

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

1. Call to Order
2. Invocation and *Pledge of Allegiance*
3. Approval of Agenda
4. Citizens wishing to address the Commission – *Citizens will be allowed to address the commission individually for a period of up to 5 minutes.*
5. Application for Commission approval
6. Financial Report – October 31, 2025
7. Old Business
  - a. Consideration of proposals for repairs and maintenance costs for buildings at the Metter-Candler Recreation Department
  - b. Consideration and review of proposed engineering plans for the diversion of stormwater and restoration of Oak Tree Rd as presented by EMC Engineering
  - c. Discussion regarding a proposal from CAT/Yancey for a lease/purchase of motor graders for 36 months/4,500 hour PM agreement, and discussion of options regarding the equipment
8. New Business
  - a. Consideration and review of proposed engineering plans for the diversion of stormwater and restoration of Oak Tree Rd as presented by EMC Engineering
  - b. Consideration and discussion of potential projects for the 2026 LMIG funding of \$567,976.86
  - c. Consideration of a request to close Meridy Rd from the intersection of Deal Rd and Meridy Rd north to the property line of LJCM Parrish Farm LLC (061 024)
  - d. Consideration of appointment(s) to the Heart of Georgia Regional Council to fill the county elected official seat and the private business/industry seat
  - e. Consideration of a request from Candler County Family Connection for the Board of Commissioners to commit to serve as the fiscal agent for a supplemental DFACS grant in the amount of \$32,000 per year for FY26-FY28
  - f. Consideration of s resolution to declare the need for a solid waste management authority to function in Candler County, Georgia, and to appoint directors for the authority.
9. Report from County Administrator
10. Report from Attorney
11. Reports from Commissioners
12. Report from Chairman
13. Executive Session
14. Adjournment

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

The Board of Commissioners of Candler County met for the regular monthly meeting on Monday, November 17, 2025 meeting, at 5:00 p.m., in the Commissioners' boardroom at 1075 East Hiawatha Street, Suite A, Metter, Georgia.

Chairman Brad Jones presided with Vice-Chairman Blake Hendrix, Commissioners David Morales, Jonathan Williamson and Tre' Ross in attendance. Also attending were County Administrator, Bryan Aasheim; County Clerk, Kellie Lank; 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 Family Connections Director, Lisa Rigdon; Tim Spencer, Elijah Dickerson, Sophia Bowen and Bella Rigdon

**1. Call to Order**

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

**2. Invocation and Pledge of Allegiance**

Chairman Jones called on Commissioner Williamson to deliver the invocation and lead the *Pledge of Allegiance*.

**3. Approval of Agenda**

Administrator Aasheim noted the addition of two agenda items:

- Item 8E, a request from County Family Connections for the Board of Commissioners to serve as the physical agent for the Supplement DFACS Grant (\$32,000 per year for FY26–FY28)
- Item 8F, consideration of a resolution declaring the need for a Solid Waste Management Authority to function in Candler County and appointing its directors.

Commissioner Morales moved to approve the agenda as amended, seconded by Commissioner Ross, and the motion passed unanimously (5–0).

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

There were no citizens present wishing to address the Commission.

**5. Application for Commission approval**

There were no applications for commission approval.

**6. Financial Report – October 31, 2025 (Exhibit A)**

Administrator Aasheim presented the financial report.

- **General Fund Balance:** Operating balance was \$3,832,641.79. The Landfill Closure accounts balance was \$2,225,641.79 Total General Fund (Fund 100) was \$6,278,996.21.
- **LMIG:** The balance was \$1,477,866.57 (includes LRA and 2025 funding).

- **2018 SPLOST:** \$595,272.52 remains, allocated to the jail construction project.
- **2024 SPLOST:** \$1,215,624.36
  - a. Returns for October were \$196,957.75.
- **Jail Construction Fund:** \$6,332,787 remains (approximately 60% of total funds).
- **Revenues** are lagging as tax collections have not yet started, but a bulk payment is anticipated in January.
- **Expenditures:** The target for the end of October was 33%. Several divisions (e.g., Administration, IT, Emergency Management, Superior Court) are over this target due to front-loaded one-time expenditures.
- **Key Departments:** The Sheriff's, Detention, Dispatch, Recreation, and Roads and Bridges departments are running at or below the 33% budget target for this time of year.
- **Special Service District:** Balance was \$1,316,996.38 Revenue from the insurance premium tax was \$664,060, exceeding the budget by 106%.
- **Health Insurance Accounts:** \$1,830,345.42
  - a. Health Insurance Fund Concern: Paid claims year-to-date were \$449,217.03.
    - i. After receiving \$190,202.50 in stop-loss reimbursements, the net claim rate remains high at 42%.
    - ii. The total claims exceeded the aggregate attachment point, causing the global stop-loss insurance to kick in this year for the first time.
    - iii. The county's reserves are sufficient at \$1.8 million.
    - iv. All processing issues related to past carriers have been cleared up.

## 7. Old Business

### a. **Consideration of proposals for repairs and maintenance costs for buildings at the Metter-Candler Recreation Department**

Administrator Aasheim reported that the Recreation Advisory Board has not yet provided recommendations following their inspection. He noted that the plumbing and sewer for the old weight room, which is currently used by 4-H, are tied into the gymnasium that is scheduled for demolition. A meeting with the plumber is scheduled for the next day to address the issue. He also authorized minor repairs to the press box floor and the walkway and walkway handrailing.

Commissioner Ross made a motion to table Item 7A. Commissioner Williamson seconded the motion. The motion carried unanimously, 5-0.

### b. **Consideration and review of proposed engineering plans for the diversion of stormwater and restoration of Oak Tree Rd as presented by EMC Engineering**

Commissioner Ross, District 3, recused himself from the discussion on this item at 5:16 p.m.

Administrator Aasheim reviewed EMC Engineering's proposed plan, which included an estimated cost of \$1.2 million to repair the road and divert storm water. He noted that the previous restorations were made to Oak Tree Road after Hurricane Michael, Helene and Debby and continually washing out during major storm events. Repairs made during 2024 were performed by GDOT and the second repair by Coursey Enterprises totaled 116 loads at \$24,752.50. Current bids for hauling material were received from TCO at \$175 per load and Coursey Enterprises at \$150 per load. Administrator Aasheim recommended proceeding with repairs using Coursey Enterprises and funding the project through TIA

funds, stating that the County could justify multiple \$25,000 repairs before reaching the cost of the full engineering plan.

Chairman Jones made a motion to proceed with Coursey Enterprises at \$150 per load to repair Oak Tree Road, for dirt and labor only with no piping, with a maximum project cost of \$25,000. Commissioner Williamson seconded the motion. The motion failed in a 2-2 vote, with Chairman Jones and Commissioner Williamson in favor, while Vice-Chairman Hendrix and Commissioner Morales against.

Commissioner Trey Ross re-entered the meeting at 5:27 p.m. Vice-Chairman Hendrix then made a motion to begin the road closure process of Oak Tree Road. Commissioner Morales seconded the motion. Discussion followed, during which it was noted that three property owners would be affected and that one parcel being landlocked was owned by the same individual who owns the adjoining property and has no residence on it. The motion to begin the road closure process failed, 2-3 with Chairman Jones and Commissioner Williamson and Ross voting against the road closure process.

Chairman Jones made a motion to table consideration and review of the proposed engineering plans. Commissioner Ross seconded the motion. The motion carried unanimously, 5-0.

**c. Discussion regarding a proposal from CAT/Yancey for a lease/purchase of motor graders for 36 months/4,500 hour PM agreement, and discussion of options regarding the equipment**

Administrator Aasheim presented five options for a 36-month lease purchase of motor graders. Options 1, 2, and 4 included an optional residual buyout of \$613,000, while Options 3 and 5 had no buyback, resulting in higher annual payments of up to \$515,965. Administrator Aasheim advised that if the Board intends to continue using SPLOST funds, the options with no buyback are likely unaffordable. He also suggested that costs could be offset by utilizing TIA (Transportation Investment Act) funds for road maintenance equipment purchases. Following a discussion, the commissioners requested quotes from John Deere (Dobbs Equipment) for comparison.

Commissioner Williamson made a motion to table the item. Commissioner Ross seconded the motion, and the motion carried unanimously, 5-0.

**8. New Business**

**a. Consideration of proposals submitted in response to RFP 2025-8 Metter-Candler Rec IP Cameras, and selection of a vendor**

Two compliant bids were received: Pineland Telephone/Southeast Fire and Burglar, and Excel. Both bids contained technical defects: Pineland's bid included non-compliant switches (NDAA defect) that must be corrected, and Excel's bid had a non-compliant distributed NVR configuration. Administrator Aasheim recommended awarding the bid to Pineland Telephone/Southeast Fire and Burglar based on pricing and local preference, contingent upon curing the defects.

Summary of Vendor Proposals:

<b>Vendor</b>	<b>Total Price</b>	<b>Core Platform</b>	<b>System Design</b>	<b>NDAA Status</b>	<b>Local Presence</b>
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<b>Accelutech</b>	\$26,625	Hanwha Wisenet (South Korea)	8 multi-sensor + 1 bullet + 1 360° fisheye	<b>Compliant</b>	Regional
<b>Pineland Southeast</b>	\$18,995 (purchase) or \$9,995 + \$250/mo (lease)	Uniview + Hikvision switches & HDD	9 × 180° dual- lens + 1 × 360° panoramic	<b>Non- Compliant</b>	<b>Local</b>

Commissioner Ross made a motion to award the bid to Pineland Telephone/Southeast Fire and Burglar, contingent upon them correcting the defects to achieve compliance. Vice-Chairman Hendrix seconded the motion, and the motion carried unanimously, 5-0.

**b. Consideration of a proposal from Davis Heating & Air for replacement of unit #9 at the Candler County Administration building at a proposed cost of \$10,632.00, and request for authorization to appropriate 2024 SPLOST funds for that purpose**

Administrator Aasheim requested approval to replace Unit 9 at the Administration Building with Davis Heating and Air for \$10,632, which falls within the maintenance contract limit.

Chairman Jones made a motion to approve the proposal and appropriate funds from the 2024 SPLOST. Commissioner Ross seconded the motion, and the motion carried unanimously, 5-0.

**c. Consideration of a request to close Meridy Rd from the intersection of Deal Rd and Meridy Rd north to the property line of LJCM Parrish Farm LLC (061 024)**

Administrator Aasheim presented a request to close Meridy Road North from the intersection of Deal Road and Meridy Road to the property line of LJCM Parish Farm LLC.

Vice-Chairman Hendrix made a motion to approve the road closure. Commissioner Morales seconded the motion, and the motion carried unanimously, 5-0.

