

BOARD OF COMMISSIONERS OF CANDLER COUNTY, GEORGIA
AGENDA
REGULAR
MEETING 5:00 P.M.
December 15, 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.*
 - a. Darlene Redmon – Request for a waiver of fees due to non-occupancy of a parcel
 - b. Fay Burnett – Opposition to the proposed landfill expansion
5. Application for Commission approval
 - a. Metter-Candler Chamber of Commerce, Marcus McCray, Executive Director – Special Event Alcohol Permit
 - i. Request for approval of a variance to Section 2.A (1) of the Candler County Alcoholic Beverage ordinance which requires that an application be submitted at least sixty (60) days prior to the date of the scheduled event;
 - ii. Request for approval of a special event alcohol permit to be effective December 18-19, 2025, for the annual Chamber Gala to be hosted at Pine Needle Plantation (2891 Ellis Rd, Register GA 30452)
 - b. Jay Bowen Foundation, Vickie Bowen – Special Event Alcohol Permit
 - i. Request for approval of a variance to Section 2.A (1) of the Candler County Alcoholic Beverage ordinance which requires that an application be submitted at least sixty (60) days prior to the date of the scheduled event;
 - ii. Request for approval of a special event alcohol permit to be effective February 6-7, 2026, for a Jay Bowen Foundation event to be hosted at Pine Needle Plantation (2891 Ellis Rd, Register GA 30452)
6. Financial Report – November 30, 2025
7. Old Business
 - a. Consideration of proposals for repairs and maintenance costs for buildings at the Metter-Candler Recreation Department
 - b. Discussion regarding a proposal from CAT/Yancey for a lease/purchase of motor graders for 36 months/4500 hour PM agreement, and discussion of options regarding the equipment
 - c. Consideration of proposed changes to the Emergency Medical Services (EMS) pharmacy agreement with Metter Pharmacy
 - d. Review of the proposed job description and compensation for the Assistance Recreation Director position and authorization to advertise the position
8. New Business
 - a. Consideration of a proposal from ACCG-GSIWCF for workers compensation coverage for 2026 at an estimated contribution of \$103,072
 - b. Consideration of a proposal from Terracon Consultants, Inc. for provision of testing and analysis services at the Candler County municipal solid waste landfill (MSWL) at per test period cost of \$8,595 (\$17,190 annual cost)

- c. Consideration of a proposal from CAT/Yancey for an extended warranty agreement on a 2021 motor grader (EB200291; 6,102 hours) for 12 mo./1000 hrs. at a cost of \$4,620 to be paid from general fund (100:4200)
- d. Consideration of a request from the County Administrator for the Board of Commissioners to repeal an amendment to the Metter-Candler Recreation Department Advisory Board By-Laws which was adopted on January 16, 2024, and which modified Article IV, Section 2 to reduce the required meeting period to quarterly
- e. Consideration of a request for authorization to open a bank account at Queensborough National Bank & Trust (QNBT) for the purpose of receipt and distribution of the floating local option sales tax (FLOST) payments
- f. Consideration of a proposed change to the Candler County fee schedule for EMS services related to off duty and public provision of ambulances and staff
- g. Discussion regarding the code enforcement vehicle
- h. Family Connections - \$51,191 grant with the county serving only as the fiscal agent

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, December 12, 2025
5:00 p.m.**

The Board of Commissioners of Candler County met for the regular monthly meeting on Monday, December 15, 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; County Attorney, Kendall Gross 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 Planning and Zoning Board member, Jeff Register; City of Metter Council member, Victoria Gaitten; Candler County Chamber Chairman, Marcus McCray; Brock and Fay Burnett, Darlene Redmon and Walley Waters.

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

3. Approval of Agenda

Administrator Aasheim requested the addition of two items to the agenda:

**Item 4B, Ms. Fay Burnett to speak regarding the proposed landfill lease agreement, and
Item 8H, consideration of a proposed agreement with the Georgia Department of Human
Services for a Family Connection grant in the amount of \$51,191.**

A motion was made by Commissioner Ross to approve the agenda with the requested additions. The motion was seconded by Commissioner Williamson. The vote carried 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.*

a. Darlene Redmon – 27409 W Highway 46, Metter 30439 -Request for a waiver of fees due to non-occupancy of a parcel

Ms. Redmon stepped to the podium and addressed the Board regarding property taxes and fees (polycart, landfill, and EMS) on vacant property located at 238 Amanda Road where she no longer resides. She expressed frustration over being charged for a polycart that she had requested be removed. Chairman Jones and Administrator Aasheim explained the abatement process and suggested she ensure her paperwork is filed correctly with the Tax Assessor's office during the next appeal period.

b. Fay Burnett - 33452 Rosemary Church Road – Opposition to the proposed landfill expansion

Ms. Burnett spoke in opposition to the proposed expansion of the county landfill, citing concerns related to quality of life, public health, and property values. She expressed opposition to accepting waste from other counties for revenue purposes. Chairman Jones and Commissioner Williamson responded by discussing the need for revenue sources to avoid significant tax increases and noted that the landfill has been in operation for approximately 50 years. Ms. Burnett submitted the following list of cost and disadvantages:

CANDLER COUNTY LANDFILL EXPANSION:

COSTS AND DISADVANTAGES

1. Reputation of Candler County as a “trash dump county” for the region; this will be seen as a negative for individuals and businesses wishing to locate here. (The company services 16 counties.)
2. Obnoxious odor (stink) for miles around and health hazards. The volume of garbage will be much larger than the current landfill, which only has garbage from Candler County as I understand.
3. Permanent damage to the soil at the site.
4. Possible/probable pollution of nearby waterways.
5. Damage to county roads from large garbage trucks. (I now understand this may not be an issue; large trucks are not permitted on county roads; I do not know if smaller trucks would be allowed???) Would this mean large garbage trucks could travel down I 16 to the Hwy 121 exit, go through downtown Winder to reach the landfill?
6. Cost of possible/probable litigation arising from expanded landfill. (Candler County Board of Commissioners will surely be named, as a group and possibly individual Board members. Counties and Boards usually have insurance for such claims, but it may still have associated costs such as negative publicity, time spent in litigation, etc.)
7. Value of nearby properties will depreciate; this will/should be reflected on tax appraisals and result in lower revenues to the county.
8. When the new contract expires, and the citizens as well as the county are unhappy having a landfill accepting garbage from other counties, the county will almost certainly find themselves in a position of renewing the contract for the landfill...having no other viable source for revenue. It will be just like a drug addict...you don't want more “stinky trash,” but you just can't figure a way out.

The Commissioners, Attorney Gross, and Administrator Aasheim heard and engaged in a lengthy discussion with Ms. Burnett regarding her concerns. Chairman Jones invited her to return at the January 5, 2026 Commission meeting.

Chairman Jones then asked if any other citizens wished to address the Commission. No one came forward.

5. Application for Commission approval

- a. **Metter-Candler Chamber of Commerce, Marcus McCray, Executive Director – Special Event Alcohol Permit**
 - i. **Request for approval of a variance to Section 2.A (1) of the Candler County Alcoholic Beverage ordinance which requires that an application be submitted at least sixty (60) days prior to the date of the scheduled event;**
 - ii. **Request for approval of a special event alcohol permit to be effective December 18-19, 2025, for the annual Chamber Gala to be hosted at Pine Needle Plantation (2891 Ellis Rd, Register GA 30452)**

Marcus McCray, Executive Director of the Metter-Candler Chamber of Commerce, appeared before the Board regarding a Special Event Alcohol Permit. Mr. McCray requested approval of a variance to Section 2.A(1) of the Candler County Alcoholic Beverage Ordinance, which requires that applications be submitted at least sixty (60) days prior to the scheduled event. He also requested approval of a special event alcohol permit to be effective December 18–19, 2025, for the annual Chamber Gala to be held at Pine Needle Plantation, located at 2891 Ellis Road, Register, Georgia 30452.

A motion to approve the requested variance and special event permit was made by Vice-Chairman Hendrix and seconded by Commissioner Ross. The motion carried by a vote of 5–0.

- b. **Jay Bowen Foundation, Vickie Bowen – Special Event Alcohol Permit**
 - i. **Request for approval of a variance to Section 2.A (1) of the Candler County Alcoholic Beverage ordinance which requires that an application be submitted at least sixty (60) days prior to the date of the scheduled event;**
 - ii. **Request for approval of a special event alcohol permit to be effective February 6-7, 2026, for a Jay Bowen Foundation event to be hosted at Pine Needle Plantation (2891 Ellis Rd, Register GA 30452)**

Victoria Gaitten appeared before the Board on behalf of the Jay Bowen Foundation regarding a Special Event Alcohol Permit. Ms. Gaitten requested approval of a variance to Section 2.A(1) of the Candler County Alcoholic Beverage Ordinance, which requires that applications be submitted at least sixty (60) days prior to the scheduled event. She also requested approval of a special event alcohol permit to be effective February 6–7, 2026, for a Jay Bowen Foundation event to be held at Pine Needle Plantation, located at 2891 Ellis Road, Register, Georgia 30452.

A motion to approve the requested variance and special event permit was made by Vice-Chairman Hendrix and seconded by Commissioner Morales. The motion carried unanimously by a vote of 5–0.

6. Financial Report – November 30, 2025 Administrator Aasheim reported (Exhibit A)

- Fund 100- General Fund Operating account was \$541,025.80. GA Fund 1 General Fund Contingency account was \$402,575.52 making the total operating funds \$3,377,537 and an overall total of Fund 100 (including landfill closure funds) of \$5,834,201.
- Fund 270- Total Shared Services Districts (SSD) accounts were \$1,201,819.71
- Fund 322 – 2024 SPLOST totaled \$1,301,912.25 (this includes \$119,783.31 reserved for the Level II Jail Project)
- Fund 335 – TSPLOST closed the month at \$1,368,676.77
- Fund 360 – Jail Construction Fund total was \$5,981,660.83
- Health Insurance Fund: Currently sitting at \$1,837,639. Administrator Aasheim noted that billing issues with the hospital have been resolved, that he is aware of.
- Revenues will begin to pick up through December. Currently at 19%
- Department are mostly within budget, with the exception of a few.
- 2024 SPLOST distributions for November were \$193,911.70.

7. Old Business

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

Administrator Aasheim presented the proposed scope of work for the Board to consider proposals for repairs and maintenance costs for buildings at the Metter-Candler Recreation Department. Administrator Aasheim recommended issuing a Request for Proposals (RFP) for the scope of work identified by the Advisory Board in order for the County to receive bids on individual items. No formal vote was required to proceed with the issuance of the RFP, and no action was taken.

b. Discussion regarding a proposal from CAT/Yancey for a lease/purchase of motor graders for 36 months/4500 hour PM agreement, and discussion of options regarding the equipment

Administrator Aasheim presented a proposal from CAT/Yancey for a lease/purchase of motor graders, including a 36-month, 4,500-hour preventive maintenance agreement, and outlined alternative equipment options. He noted that the Board discussed 36-month versus 60-month lease terms between CAT (Yancey) and John Deere, focusing on maintaining equity in the equipment versus rising lease payments.

A motion to table the matter until the next meeting was made by Commissioner Williamson and seconded by Commissioner Ross. The motion carried by a vote of 5-0.

c. Consideration of proposed changes to the Emergency Medical Services (EMS) pharmacy agreement with Metter Pharmacy

Administrator Aasheim presented proposed changes to the Emergency Medical Services (EMS) pharmacy agreement with Metter Pharmacy. He noted that the Board requested the inclusion of an annual termination clause in the agreement, and confirmed that it was included.

A motion to approve the agreement as presented was made by Chairman Jones and seconded by Commissioner Morales. The motion carried by a vote of 5-0. (Exhibit B)

d. Review of the proposed job description and compensation for the Assistance Recreation Director position and authorization to advertise the position

Administrator Aasheim presented the proposed job description and compensation for the Assistant Recreation Director position and sought authorization to advertise the position. He noted that the job description had been adjusted to remove the requirement for an Associate's degree, designating it as a "preferred" qualification.

A motion to authorize advertising the position for 30-days was made by Vice-Chairman Hendrix and seconded by Commissioner Ross. The motion carried by a vote of 5-0.

11. New Business

a. Consideration of a proposal from ACCG-GSIWCF for workers compensation coverage for 2026 at an estimated contribution of \$103,072

Administrator Aasheim presented a proposal from ACCG-GSIWCF for workers' compensation coverage for 2026. He noted that the estimated contribution is \$103,072, reflecting a 22% increase due to claims.

