.00		0.00 0.00		0.00 0.00		0.00 0.00		0.00 0.00	0.00			0.00

Description Budget Account Number	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	***** 2025 Approp Actual	***** Estimated Full Year Actual	***** Requested	***** Admin. Recmd	Budgeted	%PY
Class: 100-2450-53-0000 SUPPLIES										
BOOKS & PERIODICALS										
100-2450-53-1400	0.00	0.00	0.00	0.00	0.00	0.00				0.00
	0.00	0.00	0.00	0.00	0.00					
LAW LIBRARY										
100-2450-53-1401	0.00	0.00	0.00	0.00	0.00	0.00				0.00
	0.00	0.00	0.00	0.00	0.00					
ALLOCATED SELF INSURANCE COSTS										
100-2450-55-2400	0.00	33,382.63	36,109.18	33,515.82	34,400.00		34,400.00	26,200.00	26,200.00	23.84-
	0.00	33,382.66	36,109.23	33,260.88	28,615.80	0.00				
Control Total	138,552.71	153,974.58	169,087.32	167,335.24	174,477.60		180,030.00	169,792.00	170,192.00	2.46-
	136,521.49	152,127.11	168,792.84	168,463.64	152,446.05	0.00				
Department Total	138,552.71	153,974.58	169,087.32	167,335.24	174,477.60		180,030.00	169,792.00	170,192.00	2.46-
	136,521.49	152,127.11	168,792.84	168,463.64	152,446.05	0.00				

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Description Budget Account Number	2021		2022		2023		2024		***** 2025 *****		***** 2026 *****		%PY
	Approp Actual		Approp Actual		Approp Actual		Approp Actual		Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmnd	
Class: 100-3300-00-0000 SHERIFF:													
SHERIFF:													
100-3300-00-0000													
REGULAR EMPLOYEES													
100-3300-51-1100	745,000.00		815,000.00		844,500.00		987,918.00		1,037,000.00		1,103,164.00	1,103,164.00	6.38
	638,991.63		784,208.35		787,327.95		912,197.25		965,647.50	0.00			
REGULAR EMPLOYEES-CARES													
100-3300-51-1199	0.00		0.00		0.00		0.00		0.00		16,560.00	16,560.00	0.00
	69,963.75		0.00		0.00		0.00		0.00	0.00			
Note: GOHS TRAFFIC ENFORCEMENT; OFFSET BY GRANT REIMBURSEMENT													
TEMPORARY EMPLOYEES													
100-3300-51-1200	0.00		0.00		0.00		0.00		0.00				0.00
	0.00		0.00		0.00		0.00		0.00	0.00			
OVERTIME													
100-3300-51-1300	40,000.00		30,000.00		27,025.68		35,000.00		45,000.00		50,000.00	50,000.00	11.11
	24,297.30		22,941.03		64,602.83		64,041.44		69,093.06	0.00			
OVERTIME-CARES													
100-3300-51-1399	0.00		0.00		0.00		0.00		0.00		7,500.00	7,500.00	0.00
	3,190.62		0.00		0.00		0.00		0.00	0.00			
Note: GOHS TRAFFIC ENFORCEMENT; NO OFFSET FROM GRANT; PAID BY COUNTY													
GROUP INSURANCE													
100-3300-51-2100	215,037.96		16,380.25		12,836.22		13,871.70		16,500.00		16,500.00	18,000.00	9.09
	203,967.45		13,608.36		11,261.21		15,936.86		15,631.83	0.00			
SOCIAL SECURITY FICA													

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Description Budget Account Number	2021		2022		2023		2024		***** 2025 *****		***** 2026 *****			%PY
	Approp Actual		Approp Actual		Approp Actual		Approp Actual		Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmd	Budgeted	
Class: 100-3300-51-0000 PERSONAL SERVICES & EMPLOYEE BENEFITS														
100-3300-51-2200	62,600.00 56,131.88		63,877.50 60,711.99		66,287.25 64,342.98		72,436.00 73,959.13		82,736.00 78,322.19	0.00	90,058.00	90,058.00	90,058.00	8.85
RETIREMENT EXPENSE 100-3300-51-2401	11,500.00 11,899.18		12,000.00 14,892.81		15,000.00 15,793.96		19,500.00 19,844.42		16,000.00 21,300.71	0.00	17,000.00	17,000.00	17,000.00	6.25
UNEMPLOYMENT 100-3300-51-2600	0.00 0.00		0.00 0.00		0.00 0.00		0.00 0.00		0.00 0.00	0.00	_____	_____	_____	0.00
WORKERS COMPENSATION 100-3300-51-2700	19,162.15 16,853.10		16,600.00 17,503.38		16,000.00 15,697.60		16,000.00 15,969.29		16,000.00 12,709.10	0.00	16,000.00	16,000.00	16,000.00	0.00
OTHER EMPLOYEE BENEFITS 100-3300-51-2900	0.00 0.00		0.00 0.00		0.00 0.00		0.00 0.00		0.00 0.00	0.00	_____	_____	_____	0.00
COUNTY ATTORNEY 100-3300-52-1201	0.00 0.00		0.00 0.00		0.00 0.00		0.00 0.00		0.00 0.00	0.00	_____	_____	_____	0.00
COMPUTER SERVICE 100-3300-52-1303	0.00 146.94		0.00 400.68		450.00 477.44		450.00 743.89		800.00 1,003.70	0.00	800.00	800.00	800.00	0.00
GARBAGE COLLECTION 100-3300-52-2110	0.00 0.00		0.00 0.00		0.00 0.00		0.00 0.00		0.00 0.00	0.00	_____	_____	_____	0.00

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***** 2025 ***** 2026 *****
***** Requested Admin. Recmd Budgeted %PY

Description Budget Account Number	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	2025 Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmd	Budgeted	%PY
PURCHASED/CONTRACTED SERVICES										
Class: 100-3300-52-0000										0.00
BUILDING REP & MAINT 100-3300-52-2201	0.00 0.00	0.00 0.00	0.00 0.00	0.00 398.75-	0.00 0.00		0.00			
COMPUTER REP & MAINT 100-3300-52-2202	0.00 109.54	0.00 1,573.02	0.00 503.68	0.00 1,814.19	0.00 0.00		0.00			0.00
OFFICE EQ REP & MAINT 100-3300-52-2203	500.00 1,077.07	500.00 280.38	500.00 322.75	500.00 90.61	500.00 935.10		0.00	500.00	500.00	0.00
EQUIP REP & MAINT 100-3300-52-2204	35,000.00 27,623.70	41,000.00 46,071.37	40,000.00 41,084.88	49,000.00 55,779.37	40,000.00 85,341.65		0.00	45,000.00	50,000.00	25.00
TIRE REPAIR 100-3300-52-2206	5,000.00 4,979.00	5,000.00 3,604.72	5,000.00 7,645.08	5,000.00 2,341.31	2,000.00 1,105.00		0.00	1,500.00	1,500.00	25.00-
SERVICE CONTRACTS 100-3300-52-2207	28,000.00 17,857.99	41,706.60 49,798.68	3,761.00 6,936.08	11,861.00 11,941.04	11,000.00 8,407.02		0.00	13,000.00	13,000.00	18.18
Note: MISC. SERVICE CONTRACTS										
SERVICE CONTRACTS - AXON BODY CAMS 100-3300-52-2208	0.00 0.00	0.00 0.00	17,015.00 18,867.20	20,000.00 21,543.14	21,500.00 26,631.65		0.00	22,000.00	22,000.00	2.33
SERVICE CONTRACTS - FLEET CAR CAMS 100-3300-52-2209	0.00	0.00	17,000.00	18,000.00	27,000.00			27,000.00	27,000.00	0.00

Description Budget Account Number	2021		2022		2023		2024		***** 2025 ***** Approp Actual		***** 2026 ***** Estimated Full Year Actual	***** 2026 ***** Requested	***** 2026 ***** Admin. Recmnd	Budgeted	%PY
	Approp Actual		Approp Actual		Approp Actual		Approp Actual		Approp Actual						
Class: 100-3300-52-0000	PURCHASED/CONTRACTED SERVICES														
	0.00		4.89		0.00		20,951.33		20,951.35		0.00				
SERVICE CONTRACTS - TYLER TECHNOLOGY															
100-3300-52-2210	0.00		0.00		17,350.00		17,350.00		18,000.00			18,000.00	18,000.00	18,000.00	0.00
	0.00		0.00		13,848.31		19,779.18		2,803.00		0.00				
EQUIPMENT LEASES															
100-3300-52-2320	0.00		0.00		0.00		0.00		0.00						0.00
	0.00		0.00		0.00		0.00		0.00		0.00				
TELEPHONE															
100-3300-52-3201	0.00		0.00		0.00		0.00		0.00			2,600.00	2,600.00	2,600.00	0.00
	0.00		0.00		0.00		0.00		0.00		0.00				
CELL PHONES															
100-3300-52-3203	0.00		0.00		0.00		14,000.00		14,000.00			14,000.00	14,000.00	14,000.00	0.00
	0.00		0.00		0.00		16,608.90		14,024.99		0.00				
FIRE/BURGLAR ALARM															
100-3300-52-3205	0.00		0.00		0.00		0.00		0.00						0.00
	0.00		0.00		0.00		0.00		0.00		0.00				
POSTAGE															
100-3300-52-3210	250.00		150.00		250.00		250.00		600.00			500.00	500.00	500.00	16.67-
	286.05		290.24		140.11		629.49		141.00		0.00				
ADVERTISING															
100-3300-52-3300	500.00		500.00		500.00		5,000.00		5,000.00			4,000.00	4,000.00	4,000.00	20.00-
	786.50		552.50		6,307.73		7,657.93		2,386.15		0.00				

Description Budget Account Number	2021		2022		2023		2024		***** 2025 *****		***** 2026 *****		%PY
	Approp Actual]	Actual]	Approp Actual]	Actual]	Approp Actual]	Actual]	Approp Actual]	Actual]	Approp Actual]	Estimated Full Year Actual]	Requested	Admin. Recmd	Budgeted
Class: 100-3300-52-0000 PURCHASED/CONTRACTED SERVICES													
TRAVEL													
100-3300-52-3500	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	6,500.00	10,000.00	10,000.00	0.00	10,000.00	10,000.00	10,000.00
	3,598.66	1,340.86	8,418.70	12,122.15	9,845.69								0.00
DUES & SUBSCRIPTIONS													
100-3300-52-3603	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00	1,000.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
	1,170.00	1,068.38	725.00	975.00	1,442.40								0.00
JURORS & WITNESSES													
100-3300-52-3604	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
EDUCATION & TRAINING													
100-3300-52-3700	5,000.00	5,000.00	5,000.00	11,000.00	8,000.00	8,000.00	11,000.00	8,000.00	8,000.00	0.00	8,000.00	8,000.00	8,000.00
	934.00	1,974.04	12,027.37	9,506.10	5,503.83								0.00
MISCELLANEOUS													
100-3300-52-3905	2,500.00	2,500.00	2,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	0.00	4,500.00	4,500.00	4,500.00
	11,256.82	12,890.26	9,950.21	4,834.62	2,692.47								28.57
MISCELLANEOUS - GOHS EXPENSE													
100-3300-52-3906	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00	5,000.00	5,000.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				0.00
CT ORDERED TRACKING FEE													
100-3300-52-3909	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
OFFICE SUPPLIES													
100-3300-53-1101	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	4,500.00	4,500.00	0.00	4,500.00	4,500.00	4,500.00
	2,417.75	2,919.82	2,639.89	5,594.30	4,837.09								0.00

Description Budget Account Number	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	2025 Approp Actual	***** 2025 Estimated Full Year Actual	***** 2026 Requested	***** Admin. Recmd	***** Budgeted	%PY
Class: 100-3300-53-0000	SUPPLIES									
JANITORIAL SUPPLIES										
100-3300-53-1104	0.00 40.95	0.00 7.99	0.00 0.00	0.00 0.00	0.00 0.00	0.00	_____	_____	_____	0.00
MATERIALS										
100-3300-53-1105	1,000.00 675.16	1,000.00 42.72	500.00 465.53	500.00 425.47	500.00 967.00	0.00	500.00	500.00	500.00	0.00
MAINTENANCE SUPPLIES										
100-3300-53-1109	1,500.00 1,611.95	1,500.00 891.48	1,600.00 1,815.58	1,600.00 3,386.54	2,500.00 3,994.49	0.00	2,500.00	2,500.00	2,500.00	0.00
SHERIFF MEDICAL SUPPLIES										
100-3300-53-1111	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	_____	_____	_____	0.00
WATER & SEWER										
100-3300-53-1210	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	_____	_____	_____	0.00
ELECTRICITY										
100-3300-53-1230	0.00 99.00	0.00 0.00	0.00 425.00	0.00 27.82	0.00 0.00	0.00	_____	_____	_____	0.00
GAS & DIESEL										
100-3300-53-1270	70,000.00 59,965.73	82,500.00 92,762.02	96,000.00 82,971.67	80,000.00 83,208.07	80,000.00 85,020.74	0.00	100,000.00	100,000.00	100,000.00	25.00
SMALL EQUIPMENT										
100-3300-53-1600	1,000.00 15,211.58	2,500.00 159.99	1,500.00 2,461.56	1,500.00 4,219.99	1,500.00 5,161.79	0.00	2,500.00	2,500.00	2,500.00	66.67

Description Budget Account Number	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	***** 2025 Approp Actual	***** 2025 Estimated Full Year Actual	***** 2026 *****			%PY
							Requested	Admin. Recmd	Budgeted	
Class: 100-3300-53-0000										
UNIFORMS										
100-3300-53-1701	10,000.00 9,469.48	10,000.00 12,721.04	10,000.00 18,204.85	19,500.00 17,699.69	13,000.00 13,442.29	0.00	13,000.00	13,000.00	13,000.00	0.00
VEHICLES										
100-3300-54-2200	60,000.00 16,532.33	0.00 37.00	0.00 42.00	0.00 130.00	0.00 127.97	0.00	_____	_____	_____	0.00
ALLOCATED SELF INSURANCE COSTS										
100-3300-55-2400	0.00 0.00	333,826.32 333,826.32	361,091.75 361,091.77	335,158.24 332,609.04	343,400.00 286,157.80	0.00	350,000.00	262,000.00	262,000.00	23.70-
DRUG TASK FORCE										
100-3300-57-1033	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	_____	_____	_____	0.00
Control Total										
	1,320,650.11 1,201,145.11	1,488,640.67 1,477,084.32	1,568,766.90 1,556,398.92	1,749,494.94 1,736,168.81	1,821,536.00 1,745,628.56	0.00	1,967,182.00	1,885,682.00	1,885,682.00	3.52
Department Total										
	1,320,650.11 1,201,145.11	1,488,640.67 1,477,084.32	1,568,766.90 1,556,398.92	1,749,494.94 1,736,168.81	1,821,536.00 1,745,628.56	0.00	1,967,182.00	1,885,682.00	1,885,682.00	3.52

Description Budget Account Number	***** 2025 *****										***** 2026 *****			%PY
	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmd	Budgeted					
Class: 100-3326-00-0000 DETENTION CENTER:														
DETENTION CENTER: 100-3326-00-0000														
REGULAR EMPLOYEES 100-3326-51-1100	293,012.85 289,242.74	309,521.20 296,621.76	396,565.00 340,851.00	407,355.00 351,481.41	448,000.00 347,512.91	0.00	533,691.00	510,000.00	510,000.00	13.84				
TEMPORARY EMPLOYEES 100-3326-51-1200	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00				0.00				
OVERTIME 100-3326-51-1300	25,000.00 48,669.55	30,000.00 56,523.00	35,000.00 32,937.00	30,000.00 32,148.00	30,000.00 60,851.25	0.00	35,000.00	35,000.00	35,000.00	16.67				
GROUP INSURANCE 100-3326-51-2100	107,607.00 100,432.00	6,993.00 4,989.59	5,831.22 5,922.03	6,347.40 6,430.07	6,400.00 7,293.25	0.00	7,000.00	9,300.00	9,300.00	45.31				
SOCIAL SECURITY FTCA 100-3326-51-2200	24,750.00 25,742.60	25,667.37 26,509.20	33,014.72 28,230.60	33,457.66 28,855.05	36,567.00 30,734.79	0.00	43,505.00	41,693.00	41,693.00	14.02				
RETIREMENT EXPENSE 100-3326-51-2401	3,870.66 5,429.17	5,800.00 5,149.43	7,800.00 8,934.74	6,000.00 8,491.60	7,750.00 7,646.97	0.00	8,000.00	8,000.00	8,000.00	3.23				
UNEMPLOYMENT 100-3326-51-2600	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00				0.00				

Description Budget Account Number	***** 2026 *****										%PY
	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	2025 Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmd	Budgeted		
Class: 100-3326-51-0000 PERSONAL SERVICES & EMPLOYEE BENEFITS											
WORKERS COMPENSATION											
100-3326-51-2700	8,110.00 7,837.98	8,000.00 7,878.54	8,000.00 7,597.02	8,000.00 7,569.65	8,000.00 5,379.42	0.00	8,000.00	8,000.00	8,000.00	0.00	
OTHER EMPLOYEE BENEFITS											
100-3326-51-2900	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	_____	_____	_____	0.00	
COUNTY ATTORNEY											
100-3326-52-1201	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	_____	_____	_____	0.00	
PRISONER MEDICAL											
100-3326-52-1205	80,000.00 87,848.80	55,000.00 55,409.88	50,000.00 59,189.88	60,000.00 93,322.08	70,000.00 114,295.71	0.00	75,000.00	75,000.00	75,000.00	7.14	
COMPUTER SERVICE											
100-3326-52-1303	0.00 266.49	0.00 24.53	27.00 26.76	100.00 26.76	100.00 20.07	0.00	100.00	100.00	100.00	0.00	
GARBAGE COLLECTION											
100-3326-52-2110	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	_____	_____	_____	0.00	
BUILDING REP & MAINT											
100-3326-52-2201	6,521.00 6,521.00	0.00 141.71	0.00 0.00	0.00 1,400.00	0.00 541.17	0.00	_____	_____	_____	0.00	
COMPUTER REP & MAINT											
100-3326-52-2202	0.00 0.00	0.00 32.10	0.00 0.00	0.00 0.00	0.00 0.00	0.00	_____	_____	_____	0.00	

Board of Commissioners of Candler County
Budget/Revenue Preparation Worksheet

Description Budget Account Number	***** 2025 *****				***** 2026 *****				%PY
	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	2025 Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmd	Budgeted
Class: 100-3326-52-0000	PURCHASED/CONTRACTED SERVICES								
	0.00	0.00	0.00	0.00	0.00	0.00			
FIRE/BURGLAR ALARM 100-3326-52-3205	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	0.00	0.00	0.00	0.00	0.00	0.00			
ADVERTISING 100-3326-52-3300	0.00	0.00	0.00	0.00	500.00	0.00	500.00	500.00	500.00 0.00
	0.00	0.00	0.00	456.00	0.00	0.00			
TRAVEL 100-3326-52-3500	3,000.00	3,000.00	2,000.00	5,000.00	3,500.00	0.00	3,000.00	3,000.00	3,000.00 14.29-
	609.00	1,206.00	4,418.00	3,507.83	2,998.67	0.00			
EDUCATION & TRAINING 100-3326-52-3700	2,000.00	2,000.00	1,000.00	1,000.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00 0.00
	96.00	870.80	700.00	697.60	1,650.00	0.00			
MISCELLANEOUS 100-3326-52-3905	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	0.00	500.00	500.00	500.00 50.00-
	224.01	1,271.20	182.53	31.00	55.85	0.00			
INMATE HOUSING 100-3326-52-3911	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	0.00	0.00	0.00	360.00	5,760.00	0.00			
OFFICE SUPPLIES 100-3326-53-1101	1,500.00	1,500.00	1,500.00	2,250.00	2,500.00	0.00	2,500.00	2,500.00	2,500.00 0.00
	2,622.75	1,315.91	2,832.06	1,105.99	2,646.68	0.00			

Description Budget Account Number	2021		2022		2023		2024		***** 2025 *****		***** Requested *****		***** Admin. Recmd *****		***** Budgeted *****		%PY
	Approp Actual		Approp Actual		Approp Actual		Approp Actual		Approp Actual	Estimated Full Year Actual							
Class: 100-3326-53-0000 SUPPLIES																	
JANITORIAL SUPPLIES																	
100-3326-53-1104	0.00	0.00	0.00	0.00	0.00	0.00	2,890.21	0.00	0.00	0.00	1,500.00	1,500.00	1,500.00	1,500.00	0.00	0.00	
MATERIALS																	
100-3326-53-1105	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	0.00	500.00	500.00	500.00	500.00	0.00	0.00	
MAINTENANCE SUPPLIES																	
100-3326-53-1109	500.00	500.00	0.00	0.00	0.00	0.00	92.39	0.00	0.00	0.00					0.00	0.00	
MEDICAL SUPPLIES																	
100-3326-53-1111	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00					0.00	0.00	
PRISONER SUPPLIES																	
100-3326-53-1112	5,000.00	2,500.00	2,500.00	2,500.00	2,500.00	2,000.00	1,601.76	2,500.00	2,000.00	0.00	10,000.00	10,000.00	10,000.00	10,000.00	400.00	400.00	
WATER & SEWER																	
100-3326-53-1210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00					0.00	0.00	
ELECTRICITY																	
100-3326-53-1230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00					0.00	0.00	
GAS & DIESEL																	
100-3326-53-1270	3,500.00	3,500.00	4,000.00	5,000.00	5,000.00	5,000.00	223.64	5,000.00	5,000.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00	80.00-	80.00-	

Board of Commissioners of Candler County
Budget/Revenue Preparation Worksheet

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***** 2026 *****										
***** 2025 *****										
Description Budget Account Number	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	2025 Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmd	Budgeted	%PY
Class: 100-3326-53-0000 SUPPLIES										
PRISONER FOOD 100-3326-53-1301	90,000.00 84,188.00	90,000.00 78,778.00	90,000.00 84,362.00	90,000.00 93,301.00	90,000.00 94,619.00	0.00	130,000.00	130,000.00	130,000.00	44.44
SMALL EQUIPMENT 100-3326-53-1600	0.00 1,269.34	500.00 952.08	500.00 363.99	500.00 2,925.16	1,000.00 158.14	0.00	1,000.00	1,000.00	1,000.00	0.00
UNIFORMS 100-3326-53-1701	2,500.00 791.34	2,500.00 1,233.95	1,500.00 2,554.66	2,500.00 3,235.95	2,500.00 1,545.99	0.00	2,000.00	2,000.00	2,000.00	20.00-
VEHICLES 100-3326-54-2200	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00	0.00
ALLOCATED SELF INSURANCE COSTS 100-3326-55-2400	0.00 0.00	150,221.84 150,221.89	180,545.88 180,545.89	184,337.03 182,934.96	188,900.00 157,386.80	0.00	190,000.00	144,100.00	144,100.00	23.72-
OPNS NOTE & LATE CHA 100-3326-58-2005	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00	0.00
Control Total	667,071.51 676,243.78	706,403.41 702,851.74	836,033.82 777,438.49	861,097.09 829,093.54	913,467.00 869,838.36	0.00	1,067,296.00	998,243.00	998,243.00	9.28
Department Total	667,071.51 676,243.78	706,403.41 702,851.74	836,033.82 777,438.49	861,097.09 829,093.54	913,467.00 869,838.36	0.00	1,067,296.00	998,243.00	998,243.00	9.28

Board of Commissioners of Candler County
Budget/Revenue Preparation Worksheet

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Description Budget Account Number	2021	2022	2023	2024	2025		2026		%PY	
	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmd		Budgeted
Class: 100-3380-00-0000										
DISPATCH										
100-3380-00-0000										
REGULAR EMPLOYEES										
100-3380-51-1100	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	141,466.00	136,000.00	136,000.00	0.00
TEMPORARY EMPLOYEES										
100-3380-51-1200	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00				0.00
OVERTIME										
100-3380-51-1300	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	10,000.00	10,000.00	10,000.00	0.00
GROUP INSURANCE										
100-3380-51-2100	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00		6,000.00	6,000.00	0.00
SOCIAL SECURITY/FICA										
100-3380-51-2200	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	12,000.00	11,169.00	11,169.00	0.00
RETIREMENT EXPENSE										
100-3380-51-2401	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	3,000.00	3,000.00	3,000.00	0.00
UNEMPLOYMENT										
100-3380-51-2600	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00				0.00

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Board of Commissioners of Candler County
Budget/Revenue Preparation Worksheet

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***** 2026 *****										
Description Budget Account Number	2021 Approp Actual]	2022 Approp Actual]	2023 Approp Actual]	2024 Approp Actual]	***** Approp Actual]	***** Estimated Full Year Actual]	Requested	Admin. Recmnd	Budgeted	%PY
PERSONAL SERVICES & EMPLOYEE BENEFITS										
Class: 100-3380-51-0000							4,000.00	4,000.00	4,000.00	0.00
WORKERS COMPENSATION										
100-3380-51-2700	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
	0.00	0.00	0.00	0.00	0.00					0.00
OTHER EMPLOYEE BENEFITS										
100-3380-51-2900	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
	0.00	0.00	0.00	0.00	0.00					0.00
COMPUTER SERVICE										
100-3380-52-1303	0.00	0.00	0.00	0.00	0.00	0.00	2,500.00	2,500.00	2,500.00	0.00
	0.00	0.00	0.00	0.00	0.00					
OFFICE EQUIP REP & MAINT										
100-3380-52-2203	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00	2,000.00	2,000.00	0.00
	0.00	0.00	0.00	0.00	0.00					
EQUIP REP & MAINT										
100-3380-52-2204	0.00	0.00	0.00	0.00	0.00	0.00	2,500.00	2,500.00	2,500.00	0.00
	0.00	0.00	0.00	0.00	0.00					
SERVICE CONTRACTS										
100-3380-52-2207	0.00	0.00	0.00	0.00	0.00	0.00	100.00	100.00	100.00	0.00
	0.00	0.00	0.00	0.00	0.00					
EQUIPMENT LEASES										
100-3380-52-2320	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	0.00	0.00	0.00	0.00	0.00					
TOWER DATA CIRCUIT LEASE										
100-3380-52-2321	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	0.00	0.00	0.00	0.00	0.00					

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Board of Commissioners of Candler County
Budget/Revenue Preparation Worksheet

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Description Budget Account Number	***** 2025 *****					***** 2026 *****			%PY	
	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmnd		Budgeted
Class: 100-3380-53-0000	SUPPLIES									
100-3380-53-1600	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	1,000.00	1,000.00	1,000.00	0.00
UNIFORMS										
100-3380-53-1701	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	2,000.00	2,000.00	2,000.00	0.00
ALLOCATED SELF INSURANCE COSTS										
100-3380-55-2400	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	61,333.00	65,500.00	65,500.00	0.00
Control Total	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	252,299.00	257,169.00	256,169.00	0.00
Department Total	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	252,299.00	257,169.00	256,169.00	0.00

Description Budget Account Number	2021		2022		2023		2024		***** 2025 *****		***** 2026 *****		%PY
	Approp Actual]	Actual]	Approp Actual]	Actual]	Approp Actual]	Actual]	Approp Actual]	Actual]	Approp Actual]	Estimated Full Year Actual]	Requested	Admin. Recmd	Budgeted
Class: 100-3600-00-0000 EMERGENCY MEDICAL SERVICES (EMS):													
EMERGENCY MEDICAL SERVICES (EMS):													
100-3600-00-0000													
REGULAR EMPLOYEES													
100-3600-51-1100	428,016.17		462,000.00		485,000.00		535,000.00		550,000.00		650,000.00	654,072.00	18.92
	423,580.18		455,958.70		527,865.47		556,815.98		552,858.15	0.00			
ON CALL PAY													
100-3600-51-1102	0.00		0.00		0.00		0.00		0.00				0.00
	0.00		0.00		0.00		0.00		0.00				
REGULAR EMPLOYEES-CARES													
100-3600-51-1199	0.00		0.00		0.00		0.00		0.00				0.00
	0.00		0.00		0.00		0.00		0.00				
TEMPORARY EMPLOYEES													
100-3600-51-1200	0.00		0.00		0.00		0.00		0.00				0.00
	0.00		0.00		0.00		0.00		0.00				
OVERTIME													
100-3600-51-1300	230,000.00		248,000.00		278,000.00		260,000.00		270,000.00		370,000.00	372,778.00	38.07
	228,243.64		236,413.18		234,627.65		271,348.31		229,099.48	0.00			
OVERTIME-CARES													
100-3600-51-1399	0.00		0.00		0.00		0.00		0.00				0.00
	0.00		0.00		0.00		0.00		0.00				
GROUP INSURANCE													
100-3600-51-2100	119,611.92		8,463.92		7,408.32		8,261.52		8,000.00		10,000.00	10,000.00	25.00
	119,543.93		7,465.68		7,781.41		8,131.65		8,399.20	0.00			

Board of Commissioners of Candler County
Budget/Revenue Preparation Worksheet

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***** 2026 ***** %PY														
Description Budget Account Number	2021		2022		2023		2024		***** 2025 *****		Estimated Full Year Actual	Requested	Admin. Recmd	Budgeted
	Approp Actual		Approp Actual		Approp Actual		Approp Actual		Approp Actual					
PERSONAL SERVICES & EMPLOYEE BENEFITS														
Class: 100-3600-51-0000														
SOCIAL SECURITY FICA														
100-3600-51-2200	54,000.00	54,000.00	58,369.50	58,522.50	62,730.00		78,030.00	78,554.00	78,554.00	25.23				
	49,652.83	52,255.61	57,540.35	62,439.54	58,478.17	0.00					0.00			
RETIREMENT EXPENSE														
100-3600-51-2401	10,000.00	10,000.00	13,000.00	13,000.00	13,000.00		16,250.00	16,250.00	16,250.00	25.00				
	10,486.43	11,867.88	12,719.75	13,875.17	15,035.76	0.00					0.00			
UNEMPLOYMENT														
100-3600-51-2600	0.00	0.00	0.00	8,760.00	0.00						0.00			
	6,161.02	202.00	0.00	17,520.00	394.20	0.00					0.00			
WORKERS COMPENSATION														
100-3600-51-2700	28,302.22	29,000.00	25,000.00	25,000.00	25,000.00		28,000.00	28,000.00	28,000.00	12.00				
	26,720.94	24,415.22	22,427.52	23,906.44	15,881.79	0.00					0.00			
OTHER EMPLOYEE BENEFITS														
100-3600-51-2900	0.00	0.00	0.00	0.00	0.00						0.00			
	0.00	0.00	0.00	0.00	0.00	0.00					0.00			
BILLING SERVICES														
100-3600-52-1101	30,000.00	30,000.00	30,000.00	38,000.00	35,000.00		42,250.00	42,250.00	42,250.00	20.71				
	35,988.46	25,309.56	34,234.88	40,519.69	31,391.15	0.00					0.00			
COUNTY ATTORNEY														
100-3600-52-1201	0.00	0.00	0.00	0.00	0.00						0.00			
	0.00	0.00	0.00	0.00	0.00	0.00					0.00			
PROFESSIONAL OTHER														
100-3600-52-1203	0.00	0.00	12,000.00	12,000.00	12,000.00		12,000.00	12,000.00	12,000.00	0.00				
	0.00	2,000.00	12,000.00	12,000.00	12,888.00	0.00					0.00			

Description Budget Account Number	***** 2025 *****					***** 2026 *****			%PY
	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmd	
Class: 100-3600-52-0000 PURCHASED/CONTRACTED SERVICES									
Note: MEDICAL DIRECTOR									
GARBAGE COLLECTION 100-3600-52-2110	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	0.00	0.00	0.00	0.00	0.00				
BUILDING REP & MAINT 100-3600-52-2201	0.00	0.00	0.00	2,000.00	0.00	0.00	0.00		0.00
	0.00	0.00	0.00	1,926.21	505.00	0.00			
COMPUTER REP & MAINT 100-3600-52-2202	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	0.00	0.00	0.00	0.00	0.00				
OFFICE EQ REP & MAINT 100-3600-52-2203	0.00	0.00	500.00	500.00	500.00	0.00	0.00	500.00	500.00
	0.00	0.00	412.76	0.00	0.00				0.00
EQUIP REP & MAINT 100-3600-52-2204	25,000.00	25,000.00	27,500.00	31,000.00	25,000.00	0.00	0.00	32,000.00	32,000.00
	19,557.36	23,866.53	9,061.17	18,524.10	27,220.15				28.00
TIRE REPAIR 100-3600-52-2206	0.00	0.00	3,500.00	500.00	500.00	0.00	0.00	500.00	500.00
	95.00	423.00	4,050.00	195.00	1,365.00				0.00
SERVICE CONTRACTS 100-3600-52-2207	12,309.00	5,000.00	17,796.01	35,900.00	24,175.00	0.00	0.00	25,000.00	25,000.00
	4,803.24	7,336.22	8,827.10	18,855.48	14,254.31				3.41
EQUIPMENT LEASES									

Board of Commissioners of Candler County
Budget/Revenue Preparation Worksheet

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Description Budget Account Number	2021		2022		2023		2024		***** 2025 *****		***** 2026 *****		%PY
	Approp Actual	Actual	Approp Actual	Actual	Approp Actual	Actual	Approp Actual	Actual	Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmd	Budgeted
PURCHASED/CONTRACTED SERVICES													
Class: 100-3600-52-0000													
100-3600-52-2320	0.00	0.00	0.00	0.00	0.00	284.40	0.00	0.00	0.00	0.00			0.00
TELEPHONE													
100-3600-52-3201	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
CELL PHONES													
100-3600-52-3203	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
FIRE/BURGLAR ALARM													
100-3600-52-3205	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
POSTAGE													
100-3600-52-3210	50.00	56.55	50.00	75.76	75.00	24.60	90.00	100.00	100.00	0.00	100.00	100.00	100.00
ADVERTISING													
100-3600-52-3300	0.00	393.50	400.00	336.00	400.00	0.00	400.00	400.00	400.00	1,320.00	400.00	400.00	400.00
TRAVEL													
100-3600-52-3500	500.00	81.88	500.00	221.94	500.00	182.39	1,000.00	1,000.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
DUES & SUBSCRIPTIONS													
100-3600-52-3603	50.00	0.00	50.00	631.00	50.00	50.00	50.00	50.00	50.00	0.00	2,500.00	4,200.00	4,200.00