**d. Consideration of appointment(s) to the Heart of Georgia Regional Council to fill the county elected official seat and the private business/industry seat**

Administrator Aasheim presented the need to fill the County Elected Official seat and the Private Business/Industry seat on the Heart of Georgia Regional Council. He recommended appointing Chairman Brad Jones to the Private Business/Industry seat.

Commissioner Ross made a motion to approve the recommendation. Commissioner Williamson seconded the motion, and the motion carried 4-0, with Chairman Jones recused from the vote.

**e. Consideration of a request from Candler County Family Connection for the Board of Commissioners to commit to serve as the fiscal agent for a supplemental DFACS grant in the amount of \$32,000 per year for FY26-FY28**

Administrator Aasheim presented a request for the Board of Commissioners to serve as the fiscal agent for a \$32,000 per year supplemental grant for FY26. He noted that this is a pre-funded grant, not a

reimbursement grant. A contract will be presented for the Commissioners approval at a later date should they choose to vote in favor of serving as the fiscal agent.

Vice-Chairman Hendrix made a motion for the Board to serve as the fiscal agent. Commissioner Morales seconded the motion. Discussion included those other eligible governmental entities could serve as fiscal agent, including the Board of Education, the City of Metter or the City of Pulaski (if they were in a capacity to act in a reimbursement agency. The motion carried unanimously, 5-0.

**f. Consideration of s resolution to declare the need for a solid waste management authority to function in Candler County, Georgia, and to appoint directors for the authority.**

Administrator Aasheim presented a resolution to create a Solid Waste Management Authority (SWMA) to address the county's landfill and solid waste management needs. He explained that the authority would consist of five members, three of whom must be elected officials of Candler County, and all of whom must be residents of the county.

Attorney Ballew advised that, should the Board choose to adopt the resolution, the Commissioners may go into Executive Session to discuss potential appointees to the SWMA Board and then return to open session to formally appoint the directors. He stated that the Board could approve the resolution subject to naming the directors at a later time, noting the statutory requirements that three members must be elected officials and all must be residents of Candler County.

Vice-Chairman Hendrix made a motion to approve the resolution to establish the Candler County Solid Waste Management Authority, subject to the future appointment of members as outlined. Commissioner Williamson seconded the motion, and the motion carried unanimously, 5-0. (Exhibit B)

**9. County Administrator Report**

- **Permitting Software:** Administrator Aasheim reported that the cost for a new permitting software system from Edmunds (\$8,500 annually plus \$8,000 setup) is steep. He is not currently recommending the purchase due to cost and concurrent projects (website, Civic Plus implementation).
- **Mass Communication:** The county has transitioned from Code Red (which went dark) to the **Civic Plus** mass notification system. Registration is required for mobile notifications, though the system can call landlines using public records.
- **Code Enforcement:** A complaint regarding a 20+ dog situation was cited and will proceed through Magistrate Court.
- **Recreation Department:** Gymnasium demolition started today. The water and sewer lines are connected between the old weight room and the demolished gym.
- **Road Projects:**
  - Hiawatha Road: Expected completion is before Christmas.
  - Lake Church Road: McLendon Enterprises is anticipated to return during the second week of December to complete paving.

In conclusion, Administrator Aasheim requested executive session to discuss personnel.

## **10. County Attorney Report**

Assistant County Attorney Cindy D. Ballew had nothing to report.

## **11. Commissioner Reports**

**District 1** – Commissioner David Morales noted that all matters in his district are in good order.

**District 2** – Commissioner Jonathan Williamson stated that conditions in his district remain good at this time.

**District 3** – Commissioner Tre' Ross shared that things are going well throughout his district and that the new dump truck has been delivered.

**District 4** – Vice-Chairman Blake Hendrix indicated that there are no issues to report in his district at this time.

## **12. Chairman's Report –**

Chairman Jones requested that the Road Superintendent look into running the side cutter down Chevy Lane, Reamer Road, and Jones Road (District 2) to clear the roads for farm equipment.

The State of the Community Address is this Friday, November 21<sup>st</sup>.

## **13. Executive Session**

Chairman Jones moved to exit into Executive Session to discuss personnel at 6:19 p.m. Commissioner Morales provided a second to the motion. The motion carried 5-0.

Chairman Jones moved to exit Executive Session and reconvene the regular meeting at 7:57 p.m. Commissioner Ross provided a second to the motion. The motion carried 5-0.

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

### ***Action taken after Executive Session***

#### **Board Appointments**

##### **State Court Public Defender:**

Chairman Jones made a motion to appoint Sarah White as the Candler County State Court Public Defender. Commissioner Ross provided a second. The motion carried unanimously, 5-0.

##### **Solid Waste Management Authority Board:**

Chairman Jones made a motion to appoint Preston Moore and Adam Lovett to the Candler County Solid Waste Management Authority. Commissioner Morales provided a second. The motion carried 5-0.

Chairman Jones made a motion to appoint Vice-Chairman Blake Hendrix to the Candler County Solid Waste Management Authority. Commissioner Ross provided a second. The motion carried 4-0 with Vice-Chairman Hendrix recused from the vote.

Chairman Jones made a motion to appoint Commissioner David Morales to the Candler County Solid Waste Management Authority. Commissioner Ross provided a second. The motion carried 4-0, with Commissioner Morales recused from the vote.

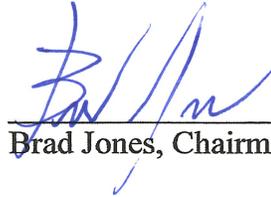
Chairman Jones made a motion to appoint Commissioner Tre' Ross to the Candler County Solid Waste Management Authority. Commissioner Morales provided a second. The motion carried 4-0, with Commissioner Ross recused from the vote.

**14. Adjournment**

At 8:06 p.m., Commissioner Morales moved to adjourn the meeting. Commissioner Williamson 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

Blake Hendrix  
Vice-Chairman

Bryan Aasheim  
County Administrator

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 November 17, 2025.

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

3.  
The executive session was called to order at 6:19 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 17<sup>th</sup> day of November 2025.

Sworn to and subscribed before me  
This 17<sup>th</sup> day of November 2025.

Maranda K. Lank  
Notary Public



[Signature]  
Brad Jones, Chairman  
Board of Commissioners of Candler County

## Exhibit A

## Account Number

GENERAL FUND	DESCRIPTION	BOOK BALANCE	BANK BALANCE	Difference	Notes
100-11-1114	GENERAL FUND EFT RECEIPTS	\$169,008.38	\$169,008.38	\$0.00	
100-11-1115	GENERAL FUND (NEW)	\$649,146.85	\$652,198.66	\$3,051.81	Due to Hospital Reserve A
100-11-1316	GA FUND 1-GEN FUND CONTINGENCY	\$745,635.34	\$745,635.34	\$0.00	
	SYNOVUS SECURITIES-(Market)				
100-11-6202	SYNOVUS SECURITIES- (Account)	\$2,268,751.22	\$2,271,642.11	\$2,890.89	unrealized gain/loss
100-11-1910	REC DEPT TRUST	\$100.00	\$100.00	\$0.00	
	<b>Total</b>	<b>\$3,832,641.79</b>			
100-11-1134	LANDFILL CLOSURE FUND QNB	\$11,277.41	\$11,277.41	\$0.00	
100-11-6201	SYNOVUS SECURITIES- (Account)	\$2,214,654.31	\$2,212,851.32	-\$1,802.99	unrealized gain/loss
	<b>Total</b>	<b>\$2,225,931.72</b>			
100-11-1135	JUVENILE COURT FUND QNB	\$3,033.11	\$3,033.11	\$0.00	
100-11-1139	CANDLER COUNTY JAIL FUND	\$122,064.17	\$122,064.17	\$0.00	
100-11-1167	HOSPITAL RESERVE ACCOUNT	\$12,027.39	\$8,975.58	-\$3,051.81	Due from Gen Fund
100-11-1171	OPIOID SETTLEMENT FUNDS	\$95,325.42	\$95,325.42	\$0.00	
	<b>Fund 100 Totals</b>	<b>\$6,278,996.21</b>			
<b>D.A.T.E. FUND</b>					
212-11-1132	D.A.T.E. QNBA	\$64,881.37	\$64,881.37	\$0.00	
	<b>Fund 212 Totals</b>	<b>\$64,881.37</b>			
<b>E-911 FUND</b>					
215-11-1138	E-911 FUND QNB	\$485,582.22	\$485,582.22	\$0.00	
	<b>Fund 215 Totals</b>	<b>\$485,582.22</b>			
<b>LMIG FUND</b>					
250-11-1110	LMIG	\$1,477,866.57	\$1,477,866.57	\$0.00	
	<b>Fund 250 Totals</b>	<b>\$1,477,866.57</b>			
<b>SSD FUND</b>					
270-11-1110	Special Services District	\$821,076.28	\$821,076.28	\$0.00	
270-11-6203	Special Services District-SYNOVUS	\$495,920.10	\$486,068.01	-\$9,852.09	unrealized gain/l
	<b>Fund 270 Totals</b>	<b>\$1,316,996.38</b>			
<b>INMATE FUND</b>					
285-11-1139	JAIL STORE FUND QNB	\$35,735.01	\$35,735.01	\$0.00	
	<b>Fund 285 Totals</b>	<b>\$35,735.01</b>			
<b>2018 SPLOST</b>					
321-11-1141	2018 SPLOST	\$595,272.52	\$595,272.52	\$0.00	
	<b>Fund 321 Totals</b>	<b>\$595,272.52</b>			
<b>2024 SPLOST</b>					
322-11-1141	2024 SPLOST QNB	\$1,135,436.99	\$1,135,436.99	\$0.00	
322-11-1142	2024 SPLOST LEVEL II PROJECT 20%	\$80,187.37	\$80,187.37	\$0.00	
	<b>Fund 322 Totals</b>	<b>\$1,215,624.36</b>			
<b>TSPLOST CAPITAL</b>					
335-11-1141	CASH IN BANK TIA SPLOST QNB	\$1,422,205.91	\$1,422,205.91	\$0.00	
	<b>Fund 335 Totals</b>	<b>\$1,422,205.91</b>			
<b>NEW JAIL PROJECT ACTS</b>					
360-11-1111	CC JAIL SINKING FUND	\$15.00	\$15.00	\$0.00	
360-11-1110	CC JAIL CONSTRUCTION ACT	\$13,770.37	\$13,770.37	\$0.00	
360-11-1316	GA FUND 1-JAIL CONSTRUCTION	\$6,319,002.20	\$6,319,002.20	\$0.00	
	<b>Fund 360 Totals</b>	<b>\$6,332,787.57</b>			
<b>HEALTH INS/PARETO</b>					
601-11-1112	HEALTH INSURANCE/RESERVE	\$1,730,058.60	\$1,730,058.60	\$0.00	
601-11-1110	HEALTH INSURANCE/PARETO	\$100,286.82	\$100,286.82	\$0.00	
	<b>Fund 601 Totals</b>	<b>\$1,830,345.42</b>			
	<b>Report Totals</b>	<b>\$27,114,867.05</b>			