A motion to approve the proposal was made by Vice-Chairman Hendrix and seconded by Commissioner Ross. The motion carried by a vote of 5-0. (Exhibit C)

b. Consideration of a proposal from Terracon Consultants, Inc. for provision of testing and analysis services at the Candler County municipal solid waste landfill (MSWL) at per test period cost of \$8,595 (\$17,190 annual cost)

Administrator Aasheim presented a proposal from Terracon Consultants, Inc. for the provision of testing and analysis services at the Candler County Municipal Solid Waste Landfill (MSWL). He noted that the cost is \$8,595 per test period, resulting in an annual cost of \$17,190 for the required state and federal analyses.

A motion to approve the proposal was made by Chairman Jones and seconded by Vice-Chairman Hendrix. The motion carried by a vote of 5-0. (Exhibit D)

c. Consideration of a proposal from CAT/Yancey for an extended warranty agreement on a 2021 motor grader (EB200291; 6,102 hours) for 12 mo./1000 hrs. at a cost of \$4,620 to be paid from general fund (100-4200)

Administrator Aasheim presented a proposal from CAT/Yancey for an extended warranty agreement on a 2021 motor grader (EB200291; 6,102 hours). He noted that the warranty would cover 12 months or 1,000 hours at a cost of \$4,620, to be paid from the general fund (100-4200).

A motion to approve the proposal was made by Vice-Chairman Hendrix and seconded by Commissioner Ross. The motion carried by a vote of 5-0. (Exhibit E)

d. Consideration of a request from the County Administrator for the Board of Commissioners to repeal an amendment to the Metter-Candler Recreation Department Advisory Board By-Laws which was adopted on January 16, 2024, and which modified Article IV, Section 2 to reduce the required meeting period to quarterly

Administrator Aasheim presented a request for the Board of Commissioners to repeal an amendment to the Metter-Candler Recreation Department Advisory Board By-Laws, originally adopted on January 16, 2024, which modified Article IV, Section 2 to reduce the required meeting frequency to quarterly. He requested that the amendment be repealed to return to a monthly meeting schedule.

A motion to amend Article IV, Section 2 of the Metter-Candler Recreation Department Advisory Board By-Laws to require monthly meetings was made by Chairman Jones and seconded by Commissioner Ross. The motion carried by a vote of 5-0. (Exhibit F)

e. Consideration of a request for authorization to open a bank account at Queensborough National Bank & Trust (QNBT) for the purpose of receipt and distribution of the floating local option sales tax (FLOST) payments

Administrator Aasheim presented a request for authorization to open a bank account at Queensborough National Bank & Trust (QNBT) for the purpose of receiving and distributing the Floating Local Option Sales Tax (FLOST) payments.

A motion to approve the request was made by Vice-Chairman Hendrix and seconded by Commissioner Morales. The motion carried by a vote of 5-0.

f. Consideration of a proposed change to the Candler County fee schedule for EMS services related to off duty and public provision of ambulances and staff

Administrator Aasheim presented a proposed change to the Candler County fee schedule for EMS services related to off-duty and public provision of ambulances and staff. He requested an increase in the fee for off-duty/nonprofit event staff from \$50 to \$65 per hour to assist in recruitment for events.

A motion to approve the proposed fee increase from \$50 to \$65 in the Candler County fee schedule for EMS services related to off duty and public provision of ambulances and staff was made by Chairman Jones and seconded by Commissioner Williamson. The motion carried by a vote of 5-0. (Exhibit G)

g. Discussion regarding the code enforcement vehicle

Administrator Aasheim presented a discussion regarding the code enforcement vehicle, specifically a pursuit-rated F-150 currently assigned to the Code Enforcement division. He noted that, since the position is not currently filled, it was proposed that the vehicle be transferred to the Sheriff's Office division.

A motion to transfer the Code Enforcement vehicle to the Sheriff's Office was made by Chairman Jones and seconded by Commissioner Morales. The motion carried by a vote of 5-0.

h. Family Connections - \$51,191 grant with the county serving only as the fiscal agent

Administrator Aasheim presented a proposed agreement with the Georgia Department of Human Services for a Family Connection grant in the amount of \$51,191. He noted that the county would serve solely as the fiscal agent for the grant.

A motion to approve the agreement was made by Chairman Jones and seconded by Commissioner Ross. The motion carried unanimously by a vote of 5-0. (Exhibit H)

11. County Administrator Report

Administrator Aasheim reported:

- **Road Projects**
 - **Hiawatha:** surfaced; drives and drainage paved; shoulders need establishing; striping needed
 - **Lake Church Road:** surfaced
 - **Pavement Evaluation:** EMC Engineers to provide report by Jan. 5 for LMIG application by Feb. 1
- **County Cash Flow:** currently strained; tax revenue beginning to flow
- **Strategic Planning Session:** suggested dates Feb. 3 or 4, 8:00-9:00 a.m.; possible locations: Pineland Room, Metter Bank upstairs, Jack Strickland Building
- **Other Updates:** basketball practice started; Administrator on vacation Dec. 22-29
- **Solid Waste Public Hearing:** requested any additional public information
- **Executive Session:** requested for personnel matters

12. County Attorney Report

Attorney Gross reported on inadequate lighting at the courthouse during late-running trials. Chairman Jones stated that he would inspect the lighting levels (lumens) the following day.

13. Commissioner Reports

District 1 – Commissioner David Morales had no updates or items to report during this meeting.

District 2 – Commissioner Jonathan Williamson encouraged citizens to seek information from credible sources before making statements.

District 3 – Commissioner Tre' Ross has no announcements to report from his district.

District 4 – Vice-Chairman Blake Hendrix had no reports or comments.

14. Chairman's Report

Chairman Jones reported the success of the county employee luncheon (65 attendees). He mentioned a possible vacation time from December 29th through January 2nd. In conclusion, he proposed a joint dinner with the City Council in late January or February 2026.

15. Executive Session

Chairman Jones moved to exit into Executive Session to discuss personnel at 6:53 p.m. Commissioner Ross provided a second to the motion. The motion carried 5-0.

Commissioner Williamson moved to exit Executive Session and reconvene the regular meeting at 7:33 p.m. Commissioner Ross provided a second to the motion. The motion carried 5-0.

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

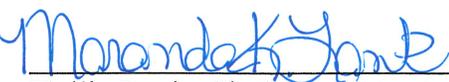
Action taken after Executive Session

A motion to terminate the employment of EMS Paramedic Justin Shinpaugh was made by Chairman Jones and seconded by Commissioner Ross. The motion carried by a vote of 5-0.

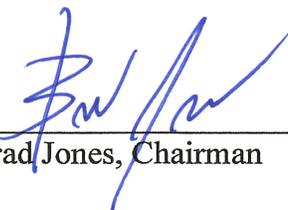
A motion to hire Joseph Turturro as a motor grader driver was made by Commissioner Morales and seconded by Commissioner Ross. The motion carried by a vote of 5-0.

16. Adjournment

At 7:36 p.m., Commissioner Morales moved to adjourn the meeting. Commissioner Ross 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 December 15, 2025.

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

3.
The executive session was called to order at 6:53 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);

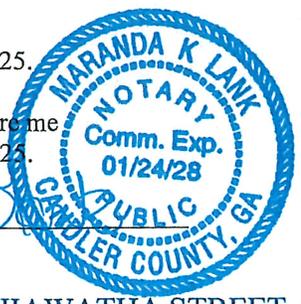
Discussion or deliberation on the appointment, employment, compensation, hiring, disciplinary action or dismissal, or periodic evaluation or rating of a county officer or employee as provided in O.C.G.A. 50-14-3(6);

_____ Other

This 15th day of December 2025.

Sworn to and subscribed before me
This 15th day of December 2025.

Maranda K. Lank
Notary Public



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

Account Number

GENERAL FUND	DESCRIPTION	BOOK BALANCE	BANK BALANCE	Difference	Notes
100-11-1114	GENERAL FUND EFT RECEIPTS	\$162,096.45	\$162,096.45	\$0.00	
100-11-1115	GENERAL FUND (NEW)	\$541,025.80	\$541,025.80	\$0.00	
100-11-1316	GA FUND 1-GEN FUND CONTINGENCY	\$402,575.52	\$402,575.52	\$0.00	
	SYNOVUS SECURITIES-(Market)				
100-11-6202	SYNOVUS SECURITIES- (Account)	\$2,271,739.96	\$2,277,095.20	\$5,355.24	unrealized gain/loss
100-11-1910	REC DEPT TRUST	\$100.00	\$100.00	\$0.00	
	Total	\$3,377,537.73			
100-11-1134	LANDFILL CLOSURE FUND QNB	\$11,291.31	\$11,291.31	\$0.00	
100-11-6201	SYNOVUS SECURITIES- (Account)	\$2,217,643.05	\$2,213,367.58	-\$4,275.47	unrealized gain/loss
	Total	\$2,228,934.36			
100-11-1135	JUVENILE COURT FUND QNB	\$3,107.94	\$3,107.94	\$0.00	
100-11-1139	CANDLER COUNTY JAIL FUND	\$127,900.99	\$127,900.99	\$0.00	
100-11-1167	HOSPITAL RESERVE ACCOUNT	\$15,273.75	\$15,273.75	\$0.00	
100-11-1171	OPIOID SETTLEMENT FUNDS	\$96,720.95	\$96,720.95	\$0.00	
	Fund 100 Totals	\$5,834,201.97			
D.A.T.E. FUND					
212-11-1132	D.A.T.E. QNBA	\$65,665.36	\$65,665.36	\$0.00	
	Fund 212 Totals	\$65,665.36			
E-911 FUND					
215-11-1138	E-911 FUND QNB	\$498,200.79	\$498,200.79	\$0.00	
	Fund 215 Totals	\$498,200.79			
LMIG FUND					
250-11-1110	LMIG	\$1,480,903.28	\$1,480,903.28	\$0.00	
	Fund 250 Totals	\$1,480,903.28			
SSD FUND					
270-11-1110	Special Services District	\$702,656.53	\$702,656.53	\$0.00	
270-11-6203	Special Services District-SYNOVUS	\$499,163.18	\$489,177.03	-\$9,986.15	unrealized gain/loss
	Fund 270 Totals	\$1,201,819.71			
INMATE FUND					
285-11-1139	JAIL STORE FUND QNB	\$38,362.85	\$38,362.85	\$0.00	
	Fund 285 Totals	\$38,362.85			
2018 SPLOST					
321-11-1141	2018 SPLOST	\$585,430.68	\$585,430.68	\$0.00	
	Fund 321 Totals	\$585,430.68			
2024 SPLOST					
322-11-1141	2024 SPLOST QNB	\$1,182,128.94	\$1,182,128.94	\$0.00	
322-11-1142	2024 SPLOST LEVEL II PROJECT 20%	\$119,783.31	\$119,783.31	\$0.00	
	Fund 322 Totals	\$1,301,912.25			
TSPLOST CAPITAL					
335-11-1141	CASH IN BANK TIA SPLOST QNB	\$1,368,676.77	\$1,368,676.77	\$0.00	
	Fund 335 Totals	\$1,368,676.77			
NEW JAIL PROJECT ACTS					
360-11-1111	CC JAIL SINKING FUND	\$15.00	\$15.00	\$0.00	
360-11-1110	CC JAIL CONSTRUCTION ACT	\$14,089.51	\$14,089.51	\$0.00	
360-11-1316	GA FUND 1-JAIL CONSTRUCTION	\$5,967,556.32	\$5,967,556.32	\$0.00	
	Fund 360 Totals	\$5,981,660.83			
HEALTH INS/PARETO					
601-11-1112	HEALTH INSURANCE/RESERVE	\$1,737,178.71	\$1,737,178.71	\$0.00	
601-11-1110	HEALTH INSURANCE/PARETO	\$100,460.73	\$100,460.73	\$0.00	
	Fund 601 Totals	\$1,837,639.44			
	Report Totals	\$25,800,946.02			