Description Budget Account Number	***** 2025 *****										***** 2026 *****			%PY
	2021 Approp Actual]	2022 Approp Actual]	2023 Approp Actual]	2024 Approp Actual]	Approp Actual]	Estimated Full Year Actual]	Requested	Admin. Recmnd	Budgeted					
Class: 100-3600-52-0000 PURCHASED/CONTRACTED SERVICES														
Note: E911 TEXT ALERTS														
EDUCATION & TRAINING														
100-3600-52-3700	500.00 176.81	1,500.00 711.67	1,500.00 507.92	3,060.00 460.00	3,000.00 240.00	0.00	4,200.00	3,000.00	3,000.00	0.00				
LICENSES														
100-3600-52-3800	10,500.00 10,280.00	10,500.00 9,905.00	10,500.00 8,411.00	8,348.00 8,348.00	3,000.00 0.00	0.00	10,000.00	10,000.00	10,000.00	233.33				
MISCELLANEOUS														
100-3600-52-3905	0.00 187.04	500.00 1,636.18	500.00 1,257.91	650.00 562.31	650.00 71.00	0.00	650.00	650.00	650.00	0.00				
OFFICE SUPPLIES														
100-3600-53-1101	1,000.00 1,364.19	1,500.00 1,113.27	2,003.68 1,749.00	2,000.00 863.55	2,000.00 229.06	0.00	1,200.00	1,200.00	1,200.00	40.00-				
JANITORIAL SUPPLIES														
100-3600-53-1104	0.00 150.52	0.00 165.90	0.00 143.88	0.00 230.82	0.00 0.00	0.00	_____	_____	_____	0.00				
MAINTENANCE SUPPLIES														
100-3600-53-1109	1,000.00 2,138.29	1,000.00 2,531.69	1,000.00 3,146.52	1,000.00 1,847.15	1,500.00 417.44	0.00	1,500.00	1,500.00	1,500.00	0.00				
MEDICAL SUPPLIES														
100-3600-53-1111	20,000.00 27,179.11	39,500.00 39,718.47	27,500.00 20,723.95	28,000.00 31,202.90	25,000.00 31,832.16	0.00	30,000.00	30,000.00	30,000.00	20.00				
WATER & SEWER														

Description Budget Account Number	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	***** ***** Approp Actual	***** ***** Estimated Full Year Actual	***** ***** Requested	***** ***** Admin. Recmd	Budgeted	%PY
Class: 100-3600-53-0000	SUPPLIES									
100-3600-53-1210	0.00	0.00	0.00	0.00	0.00	0.00				0.00
ELECTRICITY 100-3600-53-1230	0.00	0.00	0.00	0.00	0.00	0.00				0.00
GAS & DIESEL 100-3600-53-1270	20,000.00 19,446.39	29,500.00 35,029.06	47,000.00 47,567.41	60,000.00 59,920.39	65,000.00 28,039.92	0.00	40,000.00	40,000.00	40,000.00	38.46-
SMALL EQUIPMENT 100-3600-53-1600	15,735.60 13,904.92	4,250.00 4,125.54	0.00 225.48	0.00 0.00	0.00 737.98	0.00	1,000.00	1,000.00	1,000.00	0.00
UNIFORMS 100-3600-53-1701	3,000.00 2,984.70	3,000.00 2,326.14	4,000.00 3,776.80	3,500.00 1,124.00	3,000.00 1,660.78	0.00	3,000.00	3,000.00	3,000.00	0.00
VEHICLES 100-3600-54-2200	0.00	0.00	0.00	0.00	0.00	0.00				0.00
ALLOCATED SELF INSURANCE COSTS 100-3600-55-2400	0.00	166,913.16 166,913.16	198,600.46 198,600.44	217,852.85 216,195.96	223,300.00 186,002.60	0.00	374,704.00	210,000.00	210,000.00	5.96-
DCH MEDICAID UPL 100-3600-57-1001	0.00	1,999.33 1,999.33	0.00 7,759.23	3,564.53 3,564.53	0.00 0.00	0.00				0.00

Board of Commissioners of Candler County
Budget/Revenue Preparation Worksheet

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Description Budget Account Number	2021		2022		2023		2024		***** 2025 *****		***** 2026 *****		%PY	
	Approp Actual		Approp Actual		Approp Actual		Approp Actual		Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmd		Budgeted
Class: 100-3600-57-0000														
OTHER COSTS														
Control Total	1,009,574.91		1,132,626.41		1,251,702.97		1,357,959.40		1,353,905.00		1,734,784.00	1,577,954.00	1,577,954.00	16.55
	1,003,176.93		1,114,953.69		1,225,958.99		1,373,902.83		1,218,321.30	0.00				
Department Total	1,009,574.91		1,132,626.41		1,251,702.97		1,357,959.40		1,353,905.00		1,734,784.00	1,577,954.00	1,577,954.00	16.55
	1,003,176.93		1,114,953.69		1,225,958.99		1,373,902.83		1,218,321.30	0.00				

Board of Commissioners of Candler County
Budget/Revenue Preparation Worksheet

Description Budget Account Number	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	***** 2025 Approp Actual	***** Estimated Full Year Actual	***** Requested	***** Admin. Recmnd	***** Budgeted	%PY
Class: 100-3700-00-0000 CORONER/MEDICAL EXAMINER:										
CORONER/MEDICAL EXAMINER:										
100-3700-00-0000										
REGULAR EMPLOYEES										
100-3700-51-1100	1,500.60	1,500.60	3,265.33	8,566.00	8,600.00	0.00	8,600.00	8,600.00	8,600.00	0.00
	1,500.60	1,500.60	4,015.62	7,530.64	7,108.90					
ON CALL PAY										
100-3700-51-1102	0.00	0.00	0.00	0.00	0.00	0.00				0.00
	0.00	0.00	0.00	0.00	0.00					
TEMPORARY EMPLOYEES										
100-3700-51-1200	0.00	12,600.00	13,000.00	9,500.00	9,000.00	0.00	9,000.00	9,000.00	9,000.00	0.00
	0.00	13,300.00	8,050.00	9,604.00	8,750.00					
SOCIAL SECURITY FICA										
100-3700-51-2200	114.80	115.00	115.00	850.00	700.00	0.00	700.00	700.00	700.00	0.00
	114.72	114.72	307.14	576.10	543.90					
RETIREMENT EXPENSE										
100-3700-51-2401	0.00	0.00	0.00	0.00	0.00	0.00				0.00
	0.00	0.00	0.00	0.00	0.00					
WORKERS COMPENSATION										
100-3700-51-2700	61.91	70.00	70.00	70.00	70.00	0.00	70.00	70.00	70.00	0.00
	60.73	59.64	66.44	96.86	88.20					
PROFESSIONAL OTHER										
100-3700-52-1203	15,000.00	0.00	0.00	0.00	0.00	0.00				0.00
	15,575.00	0.00	0.00	0.00	300.00					

Board of Commissioners of Candler County
Budget/Revenue Preparation Worksheet

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Description Budget Account Number	***** 2025 ***** 2026 *****										%PY
	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmd	Budgeted		
PURCHASED/CONTRACTED SERVICES											
Class: 100-3700-52-0000											
CORONER TELEPHONE 100-3700-52-3201	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00			0.00	
CELL PHONES 100-3700-52-3203	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00			0.00	
TRAVEL 100-3700-52-3500	1,896.00 1,895.34	3,460.00 1,807.79	2,000.00 917.67	2,900.00 2,864.74	2,000.00 978.36	0.00	2,000.00	2,000.00	2,000.00	0.00	
DUES & SUBSCRIPTIONS 100-3700-52-3603	225.00 225.00	450.00 300.00	450.00 0.00	450.00 600.00	600.00 450.00	0.00	600.00	600.00	600.00	0.00	
EDUCATION & TRAINING 100-3700-52-3700	1,840.00 1,840.00	2,400.00 720.00	2,400.00 0.00	2,915.00 2,915.00	2,400.00 2,562.00	0.00	2,000.00	2,000.00	2,000.00	16.67-	
BODY TRANSPORT 100-3700-52-3903	13,000.00 13,520.00	10,000.00 7,951.00	7,500.00 5,170.00	9,000.00 8,750.00	7,500.00 14,337.25	0.00	16,000.00	16,000.00	16,000.00	113.33	
MISCELLANEOUS 100-3700-52-3905	100.00 181.30	200.00 0.00	200.00 3,845.00	200.00 0.00	200.00 0.00	0.00	200.00	200.00	200.00	0.00	
OFFICE SUPPLIES 100-3700-53-1101	100.00 152.98	200.00 0.00	200.00 0.00	200.00 0.00	200.00 0.00	0.00	200.00	200.00	200.00	0.00	

Board of Commissioners of Lander County
Budget/Revenue Preparation Worksheet

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***** 2026 *****											
Description Budget Account Number	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	***** 2025 *****		Requested	Admin. Recmd	Budgeted	%PY	
					Approp Actual	Estimated Full Year Actual					
Class: 100-3700-53-0000 SUPPLIES											
SERVICE SUPPLIES											
100-3700-53-1102	0.00	2,200.00	2,200.00	1,000.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00	0.00	
	0.00	1,161.90	0.00	0.00	0.00						
GAS & DIESEL											
100-3700-53-1270	0.00	0.00	250.00	250.00	250.00	0.00	250.00	250.00	250.00	0.00	
	0.00	120.29	0.00	0.00	0.00						
UNIFORMS											
100-3700-53-1701	300.00	400.00	400.00	400.00	400.00	0.00				0.00	
	0.00	0.00	0.00	0.00	0.00						
VEHICLES											
100-3700-54-2200	0.00	0.00	0.00	0.00	0.00	0.00				0.00	
	0.00	0.00	0.00	0.00	0.00						
Control Total	34,138.31	33,595.60	32,050.33	36,301.00	32,920.00		40,620.00	40,620.00	40,620.00	23.39	
	35,065.67	27,035.94	22,371.87	32,937.34	35,118.61	0.00					
Department Total	34,138.31	33,595.60	32,050.33	36,301.00	32,920.00		40,620.00	40,620.00	40,620.00	23.39	
	35,065.67	27,035.94	22,371.87	32,937.34	35,118.61	0.00					

Description Budget Account Number	2021		2022		2023		2024		***** 2025 *****		***** 2026 *****		%PY
	Approp Actual	Actual	Approp Actual	Actual	Approp Actual	Actual	Approp Actual	Actual	Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmd	Budgeted
EMERGENCY MANAGEMENT:													
100-3920-00-0000													
EMERGENCY MANAGEMENT:													
100-3920-00-0000													
REGULAR EMPLOYEES													
100-3920-51-1100	7,980.00	7,980.00	7,980.00	7,980.00	7,980.00	7,980.00	7,980.00	7,980.00	16,000.00	0.00	25,000.00	21,280.00	21,280.00
	7,980.00	7,980.00	7,980.00	7,980.00	7,980.00	7,980.00	7,980.00	7,980.00	13,333.30				
ON CALL PAY													
100-3920-51-1102	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
TEMPORARY EMPLOYEES													
100-3920-51-1200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
OVERTIME													
100-3920-51-1300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
SOCIAL SECURITY FICA													
100-3920-51-2200	610.47	610.47	610.47	610.47	610.47	610.47	610.47	610.47	1,216.00	0.00	1,890.00	1,890.00	1,890.00
	610.44	610.44	610.44	610.44	610.44	610.44	610.44	610.44	1,020.00				
WORKERS COMPENSATION													
100-3920-51-2700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	143.17	149.32	149.32	133.84	133.84	121.37	121.37	121.37	113.95				
OTHER EMPLOYEE BENEF													
100-3920-51-2900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				

Description Budget Account Number	2021				2022				2023				2024				2025				2026				%PY
	Approp Actual		Approp Actual		Approp Actual		Approp Actual		Approp Actual		Approp Actual		Approp Actual		Approp Actual		Approp Actual		Estimated Full Year Actual	Requested	Admin. Recmd	Budgeted			
PURCHASED/CONTRACTED SERVICES																									
Class: 100-3920-52-0000																									
COUNTY ATTORNEY																									
100-3920-52-1201	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00				0.00		
EQUIP REP & MAINT																									
100-3920-52-2204	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00				0.00		
SERVICE CONTRACTS																									
100-3920-52-2207	3,440.00		3,440.00		3,440.00		3,440.00		3,440.00		3,440.00		3,500.00		2,995.00		0.00		1,300.00		1,300.00		1,300.00	62.86-	
EQUIPMENT LEASES																									
100-3920-52-2320	0.00		0.00		0.00		2,000.00		0.00		0.00		0.00		0.00		0.00		0.00				0.00		
TELEPHONE																									
100-3920-52-3201	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00				0.00		
CELL PHONES																									
100-3920-52-3203	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00				0.00		
EMA COMMUNICATIONS - CODE RED																									
100-3920-52-3204	5,400.00		5,500.00		6,000.00		6,251.18		6,000.00		6,251.18		6,300.00		5,386.50		0.00		5,500.00		5,500.00		5,500.00	12.70-	
ADVERTISING																									
100-3920-52-3300	0.00		0.00		0.00		0.00		0.00		0.00		0.00		330.00		0.00		500.00		500.00		500.00	0.00	

Description Budget Account Number	***** 2026 *****										%PY
	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	***** 2025 ***** Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmd	Budgeted		
Class: 100-3920-52-0000 PURCHASED/CONTRACTED SERVICES											
TRAVEL											
100-3920-52-3500	1,000.00 0.00	1,000.00 0.00	1,000.00 0.00	1,000.00 0.00	1,000.00 0.00	0.00	1,500.00	1,500.00	1,500.00	50.00	
EDUCATION & TRAINING											
100-3920-52-3700	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00				0.00	
HURRICANE IDALIA - EXPENDITURES											
100-3920-52-3901	0.00 0.00	0.00 0.00	0.00 0.00	30,624.49 30,624.49	0.00 0.00	0.00				0.00	
HURRICANE DEBBY - EXPENDITURES											
100-3920-52-3902	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 7,119.73	0.00				0.00	
HURRICANE HELENE - EXPENDITURES											
100-3920-52-3903	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 201,088.23	0.00				0.00	
MISCELLANEOUS											
100-3920-52-3905	2,028.00 5,448.69	10,328.00 664.94	3,000.00 0.00	7,328.00 0.00	7,328.00 4,305.31	0.00	250.00	250.00	250.00	96.59-	
OFFICE SUPPLIES											
100-3920-53-1101	0.00 0.00	0.00 0.00	0.00 0.00	0.00 19.99	0.00 0.00	0.00				0.00	
MATERIALS											
100-3920-53-1105	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00				0.00	

Description Budget Account Number	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	2025 Approp Actual	2025 Estimated Full Year Actual	2026 Requested	2026 Admin. Recmd	2026 Budgeted	%PY
Class: 100-3920-53-0000 SUPPLIES										
COVID-19										
100-3920-53-1106	0.00 198.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00			0.00
MAINTENANCE SUPPLIES										
100-3920-53-1109	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00			0.00
GAS & DIESEL										
100-3920-53-1270	0.00 0.00	0.00 0.00	0.00 68.39	0.00 0.00	0.00 93.06	0.00				0.00
SMALL EQUIPMENT										
100-3920-53-1600	0.00 115.99	0.00 7,328.00	4,636.57 8,496.82	3,500.00 5,843.06	0.00 990.00	0.00				0.00
UNIFORMS										
100-3920-53-1701	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00				0.00
MACHINERY & EQUIPMEN										
100-3920-54-2000	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00				0.00
EMPG - CAPITAL EXPENDITURES										
100-3920-54-2001	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00		7,328.00	7,728.00	7,728.00	0.00
Note: GRANT OFFSET										
Control Total	20,458.47 23,336.29	28,858.47 25,842.70	28,667.04 28,682.99	60,734.14 54,890.53	35,344.00 236,775.08	0.00	43,268.00	39,948.00	39,948.00	13.03

Board of Commissioners of Candler County
Budget/Revenue Preparation Worksheet

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Description Budget Account Number	2021		2022		2023		2024		***** 2025 *****		***** 2026 *****		%PY
	Approp Actual	Actual	Approp Actual	Actual	Approp Actual	Actual	Approp Actual	Actual	Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmd	Budgeted
Class: 100-3920-54-0000 CAPITAL OUTLAYS													
DHS GRANT - CAPITAL EXPENDITURES	0.00		0.00		0.00		0.00		0.00		35,000.00	35,000.00	0.00
100-3920-54-2002	0.00		0.00		0.00		0.00		0.00	0.00			
Note: GRANT OFFSET													
CERT GRANT - CAPITAL EXPENDITURES	0.00		0.00		0.00		0.00		0.00		8,725.00	8,725.00	0.00
100-3920-54-2003	0.00		0.00		0.00		0.00		0.00	0.00			
Note: GRANT OFFSET													
Department Total	20,458.47		28,858.47		28,667.04		60,734.14		35,344.00		86,993.00	83,673.00	136.74
	23,336.29		25,842.70		28,682.99		54,890.53		236,775.08	0.00			

Board of Commissioners of Candler County
Budget/Revenue Preparation Worksheet

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Description Budget Account Number	2021		2022		2023		2024		***** 2025 *****		***** 2026 *****		%PY
	Approp Actual		Approp Actual		Approp Actual		Approp Actual		Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmnd	
Class: 100-4200-00-0000 ROADS & BRIDGES:													
ROADS & BRIDGES:													
100-4200-00-0000													
REGULAR EMPLOYEES													
100-4200-51-1100	365,453.92	441,155.52	444,562.26	490,647.66	444,562.26	490,647.66	530,300.00	530,300.00	0.00	0.00	712,670.00	620,660.00	17.04
	358,607.37	382,998.86	456,809.58	484,773.64	456,809.58	484,773.64	439,683.88	439,683.88					
COMMUNITY SERVICE													
100-4200-51-1101	5,500.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	0.00	0.00	5,000.00	5,000.00	0.00
	4,424.00	4,090.00	4,205.00	3,930.00	4,205.00	3,930.00	3,425.00	3,425.00					
ON CALL PAY													
100-4200-51-1102	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00					
TEMPORARY EMPLOYEES													
100-4200-51-1200	32,548.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00					
OVERTIME													
100-4200-51-1300	2,000.00	2,000.00	2,000.00	4,000.00	2,000.00	4,000.00	3,000.00	3,000.00	0.00	0.00	3,000.00	5,000.00	66.67
	1,136.63	1,763.40	1,464.58	3,109.25	1,464.58	3,109.25	4,515.93	4,515.93					
GROUP INSURANCE													
100-4200-51-2100	154,093.80	9,108.54	8,428.32	8,973.48	8,428.32	8,973.48	9,400.00	9,400.00	0.00	0.00	9,400.00	7,500.00	20.21-
	150,036.72	7,449.91	7,313.30	9,405.79	7,313.30	9,405.79	7,447.97	7,447.97					
SOCIAL SECURITY FICA													
100-4200-51-2200	29,500.00	34,007.00	33,597.21	38,223.05	33,597.21	38,223.05	41,179.95	41,179.95	0.00	0.00	55,131.00	48,246.00	17.16
	27,783.82	29,090.02	34,805.10	37,005.91	34,805.10	37,005.91	33,793.37	33,793.37					

Description Budget Account Number	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	***** 2025 ***** Approp Actual	***** 2025 ***** Estimated Full Year Actual	***** 2026 ***** Requested	***** 2026 ***** Admin. Recmd	Budgeted	%PY
Class: 100-4200-51-0000 PERSONAL SERVICES & EMPLOYEE BENEFITS										
RETIREMENT EXPENSE										
100-4200-51-2401	8,513.79 6,789.37	8,500.00 7,031.94	6,500.00 8,725.22	7,000.00 8,777.22	7,000.00 8,378.15	0.00	7,000.00	9,000.00	9,000.00	28.57
UNEMPLOYMENT										
100-4200-51-2600	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	_____	_____	_____	0.00
WORKERS COMPENSATION										
100-4200-51-2700	20,496.46 17,556.51	20,500.00 18,444.85	21,000.00 17,337.26	21,000.00 18,115.72	21,000.00 12,943.92	0.00	21,000.00	21,000.00	21,000.00	0.00
OTHER EMPLOYEE BENEFITS										
100-4200-51-2900	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	_____	_____	_____	0.00
COUNTY ATTORNEY										
100-4200-52-1201	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	_____	_____	_____	0.00
PROFESSIONAL OTHER										
100-4200-52-1203	0.00 0.00	0.00 0.00	0.00 0.00	0.00 2,000.00	0.00 3,950.00	0.00	_____	5,000.00	5,000.00	0.00
Note: TREE REMOVAL										
ENGINEERING										
100-4200-52-1204	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	_____	_____	_____	0.00
COMPUTER SERVICE										
100-4200-52-1303	0.00	0.00	0.00	0.00	0.00	0.00	_____	_____	_____	0.00

Description Budget Account Number	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	2025 Approp Actual	2025 Estimated Full Year Actual	***** 2026 *****			%PY
							Requested	Admin. Recmd	Budgeted	
Class: 100-4200-52-0000										
	0.00	0.00	0.00	0.00	0.00	0.00				
BUILDING REP & MAINT 100-4200-52-2201	0.00 626.24	0.00 392.81	0.00 0.00	0.00 0.00	0.00 0.00	0.00				0.00
OFFICE EQ REP & MAINT 100-4200-52-2203	0.00 0.00	0.00 0.00	0.00 20.78	0.00 35.31	0.00 0.00	0.00				0.00
EQUIP REP & MAINT 100-4200-52-2204	65,000.00 74,008.61	85,000.00 84,920.65	100,000.00 107,951.22	105,000.00 84,777.77	100,000.00 75,072.94	0.00	100,000.00	85,000.00	85,000.00	15.00-
HEAVY EQUIP REP & MA 100-4200-52-2205	25,000.00 15,828.79	32,000.00 46,822.58	60,000.00 63,376.00	80,000.00 85,813.52	80,000.00 61,569.44	0.00	80,000.00	70,000.00	70,000.00	12.50-
TIRE REPAIR 100-4200-52-2206	5,000.00 3,725.00	5,000.00 5,430.00	6,000.00 960.00	33,000.00 32,643.52	6,000.00 19,300.00	0.00	6,000.00	20,000.00	20,000.00	233.33
SERVICE CONTRACTS 100-4200-52-2207	20,000.00 21,050.01	27,500.00 13,083.63	29,500.00 43,105.29	30,975.00 27,610.16	30,000.00 32,987.63	0.00	30,000.00	27,500.00	27,500.00	8.33-
EQUIPMENT LEASES 100-4200-52-2320	0.00 0.00	0.00 0.00	0.00 3,670.52	0.00 0.00	0.00 0.00	0.00				0.00

PURCHASED/CONTRACTED SERVICES

Board of Commissioners of Candler County
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Description Budget Account Number	***** 2025 ***** 2026 *****									
	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmd	Budgeted	%PY
Class: 100-4200-52-0000 PURCHASED/CONTRACTED SERVICES										
TELEPHONE 100-4200-52-3201	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00			0.00
CELL PHONES 100-4200-52-3203	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00			0.00
LINCS 100-4200-52-3204	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00			0.00
POSTAGE 100-4200-52-3210	25.00 0.00	25.00 46.40	50.00 0.00	50.00 52.80	50.00 58.40	0.00	50.00	50.00	50.00	0.00
ADVERTISING 100-4200-52-3300	500.00 383.50	200.00 333.50	500.00 618.00	500.00 336.00	500.00 300.00	0.00	500.00	500.00	500.00	0.00
TRAVEL 100-4200-52-3500	500.00 40.00	200.00 0.00	600.00 0.00	600.00 56.00	500.00 0.00	0.00	500.00	500.00	500.00	0.00
EDUCATION & TRAINING 100-4200-52-3700	500.00 88.00	200.00 18.00	500.00 170.00	500.00 0.00	500.00 72.33	0.00	500.00	500.00	500.00	0.00
LICENSES 100-4200-52-3800	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00				0.00

Board of Commissioners of Candler County
Budget/Revenue Preparation Worksheet

Description Budget Account Number	***** 2025 *****										***** 2026 *****			%PY
	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmd	Budgeted					
Class: 100-4200-52-0000 PURCHASED/CONTRACTED SERVICES														
WORK DETAILS														
100-4200-52-3852	49,318.00 0.00	51,000.00 0.00	49,318.00 0.00	0.00 18,219.02	50,000.00 49,318.00	0.00	54,250.00	54,250.00	54,250.00	8.50				
SCRAP TIRE PROGRAM														
100-4200-52-3901	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00				0.00				
MISCELLANEOUS														
100-4200-52-3905	1,200.00 1,993.95	1,200.00 5,127.79	4,000.00 3,266.42	4,000.00 15,243.31	4,000.00 1,967.26	0.00	4,000.00	4,000.00	4,000.00	0.00				
OFFICE SUPPLIES														
100-4200-53-1101	1,000.00 982.46	1,000.00 1,106.73	1,200.00 818.50	1,200.00 1,302.30	1,200.00 1,181.04	0.00	1,200.00	1,200.00	1,200.00	0.00				
JANITORIAL SUPPLIES														
100-4200-53-1104	0.00 120.02	0.00 0.00	0.00 160.23	0.00 1,739.08	0.00 0.00	0.00				0.00				
MATERIALS														
100-4200-53-1105	12,000.00 12,362.49	12,000.00 8,925.76	17,000.00 18,369.37	15,000.00 23,604.91	0.00 25,991.40	0.00				0.00				
PIPES														
100-4200-53-1106	10,000.00 30,161.02	25,000.00 20,761.92	25,000.00 17,376.00	20,000.00 19,130.32	0.00 0.00	0.00				0.00				
DIRT														
100-4200-53-1107	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00				0.00				

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Budget/Revenue Preparation Worksheet

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Description Budget Account Number	2021		2022		2023		2024		***** 2025 *****		***** 2026 *****		%PY
	Approp	Actual	Approp	Actual	Approp	Actual	Approp	Actual	Approp	Actual	Requested	Admin. Recmd	Budgeted
Class: 100-4200-53-0000	SUPPLIES												
ROAD SIGNS													
100-4200-53-1108	7,500.00		8,000.00		10,000.00		10,000.00		10,000.00		15,000.00	15,000.00	15,000.00 50.00
	9,779.00		6,992.00		10,461.68		8,662.31		14,311.06		0.00		
MAINTENANCE SUPPLIES													
100-4200-53-1109	22,500.00		22,500.00		22,500.00		30,000.00		25,000.00		25,000.00	20,000.00	20,000.00 20.00-
	38,539.94		29,768.16		31,594.37		30,056.36		22,430.43		0.00		
GRADER BLADES													
100-4200-53-1110	12,500.00		12,500.00		27,500.00		25,000.00		20,000.00		20,000.00	15,000.00	15,000.00 25.00-
	12,965.31		14,014.58		24,000.19		17,609.72		8,100.64		0.00		
ELECTRICITY													
100-4200-53-1230	0.00		0.00		0.00		0.00		0.00		0.00		0.00
	0.00		0.00		0.00		0.00		0.00				
BOTTLED GAS													
100-4200-53-1240	600.00		600.00		1,000.00		1,000.00		1,000.00		1,500.00	1,500.00	1,500.00 50.00
	354.02		316.21		681.59		870.30		911.84		0.00		
GAS & DIESEL													
100-4200-53-1270	125,000.00		180,000.00		205,000.00		200,000.00		200,000.00		200,000.00	180,000.00	180,000.00 10.00-
	107,294.04		183,531.14		209,761.34		199,457.23		152,450.80		0.00		
SMALL EQUIPMENT													
100-4200-53-1600	1,000.00		3,000.00		3,000.00		4,000.00		3,000.00		3,500.00	3,500.00	3,500.00 16.67
	948.85		3,226.72		2,895.97		3,026.46		2,168.98		0.00		
UNIFORMS													
100-4200-53-1701	5,000.00		5,000.00		6,000.00		6,000.00		7,000.00		7,000.00	8,000.00	8,000.00 14.29
	4,458.80		5,186.94		4,886.72		5,819.60		6,856.36		0.00		

Board of Commissioners of Candler County
Budget/Revenue Preparation Worksheet

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Description Budget Account Number	2021		2022		2023		2024		***** 2025 *****		***** 2026 *****		%PY
	Approp Actual		Approp Actual		Approp Actual		Approp Actual		Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmd	
Class: 100-4200-54-0000 CAPITAL OUTLAYS													
PROPERTY 100-4200-54-1000	0.00 0.00		0.00 0.00		0.00 0.00		0.00 0.00		0.00 0.00		0.00		0.00
CONVENIENCE CENTER 100-4200-54-1304	0.00 0.00		0.00 0.00		0.00 0.00		0.00 0.00		0.00 0.00		0.00		0.00
INFRASTRUCTURE/CONST 100-4200-54-1401	0.00 0.00		0.00 0.00		0.00 0.00		0.00 2,500.00		0.00 0.00		0.00		0.00
ROAD STRIPING/RESURF 100-4200-54-1402	0.00 0.00		0.00 0.00		0.00 0.00		0.00 0.00		0.00 0.00		0.00		0.00
BRIDGE WORK 100-4200-54-1403	0.00 0.00		0.00 0.00		0.00 0.00		0.00 0.00		0.00 0.00		0.00		0.00
INERT LANDFILL 100-4200-54-1413	0.00 0.00		0.00 0.00		0.00 0.00		0.00 0.00		0.00 0.00		0.00		0.00
VEHICLES 100-4200-54-2200	0.00 550.00		0.00 0.00		0.00 0.00		0.00 500.00		0.00 0.00		0.00		0.00
ALLOCATED SELF INSURANCE COSTS 100-4200-55-2400	0.00 0.00		216,987.11 216,987.08		234,709.64 234,709.66		217,852.85 216,195.96		224,300.00 186,002.60		224,300.00 0.00	170,253.00 170,253.00	24.10-

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Board of Commissioners of Candler County
Budget/Revenue Preparation Worksheet

Description Budget Account Number	2021		2022		2023		2024		***** 2025 *****		***** 2026 *****			%PY
	Approp Actual		Approp Actual		Approp Actual		Approp Actual		Approp Actual		Estimated Full Year Actual	Requested	Admin. Recmd	
Class: 100-4200-58-0000 DEBT SERVICE														
LANDFILL CLOSURE COM 100-4200-58-1003	0.00 0.00		0.00 0.00		0.00 0.00		0.00 0.00		0.00 0.00		0.00			0.00
C & D LANDFILL CLOSU 100-4200-58-1004	0.00 0.00		0.00 0.00		0.00 0.00		0.00 0.00		0.00 0.00		0.00			0.00
SUBTITLE D LANDFILL 100-4200-58-2001	0.00 0.00		0.00 0.00		0.00 0.00		0.00 0.00		0.00 0.00		0.00			0.00
LANDFILL CLOSURE COM 100-4200-58-2003	0.00 0.00		0.00 0.00		0.00 0.00		0.00 0.00		0.00 0.00		0.00			0.00
C & D LANDFILL CLOSU 100-4200-58-2004	0.00 0.00		0.00 0.00		0.00 0.00		0.00 0.00		0.00 0.00		0.00			0.00
Control Total	982,248.97 902,594.47	1,209,183.17 1,097,861.58	1,324,465.43 1,309,513.89	1,359,522.04 1,362,379.49	1,379,929.95 1,175,189.37		1,586,501.00	1,398,159.00	1,398,159.00	1,398,159.00	0.00			1.32
Department Total	982,248.97 902,594.47	1,209,183.17 1,097,861.58	1,324,465.43 1,309,513.89	1,359,522.04 1,362,379.49	1,379,929.95 1,175,189.37		1,586,501.00	1,398,159.00	1,398,159.00	1,398,159.00	0.00			1.32

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Description Budget Account Number	2021		2022		2023		2024		***** 2025 *****		Requested	Admin. Recmnd	Budgeted	%PY
	Approp Actual		Approp Actual		Approp Actual		Approp Actual		Approp Actual	Estimated Full Year Actual				
Class: 100-4520-00-0000 COLLECTION:														
COLLECTION:														
100-4520-00-0000														
REGULAR EMPLOYEES														
100-4520-51-1100	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				0.00
	145.52		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
COMMUNITY SERVICE														
100-4520-51-1101	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				0.00
	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
ON CALL PAY														
100-4520-51-1102	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				0.00
	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
TEMPORARY EMPLOYEES														
100-4520-51-1200	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				0.00
	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
OVERTIME														
100-4520-51-1300	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				0.00
	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
GROUP INSURANCE														
100-4520-51-2100	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				0.00
	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
SOCIAL SECURITY FICA														
100-4520-51-2200	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				0.00
	11.13		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				

Description Budget Account Number	2021	2022	2023	2024	***** 2025	***** 2026	***** 2026	***** 2026	%PY
	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmd	
PERSONAL SERVICES & EMPLOYEE BENEFITS									
RETIREMENT EXPENSE 100-4520-51-2401	0.00 0.75	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00		0.00
UNEMPLOYMENT 100-4520-51-2600	1,103.88 1,103.88	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00		0.00
WORKERS COMPENSATION 100-4520-51-2700	0.00 387.73	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00		0.00
BUILDING REP & MAINT 100-4520-52-2201	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00		0.00
EQUIP REP & MAINT 100-4520-52-2204	2,000.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00		0.00
SERVICE CONTRACTS 100-4520-52-2207	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00		0.00
TELEPHONE 100-4520-52-3201	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00		0.00
ADVERTISING 100-4520-52-3300	0.00 149.50	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00		0.00