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

**Year To Date As Of:** 10/31/25  
**Current Period:** 07/01/25 to 10/31/25  
**Prior Year:** 07/01/24 to 10/31/24

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

**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

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
100-31-1100	REAL PROP-CUR YEAR	54,563.33	3,550,000.00	61,582.81	61,582.81	3,488,417.19-	2
100-31-1120	TIMBER TAX	8,757.46	40,000.00	5,083.71	5,083.71	34,916.29-	13
100-31-1190	HOSPITAL LEVY	10,186.05	315,000.00	11,325.07	11,325.07	303,674.93-	4
100-31-1200	REAL PROP-PRIOR YEAR	40,046.09	125,000.00	14,584.01	14,584.01	110,415.99-	12
100-31-1300	PERSONAL PROPERTY-CURRENT YEAR	54.77	625,000.00	35,511.32	35,511.32	589,488.68-	6
100-31-1310	MOTOR VEHICLES-HEAVY EQUIPMENT	0.00	0.00	325.79	325.79	325.79	0
100-31-1315	TAVT	244,536.70	775,000.00	241,416.60	241,416.60	533,583.40-	31
100-31-1316	ALTERNATIVE AD VALOREM TAX (AAVT)	7,533.60	75,000.00	13,847.78	13,847.78	61,152.22-	18
100-31-1320	MOBILE HOME	6,275.59	60,000.00	2,870.15	2,870.15	57,129.85-	5
100-31-1350	RAILROAD EQUIPMENT	4,628.02	0.00	0.00	0.00	0.00	0
100-31-1500	PROPERTY NOT ON DIGE	125.28	0.00	0.00	0.00	0.00	0
100-31-1600	REAL ESTATE TRANSFER	19,520.48	60,000.00	23,197.69	23,197.69	36,802.31-	39
100-31-3100	LOST	347,422.20	1,150,000.00	405,762.12	405,762.12	744,237.88-	35
100-31-6300	FINANCIAL INSTITUTIO	0.00	39,000.00	8,514.50	8,514.50	30,485.50-	22
100-31-9110	PEN & INT-REAL	63,528.77	140,000.00	52,585.71	52,585.71	87,414.29-	38
100-31-9500	PEN & INT-FIFA	2,035.41	7,000.00	368.71	368.71	6,631.29-	5
100-32-1240	HUNTING CAMP LIC/PER	550.00	1,300.00	1,300.00	1,300.00	0.00	100
100-32-2211	LAND TRANSFER FEE	280.00	1,000.00	455.00	455.00	545.00-	46
100-33-1152	GEMA EMA PARTNERSHIP	7,328.00	7,328.00	0.00	0.00	7,328.00-	0
100-33-1153	OP CAT FED INDIRECT/FEMA Reimbursements	63,522.54	0.00	169,375.14	169,375.14	169,375.14	0
100-33-1154	GEORGIA CARES ACT	0.00	35,000.00	0.00	0.00	35,000.00-	0
100-33-1155	GEORGIA CARES ACT-Elections	0.00	8,725.00	0.00	0.00	8,725.00-	0

Board of Commissioners of Candler County  
Statement of Revenue and Expenditures

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
100-33-1210	AMERICAN RESCUE PLAN ACT (ARPA)	0.00	21,560.00	0.00	0.00	21,560.00-	0
100-33-4211	FAMILY CONNECTIONS GRANT	27,537.56	56,250.00	28,475.76	28,475.76	27,774.24-	51
100-33-4212	FAMILY CONNECTIONS n DFCS GRANT	37,500.00	75,000.00	37,500.00	37,500.00	37,500.00-	50
100-33-5200	FOREST LAND PROTECTION GRANTS (FLPA)	0.00	20,000.00	0.00	0.00	20,000.00-	0
100-33-6004	DISPATCH METTER SHA-2018 SDS AGREEME	21,666.64	65,000.00	55,000.00	55,000.00	10,000.00-	85
100-34-1120	STATE COURT - COMMUNITY SERVICE	871.00	0.00	0.00	0.00	0.00	0
100-34-1190	STATE COURT - JOF	1,100.00	2,500.00	1,070.00	1,070.00	1,430.00-	43
100-34-1200	CLERK OF COURT - GENERAL FILING FEE	17,818.50	42,500.00	16,488.18	16,488.18	26,011.82-	39
100-34-1600	TAVT/MOTOR VEHICLE COUNTY FEES	17,421.30	50,000.00	11,838.61	11,838.61	38,161.39-	24
100-34-1930	SALE OF MAPS	0.00	0.00	20.00	20.00	20.00	0
100-34-1940	COMMISSIONS ON TAXES	4,201.46	50,000.00	6,530.32	6,530.32	43,469.68-	13
100-34-1941	METTER TAX COLLECTIO	1,800.00	5,400.00	1,800.00	1,800.00	3,600.00-	33
100-34-2100	LAW ENFORCEMENT FEES	11,884.02	40,000.00	20,369.00	20,369.00	19,631.00-	51
100-34-2201	SCHOOL RESOURCE OFFICER	11,878.75	50,000.00	7,391.25	7,391.25	42,608.75-	15
100-34-2202	SOUTHEASTERN TECH COLLEGE UTILITES	1,694.32	4,000.00	1,121.22	1,121.22	2,878.78-	28
100-34-2300	INMATE HOUSING	0.00	0.00	495.00	495.00	495.00	0
100-34-2301	METTER INMATE	0.00	0.00	2,090.00	2,090.00	2,090.00	0
100-34-2600	EMS TRIP SERVICE FEES	213,628.48	700,000.00	234,047.55	234,047.55	465,952.45-	33
100-34-2601	EMS ANNUAL FEES	37,919.86	650,000.00	34,167.98	34,167.98	615,832.02-	5
100-34-2602	EMS LEGAL RECOVERY OF BACK DEBT	184.06-	1,000.00	419.68	419.68	580.32-	42
100-34-2603	GDCH Medicaid UPL Supplement	21,964.00	0.00	7,258.99	7,258.99	7,258.99	0
100-34-2604	EMS FEES FOR STANDBY SERVICE	0.00	500.00	0.00	0.00	500.00-	0
100-34-4131	RECYCLED MATERIALS	555.80	1,200.00	0.00	0.00	1,200.00-	0
100-34-4150	TIPPING LANDFILL FEES	27,490.22	0.00	57,811.51	57,811.51	57,811.51	0
100-34-4151	RESIDENTIAL LDFL USE	26,937.83	525,000.00	20,355.86	20,355.86	504,644.14-	4
100-34-4152	RECYCLE CTR FEES	1,963.45	4,000.00	1,822.60	1,822.60	2,177.40-	46

**Board of Commissioners of Candler County**  
Statement of Revenue and Expenditures

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
100-34-4153	INERT LANDFILL FEES	6,676.38	20,000.00	8,656.49	8,656.49	11,343.51-	43
100-34-7202	JACK STRICKLAND RENT	0.00	1,000.00	275.00-	275.00-	1,275.00-	28-
100-34-7205	REC DEPT REGISTRATIO	3,740.00	30,000.00	13,594.68	13,594.68	16,405.32-	45
100-34-7206	REC DEPT CONCESSIONS	723.15	0.00	0.00	0.00	0.00	0
100-34-7207	REC DEPT SPONSORS	0.00	10,000.00	200.00	200.00	9,800.00-	2
100-34-7208	FIELD RENTAL	0.00	0.00	500.00	500.00	500.00	0
100-34-7209	REC DEPT ADMISSIONS	0.00	4,000.00	0.00	0.00	4,000.00-	0
100-34-7210	REC DEPT TOURNAMENT	0.00	2,000.00	0.00	0.00	2,000.00-	0
100-35-1110	SUPERIOR COURT FINES	4,726.62	10,000.00	3,569.72	3,569.72	6,430.28-	36
100-35-1120	STATE COURT FINES	126,028.17	400,000.00	92,389.58	92,389.58	307,610.42-	23
100-35-1130	MAGISTRATE COURT	11,732.40	35,000.00	15,823.84	15,823.84	19,176.16-	45
100-35-1150	PROBATE COURT	7,863.40	25,000.00	12,999.30	12,999.30	12,000.70-	52
100-35-1401	STATE/SUPERIOR CT ADD ON FEE-JAIL FUND	12,283.43	35,000.00	8,835.15	8,835.15	26,164.85-	25
100-35-1402	MUNI COURT ADD ON FEE-JAIL FUND	6,074.53	12,000.00	4,038.17	4,038.17	7,961.83-	34
100-35-1408	JUVE COURT ADD ON FEE	100.00	0.00	80.00	80.00	80.00	0
100-35-1901	PUBLIC DEFENDER FEES	732.25	1,000.00	239.00	239.00	761.00-	24
100-35-1909	OTHER COURT REVENUES	0.00	0.00	950.00	950.00	950.00	0
100-36-1001	INTEREST INCOME	18,523.86	40,000.00	9,450.04	9,450.04	30,549.96-	24
100-36-1004	INTEREST INCOME LANDFILL-SYNOVUS ACC	15,207.74	80,000.00	45,041.02	45,041.02	34,958.98-	56
100-36-1005	INTEREST INCOME GENERAL FUND_SYNOVL	38,539.05	50,000.00	45,879.08	45,879.08	4,120.92-	92
100-36-1006	INTEREST-GA FUND 1_GEN FUND CONTIN_A	0.00	50,000.00	17,068.03	17,068.03	32,931.97-	34
100-37-1001	PRIVATE DONATIONS	54.00	0.00	0.00	0.00	0.00	0
100-38-9001	MISC SALE OF PIPE	1,028.40	0.00	0.00	0.00	0.00	0