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

Revenue Account Range: 100-00-0000 to 100-99-9999

Expend Account Range: Not Selected

Print Zero YTD Activity: No

Include Non-Anticipated: Yes

Include Non-Budget: No

Year To Date As Of: 11/30/25

Current Period: 07/01/25 to 11/30/25

Prior Year: 07/01/24 to 11/30/24

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
100-31-1100	REAL PROP-CUR YEAR	67,315.36	3,550,000.00	87,240.18	87,240.18	3,462,759.82-	2
100-31-1120	TIMBER TAX	13,604.92	40,000.00	5,257.40	5,257.40	34,742.60-	13
100-31-1190	HOSPITAL LEVY	13,318.04	315,000.00	14,560.33	14,560.33	300,439.67-	5
100-31-1200	REAL PROP-PRIOR YEAR	50,232.31	125,000.00	21,214.95	21,214.95	103,785.05-	17
100-31-1300	PERSONAL PROPERTY-CURRENT YEAR	54.77	625,000.00	42,452.05	42,452.05	582,547.95-	7
100-31-1310	MOTOR VEHICLES-HEAVY EQUIPMENT	88.77	0.00	390.87	390.87	390.87	0
100-31-1315	TAVT	341,155.80	775,000.00	241,416.60	241,416.60	533,583.40-	31
100-31-1316	ALTERNATIVE AD VALOREM TAX (AAVT)	16,958.49	75,000.00	15,445.34	15,445.34	59,554.66-	21
100-31-1320	MOBILE HOME	10,485.09	60,000.00	3,165.15	3,165.15	56,834.85-	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	451,150.64	1,150,000.00	503,780.69	503,780.69	646,219.31-	44
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	79,452.60	140,000.00	77,621.56	77,621.56	62,378.44-	55
100-31-9500	PEN & INT-FIFA	3,586.75	7,000.00	965.71	965.71	6,034.29-	14
100-32-1240	HUNTING CAMP LIC/PER	550.00	1,300.00	1,450.00	1,450.00	150.00	112
100-32-2211	LAND TRANSFER FEE	280.00	1,000.00	525.00	525.00	475.00-	52
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 - 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	27,083.30	65,000.00	68,750.00	68,750.00	3,750.00	106
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	1,644.50	1,644.50	855.50-	66
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	TAV/MOTOR VEHICLE COUNTY FEES	24,399.95	50,000.00	13,519.75	13,519.75	36,480.25-	27
100-34-1930	SALE OF MAPS	0.00	0.00	20.00	20.00	20.00	0
100-34-1940	COMMISSIONS ON TAXES	5,657.90	50,000.00	7,272.66	7,272.66	42,727.34-	15
100-34-1941	METTER TAX COLLECTIO	2,250.00	5,400.00	2,250.00	2,250.00	3,150.00-	42
100-34-2100	LAW ENFORCEMENT FEES	11,884.02	40,000.00	22,938.00	22,938.00	17,062.00-	57
100-34-2201	SCHOOL RESOURCE OFFICER	17,382.75	50,000.00	20,880.00	20,880.00	29,120.00-	42
100-34-2202	SOUTHEASTERN TECH COLLEGE UTILITES	2,043.06	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	264,552.10	700,000.00	307,063.38	307,063.38	392,936.62-	44
100-34-2601	EMS ANNUAL FEES	52,319.89	650,000.00	44,252.05	44,252.05	605,747.95-	7
100-34-2602	EMS LEGAL RECOVERY OF BACK DEBT	249.06	1,000.00	1,529.29	1,529.29	529.29	153
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	160.00	500.00	0.00	0.00	500.00-	0
100-34-4131	RECYLED MATERIALS	555.80	1,200.00	0.00	0.00	1,200.00-	0
100-34-4150	TIPPING LANDFILL FEES	39,697.92	0.00	57,944.46	57,944.46	57,944.46	0
100-34-4151	RESIDENTIAL LDFL USE	35,032.33	525,000.00	27,688.08	27,688.08	497,311.92-	5
100-34-4152	RECYCLE CTR FEES	2,078.45	4,000.00	2,081.40	2,081.40	1,918.60-	52

Board of Com.rs 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	6,800.48	20,000.00	8,943.62	8,943.62	11,056.38-	45
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	1,675.00	30,000.00	15,724.68	15,724.68	14,275.32-	52
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	4,575.72	4,575.72	5,424.28-	46
100-35-1120	STATE COURT FINES	126,028.17	400,000.00	135,906.72	135,906.72	264,093.28-	34
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	10,419.25	25,000.00	15,912.34	15,912.34	9,087.66-	64
100-35-1401	STATE/SUPERIOR CT ADD ON FEE-JAIL FUND	12,283.43	35,000.00	13,290.26	13,290.26	21,709.74-	38
100-35-1402	MUNI COURT ADD ON FEE-JAIL FUND	6,878.44	12,000.00	5,223.03	5,223.03	6,776.97-	44
100-35-1408	JUVE COURT ADD ON FEE	100.00	0.00	150.00	150.00	150.00	0
100-35-1901	PUBLIC DEFENDER FEES	732.25	1,000.00	247.88	247.88	752.12-	25
100-35-1909	OTHER COURT REVENUES	0.00	0.00	1,200.00	1,200.00	1,200.00	0
100-36-1001	INTEREST INCOME	20,578.41	40,000.00	11,493.79	11,493.79	28,506.21-	29
100-36-1004	INTEREST INCOME LANDFILL-SYNOVUS ACC	33,359.69	80,000.00	48,029.76	48,029.76	31,970.24-	60
100-36-1005	INTEREST INCOME GENERAL FUND_SYNOVL	50,045.90	50,000.00	48,867.82	48,867.82	1,132.18-	98
100-36-1006	INTEREST-GA FUND 1_GEN FUND CONTIN_A	0.00	50,000.00	22,008.21	22,008.21	27,991.79-	44
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	9,655.59	9,655.59	10,344.41-	48
100-38-9006	INSURANCE PROCEEDS	46,455.56	15,000.00	2,543.53	2,543.53	12,456.47-	17
100-38-9014	OPIOID SETTLEMENT	15,767.38	0.00	13,466.97	13,466.97	13,466.97	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
	GENERAL FUND Revenue Totals	2,101,844.30	11,692,601.00	2,272,781.55	2,272,781.55	9,419,819.45-	19

Account Description	Prior Rev/Expd	Anticipated/Budgeted	Current Rev/Expd	YTD Rev/Expd	Cancel	Balance/Excess/Deficit	%Expd/%Real
1100 LEGISLATIVE	36,942.65	95,420.00	43,551.21	43,551.21	0	51,868.79	45.6400
1300 EXECUTIVE	110,235.45	273,756.00	107,477.66	107,477.66	0	166,278.34	39.2600
1400 ELECTIONS & VOTER REGISTRATION	45,095.53	132,438.00	47,015.78	47,015.78	0	85,422.22	35.5000
1510 ADMINISTRATION	212,112.18	463,101.00	281,471.18	281,471.18	0	181,629.82	60.7800
1514 BOARD OF EQUALIZATION:	1,272.17	6,550.00	1,453.14	1,453.14	0	5,096.86	22.1900
1535 INFORMATION TECHNOLOGY:	85,122.94	206,628.00	118,709.58	118,709.58	0	87,918.42	57.4500
1545 TAX COMMISSIONER	110,668.15	300,583.00	125,217.83	125,217.83	0	175,365.17	41.6600
1550 TAX ASSESSOR	87,940.34	297,115.00	137,367.57	137,367.57	0	159,747.43	46.2300
1565 PUBLIC BUILDINGS	105,697.02	275,460.00	136,359.94	136,359.94	0	139,100.06	49.5000
2150 SUPERIOR COURT	104,545.11	256,100.00	132,014.56	132,014.56	0	124,085.44	51.5500
2180 CLERK OF COURT	143,682.07	379,392.00	146,852.42	146,852.42	0	232,539.58	38.7100
2300 STATE COURT	57,782.20	148,014.00	57,293.03	57,293.03	0	90,720.97	38.7100
2400 MAGISTRATE COURT	14,577.60	36,000.00	14,792.90	14,792.90	0	21,207.10	41.0900
2450 PROBATE COURT	69,110.36	170,192.00	71,555.30	71,555.30	0	98,636.70	42.0400
3300 SHERIFF	775,933.46	1,886,640.71	802,522.35	802,522.35	0	1,084,118.36	42.5400
3326 DETENTION CENTER	385,096.72	998,327.21	390,090.13	390,090.13	0	608,237.08	39.0700
3380 DISPATCH SERVICES	0	256,169.00	28,369.12	28,369.12	0	227,799.88	11.0700
3600 EMERGENCY MEDICAL SERVICES	530,000.62	1,577,954.00	565,232.59	565,232.59	0	1,012,721.41	35.8200
3700 CORONER	13,066.40	40,620.00	11,120.45	11,120.45	0	29,499.55	27.3800
3920 EMERGENCY MANAGEMENT ASSOCIATI	126,257.48	83,673.00	55,838.11	55,838.11	0	27,834.89	66.7300
4200 ROADS & BRIDGES	574,907.85	1,398,159.00	530,947.89	530,947.89	0	867,211.11	37.9700
4530 SOLID WASTE DISPOSAL	184,224.21	527,652.00	87,006.76	87,006.76	0	440,645.24	16.4900
5550 FAMILY CONNECTIONS:	60,645.85	131,250.00	65,975.66	65,975.66	0	65,274.34	50.2700
7130 AGRICULTURAL RESOURCES	31,630.45	112,508.00	28,385.61	28,385.61	0	84,122.39	25.2300
7410 ZONING:	0	0.00	3,875.52	3,875.52	0	-3,875.52	0
7450 CODE ENFORCEMENT	4,230.44	300.00	17,461.10	17,461.10	0	-17,161.10	5,820.3700
7460 RECREATION DEPARTMENT	108,868.68	275,430.00	97,670.40	97,670.40	0	177,759.60	35.4600
8000 DEBT SERVICES:	6,250.00	25,000.00	-6,250.00	-6,250.00	0	31,250.00	-25.0000
9000 OTHER DEPARTMENTS	424,428.65	1,339,512.00	16,511.98	16,511.98	0	1,323,000.02	1.2300
GENERAL FUND Expenditure Totals	4,410,324.58	11,693,943.92	4,115,889.77	4,115,889.77	0.00	7,578,054.15	

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

Year To Date As Of: 11/30/25
Current Period: 07/01/25 to 11/30/25
Prior Year: 07/01/24 to 11/30/24

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

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
215-34-2500	E-911 FEES REV	82,583.57	190,000.00	85,921.06	85,921.06	104,078.94-	45
215-36-1001	INTEREST INCOME	3,623.59	6,000.00	3,769.21	3,769.21	2,230.79-	63
215-39-1800	FUND BALANCE USE	0.00	225,500.00	0.00	0.00	225,500.00-	0
	E-911 FUND Revenue Totals	86,207.16	421,500.00	89,690.27	89,690.27	331,809.73-	21

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
215-3380-54-1200	CAPITAL OUTLAYS	0.00	260,500.00	4,003.80	4,003.80	256,496.20	2
	3380 Total	0.00	260,500.00	4,003.80	4,003.80	256,496.20	2
215-3800-00-0000	E-911	0.00	0.00	0.00	0.00	0.00	0
215-3800-52-3201	TELEPHONE RECOVERY FEES	5,052.00	0.00	5,052.00	5,052.00	5,052.00-	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
	3800 E-911	44,628.66	161,000.00	43,871.71	43,871.71	117,128.29	27
	E-911 FUND Expenditure Totals	44,628.66	421,500.00	47,875.51	47,875.51	373,624.49	11

Board of Commissioners of Candler County
Statement of Revenue and Expenditures

215 E-911 FUND	Prior	Current	YTD
Revenues:	86,207.16	89,690.27	89,690.27
Expenditures:	44,628.66	47,875.51	47,875.51
Net Income:	41,578.50	41,814.76	41,814.76

Grand Totals	Prior	Current	YTD
Revenues:	86,207.16	89,690.27	89,690.27
Expenditures:	44,628.66	47,875.51	47,875.51
Net Income:	41,578.50	41,814.76	41,814.76

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: 11/30/25
Current Period: 07/01/25 to 11/30/25
Prior Year: 07/01/24 to 11/30/24

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	6,923.19	10,000.00	14,785.76	14,785.76	4,785.76	148
250-39-1800	FUND BALANCE USE (PRIOR YEAR GRANT)	0.00	600,462.00	0.00	0.00	600,462.00-	0
	LMIG FUND Revenue Totals	6,923.19	1,115,462.00	273,415.76	273,415.76	842,046.24-	24