Board of Commissioners
Candler County
Budget/Revenue Preparation Worksheet

Description Budget Account Number	***** 2025 *****				***** 2026 *****				%PY
	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	2025 Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmd	Budgeted
PURCHASED/CONTRACTED SERVICES									
Class: 100-4520-52-0000									
SCRAP TIRE PROGRAM									
100-4520-52-3901	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00
MISCELLANEOUS									
100-4520-52-3905	400.00 860.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00
MATERIALS									
100-4520-53-1105	100.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00
MAINTENANCE SUPPLIES									
100-4520-53-1109	0.00 47.54	0.00 0.00	0.00 0.00	0.00 0.00	0.00 1,595.98	0.00	0.00	0.00	0.00
ELECTRICITY									
100-4520-53-1230	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00
UNIFORMS									
100-4520-53-1701	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00
Control Total	3,603.88 2,706.05	0.00 0.00	0.00 0.00	0.00 0.00	0.00 1,595.98	0.00	0.00	0.00	0.00
Department Total	3,603.88 2,706.05	0.00 0.00	0.00 0.00	0.00 0.00	0.00 1,595.98	0.00	0.00	0.00	0.00

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Budget/Revenue Preparation Worksheet

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Description Budget Account Number	2021	2022	2023	2024	***** 2025	***** 2026	***** 2027	***** 2028	***** 2029	***** 2030	***** 2031	***** 2032	***** 2033	***** 2034	***** 2035	***** 2036	***** 2037	***** 2038	***** 2039	***** 2040	***** 2041	***** 2042	***** 2043	***** 2044	***** 2045	***** 2046	***** 2047	***** 2048	***** 2049	***** 2050	***** 2051	***** 2052	***** 2053	***** 2054	***** 2055	***** 2056	***** 2057	***** 2058	***** 2059	***** 2060	***** 2061	***** 2062	***** 2063	***** 2064	***** 2065	***** 2066	***** 2067	***** 2068	***** 2069	***** 2070	***** 2071	***** 2072	***** 2073	***** 2074	***** 2075	***** 2076	***** 2077	***** 2078	***** 2079	***** 2080	***** 2081	***** 2082	***** 2083	***** 2084	***** 2085	***** 2086	***** 2087	***** 2088	***** 2089	***** 2090	***** 2091	***** 2092	***** 2093	***** 2094	***** 2095	***** 2096	***** 2097	***** 2098	***** 2099	***** 2100	***** 2101	***** 2102	***** 2103	***** 2104	***** 2105	***** 2106	***** 2107	***** 2108	***** 2109	***** 2110	***** 2111	***** 2112	***** 2113	***** 2114	***** 2115	***** 2116	***** 2117	***** 2118	***** 2119	***** 2120	***** 2121	***** 2122	***** 2123	***** 2124	***** 2125	***** 2126	***** 2127	***** 2128	***** 2129	***** 2130	***** 2131	***** 2132	***** 2133	***** 2134	***** 2135	***** 2136	***** 2137	***** 2138	***** 2139	***** 2140	***** 2141	***** 2142	***** 2143	***** 2144	***** 2145	***** 2146	***** 2147	***** 2148	***** 2149	***** 2150	***** 2151	***** 2152	***** 2153	***** 2154	***** 2155	***** 2156	***** 2157	***** 2158	***** 2159	***** 2160	***** 2161	***** 2162	***** 2163	***** 2164	***** 2165	***** 2166	***** 2167	***** 2168	***** 2169	***** 2170	***** 2171	***** 2172	***** 2173	***** 2174	***** 2175	***** 2176	***** 2177	***** 2178	***** 2179	***** 2180	***** 2181	***** 2182	***** 2183	***** 2184	***** 2185	***** 2186	***** 2187	***** 2188	***** 2189	***** 2190	***** 2191	***** 2192	***** 2193	***** 2194	***** 2195	***** 2196	***** 2197	***** 2198	***** 2199	***** 2200	***** 2201	***** 2202	***** 2203	***** 2204	***** 2205	***** 2206	***** 2207	***** 2208	***** 2209	***** 2210	***** 2211	***** 2212	***** 2213	***** 2214	***** 2215	***** 2216	***** 2217	***** 2218	***** 2219	***** 2220	***** 2221	***** 2222	***** 2223	***** 2224	***** 2225	***** 2226	***** 2227	***** 2228	***** 2229	***** 2230	***** 2231	***** 2232	***** 2233	***** 2234	***** 2235	***** 2236	***** 2237	***** 2238	***** 2239	***** 2240	***** 2241	***** 2242	***** 2243	***** 2244	***** 2245	***** 2246	***** 2247	***** 2248	***** 2249	***** 2250	***** 2251	***** 2252	***** 2253	***** 2254	***** 2255	***** 2256	***** 2257	***** 2258	***** 2259	***** 2260	***** 2261	***** 2262	***** 2263	***** 2264	***** 2265	***** 2266	***** 2267	***** 2268	***** 2269	***** 2270	***** 2271	***** 2272	***** 2273	***** 2274	***** 2275	***** 2276	***** 2277	***** 2278	***** 2279	***** 2280	***** 2281	***** 2282	***** 2283	***** 2284	***** 2285	***** 2286	***** 2287	***** 2288	***** 2289	***** 2290	***** 2291	***** 2292	***** 2293	***** 2294	***** 2295	***** 2296	***** 2297	***** 2298	***** 2299	***** 2300	***** 2301	***** 2302	***** 2303	***** 2304	***** 2305	***** 2306	***** 2307	***** 2308	***** 2309	***** 2310	***** 2311	***** 2312	***** 2313	***** 2314	***** 2315	***** 2316	***** 2317	***** 2318	***** 2319	***** 2320	***** 2321	***** 2322	***** 2323	***** 2324	***** 2325	***** 2326	***** 2327	***** 2328	***** 2329	***** 2330	***** 2331	***** 2332	***** 2333	***** 2334	***** 2335	***** 2336	***** 2337	***** 2338	***** 2339	***** 2340	***** 2341	***** 2342	***** 2343	***** 2344	***** 2345	***** 2346	***** 2347	***** 2348	***** 2349	***** 2350	***** 2351	***** 2352	***** 2353	***** 2354	***** 2355	***** 2356	***** 2357	***** 2358	***** 2359	***** 2360	***** 2361	***** 2362	***** 2363	***** 2364	***** 2365	***** 2366	***** 2367	***** 2368	***** 2369	***** 2370	***** 2371	***** 2372	***** 2373	***** 2374	***** 2375	***** 2376	***** 2377	***** 2378	***** 2379	***** 2380	***** 2381	***** 2382	***** 2383	***** 2384	***** 2385	***** 2386	***** 2387	***** 2388	***** 2389	***** 2390	***** 2391	***** 2392	***** 2393	***** 2394	***** 2395	***** 2396	***** 2397	***** 2398	***** 2399	***** 2400	***** 2401	***** 2402	***** 2403	***** 2404	***** 2405	***** 2406	***** 2407	***** 2408	***** 2409	***** 2410	***** 2411	***** 2412	***** 2413	***** 2414	***** 2415	***** 2416	***** 2417	***** 2418	***** 2419	***** 2420	***** 2421	***** 2422	***** 2423	***** 2424	***** 2425	***** 2426	***** 2427	***** 2428	***** 2429	***** 2430	***** 2431	***** 2432	***** 2433	***** 2434	***** 2435	***** 2436	***** 2437	***** 2438	***** 2439	***** 2440	***** 2441	***** 2442	***** 2443	***** 2444	***** 2445	***** 2446	***** 2447	***** 2448	***** 2449	***** 2450	***** 2451	***** 2452	***** 2453	***** 2454	***** 2455	***** 2456	***** 2457	***** 2458	***** 2459	***** 2460	***** 2461	***** 2462	***** 2463	***** 2464	***** 2465	***** 2466	***** 2467	***** 2468	***** 2469	***** 2470	***** 2471	***** 2472	***** 2473	***** 2474	***** 2475	***** 2476	***** 2477	***** 2478	***** 2479	***** 2480	***** 2481	***** 2482	***** 2483	***** 2484	***** 2485	***** 2486	***** 2487	***** 2488	***** 2489	***** 2490	***** 2491	***** 2492	***** 2493	***** 2494	***** 2495	***** 2496	***** 2497	***** 2498	***** 2499	***** 2500	***** 2501	***** 2502	***** 2503	***** 2504	***** 2505	***** 2506	***** 2507	***** 2508	***** 2509	***** 2510	***** 2511	***** 2512	***** 2513	***** 2514	***** 2515	***** 2516	***** 2517	***** 2518	***** 2519	***** 2520	***** 2521	***** 2522	***** 2523	***** 2524	***** 2525	***** 2526	***** 2527	***** 2528	***** 2529	***** 2530	***** 2531	***** 2532	***** 2533	***** 2534	***** 2535	***** 2536	***** 2537	***** 2538	***** 2539	***** 2540	***** 2541	***** 2542	***** 2543	***** 2544	***** 2545	***** 2546	***** 2547	***** 2548	***** 2549	***** 2550	***** 2551	***** 2552	***** 2553	***** 2554	***** 2555	***** 2556	***** 2557	***** 2558	***** 2559	***** 2560	***** 2561	***** 2562	***** 2563	***** 2564	***** 2565	***** 2566	***** 2567	***** 2568	***** 2569	***** 2570	***** 2571	***** 2572	***** 2573	***** 2574	***** 2575	***** 2576	***** 2577	***** 2578	***** 2579	***** 2580	***** 2581	***** 2582	***** 2583	***** 2584	***** 2585	***** 2586	***** 2587	***** 2588	***** 2589	***** 2590	***** 2591	***** 2592	***** 2593	***** 2594	***** 2595	***** 2596	***** 2597	***** 2598	***** 2599	***** 2600	***** 2601	***** 2602	***** 2603	***** 2604	***** 2605	***** 2606	***** 2607	***** 2608	***** 2609	***** 2610	***** 2611	***** 2612	***** 2613	***** 2614	***** 2615	***** 2616	***** 2617	***** 2618	***** 2619	***** 2620	***** 2621	***** 2622	***** 2623	***** 2624	***** 2625	***** 2626	***** 2627	***** 2628	***** 2629	***** 2630	***** 2631	***** 2632	***** 2633	***** 2634	***** 2635	***** 2636	***** 2637	***** 2638	***** 2639	***** 2640	***** 2641	***** 2642	***** 2643	***** 2644	***** 2645	***** 2646	***** 2647	***** 2648	***** 2649	***** 2650	***** 2651	***** 2652	***** 2653	***** 2654	***** 2655	***** 2656	***** 2657	***** 2658	***** 2659	***** 2660	***** 2661	***** 2662	***** 2663	***** 2664	***** 2665	***** 2666	***** 2667	***** 2668	***** 2669	***** 2670	***** 2671	***** 2672	***** 2673	***** 2674	***** 2675	***** 2676	***** 2677	***** 2678	***** 2679	***** 2680	***** 2681	***** 2682	***** 2683	***** 2684	***** 2685	***** 2686	***** 2687	***** 2688	***** 2689	***** 2690	***** 2691	***** 2692	***** 2693	***** 2694	***** 2695	***** 2696	***** 2697	***** 2698	***** 2699	***** 2700	***** 2701	***** 2702	***** 2703	***** 2704	***** 2705	***** 2706	***** 2707	***** 2708	***** 2709	***** 2710	***** 2711	***** 2712	***** 2713	***** 2714	***** 2715	***** 2716	***** 2717	***** 2718	***** 2719	***** 2720	***** 2721	***** 2722	***** 2723	***** 2724	***** 2725	***** 2726	***** 2727	***** 2728	***** 2729	***** 2730	***** 2731	***** 2732	***** 2733	***** 2734	***** 2735	***** 2736	***** 2737	***** 2738	***** 2739	***** 2740	***** 2741	***** 2742	***** 2743	***** 2744	***** 2745	***** 2746	***** 2747	***** 2748	***** 2749	***** 2750	***** 2751	***** 2752	***** 2753	***** 2754	***** 2755	***** 2756	***** 2757	***** 2758	***** 2759	***** 2760	***** 2761	***** 2762	***** 2763	***** 2764	***** 2765	***** 2766	***** 2767	***** 2768	***** 2769	***** 2770	***** 2771	***** 2772	***** 2773	***** 2774	***** 2775	***** 2776	***** 2777	***** 2778	***** 2779	***** 2780	***** 2781	***** 2782	***** 2783	***** 2784	***** 2785	***** 2786	***** 2787	***** 2788	***** 2789	***** 2790	***** 2791	***** 2792	***** 2793	***** 2794	***** 2795	***** 2796	***** 2797	***** 2798	***** 2799	***** 2800	***** 2801	***** 2802	***** 2803	***** 2804	***** 2805	***** 2806	***** 2807	***** 2808	***** 2809	***** 2810	***** 2811	***** 2812	***** 2813	***** 2814	***** 2815	***** 2816	***** 2817	***** 2818	***** 2819	***** 2820	***** 2821	***** 2822	***** 2823	***** 2824	***** 2825	***** 2826	***** 2827	***** 2828	***** 2829	***** 2830	***** 2831	***** 2832	***** 2833	***** 2834	***** 2835	***** 2836	***** 2837	***** 2838	***** 2839	***** 2840	***** 2841	***** 2842	***** 2843	***** 2844	***** 2845	***** 2846	***** 2847	***** 2848	***** 2849	***** 2850	***** 2851	***** 2852	***** 2853	***** 2854	***** 2855	***** 2856	***** 2857	***** 2858	***** 2859	***** 2860	***** 2861	***** 2862	***** 2863	***** 2864	***** 2865	***** 2866	***** 2867	***** 2868	***** 2869	***** 2870	***** 2871	***** 2872	***** 2873	***** 2874	***** 2875	***** 2876	***** 2877	***** 2878	***** 2879	***** 2880	***** 2881	***** 2882	***** 2883	***** 2884	***** 2885	***** 2886	***** 2887	***** 2888	***** 2889	***** 2890	***** 2891	***** 2892	***** 2893	***** 2894	***** 2895	***** 2896	***** 2897	***** 2898	***** 2899	***** 2900	***** 2901	***** 2902	***** 2903	***** 2904	***** 2905	***** 2906	***** 2907	***** 2908	***** 2909	***** 2910	***** 2911	***** 2912	***** 2913	***** 2914	***** 2915	***** 2916	***** 2917	***** 2918	***** 2919	***** 2920	***** 2921	***** 2922	***** 2923	***** 2924	***** 2925	***** 2926	***** 2927	***** 2928	***** 2929	***** 2930	***** 2931	***** 2932	***** 2933	***** 2934	***** 2935	***** 2936	***** 2937	***** 2938	***** 2939	***** 2940	***** 2941	***** 2942	***** 2943	***** 2944	***** 2945	***** 2946	***** 2947	***** 2948	***** 2949	***** 2950	***** 2951	***** 2952	***** 2953	***** 2954	***** 2955	***** 2956	***** 2957	***** 2958	***** 2959	***** 2960	***** 2961	***** 2962	***** 2963	***** 2964	***** 2965	***** 2966	***** 2967	***** 2968	***** 2969	***** 2970	***** 2971	***** 2972	*****
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Description Budget Account Number	2021		2022		2023		2024		***** 2025 *****		***** 2026 *****		%PY	
	Approp Actual	Actual	Approp Actual	Actual	Approp Actual	Actual	Approp Actual	Actual	Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmd		Budgeted
Class: 100-4530-51-0000 PERSONAL SERVICES & EMPLOYEE BENEFITS														
RETIREMENT EXPENSE														
100-4530-51-2401	1,248.00 1,092.97	1,248.00 968.21	1,300.00 1,209.19	1,300.00 1,503.60	1,300.00 1,600.35	1,300.00 1,600.35	0.00	1,300.00	500.00	500.00	61.54-			
UNEMPLOYMENT														
100-4530-51-2600	0.00 0.00	0.00 52.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00	0.00			
WORKERS COMPENSATION														
100-4530-51-2700	6,504.18 5,233.81	6,500.00 4,613.20	5,000.00 3,969.99	5,000.00 3,843.66	5,000.00 2,760.78	5,000.00 2,760.78	0.00	5,000.00	1,200.00	1,200.00	76.00-			
OTHER EMPLOYEE BENEFITS														
100-4530-51-2900	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00	0.00			
PROFESSIONAL OTHER														
100-4530-52-1203	2,500.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00	0.00			
ENGINEERING														
100-4530-52-1204	40,000.00 28,330.24	25,000.00 9,928.25	25,000.00 13,276.41	25,000.00 16,391.50	20,000.00 41,948.00	20,000.00 41,948.00	0.00	20,000.00	25,000.00	25,000.00	25.00			
COMPUTER SERVICE														
100-4530-52-1303	0.00 0.00	0.00 550.00	0.00 0.00	0.00 1,408.74	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00	0.00			
WATER METHANE MONITO														
100-4530-52-1304	30,000.00 18,667.52	30,000.00 31,873.00	30,000.00 48,973.50	35,000.00 18,420.25	25,000.00 22,940.00	25,000.00 22,940.00	0.00	40,000.00	20,000.00	20,000.00	20.00-			

Description Budget Account Number	2021		2022		2023		2024		***** 2025 *****		***** 2026 *****		%PY
	Approp Actual		Approp Actual		Approp Actual		Approp Actual		Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmd	
PURCHASED/CONTRACTED SERVICES													
Class: 100-4530-52-0000													
GARBAGE COLLECTION													
100-4530-52-2110	60,000.00	25,000.00	20,000.00	15,000.00	18,000.00		25,000.00	21,000.00	21,000.00	0.00			16.67
	16,304.90	24,759.55	9,492.00	53,025.38	25,240.00								
Note: LEACHATE													
BUILDING REP & MAINT													
100-4530-52-2201	1,000.00	0.00	1,000.00	1,000.00	0.00					0.00			0.00
	156.56	302.69	3,455.54	0.00	0.00								
OFFICE EQ REP & MAIN													
100-4530-52-2203	0.00	0.00	0.00	0.00	0.00					0.00			0.00
	0.00	0.00	550.00	0.00	0.00								
EQUIP REP & MAINT													
100-4530-52-2204	15,000.00	18,000.00	15,000.00	15,000.00	15,000.00		15,000.00	2,500.00	2,500.00	0.00			83.33-
	24,403.85	20,120.29	19,872.70	18,870.89	13,775.71								
HEAVY EQUIP REP & MA													
100-4530-52-2205	12,000.00	20,000.00	30,000.00	32,500.00	20,000.00		20,000.00	5,000.00	5,000.00	0.00			75.00-
	23,375.18	31,255.03	25,632.67	17,716.62	9,012.29								
TIRE REPAIR													
100-4530-52-2206	400.00	400.00	1,000.00	1,000.00	1,000.00		1,000.00			0.00			0.00
	305.00	880.00	310.00	898.00	2,903.47								
SERVICE CONTRACTS													
100-4530-52-2207	12,000.00	8,000.00	8,000.00	8,000.00	8,000.00		8,000.00	2,000.00	2,000.00	0.00			75.00-
	8,483.52	5,920.72	7,972.58	5,638.68	9,872.81								
SOLID WASTE - REP & MAINT - CONTRACTED													
100-4530-52-2208	0.00	0.00	0.00	0.00	0.00		0.00			0.00			0.00

Note: LEACHATE

Description Budget Account Number	2021 Approp Actual]	2022 Approp Actual]	2023 Approp Actual]	2024 Approp Actual]	***** 2025 Approp Actual]	***** Estimated Full Year Actual]	***** 2026 *****			%PY
							Requested	Admin. Recmd	Budgeted	
Class: 100-4530-52-0000										
PURCHASED/CONTRACTED SERVICES										
	0.00	0.00	0.00	0.00	15,500.00	0.00				
EQUIPMENT LEASES										
100-4530-52-2320	0.00	0.00	0.00	0.00	0.00	0.00				0.00
	0.00	4,930.96	0.00	0.00	0.00	0.00				
TELEPHONE										
100-4530-52-3201	0.00	0.00	0.00	0.00	0.00	0.00				0.00
	0.00	0.00	0.00	0.00	0.00					
CELL PHONES										
100-4530-52-3203	0.00	0.00	0.00	0.00	0.00	0.00				0.00
	0.00	0.00	0.00	0.00	0.00					
LINCS										
100-4530-52-3204	0.00	0.00	0.00	0.00	0.00	0.00				0.00
	0.00	0.00	0.00	0.00	0.00					
FIRE/BURGLAR ALARM										
100-4530-52-3205	0.00	0.00	0.00	0.00	0.00	0.00				0.00
	0.00	0.00	0.00	0.00	0.00					
POSTAGE										
100-4530-52-3210	150.00	150.00	100.00	100.00	100.00	0.00	150.00			0.00
	110.00	46.40	156.40	66.00	135.56					
ADVERTISING										
100-4530-52-3300	350.00	350.00	100.00	100.00	0.00	0.00				0.00
	188.50	0.00	73.50	154.00	0.00	0.00				

Description Budget Account Number	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	***** Approp Actual	***** Estimated Full Year Actual	***** Requested	***** Admin. Recmd	***** Budgeted	%PY
Class: 100-4530-52-0000 PURCHASED/CONTRACTED SERVICES										
TRAVEL										
100-4530-52-3500	500.00 124.97	500.00 0.00	1,000.00 2,055.24	1,500.00 2,406.00	1,000.00 0.00	0.00	1,000.00	500.00	500.00	50.00-
DUES & SUBSCRIPTIONS										
100-4530-52-3603	250.00 223.00	250.00 223.00	250.00 245.00	250.00 540.00	250.00 154.79	0.00	250.00	250.00	250.00	0.00
EDUCATION & TRAINING										
100-4530-52-3700	500.00 575.00	1,000.00 845.00	1,000.00 979.79	1,000.00 2,443.00	1,000.00 41.46	0.00	1,000.00	500.00	500.00	50.00-
SCRAP TIRE PROGRAM										
100-4530-52-3901	3,000.00 10,879.00	8,000.00 7,577.80	10,000.00 4,941.60	6,000.00 11,031.10	8,000.00 6,217.00	0.00	8,000.00	8,000.00	8,000.00	0.00
MISCELLANEOUS										
100-4530-52-3905	1,000.00 3,110.52	1,000.00 579.36	1,000.00 606.56	1,000.00 875.73	1,000.00 1,655.42	0.00	1,500.00	_____	_____	0.00
OFFICE SUPPLIES										
100-4530-53-1101	800.00 520.58	800.00 927.39	1,000.00 743.83	1,000.00 1,104.44	1,000.00 1,154.69	0.00	1,000.00	200.00	200.00	80.00-
JANITORIAL SUPPLIES										
100-4530-53-1104	100.00 77.92	0.00 0.00	0.00 160.25	0.00 34.14	0.00 0.00	0.00	_____	_____	_____	0.00
MATERIALS										
100-4530-53-1105	1,500.00 1,724.11	3,500.00 1,872.24	3,000.00 3,583.03	4,000.00 3,590.10	4,000.00 201.18	0.00	4,000.00	500.00	500.00	87.50-

Description Budget Account Number	2021		2022		2023		2024		***** 2025 *****		***** 2026 *****		%PY
	Approp Actual		Approp Actual		Approp Actual		Approp Actual		Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmnd	
Class: 100-4530-53-0000 SUPPLIES													
ROAD SIGNS													
100-4530-53-1108	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	0.00	0.00	0.00	0.00	0.00	0.00	672.00	0.00	0.00	0.00			
MAINTENANCE SUPPLIES													
100-4530-53-1109	3,500.00	3,500.00	4,500.00	4,500.00	4,500.00	4,500.00	8,000.00	8,000.00	8,000.00	0.00	8,000.00		0.00
	3,619.66	5,235.86	4,467.05	8,594.54	4,467.05	8,594.54	5,280.92	5,280.92	0.00	0.00			
GRADER BLADES													
100-4530-53-1110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
ELECTRICITY													
100-4530-53-1230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
BOTTLED GAS													
100-4530-53-1240	1,000.00	1,000.00	1,500.00	1,500.00	1,500.00	1,500.00	1,700.00	1,700.00	1,700.00	0.00	1,700.00	1,000.00	41.18-
	1,050.94	949.23	923.37	1,379.50	923.37	1,379.50	1,068.48	1,068.48	0.00	0.00			
GAS & DIESEL													
100-4530-53-1270	35,000.00	45,000.00	65,000.00	50,000.00	65,000.00	50,000.00	35,000.00	35,000.00	35,000.00	0.00	35,000.00	5,000.00	85.71-
	50,193.04	61,103.80	51,166.32	40,200.50	51,166.32	40,200.50	32,296.03	32,296.03	0.00	0.00			
SMALL EQUIPMENT													
100-4530-53-1600	500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	0.00	1,500.00	500.00	66.67-
	1,110.95	375.99	274.51	1,351.02	274.51	1,351.02	1,713.56	1,713.56	0.00	0.00			
UNIFORMS													
100-4530-53-1701	1,500.00	1,500.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	0.00	2,000.00	500.00	75.00-
	1,287.16	1,414.45	1,772.54	550.78	1,772.54	550.78	1,169.74	1,169.74	0.00	0.00			

Description Budget Account Number	2021		2022		2023		2024		***** 2025 *****		***** 2026 *****		%PY	
	Approp Actual	Actual	Approp Actual	Actual	Approp Actual	Actual	Approp Actual	Actual	Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmd		Budgeted
Class: 100-4530-54-0000 CAPITAL OUTLAYS														
INERT LANDFILL														
100-4530-54-1410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	_____	_____	_____	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	_____	_____	_____	
MACHINERY & EQUIPMEN														
100-4530-54-2000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	_____	_____	_____	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	_____	_____	_____	
VEHICLES														
100-4530-54-2200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	_____	_____	_____	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	_____	_____	_____	
ALLOCATED SELF INSURANCE COSTS														
100-4530-55-2400	0.00	0.00	50,073.95	67,031.65	72,218.35	66,521.76	68,700.00	68,700.00	68,700.00	0.00	68,700.00	13,100.00	13,100.00	80.93-
	0.00	0.00	50,073.92	66,521.76	72,218.33	66,521.76	57,231.60	57,231.60	57,231.60	0.00	_____	_____	_____	
C & D LANDFILL CLOSURE														
100-4530-58-2004	80,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	_____	366,023.00	366,023.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	_____	_____	_____	
Control Total														
	518,245.02	425,636.89	470,249.24	443,143.17	470,249.24	443,143.17	444,684.75	444,684.75	444,684.75	0.00	508,170.00	527,652.00	527,652.00	18.66
	375,682.59	405,967.00	439,533.81	443,374.45	439,533.81	443,374.45	414,303.66	414,303.66	414,303.66	0.00	_____	_____	_____	
Department Total														
	518,245.02	425,636.89	470,249.24	443,143.17	470,249.24	443,143.17	444,684.75	444,684.75	444,684.75	0.00	508,170.00	527,652.00	527,652.00	18.66
	375,682.59	405,967.00	439,533.81	443,374.45	439,533.81	443,374.45	414,303.66	414,303.66	414,303.66	0.00	_____	_____	_____	

Description Budget Account Number	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	***** 2025 Approp Actual	***** Estimated Full Year Actual	***** Requested	***** Admin. Recmd	***** Budgeted	%PY
C\ass: 100-5550-00-0000										
FAMILY CONNECTIONS:										
FAMILY CONNECTIONS:										
100-5550-00-0000										
REGULAR EMPLOYEES										
100-5550-51-1100	9,191.21	0.00	0.00	0.00	0.00	0.00				0.00
	8,684.63	0.00	0.00	0.00	0.00					
GROUP INSURANCE										
100-5550-51-2100	0.00	0.00	0.00	0.00	0.00	0.00				0.00
	0.00	0.00	0.00	0.00	0.00					
SOCIAL SECURITY FICA										
100-5550-51-2200	699.79	0.00	0.00	0.00	0.00	0.00				0.00
	629.82	0.00	0.00	0.00	0.00					
WORKER'S COMPENSATION										
100-5550-51-2700	0.00	800.00	700.00	700.00	700.00	0.00	700.00	700.00	700.00	0.00
	0.00	48.62	0.00	316.62	0.00	0.00				
PERSONAL SERVICES & EMPLOYEE BENEFITS										
100-5550-51-2900	2,572.00	0.00	0.00	0.00	0.00	0.00				0.00
	2,572.00	0.00	0.00	0.00	0.00					
CONTRACT SERVICES										
100-5550-52-1001	35,537.00	47,200.00	51,800.00	51,800.00	51,800.00	0.00	51,800.00	55,550.00	55,550.00	7.24
	35,536.98	47,999.84	52,500.00	51,866.77	55,549.36	0.00				
TELEPHONE										
100-5550-52-3201	0.00	0.00	0.00	0.00	0.00	0.00				0.00
	0.00	0.00	0.00	0.00	0.00					

Description Budget Account Number	***** 2025 *****				***** 2026 *****				%PY
	2021	2022	2023	2024	Approp Actual]	Estimated Full Year Actual]	Requested	Admin. Recmd	Budgeted
Class: 100-5550-52-0000 PURCHASED/CONTRACTED SERVICES									
TRAVEL									
100-5550-52-3500	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00			0.00
MISCELLANEOUS									
100-5550-52-3905	0.00 0.00	0.00 0.00	37,500.00 37,500.00	75,000.00 75,000.00	75,000.00 75,000.00	0.00	75,000.00	75,000.00	75,000.00 0.00
Note: DFCS GRANT OFFSET									
SMALL EQUIPMENT									
100-5550-53-1600	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00			0.00
Control Total									
	48,000.00 47,423.43	48,000.00 48,048.46	90,000.00 90,000.00	127,500.00 127,183.39	127,500.00 130,549.36	0.00	127,500.00	131,250.00	131,250.00 2.94
Department Total									
	48,000.00 47,423.43	48,000.00 48,048.46	90,000.00 90,000.00	127,500.00 127,183.39	127,500.00 130,549.36	0.00	127,500.00	131,250.00	131,250.00 2.94

Description Budget Account Number	***** 2026 *****										%PY
	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	2025 Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmd	Budgeted		
Class: 100-7130-00-0000 AGRICULTURAL RESOURCES:											
AGRICULTURAL RESOURCES:											
100-7130-00-0000											
REGULAR EMPLOYEES											
100-7130-51-1100	12,591.02	0.00	0.00	0.00	0.00	0.00	_____	_____	_____	0.00	
	4,503.71	0.00	0.00	0.00	0.00	0.00	_____	_____	_____		
GROUP INSURANCE											
100-7130-51-2100	0.00	0.00	0.00	0.00	0.00	0.00	_____	_____	_____	0.00	
	0.00	0.00	0.00	0.00	0.00	0.00	_____	_____	_____		
SOCIAL SECURITY FICA											
100-7130-51-2200	4,099.00	3,962.00	4,275.00	5,267.36	6,335.00	6,518.00	6,518.00	6,518.00	6,518.00	2.89	
	2,781.00	3,589.67	4,458.94	4,988.15	4,346.06	0.00	_____	_____	_____		
RETIREMENT EXPENSE											
100-7130-51-2401	10,836.00	10,260.00	11,163.00	11,937.00	14,491.97	15,805.00	15,805.00	15,805.00	15,805.00	9.06	
	6,265.52	8,745.06	10,720.31	12,296.73	10,858.13	0.00	_____	_____	_____		
WORKERS COMPENSATION											
100-7130-51-2700	0.00	0.00	0.00	0.00	0.00	0.00	_____	_____	_____	0.00	
	0.00	0.00	0.00	0.00	0.00	0.00	_____	_____	_____		
OTHER EMPLOYEE BENEF											
100-7130-51-2900	0.00	0.00	0.00	0.00	0.00	0.00	_____	_____	_____	0.00	
	0.00	0.00	0.00	0.00	0.00	0.00	_____	_____	_____		
CONTRACT SERVICES-UGA											
100-7130-52-1101	24,600.00	51,791.00	55,870.00	59,740.00	69,740.00	72,135.00	72,135.00	72,135.00	72,135.00	3.43	
	29,130.70	44,307.66	53,656.03	61,742.25	52,252.52	0.00	_____	_____	_____		

Description Budget Account Number	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	***** 2025 Approp Actual	***** 2025 Estimated Full Year Actual	***** 2026 *****			%PY
							Requested	Admin. Recmd	Budgeted	
PURCHASED/CONTRACTED SERVICES										
CONTRACT SERVICES æ" UGA/AMERICORPS										
100-7130-52-1102	0.00	2,000.00	2,500.00	2,500.00	3,000.00	0.00	3,000.00	3,000.00	_____	0.00
	0.00	1,666.67	2,833.33	2,500.00	3,000.00					
Note: AMERICORPS DISCONTINUED FOR FY26										
AUDITOR										
100-7130-52-1202	0.00	0.00	0.00	0.00	0.00	0.00	_____	_____	_____	0.00
	0.00	0.00	0.00	0.00	0.00					
GARBAGE COLLECTION										
100-7130-52-2110	0.00	0.00	0.00	0.00	0.00	0.00	_____	_____	_____	0.00
	0.00	0.00	0.00	0.00	0.00					
AGRICULTURAL RE PURCHASED/CONTR										
100-7130-52-2130	0.00	0.00	0.00	0.00	0.00	0.00	_____	_____	_____	0.00
	0.00	0.00	0.00	0.00	0.00					
BUILDING REP & MAINT										
100-7130-52-2201	0.00	0.00	0.00	0.00	0.00	0.00	_____	_____	_____	0.00
	0.00	0.00	0.00	0.00	0.00					
COMPUTER REP & MAINT										
100-7130-52-2202	0.00	0.00	0.00	0.00	0.00	0.00	_____	_____	_____	0.00
	0.00	0.00	0.00	0.00	0.00					
OFFICE EQ REP & MAIN										
100-7130-52-2203	0.00	0.00	0.00	0.00	0.00	0.00	_____	_____	_____	0.00
	0.00	0.00	0.00	0.00	0.00					
SERVICE CONTRACTS										
100-7130-52-2207	0.00	0.00	0.00	0.00	0.00	0.00	_____	_____	_____	0.00