Board of Commissioners of Candler County  
Statement of Revenue and Expenditures

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
100-38-9003	MISC TAX COMM FICA	5,312.26	6,000.00	5,301.33	5,301.33	698.67-	88
100-38-9005	MISCELLANEOUS	11,424.74	20,000.00	9,591.59	9,591.59	10,408.41-	48
100-38-9006	INSURANCE PROCEEDS	46,455.56	15,000.00	0.00	0.00	15,000.00-	0
100-38-9014	OPIOID SETTLEMENT	15,767.38	0.00	12,221.41	12,221.41	12,221.41	0
100-38-9999	CANCEL PRIOR YEAR EXPENSE	223.32	0.00	5,155.58	5,155.58	5,155.58	0
100-39-1003	IF TRANSFER - SSD ZONING ADMINISTRATIO	0.00	25,000.00	0.00	0.00	25,000.00-	0
100-39-1800	FUND BALANCE USE	0.00	393,338.00	0.00	0.00	393,338.00-	0
100-39-1801	FUND BALANCE USE: TRANSFER TO FUND 36	0.00	1,000,000.00	0.00	0.00	1,000,000.00-	0
100-39-2100	SALE OF ASSETS	0.00	50,000.00	1,000.00	1,000.00	49,000.00-	2
	<b>GENERAL FUND Revenue Totals</b>	<b>1,699,760.06</b>	<b>11,692,601.00</b>	<b>1,906,488.63</b>	<b>1,906,488.63</b>	<b>9,786,112.37-</b>	<b>16</b>

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
100-1100-00-0000	LEGISLATIVE:	0.00	0.00	0.00	0.00	0.00	0
100-1100-51-1100	REGULAR EMPLOYEES	26,966.00	80,000.00	26,244.30	26,244.30	53,755.70	33
100-1100-51-2200	SOCIAL SECURITY FICA	2,062.92	6,120.00	2,007.63	2,007.63	4,112.37	33
100-1100-51-2700	WORKERS COMPENSATION	0.00	1,000.00	0.00	0.00	1,000.00	0
100-1100-52-3500	TRAVEL	0.00	3,000.00	2,926.19	2,926.19	73.81	98
100-1100-52-3603	DUES & SUBSCRIPTIONS	0.00	0.00	30.00	30.00	30.00-	0
100-1100-52-3700	EDUCATION & TRAINING	300.00	5,000.00	4,894.00	4,894.00	106.00	98
100-1100-53-1101	OFFICE SUPPLIES	0.00	300.00	0.00	0.00	300.00	0
	<b>1100 LEGISLATIVE</b>	<b>29,328.92</b>	<b>95,420.00</b>	<b>36,102.12</b>	<b>36,102.12</b>	<b>59,317.88</b>	<b>38</b>

Account Id	Account Description	Prior Rev/Expd	Anticipated/Budgeted	Current Rev/Expd	YTD Rev/Expd	Cancel	Balance/Excess/Deficit	%Expd/%Real
1100	LEGISLATIVE	29,328.92	95,420.00	36,102.12	36,102.12	0	59,317.88	38
1300	EXECUTIVE	91,898.07	273,756.00	85,827.74	85,827.74	0	187,928.26	31
1400	ELECTIONS & VOTER REGISTRATION	26,537.64	132,438.00	34,772.29	34,772.29	0	97,665.71	26
1510	ADMINISTRATION	199,408.27	463,101.00	255,640.19	255,640.19	0	207,460.81	55
	1514 BOARD OF EQUALIZATION:	981.97	6,550.00	1,137.90	1,137.90	0	5,412.10	17
	1535 INFORMATION TECHNOLOGY:	71,225.52	206,628.00	102,762.65	102,762.65	0	103,865.35	50
	1545 TAX COMMISSIONER	93,661.62	300,583.00	86,562.82	86,562.82	0	214,020.18	29
	1550 TAX ASSESSOR	108,100.53	297,115.00	97,634.44	97,634.44	0	199,480.56	33
	1565 PUBLIC BUILDINGS	88,811.89	275,460.00	111,520.33	111,520.33	0	163,939.67	40
	2150 SUPERIOR COURT	90,939.09	256,100.00	99,697.65	99,697.65	0	156,402.35	39
	2180 CLERK OF COURT	123,593.78	379,392.00	113,093.92	113,093.92	0	266,298.08	30
	2300 STATE COURT	46,620.58	148,014.00	45,318.90	45,318.90	0	102,695.10	31
	2400 MAGISTRATE COURT	11,662.08	36,000.00	11,662.08	11,662.08	0	24,337.92	32
	2450 PROBATE COURT	58,291.01	170,192.00	55,491.52	55,491.52	0	114,700.48	33
	3300 SHERIFF	659,506.45	1,886,640.71	629,348.57	629,348.57	0	1,257,292.14	33
	3326 DETENTION CENTER	309,539.74	998,327.21	313,885.33	313,885.33	0	684,441.88	31
	3380 DISPATCH SERVICES	0	256,169.00	21,827.20	21,827.20	0	234,341.80	9
	3600 EMERGENCY MEDICAL SERVICES	441,305.61	1,577,954.00	453,154.23	453,154.23	0	1,124,799.77	29
	3700 CORONER	7,026.12	40,620.00	8,476.12	8,476.12	0	32,143.88	21
	3920 EMERGENCY MANAGEMENT ASSOCIATION	73,531.09	83,673.00	53,919.12	53,919.12	0	29,753.88	64
	4200 ROADS & BRIDGES	455,329.43	1,398,159.00	423,544.81	423,544.81	0	974,614.19	30
	4530 SOLID WASTE DISPOSAL	153,629.85	527,652.00	68,179.62	68,179.62	0	459,472.38	13
	5550 FAMILY CONNECTIONS:	18,516.68	131,250.00	61,346.49	61,346.49	0	69,903.51	47
	7130 AGRICULTURAL RESOURCES	29,956.15	112,508.00	26,986.61	26,986.61	0	85,521.39	24
	7410 ZONING:	0	0.00	3,068.12	3,068.12	0	-3,068.12	0
	7450 CODE ENFORCEMENT	3,333.36	300.00	14,254.76	14,254.76	0	-13,954.76	4752
	7460 RECREATION DEPARTMENT	95,574.60	275,430.00	79,010.06	79,010.06	0	196,419.94	29
	8000 DEBT SERVICES:	6,250.00	25,000.00	-6,250.00	-6,250.00	0	31,250.00	-25
	9000 OTHER DEPARTMENTS	423,845.32	1,339,512.00	15,178.65	15,178.65	0	1,324,333.35	1
	<b>GENERAL FUND Expenditure Totals</b>	<b>3,718,405.37</b>	<b>11,693,943.92</b>	<b>3,303,154.24</b>	<b>3,303,154.24</b>	<b>0.00</b>	<b>8,390,789.68</b>	

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

Revenue Account Range: 215-00-0000 to 215-99-9999  
Expend Account Range: 215-0000-00-0000 to 215-9999-99-9999  
Print Zero YTD Activity: No

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

Year To Date As Of: 10/31/25  
Current Period: 07/01/25 to 10/31/25  
Prior Year: 07/01/24 to 10/31/24

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
215-34-2500	E-911 FEES REV	66,470.50	190,000.00	69,036.39	69,036.39	120,963.61-	36
215-36-1001	INTEREST INCOME	2,921.57	6,000.00	3,021.11	3,021.11	2,978.89-	50
215-39-1800	FUND BALANCE USE	0.00	225,500.00	0.00	0.00	225,500.00-	0
<b>E-911 FUND Revenue Totals</b>		<b>69,392.07</b>	<b>421,500.00</b>	<b>72,057.50</b>	<b>72,057.50</b>	<b>349,442.50-</b>	<b>17</b>

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
215-3800-00-0000	E-911	0.00	0.00	0.00	0.00	0.00	0
215-3800-52-3201	TELEPHONE RECOVERY FEES	4,041.60	0.00	4,041.60	4,041.60	4,041.60-	0
215-3800-54-1200	CAPITAL OUTLAYS	0.00	260,500.00	0.00	0.00	260,500.00	0
215-3800-57-1032	E-911 EXPENSES INTERFUND	39,576.66	161,000.00	38,819.71	38,819.71	122,180.29	24
<b>3800 E-911</b>		<b>43,618.26</b>	<b>421,500.00</b>	<b>42,861.31</b>	<b>42,861.31</b>	<b>378,638.69</b>	<b>10</b>
<b>E-911 FUND Expenditure Totals</b>		<b>43,618.26</b>	<b>421,500.00</b>	<b>42,861.31</b>	<b>42,861.31</b>	<b>378,638.69</b>	<b>10</b>

215 E-911 FUND Revenues: 69,392.07 72,057.50 72,057.50

Board of Commissioners of Candler County  
Statement of Revenue and Expenditures

Expenditures:	43,618.26	42,861.31	42,861.31
Net Income:	25,773.81	29,196.19	29,196.19

Grand Totals	Prior	Current	YTD
Revenues:	69,392.07	72,057.50	72,057.50
Expenditures:	43,618.26	42,861.31	42,861.31
Net Income:	25,773.81	29,196.19	29,196.19

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

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: 10/31/25  
Current Period: 07/01/25 to 10/31/25  
Prior Year: 07/01/24 to 10/31/24

Revenue Account -	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
250-33-4252	DOT GRANT - LMIG (USE FOR FUTURE YEAR)	0.00	505,000.00	258,630.00	258,630.00	246,370.00-	51
250-36-1001	LMIG INTEREST INCOME	5,493.68	10,000.00	11,749.05	11,749.05	1,749.05	117
250-39-1800	FUND BALANCE USE (PRIOR YEAR GRANT)	0.00	600,462.00	0.00	0.00	600,462.00-	0
<b>LMIG FUND Revenue Totals</b>		<b>5,493.68</b>	<b>1,115,462.00</b>	<b>270,379.05</b>	<b>270,379.05</b>	<b>845,082.95-</b>	<b>24</b>

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
250-4200-54-1404	INFRASTRUCTURE 2019 LMIG	0.00	500,918.84	0.00	0.00	500,918.84	0
250-4200-54-1405	INFRASTRUCTURE 2019 LMIG SAP	0.00	614,543.47	0.00	0.00	614,543.47	0
<b>4200 ROADS &amp; BRIDGES</b>		<b>0.00</b>	<b>1,115,462.31</b>	<b>0.00</b>	<b>0.00</b>	<b>1,115,462.31</b>	<b>0</b>
<b>LMIG FUND Expenditure Totals</b>		<b>0.00</b>	<b>1,115,462.31</b>	<b>0.00</b>	<b>0.00</b>	<b>1,115,462.31</b>	<b>0</b>

250 LMIG FUND		Prior	Current	YTD
Revenues:		5,493.68	270,379.05	270,379.05
Expenditures:		0.00	0.00	0.00
Net Income:		5,493.68	270,379.05	270,379.05

Board of Commissioners of Candler County  
Statement of Revenue and Expenditures

Grand Totals	Prior	Current	YTD
Revenues:	5,493.68	270,379.05	270,379.05
Expenditures:	0.00	0.00	0.00
Net Income:	5,493.68	270,379.05	270,379.05

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

Year To Date As Of: 10/31/25  
Current Period: 07/01/25 to 10/31/25  
Prior Year: 07/01/24 to 10/31/24