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	69,883.62	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
	4200 ROADS & BRIDGES	69,883.62	1,115,462.31	0.00	0.00	1,115,462.31	0
	LMIG FUND Expenditure Totals	69,883.62	1,115,462.31	0.00	0.00	1,115,462.31	0

250 LMIG FUND	Prior	Current	YTD
Revenues:	6,923.19	273,415.76	273,415.76
Expenditures:	69,883.62	0.00	0.00

Board of Commissioners of Candler County
 Statement of Revenue and Expenditures

Net Income:	62,960.43-	273,415.76	273,415.76
-------------	------------	------------	------------

Grand Totals	Prior	Current	YTD
Revenues:	6,923.19	273,415.76	273,415.76
Expenditures:	69,883.62	0.00	0.00
Net Income:	62,960.43-	273,415.76	273,415.76

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

Year To Date As Of: 11/30/25
Current Period: 07/01/25 to 11/30/25
Prior Year: 07/01/24 to 11/30/24

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

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

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	8,871.48	8,871.48	23,128.52-	28
270-31-4200	ALCOHOL BEVERAGE EXC	22,066.42	48,000.00	21,534.19	21,534.19	26,465.81-	45
270-31-4201	ALCOHOL MIXED DRINK BEVERAGE EXC	229.42	500.00	254.11	254.11	245.89-	51
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	858.40	11,000.00	903.25	903.25	10,096.75-	8
270-32-1200	GENERAL BUSINESS LICENSE	9,950.00	11,000.00	5,900.00	5,900.00	5,100.00-	54
270-32-2200	BUILDING & DEVELOPMENT FEES & PERMIT\$	250.00	10,000.00	6,000.00	6,000.00	4,000.00-	60
270-32-2210	ZONING & LAND USE FEES & PERMITS	600.00	2,000.00	600.00	600.00	1,400.00-	30
270-32-2230	SIGN PERMITS	0.00	100.00	1,350.00	1,350.00	1,250.00	***
270-32-2231	CELL TOWER FEES	750.00	6,000.00	3,000.00	3,000.00	3,000.00-	50
270-32-2232	METAL RECYCLE PERMIT	0.00	0.00	200.00	200.00	200.00	0
270-32-2240	MOBILE HOME PERMIT FEES	2,250.00	10,000.00	1,750.00	1,750.00	8,250.00-	18
270-32-2250	ELECTRICAL PERMIT FEES	1,645.00	5,000.00	1,890.00	1,890.00	3,110.00-	38
270-34-4110	REFUSE COLLECTION CHARGE	34,056.00	550,000.00	27,326.85	27,326.85	522,673.15-	5
270-34-4111	REFUSE DISPOSAL CHARGE	0.00	187,000.00	0.00	0.00	187,000.00-	0
270-36-1001	INTEREST INCOME	4,602.27	10,000.00	5,362.84	5,362.84	4,637.16-	54
270-36-1002	INTEREST INCOME SSD-SYNOVUS ACCT	15,079.90	30,000.00	9,138.73	9,138.73	20,861.27-	30
	SPECIAL SERVICE DISTRICT FUND Revenue	705,605.16	1,540,600.00	758,141.57	758,141.57	782,458.43-	49

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
	1510 ADMINISTRATION	0.00	600.00	213.28	213.28	386.72	36
270-4520-00-0000	COLLECTIONS	0.00	0.00	0.00	0.00	0.00	0
270-4520-52-2110	GARBAGE COLLECTION	173,282.35	450,000.00	187,744.50	187,744.50	262,255.50	42
270-4520-52-2111	WASTE DISPOSAL COSTS	0.00	187,000.00	31,413.10	31,413.10	155,586.90	17
	4520 COLLECTIONS	173,282.35	637,000.00	219,157.60	219,157.60	417,842.40	34
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	470.00	5,000.00	0.00	0.00	5,000.00	0
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
	7410 ZONING	1,540.00	44,000.00	217.01	217.01	43,782.99	0
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
	7450 CODE ENFORCEMENT	0.00	70,352.00	2,708.53	2,708.53	67,643.47	4
270-9000-00-0000	OTHER DEPARTMENTS	0.00	0.00	0.00	0.00	0.00	0
270-9000-57-1010	INDUSTRIAL AUTHORITY	55,950.40	140,995.00	70,497.48	70,497.48	70,497.52	50
270-9000-57-1011	AIRPORT AUTHORITY	9,492.35	23,921.00	9,967.10	9,967.10	13,953.90	42
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	166,521.25	532,140.00	221,725.00	221,725.00	310,415.00	42
270-9000-57-1032	ANIMAL CONTROL - METTER	35,085.85	88,416.00	36,840.00	36,840.00	51,576.00	42

Board of Commissioners of Candler County
Statement of Revenue and Expenditures

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
270-9000-57-1060	LIBRARY	24,456.25	61,395.00	25,581.25	25,581.25	35,813.75	42
9000 OTHER DEPARTMENTS		291,506.10	860,788.00	364,610.83	364,610.83	496,177.17	42
SPECIAL SERVICE DISTRICT Expenditure Tot		466,328.45	1,612,740.00	586,907.25	586,907.25	1,025,832.75	36
270 SPECIAL SERVICE DISTRICT FUND							
	Revenues:	705,605.16	758,141.57	758,141.57	758,141.57		
	Expenditures:	466,328.45	586,907.25	586,907.25	586,907.25		
	Net Income:	239,276.71	171,234.32	171,234.32	171,234.32		

Grand Totals	Prior	Current	YTD
Revenues:	705,605.16	758,141.57	758,141.57
Expenditures:	466,328.45	586,907.25	586,907.25
Net Income:	239,276.71	171,234.32	171,234.32

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

Year To Date As Of: 11/30/25
Current Period: 07/01/25 to 11/30/25
Prior Year: 07/01/24 to 11/30/24

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	10,627.07	0.00	6,508.62	6,508.62	6,508.62	0
2018 SPLOST FUND Revenue Totals							
		10,627.07	0.00	6,508.62	6,508.62	6,508.62	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
321-1535-54-2400	IT/DATA CENTER CAPITAL OUTLAYS	3,476.50	0.00	0.00	0.00	0.00	0
	1535 Total	3,476.50	0.00	0.00	0.00	0.00	0
321-2180-54-1200	CLERK OF COURT - FINAL KOFILE PROJECT	0.00	0.00	26,699.10	26,699.10	26,699.10-	0
	2180 CLERK OF COURT	0.00	0.00	26,699.10	26,699.10	26,699.10-	0
321-2450-54-2501	PROBATE COURT - SHELIVING	4,445.00	0.00	0.00	0.00	0.00	0
	2450 PROBATE COURT	4,445.00	0.00	0.00	0.00	0.00	0
321-3300-54-2200	SHERIFF - VEHICLES - NEW	0.00	6,748.93	5,688.80	5,688.80	1,060.13	84
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
	3300 SHERIFF	80,214.51	6,748.93	5,688.80	5,688.80	1,060.13	84
321-3326-54-2501	DETENTION CENTER - EQUIPMENT	0.00	0.00	35,713.02	35,713.02	35,713.02-	0
	3326 DETENTION CENTER	0.00	0.00	35,713.02	35,713.02	35,713.02-	0
321-3380-54-1201	DISPATCH - RADIO TOWER (AVTEC)	0.00	89,313.10	89,313.10	89,313.10	0.00	100
321-3380-54-2401	DISPATCH - CONSOLE RELATED EQUIPMENT	0.00	0.00	3,379.97	3,379.97	3,379.97-	0
	3380 Total	0.00	89,313.10	92,693.07	92,693.07	3,379.97-	104
321-4530-54-2201	SOLID WASTE - CAT D5 BULLDOZER	66,183.32	0.00	0.00	0.00	0.00	0
	4530 SOLID WASTE DISPOSAL	66,183.32	0.00	0.00	0.00	0.00	0
321-7460-54-1209	RECREATION DEPT - MISC CAPITAL OUTLAY	0.00	0.00	472.97	472.97	472.97-	0
	7460 RECREATION DEPARTMENT	0.00	0.00	472.97	472.97	472.97-	0
	2018 SPLOST FUND Expenditure Totals	154,319.33	96,062.03	161,266.96	161,266.96	65,204.93-	168
	321 2018 SPLOST FUND	Prior	Current	YTD			
	Revenues:	10,627.07	6,508.62	6,508.62			
	Expenditures:	154,319.33	161,266.96	161,266.96			
	Net Income:	143,692.26-	154,758.34-	154,758.34-			

Board of Commissioners of Candler County
Statement of Revenue and Expenditures

Grand Totals	Prior	Current	YTD
Revenues:	10,627.07	6,508.62	6,508.62
Expenditures:	154,319.33	161,266.96	161,266.96
Net Income:	143,692.26-	154,758.34-	154,758.34-

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

Year To Date As Of: 11/30/25
Current Period: 07/01/25 to 11/30/25
Prior Year: 07/01/24 to 11/30/24

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

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
322-31-3208	2024 SPLOST (COUNTY 61%)	435,726.56	1,062,864.00	486,647.88	486,647.88	576,216.12-	46
322-31-3209	2024 SPLOST Level II Project (20%)	178,576.46	435,600.00	199,445.84	199,445.84	236,154.16-	46
322-31-3210	2024 SPLOST (Metter 37%)	264,293.15	644,688.00	295,179.85	295,179.85	349,508.15-	46
322-31-3211	2024 SPLOST (Pulaski 2%)	14,286.12	34,848.00	15,955.67	15,955.67	18,892.33-	46
322-36-1005	INTEREST INCOME 2024 SPLOST	2,318.81	8,000.00	10,810.28	10,810.28	2,810.28	135
322-36-1006	INTEREST INC 2024 SPLOST Level II 20%	194.04	1,000.00	874.84	874.84	125.16-	87
322-39-1800	FUND BALANCE USE	0.00	215,709.52	0.00	0.00	215,709.52-	0
2024 SPLOST FUND Revenue Totals		895,395.14	2,402,709.52	1,008,914.36	1,008,914.36	1,393,795.16-	41

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
1510 ADMINISTRATION		0.00	30,000.00	29,700.74	29,700.74	299.26	99
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	28,248.72	28,248.72	4,751.28	86
1535 Total		0.00	58,000.00	28,248.72	28,248.72	29,751.28	49

Board of Commissioners of Candler County
Statement of Revenue and Expenditures

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
	1545 TAX COMMISSIONER	0.00	450.00	0.00	0.00	450.00	0
322-1550-54-2401	ASSESSOR - COMPUTERS	0.00	3,500.00	0.00	0.00	3,500.00	0
	1550 TAX ASSESSOR	0.00	3,500.00	0.00	0.00	3,500.00	0
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
	2180 CLERK OF COURT	0.00	4,500.00	0.00	0.00	4,500.00	0
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	18,826.84	18,826.84	6,173.16	75
322-3300-54-2501	SHERIFF - CAPITAL EQUIPMENT	0.00	36,384.87	0.00	0.00	36,384.87	0
	3300 SHERIFF	0.00	146,384.87	18,826.84	18,826.84	127,558.03	13
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
	3600 EMERGENCY MEDICAL SERVICES	0.00	137,000.00	71,535.60	71,535.60	65,464.40	52
322-3920-54-2401	EMA - RADIO PURCHASE	0.00	18,000.00	16,682.34	16,682.34	1,317.66	93

Board of Commissioners of Candler County
Statement of Revenue and Expenditures

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
	3920 EMERGENCY MANAGEMENT ASSOCIAT	0.00	18,000.00	16,682.34	16,682.34	1,317.66	93
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
	4200 ROADS & BRIDGES	0.00	181,221.32	0.00	0.00	181,221.32	0
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
	4530 SOLID WASTE DISPOSAL	0.00	101,648.57	66,183.32	66,183.32	35,465.25	65
322-4963-57-1094	2024 SPLOST METTER 37%	203,543.84	644,688.00	237,781.99	237,781.99	406,906.01	37
	4963 Total	203,543.84	644,688.00	237,781.99	237,781.99	406,906.01	37
322-4964-57-1094	2024 SPLOST PULASKI 2%	11,002.37	34,848.00	12,853.08	12,853.08	21,994.92	37
	4964 Total	11,002.37	34,848.00	12,853.08	12,853.08	21,994.92	37
322-4968-57-1094	2024 SPLOST (Level II Project 20%)	0.00	435,600.00	0.00	0.00	435,600.00	0
	4968 Total	0.00	435,600.00	0.00	0.00	435,600.00	0
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	13,874.16	13,874.16	6,125.84	69

