

BOARD OF COMMISSIONERS OF CANDLER COUNTY, GEORGIA

AGENDA

REGULAR MEETING

5:00 P.M.

Tuesday, January 20, 2026

1. Call to Order
2. Invocation and *Pledge of Allegiance* –
3. Approval of Agenda
4. Citizens wishing to address the Commission – *Citizens will be allowed to address the commission individually for a period of up to 5 minutes.*
5. Approval of Minutes –
 - a. December 1, 2025 1st Regular Monthly Meeting
 - b. December 15, 2025 2nd Regular Monthly Meeting
6. Financial Report – December 31, 2025
7. Application for Commission approval
 - a. ZONING - CANDLER-2025-11
Consideration of an application submitted by Blaise Murphy d/b/a Foxboro Kennels for a conditional use permit to establish and operate a commercial kennel facility on parcel # 044-024-006, located in the AG-3 district, at 17264 Union Rd, Metter GA 30439, as described in Article 4, Section 3.1 Commercial uses, c) personal services, 1 commercial kennel, and subject to the provisions of Section 504.5.
8. Zoning
 - a. Discussion regarding a recommendation from the Candler County Planning & Zoning Board to amend the Candler County Zoning Ordinance, Section 801. Non-conformances, to allow for the creation of a non-conforming lot(s) for the purpose of an adjacent property land swap, with the condition that the non-conforming lots involved must be combined with the adjacent parcel, such provision to be prohibited if the result of the swap reduces the size of the surviving lots to below the prior size or the zone size requirements
 - b. Discussion regarding a recommendation to amend the Candler County Zoning Ordinance, Section 808.5.2 to include a provision requiring persons to sign up to speak at a zoning hearing not less than seven (7) days prior to the meeting.
9. Old Business
 - a. Consideration of proposed engineering plans for the diversion of stormwater and restoration of Oak Tree Rd as presented by EMC engineering, and discussion of options
 - 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 an amendment to the Candler County Alcoholic Beverage Ordinance, Chapter 6, Alcoholic Beverages, as amended effective June 15th, 2020, to amend Section 2.A(1) and Section 2.B(1) to reduce the application period from sixty (60) days prior to the event to thirty (30) days prior to the event'

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- d. Consideration of an amendment to the Metter-Candler Recreation Department Advisory Board by-laws, Article IV, Section 4, to change the number of consecutive absences permitted to two (2) and, the number of total absences in a calendar year to three (3), in order to constitute a vacancy, and, to amend Article IV, Section 5, to include language that appearances via video or conference call shall not be counted toward establishing a quorum, and shall constitute an absence under Article IV, Section 4

10. New Business

- a. Consideration of a request from EMA Director Wells to complete the GACJCC reimbursement grant award, to expend funds not greater than the reimbursement amount (\$19,897), and to receive reimbursements for the expenditures from the Criminal Justice Coordinating Council
- b. Consideration and authorization for staff to issue a request for proposals for repairs to the interior storm related damages to the Candler County courthouse
- c. Consideration of a resolution to set the qualifying fees for the 2026 election and to authorize the publication
- d. Consideration of the proposed fiscal year 2027 budget schedule
- e. Consideration of an appointment from the Board of Commissioners to serve as the ex-officio member of the Metter-Candler Recreation Advisory Board
- f. Consideration of a proposed agreement between the Metter-Candler Recreation Department and food vendors, requiring a per day fee from the vendor of \$100 and a late fee charge of \$50, for the provision of food services during the 2026 spring sports season

11. Report from County Administrator

12. Report from Attorney

13. Report from Chairman

14. Reports from Commissioners

15. Executive Session

16. Appointments

- a. Candler County Hospital Authority Board
- b. Candler County Public Building Authority

17. Adjournment

BOARD OF COMMISSIONERS OF CANDLER COUNTY, GEORGIA
AGENDA
REGULAR MEETING
5:00 P.M.
January 20, 2026

The Board of Commissioners of Candler County met for the regular monthly meeting on Tuesday, January 20, 2026, at 5:00 p.m., in the Commissioners' boardroom at 1075 East Hiawatha Street, Suite A, Metter, Georgia. Chairman Brad Jones presided with Vice-Chairman Blake Hendrix, Commissioners David Morales, Jonathan Williamson and Tre' Ross in attendance. Also attending were County Administrator, Bryan Aasheim; County Clerk, Kellie Lank; Assistant County Attorney, Cindy Ballew.