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

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
270-31-1350	RAILROAD EQUIPMENT	3,081.03	3,000.00	0.00	0.00	3,000.00-	0
270-31-1750	FRANCHISE TAX-TELEVI	18,176.19	32,000.00	8,806.94	8,806.94	23,193.06-	28
270-31-4200	ALCOHOL BEVERAGE EXC	17,198.11	48,000.00	17,195.98	17,195.98	30,804.02-	36
270-31-4201	ALCOHOL MIXED DRINK BEVERAGE EXC	174.80	500.00	208.41	208.41	291.59-	42
270-31-6200	INSURANCE PREMIUM TAX	592,010.53	625,000.00	664,060.12	664,060.12	39,060.12	106
270-32-1100	ALCOHOLIC BEVERAGE LICENSE	45.40	11,000.00	0.00	0.00	11,000.00-	0
270-32-1200	GENERAL BUSINESS LICENSE	9,850.00	11,000.00	5,900.00	5,900.00	5,100.00-	54
270-32-2200	BUILDING & DEVELOPMENT FEES & PERMIT\$	0.00	10,000.00	4,750.00	4,750.00	5,250.00-	48
270-32-2210	ZONING & LAND USE FEES & PERMITS	600.00	2,000.00	300.00	300.00	1,700.00-	15
270-32-2230	SIGN PERMITS	0.00	100.00	1,050.00	1,050.00	950.00	***
270-32-2231	CELL TOWER FEES	750.00	6,000.00	1,500.00	1,500.00	4,500.00-	25
270-32-2232	METAL RECYCLE PERMIT	0.00	0.00	200.00	200.00	200.00	0
270-32-2240	MOBILE HOME PERMIT FEES	2,000.00	10,000.00	1,750.00	1,750.00	8,250.00-	18
270-32-2250	ELECTRICAL PERMIT FEES	1,540.00	5,000.00	1,610.00	1,610.00	3,390.00-	32
270-34-4110	REFUSE COLLECTION CHARGE	22,568.52	550,000.00	20,698.95	20,698.95	529,301.05-	4
270-34-4111	REFUSE DISPOSAL CHARGE	0.00	187,000.00	0.00	0.00	187,000.00-	0
270-36-1001	INTEREST INCOME	3,049.14	10,000.00	3,808.36	3,808.36	6,191.64-	38
270-36-1002	INTEREST INCOME SSD-SYNOVUS ACCT	12,656.59	30,000.00	5,895.65	5,895.65	24,104.35-	20
	<b>SPECIAL SERVICE DISTRICT FUND Revenue</b>	<b>683,700.31</b>	<b>1,540,600.00</b>	<b>737,734.41</b>	<b>737,734.41</b>	<b>802,865.59-</b>	<b>47</b>

Board of Commissioners of Candler County  
Statement of Revenue and Expenditures

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
270-1510-00-0000	ADMINISTRATION	0.00	0.00	0.00	0.00	0.00	0
270-1510-52-3604	BANK FEES	0.00	100.00	113.28	113.28	13.28-	113
270-1510-52-3901	ALCOHOL LICENSE-GCIC FEES	0.00	500.00	0.00	0.00	500.00	0
270-1510-57-1001	METAL RECYCLER - SHERIFF ASSOC FEE	0.00	0.00	100.00	100.00	100.00-	0
	<b>1510 ADMINISTRATION</b>	<b>0.00</b>	<b>600.00</b>	<b>213.28</b>	<b>213.28</b>	<b>386.72</b>	<b>36</b>
270-4520-00-0000	COLLECTIONS	0.00	0.00	0.00	0.00	0.00	0
270-4520-52-2110	GARBAGE COLLECTION	137,560.18	450,000.00	150,101.70	150,101.70	299,898.30	33
270-4520-52-2111	WASTE DISPOSAL COSTS	0.00	187,000.00	15,703.90	15,703.90	171,296.10	8
	<b>4520 COLLECTIONS</b>	<b>137,560.18</b>	<b>637,000.00</b>	<b>165,805.60</b>	<b>165,805.60</b>	<b>471,194.40</b>	<b>26</b>
270-7410-00-0000	ZONING	0.00	0.00	0.00	0.00	0.00	0
270-7410-51-1100	REGULAR EMPLOYEES	0.00	25,000.00	0.00	0.00	25,000.00	0
270-7410-51-1200	TEMPORARY EMPLOYEES	0.00	9,000.00	0.00	0.00	9,000.00	0
270-7410-52-1201	ATTORNEY FEES	1,070.00	3,000.00	217.01	217.01	2,782.99	7
270-7410-52-3300	ADVERTISING	0.00	5,000.00	90.00	90.00	4,910.00	2
270-7410-52-3700	EDUCATION & TRAINING	0.00	1,000.00	0.00	0.00	1,000.00	0
270-7410-53-1700	SUPPLIES	0.00	1,000.00	0.00	0.00	1,000.00	0
	<b>7410 ZONING</b>	<b>1,070.00</b>	<b>44,000.00</b>	<b>307.01</b>	<b>307.01</b>	<b>43,692.99</b>	<b>1</b>
270-7450-00-0000	CODE ENFORCEMENT	0.00	0.00	0.00	0.00	0.00	0

**Board of Commissioners of Candler County**  
Statement of Revenue and Expenditures

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
270-7450-51-1100	CODE ENFORCEMENT - REGULAR EMPLOYE	0.00	45,000.00	0.00	0.00	45,000.00	0
270-7450-51-2100	CODE ENFORCEMENT-GROUP INSURANCE	0.00	1,500.00	0.00	0.00	1,500.00	0
270-7450-51-2200	CODE ENFORCEMENT-SOCIAL SECURITY-FIC	0.00	3,443.00	0.00	0.00	3,443.00	0
270-7450-51-2700	CODE ENFORCEMENT-WORKERS COMPENS	0.00	800.00	0.00	0.00	800.00	0
270-7450-52-1201	ATTORNEY FEES	0.00	0.00	384.00	384.00	384.00-	0
270-7450-52-2208	CODE ENFORCEMENT - AXON BODY CAM	0.00	1,559.00	0.00	0.00	1,559.00	0
270-7450-52-3203	CODE ENFORCEMENT-CELL PHONE	0.00	1,200.00	0.00	0.00	1,200.00	0
270-7450-52-3500	CODE ENFORCEMENT-TRAVEL	0.00	1,000.00	0.00	0.00	1,000.00	0
270-7450-52-3700	CODE ENFORCEMENT-EDUCATION & TRAINII	0.00	1,000.00	695.00	695.00	305.00	70
270-7450-53-1101	CODE ENFORCEMENT - OFFICE SUPPLIES	0.00	0.00	70.00	70.00	70.00-	0
270-7450-53-1270	CODE ENFORCEMENT-GAS & DIESEL	0.00	1,000.00	0.00	0.00	1,000.00	0
270-7450-53-1701	CODE ENFORCEMENT-UNIFORMS	0.00	750.00	1,538.53	1,538.53	788.53-	205
270-7450-54-2200	CODE ENFORCEMENT-VEHICLES	0.00	0.00	21.00	21.00	21.00-	0
270-7450-55-2400	CODE ENFORCEMENT - HEALTH INS ALLOCA	0.00	13,100.00	0.00	0.00	13,100.00	0
	<b>7450 CODE ENFORCEMENT</b>	<b>0.00</b>	<b>70,352.00</b>	<b>2,708.53</b>	<b>2,708.53</b>	<b>67,643.47</b>	<b>4</b>
270-9000-00-0000	OTHER DEPARTMENTS	0.00	0.00	0.00	0.00	0.00	0
270-9000-57-1010	INDUSTRIAL AUTHORITY	44,760.32	140,995.00	46,998.32	46,998.32	93,996.68	33
270-9000-57-1011	AIRPORT AUTHORITY	7,593.88	23,921.00	7,973.68	7,973.68	15,947.32	33
270-9000-57-1012	AIRPORT AUTHORITY-SPECIAL APPROPRIATI	0.00	13,921.00	0.00	0.00	13,921.00	0
270-9000-57-1030	FIRE PROTECTION METTER	133,217.00	460,000.00	177,380.00	177,380.00	282,620.00	39
270-9000-57-1032	ANIMAL CONTROL - METTER	28,068.68	88,416.00	29,472.00	29,472.00	58,944.00	33

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
270-9000-57-1060	LIBRARY	19,565.00	61,395.00	20,465.00	20,465.00	40,930.00	33
<b>9000 OTHER DEPARTMENTS</b>		<b>233,204.88</b>	<b>788,648.00</b>	<b>282,289.00</b>	<b>282,289.00</b>	<b>506,359.00</b>	<b>36</b>
<b>SPECIAL SERVICE DISTRICT Expenditure Tot</b>		<b>371,835.06</b>	<b>1,540,600.00</b>	<b>451,323.42</b>	<b>451,323.42</b>	<b>1,089,276.58</b>	<b>29</b>

**270 SPECIAL SERVICE DISTRICT FUND**

	Prior	Current	YTD
Revenues:	683,700.31	737,734.41	737,734.41
Expenditures:	371,835.06	451,323.42	451,323.42
Net Income:	311,865.25	286,410.99	286,410.99

Grand Totals	Prior	Current	YTD
Revenues:	683,700.31	737,734.41	737,734.41
Expenditures:	371,835.06	451,323.42	451,323.42
Net Income:	311,865.25	286,410.99	286,410.99

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

Year To Date As Of: 10/31/25  
Current Period: 07/01/25 to 10/31/25  
Prior Year: 07/01/24 to 10/31/24

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

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

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
321-36-1005	INTEREST INC 2018 SP	8,455.60	0.00	5,292.83	5,292.83	5,292.83	0
<b>2018 SPLOST FUND Revenue Totals</b>							
		<b>8,455.60</b>	<b>0.00</b>	<b>5,292.83</b>	<b>5,292.83</b>	<b>5,292.83</b>	<b>0</b>
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
321-1535-54-2400	IT/DATA CENTER CAPITAL OUTLAYS	3,476.50	0.00	0.00	0.00	0.00	0
<b>1535 Total</b>							
		<b>3,476.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>
321-2180-54-1200	CLERK OF COURT - FINAL KOFIL PROJECT	0.00	0.00	26,699.10	26,699.10	26,699.10-	0
<b>2180 CLERK OF COURT</b>							
		<b>0.00</b>	<b>0.00</b>	<b>26,699.10</b>	<b>26,699.10</b>	<b>26,699.10-</b>	<b>0</b>
321-2450-54-2501	PROBATE COURT - SHELVING	4,445.00	0.00	0.00	0.00	0.00	0
<b>2450 PROBATE COURT</b>							
		<b>4,445.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>
321-3300-54-2200	SHERIFF - VEHICLES - NEW	0.00	6,748.93	0.00	0.00	6,748.93	0
321-3300-54-2201	SHERIFF VEHICLES - CAPITAL PURCHASE	62,247.28	0.00	0.00	0.00	0.00	0
321-3300-54-2400	SHERIFF - PUBLIC SAFETY RADIOS	17,967.23	0.00	0.00	0.00	0.00	0