Board of Commissioners of Candler County
Statement of Revenue and Expenditures

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
	7450 CODE ENFORCEMENT	0.00	90,000.00	66,216.36	66,216.36	23,783.64	74
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	11,355.85	11,355.85	8,644.15	57
322-7460-54-2502	REC DEPT - TP60FHC-8028 ROTARY CUTTER	0.00	1,970.00	1,970.00	1,970.00	0.00	100
	7460 RECREATION DEPARTMENT	2,009.90	21,970.00	13,325.85	13,325.85	8,644.15	61
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
	9000 OTHER DEPARTMENTS	382,461.88	567,548.76	363,211.88	363,211.88	204,336.88	64
	2024 SPLOST FUND Expenditure Totals	599,017.99	2,475,359.52	924,566.72	924,566.72	1,550,792.80	37
	322 2024 SPLOST FUND						
	Revenues:	895,395.14	1,008,914.36	1,008,914.36	1,008,914.36		
	Expenditures:	599,017.99	924,566.72	924,566.72	924,566.72		
	Net Income:	296,377.15	84,347.64	84,347.64	84,347.64		

Grand Totals	Prior	Current	YTD
Revenues:	895,395.14	1,008,914.36	1,008,914.36
Expenditures:	599,017.99	924,566.72	924,566.72
Net Income:	296,377.15	84,347.64	84,347.64

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: 11/30/25
Current Period: 07/01/25 to 11/30/25
Prior Year: 07/01/24 to 11/30/24

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	166,010.17	0.00	179,927.80	179,927.80	179,927.80	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	20,401.10	25,000.00	13,372.28	13,372.28	11,627.72-	53
TIA SPLOST FUND Revenue Totals		276,012.21	2,674,003.00	717,902.48	717,902.48	1,956,100.52-	26
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
3920 EMERGENCY MANAGEMENT ASSOCIAT		101,386.02	0.00	0.00	0.00	0.00	0
335-4200-53-1106	PIPES	19,581.30	0.00	0.00	0.00	0.00	0
4200 ROADS & BRIDGES		19,581.30	0.00	0.00	0.00	0.00	0
335-4968-00-0000	2012 TIA SPLOST:	0.00	0.00	0.00	0.00	0.00	0
335-4968-52-1204	ENGINEERING	0.00	0.00	73,042.93	73,042.93	73,042.93-	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
335-4968-54-1400	MISC TIA DISCRETIONARY-ROADS	803.75	2,229,003.00	459,423.15	459,423.15	1,769,579.85	21
335-4968-54-1401	CANOCHEE PIPE REPAIR	0.00	0.00	5,550.00	5,550.00	5,550.00-	0
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	402,012.12	0.00	14,725.00	14,725.00	14,725.00-	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	4,300.00	4,300.00	4,300.00-	0
335-4968-57-9000	CONTINGENCIES	0.00	394,908.00	0.00	0.00	394,908.00	0
4968 2012 TIA SPLOST:		507,826.31	2,674,003.00	557,541.08	557,541.08	2,116,461.92	21
TIA SPLOST FUND Expenditure Totals		628,793.63	2,674,003.00	557,541.08	557,541.08	2,116,461.92	21

335 TIA SPLOST FUND	Prior	Current	YTD
Revenues:	276,012.21	717,902.48	717,902.48
Expenditures:	628,793.63	557,541.08	557,541.08
Net Income:	352,781.42-	160,361.40	160,361.40

Grand Totals	Prior	Current	YTD
Revenues:	276,012.21	717,902.48	717,902.48
Expenditures:	628,793.63	557,541.08	557,541.08
Net Income:	352,781.42-	160,361.40	160,361.40

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

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: 11/30/25
Current Period: 07/01/25 to 11/30/25
Prior Year: 07/01/24 to 11/30/24

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	12,415.82	0.00	1,407.02	1,407.02	1,407.02	0
360-36-1003	INTEREST INCOME_JAIL PROJECT CDS	139,529.30	0.00	0.00	0.00	0.00	0
360-36-1004	INTEREST-GA FUND 1 JAIL CONSTRUCTION F	0.00	100,000.00	112,440.73	112,440.73	12,440.73	112
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
	JAIL CONSTRUCTION FUND Revenue Totals	534,407.00	9,106,769.66	477,059.63	477,059.63	8,629,710.03-	5

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	45,000.00	22,000.00	4,462.50	4,462.50	17,537.50	20
360-1565-52-3604	BANK FEES	20.00	1,000.00	790.00	790.00	210.00	79
360-1565-54-1300	CAPITAL CONSTRUCTION - JAIL PROJECT	292,049.10	7,866,220.90	680,379.30	680,379.30	7,185,841.60	9
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
	1565 PUBLIC BUILDINGS	719,530.98	8,456,769.66	1,048,843.68	1,048,843.68	7,407,925.98	12

Board of Commissioners of Candler County
Statement of Revenue and Expenditures

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
	JAIL CONSTRUCTION FUND Expenditure Totl	719,530.98	8,456,769.66	1,048,843.68	1,048,843.68	7,407,925.98	12

360 JAIL CONSTRUCTION FUND

	Prior	Current	YTD
Revenues:	534,407.00	477,059.63	477,059.63
Expenditures:	719,530.98	1,048,843.68	1,048,843.68
Net Income:	185,123.98-	571,784.05-	571,784.05-

Grand Totals

	Prior	Current	YTD
Revenues:	534,407.00	477,059.63	477,059.63
Expenditures:	719,530.98	1,048,843.68	1,048,843.68
Net Income:	185,123.98-	571,784.05-	571,784.05-

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

Year To Date As Of: 11/30/25
 Current Period: 07/01/25 to 11/30/25
 Prior Year: 07/01/24 to 11/30/24

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

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	491,112.00	491,112.00	650,710.00-	43
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	5,787.45	0.00	1,674.78	1,674.78	1,674.78	0
601-36-1002	PARETO RESERVE ACT INTEREST INCOME	12,181.96	0.00	16,209.25	16,209.25	16,209.25	0
601-38-9001	STOP LOSS REIMBURSEMENT	36,791.05	0.00	190,266.62	190,266.62	190,266.62	0
601-38-9002	MISC-REIMBURSEMENT FROM PRIOR YEARS	0.00	0.00	40.00	40.00	40.00	0
	INTERNAL HEALTH INSURANCE FUND Reven	537,988.51	1,161,822.00	716,325.22	716,325.22	445,496.78-	61

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	20,628.00	66,000.00	22,576.00	22,576.00	43,424.00	34
601-1510-55-2200	PAID CLAIMS	137,398.73	607,654.00	496,311.29	496,311.29	111,342.71	82
601-1510-55-2201	STOP LOSS PREMIUMS	205,007.55	488,168.00	200,553.92	200,553.92	287,614.08	41
	1510 ADMINISTRATION	363,034.28	1,161,822.00	719,441.21	719,441.21	442,380.79	62
	INTERNAL HEALTH INSURAN Expenditure To:	363,034.28	1,161,822.00	719,441.21	719,441.21	442,380.79	62

601 INTERNAL HEALTH INSURANCE FUND

Prior Current YTD

Board of Commissioners of Candler County
Statement of Revenue and Expenditures

Revenues:	537,988.51	716,325.22	716,325.22
Expenditures:	363,034.28	719,441.21	719,441.21
Net Income:	174,954.23	3,115.99-	3,115.99-

Grand Totals	Prior	Current	YTD
Revenues:	537,988.51	716,325.22	716,325.22
Expenditures:	363,034.28	719,441.21	719,441.21
Net Income:	174,954.23	3,115.99-	3,115.99-

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

COLLECTION MONTH	MONTHLY TOTAL	LEVEL ONE PROJECT	LEVEL ONE % OF TOTAL	NET REMAINING	COUNTY 61%	METTER 37%	PULASKI 2%	100%
1	MAY	\$ 179,405.24	20.00%	\$ 143,524.19	\$ 87,549.76	\$ 53,103.95	\$ 2,870.48	
	Prorata	\$ 409.68	20.00%	\$ 327.74	\$ 199.92	\$ 121.27	\$ 6.55	
2	JUNE	\$ 186,100.39	20.00%	\$ 148,880.31	\$ 90,816.99	\$ 55,085.72	\$ 2,977.61	
	TOTAL	\$ 365,915.31		\$ 292,732.25	\$ 178,566.67	\$ 108,310.93	\$ 5,854.64	\$ 365,915.31

COLLECTION MONTH	MONTHLY TOTAL	LEVEL ONE PROJECT	LEVEL ONE % OF TOTAL	NET REMAINING	COUNTY 61%	METTER 37%	PULASKI 2%	100%
3	JUL	\$ 166,627.54	20.00%	\$ 133,302.03	\$ 81,314.24	\$ 49,321.75	\$ 2,666.04	
4	AUG	\$ 185,062.92	20.00%	\$ 148,050.34	\$ 90,310.70	\$ 54,778.62	\$ 2,861.01	
5	SEP	\$ 173,174.88	20.00%	\$ 138,539.90	\$ 84,509.34	\$ 51,259.76	\$ 2,770.80	
6	OCT	\$ 162,782.81	20.00%	\$ 130,226.25	\$ 79,438.01	\$ 48,183.71	\$ 2,604.52	
7	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	
8	DEC	\$ 176,986.63	20.00%	\$ 141,589.30	\$ 86,369.47	\$ 52,388.04	\$ 2,831.79	
9	JAN	\$ 201,835.95	20.00%	\$ 161,468.76	\$ 98,495.94	\$ 59,743.44	\$ 3,229.38	
10	FEB	\$ 183,304.20	20.00%	\$ 146,643.36	\$ 89,452.45	\$ 54,258.04	\$ 2,932.87	
11	MAR	\$ 188,410.80	20.00%	\$ 150,728.64	\$ 91,944.47	\$ 55,769.60	\$ 3,014.57	
12	APR	\$ 198,775.90	20.00%	\$ 159,020.72	\$ 97,002.64	\$ 58,837.67	\$ 3,180.41	
13	MAY	\$ 198,066.33	20.00%	\$ 158,453.06	\$ 96,656.37	\$ 58,627.63	\$ 3,169.06	
	Prorata	\$ 194.87	20.00%	\$ 155.90	\$ 95.10	\$ 57.68	\$ 3.12	
14	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	\$ 2,244,927.78
	TOTAL TO DATE	\$ 2,610,843.09		\$ 2,088,674.47	\$ 1,274,091.43	\$ 772,809.55	\$ 41,773.49	\$ 2,610,843.09

COLLECTION MONTH	MONTHLY TOTAL	LEVEL ONE PROJECT	LEVEL ONE % OF TOTAL	NET REMAINING	COUNTY 61%	METTER 37%	PULASKI 2%	100%
15	JUL	\$ 209,399.06	20.00%	\$ 167,519.25	\$ 102,186.74	\$ 61,982.12	\$ 3,350.38	
16	AUG	\$ 198,886.96	20.00%	\$ 159,109.57	\$ 97,056.84	\$ 58,870.54	\$ 3,182.19	
17	SEP	\$ 198,073.57	20.00%	\$ 158,458.86	\$ 96,659.90	\$ 58,629.78	\$ 3,169.18	
18	OCT	\$ 196,957.95	20.00%	\$ 157,566.36	\$ 96,115.48	\$ 58,299.55	\$ 3,151.33	
19	NOV	\$ 193,911.70	20.00%	\$ 155,129.36	\$ 94,628.91	\$ 57,397.86	\$ 3,102.59	
20	DEC	\$ -	20.00%	\$ -	\$ -	\$ -	\$ -	
21	JAN	\$ -	20.00%	\$ -	\$ -	\$ -	\$ -	
22	FEB	\$ -	20.00%	\$ -	\$ -	\$ -	\$ -	
23	MAR	\$ -	20.00%	\$ -	\$ -	\$ -	\$ -	
24	APR	\$ -	20.00%	\$ -	\$ -	\$ -	\$ -	
25	MAY	\$ -	20.00%	\$ -	\$ -	\$ -	\$ -	
26	JUN	\$ -	20.00%	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ 997,229.24		\$ 797,783.39	\$ 486,647.87	\$ 295,179.86	\$ 15,955.67	\$ 997,229.24
	TOTAL TO DATE	\$ 3,608,072.33		\$ 2,886,457.86	\$ 1,760,739.30	\$ 1,067,989.41	\$ 57,779.16	\$ 3,608,072.33

Exhibit B

CANDLER COUNTY PHARMACY CONTRACT

WHEREAS, Candler County (hereinafter "County"), Georgia is a political subdivision of the state of Georgia; and

WHEREAS, County is governed by its duly elected board of Commissioners; and

WHEREAS, County, through its Board of Commissioners, operates an Emergency Medical Service that occasionally must administer drugs to the patients it treats; and

WHEREAS, State and Federal law requires the administration of such drugs to be overseen and provided by a licensed pharmacist; and

WHEREAS Bryan Moseley (hereinafter "Moseley") is a licensed pharmacist and operates Metter Pharmacy, which is located in Metter, Georgia; and

WHEREAS, Moseley has agreed to provide drugs as they may be required by County Emergency Medical Service; and

WHEREAS, County and Moseley have agreed that the County EMS will buy from Moseley through Metter Pharmacy the drugs required by County EMS for and inconsideration of the terms hereinafter provided, the receipt and sufficiency of which is acknowledged by both parties;

The parties agree as follows:

1.