Description Budget Account Number	2021		2022		2023		2024		***** 2025 *****		***** 2026 *****		%PY
	Approp Actual]	Actual]	Approp Actual]	Actual]	Approp Actual]	Actual]	Approp Actual]	Actual]	Approp Actual]	Actual]	Estimated Full Year Actual]	Requested Admin. Recmd Budgeted	
Class: 100-7130-52-0000 PURCHASED/CONTRACTED SERVICES													
	0.00		0.00		0.00		0.00		0.00		0.00		
EQUIPMENT LEASES													
100-7130-52-2320	0.00		0.00		0.00		0.00		0.00		0.00		0.00
	0.00		0.00		0.00		0.00		0.00				
TELEPHONE													
100-7130-52-3201	0.00		0.00		0.00		0.00		0.00		0.00		0.00
	0.00		0.00		0.00		0.00		0.00				
TRAVEL													
100-7130-52-3500	12,100.00		9,100.00		9,100.00		9,100.00		10,600.00		10,600.00		10,600.00
	6,116.85		6,600.00		8,683.30		9,349.96		9,716.63		0.00		0.00
4-H TRAVEL													
100-7130-52-3501	200.00		750.00		400.00		400.00		500.00		0.00		20.00-
	0.00		369.65		365.18		317.04		89.90				
DUES & SUBSCRIPTIONS													
100-7130-52-3603	400.00		350.00		400.00		1,200.00		1,600.00		0.00		0.00
	205.00		309.99		649.99		799.99		1,015.00				
EDUCATION & TRAINING													
100-7130-52-3700	500.00		600.00		600.00		600.00		1,000.00		0.00		0.00
	150.00		325.00		505.00		860.00		832.86				
MISCELLANEOUS													
100-7130-52-3905	0.00		0.00		0.00		0.00		250.00		0.00		20.00-
	1,049.81		0.00		1,104.55		188.58		51.28				

Description Budget Account Number	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	***** 2025 Approp Actual	***** Estimated Full Year Actual	***** 2026 *****			%PY
							Requested	Admin. Recmd	Budgeted	
Class: 100-7130-53-0000 SUPPLIES										
OFFICE SUPPLIES										
100-7130-53-1101	600.00 752.61	1,600.00 1,428.93	2,000.00 1,504.31	2,000.00 4,241.66	3,000.00 2,904.58	0.00	3,000.00	3,000.00	3,000.00	0.00
JANITORIAL SUPPLIES										
100-7130-53-1104	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	_____	_____	_____	0.00
MAINTENANCE SUPPLIES										
100-7130-53-1109	25.00 114.91	25.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	_____	_____	_____	0.00
WATER & SEWER										
100-7130-53-1210	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	_____	_____	_____	0.00
ELECTRICITY										
100-7130-53-1230	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	_____	_____	_____	0.00
GAS & DIESEL										
100-7130-53-1270	350.00 300.19	0.00 741.64	500.00 1,131.11	1,250.00 1,079.15	1,400.00 690.94	0.00	1,250.00	1,250.00	1,250.00	10.71-
Control Total										
	66,301.02 51,370.30	80,438.00 68,084.27	86,808.00 85,612.05	93,994.36 98,363.51	111,916.97 85,757.90	0.00	115,508.00	115,508.00	112,508.00	0.53
Department Total										
	66,301.02 51,370.30	80,438.00 68,084.27	86,808.00 85,612.05	93,994.36 98,363.51	111,916.97 85,757.90	0.00	115,508.00	115,508.00	112,508.00	0.53

Description Budget Account Number	2021	2022	2023	2024	***** 2025 *****		***** 2026 *****		%PY
	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmd	
Class: 100-7450-00-0000									
CODE ENFORCEMENT:									
100-7450-00-0000									
REGULAR EMPLOYEES 100-7450-51-1100	0.00 9,166.74	10,000.08 0.00	10,000.08 0.00	10,000.08 0.00	10,000.08 8,333.40	0.00	10,000.00		0.00
ON CALL PAY 100-7450-51-1102	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00			0.00
REGULAR EMPLOYEES-CARES 100-7450-51-1199	0.00 833.34	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00			0.00
TEMPORARY EMPLOYEES 100-7450-51-1200	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00			0.00
OVERTIME 100-7450-51-1300	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00			0.00
GROUP INSURANCE 100-7450-51-2100	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00			0.00
SOCIAL SECURITY FICA 100-7450-51-2200	0.00 764.88	764.88 0.00	765.00 0.00	765.00 0.00	765.00 382.44	0.00	765.00		0.00

Description Budget Account Number	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	***** 2025 *****		***** 2026 *****		%PY
					Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmd	
Class: 100-7450-51-0000 PERSONAL SERVICES & EMPLOYEE BENEFITS									
WORKERS COMPENSATION									
100-7450-51-2700	0.00 239.27	239.27 0.00	300.00 0.00	300.00 0.00	300.00 0.00	0.00	300.00		0.00
Control Total	0.00 11,004.23	11,004.23 0.00	11,065.08 0.00	11,065.08 0.00	11,065.08 8,715.84	0.00	11,065.00	0.00	0.00
Department Total	0.00 11,004.23	11,004.23 0.00	11,065.08 0.00	11,065.08 0.00	11,065.08 8,715.84	0.00	11,065.00	0.00	0.00

Description Budget Account Number	2021		2022		2023		2024		2025		2026		%PY
	Approp Actual		Approp Actual		Approp Actual		Approp Actual		Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmd	Budgeted
BOARD OF RECREATION:													
100-7460-00-0000													
BOARD OF RECREATION:													
100-7460-00-0000													
REGULAR EMPLOYEES													
100-7460-51-1100	108,573.92	111,192.72	119,369.56	159,658.32	134,900.00		140,296.00	137,800.00	137,800.00	137,800.00	137,800.00	137,800.00	2.15
	110,283.95	109,241.22	122,906.00	129,445.16	116,211.63					0.00			
TEMPORARY EMPLOYEES													
100-7460-51-1200	8,804.64	5,800.00	5,800.00	5,800.00	5,000.00		5,000.00	5,000.00	5,000.00	0.00	5,000.00	5,000.00	0.00
	1,412.48	1,965.54	3,035.52	3,512.88	1,861.28					0.00			
OVERTIME													
100-7460-51-1300	500.00	500.00	500.00	500.00	500.00		500.00	500.00	500.00	0.00	500.00	500.00	0.00
	278.12	67.19	0.00	0.00	0.00								
GROUP INSURANCE													
100-7460-51-2100	47,381.40	2,269.26	1,965.96	2,153.46	2,000.00		2,000.00	3,300.00	3,300.00	0.00	2,000.00	3,300.00	65.00
	41,182.23	1,827.70	1,759.56	1,292.28	1,361.51								
SOCIAL SECURITY FICA													
100-7460-51-2200	8,306.00	8,506.18	9,127.76	12,695.81	10,740.60		10,741.00	10,580.00	10,580.00	0.00	10,741.00	10,580.00	1.50-
	8,517.98	8,315.22	9,450.57	9,955.53	9,130.79								
RETIREMENT EXPENSE													
100-7460-51-2401	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00			0.00
	62.26	0.00	75.00	104.73	0.00								
UNEMPLOYEMENT													
100-7460-51-2600	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00			0.00
	4,401.04	0.00	0.00	0.00	0.00								

Description Budget Account Number	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	***** 2025 Approp Actual	***** Estimated Full Year Actual	***** 2026 Admin. Recmd Requested	***** Budgeted	%PY
Class: 100-7460-51-0000	PERSONAL SERVICES & EMPLOYEE BENEFITS								
WORKERS COMPENSATION									
100-7460-51-2700	3,500.00	3,500.00	3,500.00	4,000.00	4,000.00	0.00	4,000.00	4,500.00	12.50
	2,732.80	2,633.03	2,550.67	2,467.75	1,458.50				
OTHER EMPLOYEE BENEFITS									
100-7460-51-2900	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	0.00	0.00	0.00	0.00	0.00				
COUNTY ATTORNEY									
100-7460-52-1201	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	0.00	0.00	0.00	0.00	34.00				
PROFESSIONAL OTHER									
100-7460-52-1203	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	0.00	0.00	0.00	0.00	2,250.00				
RECREATION DEPT - SPRINKLER FEE ONLY									
100-7460-52-1210	7,500.00	10,000.00	0.00	0.00	0.00	0.00			0.00
	12,197.00	0.00	0.00	0.00	0.00				
GARBAGE COLLECTION									
100-7460-52-2110	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	0.00	0.00	0.00	0.00	0.00				
RECREATION DEPA PURCHASED/CONTR									
100-7460-52-2130	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	0.00	0.00	0.00	3,900.00	0.00				
LAWN CARE									
100-7460-52-2140	7,000.00	8,000.00	11,422.21	12,000.00	13,000.00	0.00	14,500.00	14,500.00	11.54
	6,298.00	12,199.25	12,412.21	9,959.50	5,971.50	0.00			

Description Budget Account Number	***** 2025 *****					***** 2026 *****			%PY
	2021	2022	2023	2024	Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmd	Budgeted
PURCHASED/CONTRACTED SERVICES									
Class: 100-7460-52-0000									
BUILDING REP & MAINT									
100-7460-52-2201	0.00	0.00	0.00	0.00	0.00	0.00	_____	_____	0.00
	0.00	0.00	0.00	0.00	2,574.59	0.00	_____	_____	
COMPUTER REP & MAINT									
100-7460-52-2202	0.00	0.00	0.00	0.00	0.00	0.00	_____	_____	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	_____	_____	
EQUIP REP & MAINT									
100-7460-52-2204	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
	4,168.26	6,472.71	3,832.66	6,874.14	3,314.27	0.00	_____	_____	0.00
TIRE REPAIR									
100-7460-52-2206	0.00	0.00	100.00	100.00	100.00	0.00	100.00	100.00	100.00
	10.00	0.00	0.00	27.59	0.00	0.00	_____	_____	0.00
SERVICE CONTRACTS									
100-7460-52-2207	0.00	0.00	0.00	0.00	0.00	0.00	_____	10,200.00	_____
	0.00	0.00	0.00	0.00	0.00	0.00	_____	_____	0.00
RECREATION DEPA EQUIPMENT LEASES									
100-7460-52-2320	0.00	0.00	0.00	0.00	0.00	0.00	_____	_____	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	_____	_____	0.00
TELEPHONE									
100-7460-52-3201	0.00	0.00	0.00	0.00	0.00	0.00	_____	_____	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	_____	_____	0.00
CELL PHONES									
100-7460-52-3203	0.00	0.00	0.00	0.00	0.00	0.00	_____	_____	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	_____	_____	0.00

Description Budget Account Number	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	***** Approp Actual	***** Estimated Full Year Actual	***** Requested	***** Admin. Recmd	***** Budgeted	%PY
Class: 100-7460-52-0000 PURCHASED/CONTRACTED SERVICES										
FIRE/BURGULAR ALARM 100-7460-52-3205	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	_____	_____	_____	0.00
POSTAGE 100-7460-52-3210	150.00 0.00	150.00 23.20	100.00 0.00	100.00 0.00	100.00 0.00	0.00	150.00	150.00	150.00	50.00
ADVERTISING 100-7460-52-3300	800.00 1,503.75	800.00 1,418.00	1,706.70 1,934.20	1,000.00 2,001.00	1,500.00 1,816.50	0.00	1,500.00	1,500.00	1,500.00	0.00
TRAVEL 100-7460-52-3500	750.00 514.43	750.00 1,005.55	800.00 462.48	800.00 429.81	800.00 244.53	0.00	800.00	800.00	800.00	0.00
RECREATION DEPA PURCHASED/CONTR 100-7460-52-3602	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	_____	_____	_____	0.00
DUES & SUBSCRIPTIONS 100-7460-52-3603	500.00 807.50	800.00 745.00	800.00 605.00	700.00 590.00	900.00 1,860.00	0.00	900.00	900.00	900.00	0.00
EDUCATION & TRAINING 100-7460-52-3700	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	_____	_____	_____	0.00
CONTRACT LABOR/UMPTIRES 100-7460-52-3850	5,000.00 8,643.00	12,000.00 10,060.00	12,000.00 12,994.00	12,000.00 11,383.00	12,000.00 3,359.00	0.00	12,000.00	12,000.00	12,000.00	0.00

Description Budget Account Number	***** 2025 *****														***** 2026 *****			%PY
	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmd	Budgeted									
Class: 100-7460-52-0000 PURCHASED/CONTRACTED SERVICES																		
MISCELLANEOUS																		
100-7460-52-3905	500.00 301.23	500.00 399.30	500.00 359.75	500.00 122.61	500.00 280.00	0.00	500.00	500.00	500.00	500.00	0.00	500.00	500.00	500.00	0.00	0.00	0.00	
TOURNAMENT FEES																		
100-7460-52-3907	1,670.00 2,440.00	1,670.00 2,555.00	2,600.00 2,800.00	2,500.00 3,645.00	2,500.00 1,695.00	0.00	2,500.00	2,500.00	2,500.00	2,500.00	0.00	2,500.00	2,500.00	2,500.00	0.00	0.00	0.00	
OFFICE SUPPLIES																		
100-7460-53-1101	500.00 517.69	800.00 713.37	800.00 1,356.56	800.00 751.39	800.00 882.62	0.00	800.00	800.00	800.00	800.00	0.00	800.00	800.00	800.00	0.00	0.00	0.00	
JANITORIAL SUPPLIES																		
100-7460-53-1104	0.00 30.24	0.00 25.88	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
MATERIALS																		
100-7460-53-1105	10,000.00 9,808.79	11,000.00 10,470.74	12,000.00 9,380.09	13,000.00 13,240.21	13,000.00 13,500.01	0.00	14,500.00	14,500.00	14,500.00	14,500.00	0.00	14,500.00	14,500.00	14,500.00	11.54	11.54	11.54	
MAINTENANCE SUPPLIES																		
100-7460-53-1109	4,000.00 1,932.35	4,500.00 3,445.43	4,500.00 5,433.69	5,000.00 5,449.78	5,000.00 5,792.49	0.00	5,000.00	5,000.00	5,000.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00	0.00	0.00	0.00	
SUPPLIES																		
100-7460-53-1114	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
WATER & SEWER																		
100-7460-53-1210	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

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Description Budget Account Number	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	***** Approp Actual	***** Estimated Full Year Actual	***** Requested	***** Admin. Recmd	***** Budgeted	%PY
Class: 100-7460-53-0000	SUPPLIES									
ELECTRICITY										
100-7460-53-1230	0.00	0.00	0.00	0.00	0.00	0.00				0.00
	0.00	0.00	0.00	0.00	0.00					
GAS & DIESEL										
100-7460-53-1270	3,000.00	4,000.00	5,000.00	4,500.00	4,500.00	0.00	5,000.00	5,000.00	5,000.00	11.11
	1,985.56	2,281.85	4,037.34	4,101.41	3,776.30					
CONCESSION FOOD										
100-7460-53-1302	10,000.00	10,000.00	11,000.00	8,500.00	8,500.00	0.00	8,500.00			0.00
	4,445.38	5,797.65	10,392.17	9,508.45	6,586.73					
SMALL EQUIPMENT										
100-7460-53-1600	750.00	750.00	7,500.00	2,000.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00	0.00
	0.00	223.76	7,902.83	0.00	268.00					
UNIFORMS										
100-7460-53-1701	11,000.00	13,000.00	19,000.00	13,000.00	13,000.00	0.00	13,000.00	16,000.00	16,000.00	23.08
	9,561.87	12,656.34	17,622.38	14,731.17	12,074.96					
MACHINERY & EQUIPMEN										
100-7460-54-2000	0.00	0.00	0.00	0.00	0.00	0.00				0.00
	0.00	0.00	0.00	0.00	0.00					
ALLOCATED SELF INSURANCE COSTS										
100-7460-55-2400	0.00	50,073.95	54,163.76	67,031.65	51,600.00		51,600.00	39,300.00	39,300.00	23.84-
	0.00	50,073.92	54,163.78	66,521.76	42,923.70	0.00				
Control Total	245,185.96	265,562.11	289,255.95	333,339.24	290,940.60		299,887.00	290,630.00	275,430.00	5.33-
	234,035.91	244,616.85	285,466.46	300,015.15	239,227.91	0.00				

Description Budget Account Number	2021		2022		2023		2024		***** 2025 *****		***** 2026 *****		%PY	
	Approp Actual	Actual	Approp Actual	Actual	Approp Actual	Actual	Approp Actual	Actual	Estimated Full Year Actual	Requested	Admin. Recmd	Budgeted		
INTERFUND/INTERDEPARTMENTAL CHARGES														
Department Total	245,185.96		265,562.11		289,255.95		333,339.24		290,940.60		299,887.00	290,630.00	275,430.00	5.33-
	234,035.91		244,616.85		285,466.46		300,015.15		239,227.91	0.00				

Description Budget Account Number	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	***** Approp Actual	***** Estimated Full Year Actual	***** Requested	***** Admin. Recmd	***** Budgeted	%PY
Class: 100-8000-00-0000	DEBT SERVICES:									
DEBT SERVICES:										
100-8000-00-0000										
Contingency	0.00	0.00	0.00	0.00	0.00	0.00				0.00
100-8000-57-9000	0.00	0.00	0.00	0.00	0.00	0.00				
DEBT SERVICE PRINCIPAL										
100-8000-58-1300	0.00	0.00	0.00	0.00	0.00	0.00				0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
1 GA Loan	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	0.00	25,000.00	25,000.00	25,000.00	0.00
100-8000-58-1301	31,250.00	25,000.00	25,000.00	25,000.00	25,000.00	0.00				
Hospita] 30 day Note	0.00	0.00	0.00	0.00	0.00	0.00				0.00
100-8000-58-1302	0.00	0.00	0.00	0.00	0.00	0.00				
DEBT SERVICE INTEREST										
100-8000-58-2300	0.00	0.00	0.00	0.00	0.00	0.00				0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
Control Total	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	0.00	25,000.00	25,000.00	25,000.00	0.00
	31,250.00	25,000.00	25,000.00	25,000.00	25,000.00	0.00				
Department Total	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	0.00	25,000.00	25,000.00	25,000.00	0.00
	31,250.00	25,000.00	25,000.00	25,000.00	25,000.00	0.00				

Note: PLACEHOLDER - OFFSETS TO ONE MILL REVENUE

Description Budget Account Number	2021 Approp Actual]	2022 Approp Actual]	2023 Approp Actual]	2024 Approp Actual]	***** 2025 Approp Actual]	***** Estimated Full Year Actual]	***** Requested	***** Admin. Recmd	***** Budgeted	%PY
Class: 100-9000-57-0000	OTHER COSTS	8,836.00	8,836.00	8,836.00	8,512.00	0.00				
LIBRARY										
100-9000-57-1060	0.00	0.00	0.00	0.00	0.00	0.00				0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
SCHOOL DRUG PROGRAM										
100-9000-57-1071	0.00	0.00	0.00	0.00	0.00	0.00				0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
CONCERTED SERVICES										
100-9000-57-2010	0.00	0.00	0.00	0.00	0.00	0.00				0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
BOARD OF EQUALIZATIO										
100-9000-57-3001	0.00	0.00	0.00	0.00	0.00	0.00				0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
PRINCIPAL PAYMENTS-HOSPITAL LOAN #9022										
100-9000-58-1300	305,228.90	265,000.00	706,538.01	0.00	0.00	0.00				0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
DCA REPAYMENT CDBG										
100-9000-58-1301	159,109.59	0.00	0.00	0.00	0.00	0.00				0.00
	159,109.59	0.00	0.00	0.00	0.00	0.00				
TRANSFER TO 270										
100-9000-61-1001	0.00	0.00	0.00	0.00	0.00	0.00				0.00
	0.00	0.00	0.00	0.00	0.00	0.00				

Description Budget Account Number	2021		2022		2023		2024		***** 2025 *****		***** 2026 *****			%PY
	Approp Actual		Approp Actual		Approp Actual		Approp Actual		Approp Actual	Estimated Full Year Actual	Requested	Admin. Recmd	Budgeted	
Class: 100-9000-61-0000 OTHER FINANCING USES														
TRANSFER TO 230														
100-9000-61-1002	0.00		1,049,178.00		0.00		0.00		0.00					0.00
	0.00		0.00		0.00		0.00		0.00					
TRANSFER TO 360 FOR JAIL CONSTR.														
100-9000-61-1003	0.00		0.00		0.00		0.00		0.00		1,000,000.00	1,000,000.00	1,000,000.00	0.00
	0.00		0.00		0.00		0.00		0.00					
Note: FUND BALANCE TRANSFER FROM 100 TO 360														
Control Total	480,174.49		1,330,014.00		729,994.05		295,836.00		330,836.00		1,349,512.00	1,339,512.00	1,339,512.00	304.89
	480,174.49		121,064.88		677,450.27		15,836.00		708,511.96		0.00			0.00
Department Total	480,174.49		1,330,014.00		729,994.05		295,836.00		330,836.00		1,349,512.00	1,339,512.00	1,339,512.00	304.89
	480,174.49		121,064.88		677,450.27		15,836.00		708,511.96		0.00			0.00
Budgeted Total	7,733,767.26		9,358,698.15		9,585,238.08		9,968,117.61		9,767,491.06		11,944,235.00	11,687,562.00	11,692,601.00	19.71
	7,355,868.49		7,806,310.51		9,295,565.92		9,551,911.59		9,442,482.26		0.00			0.00
Non-Budget Total	0.00		0.00		0.00		0.00		0.00		0.00	0.00	0.00	0.00
	0.00		0.00		0.00		0.00		0.00					
Budget Fund Total	7,733,767.26		9,358,698.15		9,585,238.08		9,968,117.61		9,767,491.06		11,944,235.00	11,687,562.00	11,692,601.00	19.71
	7,355,868.49		7,806,310.51		9,295,565.92		9,551,911.59		9,442,482.26		0.00			0.00
Year Total	7,733,767.26		9,358,698.15		9,585,238.08		9,968,117.61		9,767,491.06		11,944,235.00	11,687,562.00	11,692,601.00	0.00
	7,355,868.49		7,806,310.51		9,295,565.92		9,551,911.59		9,442,482.26		0.00			0.00

SPECIAL SERVICE DISTRICT

Expenditures

The Special Service District is comprised of the unincorporated area of Candler County. The unincorporated area is the areas that are outside the corporate

limits of any municipality (Metter, Pulaski). Revenues for this district are derived from taxes, fees and charges related only to the unincorporated area. All funds paid for shared services are paid from this fund, such as: Fire Department, Animal Control, Library, Candler County Industrial Authority, Metter-Candler

Airport Authority

SPECIAL SERVICE DISTRICT

Revenues

The Special Service District is comprised of the unincorporated area of Candler County. The unincorporated area is the areas that are outside the corporate

limits of any municipality (Metter, Pulaski). Revenues for this district are derived from taxes, fees and charges related only to the unincorporated area. All funds paid for shared services are paid from this fund, such as: Fire Department, Animal Control, Library, Candler County Industrial Authority, Metter-Candler Airport Authority

Range of Expend Accounts: 270-0000-00-0000 to 270-9999-99-9999
 Range of Revenue Accounts: 270-0000-00- to 270-9999-99-
 For Budget: %PY = ((Budgeted / (Appropriated + Transfers)) - 1) * 100
 For Revenue: %PY = ((2026 Anticipated / 2025 Anticipated) - 1) * 100

Description Budget Account Number 2021 Approp Actual 2022 Approp Actual 2023 Approp Actual 2024 Approp Actual 2025 Approp Actual 2025 Estimated Full Year Actual 2026 Requested Admin. Recmd Budgeted %PY

LEGISLATIVE
270-1100-00-000

EDUCATION & TRAINING
270-1100-52-3700

Control Total

EXECUTIVE
270-1300-00-0000

EDUCATION & TRAINING
270-1300-52-3700

Control Total

ADMINISTRATION
270-1510-00-0000

ADVERTISING
270-1510-52-3300

BANK FEES
270-1510-52-3604

ALCOHOL LICENSE-GCIC FEES

Description Budget Account Number	2021		2022		2023		2024		***** 2025		***** 2026		Budgeted %PY
	Approp Actual		Approp Actual		Approp Actual		Approp Actual		Approp Actual		Requested	Admin. Recmnd	
PURCHASED/CONTRACTED SERVICES													
270-1510-52-3901	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00	500.00	0.00
	214.00	43.25			0.00	0.00							
CONTINGENCIES													
270-1510-57-9000	46,539.19	125,926.37	3,444.02	0.00	28,197.50	0.00	0.00	0.00	0.00	0.00			0.00
	0.00	0.00	0.00	0.00	0.00	0.00							
COLLECTIONS													
270-4520-00-0000													
GARBAGE COLLECTION													
270-4520-52-2110	367,500.00	367,500.00	400,481.24	425,000.00	400,000.00	425,000.00	450,000.00	450,000.00	450,000.00	450,000.00	450,000.00	450,000.00	12.50
	331,801.92	348,371.28	370,138.79	392,419.62	392,186.76	392,419.62			0.00				
WASTE DISPOSAL COSTS													
270-4520-52-2111	0.00	0.00	0.00	0.00	0.00	0.00	187,000.00	187,000.00	187,000.00	187,000.00	187,000.00	187,000.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00			0.00				
Control Total	367,500.00	367,500.00	400,481.24	425,000.00	400,000.00	425,000.00	637,000.00	637,000.00	637,000.00	637,000.00	637,000.00	637,000.00	59.25
	331,801.92	348,371.28	370,138.79	392,419.62	392,186.76	392,419.62			0.00				
ZONING													
270-7410-00-0000													
REGULAR EMPLOYEES													
270-7410-51-1100	0.00	0.00	0.00	0.00	6,000.00	0.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	316.67
	0.00	0.00	0.00	0.00	0.00	0.00			0.00				
TEMPORARY EMPLOYEES													
270-7410-51-1200	0.00	0.00	0.00	0.00	0.00	0.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00			0.00				
ATTORNEY FEES													
270-7410-52-1201	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	20.00
	3,228.00	2,356.69	1,235.49	3,219.00	2,654.00	3,219.00			0.00				

Page No: 3

[illegible]

Description Budget Account Number	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	2025 Approp Actual	Estimated Full Year	Requested	Admin. Recmd	Budgeted	%PY
Class: 270-9000-54-0000										
CAPITAL OUTLAYS										
270-9000-54-1031	31,846.14 31,846.14	36,620.00 36,620.00	36,620.00 36,620.00	36,620.00 36,620.00	36,620.00 36,620.00	0.00				0.00
INDUSTRIAL AUTHORITY - CAPITAL PROJECT										
270-9000-54-1201	0.00 0.00	0.00 0.00	0.00 0.00	300,000.00 300,000.00	0.00 0.00	0.00				0.00
INDUSTRIAL AUTHORITY										
270-9000-57-1010	115,981.00 115,981.00	121,783.00 121,782.96	121,797.00 121,797.00	127,887.00 127,887.00	134,281.00 123,090.88	0.00	140,995.00	140,995.00	140,995.00	5.00
AIRPORT AUTHORITY										
270-9000-57-1011	18,742.50 18,742.50	19,679.63 19,679.64	20,663.61 20,663.61	21,696.76 21,696.76	22,781.60 22,781.64	0.00	21,960.00	23,921.00	23,921.00	5.00
AIRPORT AUTHORITY-SPECIAL APPROPRIATION										
270-9000-57-1012	0.00 0.00	42,288.37 42,288.37	0.00 0.00	0.00 0.00	15,002.80 0.00	0.00		13,921.00	13,921.00	7.21-
FIRE PROTECTION METTER										
270-9000-57-1030	294,939.60 294,939.60	300,574.50 300,574.50	330,861.37 330,861.37	375,661.00 375,661.00	399,651.00 366,346.75	0.00	602,186.00	460,000.00	460,000.00	15.10
INDUSTRIAL PARK WALK PATH REPAIR METTER										
270-9000-57-1031	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00				0.00
ANIMAL CONTROL - METTER										
270-9000-57-1032	0.00 0.00	0.00 0.00	76,377.42 76,377.42	80,196.29 80,196.29	84,206.10 77,188.87	0.00	134,725.80	134,725.80	88,416.00	5.00
LIBRARY										
270-9000-57-1060	51,071.50 51,071.50	52,071.50 52,071.50	53,871.50 53,871.50	55,900.00 55,900.00	58,695.00 53,803.75	0.00	61,395.00	61,395.00	61,395.00	4.60
TRANSFER TO G/F										
270-9000-61-1001	0.00 11,007.05	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00				0.00

Description Budget Account Number	2021		2022		2023		2024		2025		2026		%PY
	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year	Requested	Admin. Recmd	Budgeted	
OTHER FINANCING USES													
Control Total	512,580.74	573,017.00	640,190.90	997,961.05	751,237.50	0.00	961,261.80	834,957.80	788,648.00	4.98			
Budgeted Total	984,646.14	1,079,950.46	1,073,181.24	1,453,226.13	1,207,000.00	0.00	1,640,926.80	1,586,909.80	1,540,600.00	27.64			
Non-Budget Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
Budget Fund Total	984,646.14	1,079,950.46	1,073,181.24	1,453,226.13	1,207,000.00	0.00	1,640,926.80	1,586,909.80	1,540,600.00	27.64			
Year Total	984,646.14	1,079,950.46	1,073,181.24	1,453,226.13	1,207,000.00	0.00	1,640,926.80	1,586,909.80	1,540,600.00	0.00			

Description Revenue Account Number	2021	2022	2023	2024	***** Anticipated Actual	***** 2025 Estimated Full Year Actual	***** 2026 Admin. Recmd Anticipated	***** %PY
	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual				
REAL PROP-CUR YEAR								
270-31-1100	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00		0.00
RAILROAD EQUIPMENT								
270-31-1350	2,500.00 2,585.98	3,000.00 2,660.80	2,500.00 2,670.56	2,600.00 3,081.03	3,000.00 3,081.03	0.00	3,000.00	0.00
FRANCHISE TAX-TELEVI								
270-31-1750	45,000.00 45,635.60	45,000.00 44,984.08	45,000.00 41,695.93	45,000.00 39,425.05	32,000.00 27,312.87	0.00	32,000.00	0.00
ALCOHOL BEVERAGE EXC								
270-31-4200	90,000.00 112,310.62	95,000.00 105,758.51	40,000.00 64,437.23	60,000.00 57,967.07	60,000.00 46,444.74	0.00	48,000.00	20.00-
ALCOHOL MIXED DRINK BEVERAGE EXC								
270-31-4201	0.00 0.00	0.00 452.63	0.00 526.40	1,000.00 646.12	1,000.00 531.69	0.00	500.00	50.00-
INSURANCE PREMIUM TAX								
270-31-6200	460,000.00 489,424.84	490,000.00 507,368.33	515,000.00 517,848.02	530,000.00 556,114.17	575,000.00 592,010.53	0.00	625,000.00	8.70
ALCOHOLIC BEVERAGE LICENSE								
270-32-1100	13,500.00 19,200.00	15,000.00 19,286.50	15,000.00 14,293.25	15,000.00 13,645.40	15,000.00 10,211.65	0.00	11,000.00	26.67-
GENERAL BUSINESS LICENSE								
270-32-1200	5,300.00 14,525.00	11,300.00 14,800.00	14,000.00 14,100.00	14,000.00 19,800.00	12,000.00 13,150.00	0.00	11,000.00	8.33-
BUILDING & DEVELOPMENT FEES & PERMITS								
270-32-2200	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 8,750.00	0.00	10,000.00	0.00
ZONING & LAND USE FEES & PERMITS								
270-32-2210	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 1,800.00	0.00	2,000.00	0.00

Description Revenue Account Number	2021		2022		2023		2024		***** 2025 *****		***** 2026 *****		%PY
	Anticipated	Actual	Anticipated	Actual	Anticipated	Actual	Anticipated	Actual	Anticipated	Actual	Admin. Recmd	Anticipated	
SIGN PERMITS 270-32-2230	0.00 0.00		0.00 600.00		0.00 100.00		0.00 300.00		0.00 500.00		100.00 0.00	100.00 0.00	0.00
CELL TOWER FEES 270-32-2231	0.00 100.00		0.00 0.00		0.00 1,500.00		0.00 2,250.00		0.00 2,250.00		6,000.00 0.00	6,000.00 0.00	0.00
MOBILE HOME PERMIT FEES 270-32-2240	0.00 0.00		0.00 0.00		8,500.00 10,250.00		10,000.00 12,250.00		10,000.00 8,200.00		10,000.00 0.00	10,000.00 0.00	0.00
ELECTRICAL PERMIT FEES 270-32-2250	0.00 0.00		0.00 0.00		2,200.00 3,290.00		3,000.00 4,730.00		4,000.00 5,460.00		4,000.00 0.00	5,000.00 0.00	25.00
FIRE BUDGET SURPLUS METTER 270-33-7001	0.00 67,090.50		0.00 0.00		0.00 31,986.70		30,000.00 41,276.50		30,000.00 0.00		0.00 0.00	0.00 0.00	0.00
REFUSE COLLECTION CHARGE 270-34-4110	335,000.00 399,261.11		340,000.00 392,086.26		394,000.00 471,809.76		440,000.00 463,266.55		440,000.00 507,994.41		550,000.00 0.00	550,000.00 0.00	25.00
REFUSE DISPOSAL CHARGE 270-34-4111	0.00 0.00		0.00 0.00		0.00 0.00		0.00 0.00		0.00 0.00		187,000.00 0.00	187,000.00 0.00	0.00
INTEREST INCOME 270-36-1001	1,500.00 1,456.70		1,500.00 1,902.56		1,500.00 11,972.92		10,000.00 24,309.97		25,000.00 9,101.56		10,000.00 0.00	10,000.00 0.00	60.00-
INTEREST INCOME SSD-SYNOVUS ACCT 270-36-1002	0.00 0.00		0.00 0.00		0.00 0.00		0.00 8,524.97		0.00 26,590.94		30,000.00 0.00	30,000.00 0.00	0.00
TRANSFER IN FROM GENERAL FUNDS 270-39-1100	0.00 0.00		0.00 0.00		0.00 0.00		0.00 0.00		0.00 0.00		0.00 0.00	0.00 0.00	0.00

Description Revenue Account Number	2021		2022		2023		2024		2025		2026		%PY
	Anticipated Actual	Actual	Anticipated Actual	Actual	Anticipated Actual	Actual	Anticipated Actual	Actual	Anticipated Actual	Estimated Full Year Actual	Admin. Recmd Actual	Anticipated	
FUND BALANCE USE													
270-39-1800	0.00		0.00	258,426.13	0.00		0.00		0.00	0.00			0.00
	0.00		0.00	0.00	0.00		0.00		0.00				
Revenue Fund Total	952,800.00	1,000,800.00	1,037,700.00	1,419,026.13	1,207,000.00		1,207,000.00		1,207,000.00		1,539,600.00	1,540,600.00	27.64
	1,151,590.35	1,089,899.67	1,186,480.77	1,247,586.83	1,263,389.42		1,263,389.42		1,263,389.42	0.00			
Year Total	952,800.00	1,000,800.00	1,037,700.00	1,419,026.13	1,207,000.00		1,207,000.00		1,207,000.00		1,539,600.00	1,540,600.00	0.00
	1,151,590.35	1,089,899.67	1,186,480.77	1,247,586.83	1,263,389.42		1,263,389.42		1,263,389.42	0.00			

SPECIAL PURPOSE LOCAL OPTION SALES TAX (SPLOST)

A special fund created by a vote of the citizens to establish a 1% sales tax for the purpose of funding capital projects for real estate, buildings, infrastructure, equipment and vehicles. This funding may not be used for general governmental operations. The SPLOST referendum is put before the voters each 5-6 years depending on the duration of the prior SPLOST election. The SPLOST tax helps to reduce the burden on the citizens of the county by allowing the tax collected on purchases to fund some capital needs.