Board of Commissioners of Candler County  
Statement of Revenue and Expenditures

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
	<b>3300 SHERIFF</b>	<b>80,214.51</b>	<b>6,748.93</b>	<b>0.00</b>	<b>0.00</b>	<b>6,748.93</b>	<b>0</b>
321-3326-54-2501	DETENTION CENTER - EQUIPMENT	0.00	0.00	34,197.13	34,197.13	34,197.13-	0
	<b>3326 DETENTION CENTER</b>	<b>0.00</b>	<b>0.00</b>	<b>34,197.13</b>	<b>34,197.13</b>	<b>34,197.13-</b>	<b>0</b>
321-3380-54-1201	DISPATCH - RADIO TOWER (AVTEC)	0.00	89,313.10	0.00	0.00	89,313.10	0
	<b>3380 Total</b>	<b>0.00</b>	<b>89,313.10</b>	<b>0.00</b>	<b>0.00</b>	<b>89,313.10</b>	<b>0</b>
321-4530-54-2201	SOLID WASTE - CAT D5 BULLDOZER	66,183.32	0.00	0.00	0.00	0.00	0
	<b>4530 SOLID WASTE DISPOSAL</b>	<b>66,183.32</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>
	<b>2018 SPLOST FUND Expenditure Totals</b>	<b>154,319.33</b>	<b>96,062.03</b>	<b>60,896.23</b>	<b>60,896.23</b>	<b>35,165.80</b>	<b>63</b>

321 2018 SPLOST FUND

	Prior	Current	YTD
Revenues:	8,455.60	5,292.83	5,292.83
Expenditures:	154,319.33	60,896.23	60,896.23
Net Income:	145,863.73-	55,603.40-	55,603.40-

Grand Totals

	Prior	Current	YTD
Revenues:	8,455.60	5,292.83	5,292.83
Expenditures:	154,319.33	60,896.23	60,896.23

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

**Year To Date As Of: 10/31/25**  
**Current Period: 07/01/25 to 10/31/25**  
**Prior Year: 07/01/24 to 10/31/24**

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

**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**

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
322-31-3208	2024 SPLOST (COUNTY 61%)	335,572.31	1,062,864.00	392,018.97	392,018.97	670,845.03-	37
322-31-3209	2024 SPLOST Level II Project (20%)	137,529.63	435,600.00	160,663.50	160,663.50	274,936.50-	37
322-31-3210	2024 SPLOST (Metter 37%)	203,543.84	644,688.00	237,781.99	237,781.99	406,906.01-	37
322-31-3211	2024 SPLOST (Pulaski 2%)	11,002.37	34,848.00	12,853.08	12,853.08	21,994.92-	37
322-36-1005	INTEREST INCOME 2024 SPLOST	1,500.68	8,000.00	8,590.42	8,590.42	590.42	107
322-36-1006	INTEREST INC 2024 SPLOST Level II 20%	82.49	1,000.00	670.49	670.49	329.51-	67
322-39-1800	FUND BALANCE USE	0.00	215,709.52	0.00	0.00	215,709.52-	0
<b>2024 SPLOST FUND Revenue Totals</b>		<b>689,231.32</b>	<b>2,402,709.52</b>	<b>812,578.45</b>	<b>812,578.45</b>	<b>1,590,131.07-</b>	<b>33</b>

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
322-1510-54-1201	ADMIN - CAPITAL IMPROVEMENTS	0.00	30,000.00	29,700.74	29,700.74	299.26	99
<b>1510 ADMINISTRATION</b>		<b>0.00</b>	<b>30,000.00</b>	<b>29,700.74</b>	<b>29,700.74</b>	<b>299.26</b>	<b>99</b>
322-1535-54-3001	IT/DATA CENTER - CAPITAL EXP	0.00	10,000.00	0.00	0.00	10,000.00	0
322-1535-54-3002	IT/DATA CENTER - FIREWALL CAP EXP	0.00	15,000.00	0.00	0.00	15,000.00	0
322-1535-54-3003	IT/DATA CENTER - WINDOWS 11 UPGRADES	0.00	33,000.00	0.00	0.00	33,000.00	0
<b>1535 Total</b>		<b>0.00</b>	<b>58,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>58,000.00</b>	<b>0</b>

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
322-1545-54-2302	TAX COMMISSIONER - FF&E	0.00	450.00	0.00	0.00	450.00	0
	<b>1545 TAX COMMISSIONER</b>	<b>0.00</b>	<b>450.00</b>	<b>0.00</b>	<b>0.00</b>	<b>450.00</b>	<b>0</b>
322-1550-54-2401	ASSESSOR - COMPUTERS	0.00	3,500.00	0.00	0.00	3,500.00	0
	<b>1550 TAX ASSESSOR</b>	<b>0.00</b>	<b>3,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,500.00</b>	<b>0</b>
322-2180-54-2301	CLERK - SHELVING	0.00	3,500.00	0.00	0.00	3,500.00	0
322-2180-54-2302	CLERK - FF&E	0.00	1,000.00	0.00	0.00	1,000.00	0
	<b>2180 CLERK OF COURT</b>	<b>0.00</b>	<b>4,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,500.00</b>	<b>0</b>
322-3300-54-2200	SHERIFF - VEHICLES (NEW)	0.00	85,000.00	0.00	0.00	85,000.00	0
322-3300-54-2400	SHERIFF - PUBLIC SAFETY RADIOS	0.00	25,000.00	0.00	0.00	25,000.00	0
322-3300-54-2501	SHERIFF - CAPITAL EQUIPMENT	0.00	36,384.87	0.00	0.00	36,384.87	0
	<b>3300 SHERIFF</b>	<b>0.00</b>	<b>146,384.87</b>	<b>0.00</b>	<b>0.00</b>	<b>146,384.87</b>	<b>0</b>
322-3600-54-2200	EMS - VEHICLE PURCHASE	0.00	115,000.00	51,101.84	51,101.84	63,898.16	44
322-3600-54-2501	EMS - FLY CAR LUCAS MACHINE	0.00	20,000.00	18,738.76	18,738.76	1,261.24	94
322-3600-54-2505	EMS - OTHER EQUIPMENT	0.00	2,000.00	1,695.00	1,695.00	305.00	85
	<b>3600 EMERGENCY MEDICAL SERVICES</b>	<b>0.00</b>	<b>137,000.00</b>	<b>71,535.60</b>	<b>71,535.60</b>	<b>65,464.40</b>	<b>52</b>
322-3920-54-2401	EMA - RADIO PURCHASE	0.00	18,000.00	16,501.26	16,501.26	1,498.74	92

Board of Commissioners of Candler County  
Statement of Revenue and Expenditures

11/13/2025  
10:17 AM

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
	<b>3920 EMERGENCY MANAGEMENT ASSOCIAT</b>	<b>0.00</b>	<b>18,000.00</b>	<b>16,501.26</b>	<b>16,501.26</b>	<b>1,498.74</b>	<b>92</b>
322-4200-54-2100	ROADS - HEAVY EQUIP - '20 MOTOR GRADER	0.00	108,065.10	0.00	0.00	108,065.10	0
322-4200-54-2101	ROADS - HEAVY EQUIP - CAT 320 EXCAVATOR	0.00	44,476.22	0.00	0.00	44,476.22	0
322-4200-54-2102	ROADS - INTL HX620 DUMP - CAP LEASE PMT	0.00	28,680.00	0.00	0.00	28,680.00	0
	<b>4200 ROADS &amp; BRIDGES</b>	<b>0.00</b>	<b>181,221.32</b>	<b>0.00</b>	<b>0.00</b>	<b>181,221.32</b>	<b>0</b>
322-4530-54-2100	SOLID WASTE - HEAVY EQUIP - CAT D3N DOZ	0.00	35,465.25	0.00	0.00	35,465.25	0
322-4530-54-2101	SOLID WASTE - HEAVY EQUIP - CAT D5 DOZE	0.00	66,183.32	66,183.32	66,183.32	0.00	100
	<b>4530 SOLID WASTE DISPOSAL</b>	<b>0.00</b>	<b>101,648.57</b>	<b>66,183.32</b>	<b>66,183.32</b>	<b>35,465.25</b>	<b>65</b>
322-4963-57-1094	2024 SPLOST METTER 37%	155,360.13	644,688.00	179,482.44	179,482.44	465,205.56	28
	<b>4963 Total</b>	<b>155,360.13</b>	<b>644,688.00</b>	<b>179,482.44</b>	<b>179,482.44</b>	<b>465,205.56</b>	<b>28</b>
322-4964-57-1094	2024 SPLOST PULASKI 2%	8,397.85	34,848.00	9,701.75	9,701.75	25,146.25	28
	<b>4964 Total</b>	<b>8,397.85</b>	<b>34,848.00</b>	<b>9,701.75</b>	<b>9,701.75</b>	<b>25,146.25</b>	<b>28</b>
322-4968-57-1094	2024 SPLOST (Level II Project 20%)	0.00	435,600.00	0.00	0.00	435,600.00	0
	<b>4968 Total</b>	<b>0.00</b>	<b>435,600.00</b>	<b>0.00</b>	<b>0.00</b>	<b>435,600.00</b>	<b>0</b>
322-7450-54-2200	CODE ENFORCEMENT - VEHICLES (NEW)	0.00	70,000.00	52,342.20	52,342.20	17,657.80	75
322-7450-54-2501	CODE ENFORCEMENT - CAPITAL EQUIPMENT	0.00	20,000.00	15,399.16	15,399.16	4,600.84	77