The following guests were present at the meeting: Candler County Sheriff's employees attending were: Captain and EMA Director Justin Wells; Investigator, Melvin Ivey and Deputy Stanly Slater. Citizens attending: Anne H. Childs, Blaise and Faith Murphy, and Thangala Murphy. The Metter Advertiser was notified of the meeting, Taylor Crosby attended.

1. Call to Order

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

2. Invocation and Pledge of Allegiance

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

3. Approval of Agenda

Administrator Aasheim requested the following addition to the agenda:

• **Item 10F:**

A proposed agreement between the Metter-Candler Recreation Department and food vendors establishing a \$100 per day fee and a \$50 late fee, for the provision of food services during the 2026 spring sports season.

Commissioner Ross made a motion to approve the agenda with the addition, which was seconded by Commissioner Williamson. The motion 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.*

Ann H. Childs – 440 South Leroy Street Ms. Childs inquired whether the conditional use permit would remain with the property and if this provision was established during the September 2024 Zoning Ordinance adoption. Administrator Aasheim explained that all zoning permits are designed to stay with the property and provided an example, noting that a conditional use permit transfers with the parcel property when sold to ensure the value of the property is not diminished upon a change of ownership.

5. Approval of Minutes – December 2025

a. December 1, 2025 1st Regular Monthly Meeting

b. December 15, 2025 2nd Regular Monthly Meeting

Vice-Chairman Hendrix made a motion to approve the minutes of the December 1, 2025 1st Regular Monthly Meeting, and the December 15, 2025 2nd Regular Monthly Meeting, meetings. Commissioner Ross provided a second to the motion. The motion carried unanimously, 5-0.

6. Financial Report – December 31, 2025

Administrator Aasheim presented the December 31, 2025 financial report (Exhibit A).

- General Fund balance of \$6,845,347.61, inclusive of operating and contingency funds.
- Revenues are currently at approximately 36% of the budget, with bulk property tax collections anticipated in the near future.
- Several divisions are over 50% expended due to mid-year approved unbudgeted items and price increases; a budget amendment will be required for EMA and public buildings due to storm-related repairs.
- The jail construction project reflects a construction deficit of approximately \$774,945, which is \$225,000 less than the originally anticipated \$1 million deficit.
- Project completion is targeted for July 1; however, the relocation of the data center and security systems may delay full operational status by 30 to 60 days.

7. Application for Commission approval, permit, or variance –

a. ZONING - CANDLER-2025-11

Consideration of an application submitted by Blaise Murphy d/b/a Foxboro Kennels for a conditional use permit to establish and operate a commercial kennel facility on parcel # 044-024-006, located in the AG-3 district, at 17264 Union Rd, Metter GA 30439, as described in Article 4, Section 3.1 Commercial uses, c) personal services, 1 commercial kennel, and subject to the provisions of Section 504.5.

Administrator Aasheim reviewed the zoning administration report and relayed background on this application based on the presentation made to the Planning and Zoning Board. He then invited the applicant to speak to the Commissioners. Blaise Murphy requested a conditional use permit for a commercial kennel located at 17264 Union Road. The proposed facility consists of a 2,500-square-foot, fully indoor, climate-controlled building for high-end retriever training, with capacity for up to 24 dogs. During public comment, adjacent property owner Melvin Ivey spoke in support of the application, noting that his initial concerns regarding noise and sanitation were resolved after meeting with the applicant.

Chairman Jones made a motion to approve the conditional use permit to establish and operate a commercial kennel facility on parcel # 044-024-006, located in the AG-3 district, at 17264 Union Rd, Metter GA 30439, as described in Article 4, Section 3.1 Commercial uses, c) personal services, 1 commercial kennel, and subject to the provisions of Section 504.5., which was seconded by Commissioner Morales. The motion carried unanimously, 5-0.

8. Zoning

- ### a. **Discussion regarding a recommendation from the Candler County Planning & Zoning Board to amend the Candler County Zoning Ordinance, Section 801. Non-conformances, to allow for the creation of a non-conforming lot(s) for the purpose of an adjacent property land swap, with the condition that the non-conforming lots involved must be combined with the adjacent parcel, such provision to be prohibited if the result of the swap reduces the size of the surviving lots to below the prior size or the zone size requirements**

Administrator Aasheim presented and introduced the proposed amendment to the Board, explaining that it would allow certain land swaps to create non-conforming lots without requiring a variance, provided the lots are combined with adjacent parcels to prevent the creation of small, standalone lots.