AS OF 4/16/2025 \$ 722,647.15 \$ 75,481.93
 ANTICIPATED REVENUE FY2026 \$ 1,062,864.00 \$ 435,600.00
 TOTAL FUNDS \$ 1,785,511.15 \$ 511,081.93
 REQUIRED FOR FY27 BOND PAYMENTS \$ 569,548.76

	322 - COUNTY FUNDS	322 - LEVEL II FUNDS	322 - TOTAL
ANNUAL LEASE DEBT			
322-3300-54-2400 SHERIFF - PUBLIC SAFETY RADIOS	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
322-4200-54-2200 PUBLIC WORKS - MOTOR GRADERS (LEASE)	\$ 109,000.00	\$ 109,000.00	\$ 109,000.00
322-4530-54-2200 SOLID WASTE - CAT D5 BULLDOZER (LEASE)	\$ 36,000.00	\$ 36,000.00	\$ 36,000.00
322-4530-54-2201 SOLID WASTE - CAT D5 BULLDOZER (LEASE)	\$ 67,000.00	\$ 67,000.00	\$ 67,000.00
322-4530-54-2202 PUBLIC WORKS - CAT 320 EXCAVATOR (LEASE)	\$ 45,000.00	\$ 45,000.00	\$ 45,000.00
	\$ 282,000.00		
ANNUAL BOND DEBT			
JAIL BOND PAYMENT - 9/1/2025	\$ 142,825.37	\$ 220,386.51	\$ 363,211.88
JAIL BOND PAYMENT - 3/1/2026	\$	\$ 204,336.80	\$ 204,336.80
	\$ 142,825.37	\$ 424,723.31	
SHERIFF OFFICE VEHICLE REQUIREMENTS			
322-3300-54-2201 SHERIFF - NEW VEHICLE	\$ 85,000.00	\$ 85,000.00	\$ 85,000.00
SHERIFF - NEW VEHICLE - CODE ENFORCEMENT	\$ 75,000.00		\$ 75,000.00
	\$ 85,000.00		
BUDGET REQUESTS - (NEEDS: AS DETERMINED BY SUBMITTER)			
SHERIFF - INTERVIEW ROOM UPGRADES	\$ 3,000.00	\$ 3,000.00 *	\$ 3,000.00
SHERIFF - EQUIPMENT	\$ 10,000.00	\$ 10,000.00 *	\$ 10,000.00
SHERIFF - CITATION SOFTWARE (2 SPOST ELIGIBLE)	\$ 20,000.00	\$ 20,000.00 *	\$ 20,000.00
SHERIFF - PINELAND TELCO: PHONE SYSTEM (PHONES ONLY)	\$ 3,384.87	\$ 3,384.87 *	\$ 3,384.87
	\$ 36,384.87		
SHERIFF - CODE ENFORCEMENT EQUIPMENT	\$ 20,000.00	\$ 20,000.00 *	\$ 20,000.00
IT - WINDOWS 11 OS UPGRADES	\$ 33,000.00	\$ 33,000.00 *	\$ 33,000.00
IT - FIREWALL	\$ 15,000.00	\$ 15,000.00 *	\$ 15,000.00
IT - NETWORK CAPITAL NEEDS	\$ 10,000.00	\$ 10,000.00 *	\$ 10,000.00
	\$ 58,000.00		

EMA - MOTOROLA RADIOS	\$	18,000.00	*	\$	18,000.00	
EMA - BATTERY POWERED CHAINSAWS	\$	3,000.00		\$	3,000.00	
	\$	21,000.00				
EMS - E911 TEXT ALERTS	\$	-		\$	-	
EMS - FLY CAR - FORD EXPEDITION, TAHOE ALS EQUIP	\$	115,000.00	*	\$	115,000.00	
EMS - LUCAS DEVICE	\$	20,000.00	*	\$	20,000.00	
EMS - ZOILL CARDIAC MONITOR	\$	45,000.00		\$	45,000.00	
EMS - M/S POWER LOAD MOUNT	\$	34,713.00		\$	34,713.00	
	\$	214,713.00				
RECREATION - NEW CONCESSION BUILDING	\$	450,000.00				
RECREATION - LIGHT T'BALL FIELDS	\$	250,000.00				
RECREATION - GYMNASIUM IMPROVEMENTS	\$	800,000.00				
TAX ASSESSOR - WORKSTATION	\$	2,500.00	*	\$	2,500.00	
TAX ASSESSOR - WORKSTATION	\$	1,000.00	*	\$	1,000.00	
TAX ASSESSOR - PRINTERS	\$	3,500.00		\$	3,500.00	
	\$	7,000.00				
CLERK OF COURT - STORAGE	\$	3,500.00	*	\$	3,500.00	
CLERK OF COURT - DESK - STANDING DESK RISERS	\$	1,000.00	*	\$	1,000.00	
	\$	4,500.00				
TAX COMMISSIONER - OFFICE CHAIRS	\$	450.00	*	\$	450.00	
TAX COMMISSIONER - PRINTERS	\$	2,550.00		\$	2,550.00	
TAX COMMISSIONER - COMPUTERS (SEE ABOVE)	\$	-		\$	-	
	\$	3,000.00				
ADMIN - REPLACE ROOF	\$	30,000.00	*	\$	30,000.00	
ROADS - DUMPTRUCK	\$	182,000.00		\$	182,000.00	
ROADS - DUMPTRUCK	\$	182,000.00		\$	182,000.00	
	\$	364,000.00				
TOTAL	\$	1,248,423.24		\$	1,673,146.55	
				\$	424,723.31	
				\$	1,693,146.55	
					(20,000.00) Difference	
						\$ 890,660.24

REVIEW SUBMISSION FOR MORE INFORMATION

May 30, 2025
03:17 PM

Board of Commissioners of Candler County
Budget/Revenue Preparation Worksheet

Page No: 1

Range of Expend Accounts: 322-0000-00-0000 to 322-9999-99-9999
Range of Revenue Accounts: 322-0000-00- to 322-9999-99-
For Budget: %PY = ((Budgeted / (Appropriated + Transfers)) - 1) * 100

For Revenue: %PY = ((2026 Anticipated / 2025 Anticipated) - 1) * 100

Description	2021	2022	2023	2024	***** 2025 *****	***** 2026 *****	Admin. Recmd	Budgeted	%PY
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year Actual	Requested			
2024 SPLOST									
322-0000-00-0000									
Department Total	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00
ADMIN BUILDING - CAPITAL IMPROVEMENTS									
322-1510-54-1201	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	_____	30,000.00	30,000.00	0.00
Department Total	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	30,000.00	30,000.00	0.00
IT/DATA CENTER CAPITAL									
322-1535-54-3001	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	_____	10,000.00	10,000.00	0.00
IT - DATA CENTER - FIREWALL									
322-1535-54-3002	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	_____	15,000.00	15,000.00	0.00
IT - WINDOWS 11 UPGRADES									
322-1535-54-3003	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	_____	33,000.00	33,000.00	0.00
Department Total	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	58,000.00	58,000.00	0.00
TAX COMMISSIONER - FF&E									
322-1545-54-2302	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	_____	450.00	450.00	0.00
Department Total	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	450.00	450.00	0.00

Description Budget Account Number	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	2025 Approp Actual	***** Estimated Full Year	***** Requested	***** Admin. Recmd	***** Budgeted	%PY
Class: 322-1550-54-0000	CAPITAL OUTLAYS									
ASSESSOR - COMPUTERS 322-1550-54-2401	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	3,500.00	3,500.00	0.00
Department Total	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	3,500.00	3,500.00	0.00
PUBLIC BUILDING - BOND - PRINCIPAL 322-1565-58-1100	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	155,000.00 0.00	0.00	0.00	0.00	0.00	0.00
PUBLIC BUILDING - BOND - INTEREST 322-1565-58-2100	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	412,548.76 0.00	0.00	0.00	0.00	0.00	0.00
Department Total	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	567,548.76 0.00	0.00	0.00	0.00	0.00	0.00
CLERK - SHELVING 322-2180-54-2301	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	3,500.00	3,500.00	0.00
CLERK - FF&E 322-2180-54-2302	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	1,000.00	1,000.00	0.00
Department Total	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	4,500.00	4,500.00	0.00
SHERIFF - VEHICLES (NEW) 322-3300-54-2200	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	85,000.00	85,000.00	0.00
SHERIFF - VEHICLE CAP PURCHASE (OLD VEH) 322-3300-54-2201	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00	0.00
PUBLIC SAFETY RADIOS 322-3300-54-2400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,000.00	25,000.00	0.00

Description	Budget Account Number	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	***** 2025 Approp Actual	***** Estimated Full Year	***** Requested	***** Admin. Recmd	***** Budgeted	%PY
Class: 322-3300-54-0000		CAPITAL OUTLAYS									
SHERIFF - CAPITAL EQUIPMENT	322-3300-54-2501	0.00	0.00	0.00	0.00	0.00	0.00		36,384.87	36,384.87	0.00
Department Total		0.00	0.00	0.00	0.00	0.00	0.00	0.00	146,384.87	146,384.87	0.00
EMS - VEHICLE PURCHASE	322-3600-54-2200	0.00	0.00	0.00	0.00	0.00	0.00		115,000.00	115,000.00	0.00
EMS - SUPERVISOR VEH LUCAS MACHINE	322-3600-54-2501	0.00	0.00	0.00	0.00	0.00	0.00		20,000.00	20,000.00	0.00
Department Total		0.00	0.00	0.00	0.00	0.00	0.00	0.00	135,000.00	135,000.00	0.00
EMA - RADIO PURCHASE	322-3920-54-2401	0.00	0.00	0.00	0.00	0.00	0.00		18,000.00	18,000.00	0.00
Department Total		0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,000.00	18,000.00	0.00
ROADS - HEAVY EQUIP - '20 MOTORGRADERS	322-4200-54-2100	0.00	0.00	0.00	0.00	0.00	0.00		108,065.10	108,065.10	0.00
ROADS - HEAVY EQUIP - CAT320 EXCAVATOR	322-4200-54-2101	0.00	0.00	0.00	0.00	0.00	0.00		44,476.22	44,476.22	0.00
Department Total		0.00	0.00	0.00	0.00	0.00	0.00	0.00	152,541.32	152,541.32	0.00
SOLID WASTE - HEAVY EQUIP - CAT D3N DOZE											

Description Budget Account Number	2021 Approp Actual]	2022 Approp Actual]	2023 Approp Actual]	2024 Approp Actual]	***** 2025 *****		***** 2026 *****		%PY
					Approp Actual]	Estimated Full Year	Requested	Admin. Recmnd	
Class: 322-4530-54-0000 CAPITAL OUTLAYS									
322-4530-54-2100	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	_____	35,465.25	0.00
SOLID WASTE - HEAVY EQUIP - CAT D5 DOZER									
322-4530-54-2101	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	_____	66,183.32	0.00
Department Total]	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	101,648.57	0.00
2024 SPLOST METTER 37%									
322-4963-57-1094	0.00 0.00	0.00 0.00	0.00 0.00	0.00 157,632.69	532,800.00 545,440.18	0.00	644,688.00	644,688.00	21.00
Department Total]	0.00 0.00	0.00 0.00	0.00 0.00	0.00 157,632.69	532,800.00 545,440.18	0.00	644,688.00	644,688.00	21.00
2024 SPLOST PULASKI 2%									
322-4964-57-1094	0.00 0.00	0.00 0.00	0.00 0.00	0.00 8,520.68	28,800.00 29,483.26	0.00	34,848.00	34,848.00	21.00
Department Total]	0.00 0.00	0.00 0.00	0.00 0.00	0.00 8,520.68	28,800.00 29,483.26	0.00	34,848.00	34,848.00	21.00
2024 SPLOST (Level II Project 20%)									
322-4968-57-1094	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	360,000.00 0.00	0.00	435,600.00	435,600.00	21.00
Department Total]	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	360,000.00 0.00	0.00	435,600.00	435,600.00	21.00
INDUSTRIAL DEVELOPMENT AUTHORITY-SHARE									
322-4969-57-1093	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	_____	_____	0.00
Department Total]	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00

Description	2021	2022	2023	2024	***** Approp Actual	***** 2025 Approp Actual	***** Estimated Full Year	***** Requested	***** Admin. Recmd	***** Budgeted	%PY
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Actual	Actual	Full Year				
Class: 322-7450-54-0000	CAPITAL OUTLAYS										
322-7450-54-2200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	70,000.00	70,000.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
Department Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	70,000.00	70,000.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
REC DEPT - WIRELESS CAMERA											
322-7460-54-1201	0.00	0.00	0.00	0.00	2,000.00	2,000.00	0.00	0.00			0.00
	0.00	0.00	0.00	0.00	2,009.90	2,009.90	0.00	0.00			
Department Total	0.00	0.00	0.00	0.00	2,000.00	2,000.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	2,009.90	2,009.90	0.00	0.00			
TRANSFER TO FUND-360 JAIL BOND PAYMENT											
322-9000-61-1001	0.00	0.00	0.00	0.00	0.00	0.00	0.00	567,548.76	567,548.76	567,548.76	0.00
	0.00	0.00	0.00	0.00	590,673.76	590,673.76	0.00	0.00			
Control Total	0.00	0.00	0.00	0.00	1,491,148.76	1,491,148.76	0.00	1,682,684.76	2,402,709.52	2,402,709.52	61.13
	0.00	0.00	0.00	166,153.37	1,167,607.10	1,167,607.10	0.00	0.00			
Department Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	567,548.76	567,548.76	567,548.76	0.00
	0.00	0.00	0.00	0.00	590,673.76	590,673.76	0.00	0.00			
Budgeted Total	0.00	0.00	0.00	0.00	1,491,148.76	1,491,148.76	0.00	1,682,684.76	2,402,709.52	2,402,709.52	61.13
	0.00	0.00	0.00	166,153.37	1,167,607.10	1,167,607.10	0.00	0.00			
Non-Budget Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
Budget Fund Total	0.00	0.00	0.00	0.00	1,491,148.76	1,491,148.76	0.00	1,682,684.76	2,402,709.52	2,402,709.52	61.13
	0.00	0.00	0.00	166,153.37	1,167,607.10	1,167,607.10	0.00	0.00			
Year Total	0.00	0.00	0.00	0.00	1,491,148.76	1,491,148.76	0.00	1,682,684.76	2,402,709.52	2,402,709.52	0.00
	0.00	0.00	0.00	166,153.37	1,167,607.10	1,167,607.10	0.00	0.00			

Description Revenue Account Number	***** 2021 *****				***** 2022 *****				***** 2023 *****				***** 2024 *****				***** 2025 *****				***** 2026 *****				%PY
	Anticipated	Actual	Anticipated	Actual	Anticipated	Actual	Anticipated	Actual	Anticipated	Actual	Anticipated	Actual	Anticipated	Actual	Anticipated	Actual	Anticipated	Actual	Anticipated	Actual	Anticipated	Actual	Anticipated	Actual	
2024 SPLOST (COUNTY 61%) 322-31-3208	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	878,400.00	899,239.23	0.00	0.00	1,062,864.00	1,062,864.00	0.00	0.00	21.00
2024 SPLOST Level II Project (20%) 322-31-3209	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	360,000.00	368,540.67	0.00	0.00	435,600.00	435,600.00	0.00	0.00	21.00
2024 SPLOST (Metter 37%) 322-31-3210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	532,800.00	545,440.18	0.00	0.00	644,688.00	644,688.00	0.00	0.00	21.00
2024 SPLOST (Pulaski 2%) 322-31-3211	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28,800.00	29,483.26	0.00	0.00	34,848.00	34,848.00	0.00	0.00	21.00
2024 SPLOST (INDUSTRIAL AUTHORITY) 322-31-3212	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST INCOME 2024 SPLOST 322-36-1005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,000.00	8,492.21	0.00	0.00	8,000.00	8,000.00	0.00	0.00	46.67-
INTEREST INC 2024 SPLOST Level II 20%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00	1,101.22	0.00	0.00	1,000.00	1,000.00	0.00	0.00	90.00-
FUND BALANCE USE 322-39-1800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Revenue Fund Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,825,000.00	1,852,296.77	0.00	0.00	2,402,709.52	2,402,709.52	0.00	0.00	31.66
Year Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,825,000.00	1,852,296.77	0.00	0.00	2,402,709.52	2,402,709.52	0.00	0.00	0.00

SPECIAL FUNDS

- 205 **LAW LIBRARY**
 A special fund for the establishment and maintenance of the county law library as required by Georgia code
- 212 **D.A.T.E. FUND**
 A special fund to be used for Drug Abuse Treatment and Education as required by the Georgia code
- 215 **E911 FUND**
 A special fund for the capital improvement and operation of a 911 public safety answering point
- 250 **LOCAL MAINTENANCE & IMPROVEMENT GRANT (LMIG) FUND**
 A special fund for the maintenance and improvement of roads funded by the Georgia state gas tax and administered by Georgia Department of Transportation (GDOT)
- 335 **TRANSPORTATION INVESTMENT ACT (TIA)/TRANSPORTATION
 LOCAL OPTION SALES TAX (TSPLOST) FUND**
 A special fund established by a referendum voted on by the citizens to establish a 1% sales tax for the maintenance and improvement of roads; this program is administered by GDOT
- 601 **CANDLER COUNTY HEALTH CARE FUND**
 A special, internal service fund, for the provision of health care services and administration for employees of Candler County, Georgia

Range of Expend Accounts: 205-0000-00-0000 to 205-9999-99-9999
Range of Revenue Accounts: 205-0000-00- to 205-9999-99-
For Budget: %PY = ((Budgeted / (Appropriated + Transfers)) - 1) * 100

For Revenue: %PY = ((2026 Anticipated / 2025 Anticipated) - 1) * 100

Description Budget Account Number	2021		2022		2023		2024		***** 2025 *****		***** Requested *****		***** 2026 Admin. Recmnd *****		%PY
	Approp Actual		Approp Actual		Approp Actual		Approp Actual		Approp Actual	Estimated Full Year Actual	Requested			Budgeted	
LAW LIBRARY															
205-0000-53-1401	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00					0.00
	2,899.41	3,776.06	3,375.72	4,231.60						0.00					
PROPERTY															
205-0000-54-1000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00					0.00
	18,440.49	3,781.81	1,276.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00					
Budgeted Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	21,339.90	7,557.87	4,651.99	4,231.60						0.00					
Non-Budget Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00					
Budget Fund Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	21,339.90	7,557.87	4,651.99	4,231.60						0.00					
Year Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	21,339.90	7,557.87	4,651.99	4,231.60						0.00					

Description Revenue Account Number	2021		2022		2023		2024		2025		2026		%PY
	Anticipated	Actual	Anticipated	Actual	Anticipated	Actual	Anticipated	Actual	Anticipated	Estimated Full Year Actual	Admin. Recmd	Anticipated	
LIBRARY REVENUE													
205-35-1500	0.00	10,395.00	0.00	10,849.90	0.00	9,078.31	0.00	10,160.17	0.00	0.00			0.00
CANCEL PRIOR YEAR EXPENSE													
205-38-9999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
Revenue Fund Total	0.00	10,395.00	0.00	10,849.90	0.00	9,078.31	0.00	10,160.17	0.00	0.00	0.00	0.00	0.00
Year Total	0.00	10,395.00	0.00	10,849.90	0.00	9,078.31	0.00	10,160.17	0.00	0.00	0.00	0.00	0.00

Range of Expend Accounts: 212-0000-00-0000 to 212-9999-99-9999
Range of Revenue Accounts: 212-0000-00- to 212-9999-99-
For Budget: %PY = ((Budgeted / (Appropriated + Transfers)) - 1) * 100

For Revenue: %PY = ((2026 Anticipated / 2025 Anticipated) - 1) * 100

Description Budget Account Number	2021 Approp Actual]	2022 Approp Actual]	2023 Approp Actual]	2024 Approp Actual]	***** 2025 Approp Actual]	***** Estimated Full Year Actual]	***** 2026 *****			%PY
							Requested	Admin. Recmnd	Budgeted	
D.A.T.E. 212-9000-00-0000										
D.A.T.E. SCHOOL DRUG PROGRAM 212-9000-57-1071										
Control Total	1,800.00 2,323.11	0.00 2,114.26	250.00 250.00	0.00 1,397.29	0.00 1,434.46	0.00				0.00
Budgeted Total	1,800.00 2,323.11	0.00 2,114.26	250.00 250.00	0.00 1,397.29	0.00 1,434.46	0.00	0.00	0.00	0.00	0.00
Non-Budget Total	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00	0.00
Budget Fund Total	1,800.00 2,323.11	0.00 2,114.26	250.00 250.00	0.00 1,397.29	0.00 1,434.46	0.00	0.00	0.00	0.00	0.00
Year Total	1,800.00 2,323.11	0.00 2,114.26	250.00 250.00	0.00 1,397.29	0.00 1,434.46	0.00	0.00	0.00	0.00	0.00

Description Revenue Account Number	2021		2022		2023		2024		2025		2026		%PY
	Anticipated	Actual	Anticipated	Actual	Anticipated	Actual	Anticipated	Actual	Anticipated	Actual	Admin. Recmd	Anticipated	
D.A.T.E. DRUG ABUSE FINES 212-35-1406	1,500.00 5,022.13		5,000.00 3,709.28		0.00 6,646.00		0.00 4,806.92		3,000.00 3,797.91		0.00		0.00
INTEREST INCOME 212-36-1001	300.00 94.85		75.00 96.02		0.00 415.25		0.00 1,159.91		1,000.00 988.51		0.00		0.00
Revenue Fund Total	1,800.00 5,116.98		5,075.00 3,805.30		0.00 7,061.25		0.00 5,966.83		4,000.00 4,786.42		0.00	0.00	0.00
Year Total	1,800.00 5,116.98		5,075.00 3,805.30		0.00 7,061.25		0.00 5,966.83		4,000.00 4,786.42		0.00	0.00	0.00

Range of Expend Accounts: 215-0000-00-0000 to 215-9999-99-9999
Range of Revenue Accounts: 215-0000-00- to 215-9999-99-
For Budget: %PY = ((Budgeted / (Appropriated + Transfers)) - 1) * 100

For Revenue: %PY = ((2026 Anticipated / 2025 Anticipated) - 1) * 100

Description Budget Account Number	2021		2022		2023		2024		2025		***** Requested		***** Admin. Recmd		***** Budgeted		%PY
	Approp	Actual	Approp	Actual	Approp	Actual	Approp	Actual	Approp	Actual	Estimated Full Year	Actual	***** Requested	***** Admin. Recmd	***** Budgeted	*****	
E-911 EXPENSES INTER 215-0000-52-1303	0.00 0.00		0.00 0.00		0.00 0.00		0.00 0.00		0.00 0.00		0.00						0.00
E-911 EXPENSES INTERFUND 215-0000-57-1032	0.00 0.00		0.00 0.00		0.00 0.00		0.00 0.00		0.00 0.00		0.00						0.00
BANK FEES 215-1510-52-3604	0.00 150.82		0.00 0.00		0.00 0.00		0.00 0.00		0.00 0.00		0.00						0.00
E-911 215-3800-00-0000																	
TELEPHONE RECOVERY FEES 215-3800-52-3201	21,500.00 16,688.76		21,500.00 16,434.00		21,500.00 16,493.40		21,500.00 12,882.60		21,500.00 16,196.56		0.00						0.00
Control Total	21,500.00 16,688.76		21,500.00 16,434.00		21,500.00 16,493.40		21,500.00 12,882.60		21,500.00 16,196.56		0.00		0.00	0.00	0.00	0.00	0.00
E-911 TRAVEL 215-3800-52-3500	0.00 0.00		0.00 0.00		0.00 0.00		0.00 0.00		0.00 0.00		0.00						0.00
CAPITAL OUTLAYS 215-3800-54-1200	0.00 0.00		0.00 0.00		0.00 0.00		0.00 0.00		0.00 0.00				260,500.00	260,500.00	260,500.00		0.00
E-911 EXPENSES INTERFUND 215-3800-57-1032	150,000.00 147,948.89		161,000.00 149,567.99		161,000.00 145,643.79		161,000.00 144,026.35		161,000.00 114,325.26				161,000.00	161,000.00	161,000.00		0.00

Description Budget Account Number	2021		2022		2023		2024		***** 2025 *****		***** 2026 *****		*****		%PY
	Approp Actual]	OTHER COSTS	Approp Actual]	Approp Actual]	Approp Actual]	Approp Actual]	Approp Actual]	Approp Actual]	Approp Actual]	Estimated Full Year	Requested	Admin. Recmd	Budgeted		
Class: 215-3800-57-0000															
Budgeted Total]	171,500.00		182,500.00	182,500.00	182,500.00	182,500.00	182,500.00	182,500.00	182,500.00	0.00	421,500.00	421,500.00	421,500.00	130.96	
	164,788.47		166,001.99	162,137.19	162,137.19	156,908.95	156,908.95	130,521.82	130,521.82						
Non-Budget Total]	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00						
Budget Fund Total]	171,500.00		182,500.00	182,500.00	182,500.00	182,500.00	182,500.00	182,500.00	182,500.00	0.00	421,500.00	421,500.00	421,500.00	130.96	
	164,788.47		166,001.99	162,137.19	162,137.19	156,908.95	156,908.95	130,521.82	130,521.82						
Year Total]	171,500.00		182,500.00	182,500.00	182,500.00	182,500.00	182,500.00	182,500.00	182,500.00	0.00	421,500.00	421,500.00	421,500.00	0.00	
	164,788.47		166,001.99	162,137.19	162,137.19	156,908.95	156,908.95	130,521.82	130,521.82	0.00					

Description Revenue Account Number	2021		2022		2023		2024		***** 2025 *****		***** 2026 *****		%PY
	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Estimated Full Year Actual	Admin. Recmd	Anticipated		
E-911 FEES REV 215-34-2500	170,000.00 184,783.11	180,000.00 192,536.16	186,000.00 185,322.24	190,000.00 200,421.18	190,000.00 178,667.08	0.00					190,000.00	190,000.00	0.00
INTEREST INCOME 215-36-1001	1,500.00 2,277.40	2,500.00 1,200.33	2,500.00 3,642.85	3,500.00 7,899.90	8,000.00 7,125.51	0.00					6,000.00	6,000.00	25.00-
CANCEL PRIOR YEAR EXPENSE 215-38-9999	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00							0.00
FUND BALANCE USE 215-39-1800	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00					225,500.00	225,500.00	0.00
Revenue Fund Total	171,500.00 187,060.51	182,500.00 193,736.49	188,500.00 188,965.09	193,500.00 208,321.08	198,000.00 185,792.59	0.00					421,500.00	421,500.00	112.88
Year Total	171,500.00 187,060.51	182,500.00 193,736.49	188,500.00 188,965.09	193,500.00 208,321.08	198,000.00 185,792.59	0.00					421,500.00	421,500.00	0.00

Range of Expend Accounts: 250-0000-00-0000 to 250-9999-99-9999
 Range of Revenue Accounts: 250-0000-00- to 250-9999-99-
 For Budget: %PY = ((Budgeted / (Appropriated + Transfers)) - 1) * 100

For Revenue: %PY = ((2026 Anticipated / 2025 Anticipated) - 1) * 100

Description Budget Account Number	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	***** Approp Actual	***** Estimated Full Year Actual	***** Requested	***** Admin. Recmd	***** Budgeted	%PY
BANK FEES										
250-1510-52-3604	0.00	0.00	0.00	0.00	0.00	0.00				0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
LMIG CONTROL ACCOUNT										
250-4200-00-0000										
PROFESSIONAL PURCHASED/CONTR										
250-4200-52-1200	0.00	0.00	0.00	0.00	0.00	0.00				0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
Control Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
INFRASTRUCTURE 2022 LMIG										
250-4200-54-1401	0.00	0.00	446,340.44	0.00	0.00	0.00				0.00
	0.00	0.00	446,340.44	0.00	0.00	0.00				
INFRASTRUCTURE 2023 LMIG										
250-4200-54-1402	0.00	0.00	450,000.00	455,397.45	455,397.45	0.00				0.00
	0.00	0.00	0.00	1,107,773.40	69,883.62	0.00				
INFRASTRUCTURE 2024 LMIG										
250-4200-54-1403	0.00	0.00	0.00	0.00	491,024.12	0.00				0.00
	0.00	0.00	0.00	0.00	491,024.12	0.00				
INFRASTRUCTURE 2019 LMIG										
250-4200-54-1404	0.00	0.00	0.00	0.00	0.00	0.00	500,918.84	500,918.84	500,918.84	0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
INFRASTRUCTURE 2019 LMIG SAP										
250-4200-54-1405	0.00	10,466.90	0.00	0.00	0.00	0.00	614,543.47	614,543.47	614,543.47	0.00
	97,250.60	10,466.90	0.00	0.00	0.00	0.00				

Description Budget Account Number	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	***** 2025 *****		***** 2026 *****		%PY
					Approp Actual	Estimated Full Year	Requested	Admin. Recmd	
Class: 250-4200-54-0000 CAPITAL OUTLAYS									
INFRASTRUCTURE 2020 LMIG									
250-4200-54-1406	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	468,389.20	0.00	0.00	0.00	0.00	0.00			
INFRASTRUCTURE 2020 LMIG SUPPLEMENT SOE									
250-4200-54-1407	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	0.00	0.00	0.00	0.00	0.00	0.00			
INFRASTRUCTURE 2021 LMIG									
250-4200-54-1408	405,267.25	405,287.25	0.00	0.00	0.00	0.00			0.00
	0.00	405,287.25	0.00	0.00	0.00	0.00			
INFRASTRUCTURE 2021 LMIG SAP									
250-4200-54-1409	0.00	153,800.00	0.00	0.00	0.00	0.00			0.00
	0.00	111,121.25	0.00	0.00	0.00	0.00			
Budgeted Total	405,267.25	569,554.15	896,340.44	455,397.45	946,421.57	0.00	1,115,462.31	1,115,462.31	17.86
	565,639.80	526,875.40	446,340.44	1,107,773.40	560,907.74				
Non-Budget Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00				
Budget Fund Total	405,267.25	569,554.15	896,340.44	455,397.45	946,421.57	0.00	1,115,462.31	1,115,462.31	17.86
	565,639.80	526,875.40	446,340.44	1,107,773.40	560,907.74				
Year Total	405,267.25	569,554.15	896,340.44	455,397.45	946,421.57	0.00	1,115,462.31	1,115,462.31	0.00
	565,639.80	526,875.40	446,340.44	1,107,773.40	560,907.74				