The Medical Director of the Candler County Emergency Medical Service (hereinafter "EMS") shall interact with Moseley for the procurement of dangerous drugs, controlled substances, and other such medications as may be necessary for the EMS to provide its patients. County agrees to purchase from Moseley, and Moseley agrees to sell to County as provided hereunder such dangerous drugs, controlled substances, and other medications at a price to be agreed upon and specified below. Delivery of any substances provided under this agreement shall be directly to the EMS Director, or such designated person as he shall specify, provided that such person shall be licensed and/or certified by the State of Georgia to handle such substances. Moseley shall maintain a written record of all dangerous drugs, controlled substances, and other medications for a period of two (2) years following the delivery of such substances.

2.

Any dangerous drug, controlled substance, or other such medication provided under the terms of this agreement, shall be stored at the pharmacy operated by Moseley, or at such other location as specified by the EMS Medical Director. Any individual or entity holding medications pursuant to the terms of this agreement must maintain a separate drug enforcement agency number,

and otherwise comply with any and all state and federal laws and regulations pertaining to dangerous drugs or controlled substances.

3.

Only individuals approved by the local EMS Director shall have access to any pharmaceutical storage rooms, which shall be secured at all times. Any such designated storage room shall be maintained at a temperature range which conforms to the manufacturer's suggested storage temperature range for all pharmaceuticals stored in such room. A list of minimum levels of pharmaceuticals to be stored in any such storage room shall be approved and the list will be available in each storage room. This approval shall be by the Medical Director of the EMS and Moseley. All pharmaceuticals, including controlled substances, dangerous drugs, and IV fluids must be placed in kits that are sealed with pharmacy seals with numbers that are provided by Moseley. These kits shall remain locked as may be required by the Medical Director and will only be permitted to leave any pharmaceutical storage room in sealed kits.

4.

Any kit leaving the pharmaceutical storage room must be recorded by the pharmacists or the Medical Director of the EMS, and information relative to each such kit shall include:

- The seal number;
- The date received;
- The name of the person receiving such sealed kit (with printed name, certification level, and license number);
- The signature of the person receiving the kit; -The signature of the person providing the kit;

5.

Each such pharmaceutical kit must have printed on each such kit the language that "**IF FOUND CALL 912-685-5965.**" All kits must be provided with an expiration date, and the date must be printed clearly on the outside of the kit indicating the date that the kit will be opened and inspected. This date must be prior to the first expiration date of any drug maintained in the kit. A complete list of contents, including name of pharmaceutical, concentration of pharmaceutical, and volume of pharmaceutical must be placed inside the kit and will be used as a guide to refill the kit and to ensure accountability of persons with access to such kit. The EMS Medical Director shall determine the contents of pharmaceutical kits based on treatment protocols approved for the service.

6.

No pharmaceutical kit shall be left unattended on an EMS vehicle unless such vehicle is maintained in an environmentally controlled box in the patient compartment, or in the patient compartment when the compartment is maintained at a temperature within the range specified by the pharmaceutical manufacturers. Furthermore, all such vehicles must be locked at all times.

7.

Any theft of any pharmaceutical kit, or any content of any pharmaceutical kit, must be reported immediately to the appropriate local and state authorities. Furthermore, such theft shall be reported to the Georgia Drug and Narcotic Agency.

8.

All EMS vehicles that are out of service shall have all pharmaceutical kits removed from them and placed in a secure area which shall conform to all applicable federal and state laws and regulations.

9.

When the EMT, CT, or Paramedic employed by the licensed service and while on duty obtains a verbal or written order from a physician including treatment protocols approved by the EMS Medical Director to administer a pharmaceutical, the seal on the pharmaceutical kit will be broken and the kit will be opened. The seal will be placed inside the kit and not discarded. Pharmaceuticals ordered will be administered according to the verbal or written order by the ordering physician to the patient(s) by the EMT, CT, or Paramedic within the scope of practice of the provider. The service treatment protocols approved by the EMS Medical Director will be guide on administration of pharmaceuticals. A Georgia Patient Care Report (PCR) will be completed on each patient receiving a pharmaceutical and will serve as the certificate of disposition for all pharmaceuticals. The form will include, at a minimum, the following information:

- Name of patient(s)
- Name of pharmaceutical(s) administered
- Concentration of pharmaceutical(s) administered
- Volume of pharmaceutical(s) administered
- Ordering physician or protocol used
- Name, level, license number and signature of EMT, CT, or Paramedic administering pharmaceutical

- Date and time of administration
- Route of administration
- Location of administration site on patient(s)
- Amount of pharmaceutical wasted
- Witness signature

A physician, registered nurse, or a Georgia licensed EMT employed by the service (EMT, CT, or Paramedic) must directly witness the wasting of all pharmaceuticals. This witness must sign the patient care report form attesting that they witnessed the wasting of the pharmaceutical. A narcotic control sheet must be completed for all controlled substances as required by Georgia Law.

A copy of the Georgia Patient Care Report and narcotic control sheet must be placed in the kit for return to the contracted Georgia licensed pharmacy or the service pharmaceutical storage room. The ordering physician must sign the form with 72 hours unless the order was issued by a designated base station facility, in which case the medical control patient log number will suffice. The EMS Service must retain a signed copy of the form for at least two (2) years.

Pharmaceutical boxes must not be left open after pharmaceuticals are administered. The kits must be locked, placed in a locked compartment of the ambulance, or resealed with a pharmacy seal until it is inspected, refilled and resealed at Metter Pharmacy. Multiple uses of a pharmaceutical kit, which has been unsealed, are discouraged.

Each kit returned to Metter Pharmacy or service pharmaceutical storage room will be checked for tampering. The contents will be compared with the list of contents and the list of pharmaceuticals documented as being administered on the Georgia Patient Care Report form(s) in the kit. Any discrepancies will be immediately reported to the pharmacist and the EMS Medical Director.

Each kit will be opened, inspected and all expired pharmaceuticals will be replaced at least every thirty (30) days. All expired pharmaceuticals will be returned to the manufacturer, used for training by the service, or discarded in accordance with Environmental Protective Service policies and as advised by the supplying pharmacy. All pharmaceuticals used for training must be under the same controls as unexpired drugs and must be marked expired using a permanent marker. Inventory records must be retained for at least two (2) years.

All kits which are damaged or have damaged pharmaceuticals will be returned immediately to Metter Pharmacy or service pharmaceutical storage room and to be checked for contents against the list of contents. Each unusable damaged pharmaceutical will be recorded and reported to the pharmacy and the service medical director. Missing pharmaceuticals will also be reported.

10.

The term of this agreement shall commence when fully executed by all parties and shall remain in effect for a twelve (12) month period unless terminated in writing by either party (a) sixty days prior to the expiration of this agreement or (b) upon default of either party.

COUNTY OF CANDLER, GEORGIA



By:

[Signature]
Brad Jones, Chairman

Attest:

[Signature]
Kellie Lank, Clerk

Date: 12/15/2025

[Signature]
Bryan Moseley, Pharmacist

**GROUP SELF-INSURANCE WORKERS' COMPENSATION FUND
2026 ESTIMATED CONTRIBUTION INVOICE**



**PLEASE MAKE CHECK PAYABLE TO THE ACCG-GSIWCF.
MAIL PAYMENT AND ONE COPY OF INVOICE TO:**

Truist Trust Dept - Income Processing 1
ACCG - GSIWCF #0384
P.O. Box 896741
Charlotte, NC 28289-6741

Candler County
1075 E Hiawatha St Ste A
Metter, GA 30439

MEMBER.: 1000
INVOICE NO.: 1-1000-2026
AMOUNT: \$103,272
DUE DATE: 1/1/2026

INSURANCE DESCRIPTION		DEPARTMENT	
WORKERS' COMPENSATION		ACCG INSURANCE & RISK MANAGEMENT SERVICES	
COVERAGE PERIOD		DESCRIPTION	AMOUNT DUE
EFFECTIVE	EXPIRATION		
1/1/2026	1/1/2027	ACCG - GROUP SELF-INSURANCE WORKERS' COMPENSATION FUND FUND DATES FROM 1/1/2026 TO 1/1/2027	
		2026 ESTIMATED CONTRIBUTION	\$120,980
		2026 DIVIDEND CONTRIBUTION CREDIT	(\$17,708)
AMOUNT DUE ACCG			\$103,272

The ACCG-GSIWCF is non-profit and member-owned. Prompt payment of your contribution is necessary to keep the cost of coverage down for all members. A finance charge of 7% annual, pro-rated daily interest will be assessed on any contributions over 30 days past due. Should you have any questions about this invoice, please call Lisa Wood at ACCG at (404) 589-7874 or (404) 308-5760.

WE APPRECIATE YOUR PARTICIPATION IN THE
ACCG - GROUP SELF-INSURANCE WORKERS' COMPENSATION FUND

Date: 12/1/2025

ASSOCIATION COUNTY COMMISSIONERS OF GEORGIA
GROUP SELF-INSURANCE WORKERS' COMPENSATION FUND
ESTIMATED CONTRIBUTION STATEMENT
1/1/2026 TO 1/1/2027

Candler County

MEMBER NO. 1000

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>RATE</u>	<u>ESTIMATED PAYROLL</u>	<u>ESTIMATED CONTRIBUTION</u>
5506	STREET OR ROAD CONSTRUCTION	6.59	\$736,378	\$48,527
7705	AMBULANCE SERVICE & DRIVERS	5.09	\$878,808	\$44,731
7720	POLICE OFFICERS & DRIVERS	3.26	\$1,567,500	\$51,101
8810	CLERICAL	0.27	\$1,432,412	\$3,868
9014	BUILDING OPERATIONS BY CONTRACTORS	3.06	\$48,543	\$1,485
9015	BUILDINGS NOC OPERATIONS BY OWNER	4.48	\$998	\$45
9102	PARK MAINTENANCE	2.66	\$161,097	\$4,285
9403	GARBAGE COLLECTION & DRIVERS	6.25	\$188,290	\$11,768
9410	MUNICIPAL EMPLOYEES	2.52	\$288,750	\$7,277
			\$5,302,776	\$173,087
EXPERIENCE MODIFICATION		0.9500	x	0.9500
VOLUME DISCOUNT		-18.00%	x	0.8200
SAFETY DISCOUNT		-0.075		0.925
SCHEDULED MODIFIER		-3.00%	x	0.9700
				\$120,980
ESTIMATED CONTRIBUTION				\$120,980
2026 DIVIDEND				(\$17,708)

2026 ESTIMATED CONTRIBUTION DUE 1/1/2026	\$103,272
---	------------------

PAYMENT PLAN INSTALLMENT SCHEDULE	DUE DATE	AMOUNT DUE
DOWN PAYMENT (25%)	01/01/2026	\$25,818
APRIL INSTALLMENT (37.5%)	04/01/2026	\$38,727
JULY INSTALLMENT (37.5%)	07/01/2026	\$38,727

THE ANNUAL CONTRIBUTION MAY BE PAID IN FULL ON 1/1/2026 OR PAYMENT MAY BE MADE BY UTILIZING THE PAYMENT PLAN SHOWN ABOVE. PROMPT PAYMENT OF THE CONTRIBUTION IS NECESSARY TO KEEP THE COST OF COVERAGE DOWN FOR ALL MEMBERS. A FINANCE CHARGE OF 7% ANNUAL, PRO-RATED DAILY INTEREST WILL BE ASSESSED ON ANY CONTRIBUTIONS NOT RECEIVED WHEN DUE.