Board of Commissioners of Candler County  
Statement of Revenue and Expenditures

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
	<b>7450 CODE ENFORCEMENT</b>	<b>0.00</b>	<b>90,000.00</b>	<b>67,741.36</b>	<b>67,741.36</b>	<b>22,258.64</b>	<b>75</b>
322-7460-54-1201	REC DEPT - WIRELESS CAMERA	2,009.90	0.00	0.00	0.00	0.00	0
322-7460-54-2501	REC DEPT - CAPITAL PURCHASES	0.00	20,000.00	10,015.35	10,015.35	9,984.65	50
322-7460-54-2502	REC DEPT - TP60FHC-8028 ROTARY CUTTER	0.00	1,970.00	1,970.00	1,970.00	0.00	100
	<b>7460 RECREATION DEPARTMENT</b>	<b>2,009.90</b>	<b>21,970.00</b>	<b>11,985.35</b>	<b>11,985.35</b>	<b>9,984.65</b>	<b>55</b>
322-9000-61-1001	TRANSFER TO FUND-360_JAIL BOND PAYMEN	382,461.88	567,548.76	363,211.88	363,211.88	204,336.88	64
	<b>9000 OTHER DEPARTMENTS</b>	<b>382,461.88</b>	<b>567,548.76</b>	<b>363,211.88</b>	<b>363,211.88</b>	<b>204,336.88</b>	<b>64</b>
	<b>2024 SPLOST FUND Expenditure Totals</b>	<b>548,229.76</b>	<b>2,475,359.52</b>	<b>816,043.70</b>	<b>816,043.70</b>	<b>1,659,315.82</b>	<b>33</b>

322 2024 SPLOST FUND

	Prior	Current	YTD
Revenues:	689,231.32	812,578.45	812,578.45
Expenditures:	548,229.76	816,043.70	816,043.70
Net Income:	141,001.56	3,465.25-	3,465.25-

Grand Totals

	Prior	Current	YTD
Revenues:	689,231.32	812,578.45	812,578.45
Expenditures:	548,229.76	816,043.70	816,043.70
Net Income:	141,001.56	3,465.25-	3,465.25-

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

Year To Date As Of: 10/31/25  
Current Period: 07/01/25 to 10/31/25  
Prior Year: 07/01/24 to 10/31/24

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

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
335-31-3204	TIA SPLOST	129,674.81	0.00	142,789.53	142,789.53	142,789.53	0
335-31-3601	TSPLOST2 (REG) - DISCRETIONARY FUNDS	0.00	420,000.00	0.00	0.00	420,000.00-	0
335-31-3602	TSPLOST2 (REG) - PROJECT REIMBURSEMEI	0.00	2,229,003.00	438,758.15	438,758.15	1,790,244.85-	20
335-33-1153	OP CAT FED INDIRECT/FEMA Reimbursements	0.00	0.00	85,844.25	85,844.25	85,844.25	0
335-33-4310	GEMA Mitigation Grant	10,541.29	0.00	0.00	0.00	0.00	0
335-33-4350	FEMA Mitigation Grant	79,059.65	0.00	0.00	0.00	0.00	0
335-36-1004	INTEREST INC TIA SPL	16,870.20	25,000.00	10,581.76	10,581.76	14,418.24-	42
<b>TIA SPLOST FUND Revenue Totals</b>		<b>236,145.95</b>	<b>2,674,003.00</b>	<b>677,973.69</b>	<b>677,973.69</b>	<b>1,996,029.31-</b>	<b>25</b>
Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
335-3920-54-1400	MISC TIA DISC - 24-DEBBY ROAD REPAIRS	101,386.02	0.00	0.00	0.00	0.00	0
<b>3920 EMERGENCY MANAGEMENT ASSOCIAT</b>		<b>101,386.02</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>
335-4200-53-1106	PIPES	19,581.30	0.00	0.00	0.00	0.00	0
<b>4200 ROADS &amp; BRIDGES</b>		<b>19,581.30</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>
335-4968-00-0000	2012 TIA SPLOST:	0.00	0.00	0.00	0.00	0.00	0
335-4968-54-1400	MISC TIA DISCRETIONARY-ROADS	803.75	2,229,003.00	452,633.15	452,633.15	1,776,369.85	20

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
335-4968-54-1402	2019 LMIG 10% MATCH	0.00	50,092.00	0.00	0.00	50,092.00	0
335-4968-54-1409	2023 LMIG 10% MATCH	34,902.50	0.00	9,450.00	9,450.00	9,450.00-	0
335-4968-54-1410	2024 LMIG 10% MATCH	100.00	0.00	0.00	0.00	0.00	0
335-4968-54-1411	CAL MAINE CULVERT (IDALIA-2023)	104,910.44	0.00	0.00	0.00	0.00	0
335-4968-54-1414	2025 LMIG 10% MATCH	0.00	0.00	500.00	500.00	500.00-	0
335-4968-54-1451	LAKE CHURCH ROAD	0.00	0.00	1,500.00	1,500.00	1,500.00-	0
335-4968-57-9000	CONTINGENCIES	0.00	394,908.00	0.00	0.00	394,908.00	0
<b>4968 2012 TIA SPLOST:</b>		<b>140,716.69</b>	<b>2,674,003.00</b>	<b>464,083.15</b>	<b>464,083.15</b>	<b>2,209,919.85</b>	<b>17</b>
<b>TIA SPLOST FUND Expenditure Totals</b>		<b>261,684.01</b>	<b>2,674,003.00</b>	<b>464,083.15</b>	<b>464,083.15</b>	<b>2,209,919.85</b>	<b>17</b>
<b>335 TIA SPLOST FUND</b>							
	Revenues:	236,145.95		677,973.69	677,973.69		
	Expenditures:	261,684.01		464,083.15	464,083.15		
	Net Income:	25,538.06-		213,890.54	213,890.54		

Grand Totals	Prior	Current	YTD
Revenues:	236,145.95	677,973.69	677,973.69
Expenditures:	261,684.01	464,083.15	464,083.15
Net Income:	25,538.06-	213,890.54	213,890.54

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

Year To Date As Of: 10/31/25  
Current Period: 07/01/25 to 10/31/25  
Prior Year: 07/01/24 to 10/31/24

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

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

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
360-36-1001	INTEREST INCOME_CC JAIL CONSTRUCTION	10,364.21	0.00	1,067.88	1,067.88	1,067.88	0
360-36-1003	INTEREST INCOME_JAIL PROJECT CDS	124,181.62	0.00	0.00	0.00	0.00	0
360-36-1004	INTEREST-GA FUND 1 JAIL CONSTRUCTION F	0.00	100,000.00	70,307.31	70,307.31	29,692.69-	70
360-39-1001	TRANSFER FROM SPLOST FOR BOND PAYME	382,461.88	567,548.76	363,211.88	363,211.88	204,336.88-	64
360-39-1002	TRANSFER FROM GENERAL FUND FOR CON:	0.00	1,000,000.00	0.00	0.00	1,000,000.00-	0
360-39-1800	FUND BALANCE USE - BOND PROCEEDS	0.00	7,439,220.90	0.00	0.00	7,439,220.90-	0
	<b>JAIL CONSTRUCTION FUND Revenue Totals</b>	<b>517,007.71</b>	<b>9,106,769.66</b>	<b>434,587.07</b>	<b>434,587.07</b>	<b>8,672,182.59-</b>	<b>4</b>
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	36,000.00	22,000.00	4,462.50	4,462.50	17,537.50	20
360-1565-52-3604	BANK FEES	20.00	1,000.00	20.00	20.00	980.00	2
360-1565-54-1300	CAPITAL CONSTRUCTION - JAIL PROJECT	292,049.10	7,866,220.90	287,550.00	287,550.00	7,578,670.90	4
360-1565-58-1100	BOND PRINCIPAL RETIREMENT	170,000.00	155,000.00	155,000.00	155,000.00	0.00	100
360-1565-58-2100	BOND INTEREST CHARGES	212,461.88	412,548.76	208,211.88	208,211.88	204,336.88	50
	<b>1565 PUBLIC BUILDINGS</b>	<b>710,530.98</b>	<b>8,456,769.66</b>	<b>655,244.38</b>	<b>655,244.38</b>	<b>7,801,525.28</b>	<b>8</b>

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
	<b>JAIL CONSTRUCTION FUND Expenditure Total</b>	<b>710,530.98</b>	<b>8,456,769.66</b>	<b>655,244.38</b>	<b>655,244.38</b>	<b>7,801,525.28</b>	<b>8</b>
<b>360 JAIL CONSTRUCTION FUND</b>							
	Revenues:	517,007.71	434,587.07	434,587.07	434,587.07		
	Expenditures:	710,530.98	655,244.38	655,244.38	655,244.38		
	Net Income:	193,523.27-	220,657.31-	220,657.31-	220,657.31-		

Grand Totals	Prior	Current	YTD
Revenues:	517,007.71	434,587.07	434,587.07
Expenditures:	710,530.98	655,244.38	655,244.38
Net Income:	193,523.27-	220,657.31-	220,657.31-

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: 10/31/25  
Current Period: 07/01/25 to 10/31/25  
Prior Year: 07/01/24 to 10/31/24

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
601-34-1750	ALLOCATED SELF INSURANCE COSTS FROM	475,022.08	1,141,822.00	392,889.60	392,889.60	748,932.40-	34
601-34-1751	PREMIUM CHARGES TO EMPLOYEES	8,205.97	20,000.00	17,022.57	17,022.57	2,977.43-	85
601-36-1001	PARETO CLAIMS ACT INTEREST INCOME	5,300.54	0.00	1,553.74	1,553.74	1,553.74	0
601-36-1002	PARETO RESERVE ACT INTEREST INCOME	9,192.29	0.00	12,738.47	12,738.47	12,738.47	0
601-38-9001	STOP LOSS REIMBURSEMENT	35,576.15	0.00	190,202.50	190,202.50	190,202.50	0
601-38-9002	MISC-REIMBURSEMENT FROM PRIOR YEARS	0.00	0.00	40.00	40.00	40.00	0
	<b>INTERNAL HEALTH INSURANCE FUND Reven</b>	<b>533,297.03</b>	<b>1,161,822.00</b>	<b>614,446.88</b>	<b>614,446.88</b>	<b>547,375.12-</b>	<b>52</b>

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	15,063.40	66,000.00	17,715.75	17,715.75	48,284.25	27
601-1510-55-2200	PAID CLAIMS	118,735.79	607,654.00	449,217.03	449,217.03	158,436.97	74
601-1510-55-2201	STOP LOSS PREMIUMS	162,356.97	488,168.00	157,924.11	157,924.11	330,243.89	32
	<b>1510 ADMINISTRATION</b>	<b>296,156.16</b>	<b>1,161,822.00</b>	<b>624,856.89</b>	<b>624,856.89</b>	<b>536,965.11</b>	<b>54</b>
	<b>INTERNAL HEALTH INSURAN Expenditure To</b>	<b>296,156.16</b>	<b>1,161,822.00</b>	<b>624,856.89</b>	<b>624,856.89</b>	<b>536,965.11</b>	<b>54</b>

601 INTERNAL HEALTH INSURANCE FUND

Prior Current YTD

Board of Commissioners of Candler County  
Statement of Revenue and Expenditures

Revenues:	533,297.03	614,446.88	614,446.88
Expenditures:	296,156.16	624,856.89	624,856.89
Net Income:	237,140.87	10,410.01 -	10,410.01 -