Description Revenue Account Number	2021	2022	2023	2024	***** Anticipated Actual	***** Estimated Full Year Actual	***** Admin. Recmd	***** Anticipated	%PY
	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Full Year Actual	Admin. Recmd	Anticipated	%PY
DOT GRANT - LMIG (USE FOR FUTURE YEARS)									
250-33-4252	0.00	446,340.44	450,000.00	450,000.00	515,000.00		505,000.00	505,000.00	1.94-
	0.00	446,340.44	455,397.45	491,024.12	500,918.84	0.00			
DOT GRANT - LMIG SUPPLEMENT (NON SAP)									
250-33-4254	0.00	0.00	0.00	0.00	608,172.23				0.00
	0.00	0.00	0.00	608,172.23	0.00	0.00			
DOT GRANT - 2020 LMIG									
250-33-4256	0.00	0.00	0.00	0.00	0.00				0.00
	0.00	0.00	0.00	0.00	0.00	0.00			
DOT GRANT - 2021 LMIG									
250-33-4258	405,287.25	405,000.00	0.00	0.00	0.00				0.00
	405,287.25	0.00	0.00	0.00	0.00	0.00			
DOT GRANT - 2021 LMIG SAP									
250-33-4259	169,200.00	0.00	0.00	0.00	0.00				0.00
	133,800.00	0.00	0.00	0.00	0.00	0.00			
LMIG INTEREST INCOME									
250-36-1001	4,000.00	1,000.00	1,000.00	5,000.00	10,000.00		10,000.00	10,000.00	0.00
	1,081.62	1,035.44	5,081.95	13,845.89	12,946.61	0.00			
FUND BALANCE USE (PRIOR YEAR GRANT)									
250-39-1800	0.00	0.00	0.00	0.00	0.00		600,462.00	600,462.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00			
Revenue Fund Total									
	578,487.25	852,340.44	451,000.00	455,000.00	1,133,172.23		1,115,462.00	1,115,462.00	1.56-
	560,168.87	447,375.88	460,479.40	1,113,042.24	513,865.45	0.00			
Year Total									
	578,487.25	852,340.44	451,000.00	455,000.00	1,133,172.23		1,115,462.00	1,115,462.00	0.00
	560,168.87	447,375.88	460,479.40	1,113,042.24	513,865.45	0.00			

Range of Expend Accounts: 335-0000-00-0000 to 335-9999-99-9999
Range of Revenue Accounts: 335-0000-00- to 335-9999-99-
For Budget: %PY = ((Budgeted / (Appropriated + Transfers)) - 1) * 100
For Revenue: %PY = ((2026 Anticipated / 2025 Anticipated) - 1) * 100

Description Budget Account Number	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	***** 2025 Approp Actual	***** 2025 Estimated Full Year Actual	***** 2026 Requested	***** 2026 Admin. Recmd	Budgeted	%PY
WARNING: Sub without Control Account!										
MISC TIA DISC - 24-DEBBY ROAD REPAIRS 335-3920-54-1400	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 106,886.02	0.00				0.00
MISC TIA DISC - 24-STORM3 ROAD REPAIRS 335-3920-54-1401	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 20,990.00	0.00				0.00
MISC TIA DISC - 24-HELENE ROAD REPAIRS 335-3920-54-1402	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 28,000.00	0.00				0.00
ADVERTISING 335-4200-52-3300	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00				0.00
Control Total	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 155,876.02	0.00	0.00	0.00	0.00	0.00
PIPES 335-4200-53-1106	0.00 0.00	0.00 0.00	0.00 0.00	0.00 12,021.60	0.00 33,699.30	0.00				0.00
2012 TIA SPLOST: 335-4968-00-0000										
OFFICE SUPPLIES 335-4968-52-1101	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00				0.00
TITLE RESEARCH - ROW 335-4968-52-1203	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00				0.00

Description	2021		2022		2023		2024		***** 2025 *****		***** 2026 *****		%PY
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Estimated Full Year	Requested	Admin. Recmd	Budgeted
Class: 335-4968-52-0000 PURCHASED/CONTRACTED SERVICES													
PROFESSIONAL SURVEYO													
335-4968-52-1204	50,000.00	95,000.00	850,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	29,136.04	407,030.76	512,108.78	0.00	0.00								
BANK FEES_FUND TRANSFER FROM GENERAL FUN													
335-4968-52-3604	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	0.00	0.00	0.00	0.00	0.00								
GENERAL SUPPLIES													
335-4968-53-1101	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	0.00	0.00	0.00	0.00	0.00								
LAND ACQUISITION													
335-4968-54-1001	300,000.00	0.00	0.00	100,000.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	54,244.37	705.04-	570.00	21,138.22									
INFRASTRUCTURE													
335-4968-54-1400	0.00	12,576.15	10,480.00	400,000.00	803.75	803.75	0.00	0.00	0.00	0.00	2,229,003.00	2,229,003.00	*****
	0.00	12,576.15	10,480.00	39,425.35									
ROADS													
335-4968-54-1401	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	8,583.95	0.00	0.00	0.00	0.00								
2019 LMIG 10% MATCH													
335-4968-54-1402	0.00	0.00	0.00	0.00	451,135.42	0.00	0.00	0.00	0.00	0.00	50,092.00	50,092.00	88.90-
	0.00	0.00	0.00	0.00	0.00								
2020 LMIG 10% MATCH													
335-4968-54-1403	111,000.85	67,007.63	0.00	0.00	49,102.41	0.00	0.00	0.00	0.00	0.00			0.00
	138,541.56	0.00	0.00	0.00	0.00								
2019 LMIG SAP 10% MATCH													
335-4968-54-1404	1,305.85	0.00	0.00	0.00	1,963,167.48	0.00	0.00	0.00	0.00	0.00			0.00
	0.00	13,843.10	0.00	0.00	0.00								
EDEN CHURCH RD													
335-4968-54-1405	52,745.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	589,268.22	0.00	0.00	0.00	0.00								

Description Budget Account Number	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	2025 Approp Actual	2025 Estimated Full Year	Requested	Admin. Recmd	Budgeted	%PY

Description Budget Account Number	2021		2022		2023		2024		***** 2025 *****		***** 2026 *****		%PY
	Approp	Actual	Approp	Actual	Approp	Actual	Approp	Actual	Approp	Actual	Admin. Recmd	Budgeted	
Class: 335-9000-62-0000													
Budgeted Total	515,051.70 829,620.14	232,371.38 494,686.57	1,384,557.05 1,001,082.41	798,094.95 467,427.12	2,464,209.06 1,602,885.67						2,674,003.00	2,674,003.00	8.51
Non-Budget Total	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00						0.00	0.00	0.00
Budget Fund Total	515,051.70 829,620.14	232,371.38 494,686.57	1,384,557.05 1,001,082.41	798,094.95 467,427.12	2,464,209.06 1,602,885.67						2,674,003.00	2,674,003.00	8.51
Year Total	515,051.70 829,620.14	232,371.38 494,686.57	1,384,557.05 1,001,082.41	798,094.95 467,427.12	2,464,209.06 1,602,885.67						2,674,003.00	2,674,003.00	0.00

Description Revenue Account Number	2021		2022		2023		2024		***** 2025 *****		***** 2026 *****		%PY
	Actual	Anticipated	Actual	Anticipated	Actual	Anticipated	Actual	Anticipated	Actual	Estimated Full Year	Admin. Recmd	Anticipated	
TIA SPLOST 335-31-3204	225,000.00 335,773.48	225,000.00 344,045.10	300,000.00 939,467.49	300,000.00 395,769.03	385,000.00 354,246.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GDOT 335-31-3205	0.00 611,368.22	0.00 392,043.62	850,000.00 512,388.63	1,093,222.00 0.00	1,697,765.00 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TSPLST2 (REG) - DISCRETIONARY FUNDS 335-31-3601	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00	0.00	420,000.00	420,000.00	0.00
TSPLST2 (REG) - PROJECT REIMBURSEMENT 335-31-3602	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00	0.00	2,229,003.00	2,229,003.00	0.00
INTEREST INC TIA SPL 335-36-1004	6,000.00 1,662.99	0.00 2,107.99	1,700.00 11,241.32	7,000.00 48,663.52	15,000.00 31,748.84	0.00	0.00	0.00	0.00	0.00	25,000.00	25,000.00	66.67
CANCEL PRIOR YEAR EXPENSE 335-38-9999	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPER TRANSFERS GEN F 335-39-1201	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUND BALANCE USE 335-39-1800	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	366,444.06 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Revenue Fund Total	231,000.00 948,804.69	225,000.00 738,196.71	1,151,700.00 1,463,097.44	1,400,222.00 444,432.55	2,464,209.06 385,995.75	0.00	0.00	0.00	0.00	0.00	2,674,003.00	2,674,003.00	8.51
Year Total	231,000.00 948,804.69	225,000.00 738,196.71	1,151,700.00 1,463,097.44	1,400,222.00 444,432.55	2,464,209.06 385,995.75	0.00	0.00	0.00	0.00	0.00	2,674,003.00	2,674,003.00	0.00

Range of Expend Accounts: 360-0000-00-0000 to 360-9999-99-9999
 Range of Revenue Accounts: 360-0000-00- to 360-9999-99-
 For Budget: %PY = ((Budgeted / (Appropriated + Transfers)) - 1) * 100

For Revenue: %PY = ((2026 Anticipated / 2025 Anticipated) - 1) * 100

Description	2021	2022	2023	2024	***** 2025	***** Requested	***** Admin. Recmd	Budgeted	%PY
Budget Account Number	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Approp Actual	Full Year Actual			
PUBLIC BUILDINGS									
360-1565-00-0000									
PROFESSIONAL OTHER									
360-1565-52-1203	0.00	0.00	0.00	346,404.00	116,000.00	0.00	22,000.00	22,000.00	81.03-
	0.00	0.00	0.00	348,194.00	88,950.00				
BANK FEES									
360-1565-52-3604	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	1,000.00	0.00
	0.00	0.00	0.00	45.00	810.00				
MISCELLANEOUS									
360-1565-52-3905	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	0.00	0.00	0.00	0.00	0.00				
CAPITAL CONSTRUCTION - JAIL PROJECT									
360-1565-54-1300	0.00	0.00	0.00	0.00	10,437,880.00	0.00	7,866,220.90	7,866,220.90	24.64-
	0.00	0.00	0.00	324,499.00	1,904,859.90				
CAPITAL F&E COSTS - JAIL PROJECT									
360-1565-54-2300	0.00	0.00	0.00	0.00	1,000,000.00	0.00	650,000.00	650,000.00	35.00-
	0.00	0.00	0.00	0.00	0.00				
BOND PRINCIPAL RETIREMENT									
360-1565-58-1100	0.00	0.00	0.00	0.00	170,000.00	0.00	155,000.00	155,000.00	8.82-
	0.00	0.00	0.00	0.00	170,000.00				
BOND INTEREST CHARGES									
360-1565-58-2100	0.00	0.00	0.00	188,855.01	420,673.76	0.00	412,548.76	412,548.76	1.93-
	0.00	0.00	0.00	188,855.01	420,673.76	0.00			
BOND ISSUANCE COSTS									
360-1565-58-4000	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	0.00	0.00	0.00	284,116.70	0.00	0.00			

Description Budget Account Number	2021 Approp Actual]	2022 Approp Actual]	2023 Approp Actual]	2024 Approp Actual]	***** 2025 Approp Actual]	***** 2025 Estimated Full Year	*****			%PY
							Requested	Admin. Recmd	Budgeted	
Class: 360-1565-61-0000										
DISCOUNTS ON BONDS ISSUED										
360-1565-61-5000	0.00	0.00	0.00	0.00	0.00	0.00				0.00
	0.00	0.00	0.00	0.00	0.00					
Control Total]	0.00	0.00	0.00	535,259.01	12,144,553.76		0.00	9,106,769.66	9,106,769.66	25.01-
	0.00	0.00	0.00	1,145,709.71	2,585,293.66	0.00				
Budgeted Total]	0.00	0.00	0.00	535,259.01	12,144,553.76		0.00	9,106,769.66	9,106,769.66	25.01-
	0.00	0.00	0.00	1,145,709.71	2,585,293.66	0.00				
Non-Budget Total]	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00				
Budget Fund Total]	0.00	0.00	0.00	535,259.01	12,144,553.76		0.00	9,106,769.66	9,106,769.66	25.01-
	0.00	0.00	0.00	1,145,709.71	2,585,293.66	0.00				
Year Total]	0.00	0.00	0.00	535,259.01	12,144,553.76		0.00	9,106,769.66	9,106,769.66	0.00
	0.00	0.00	0.00	1,145,709.71	2,585,293.66	0.00				

Description Revenue Account Number	2021 Anticipated Actual	2022 Anticipated Actual	2023 Anticipated Actual	2024 Anticipated Actual	2025 Anticipated Actual	2025 Estimated Full Year Actual	***** 2026 *****			%PY
							Admin.	Recmd	Anticipated	
INTEREST INCOME_CC JAIL CONSTRUCTION 360-36-1001	0.00 0.00	0.00 0.00	0.00 0.00	0.00 21,898.37	0.00 30,007.35	0.00	_____	_____	_____	0.00
INTEREST INCOME_CC JAIL SINKING FUND 360-36-1002	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	_____	_____	_____	0.00
INTEREST INCOME_JAIL PROJECT CDS 360-36-1003	0.00 0.00	0.00 0.00	0.00 0.00	0.00 309,923.15	0.00 262,629.46	0.00	_____	_____	_____	0.00
INTEREST-GA FUND 1 JAIL CONSTRUCTION ACT 360-36-1004	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 64,989.95	0.00	100,000.00	100,000.00	100,000.00	0.00
TRANSFER FROM SPLOST FOR BOND PAYMENTS 360-39-1001	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	590,673.76 590,673.76	0.00	567,548.76	567,548.76	567,548.76	3.92-
TRANSFER FROM GENERAL FUND FOR CONST. 360-39-1002	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
FUND BALANCE USE - BOND PROCEEDS 360-39-1800	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	9,201,449.86 0.00	0.00	7,439,220.90	7,439,220.90	7,439,220.90	19.15-
Revenue Fund Total	0.00 0.00	0.00 0.00	0.00 0.00	0.00 331,821.52	9,792,123.62 948,300.52	0.00	9,106,769.66	9,106,769.66	9,106,769.66	7.00-
Year Total	0.00 0.00	0.00 0.00	0.00 0.00	0.00 331,821.52	9,792,123.62 948,300.52	0.00	9,106,769.66	9,106,769.66	9,106,769.66	0.00

CANDLER COUNTY JAIL PROJECT

CURRENT RESOURCES

CC Jail Construction (QNB: 0229)
LESS: CURRENT PAYMENT TO POPE
CC Jail Sinking Account (QNB: 0240)
GF1: JAIL CONSTRUCTION
Jail Bond Funds (QNB, CD:)
Total Jail Construction Funds Available

SECONDARY RESOURCES

County Jail Fund (QNB: 3547)
General Fund Contingency (QNB: 9591)
2018 SPLOST (QNB: 3393)
CC General Fund (SYN: 4894)
Total Secondary Funds Available

Total Resources Available for Construction

DATE	
EST-5/27/2025	
\$ 315,340.30	
\$ (451,045.80)	
\$ 35.00	
\$ 7,064,989.95	
\$ -	
\$ 6,929,319.45	
\$ 100,229.19	
\$ -	
\$ 682,538.05	
\$ 2,238,273.54	
\$ 3,021,040.78	
\$ 9,950,360.23	

FROM:	PAY ORDER #9	DATE:	5/27/2025
CONTRACT AMOUNTS (POPE CONSTRUCTION)			
1	ORIGINAL CONTRACT SUM		\$ 10,437,880.00
2	NET CHANGE BY CHANGE ORDERS		\$ -
3	CONTRACT SUM TO DATE		\$ 10,437,880.00
4	TOTAL COMPLETED AND STORED TO DATE		\$ 2,857,399.00
5	RETAINAGE		\$ 252,106.80
	A. 10% COMPLETED WORK		\$ 33,633.10
	B. 10% STORED MATERIAL		\$ 285,739.90
	C. TOTAL RETAINAGE		\$ 2,571,659.10
6	TOTAL EARNED LESS RETAINAGE		\$ 2,571,659.10
7	LESS: PREVIOUS PAYMENTS		\$ 451,045.80
8	CURRENT PAYMENT DUE		\$ 7,866,220.90
9	BALANCE TO FINISH (INCLUDING RETAINAGE)		

CONTRACT AMOUNTS (STUDIO 8 DESIGN)

PRELIMINARY DESIGN	\$ 87,000.00	\$ 87,000.00	\$ -
DESIGN DEVELOPMENT	\$ 116,000.00	\$ 116,000.00	\$ -
CONSTRUCTION DOCS	\$ 232,000.00	\$ 232,000.00	\$ -
BID PHASE	\$ 29,000.00	\$ 29,000.00	\$ -
CONSTRUCTION PHASE	\$ 116,000.00	\$ 94,000.00	\$ 22,000.00
	\$ 580,000.00	\$ 558,000.00	\$ 22,000.00

TOTAL ANTICIPATED OUTSTANDING COSTS (NO FFE OR IT INCLUDED)

\$ 7,888,220.90

CONSTRUCTION DEFICIT

\$ (958,901.45)

CONSTRUCTION DEFICIT AS A % OF SECONDARY RESOURCES

31.74%

FURNITURE, FIXTURES, EQUIPMENT & IT		ACCOUNT #	\$ 472,812.47	321-2018 SPLOST FUNDS
			E911 FUNDS	
DISPATCH - DISPATCH RADIO CONSOLE		215-3800-54-1200	\$ 250,000.00	
DISPATCH - DISPATCH COMPUTER & EQUIPMENT		215-3800-54-1200	\$ 10,500.00	
			\$ 260,500.00	
JAIL - DISPATCH CONSOLE RESERVE (NON E911 CONTRIBUTION)				\$ 100,000.00
JAIL - BOOKING COMPUTER & EQUIPMENT				\$ 4,000.00
JAIL - CHAIRS				\$ 15,380.32
JAIL - VIRTUAL COURT/TELEMEDICINE				\$ 2,500.00
JAIL - ADMIN. COMPUTER				\$ 3,000.00
JAIL - INMATE HOUSING RV				\$ 7,000.00
JAIL - DROP SAFES				\$ 2,000.00
JAIL - ICE MAKER				\$ 8,358.53
JAIL - REFRIGERATOR				\$ 4,084.20
JAIL - KITCHEN MICROWAVE				\$ 500.00
JAIL - KITCHEN MEAL PREP COUNTER (STAINLESS)				\$ 1,000.00
JAIL - KITCHEN PREP SINK (TRIPLE)				\$ 1,000.00
JAIL - PINELAND TELCO - JAIL PHONES (PHONE COST ONLY)				\$ 2,087.91
				\$ 150,910.96
JAIL - LIVESCAN MACHINES				\$ 15,000.00
JAIL - TRC CAMERA MONITORING @ DISPATCH				\$ 3,000.00
DISPATCH - SUPERVISOR COMPUTER				\$ 2,500.00
JAIL - TOWER EQUIPMENT				\$ 2,500.00
JAIL - TOWER FF&E				\$ 1,000.00
DISPATCH - DISPATCH FF&E				\$ 1,000.00
JAIL - JAIL SUPERVISOR COMPUTER				\$ 3,000.00
JAIL - FILING CABINETS				\$ 2,000.00
JAIL - WINDOW GATE FOR FRONT WINDOW				\$ 1,000.00
JAIL - LOBBY FURNITURE				\$ 2,000.00
JAIL - VITAL SIGNS MONITORS				
CAPITAL COSTS - OPERATING COSTS = \$ 10,800 AND ARE NOT IN BUDGET				\$ 17,800.00
JAIL - FF&E CONTINGENCY				\$ 100,000.00
JAIL - IT CONTINGENCY				\$ 75,000.00
				\$ 225,800.00
			\$ 260,500.00	\$ 376,710.96
			\$ 212,312.47	\$ 305,827.09
NET REMAINING FUNDS				

Range of Expend Accounts: 601-0000-00-0000 to 601-9999-99-9999
Range of Revenue Accounts: 601-0000-00-
For Budget: %PY = ((Budgeted / (Appropriated + Transfers)) - 1) * 100

For Revenue: %PY = ((2026 Anticipated / 2025 Anticipated) - 1) * 100

Description Budget Account Number	2021		2022		2023		2024		***** 2025 *****		***** 2026 *****		%PY	
	Approp Actual]	Approp Actual]	Approp Actual]	Approp Actual]	Approp Actual]	Approp Actual]	Approp Actual]	Approp Actual]	Estimated Full Year Actual]	Requested	Admin. Recmnd	Budgeted		
HEALTH INSURANCE														
601-1510-00-0000														
TRAVEL														
601-1510-52-3500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				0.00	
	0.00	0.00	0.00	0.00	1,186.90	0.00	0.00	0.00	0.00					
BANK FEES														
601-1510-52-3604	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				0.00	
	0.00	0.00	0.00	0.00	20.00	0.00	0.00	0.00	0.00					
ADMINISTRATIVE FEES														
601-1510-55-2100	0.00	75,538.00	89,040.00	101,505.60	93,000.00	50,426.00	0.00	0.00	0.00		66,000.00	66,000.00	29.03-	
	0.00	83,370.50	85,816.00	92,930.95	92,930.95	50,426.00	0.00	0.00	0.00					
CAPITAL CONTRIBUTIONS TO CAPTIVE														
601-1510-55-2101	0.00	37,309.00	41,113.00	0.00	0.00	0.00	0.00	0.00	0.00				0.00	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00					
PAID CLAIMS														
601-1510-55-2200	0.00	781,310.00	903,080.00	917,620.00	866,434.00	707,593.08	0.00	0.00	0.00		607,654.00	607,654.00	29.87-	
	0.00	762,199.57	479,997.38	497,144.50	707,593.08	707,593.08	0.00	0.00	0.00					
STOP LOSS PREMIUMS														
601-1510-55-2201	0.00	374,383.00	411,134.00	425,850.77	465,633.00	456,502.47	0.00	0.00	0.00		488,168.00	488,168.00	4.84	
	0.00	406,987.92	437,178.42	425,850.77	456,502.47	456,502.47	0.00	0.00	0.00					
DO NOT USE_PAIDCLAIMSREIMBURSEDBYSTOPILOS														
601-1510-55-2202	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				0.00	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00					
Control Total	0.00	1,268,540.00	1,444,367.00	1,444,976.37	1,425,067.00	1,214,521.55	0.00	0.00	0.00	0.00	0.00	1,161,822.00	1,161,822.00	18.47-
	0.00	1,252,557.99	1,004,198.70	1,015,926.22	1,425,067.00	1,214,521.55	0.00	0.00	0.00	0.00	0.00	1,161,822.00	1,161,822.00	18.47-

Description Budget Account Number	2021 Approp Actual	2022 Approp Actual	2023 Approp Actual	2024 Approp Actual	***** 2025 *****		***** 2026 *****			%PY
					Approp Actual	Estimated Full Year	Requested	Admin. Recmd	Budgeted	
INTERFUND/INTERDEPARTMENTAL CHARGES										
Budgeted Total	0.00	1,268,540.00	1,444,367.00	1,444,976.37	1,425,067.00	0.00	0.00	1,161,822.00	1,161,822.00	18.47-
	0.00	1,252,557.99	1,004,198.70	1,015,926.22	1,214,521.55					
Non-Budget Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00					
Budget Fund Total	0.00	1,268,540.00	1,444,367.00	1,444,976.37	1,425,067.00	0.00	0.00	1,161,822.00	1,161,822.00	18.47-
	0.00	1,252,557.99	1,004,198.70	1,015,926.22	1,214,521.55					
Year Total	0.00	1,268,540.00	1,444,367.00	1,444,976.37	1,425,067.00	0.00	0.00	1,161,822.00	1,161,822.00	0.00
	0.00	1,252,557.99	1,004,198.70	1,015,926.22	1,214,521.55					

Description Revenue Account Number	2021		2022		2023		2024		***** 2025 *****		***** 2026 *****		%PY
	Anticipated Actual]	Anticipated Actual]	Anticipated Actual]	Anticipated Actual]	Anticipated Actual]	Anticipated Actual]	Estimated Full Year Actual]	Admin. Recmd	Anticipated				
ALLOCATED SELF INSURANCE COSTS FROM GF													
601-34-1750	0.00	1,268,541.00	1,444,367.00	1,413,588.60	1,425,589.00	1,187,555.20	0.00	1,141,822.00	1,141,822.00	1,141,822.00	19.91-		
	0.00	1,268,539.96	1,444,367.48	1,413,588.36	1,425,589.00	1,187,555.20							
PREMIUM CHARGES TO EMPLOYEES													
601-34-1751	0.00	0.00	0.00	10,583.04	43,000.00	8,205.97	0.00	20,000.00	20,000.00	20,000.00	53.49-		
	0.00	37,850.56	21,648.12	21,693.10	8,205.97								
Revenue Fund Total]	0.00	1,268,541.00	1,444,367.00	1,424,171.64	1,468,589.00	1,195,761.17	0.00	1,161,822.00	1,161,822.00	1,161,822.00	20.89-		
	0.00	1,306,390.52	1,466,015.60	1,435,281.46	1,195,761.17								
Year Total]	0.00	1,268,541.00	1,444,367.00	1,424,171.64	1,468,589.00	1,195,761.17	0.00	1,161,822.00	1,161,822.00	1,161,822.00	0.00		
	0.00	1,306,390.52	1,466,015.60	1,435,281.46	1,195,761.17								

Exhibit D

**STATE OF GEORGIA
COUNTY OF CANDLER****A RESOLUTION AMENDING THE COUNTY BUDGET FOR THE FISCAL YEAR 2025**

On this day, the 16TH day of June 2025, the Candler County Board of Commissioners, having met for the purpose of discussing and passing a resolution, amending the County budget for the 2025 fiscal year do resolve that:

Whereas, the Board of Commissioners in the Budget Resolution for Fiscal Year 2025 reserved the right to amend said budget; and,

Whereas, the Board of Commissioners of Candler County are required to provide a balanced budget and approve all budgetary changes; and,

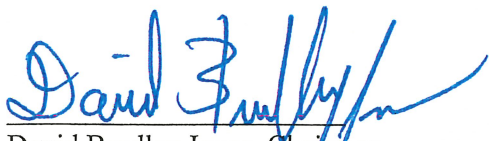
Whereas, changes in anticipated expenditures have occurred during the budget year; and,

Whereas, the Board of Commissioners of Candler County are desirous of amending the adopted budget to reflect these changes;

Therefore, upon a motion and second by the Candler County Commissioners, such a resolution is adopted, and the Candler County Commissioners issue the following budget amendment for the FY2025 budget;

For the fiscal year 2025 the budget is hereby amended as determined by the attached, "exhibit A" which is made a part of this resolution by reference.

This resolution shall become effective this 16th day of June, 2025.


David Bradley Jones, Chairman
Candler County Board of Commissioners

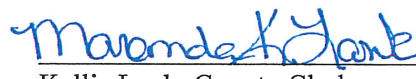

Kellie Lank, County Clerk



EXHIBIT A

FUND	DIVISION	ACCOUNT	ACCT. NAME	CHANGE AMOUNT	TOTAL BUDGET	DESCRIPTION
EXPENDITURES						
100	1100	52-3500	TRAVEL	\$ 3,000.00	\$ 6,000.00	increase elected official travel budgets to adjust for required training
100	1100	52-3700	TRAINING	\$ 9,000.00	\$ 11,000.00	increase elected official training budgets to adjust for required training
				<u>\$ 12,000.00</u>		
100	1300	51-1100	REGULAR EMPLOYEES	\$ 8,000.00	\$ 205,900.00	increase due to additional payroll in FY25
100	1300	51-1300	OVERTIME	\$ 1,000.00	\$ 3,000.00	increase overtime for executive division to adjust for additional clerk hours worked
100	1300	51-2200	SOCIAL SECURITY/FICA	\$ 600.00	\$ 15,700.00	increase due to additional payroll in FY25
100	1300	52-3603	DUES	\$ 300.00	\$ 400.00	increase to account for GACCMA dues for Aasheim
100	1300	52-3700	EDUCATION & TRAINING	\$ 500.00	\$ 1,600.00	increase for training travel costs for county clerk
				<u>\$ 10,400.00</u>		
100	1510	51-1100	REGULAR EMPLOYEES	\$ 15,000.00	\$ 102,150.00	increase regular employees costs to adjust for addition of PT receptionist and adjustment to HR/Payroll rate of pay
100	1510	51-1300	OVERTIME	\$ 1,500.00	\$ 2,000.00	increase overtime costs to adjust for O/T incurred due to reduction in staff after retirement of AP and during replacement process
100	1510	52-1202	AUDIT EXPENSE	\$ 4,175.00	\$ 40,175.00	increase in costs for FY25 audit due to additional reporting requirements and conversion of Tax Commissioner data
100	1510	52-2207	SERVICE CONTRACTS	\$ 3,000.00	\$ 14,000.00	increase by \$3,000 as approved on 1/6/2025 for implementation of Edmunds' cloud hosting of finance system
100	1510	52-3210	POSTAGE	\$ 1,400.00	\$ 2,800.00	increase postage costs
100	1510	52-3300	ADVERTISING	\$ 5,000.00	\$ 8,000.00	increase advertising costs due to increase in RFP, public hearings, etc.
100	1510	52-3905	MISC.	\$ 6,000.00	\$ 8,000.00	increase due to number of pre-employment and random drug screen tests
100	1510	53-1101	OFFICE SUPPLIES	\$ 2,500.00	\$ 6,500.00	increase due to additional costs associated with office supplies
100	1510	53-1270	GAS & DIESEL	\$ 150.00	\$ 200.00	increase gas budget due to use of county vehicle for travel
				<u>\$ 38,725.00</u>		
100	1535	52-2201	RADIO SYSTEM MAINT.	\$ 300.00	\$ 34,300.00	increase due to costs of radio maintenance
100	1535	52-2320	EQUIP. LEASES	\$ 13,000.00	\$ 45,600.00	increase due to costs and posting adjustments to equipment leases
100	1535	52-3204	NETWORK LICENSES/MAINTENANCE	\$ 3,000.00	\$ 13,000.00	increase due to additional networking costs
				<u>\$ 16,300.00</u>		
100	1565	52-2131	PUBLIC BUILDINGS - LAWN CARE	\$ 6,452.00	\$ 24,952.00	increase for pine straw (\$2,452.50), and removal of trees due to Hurricane Debby at the Health Department facility (\$4,000)
				<u>\$ 6,452.00</u>		
100	2180	51-1100	REGULAR EMPLOYEES	\$ 5,000.00	\$ 235,384.65	increase due to administrative pay for disaster events
100	2180	51-2401	RETIREMENT EXPENSE	\$ 1,000.00	\$ 3,600.00	increase due to increased retirement participation
				<u>\$ 6,000.00</u>		
100	2300	52-1203	PROFESSIONAL OTHER (INTERPRETING)	\$ 1,200.00	\$ 5,200.00	increase due to additional costs for interpreting services for state court
				<u>\$ 1,200.00</u>		
100	2450	51-1100	REGULAR EMPLOYEES	\$ 2,000.00	\$ 120,400.00	increase due to disaster pay during FY25
100	2450	51-2401	RETIREMENT EXPENSE	\$ 400.00	\$ 1,200.00	increase due to participation by employees
100	2450	52-1303	COMPUTER SERVICE	\$ 1,000.00	\$ 3,340.00	increase due to additional costs for probate software and website hosting
100	2450	52-3500	TRAVEL	\$ 2,100.00	\$ 3,600.00	increase due to additional travel cost for training incurred during the year
				<u>\$ 5,500.00</u>		
100	3300	51-1100	REGULAR EMPLOYEES	\$ 34,068.80	\$ 1,071,068.80	increase regular employee pay due to administrative pay issued during declared disaster events
100	3300	51-1100	REGULAR EMPLOYEES	\$ 42,000.00	\$ 1,113,068.80	increase regular pay due to operational needs due to storm and other non-shift events
100	3300	51-1300	OVERTIME	\$ 30,000.00	\$ 75,000.00	increase overtime pay due to operational needs related to storm events
100	3300	51-2200	SS/FICA	\$ 2,606.26	\$ 85,342.26	increase SS/FICA budget due to disaster event pay adjustment
100	3300	51-2401	RETIREMENT EXPENSE	\$ 9,000.00	\$ 25,000.00	increase retirement expense for Sheriff's Office due to increase in contributions from employees and changes to POAB dues eligibility
100	3300	52-1303	COMPUTER SERVICE	\$ 400.00	\$ 1,200.00	increase computer service charges due to increases in service costs and services used by SO
100	3300	52-2204	EQUIP REPAIR & MAINTENANCE	\$ 51,200.00	\$ 91,200.00	increase by \$30,000 for insurance claims on damaged vehicles; increase by \$20,000 for additional equipment operating damages.