<p>CONGRATULATIONS ON MEETING THE REQUIREMENTS FOR THE SAFETY DISCOUNT PROGRAM FOR 2026. YOUR EFFORTS HAVE RESULTED IN A 7.5% REDUCTION ON YOUR 2026 PREMIUM OR A SAVINGS OF: \$9,809</p>
--



514 Hillcrest Industrial Blvd
Macon, GA 31204
P (478) 757-1606
F (478) 757-1608
Terracon.com

December 4, 2025

Board of Commissioners of Candler County, Georgia
1075 East Hiawatha St, Suite A
Metter, GA 30439

Attention: Mr. Bryan Aasheim
County Administrator

SUBJECT: Fall 2026 Continuation of Environmental Monitoring Services
Candler County Landfills
Terracon Project Number: HN105675

Dear Mr. Aasheim:

Terracon Consultants, Inc. (Terracon) appreciates the opportunity to provide our services to Candler County. As you know, Terracon, formerly GEC, has provided data evaluation, statistical analysis, and reporting services for the Candler County Landfills since 2011. These environmental services will be performed for the following facilities:

SR 121 – CONSTRUCTION/DEMOLITION/INDUSTRIAL LANDFILL
PERMIT NO.: 021-005D(SL)

SR 121 – PHASE I MSWL
PERMIT NO.: 021-001D(SL)

SR 121 – PHASE 2 SUBTITLE D LANDFILL
PERMIT NO.: 021-006D(SL)

Candler County has historically contracted Environmental Monitoring Services, LLC (EMS) to perform the sampling of the wells and surface water points at the landfill. Terracon will continue performance of data evaluation, statistical analysis, and reporting in accordance with the Georgia Environmental Protection Division's (EPD) Unified Guidance titled "Statistical Analysis of Groundwater Monitoring Data at RCRA Facilities" dated March 2009 and the Landfills approved Groundwater Monitoring Plans.



Terracon's 2026 cost for providing statistical analyses and reporting services for groundwater at the Candler County Landfills are broken down as follows:

	2026 Spring Budget	2026 Fall Budget
PHASE I MSWL	\$3,165/ea.	\$3,165/ea.
CONSTRUCTION/DEMOLITION/INDUSTRIAL LANDFILL	\$2,265/ea.	\$2,265/ea..
PHASE 2 SUBTITLE D LANDFILL	\$3,165/ea.	\$3,165/ea.
Total	\$8,595	\$8,595

If this cost revision for continued environmental services meets with your approval, please sign below and return a copy to our Macon, Georgia office. If you should have any questions or comments regarding this cost revision, please contact either of the undersigned at 478-757-1606.

Sincerely,
Terracon Consultants, Inc.


Stephen Gessler, CHMM
Staff Scientist/Project Manager


Gregg Stephens, P.G.
Senior Geologist

cc: Robert Heller-HHNT, Inc.
Heather Boyle-HHNT, Inc.

Board of Commissioners of Candler County, Georgia approves the 2026 cost revision detailed above

Name: Bryan Aasheim

Signature:  Date: 12-15-2025

Extended Protection Quote Confirmation

599

Quote Number : 1764867418750

Customer Quote

Quote Date : 12/04/2025
Price Expiration Date : 02/02/2026

Quote Status : Draft-NOT ACCEPTED

Customer Information :
CANDLER COUNTY BOC
1075 E. HIAWATHA ST., SUITE A
METTER
GEORGIA
30439
UNITED STATES

Dealer Information :
YANCEY BROS
330 LEE INDUSTRIAL BLVD
AUSTELL
GEORGIA
30168-7406
UNITED STATES
Aprile_Tyson@yanceybros.com

Product Information :
Model : 140
Serial# : EB200291
Type : Published
Emissions Control Indicator : NONE
Original Delivery Date : 12/29/2020
Product Status : Trade In/Other
Current Usage : 6,102 Hours

Coverage	P/L	Duration	Usage	Deductible	Dealer Price	CM Fee	Total
POWERTRAIN + HYDRAULICS	PARTS AND LABOR	12 Months	1000 Hours	0.00	4,220.00		4,620.00

Other:
Administration Fee
Late Fee
Tax
Total Customer Amount 4,620.00
Currency USD

Additional Comments :

Notes:

1. This quote is a non-binding price indication.
2. All deductibles are displayed in USD.
3. Goods & Services Tax (GST) is not included.
4. Coverage for New machines / engines starts on the product Delivery Date and runs concurrent with Machine / Engine Standard Warranty.
5. Late Fees may apply to Engine Extended Service Coverage (ESC) cost(s) at the time of Enrollment.

600

Extended Protection Quote Confirmation

Quote Number : 1764867418750

Customer Quote



12-16-2025

Customer Signature

Date

Dealer Signature

Date

Thank you for your business!

CANDLER COUNTY RECREATION ADVISORY BOARD BY-LAWS

Article I: Purpose of the Organization

The purpose of the Candler County Recreation Advisory Board is:

- A. To advise the Recreation Director and/or, as necessary and appropriate, the County Administrator and Board of Commissioners on matters concerning programs, schedules, and recreational and cultural services offered by the Recreation Department.
- B. To seek the development of a broad variety of programs, facilities, and services to meet the total needs and demands of Candler County citizens.
- C. To inform and educate the public about the importance of and need for recreation programs, facilities, and services.
- D. To strive to involve the citizens in the planning and development of recreation programs and services and to identify local needs.
- E. To establish and maintain an effective public relations program utilizing all appropriate communications media.
- F. To evaluate the department's programs and services periodically to assure that its goals and objectives are being achieved.
- G. To provide encouragement, support, and work in partnership with the Recreation Director to provide a team approach to solving departmental problems.

Article II: Membership

Section 1

The Recreation Advisory Board shall consist of three (3) members approved by majority vote of the Candler County Board of Commissioners. In addition, the County Administrator and one (1) county commissioner, appointed by majority vote of the full Board of Commissioners, shall serve as ex-officio members of the Advisory Board. Members shall serve without pay. Members shall also serve at the will of the Board of Commissioners and may be removed at their discretion for cause by a majority vote of the Commission. Terms of Office shall begin the first day of July with appointments being made as terms of current members expire. All appointments shall be for four (4) year terms or until a successor is appointed and qualified. To maximize ongoing diversity of citizen participation, members should serve no more than two consecutive four (4) year terms. A person may be appointed to fill an unexpired term and then re-appointed to a full four (4) year term.

Section 2

Members appointed to the Advisory Board shall be residents of Candler County. Any member who ceases to be a full-time resident of Candler County during his/her term of office shall be deemed removed from office, and the Board of Commissioners shall appoint a successor for the unexpired term by majority vote.

Section 3

By May 31st of each year in which a current member's term is due to expire, the Board of Commissioners shall solicit recommendations for appointments to the Advisory Board. The recommendation may be for a new appointment or for reappointment of the present member, provided that said member has not served for two consecutive four (4) year terms.

Section 4

Members are asked to submit a letter of resignation to both the Advisory Board and the Board of Commissioners when he/she wishes to end his/her term on the Advisory Board.

Article III: Officers**Section 1**

The Chairperson shall preside at all meetings of the Recreation Advisory Board, appoint committees, and perform all duties generally pertaining to the Office of Chairperson.

Section 2

The Vice-Chairperson shall perform these duties in the absence of the Chairperson.

Section 3

The Secretary shall keep a record of the meetings of the Advisory Board, record all official actions, have custody of its books and records, give notices to the members of meetings and perform other duties as may be assigned by the Advisory Board. The Recreation Director shall serve as Secretary, unless he/she is unable to perform the duties.

Article IV: Meetings**Section 1**

At the annual meeting held in July, the members of the Recreation Advisory Board shall elect from its membership a Chairperson and Vice-Chairperson, with the Recreation Director serving in the role of Secretary (unless not able to perform the duties). No member shall hold any office more than two (2) years during any four (4) year term on the Advisory Board.

Section 2

The Advisory Board shall meet once per month⁽¹⁾⁽²⁾. An annual calendar shall be developed denoting regular board meeting times, dates, and locations. All meetings of the Advisory Board shall be subject to, and held in accordance with, the Georgia Open Meetings Act.

(1)As amended by the Board of Commissioners effective 1-16-2024 to require quarterly meetings

(2)As amended by the Board of Commissioners effective 12-15-2025 to require monthly meetings

Section 3

Special meetings may be called by the Chairperson or a majority of board members at any time deemed necessary or desirable. Each member shall be given 24 hours notice prior to any special meeting(s).

Section 4

Absence from three (3) consecutive regular meetings or six (6) regular meetings during any calendar year of any member of the Advisory Board, without due and acceptable cause, shall constitute a vacancy on the Advisory Board. Absences due to sickness, death or other emergencies of like nature shall be regarded as approved absences and shall not affect the member's status on the Board except that in the event of a long illness, or other such cause for prolonged absence, the member may be replaced.

Vacancies on the Advisory Board, due to resignation, removal, death of a member, expiration of the term of office, or for any other reason, shall be filled by a majority vote of the Board of Commissioners. Appointments to fill any vacancy, except for vacancies due to the expiration of the term of office, shall only be for the unexpired term of the vacant office.

Section 5

A majority of the Advisory Board shall at all times constitute a quorum.

Section 6

The Board of Commissioners will not consider a gathering of a quorum of the Advisory Board members at an event sponsored by the Recreation Department as a violation of the Open Meetings Act. However, any called or special meeting must be advertised and open to the public. Same rules of procedure with respect to open meetings for the Board of Commissioners shall apply.

Section 7

All meetings and records shall be in compliance with the Georgia Open Meetings and Open Records Act.

Section 8

The Recreation Director shall be responsible for notifying the media and general public of meetings.

Article V: Responsibilities**Section 1**

The Recreation Advisory Board is responsible for advising and making recommendations on all recreation matters to the Recreation Director and the County Administrator.

Section 2

The Advisory Board shall operate under the adopted by-laws as approved by the Candler County Board of Commissioners.

Section 3

The Advisory Board shall assist department staff in developing regulations for proper conduct while using public recreation facilities and participating in programs.

Section 4

The Advisory Board shall advise in the development of recreation programs, facilities, and services for all citizens of Candler County.

Section 5

The Advisory Board shall have no responsibility for departmental management functions including, but not necessarily limited to, personnel, budget and finance, and organizational structure.

Section 6

The Advisory Board shall review the Recreation Department budget quarterly and advise the Recreation Director and County Administrator on matters concerning the department's finances.

Section 7

The Advisory Board shall make a full and complete annual report to the Candler County Board of Commissioners, which shall include a financial statement of money received and expended and a description of all activities sponsored by the Recreation Department during the year. The annual report is to accompany the proposed Recreation Department budget request. Additionally, the Recreation Director and the Advisory Board Chairperson shall present monthly status reports to the Board of Commissioners concerning ongoing programs, activities, and finances. The Advisory Board, with the help of the Recreation Director, shall be responsible for the preparation of these reports.

Section 8

The Advisory Board shall adjudicate complaints, disputes, or other grievances from the public arising out of recreation activities. The Recreation Director shall consider the Advisory Board's advice when making his/her decision on the matter. An appeal of the Recreation Director's decision may be made to the Advisory Board. The Advisory Board will hear the appeal and give its decision to the County Administrator, who after consulting with the Board of Commissioners, has the final say on the matter.

Section 9

This Recreation Advisory Board will supersede any and all other boards and interest groups in the Recreation Department. It will be the duty of all other boards and interest groups to coordinate their activities through the Recreation Director and the Recreation Advisory Board.

Section 10

All actions of the Recreation Advisory Board are subject to review and approval by the Board of Commissioners at their discretion.

Article VI: Budget, Funding, Gifts, and Grants**Section 1**

There is hereby created the Candler County Recreation Trust Fund into which all funds received by or on behalf of the Recreation Department shall be deposited. These funds shall, unless specifically earmarked by the donor thereof, be used first for the operation of the Recreation Department budget. Any funds received in excess of the annual budget may be used as directed by the Recreation Department with approval from the Board of Commissioners.