Following discussion, Chairman Jones made a motion to authorize the County Attorney to advertise the proposed amendment for three weeks. Vice-Chairman Hendrix seconded the motion, which carried unanimously, 5-0.

- b. Discussion regarding a recommendation to amend the Candler County Zoning Ordinance, Section 808.5.2 to include a provision requiring persons to sign up to speak at a zoning hearing not less than seven (7) days prior to the meeting.**

Administrator Aasheim presented and introduced the proposed amendment to the Board, explaining that it would require individuals wishing to speak at a zoning hearing to sign up at least seven days in advance.

Following discussion, Chairman Jones made a motion to authorize the County Attorney to advertise the proposed amendment for three weeks, which was seconded by Commissioner Ross. The motion carried unanimously, 5-0.

9. Old Business

- a. Consideration of proposed engineering plans for the diversion of stormwater and restoration of Oak Tree Rd as presented by EMC engineering, and discussion of options**

Administrator Aasheim presented and introduced the item to the Board, explaining the options regarding the \$1.3 million engineering plan versus abandoning the road. He noted concerns about potential future development and the importance of maintaining a connecting route.

Following discussion, Chairman Jones made a motion to table the item to allow for further discussions with landowners, which was seconded by Commissioner Williamson. The motion carried unanimously, 5-0.

- 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 and introduced the proposed motor grader lease purchase to the Board, noting that updated pricing information would be reviewed before a final decision.

Following discussion, Commissioner Williamson made a motion to table the item until the next meeting, which was seconded by Commissioner Ross. The motion carried unanimously, 5-0.

- c. Consideration of an amendment to the Candler County Alcoholic Beverage Ordinance, Chapter 6, Alcoholic Beverages, as amended effective June 15th, 2020, to amend Section 2.A(1) and Section 2.B(1) to reduce the application period from sixty (60) days prior to the event to thirty (30) days prior to the event?**

Amendment to Alcoholic Beverage Ordinance. Administrator Aasheim brought the proposed amendment before the Board, explaining that it would reduce the application period for events from sixty (60) days to thirty (30) days prior to the event.

After review and Board consideration, Chairman Jones made a motion to approve the amendment, which was seconded by Vice-Chairman Hendrix. The motion carried unanimously, 5-0.

(Exhibit B)

- d. **Consideration of an amendment to the Metter-Candler Recreation Department Advisory Board by-laws, Article IV, Section 4, to change the number of consecutive absences permitted to two (2) and, the number of total absences in a calendar year to three (3), in order to constitute a vacancy, and, to amend Article IV, Section 5, to include language that appearances via video or conference call shall not be counted toward establishing a quorum, and shall constitute an absence under Article IV, Section 4**

Administrator Aasheim brought the proposed bylaw amendments to the Board's attention, noting that the changes would update the attendance policy—allowing two consecutive or three total absences to constitute a vacancy—and clarify that appearances via video or conference call would not count toward establishing a quorum.

After consideration by the Board, Vice-Chairman Hendrix made a motion to approve the amendments, which was seconded by Commissioner Morales. The motion carried unanimously, 5-0. (Exhibit C)

10. New Business

- a. **Consideration of a request from EMA Director Wells to complete the GACJCC reimbursement grant award, to expend funds not greater than the reimbursement amount (\$19,897), and to receive reimbursements for the expenditures from the Criminal Justice Coordinating Council**

Administrator Aasheim outlined the particulars of the grant, and then invited Director Wells up to expand on the grant. EMA Director Wells brought the grant opportunity before the Board, explaining that it would provide \$19,897 in reimbursement funding for equipment for the Sheriff's Office. A discussion was held regarding whether the letter should be submitted now or wait. Administrator Aasheim requested a separate line item be created to disburse and receive the grant funds.

After Board consideration, Chairman Jones made a motion to accept and move forward with the grant for the Sheriff's Office for patrol deputies, which was seconded by Commissioner Ross. The motion carried unanimously, 5-0.

- b. **Consideration and authorization for staff to issue a request for proposals for repairs to the interior storm related damages to the Candler County courthouse**

Administrator Aasheim brought the request before the Board, explaining now that the roof has been repaired, the need to issue a Request for Proposals for storm-related interior repairs, to be funded through insurance and FEMA funds.