100	3300	52-3203	CELL PHONES	\$	3,000.00	\$	17,000.00	Increase in cell phone costs for Sheriff's Office
100	3300	53-1270	GAS & DIESEL	\$	30,000.00	\$	110,000.00	Increase in fuel costs due to Increased patrols and disaster events
100	3300	53-1600	SMALL EQUIPMENT	\$	4,000.00	\$	5,500.00	purchases of small equipment in excess of line item budget
				\$	<u>206,275.06</u>			
100	3326	51-1100	REGULAR EMPLOYEES	\$	10,091.84	\$	458,091.84	Increase regular employee pay due to administrative pay issued during declared disaster events
100	3326	51-2200	SS/FICA	\$	772.03	\$	37,339.03	Increase SS/FICA budget due to disaster event pay adjustment
100	3326	52-1205	PRISONER MEDICAL	\$	50,000.00	\$	120,000.00	Increase in prisoner medical requirements
			JANITORIAL					add budget line item to account for expenditures in Janitorial supplies;
100	3326	53-1104	SUPPLIES	\$	6,150.00	\$	6,150.00	typically handled in 1565 Public Buildings
100	3326	53-1112	PRISONER SUPPLIES	\$	15,000.00	\$	17,000.00	Increase in prisoner supplies requirements
100	3326	53-1301	PRISONER FOOD	\$	23,000.00	\$	113,000.00	Increase in prisoner food requirements
				\$	<u>105,013.87</u>			
100	3600	51-1100	REGULAR EMPLOYEES	\$	11,681.92	\$	561,681.92	Increase regular employee pay due to administrative pay issued during declared disaster events
100	3600	51-1100	REGULAR EMPLOYEES	\$	35,000.00	\$	596,681.92	Increase regular employee pay due to increased cost of shift coverage
100	3600	51-2200	SS/FICA	\$	893.67	\$	63,623.67	Increase SS/FICA budget due to disaster event pay adjustment
100	3600	51-2200	SS/FICA	\$	2,677.50	\$	66,301.17	Increase SS/FICA budget due to increase in regular pay for shift coverage
			RETIREMENT					Increase retirement expense due to Increased participation in county
100	3600	51-2401	EXPENSE	\$	5,000.00	\$	18,000.00	retirement plan
100	3600	52-2204	EQUIP REP & MAINT	\$	5,000.00	\$	30,000.00	Increase due to additional equipment repair costs
								Increase medical supplies due to Increased number of EMS response trips
100	3600	53-1111	MEDICAL SUPPLIES	\$	10,000.00	\$	35,000.00	and use of supplies
				\$	<u>70,253.09</u>			
100	3700	52-3903	BODY TRANSPORT	\$	7,500.00	\$	15,000.00	Increase due to unanticipated expense
				\$	<u>7,500.00</u>			
100	3920	52-3300	ADVERTISING	\$	1,320.00	\$	1,320.00	Increase for advertising costs associated with the hazard mitigation plan update
100	3920	52-3902	HURRICANE DEBBY	\$	7,119.73	\$	7,119.73	Increase for non-personnel expenditures associated with hurricane Debby (DR 4821)
100	3920	52-3903	HURRICANE HELENE	\$	201,088.23	\$	201,088.23	Increase for non-personnel expenditures associated with hurricane Helene (DR 4830)
			MISC. STORM PREP					
100	3920	52-3909	EXPENSE	\$	1,060.84	\$	1,060.84	Increase for miscellaneous prep items
100	3920	53-1270	GAS & DIESEL	\$	93.06	\$	93.06	Increase for use of fuel during storm events
				\$	<u>210,681.86</u>			
100	4200	51-1100	REGULAR EMPLOYEES	\$	14,843.37	\$	545,143.37	Increase regular employee pay due to administrative pay issued during declared disaster events
100	4200	51-2200	SS/FICA	\$	1,135.52	\$	42,315.47	Increase SS/FICA budget due to disaster event pay adjustment
				\$	<u>15,978.89</u>			
100	4530	51-1100	REGULAR EMPLOYEES	\$	4,581.60	\$	184,581.60	Increase regular employee pay due to administrative pay issued during declared disaster events
100	4530	51-2200	SS/FICA	\$	350.49	\$	14,235.24	Increase SS/FICA budget due to disaster event pay adjustment
100	4530	52-1204	ENGINEERING	\$	22,000.00	\$	42,000.00	Increase for additional engineering related to erosion control project
			GARBAGE COLLECTION					
100	4530	52-2110	(LEACHATE)	\$	8,000.00	\$	26,000.00	Increase for additional leachate disposal costs paid to Metter.
100	4530	52-2206	TIRE REPAIR	\$	2,000.00	\$	3,000.00	Increase tire repair
								Increase in service contract costs; periodic maintenance agreements with
100	4530	52-2207	SERVICE CONTRACTS	\$	2,000.00	\$	10,000.00	Yancey/CAT
			REPAIR & MAINTENANCE -					
100	4530	52-2208	CONTRACTED	\$	15,500.00	\$	15,500.00	Increase due to contract with TCO for 55 loads of fill for landfill stabilization and cover
				\$	<u>54,432.09</u>			
100	5550	52-1001	CONTRACT SERVICES	\$	3,750.00	\$	56,250.00	Increase budget to FY25 contract amount for family connections
				\$	<u>3,750.00</u>			
100	7460	51-1100	REGULAR EMPLOYEES	\$	3,773.27	\$	138,673.27	Increase regular employee pay due to administrative pay issued during declared disaster events
100	7460	51-2200	SS/FICA	\$	288.66	\$	11,028.66	Increase SS/FICA budget due to disaster event pay adjustment
100	9000	57-1022	HOSPITAL AUTHORITY	\$	378,000.00	\$	693,000.00	Increase to reflect payments made to Candler County Hospital Authority as collected under the one (1) mill levy
				\$	<u>382,061.93</u>			
			TOTAL GENERAL					
			FUND - 100	\$	<u>1,152,523.79</u>			

212	9000	57-1071	DATE SCHOOL DRUG PROGRAM	\$	1,434.46	\$	1,434.46	increase due to expenditures authorized by Sheriff associated with the DATE fund
270	4520	52-2110	GARBAGE COLLECTION	\$	30,000.00	\$	430,000.00	increase due to inflation increase in contract agreement with AllGreen
270	7410	52-1201	ZONING - ATTORNEY FEES	\$	500.00	\$	3,000.00	increase due to costs associated with zoning
270	7410	52-3300	ADVERTISING	\$	4,000.00	\$	4,500.00	increase due to advertisement costs associated with zoning requests
			TOTAL SPECIAL SERVICE DISTRICT - 270	\$	35,934.46			
321	1545	54-3001	TAX COMM - WINGAP SOFTWARE	\$	25,000.00	\$	25,000.00	increase to reflect costs associated with the WINGAP software conversion in the Tax Commissioner's office which were budgeted for FY24 but completed in FY25
321	2450	54-2501	PROBATE COURT - SHELIVING	\$	4,445.00	\$	4,445.00	increase to reflect costs associated with the Probate Ct. shelving project budgeted in FY24 but expended in FY25
321	4200	54-2101	PUBLIC WORKS - HEAVY EQUIPMENT	\$	44,476.22	\$	44,476.22	increase to reflect lease payments for a CAT 320 Excavator purchased in FY25
321	7460	54-1200	REC DEPT - LWCF LIGHTING	\$	4,980.00	\$	4,980.00	increase to reflect costs for completion of the recreation dept. LWCF field lighting project on fields 1-3 budgeted for FY24 but expended in FY25
321	7460	54-1206	REC DEPT - FIELD DRAG	\$	11,000.00	\$	11,000.00	increase for the purchase of a used field drag for the rec dept.
321	7460	54-1209	REC DEPT - OLD WEIGHT ROOM/4H BB FACILITY HVAC	\$	13,000.00	\$	13,000.00	increase for installation of new HVAC for the old weights room/4H BB facility at the recreation department
			TOTAL 2018 SPLOST - 321	\$	102,901.22			
322	4963	57-1094	2024 SPLOST METTER	\$	135,000.00	\$	667,800.00	increase due to increased revenue from SPLOST funding; Metter portion 37%
322	4964	57-1094	2024 SPLOST PULASKI	\$	7,200.00	\$	36,000.00	increase due to increased revenue from SPLOST funding; Pulaski portion 2%
			TOTAL 2024 SPLOST - 322	\$	142,200.00			
335	3920	54-1400	TIA REPAIRS - DEBBY	\$	106,886.02	\$	106,886.02	increase TIA budget for repairs made to roads after hurricane Debby (DR 4821)
335	3920	54-1401	TIA REPAIRS - STORM3	\$	20,990.00	\$	20,990.00	increase TIA budget for repairs made to roads after the second flood event in FY25
335	3920	54-1402	TIA REPAIRS - HELENE	\$	28,000.00	\$	28,000.00	increase TIA budget for repairs made to roads after hurricane Helene (DR 4830)
335	4968	54-1410	2024 LMIG	\$	100.00	\$	100.00	increase for contract review legal expense
335	4968	54-1411	CAL MAINE CULVERT - IDALIA	\$	104,910.44	\$	104,910.44	increase for repairs incurred for culvert damages on Cal Maine Rd as a result of hurricane Idalia
335	4968	54-1412	ROSEMARY CHURCH RD - DEBBY	\$	6,227.50	\$	6,227.50	increase for hydrologic and hydraulic study on Rosemary Ch culvert
335	4968	54-1413	TURNER RD - DEBBY	\$	5,391.25	\$	5,391.25	increase for hydrologic and hydraulic study on Turner Rd
335	4968	54-1451	LAKE CHURCH RD	\$	4,500.00	\$	4,500.00	increase for engineering costs associated with Lake Church Rd TIA project
			TOTAL TIA/SPLOST - 335	\$	561,405.21			
REVENUES								
100	31-1100		REAL PROP - CURRENT YEAR	\$	(250,000.00)	\$	3,500,000.00	decrease anticipated revenue in <i>real prop - current year</i> in order to offset increase to <i>personal property - current year</i> ; use adopted in FY25
100	31-1300		PERSONAL PROPERTY - CURRENT YEAR	\$	650,000.00	\$	650,000.00	increase budget for use of this line item in FY25. This line item will incorporate revenues formerly accounted for in 31-1100 (real property) and 31-1500 (property not on digest)
100	31-1314		TAVT ADMIN FEE	\$	(10,000.00)	\$	-	remove line item revenue; not used in FY25
100	31-1315		TAVT	\$	150,000.00	\$	800,000.00	increase TAVT revenue line item by 150k due to consolidation of TAVT revenues
100	31-1500		PROPERTY NOT ON DIGEST	\$	(200,000.00)	\$	-	remove line item revenue; consolidated to <i>personal property - current year</i>
100	31-9110		PEN & INT - REAL FAMILY CONNECTIONS	\$	40,000.00	\$	160,000.00	increase due to collections
100	32-4211		GRANT	\$	4,000.00	\$	56,500.00	increase FC FY25 budget to match agreement
100	33-1153		OP CAT FED REIMBURSEMENTS	\$	65,000.00	\$	65,000.00	increase due to reimbursement from FEMA/GEMA of storm expense
100	34-1600		TAVT/MOTOR VEHICLE FEES	\$	20,000.00	\$	55,000.00	increase due to collections
100	34-1940		COMMISSIONS ON TAXES	\$	35,000.00	\$	52,500.00	increase due to collections and consolidation of fees
100	34-2601		EMS ANNUAL FEES	\$	65,000.00	\$	615,000.00	increase due to collections
100	34-4150		TIPPING LANDFILL FEES	\$	50,000.00	\$	125,000.00	increase revenue to match actual

		INSURANCE				
100	38-9006	PROCEEDS	\$	718,112.15	\$	728,112.15 Insurance proceeds from storm damage in FY25
100	39-1800	FUND BALANCE USE	\$	(184,588.36)	\$	127,909.69 reduce fund balance use budget
		TOTAL				
		GENERAL FUND -				
		100	\$	1,152,523.79		

Managed Services Agreement

(Attachment to Agreement for Professional Services)

This **Agreement for Managed Services** (this "Attachment") is made as of 7/1/2025 by and between Bowen Technical Management, LLC ("BTM") and the Candler County BOC ("Client"). This Attachment amends and modifies, and constitutes an "Attachment" to, that certain Agreement for Professional Services previously executed by BTM and Client (the "Agreement"). All of the terms of the Agreement are expressly incorporated herein. All capitalized terms herein shall have the meaning ascribed to them in the Agreement, unless expressly defined otherwise herein.

1. Services and Payment Terms

BTM agrees to perform, either, at Client's site or via remote technologies from a site of BTM's choosing, for Client the following services (the "Managed Services") for the following monthly fixed fee:

Description	Qty	Cost Each	Cost Total
(a) Network Devices and Internet Access Support and Gateway Services (4 managed device and/or service min) Routers, Gateways, Wireless Access Points, Switches, and ISP Support	49	\$25.00	\$1,225.00
(b) Server Support, including file sharing, DNS, DHCP, Microsoft Windows firewall, Active Directory user, group, and computer accounts	8	\$125.00	\$1,000.00
(c) Microsoft Exchange Server Support and Maintenance	1	\$75.00	\$75.00
(d) Microsoft SQL Server Support and Maintenance	1	\$50.00	\$50.00
(e) Citrix Server Support and Maintenance	0	\$100.00	\$0.00
(f) Desktop/Laptop Computers Support	62	\$35.00	\$2,170.00
(g) Desktop/Laptop Computers Local Backup System Support (ten device min)	0	\$25.00	\$0.00
(h) Desktop or Laptop Remote Backup	0	\$25.00	\$0.00
(i) Printer Support	15	\$10.00	\$150.00
(j) IBM AS/400 Support and Maintenance	0	\$125.00	\$0.00
Total			\$0.00
Total			\$4,670.00

In addition to the monthly fees set forth above, Client agrees to pay an initial setup of remote monitoring services ("Setup Services") fee in the amount of \$0.00.

The monthly price of \$4,670.00 does not include required network and computing infrastructure upgrades to stabilize the systems, bringing each into compliance with the currently shipping operating system, drivers, or firmware for each machine. Nor does it include adding RAM or other hardware upgrades to make the equipment capable of handling the currently shipping operating system, drivers, or firmware for that machine. It also does not include the cost to bring in 3rd party resources to assist in server problems that are beyond our prevue. This Agreement assumes that Client has under separate Agreement, or by other means, brought the network and computing infrastructure up-to-date with current shipping standards for the equipment and its usage.

The first two hours of data recovery and extraction from a particular failed drive, the first two hours of onsite troubleshooting of any particular workstation/laptop troubleshooting, the first two hours of troubleshooting a particular server service or hardware incident, and the first two hours of troubleshooting a particular existing network service, such as Internet access or VPN access or gateway management of content, when such services have already been established, are included in this Agreement. After the two hours spent on a particular device and/or service, time will be billed per the Agreement for Professional Services. Client shall pay the Setup Services fee upon execution of this Attachment, and the Managed Services fees on the first day of each calendar month, with any partial month prorated based on the actual number of days in such partial month.

Updated 6/11/2025

2. Services Included in Managed Services

- (a) "Network Equipment Support" shall consist of all labor related to maintaining configuration, logging (if possible and appropriate), and monitoring of network equipment, including routers, firewalls, switches, spam filters, unified threat services, and other equipment used to move, monitor, or intentionally affect Ethernet traffic on Client's local area network.

Network Equipment Support shall also consist of working with Client's Internet service provider to maintain proper configuration of Internet equipment at Client's office, whether owned by Client or Client's ISP. BTM will provide all service related to these products.

- (b) "Server Support" shall consist of all labor related to maintaining Client's server operating system, any programs included in the operating system, server backup software, virus scanning software, server hard disk defragmentation software, and the following programs installed after the operating system:

Tyler Technologies

Win Gap

Client agrees that Client will maintain an anti-virus software application on each server, as is appropriate for that server. BTM recommends Trend Micro anti-virus server software. However, another vendor can be used if circumstances warrant it.

Client agrees that Client will maintain separate service agreements with these software vendors. BTM will coordinate or provide all service related to these products.

- (c) "Microsoft Exchange Server Support" shall consist of labor related to maintaining existing Microsoft Exchange Server implementations. Support includes: mailbox management, email address management, domain management, service pack maintenance and backups.
- (d) "Microsoft SQL Server Support" shall consist of labor related to maintaining existing Microsoft SQL Server implementations. Support includes: service pack installations, troubleshooting support, and backups maintenance.
- (e) "Citrix Server Support" shall consist of labor related to maintaining and supporting existing Citrix server implementations. Support includes: application installation, application troubleshooting, printer support, service packs and feature release installations, web interface support, and client software support.
- (f) "Desktop or Laptop Computer Support" shall consist of labor related to maintaining the computer operating system, any programs included in the operating system, Microsoft Office products, virus scanning software, and the following programs installed after the operating system:

Tyler Technologies

Win Gap

Client agrees that Client will maintain separate service agreements with these software vendors. On all purchases of new computer equipment, Client will purchase three-year warranty support on any computers or network equipment. BTM will provide all service related to these products, other than that provided under manufacturer's warranty.

Client agrees that Client will maintain an anti-virus software application on each computer and will purchase the appropriate annual anti-virus update services, which will be monitored and serviced by BTM. The initial installation of this software would be part of the Agreement for Professional Services or an infrastructure upgrade/stabilization Agreement Addendum with all subsequent upgrades and replacements of this or a replacement of this application being included in this Agreement for Managed Services Addendum, as long as this Agreement is in effect.

- (g) "Desktop or Laptop Local Backup" shall consist of labor related to spot auditing the backup logs and tapes of the client machine. This service does not include the labor needed to restore files or systems in the event such services are necessary.

Client agrees to provide and maintain both a storage device capable of handling this backup and a designated staff person to monitor the backups and to switch the tapes.

Updated 6/11/2025

7. Nature of This Attachment

This Attachment is intended to cover the maintenance of computer operating systems and software only. It is not intended to cover any hardware, materials, equipment, consumables, hardware failures, troubleshooting or replacements, or any labor related to projects other than the proper maintenance of operating systems and software. BTM offers other services, including hardware-related labor. Any labor provided outside the scope of this Attachment will be at the rates stated in the Professional Services Agreement and/or other relevant Addendum(s).

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the date first written above.

Bowen Technical Management, LLC:

By: Vance Bowen
Name: Vance Bowen
Title: Vice President

CLIENT:

By: Bryan Aasheim
Name: Bryan Aasheim
Title: County Administrator

Updated 6/11/2025

- (h) "Desktop or Laptop Remote Backup" shall consist of labor related to creating a backup "image" of the client machine on the Client remote backup systems, or on a server of the Client's *choice*. It includes spot audits files on these backups to verify that those files can be recovered. This service does not include the labor needed to restore files or systems in case such services are necessary.

Client agrees to provide and maintain both a storage device capable of handling this backup and an Internet connection sufficient to copy the backup files offsite in a reasonable amount of time.

- (i) "Printer Support" shall consist of labor related to the installation and proper operation of network printers. Support does not include physical support for malfunctions (i.e. parts, toner, paper, drums, etc).

- (j) "IBM AS/400 Support and Maintenance" shall consist of iSeries Access connectivity and trouble shooting.

3. Additional Machines

Client may add or remove services for additional servers, desktop PCs, or laptop PCs by e-mailing a request to BTM at vancebowen@btmsupport.com or another e-mail provided to client by BTM. BTM agrees to keep an accurate list of machines and their specifications covered under this Attachment and to provide this list to Client upon request. At no additional charge, BTM will provide up to two hours for each new or replaced piece of hardware, or up to a total of ten hours per year, whichever is less, for the installation of new equipment. Any hours required beyond this will be billed at the appropriate Standard or Extended Hours, per the Professional Services Agreement and its other relevant Addendum(s). If the new equipment adds to the number of pieces, as listed in Section 1 above, the monthly rate will be recalculated based upon the new count.

4. Software Updates

Maintaining the systems described above shall include applying all appropriate software and operating system updates in a reasonable amount of time. BTM shall determine when software updates are appropriate and what constitutes a reasonable amount of time.

Client acknowledges that if Client requests updates that BTM considers inappropriate, or wishes to have updates applied before BTM deems them safe, BTM is not responsible for the consequences of such actions and Client may be charged Regular Consulting Hours or Extended Consulting Hours, as the case may be, for all labor related to the consequences of such actions.

Client will maintain the appropriate number of anti-virus licenses for the number of workstations and laptops. Client will maintain renewal services for this anti-virus software/service. The updating of the virus definitions and the verifying that the software is active on each machine will be part of the service provided by BTM.

Furthermore, if Client performs or allows anyone other than BTM to perform any maintenance on any of these machines, BTM is not responsible for the consequences of such actions and Client may be charged Regular Consulting Hours or Extended Consulting Hours, as the case may be, for all labor related to the consequences of such actions.

5. Monitoring Software

In order to provide the services specified in this Attachment, BTM must install remote monitoring and management software on Client's servers, desktop computers, laptops, and possibly other equipment at Client's office. Client grants permission to BTM to install remote monitoring and management software (Spiceworks) and/or any other remote monitoring and managing software deemed necessary by BTM, including VPN access. For looking up the specifications of technology assets.

6. Term of Attachment; Termination

- (a) This Attachment shall commence on the date set forth above and shall continue until the earlier of: (i) thirty (30) calendar days after either party hereto provides the other with written notice of termination; or (ii) the termination of the Agreement.
- (b) Upon termination of this Attachment, BTM shall uninstall all remote monitoring and management software and hardware from all Client equipment. Client acknowledges that this may leave its computers and other equipment without adequate systems for updates to operating systems, software, and virus scanning programs. BTM shall not be held responsible for any damages or consequences resulting from the removal of remote monitoring and management software.

YANCEY**CAT**

PM AGREEMENT

PARTS, FLUIDS, LABOR & TRAVEL

YANCEY BROS. CO. PREVENTATIVE MAINTENANCE AGREEMENT

CUSTOMER ACCOUNT NAME: Candler County Boc CUSTOMER NO: 802917 QUOTE NO: 34952
 PM CONTACT (NAME, EMAIL & PHONE): QUOTE DATE: 6/17/2025

Model	Serial	Starting Hours	Agreement Length (Month/Hours)	Service Hr Intervals	Total Pre-Paid Price	Cost Per Hour Price*	Pay Per Service Price*
320 TCHC	MYK40978	0	24 2,000	500	\$7,217.92	\$3.61	See accompanying service price list

* The cost per hour pricing and pay per service pricing set forth in this agreement may be subject to periodic adjustment during the term of the agreement to account for cost increases, as detailed in the terms and conditions (see reverse side).

YANCEY RESPONSIBILITIES

Parts, Fluids, Labor & Travel Included To service oil compartments at recommended oil OMM intervals
Track And Schedule P.M. Services
Visual Walk-Around Inspection With Machine-Specific Checklist
Check All Fluid Levels All Compartments, Top Off. Three (3) gallons included
Change Oil And Filters In Accordance With Mfg. Lubrication & Maintenance Guide
Perform Scheduled Oil Sampling (SOS) All Compartments
Change Primary/Secondary Air Filter @ 1000 Hours
Change Fuel Filters / Water Separator
Grease Entire Machine
Dispose Of Used Oil And Used Filters
Change Air Conditioning Filters As Needed For An Additional Charge
Personal Consultaion On Abnormal Oil Samples And Problems Detected Or Checklist
Maintain Records Of All PM Service History

CUSTOMER RESPONSIBILITIES

Install a Telematics System, Product Link or Equivalent
Grease Machine and Check Oil Levels Daily Top off as necessary with fluids meeting OEM
Perform 10, 50, 100 and 250 Hour Maintenance As outlined in the lubrication and maintenance manual
Perform All Cooling System Maintenance As Required By Lubrication And Maintenance Manual
Make Machine Available For PM Service Upon Arrival Of PM Technician, in a safe environment
Machine must be located in the state of Georgia
Maintain a Working Product Link system if installed

**Condition Monitoring service is included
with
Yancey's premium PM agreements**

Our C.M. analyst will manage the following fleet services:

- Track hours and schedule services in advance and on time
- Ensure the correct PM service level is performed
- Monitor health & utilization by sending event reports daily and providing monthly reports

Terms of Agreement: This agreement is subject to all Yancey Bros. Co. ("Yancey") standard terms and conditions set forth on the reverse side.

CUSTOMER INITIALS: BA

THIS AGREEMENT IS SUBJECT TO THE FOLLOWING TERMS AND CONDITIONS:

1. BILLING:

- If customer elects pre-paid billing, Yancey will generate an invoice up front for the entire agreement term for each serial number at the applicable pre-paid price.
- If customer elects cost per hour billing, Yancey will generate an invoice each month for each serial number for the previous billing period hourly usage at the applicable cost per hour price (i.e., usage hours multiplied by applicable cost per hour rate).
- If customer elects pay per service billing, Yancey will generate an invoice for each service for each serial number at the time of the service at the applicable pay per service price.

2. PRICE ADJUSTMENTS:

The cost per hour pricing and pay per service pricing set forth in this agreement are guaranteed for a period of six months from the agreement start date. Upon each six-month anniversary of the agreement start date during the agreement term (including any renewal term), Yancey may, at its option, increase the cost per hour pricing and pay per service pricing then in effect under this agreement by the percentage increase in U.S. Bureau of Labor Producer Price Index WPUFD42 (PPI Commodity data for Final demand, not seasonally adjusted) (the "PPI") over the immediately preceding six-month period, provided that the PPI increased by at least two percent over such six-month period.

3. EXCLUSIONS:

This agreement does not include any of the following:

- Price above does not include taxes
- Any repairs other than Preventative Maintenance as outlined in the respective equipment manufacturer's lubrication and maintenance guide
- Routine adjustments like adjusting engine valve
- Replacement cab filters, hoses, clamps, bulbs, nuts, bolts, etc.
- Replacement filters such as engine air or fuel filters outside of the normal scheduled interval (250 and 500 hour interval PM services do not include engine air filter replacement)
- Replacement Tier 4 type machine diesel particulate filter and components

4. WARRANTY INFORMATION:

Yancey warrants the work performed to be free from defects in material and workmanship for a period of ninety days. Yancey's obligation under this warranty shall be limited to the repair or replacement at Yancey's premises of those new parts previously installed or labor previously performed demonstrated to be defective. Substandard repair work may be performed upon request of customer and according to customer's instructions, but such work will carry absolutely no warranty whatsoever. CUSTOMER ACKNOWLEDGES AND AGREES THAT THE LIMITED WARRANTY EXPRESSLY SET FORTH HEREIN IS IN LIEU OF ALL OTHER WARRANTIES, EXPRESS OR IMPLIED, BY YANCEY WITH RESPECT TO ANY WORK PERFORMED HEREUNDER, INCLUDING ANY WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE. CUSTOMER FURTHER ACKNOWLEDGES AND AGREES THAT THE LIMITED WARRANTY REMEDY EXPRESSLY SET FORTH HEREIN SHALL CONSTITUTE CUSTOMER'S SOLE AND EXCLUSIVE REMEDY, AND YANCEY'S SOLE AND EXCLUSIVE LIABILITY, ARISING OUT OF OR RELATING TO ANY WORK PERFORMED HEREUNDER. CUSTOMER FURTHER ACKNOWLEDGES AND AGREES THAT NO PROMISE, WARRANTY, REPRESENTATION, OR AGREEMENT OF ANY KIND OR NATURE, WRITTEN OR ORAL, HAS BEEN MADE BY YANCEY AT VARIANCE WITH OR IN ADDITION TO THE LIMITED WARRANTY EXPRESSLY SET FORTH HEREIN.

5. LIMITATION OF LIABILITY:

CUSTOMER ACKNOWLEDGES AND AGREES THAT YANCEY'S RESPONSIBILITIES UNDER THIS AGREEMENT ARE LIMITED TO THE PROVISION OF THE GOODS AND/OR SERVICES SPECIFICALLY OUTLINED HEREIN AND THAT YANCEY DOES NOT GUARANTEE THE DETECTION OR REPLACEMENT OF WORN OUT, DEFECTIVE, OR MALFUNCTIONING PARTS. FURTHER, CUSTOMER ACKNOWLEDGES AND AGREES THAT IN NO EVENT SHALL YANCEY BE LIABLE FOR ANY DIRECT, INDIRECT, INCIDENTAL, CONSEQUENTIAL, PUNITIVE, OR SPECIAL DAMAGES OF ANY KIND OR NATURE (INCLUDING, BUT NOT LIMITED TO, ANY LOSS OF ANTICIPATED PROFITS, LOSS OF TIME, OR OTHER ECONOMIC LOSS OR ANY INJURY TO PERSON OR PROPERTY) ARISING OUT OF OR RELATING TO THIS AGREEMENT OR THE FURNISHING, FUNCTIONING, OR USE OF ANY GOODS OR SERVICES PROVIDED HEREUNDER, REGARDLESS OF THE CAUSE OF ACTION OR THEORY OR LIABILITY AND REGARDLESS OF WHETHER YANCEY HAS BEEN SPECIFICALLY ADVISED OF THE POSSIBILITY OF SUCH DAMAGES.

6. AUTOMATIC RENEWAL:

This agreement shall automatically renew for successive periods of two years each (each, a renewal term) unless and until either party cancels the agreement. If customer previously elected pre-paid billing, upon renewal the agreement will convert to pay per service billing at the applicable pay per service pricing in effect as of the renewal date, unless customer again elects pre-paid billing or otherwise elects a different billing option. If customer previously elected cost per hour billing or pay per service billing, upon renewal the agreement will continue with the same billing method at the applicable pricing in effect as of the renewal date.

7. CANCELLATION:

This agreement can be canceled at any time by either party by providing written notice of cancellation (email is sufficient) to the other party. In the event of early cancellation, the account will be reconciled, and any charges due Yancey will be payable in full at that time and any credits due to the customer will be due to the customer at that time.

8. APPLICABLE LAW:

This agreement shall be deemed to be governed by the laws of the State of Georgia.

9. TELEMATICS:

To the extent that the customer's machine is equipped with Product Link%u2122, customer understands that data concerning the machine, its condition, and its operation is being transmitted by Product Link%u2122 to Caterpillar Inc. its affiliates ("Caterpillar") and/or its dealers to better serve our customers and to improve upon Caterpillar products and services. The information transmitted may include: machine serial number, machine location, and operational data, including but not limited to: fault codes, emissions data, fuel usage, service meter hours, software and hardware version numbers, and installed attachments. Caterpillar will not sell or rent collected information to any other third party and will exercise reasonable efforts to keep the information secure. Caterpillar recognizes and respects customer privacy. Customer agrees to allow this data to be accessed by Caterpillar and/or its dealers. Any e-mail addresses obtained as part of this agreement by Yancey will remain the private property of Yancey.

10. FORCE MAJEURE:

No party to this agreement shall be held responsible for delays or failure in performance resulting from an act beyond that

party's reasonable control. Such acts include but are not limited to the following: strikes or other labor disputes, lockouts, Acts of God, material shortages, riots, acts of war, governmental regulations imposed after the fact, fire, earthquakes, and other natural disasters. In the event of an occurrence giving rise to a delay or failure, the party whose performance is delayed or prevented shall give prompt written notice to the other party stating the particulars and all efforts to overcome the delay or failure. The time of performance shall be extended by the period of any such delay.

Customer Signature: _____ Date: _____

Yancey Bros. Co. Signature: _____ Date: _____



Georgia Department of Transportation

Local Open Roads Policy

GEORGIA OPEN ROADS POLICY: QUICK CLEARANCE FOR SAFETY AND MOBILITY ENDORSEMENT RESOLUTION

CANDLER COUNTY BOARD OF COMMISSIONERS

AGENCY NAME

WHEREAS, the *Georgia Open Roads Policy*, signed in 2011 by the Georgia Department of Public Safety (DPS), the Georgia Department of Transportation (GDOT), and the Governor of Georgia is the policy that suggests a new benchmark and standard for traffic incident response on Georgia roadways; and

WHEREAS, the *Georgia Open Roads Policy* states, in pertinent part, that public safety remains the highest priority during a traffic incident and that public safety agencies and traffic incident responders shall re-open the roadway as soon as possible on an urgent basis; and

WHEREAS, GDOT and the Traffic Incident Management Enhancement (TIME) Task Force recently developed the *2011 Georgia Traffic Incident Management Guidelines* as the recommended state-of- practice for traffic incident response, management, and clearance for Georgia roadways, and that these Guidelines complement the *Georgia Open Roads Policy*.

NOW, THEREFORE, BE IT RESOLVED, that the Candler County Board of Commissioners agrees that clearing the travel portion of a roadway is a high priority and that roadways will not be closed or restricted any longer than is absolutely necessary; and

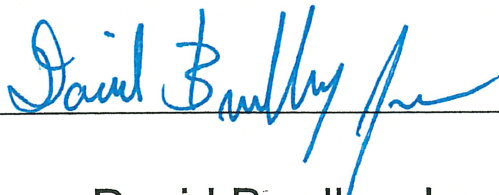
BE IT FURTHER RESOLVED that the Candler County Board of Commissioners will promote and advocate, where appropriate, the Quick Clearance principles and practices recommended by the *2011 Georgia Traffic Incident Management Guidelines*, before, during, and after a traffic incident; and

BE IT FURTHER RESOLVED that the Candler County Board of Commissioners is committed to participating in continuous collaboration with other state and local agencies concerning intra- and inter-disciplinary matters relevant to traffic incident management and quick clearance, including but not limited to training, research, evaluation, and education; and

BE IT FURTHER RESOLVED that the Candler County Board of Commissioners hereby endorses
and now becomes an Official Party to the *Georgia Open Roads Policy*.