Grand Totals	Prior	Current	YTD
Revenues:	533,297.03	614,446.88	614,446.88
Expenditures:	296,156.16	624,856.89	624,856.89
Net Income:	237,140.87	10,410.01 -	10,410.01 -

ANNUAL INCREASE 0%  
 MONTHLY TOTAL 100%  
 POPULATION (2020 CENSUS)  
 10,981 4,004 211

COLLECTION MONTH	ANNUAL INCREASE 0%	MONTHLY TOTAL 100%	LEVEL ONE PROJECT	LEVEL ONE % OF TOTAL	NET REMAINING	COUNTY 61%	METTER 37%	PULASKI 2%	100%
1									
MAY	\$ 179,405.24	\$ 179,405.24	\$ 35,881.05	20.00%	\$ 143,524.19	\$ 87,549.76	\$ 53,103.95	\$ 2,870.48	
ProRata	\$ 409.68	\$ 409.68	\$ 81.94	20.00%	\$ 327.74	\$ 199.92	\$ 121.27	\$ 6.55	
JUNE	\$ 186,100.39	\$ 186,100.39	\$ 37,220.08	20.00%	\$ 148,880.31	\$ 90,816.99	\$ 55,085.72	\$ 2,977.61	
TOTAL	\$ 365,915.31	\$ 365,915.31	\$ 73,183.06		\$ 292,732.25	\$ 178,366.67	\$ 108,310.93	\$ 5,854.64	\$ 365,915.31

FY2024

COLLECTION MONTH	LEVEL ONE PROJECT	LEVEL ONE % OF TOTAL	NET REMAINING	COUNTY	METTER	PULASKI
3						
JUL	\$ 166,627.54	20.00%	\$ 133,302.03	\$ 81,314.24	\$ 49,321.75	\$ 2,666.04
AUG	\$ 185,062.92	20.00%	\$ 148,050.34	\$ 90,310.70	\$ 54,778.62	\$ 2,961.01
SEP	\$ 173,174.88	20.00%	\$ 138,539.90	\$ 84,509.34	\$ 51,259.76	\$ 2,770.80
OCT	\$ 162,782.81	20.00%	\$ 130,226.25	\$ 79,438.01	\$ 48,183.71	\$ 2,604.52
NOV	\$ 205,234.14	20.00%	\$ 164,187.31	\$ 100,154.26	\$ 60,749.31	\$ 3,283.75
Prorata	\$ 507.57	20.00%	\$ 406.06	\$ 247.70	\$ 150.24	\$ 8.12
DEC	\$ 176,986.63	20.00%	\$ 141,589.30	\$ 86,369.47	\$ 52,388.04	\$ 2,831.79
JAN	\$ 201,835.95	20.00%	\$ 161,468.76	\$ 98,495.94	\$ 59,743.44	\$ 3,229.38
FEB	\$ 183,304.20	20.00%	\$ 146,643.36	\$ 89,452.45	\$ 54,258.04	\$ 2,932.87
MAR	\$ 188,410.80	20.00%	\$ 150,728.64	\$ 91,944.47	\$ 55,769.60	\$ 3,014.57
APR	\$ 198,775.90	20.00%	\$ 159,020.72	\$ 97,002.64	\$ 58,837.67	\$ 3,180.41
MAY	\$ 198,066.33	20.00%	\$ 158,453.06	\$ 96,627.63	\$ 58,627.63	\$ 3,169.06
Prorata	\$ 194.87	20.00%	\$ 155.90	\$ 95.10	\$ 57.68	\$ 3.12
JUN	\$ 203,963.24	20.00%	\$ 163,170.59	\$ 99,534.06	\$ 60,373.12	\$ 3,263.41
TOTAL	\$ 2,244,927.78		\$ 1,795,942.22	\$ 1,095,524.76	\$ 664,498.62	\$ 35,918.84
TOTAL TO DATE	\$ 2,610,843.09		\$ 2,088,674.47	\$ 1,274,091.43	\$ 772,809.55	\$ 41,773.49

FY2026

COLLECTION MONTH	LEVEL ONE PROJECT	LEVEL ONE % OF TOTAL	NET REMAINING	COUNTY	METTER	PULASKI
15						
JUL	\$ 209,999.06	20.00%	\$ 167,519.25	\$ 102,186.74	\$ 61,982.12	\$ 3,350.38
AUG	\$ 198,886.96	20.00%	\$ 159,109.57	\$ 97,056.84	\$ 58,870.54	\$ 3,182.19
SEP	\$ 198,073.57	20.00%	\$ 158,458.86	\$ 96,659.90	\$ 58,629.78	\$ 3,169.18
OCT	\$ 196,957.95	20.00%	\$ 157,566.36	\$ 96,115.48	\$ 58,299.55	\$ 3,151.33
NOV	\$ -	20.00%	\$ -	\$ -	\$ -	\$ -
DEC	\$ -	20.00%	\$ -	\$ -	\$ -	\$ -
JAN	\$ -	20.00%	\$ -	\$ -	\$ -	\$ -
FEB	\$ -	20.00%	\$ -	\$ -	\$ -	\$ -
MAR	\$ -	20.00%	\$ -	\$ -	\$ -	\$ -
APR	\$ -	20.00%	\$ -	\$ -	\$ -	\$ -
MAY	\$ -	20.00%	\$ -	\$ -	\$ -	\$ -
JUN	\$ -	20.00%	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 803,317.54		\$ 642,654.03	\$ 392,018.96	\$ 237,781.99	\$ 12,853.08
TOTAL TO DATE	\$ 3,414,160.63		\$ 2,731,328.50	\$ 1,666,110.39	\$ 1,010,591.55	\$ 54,626.57

## Exhibit B

**RESOLUTION****A RESOLUTION TO DECLARE THE NEED FOR A SOLID WASTE MANAGEMENT AUTHORITY TO FUNCTION IN CANDLER COUNTY, GEORGIA, PURSUANT TO THE PROVISIONS OF THE GEORGIA COMPREHENSIVE SOLID WASTE MANAGEMENT ACT ; TO APPOINT DIRECTORS FOR THE AUTHORITY; AND FOR OTHER PURPOSES.**

**WHEREAS**, it is has been determined by the Board of Commissioners of Candler County (the "Board") that there is an urgent need in Candler County, Georgia (the "County") to develop and promote efficiently and environmentally safe management and storage of solid waste by various means including the recovery and utilization of resources contained in solid waste for the purpose of protecting the public health, safety, and well-being of the citizens of the County and protecting and enhancing the quality of the environment in the County through the establishment of a comprehensive program for solid waste management which will assure that solid waste facilities do not adversely affect the health, safety and well being of the public; and

**WHEREAS**, it has been determined by the Board that the financing of projects to develop, promote and assure the safe, efficient and environmentally sound method of collecting, transporting, treating and disposing of the solid waste, all in order to protect the health, safety and well-being of the citizens of the County and to promote the public good and general welfare of the citizens of the State of Georgia;

**WHEREAS**, it has been determined by the Board that it is in the public interest and vital to the health, safety and welfare of the citizens of the County and the citizens of the State of Georgia to promote safe, efficient and environmentally sound methods of collecting, transporting, treating and disposing of solid waste and to recover and utilize resources contained in solid waste, thereby promoting

the public good and general welfare in furtherance of its responsibility to protect the public health, safety and well-being of the citizens of the County;

**WHEREAS**, the Georgia Comprehensive Solid Waste Management Act creates in and for each county and municipal corporation in the State of Georgia, a solid waste management authority for the purpose of the collection, transportation and management of solid waste, the use of any property, real or personal, as or in connection with a facility for the composting, extraction, collection, storage, treatments, processing, utilization, or final disposal of resources contained in solid waste, including the conversion of solid waste or resources contained therein into conversion into compost, oil, charcoal, gas or any other product or energy source and the collection, storage, treatment, utilization, processing, or final disposal of solid waste in connection with foregoing, all in furtherance of protecting the public health, safety and well-being of the citizens of the State of Georgia;

**WHEREAS**, the Board, after thorough investigation, has determined that it is desirable and necessary that a County Solid Waste Management Authority be activated immediately, pursuant to the Georgia Comprehensive Solid Waste Management Act , in order to fulfill the needs expressed herein .

**NOW THEREFORE, BE IT RESOLVED** by the Board of Commissioners of Candler County, it is hereby resolved by authority of the same, that there is hereby determined and declared to be an urgent need for a Solid Waste Management Authority to function within Candler County, all as more fully described and defined in the Georgia Comprehensive Solid Waste Management Act .

**BE IT FURTHER RESOLVED** by the authority aforesaid, and it is hereby resolved by authority of the same, that there shall be and there is hereby activated within the County the public body corporate and politic known as the "Candler County Solid Waste Management Authority" which was created upon the

enactment and subsequent approval of the Georgia Comprehensive Solid Waste Management Act which shall be and is hereby fully activated.

**BE IT FURTHER RESOLVED** by the authority aforesaid, and it is hereby resolved by authority of the same, the following individuals are hereby appointed as members of the first Board of Directors of the Candler County Solid Waste Management Authority (the "Authority") each of whom is a taxpayer of the County residing in the County and 3 are elected officials of Candler County, Georgia.

NAMES

Blake Hendrix

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David Morales

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Tre' Ross

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Adam Lovett

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Preston Moore

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**BE IT RESOLVED** by the authority aforesaid, and it is hereby resolved by authority of the same, that commencing with the date hereof, each of the persons named above as directors shall serve, at the pleasure of the Board, in such capacity for four years, except that the term of office for directors who are elected officials shall end upon the termination of such elected official's term of elected office.

**BE IT FURTHER RESOLVED**, by the authority aforesaid, and it is hereby resolved by the authority of the same, that the Board of Directors of the Authority shall organize itself, carry out its duties and responsibilities and exercise its powers and prerogatives in accordance with the terms and provisions of the Georgia Comprehensive Solid Waste Management Act as it now exists and as hereafter amended and modified.

**BE IT FURTHER RESOLVED**, by the authority aforesaid, and it is hereby resolved by authority of the same, that any and all resolutions, or parts of

resolutions, in conflict with this resolution be and the same are hereby repealed.

**BE IT FURTHER RESOLVED**, by the authority aforesaid, and it is hereby resolved by authority of the same, that this resolution shall be effective immediately upon its adoption by the Board and the Authority shall be deemed to be fully created and activated as of this date.

**ADOPTED AND APPROVED** this 17<sup>th</sup> day of November, 2025.



**CANDLER COUNTY BOARD OF COMMISSIONERS**

By:   
Bradley Jones, Chairman

Attest:   
Kellie Lank, Clerk