Chairman Jones made a motion to authorize staff to issue the RFP, which was seconded by Commissioner Morales. The motion carried unanimously, 5-0.

- c. **Consideration of a resolution to set the qualifying fees for the 2026 election and to authorize the publication**

Administrator Aasheim presented the proposed resolution to the Board, explaining that it would establish qualifying fees for the 2026 election in the amount of \$144 for County Commissioner seats in Districts 2 and 4 and \$180 for Board of Education seats in Districts 2 and 4.

Following discussion, Vice-Chairman Hendrix made a motion to approve the resolution, which was seconded by Commissioner Ross. The motion carried unanimously, 5-0. (Exhibit D)

d. Consideration of the proposed fiscal year 2027 budget schedule

Administrator Aasheim brought the proposed FY2027 budget schedule before the Board, noting that public hearings would begin at 5:00 p.m. in May.

After Board review and discussion, Chairman Jones made a motion to approve the schedule, which was seconded by Commissioner Morales. The motion carried unanimously, 5-0. (Exhibit E)

e. Consideration of an appointment from the Board of Commissioners to serve as the ex-officio member of the Metter-Candler Recreation Advisory Board

Administrator Aasheim introduced the item to the Board regarding the appointment of an ex-officio member to the Recreation Advisory Board. Vice-Chairman Hendrix stated that he wished to step down from serving in this capacity, explaining that his children have aged out of recreational sports and that he had served on the board for many years and felt it was time to allow another commissioner the opportunity to serve.

Vice-Chairman Hendrix made a motion to appoint Commissioner Trey Ross as the ex-officio member, which was seconded by Chairman Jones. The motion carried 4-0 among voting members, with Commissioner Ross abstaining.

f. Consideration of a proposed agreement between the Metter-Candler Recreation Department and food vendors, requiring a per day fee from the vendor of \$100 and a late fee charge of \$50, for the provision of food services during the 2026 spring sports season.

Administrator Aasheim brought the proposed food vendor fee structure before the Board, explaining the initial proposal of a \$100 per day fee and noting concerns from Commissioners that this amount might be prohibitive for local vendors.

After discussion, the Board approved an amended structure, establishing a \$50 per day sign-up fee, with the provision that if the vendor fulfills their seasonal commitment without any no-shows, the fee will be credited back at the end of the season. Chairman Jones made a motion to approve subject to a rewrite of the agreement with the amended fee, which was seconded by Commissioner Ross. The motion carried unanimously, 5-0.

11. Report from County Administrator

Administrator Aasheim reported on the following topics:

- **Recreation:** Registration is open via the new MyRec.com system.
- **Animal Shelter Road:** The City of Metter agreed to split the 50/50 cost of surfacing the access road (approximately \$14,000 total).
- **Pitman Road:** A private landowner is constructing a pond on Parcel 038017; the board discussed requiring a written plan to ensure the county road is not utilized as a dam and that adequate spillway insurance is provided.
- **Storing Video or meeting recording/YouTube:** There is no appetite for this considering there is no mandate to do so. Especially considering the lengths the County has currently made available live.
- **Rosemary Church Road:** The paving project is delayed, and the contractor (Sikes) is currently incurring \$100 per day in liquidated damages (LDS).
- **Logo:** The board reached a consensus to return to the official county seal for website and vehicle use rather than the previous flower logo.
- **Executive Session** for personnel.

12. Report from Attorney

Assistant Attorney Ballew had nothing to report at this meeting.

13. Reports from Commissioners

Commissioner David Morales (District 1) Commissioner Morales had nothing to report.

Commissioner Jonathan Williamson (District 2) Commissioner Williamson reported all is good in his district.

Commissioner Tre' Ross (District 3) Commissioner Ross reported that everything is good in his district.

Vice-Chairman Blake Hendrix (District 4) Vice-Chairman Hendrix requested information on the completion date of the Rosemary Church Road. Administrator Aasheim explained that Engineer Chicola is attempting to get answers from Sikes Brothers. Possible add to future agenda for addressing the liquidated damages this company is incurring. Traffic Count on Rosemary Church Road is in the thousands.

14. Report from Chairman

Chairman Jones updated the Board on the courthouse lighting issue. Website construction with CivicPlus is under way.

15. Executive Session

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

Chairman Jones moved to exit Executive Session and reconvene the regular meeting at 8:04 p.m. Commissioner Ross provided a second to the motion. The motion carried 5-0.