COMPANY NAME: the Candler County Board of Commissioners

Address: 1075 E Hiawatha St, Suite A
Metter GA 30439



Signature

Printed Name: David Bradley Jones

Title: Chairman

Email: bjones@candlerco-ga.gov

Date: 6/16/2025

TIME TASK FORCE



Exhibit H

STATE OF GEORGIA
COUNTY OF CANDLER

TEMPORARY PROPERTY TAX RELIEF FOR ELIGIBLE
STANDING TIMBER LOCATED IN A DISASTER AREA IN
CANDLER COUNTY

WHEREAS, Article VII, Section I, Paragraph III(h) of the Constitution of Georgia and Code Section 48-5-33.1 authorize counties, consolidated governments, cities, and county or independent boards of education, which are located in whole or in part within a certain disaster area, to grant temporary property tax relief for certain eligible timber property;

WHEREAS, the Board of Commissioners of Candler County is an eligible governing authority under Code Section 48-5-33.1(a) because Candler County is located in whole or in part within an area designated for public assistance or individual and public assistance pursuant to the Federal Emergency Management Agency FEMA-4830-DR Georgia disaster declaration as of November 4, 2024;

WHEREAS, Candler County contains eligible timber property as such term is defined in Code Section 48-5-33.1(a)(4);

WHEREAS, pursuant to Code Section 48-5-33.1(c), the granting of such temporary tax relief by Candler County for county ad valorem taxes is contingent upon the adoption of a resolution by the Board of Commissioners of Candler County;

WHEREAS, Code Section 48-5-33.1(f)(1) requires the State Forestry Commission to establish a certification form to be used by taxpayers and Candler County shall not process any request for such temporary tax relief without having received a valid certification from the taxpayer seeking such relief; and

WHEREAS, Candler County desires to provide such temporary tax relief in conformity with the requirements of state law;

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Candler County that:

- (1) Candler County is declared a jurisdiction that contains eligible timber property;
- (2) The Board of Commissioners of Candler County consents to the grant of the temporary tax relief authorized under Code Section 45-5-33.1;
- (3) Taxpayers seeking such tax relief shall complete and submit the certification form established by the State Forestry Commission pursuant to Code Section 48-5-33.1(f) to the Board of Commissioners and Tax Commissioner of Candler County, and only those certification forms which are complete, including all required information shall be deemed valid and accepted by the eligible governing authority;

STATE OF GEORGIA
COUNTY OF CANDLER

{NOTE to Counties, Consolidated Governments, Cities and Boards of Education. In consultation with each entity's lawyer, eligible governing authority(ies) may want to consider having certification forms and supporting documents sent to one central entity, like a Tax Commissioner, a Board of Tax Assessors, a Chief Appraiser, or a Clerk to the governing authority. In order to do so, an eligible governing authority may want to consider adding to its Resolution language similar to the following:

- For the purposes of this Resolution, "acceptance by the eligible governing authority" means acceptance by the County's Tax Commissioner, Board of Tax Assessors, Chief Appraiser or the Clerk of a valid certification form as described in this Resolution.
- Eligible governing authorities may also want to consider adding a provision to their Resolution that requires the Tax Commissioner, Board of Tax Assessors, Chief Appraiser or Clerk to periodically place all accepted certification forms into the minutes of that eligible governing authority. Often this action is described as "recording in the minutes" and the process to complete this ministerial act is often governed by that entity's enabling legislation or procedural rules.
- Having a central repository for acceptance of these certification forms in each county is helpful to the taxpayer, but each entity should consult with its lawyer, Tax Commissioner, Board of Tax Assessors, or Chief Appraiser to determine the legally appropriate entity to accept certification forms. If used, this process would require agreement from the Tax Commissioner, Board of Tax Assessors or Chief Appraiser.
- While not set forth in state law, eligible governing authorities may want to consider a flexible time frame for submitting certification forms.}

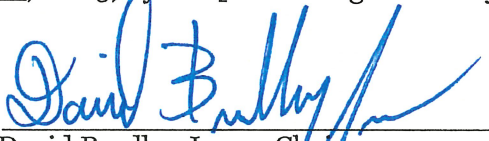
- (4) The levy and collection of Candler County ad valorem taxes which would otherwise be imposed pursuant to Code Section 48-5-7.5 during the final quarter of 2024 or any quarter during 2025 is waived for validly certified eligible timber property;
- (5) Pursuant to Code Section 48-5-33.1(e), the Tax Commissioner of Candler County is hereby directed to facilitate the refund of any taxes paid pursuant to Code Section 48-5-7.5 for eligible standing timber on validly certified eligible standing timber property during the final quarter of 2024 or during any quarter of 2025, in the same manner as otherwise provided under Code Section 48-5-380;
- (6) If taxes have been levied, but not collected, pursuant to Code Section 48-5-7.5 on validly certified eligible standing timber property during the final quarter of 2024 or during any quarter of 2025, the [Governing Authority] hereby waives the payment and collection of such taxes. The Candler County Tax Commissioner is hereby requested to provide each such taxpayer with an updated tax bill reflecting that such amount is no longer due, as required by Code Section 48-5-33.1(e);
- (7) No temporary tax relief shall be provided to a taxpayer unless and until the applicable requirements of Code Section 48-5-33.1 have been met and the taxpayer has submitted a valid certification form for eligible timber property.

STATE OF GEORGIA
COUNTY OF CANDLER

BE IT FURTHER RESOLVED, that the Clerk of the Candler County Board of Commissioners is hereby directed to provide a copy of this approved and executed Resolution to 1) the Candler County Tax Commissioner; 2) the Candler County Board of Tax Assessors; 3) the Chief Appraiser; 4) the State Forestry Commission; and 5) the Georgia Department of Revenue.

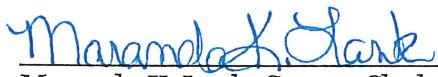
This Resolution shall become effective June 16, 2025.

SO RESOLVED this 16 day of June, 2025, by the [Governing Authority] of Candler County, Georgia.



David Bradley Jones, Chairperson

ATTEST:



Maranda K. Lank, County Clerk



Exhibit I

**MOTOROLA SOLUTIONS**

500 W Monroe Street
Chicago, IL. 60661
(888) 325-9336

SERVICE AGREEMENT

Quote Number : QUOTE-3035068
Contract Number: USC000036632
Contract Modifier: R06-MAR-2025 19:41:37

Date:03/06/2025

Company Name: CANDLER, COUNTY OF

Attn:

Billing Address: 1015 E HIAWATHA ST

City, State, Zip: METTER , GA, 30439

Customer Contact: Justin Wells

Phone: (912)685-2568

Required P.O. :

PO # :

Customer # :1036882638

Bill to Tag # :

Contract Start Date :01-Jul-2025

Contract End Date :30-Jun-2026

Payment Cycle :ANNUALLY

Qty	Service Name	Service Description	Extended Amt
	SVC01SVC0336A	NETWORK PREVENTIVE MAINT-LEVEL 2	\$3,673.68
	SVC02SVC0201A	ASTRO SUA II UO IMPLEMENTATION SERVICES	\$0.00
	SVC02SVC0344A	RELEASE IMPLEMENTATION TRAINING	\$0.00
	SVC02SVC0343A	RELEASE IMPACT TRAINING	\$0.00
	SVC01SVC1413C	ONSITE INFRASTRUCTURE RESPONSE-PREMIER	\$20,334.00
	SVC01SVC1103C	ASTRO NETWORK MONITORING	\$3,375.04
	SVC01SVC1104C	ASTRO TECHNICAL SUPPORT	\$1,290.97
	SVC04SVC0169A	SYSTEM UPGRADE AGREEMENT II	\$0.00
	SVC01SVC1101C	ASTRO INFRASTRUCTURE REPAIR W/ADV REPL	\$5,603.66
	SVC01SVC1102C	ASTRO DISPATCH SERVICE	\$1,375.10
	SVC02SVC0433A	ASTRO SUA II FIELD IMPLEMENTATN SVC	\$0.00
		Subtotal - Recurring Services	\$2,971.04
		Subtotal - One-Time Event Services	\$0.00
		Total	\$35,652.45
		THIS SERVICE AMOUNT IS SUBJECT TO STATE AND LOCAL TAXING JURISDICTIONS WHERE APPLICABLE, TO BE VERIFIED BY MOTOROLA	

SPECIAL INSTRUCTIONS:

I have received Applicable Statements of Work which describe the Services and cybersecurity services provided on this Agreement. Motorola's Terms and Conditions, including the Cybersecurity Online Terms Acknowledgement, are attached hereto and incorporate the Cyber Addendum (available at https://www.motorolasolutions.com/en_us/managed-support-services/cybersecurity.html) by reference. By signing below Customer acknowledges these terms and conditions govern all Services under this Service Agreement.

**MOTOROLA SOLUTIONS****SERVICE AGREEMENT**

500 W Monroe Street
Chicago, IL. 60661
(888) 325-9336

Quote Number : QUOTE-3035068
Contract Number: USC000036632
Contract Modifier: R06-MAR-2025 19:41:37

	County Administrator	6/18/2025
AUTHORIZED CUSTOMER SIGNATURE	TITLE	DATE

Candler County Board of Commissioners

CUSTOMER (PRINT NAME)

	CSM	7/14/2025
MOTOROLA REPRESENTATIVE(SIGNATURE)	TITLE	DATE

Geoff Thames	
MOTOROLA REPRESENTATIVE(PRINT NAME)	PHONE

Company Name : CANDLER, COUNTY OF
Contract Number : USC000036632
Contract Modifier : R06-MAR-2025 19:41:37
Contract Start Date : 01-Jul-2025
Contract End Date : 30-Jun-2026


MOTOROLA SOLUTIONS

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SERVICE AGREEMENT

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Service Terms and Conditions

Motorola Solutions Inc. ("Motorola") and the customer named in this Agreement ("Customer") hereby agree as follows:

Section 1. APPLICABILITY

These Maintenance Service Terms and Conditions apply to service contracts whereby Motorola will provide to Customer either (1) maintenance, support, or other services under a Motorola Service Agreement, or (2) installation services under a Motorola Installation Agreement.

Section 2. DEFINITIONS AND INTERPRETATION

2.1 "Agreement" means these Maintenance Service Terms and Conditions; the cover page for the Service Agreement or the Installation Agreement, as applicable; and any other attachments, all of which are incorporated herein by this reference. In interpreting this Agreement and resolving any ambiguities, these Maintenance Service Terms and Conditions take precedence over any cover page, and the cover page takes precedence over any attachments, unless the cover page or attachment states otherwise.

2.2 "Equipment" means the equipment that is specified in the attachments or is subsequently added to this Agreement.

2.3 "Services" means those installation, maintenance, support, training, and other services described in this Agreement.

Section 3. ACCEPTANCE

Customer accepts these Maintenance Service Terms and Conditions and agrees to pay the prices set forth in the Agreement. This Agreement becomes binding only when accepted in writing by Motorola. The term of this Agreement begins on the "Start Date" indicated in this Agreement.

Section 4. SCOPE OF SERVICES

4.1 Motorola will provide the Services described in this Agreement or in a more detailed statement of work or other document attached to this Agreement. At Customer's request, Motorola may also provide additional services at Motorola's then-applicable rates for the services.

4.2 If Motorola is providing Services for Equipment, Motorola parts or parts of equal quality will be used; the Equipment will be serviced at levels set forth in the manufacturer's product manuals; and routine service procedures that are prescribed by Motorola will be followed.

4.3 If Customer purchases from Motorola additional equipment that becomes part of the same system as the initial Equipment, the additional equipment may be added to this Agreement and will be billed at the applicable rates after the warranty for that additional equipment expires.

4.4 All Equipment must be in good working order on the Start Date or when additional equipment is added to the Agreement. Upon reasonable request by Motorola, Customer will provide a complete serial and model number list of the Equipment. Customer must promptly notify Motorola in writing when any Equipment is lost, damaged, stolen or taken out of service. Customer's obligation to pay Service fees for this Equipment will terminate at the end of the month in which Motorola receives the written notice.

4.5 Customer must specifically identify any Equipment that is labeled intrinsically safe for use in hazardous environments.

4.6 If Equipment cannot, in Motorola's reasonable opinion, be properly or economically serviced for any reason, Motorola may modify the scope of Services related to that Equipment; remove that Equipment from the Agreement; or increase the price to Service that Equipment.

4.7 Customer must promptly notify Motorola of any Equipment failure. Motorola will respond to Customer's notification in a manner consistent with the level of Service purchased as indicated in this.

Section 5. EXCLUDED SERVICES

5.1 Service excludes the repair or replacement of Equipment that has become defective or damaged from use in other than the normal, customary, intended, and authorized manner; use not in compliance with applicable industry standards; excessive wear and tear; or accident, liquids, power surges, neglect, acts of God or other force majeure events.

5.2 Unless specifically included in this Agreement, Service excludes items that are consumed in the normal operation of the Equipment, such as batteries or magnetic tapes; upgrading or reprogramming Equipment; accessories, belt clips, battery chargers, custom or special products, modified units, or software; and repair or maintenance of any transmission line, antenna, microwave equipment, tower or tower lighting, duplexer, combiner, or multicoupler. Motorola has no obligations for any transmission medium, such as telephone lines, computer networks, the internet or the worldwide web, or for Equipment malfunction caused by the transmission medium.


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5.3 This Agreement pricing provided does not take into account prevailing wage requirement. Should prevailing wage regulations be applicable to this project, the pricing shall be subject to change to reflect compliance with those regulations.

Section 6. TIME AND PLACE OF SERVICE

Service will be provided at the location specified in this Agreement. When Motorola performs service at Customer's location, Customer will provide Motorola, at no charge, a non-hazardous work environment with adequate shelter, heat, light, and power and with full and free access to the Equipment. Waivers of liability from Motorola or its subcontractors will not be imposed as a site access requirement. Customer will provide all information pertaining to the hardware and software elements of any system with which the Equipment is interfacing so that Motorola may perform its Services. Unless otherwise stated in this Agreement, the hours of Service will be 8:30 a.m. to 4:30 p.m., local time, excluding weekends and holidays. Unless otherwise stated in this Agreement, the price for the Services exclude any charges or expenses associated with helicopter or other unusual access requirements; if these charges or expenses are reasonably incurred by Motorola in rendering the Services, Customer agrees to reimburse Motorola for those charges and expenses.

Section 7. CUSTOMER CONTACT

Customer will provide Motorola with designated points of contact (list of names and phone numbers) that will be available twenty-four (24) hours per day, seven (7) days per week, and an escalation procedure to enable Customer's personnel to maintain contact, as needed, with Motorola.

Section 8. INVOICING AND PAYMENT

8.1 Customer affirms that a purchase order or notice to proceed is not required for the duration of this service contract and will appropriate funds each year through the contract end date. Unless alternative payment terms are stated in this Agreement, Motorola will invoice Customer in advance for each payment period. All other charges will be billed monthly, and Customer must pay each invoice in U.S. dollars within twenty (20) days of the invoice date.

8.2 Customer will reimburse Motorola for all property taxes, sales and use taxes, excise taxes, and other taxes or assessments that are levied as a result of Services rendered under this Agreement (except income, profit, and franchise taxes of Motorola) by any governmental entity. The Customer will pay all invoices as received from Motorola. At the time of execution of this Agreement, the Customer will provide all necessary reference information to include on invoices for payment in accordance with this Agreement.

8.3 For multi-year service agreements, at the end of the first year of the Agreement and each year thereafter, a CPI percentage change calculation shall be performed using the U.S. Department of Labor, Consumer Price Index, all Items, Unadjusted Urban Areas (CPI-U). Should the annual inflation rate increase greater than 3% during the previous year, Motorola shall have the right to increase all future maintenance prices by the CPI increase amount exceeding 3%. All items, not seasonally adjusted shall be used as the measure of CPI for this price adjustment. Measurement will take place once the annual average for the new year has been posted by the Bureau of Labor Statistics. For purposes of illustration, if in year 5 the CPI reported an increase of 8%, Motorola may increase the Year 6 price by 5% (8%-3% base).

Section 9. WARRANTY

Motorola warrants that its Services under this Agreement will be free of defects in materials and workmanship for a period of ninety (90) days from the date the performance of the Services are completed. In the event of a breach of this warranty, Customer's sole remedy is to require Motorola to re-perform the non-conforming Service or to refund, on a pro-rata basis, the fees paid for the non-conforming Service. MOTOROLA DISCLAIMS ALL OTHER WARRANTIES, EXPRESS OR IMPLIED, INCLUDING THE IMPLIED WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE.

Section 10. DEFAULT/TERMINATION

10.1 If either party defaults in the performance of this Agreement, the other party will give to the non-performing party a written and detailed notice of the default. The non-performing party will have thirty (30) days thereafter to provide a written plan to cure the default that is acceptable to the other party and begin implementing the cure plan immediately after plan approval. If the non-performing party fails to provide or implement the cure plan, then the injured party, in addition to any other rights available to it under law, may immediately terminate this Agreement effective upon giving a written notice of termination to the defaulting party.

10.2 Any termination of this Agreement will not relieve either party of obligations previously incurred pursuant to this Agreement, including payments which may be due and owing at the time of termination. All sums owed by Customer to Motorola will become due and payable immediately upon termination of this Agreement. Upon the effective date of termination, Motorola will have no further obligation to provide Services.

10.3 If the Customer terminates this Agreement before the end of the Term, for any reason other than Motorola default, then the Customer will pay to Motorola an early termination fee equal to the discount applied to the last three (3) years of Service payments for the original Term.


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Section 11. LIMITATION OF LIABILITY

Except for personal injury or death, Motorola's total liability, whether for breach of contract, warranty, negligence, strict liability in tort, or otherwise, will be limited to the direct damages recoverable under law, but not to exceed the price of twelve (12) months of Service provided under this Agreement. **ALTHOUGH THE PARTIES ACKNOWLEDGE THE POSSIBILITY OF SUCH LOSSES OR DAMAGES, THEY AGREE THAT MOTOROLA WILL NOT BE LIABLE FOR ANY COMMERCIAL LOSS; INCONVENIENCE; LOSS OF USE, TIME, DATA, GOOD WILL, REVENUES, PROFITS OR SAVINGS; OR OTHER SPECIAL, INCIDENTAL, INDIRECT, OR CONSEQUENTIAL DAMAGES IN ANY WAY RELATED TO OR ARISING FROM THIS AGREEMENT OR THE PERFORMANCE OF SERVICES BY MOTOROLA PURSUANT TO THIS AGREEMENT.** No action for contract breach or otherwise relating to the transactions contemplated by this Agreement may be brought more than one (1) year after the accrual of the cause of action, except for money due upon an open account. This limitation of liability will survive the expiration or termination of this Agreement and applies notwithstanding any contrary provision.

Section 12. EXCLUSIVE TERMS AND CONDITIONS

12.1 This Agreement supersedes all prior and concurrent agreements and understandings between the parties, whether written or oral, related to the Services, and there are no agreements or representations concerning the subject matter of this Agreement except for those expressed herein. The Agreement may not be amended or modified except by a written agreement signed by authorized representatives of both parties.

12.2 Customer agrees to reference this Agreement on any purchase order issued in furtherance of this Agreement, however, an omission of the reference to this Agreement will not affect its applicability. In no event will either party be bound by any terms contained in a Customer purchase order, acknowledgement, or other writings unless: the purchase order, acknowledgement, or other writing specifically refers to this Agreement; clearly indicate the intention of both parties to override and modify this Agreement; and the purchase order, acknowledgement, or other writing is signed by authorized representatives of both parties.

Section 13. PROPRIETARY INFORMATION; CONFIDENTIALITY; INTELLECTUAL PROPERTY RIGHTS

13.1 Any information or data in the form of specifications, drawings, reprints, technical information or otherwise furnished to Customer under this Agreement will remain Motorola's property, will be deemed proprietary, will be kept confidential, and will be promptly returned at Motorola's request. Customer may not disclose, without Motorola's written permission or as required by law, any confidential information or data to any person, or use confidential information or data for any purpose other than performing its obligations under this Agreement. The obligations set forth in this Section survive the expiration or termination of this Agreement.

13.2 Unless otherwise agreed in writing, no commercial or technical information disclosed in any manner or at any time by Customer to Motorola will be deemed secret or confidential. Motorola will have no obligation to provide Customer with access to its confidential and proprietary information, including cost and pricing data.

13.3 This Agreement does not grant directly or by implication, estoppel, or otherwise, any ownership right or license under any Motorola patent, copyright, trade secret, or other intellectual property, including any intellectual property created as a result of or related to the Equipment sold or Services performed under this Agreement.

Section 14. FCC LICENSES AND OTHER AUTHORIZATIONS

Customer is solely responsible for obtaining licenses or other authorizations required by the Federal Communications Commission or any other federal, state, or local government agency and for complying with all rules and regulations required by governmental agencies. Neither Motorola nor any of its employees is an agent or representative of Customer in any governmental matters.

Section 15. COVENANT NOT TO EMPLOY

During the term of this Agreement and continuing for a period of two (2) years thereafter, Customer will not hire, engage on contract, solicit the employment of, or recommend employment to any third party of any employee of Motorola or its subcontractors without the prior written authorization of Motorola. This provision applies only to those employees of Motorola or its subcontractors who are responsible for rendering services under this Agreement. If this provision is found to be overly broad under applicable law, it will be modified as necessary to conform to applicable law.

Section 16. MATERIALS, TOOLS AND EQUIPMENT

All tools, equipment, dies, gauges, models, drawings or other materials paid for or furnished by Motorola for the purpose of this Agreement will be and remain the sole property of Motorola. Customer will safeguard all such property while it is in Customer's custody or control, be liable for any loss or damage to this property, and return it to Motorola upon request. This property will be held by Customer for Motorola's use without charge and may be removed from Customer's premises by Motorola at any time without restriction.

Section 17. GENERAL TERMS

17.1 If any court renders any portion of this Agreement unenforceable, the remaining terms will continue in full force and effect.



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17.2 This Agreement and the rights and duties of the parties will be interpreted in accordance with the laws of the State in which the Services are performed.

17.3 Failure to exercise any right will not operate as a waiver of that right, power, or privilege.

17.4 Neither party is liable for delays or lack of performance resulting from any causes that are beyond that party's reasonable control, such as strikes, material shortages, or acts of God.

17.5 Motorola may subcontract any of the work, but subcontracting will not relieve Motorola of its duties under this Agreement.

17.6 Except as provided herein, neither Party may assign this Agreement or any of its rights or obligations hereunder without the prior written consent of the other Party, which consent will not be unreasonably withheld. Any attempted assignment, delegation, or transfer without the necessary consent will be void. Notwithstanding the foregoing, Motorola may assign this Agreement to any of its affiliates or its right to receive payment without the prior consent of Customer. In addition, in the event Motorola separates one or more of its businesses (each a "Separated Business"), whether by way of a sale, establishment of a joint venture, spin-off or otherwise (each a "Separation Event"), Motorola may, without the prior written consent of the other Party and at no additional cost to Motorola, assign this Agreement such that it will continue to benefit the Separated Business and its affiliates (and Motorola and its affiliates, to the extent applicable) following the Separation Event.

17.7 THIS AGREEMENT WILL RENEW, FOR AN ADDITIONAL ONE (1) YEAR TERM, ON EVERY ANNIVERSARY OF THE START DATE UNLESS EITHER THE COVER PAGE SPECIFICALLY STATES A TERMINATION DATE OR ONE PARTY NOTIFIES THE OTHER IN WRITING OF ITS INTENTION TO DISCONTINUE THE AGREEMENT NOT LESS THAN THIRTY (30) DAYS OF THAT ANNIVERSARY DATE. At the anniversary date, Motorola may adjust the price of the Services to reflect its current rates.

17.8 If Motorola provides Services after the termination or expiration of this Agreement, the terms and conditions in effect at the time of the termination or expiration will apply to those Services and Customer agrees to pay for those services on a time and materials basis at Motorola's then effective hourly rates.

17.9 This Agreement may be executed in one or more counterparts, all of which shall be considered part of the Agreement. The parties may execute this Agreement in writing, or by electronic signature, and any such electronic signature shall have the same legal effect as a handwritten signature for the purposes of validity, enforceability and admissibility. In addition, an electronic signature, a true and correct facsimile copy or computer image of this Agreement shall be treated as and shall have the same effect as an original signed copy of this document.

Revised Sept 03, 2022



SERVICE AGREEMENT

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Cybersecurity Online Terms Acknowledgement

This Cybersecurity Online Terms Acknowledgement (this "Acknowledgement") is entered into between Motorola Solutions, Inc. ("Motorola") and the entity set forth in the signature block below ("Customer").

1. Applicability and Self Deletion. This Cybersecurity Online Terms Acknowledgement applies to the extent cybersecurity products and services, including Remote Security Update Service, Security Update Service, and Managed Detection & Response subscription services, are purchased by or otherwise provided to Customer, including through bundled or integrated offerings or otherwise.

NOTE: This Acknowledgement is self deleting if not applicable under this Section 1.

2. Online Terms Acknowledgement. The Parties acknowledge and agree that the terms of the *Cyber Subscription Renewals and Integrations Addendum* available at <http://www.motorolasolutions.com/cyber-renewals-integrations> are incorporated in and form part of the Parties' agreement as it relates to any cybersecurity products or services sold or provided to Customer. By signing the signature block below, Customer certifies that it has read and agrees to the provisions set forth and linked on-line in this Acknowledgement. To the extent Customer is unable to access the above referenced online terms for any reason, Customer may request a paper copy from Motorola. The signatory to this Acknowledgement represents and warrants that he or she has the requisite authority to bind Customer to this Acknowledgement and referenced online terms.

3. Entire Agreement. This Acknowledgement supplements any and all applicable and existing agreements and supersedes any contrary terms as it relates to Customer's purchase of cybersecurity products and services. This Acknowledgement and referenced terms constitute the entire agreement of the parties regarding the subject matter hereof and as set out in the referenced terms, and supersedes all previous agreements, proposals, and understandings, whether written or oral, relating to this subject matter.

4. Execution and Amendments. This Acknowledgement may be executed in multiple counterparts, and will have the same legal force and effect as if the Parties had executed it as a single document. The Parties may sign in writing or by electronic signature. An electronic signature, facsimile copy, or computer image of a signature, will be treated, and will have the same effect as an original signature, and will have the same effect, as an original signed copy of this document. This Acknowledgement may be amended or modified only by a written instrument signed by authorized representatives of both Parties. The Parties hereby enter into this Acknowledgement as of the last signature date below.

Revised Sept 03, 2022



SUPPLEMENTAL AGREEMENT NO. 1

By and Between

THE GEORGIA DEPARTMENT OF TRANSPORTATION

and

CANDLER COUNTY

CONTRACT ID: IGTIA2501387

This Agreement, made and entered into as of June 16, 2025, by and between the GEORGIA DEPARTMENT OF TRANSPORTATION, an agency of the State of Georgia, hereinafter referred to as the "DEPARTMENT", and CANDLER COUNTY, GEORGIA, acting by and through its Mayor and City Council or Board of Commissioners, as the case may be, hereinafter referred to as the "LOCAL GOVERNMENT".

WHEREAS, the DEPARTMENT and the LOCAL GOVERNMENT heretofore on February 19, 2025, entered into an Agreement, hereinafter called the "Original Contract", for the purpose of having the LOCAL GOVERNMENT provide all or part of the Construction, Maintenance, and Operation of the following projects:

1) Lake Church Rd, P.I. 0018463

hereinafter individually referred to as "PROJECT" and collectively referred to as "PROJECTS"; and

WHEREAS, the parties wish to amend said Agreement Amount due to a need for changing the funding of the PROJECTS; and

WHEREAS the DEPARTMENT and the LOCAL GOVERNMENT agree that the changes may be accomplished within the term of the original contract.

NOW, THEREFORE, THE PARTIES HERETO mutually agree that for and in consideration of the mutual benefits to flow from each to the other, the Original Contract, dated February 19, 2025, is hereby modified as follows:

1. The items numbered 1) through 8) following the second paragraph of Subsection C in ARTICLE VI, COMPENSATION AND PAYMENT are deleted in their entirety and the following is inserted in lieu thereof:

"1) **Lake Church Rd, P.I. 0018463: SIX HUNDRED FIFTY-SEVEN THOUSAND SEVEN HUNDRED EIGHTY-SIX DOLLARS AND ZERO CENTS (\$657,786.00)**"

2. All terms and conditions of the Original Contract, dated February 19, 2025, shall remain in full force and effect, except as modified, changed, or amended by this Supplemental Agreement Number 1.

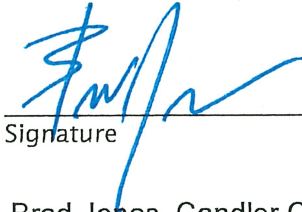
This Agreement may be executed in any number of counterparts, each of which so executed shall be deemed to be an original, and such counterparts shall together constitute but one and the same Agreement. The parties shall be entitled to sign and transmit an electronic signature of this Agreement (whether by facsimile, PDF, or other email transmission), which signature shall be binding on the party whose name is contained therein. Any party providing an electronic signature agrees to promptly execute and deliver to the other parties an original signed Agreement upon request.

IN WITNESS WHEREOF, the parties have hereunto set their hands and affixed their seals the day and date herein above written.

DEPARTMENT OF TRANSPORTATION

CANDLER COUNTY, GEORGIA

Commissioner



Signature 6/16/2025
Date

Brad Jones, Candler County Chairman
Printed Name/Title

[Seal]



ATTEST:

ATTEST:
I attest to the genuineness of the Seal, and I
further attest that the above named officer is
duly authorized to execute this document.

Treasurer



Signature 6/16/2025
Date

Kellie Lank, Clerk
Printed Name/Title

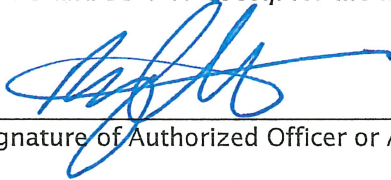
58-6000793
Federal Employer Identification Number

**CERTIFICATION OF COMPLIANCE WITH
ANNUAL IMMIGRATION REPORTING REQUIREMENTS/
NO SANCTUARY POLICY/FEDERAL LAW ENFORCEMENT COOPERATION**

By executing this document, the undersigned duly authorized representative of the Local Governing Body, certifies that the Local Governing Authority:

- 1) has filed a compliant Annual Immigration Compliance Report with the Georgia Department of Audits & Accounts ("GDA&A") for the preceding calendar year required by O.C.G.A. § 50-36-4(b), or has been issued a written exemption from GDA&A from doing so;
- 2) has not enacted a "Sanctuary Policy" in violation of O.C.G.A. § 36-80-23(b); and,
- 3) is in compliance with O.C.G.A. §§ 35-1-17 *et seq.* regarding its obligation to cooperate with federal immigration enforcement authorities to deter the presence of criminal illegal aliens.

As an ongoing condition to receiving funding from the Georgia Department of Transportation, the Local Governing Body shall continue to remain fully compliant with O.C.G.A. §§ 50-36-4, 36-80-23 and 35-1-17 *et seq.* for the duration of time the subject agreement is in effect.



Signature of Authorized Officer or Agent

Bryan Aasheim

Printed Name of Authorized Officer or Agent

County Administrator

Title of Authorized Officer or Agent

6/16/2025

Date

Form Date - May 10, 2024

2014



Date of Proposal: June 10, 2025
 Proposed Insured: Candler County Board of Commissioners
 City, State: Metter, GA
 Facilities Include: Candler County Jail, Washington County Jail (Sandersville, GA), Emanuel County Jail (Swainsboro, GA) and Bulloch County Jail (Statesboro, GA)
 Issuing Company: SiriusPoint America Insurance Company, A.M. Best Rating "A-" Excellent
 Coverage Type: Limited Health Expense Benefits - provided outside the walls of the facility, or facilities, listed above and as outlined in the Insurance Policy.
 Policy Form: Stop-Loss w/ Security and Guarding
 Effective Date: July 1, 2025
 Number of Inmates: 40

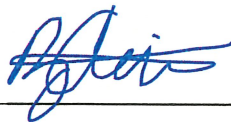
Specific Coverage:	Option 1
Per Inmate Deductible:	\$15,000
Per Inmate Coverage Limit:	\$300,000
Policy Maximum:	\$1,200,000
Rate Per Inmate Per Month:	\$20.88
Covered Expenses:	Eligible Medical Services shall accumulate to satisfy the Per Inmate Deductible as outlined below and be reimbursed at the following:
In-Patient Hospital Services:	
Outpatient Hospital Services:	
Physician Services:	
Outpatient Diagnostic and Lab Services:	Lesser of the Amount Paid or 100% of Medicaid
Ambulance Services:	
Medical Services and Supplies:	
Dialysis:	
Prescription Drugs:	Limited to those provided and administered during a Hospital Stay; Specialty Drugs are Excluded.
Benefits/Exclusions:	
Prior-to-Booking/In-Pursuit:	Excluded
Security & Guarding*:	Included
Dental:	Excluded
HIV/AIDS:	Included
Pregnancy:	Included (Inmate Only)
Specialty Drugs:	Excluded
Substance Abuse:	Inpatient Hospitalization charges only; charges incurred at institutions providing specialized treatment, long-term care, or rehabilitation are excluded from coverage.
Mental and Nervous Disorders:	
Total Annual Premium:	\$10,022.40

*Security & Guarding coverage reimburses the insured entity for 50% of expenses associated with guarding an inmate that is receiving medical services outside the walls of the covered facility(ies). The maximum benefit is \$5,000 per inmate per policy year, which is subject to the coverage limit and the specific per inmate deductible.

Terms and Conditions:

- This proposal is based on data submitted and other information furnished relevant to underwriting the risk, including all claims or possible claims, paid, pending, or denied pending additional information, or which the prospective insured or authorized representative should otherwise be aware of.
- Any inaccuracy in the data submitted or failure to disclose any such information can change the terms, conditions, rates, or factors of this offer or can void offer and coverage.
- Claim Provisions:

From:	To:
Claims Incurred: July 1, 2025	June 30, 2026
Claims Reported: July 1, 2025	December 31, 2026
Claims Submitted: July 1, 2025	December 31, 2026
- This proposal is valid for the stated effective date shown above provided the prospective insured or its authorized representative elects one of the above options by 6/30/2025, by submitting a signed application, which will be provided after your selection is made. Until we obtain the signed application, the rates and factors are subject to change as additional information is received.
- Acceptance of this quote is contingent upon and subject to the actual terms of the policy as issued, which occurs upon binding and premium payment. If there is any conflict between this quote and the policy, the policy will govern in all cases.

Printed Name: Bryan Aasheim Title: County Admin Date: 6/20/2025 Signature: 

KING INSURANCE PARTNERS

2075 CENTER POINTE BLVD., STE. 101, TALLAHASSEE, FL 32308 • WWW.INMATEMEDICALINSURANCE.COM • TOLL-FREE: (800) 763-4868 • INMATEMEDICAL@KING-INSURANCE.COM

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