Section 2

All requests by the Recreation Department for funds shall be submitted to the County in the form of an appropriate annual budget request, and any funds authorized by the Board of Commissioners shall be expended by the Recreation Department within the sole authority, discretion, and control of the Board of Commissioners.

Section 3

Any gifts, grants, or bequests of real or personal property, or any donation thereof, which shall be used solely for recreational purposes, shall be to and in the name of the County and subject to approval of the Board of Commissioners.

Section 4

Donations of money received from any source, unless otherwise provided by the terms of the gift or donation shall be deposited in the County treasury, in a separate account referred to as the Candler County Recreation Trust Fund and shall only be withdrawn and paid out by such body in the same manner as funds appropriated for official recreation purposes.

Article VII: Amendments**Section 1**

Proposed amendments to these By-Laws must be submitted in writing at a regularly scheduled meeting. They cannot be voted on until the next regularly scheduled meeting or a subsequent meeting.

Section 2

An amendment cannot become effective until and unless reviewed and formally approved by the Candler County Board of Commissioners.

Article VIII: Severability

If any part of these By-Laws is for any reason held to be void or invalid, the validity of the remaining parts of these By-Laws or its application to other persons or set of circumstances shall not be affected thereby.

Article IX: Repealer

All previous ordinances, by-laws, policies, or resolutions in conflict with these By-Laws are hereby repealed.

CANDLER COUNTY SCHEDULE OF FEES

Alcoholic Beverages

Malt Beverages	300.00
(Plus the cost of newspaper advertising)	
Wine	300.00
(Plus the cost of newspaper advertising)	
Fortified Wine and Distilled Spirits	3,000.00
(Plus the cost of newspaper advertising - \$150.00)	
Catering	500.00
(Plus the cost of newspaper advertising)	

Each of the four categories listed shall be independent of the other categories. A license cannot be transferred from one location to another or from one person to another except with the express written approval of the Board after written application for a transfer. The fees shall be paid annually. All fees are due by January 1 of each calendar year; if not paid by January 10 of each calendar year, will be subject to a ten percent per month late charge or penalty.

Alcoholic Beverages – Temporary Special Event License

Non-Profit Organizations Permit Fee	No Fee
For Profit Organizations Permit Fee	500.00

Applications must be submitted not less than 60 days prior to the event. Applicants must have a valid, state issued alcohol license. Applications must include a set of fingerprints for all applicants and are subject to the approval of the Candler County Board of Commissioners and the Candler County Sheriff.

Adult Entertainment

Notice of Intended Employment Investigation Fee	100.00
(Plus the cost of newspaper advertising and any out-of-pocket expense)	
Regulatory Fee (License to Operate)	2,000.00
(Plus the cost of newspaper advertising and any out-of-pocket expense)	
The license shall be for a calendar year period or for a remainder of a calendar year if issued after January 1 st of any calendar year.	
Renewal Fee	2,000.00
(Plus the cost of newspaper advertising and any out-of-pocket expense)	
Renewal applications shall be due by November 1 st of the calendar year prior to the year for which such license is requested.	
Change of Location Fee	1,000.00
(Plus the cost of newspaper advertising and any out-of-pocket expense)	

Animal Control – Metter Animal Shelter

Adoption	As determined by the City of Metter
Pick up a dog for bite	30.00
Quarantine (Per day plus all expenses incurred)	7.00

Euthanasia (Small Dog)	0.00
(Large Dog)	0.00

Animal Control – Animal Control Ordinance

Permit to own or maintain 20+ dogs	No Fee
---	---------------

Business and Occupation Tax

License	100.00
Late Penalty	25.00/per day

Business Licenses are valid from July 1 to June 30 of the following year. Licensees are responsible for renewing the license each year on or before July 1st. After July 31st a late penalty of \$25 per day will be assessed.

<u>Copying Fee</u> (Per Sheet)	.25
---------------------------------------	------------

Electrical

Permit Fee	35.00
Penalty Fee (Failure to Obtain Electrical Permit)	Fee Plus 100.00

Emergency Medical Services

Events sponsored by the Candler County Board of Commissioners, Candler County Board of Education and the City of Metter: **No Charge**

Non-profit events: **\$65.00/hour**

Profitable events: **\$400.00 flat rate + \$100.00/hour wait time**

With the following stipulations:

- Service would be provided by the EMS on-call unit;
- On-call unit would be paid the overtime rate;
- Fee must cover the cost of paying the on-call unit;
- If needed, the on-call unit would have to leave the event;
- Response would then be the same as any other response;
- Fees to be paid in advance based on the estimated hours of the event; and
- EMS will issue a pro-rata refund of fees charged for any hours not present due to an emergency response
- All events include an hour of service, in addition to scheduled event hours, for travel and prep time

Hunting Camp Permit

Permit Fee	50.00
Plus 4 months of county fees for Landfill, EMS & Polycart	
Penalty for non application (per housing unit)	100.00

Mobile Home

Location Permit Fee	250.00
Penalty Fee (Failure to Obtain Location Permit) Citable offense up to	\$1,000.00

<u>Non Sufficient Fund Fee</u>	25.00
---------------------------------------	-------

Sign Permit Application Fee

Signs Located on Interstate 16	500.00
Signs Located off Interstate 16	100.00
Sign Extensions	25.00

Solid Waste and Scrap Tire Management

Landfill Special Use Permit	1000.00
Waste Collection Center Special Use Permit	500.00
Recycling Center Special Use Permit	500.00
Recycled Materials Processing Center Special Use Permit (Plus the cost of newspaper advertising)	500.00

Telecommunications Towers and Antennas

Application Fee	750.00
-----------------	--------

Timber Harvesting

Bond as required by the State of Georgia

Tipping Fee

Per Ton	35.00
---------	-------

Building/Development/Planning & Zoning Fees**Residential & Commercial**

Building Permit	\$250.00
Building Permit Extension	\$100.00

Mobile Home Location Permit	\$250.00
Mobile Home Location Permit Extension	\$100.00

Development Permit (All Zones)

Development Plan Review Fee	\$350.00
-----------------------------	----------

Planning & Zoning Actions

Variance Application	\$300.00
(Plus, all applicable advertising and signage costs)	

Conditional Use Application \$300.00
Change of Zoning Designation Application \$300.00
(Plus, all applicable advertising and signage costs)

Plat Review Fee \$35.00

Soil Erosion and Sedimentation Control
Land Disturbing Activities Permit 75.00
(Plus \$5.00 per acre for all acres over five included in the plan)



December 11, 2025

Lisa Rigdon
Candler County Family Connection Inc.
20 NW Broad St
Metter, GA 30439-3615

Dear Lisa:

Congratulations! Thanks to support from the State of Georgia, Department of Hyman Services, we are pleased to inform you that Candler County Family Connection Inc. has been awarded a grant in the amount of \$51,191 in support of its Family Resource Center. This amount is inclusive of \$19,191 received in previous grant years.

This letter formally establishes an agreement between Georgia Family Connection Partnership and Candler County Board of Commissioners on behalf Candler County Family Connection Inc.

TOTAL GRANT AMOUNT: \$51,191 (including \$19,191 previously received)

CONTRACT PERIOD: October 1, 2025 - September 30, 2026

GAFCP PROJECT MANAGER: Akia Lewis, akia@gafcp.org

PROJECT DESCRIPTION: Services in support of the community's project shall be rendered as described and outlined in the project and budget narrative.

PAYMENT OF GRANT FUNDS: Upon receipt of this letter of agreement signed by the fiscal agent's authorized representative, GAFCP will remit payment in the amount of \$16,000 for the agreed upon activities listed in the project and budget narrative in support of the community's project. An additional payment of \$16,000 will be remitted upon approval of a required midyear report.

FISCAL AGENT: The entity to receive and manage the funds awarded under this agreement must be the current fiscal agent under contract with Department of Human Services to manage Family Connection state funds, or the Grantee must submit an additional addendum affirming the entity's compliance with state and federal regulations.

UNSATISFACTORY PROGRESS: If GAFCP is not satisfied with the progress of the Project or content of any report, then GAFCP reserves the right at its discretion to cancel the grant, discontinue funding the project and request the return of any unspent grant funds.

RESTRICTED USE OF THE GRANT FUNDS: The use of grant funds must be restricted solely to the purposes of the Project as outlined in the project and budget narrative and may not be expended, loaned internally or externally, pledged, transferred for reasons unassociated with the Project.

PERFORMANCE MEASURES: Described in MOU.

REPORTING REQUIREMENTS: Grantee is required to provide a narrative and financial report in



accordance with the schedule below. GAFCP will provide the Grantee with the required report format. Grantee will retain all receipts and documentation of project expenditures as required by the project funder.

Report Type: Due Date:

Midyear Report April 14, 2026

Final Report October 14, 2026

I hope you find the terms of this agreement acceptable. Please indicate this agreement by accepting the letter of agreement. On behalf of GAFCP, I extend our best wishes for the success of your work and look forward to a productive relationship.

Sincerely,

Signed by:

 0152A68966B3486...

Gaye Smith
 Executive Director

THIS MEMORANDUM OF UNDERSTANDING between GEORGIA FAMILY CONNECTION PARTNERSHIP, INC (GaFCP) and Candler County Family Connection Inc. outlines the commitment between the parties to support and engage in the multi-Collaborative cohort project to support Family Resource Centers (FRC) to improve Family Support and reduce child abuse and neglect in the Collaborative's county.

GaFCP will support the Collaborative in its cohort work by:

- providing technical assistance focused on developing, enhancing, implementing, and evaluating, the Collaborative's FRC;
- providing reimbursement for cohort county participants to travel to participate in a minimum of three meetings with other cohort communities;
- managing existing contracts between GaFCP and project funders to bring partners together for strategy enhancement, development, and implementation and evaluation;
- working in partnership with the Collaborative and cohort to assist with strategy enhancement, implementation, evaluation, resource development; and
- communicating learnings, stories, and success resulting from the Collaborative's cohort work to stakeholders, partners, and the network.

The Collaborative will engage in cohort work to support FRCs to improve Family Support and reduce child abuse and neglect in its county by:

- ensuring any individual involved in any strategy activity who is providing a direct service or coming in contact with children, has completed a criminal background check;
- ensuring the Fiscal Agent managing these funds is the same organization that manages the GaFCP grant for the Family Connection Collaborative or collaborative 501C3 meets all state and federal



Memorandum of Understanding Between GEORGIA FAMILY CONNECTION PARTNERSHIP and Candler County Family Connection Inc. (-)

requirements;

- retaining all invoices and ensuring they are available upon request;
- contributing and participating in the cohort for the duration of the commitment;
- holding regularly scheduled strategy team meetings with at least two partners and county coordinator to plan and discuss the implementation and evaluation of the FRC at least quarterly;
- participating in National Family Support Network and online Mandated Reporter training;
- engaging GaFCP technical assistance providers in strategy team meetings as needed;
- maintaining contact with GaFCP evaluator;
- working with GaFCP technical assistance providers to enhance, expand, and ensure quality and best and promising practices are implemented in the FRC;
- incorporating and documenting an explicit focus on ensuring equity in FRC program implementation;
- where applicable and appropriate, developing strategy-level work plan and a logic model to guide the work;
- retaining records and other documentation at least three years after submission of the final report;
- providing data and documentation as determined appropriate by the evaluation and/or project funder requirements and respond to all requests for documentation and required reporting in a timely manner;
- participating in the DFCS PCS FRC evaluation system as specified by the GaFCP evaluation TA providers; and
- participating in Family Support Cohort meetings as required.

THIS MEMORANDUM OF UNDERSTANDING will be effective from date of final signature until September 30, 2026.

BY AFFIXING THEIR SIGNATURES, the parties agree that they have read and executed the LOA and MOU on the date indicated.

BY AFFIXING THEIR SIGNATURES, the parties agree that they have read and executed the LOA and MOU on the date indicated.

DocuSigned by:
Bryan Aasheim
0700D881755E44C...

Authorized Signature 1

Bryan Aasheim
Print Name

Date: 12/16/2025

Signed by:
Dennis Allen
783D5831FB85455...

Authorized Signature 2

Dennis Allen
Print Name

Date: 12/16/2025

Signed by:
Gaye Smith
0152A69966B3486...

12/16/2025 | 1:16 PM PST