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

Actions Following Executive Session-Personnel**EMS**

Chairman Jones made a motion to hire Ben Tapley part-time at the Candler County EMS. Commissioner Williamson provided a second. The motion carried 5-0.

Chairman Jones made a motion to hire C. J. Reynolds as a full-time paramedic at the Candler County EMS. Commissioner Ross provided a second. The motion carried 5-0.

Candler County Hospital Authority

Chairman Jones made a motion to select Rocker Hartley to be considered for reappoint by the Candler County Hospital Authority to his third term, that would begin January 1, 2026 and end December 31, 2029. Commissioner Morales provided a second. The motion carried 5-0.

Candler County Public Building Authority

Chairman Jones made a motion to appoint Luke Lanier to the Candler County Public Building Authority for a term ending June 19, 2027. Commissioner Ross provided a second. The motion carried 5-0.

Chairman Jones further commented that neither a mayor nor chairman should hold a position on Candler County Public Building Authority.

Chairman Jones made a motion to appoint Victoria Gaitten to the Candler County Public Building Authority for a term ending June 19, 2028 Commissioner Ross provided a second. The motion carried 5-0.

Chairman Jones made a motion to reappoint Wes Clifton to the Candler County Public Building Authority for a term ending June 19, 2028. Commissioner Morales provided a second. The motion carried 5-0.

Code Enforcement Officer

Chairman Jones recused himself from the meeting at 8:11 p.m.

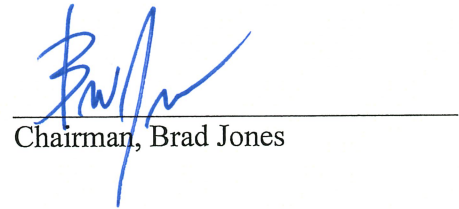
Vice-Chairman Hendrix made a motion to hire Nathan Powell as a part-time Code Enforcement Officer. Commissioner Ross provided a second. The motion carried 4-0. Chairman Jones abstained from the vote. Chairman Jones reentered the meeting at 8:12 p.m.

16. Adjournment

Commissioner Morales moved to adjourn the meeting at 8:13 p.m. Commissioner Ross provided the second to the motion. The motion carried 5-0.



Kellie Lank, Clerk
Attest


Chairman, Brad Jones

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 January 20, 2026.

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

3.
The executive session was called to order at 6:52 p.m.

4.
The subject matter of the closed portion of the meeting was devoted to the following matter(s) within the exceptions provided in the open meetings law:

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

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

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

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

_____ Other

This 20th day of January 2026.

Sworn to and subscribed before me
This 20th day of January 2026.

Maranda K. Lank
Notary Public



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

Exhibit A

Account Number

GENERAL FUND	DESCRIPTION	BOOK BALANCE	BANK BALANCE	Difference	Notes
00-11-1114	GENERAL FUND EFT RECEIPTS	\$161,391.27	\$161,391.27	\$0.00	
00-11-1115	GENERAL FUND (NEW)	\$1,521,898.64	\$1,521,898.64	\$0.00	
00-11-1316	GA FUND 1-GEN FUND CONTINGENCY	\$403,873.75	\$403,873.75	\$0.00	
	SYNOVUS SECURITIES-(Market)				
100-11-6202	SYNOVUS SECURITIES- (Account)	\$2,280,399.99	\$2,279,986.97	-\$413.02	unrealized gain/loss
100-11-1910	REC DEPT TRUST	\$100.00	\$100.00	\$0.00	
	Total	\$4,367,663.65			
100-11-1134	LANDFILL CLOSURE FUND QNB	\$11,305.46	\$11,305.46	\$0.00	
100-11-6201	SYNOVUS SECURITIES- (Account)	\$2,229,909.25	\$2,226,361.86	-\$3,547.39	unrealized gain/loss
	Total	\$2,241,214.71			
100-11-1135	JUVENILE COURT FUND QNB	\$3,192.95	\$3,192.95	\$0.00	
100-11-1139	CANDLER COUNTY JAIL FUND	\$136,401.26	\$136,401.26	\$0.00	
100-11-1167	HOSPITAL RESERVE ACCOUNT	\$77,670.40	\$77,670.40	\$0.00	
100-11-1171	OPIOID SETTLEMENT FUNDS	\$96,875.04	\$96,875.04	\$0.00	
	Fund 100 Totals	\$6,845,347.61			
D.A.T.E. FUND					
212-11-1132	D.A.T.E. QNBA	\$66,230.27	\$66,230.27	\$0.00	
	Fund 212 Totals	\$66,230.27			
E-911 FUND					
215-11-1138	E-911 FUND QNB	\$347,105.14	\$347,105.14	\$0.00	
	Fund 215 Totals	\$347,105.14			
LMIG FUND					
250-11-1110	LMIG	\$1,484,017.23	\$1,484,017.23	\$0.00	
	Fund 250 Totals	\$1,484,017.23			
SSD FUND					
270-11-1110	Special Services District	\$388,144.09	\$388,144.09	\$0.00	
270-11-6203	Special Services District-SYNOVUS	\$499,163.18	\$491,024.59	-\$8,138.59	unrealized gain/loss
270-11-1316	GA FUND 1-SSD	\$325,574.75	\$325,574.75	\$0.00	
	Fund 270 Totals	\$887,307.27			
INMATE FUND					
285-11-1139	JAIL STORE FUND QNB	\$41,089.09	\$41,089.09	\$0.00	
	Fund 285 Totals	\$41,089.09			
2018 SPLOST					
321-11-1141	2018 SPLOST	\$586,661.69	\$586,661.69	\$0.00	
	Fund 321 Totals	\$586,661.69			
2024 SPLOST					
322-11-1141	2024 SPLOST QNB	\$1,258,350.37	\$1,258,350.37	\$0.00	
322-11-1142	2024 SPLOST LEVEL II PROJECT 20%	\$158,847.37	\$158,847.37	\$0.00	
	Fund 322 Totals	\$1,417,197.74			
TSPLOST CAPITAL					
335-11-1141	CASH IN BANK TIA SPLOST QNB	\$1,356,283.00	\$1,356,283.00	\$0.00	
	Fund 335 Totals	\$1,356,283.00			
NEW JAIL PROJECT ACTS					
360-11-1111	CC JAIL SINKING FUND	\$15.00	\$15.00	\$0.00	
360-11-1110	CC JAIL CONSTRUCTION ACT	\$14,807.18	\$14,807.18	\$0.00	
360-11-1316	GA FUND 1-JAIL CONSTRUCTION	\$5,185,843.94	\$5,185,843.94	\$0.00	
	Fund 360 Totals	\$5,200,666.12			
HEALTH INS/PARETO					
601-11-1112	HEALTH INSURANCE/RESERVE	\$1,629,574.68	\$1,629,574.68	\$0.00	
601-11-1110	HEALTH INSURANCE/PARETO	\$122,329.88	\$122,329.88	\$0.00	
	Fund 601 Totals	\$1,751,904.56			
	Report Totals	\$26,592,688.08			

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

Year To Date As Of: 12/31/25
Current Period: 07/01/25 to 12/31/25
Prior Year: 07/01/24 to 12/31/24

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

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

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
100-31-1100	REAL PROP-CUR YEAR	586,560.23	3,550,000.00	726,139.71	726,139.71	2,823,860.29-	20
100-31-1120	TIMBER TAX	19,841.35	40,000.00	11,048.28	11,048.28	28,951.72-	28
100-31-1190	HOSPITAL LEVY	62,730.22	315,000.00	76,922.25	76,922.25	238,077.75-	24
100-31-1200	REAL PROP-PRIOR YEAR	70,362.07	125,000.00	75,207.33	75,207.33	49,792.67-	60
100-31-1300	PERSONAL PROPERTY-CURRENT YEAR	49,640.91	625,000.00	150,169.53	150,169.53	474,830.47-	24
100-31-1310	MOTOR VEHICLES-HEAVY EQUIPMENT	88.77	0.00	390.87	390.87	390.87	0
100-31-1315	TAVT	397,633.75	775,000.00	359,297.62	359,297.62	415,702.38-	46
100-31-1316	ALTERNATIVE AD VALOREM TAX (AAVT)	20,295.62	75,000.00	21,167.54	21,167.54	53,832.46-	28
100-31-1320	MOBILE HOME	17,376.77	60,000.00	6,062.67	6,062.67	53,937.33-	10
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	30,282.82	60,000.00	28,934.72	28,934.72	31,065.28-	48
100-31-1750	FRANCHISE TAX-TELEVI	0.00	0.00	8,514.50	8,514.50	8,514.50	0
100-31-3100	LOST	540,786.04	1,150,000.00	603,078.82	603,078.82	546,921.18-	52
100-31-6300	FINANCIAL INSTITUTIO	2,479.90	39,000.00	2,479.90-	2,479.90-	41,479.90-	6-
100-31-9110	PEN & INT-REAL	97,904.86	140,000.00	118,091.00	118,091.00	21,909.00-	84
100-31-9500	PEN & INT-FIFA	4,318.67	7,000.00	1,559.64	1,559.64	5,440.36-	22
100-32-1240	HUNTING CAMP LIC/PER	1,150.00	1,300.00	1,450.00	1,450.00	150.00	112
100-32-2211	LAND TRANSFER FEE	385.00	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	506,997.31	506,997.31	506,997.31	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
100-33-1210	AMERICAN RESCUE PLAN ACT (ARPA)	0.00	21,560.00	0.00	0.00	21,560.00-	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
100-33-4211	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	32,499.96	65,000.00	82,500.00	82,500.00	17,500.00	127
100-34-1120	STATE COURT - COMMUNITY SERVICE	871.00	0.00	4,435.00	4,435.00	4,435.00	0
100-34-1190	STATE COURT - JOF	1,500.00	2,500.00	2,071.50	2,071.50	428.50-	83
100-34-1200	CLERK OF COURT - GENERAL FILING FEE	23,322.00	42,500.00	18,660.51	18,660.51	23,839.49-	44
100-34-1600	TAVT/MOTOR VEHICLE COUNTY FEES	27,720.13	50,000.00	19,535.91	19,535.91	30,464.09-	39
100-34-1930	SALE OF MAPS	0.00	0.00	20.00	20.00	20.00	0
100-34-1940	COMMISSIONS ON TAXES	12,562.50	50,000.00	17,945.36	17,945.36	32,054.64-	36
100-34-1941	METTER TAX COLLECTIO	2,700.00	5,400.00	2,700.00	2,700.00	2,700.00-	50
100-34-2100	LAW ENFORCEMENT FEES	24,391.03	40,000.00	24,779.00	24,779.00	15,221.00-	62
100-34-2201	SCHOOL RESOURCE OFFICER	22,510.50	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	2,365.00	2,365.00	2,365.00	0
100-34-2301	METTER INMATE	0.00	0.00	3,190.00	3,190.00	3,190.00	0
100-34-2600	EMS TRIP SERVICE FEES	318,565.34	700,000.00	382,310.01	382,310.01	317,689.99-	55
100-34-2601	EMS ANNUAL FEES	150,932.30	650,000.00	158,013.77	158,013.77	491,986.23-	24
100-34-2602	EMS LEGAL RECOVERY OF BACK DEBT	343.46	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	390.00	390.00	110.00-	78
100-34-4131	RECYCLED MATERIALS	555.80	1,200.00	0.00	0.00	1,200.00-	0
100-34-4150	TIPPING LANDFILL FEES	56,615.29	0.00	63,623.90	63,623.90	63,623.90	0
100-34-4151	RESIDENTIAL LDFL USE	118,752.22	525,000.00	128,523.79	128,523.79	396,476.21-	24
100-34-4152	RECYCLE CTR FEES	2,223.45	4,000.00	2,425.40	2,425.40	1,574.60-	61
100-34-4153	INERT LANDFILL FEES	7,034.74	20,000.00	9,190.59	9,190.59	10,809.41-	46
100-34-7202	JACK STRICKLAND RENT	0.00	1,000.00	25.00-	25.00-	1,025.00-	2-

Board of Commissioners of Candler County
Statement of Revenue and Expenditures

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
100-34-7205	REC DEPT REGISTRATIO	1,995.00	30,000.00	16,564.68	16,564.68	13,435.32-	55
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	6,199.37	10,000.00	6,579.72	6,579.72	3,420.28-	66
100-35-1120	STATE COURT FINES	158,443.25	400,000.00	211,064.58	211,064.58	188,935.42-	53
100-35-1130	MAGISTRATE COURT	14,334.40	35,000.00	18,870.84	18,870.84	16,129.16-	54
100-35-1150	PROBATE COURT	13,018.94	25,000.00	18,114.24	18,114.24	6,885.76-	72
100-35-1401	STATE/SUPERIOR CT ADD ON FEE-JAIL FUND	15,463.17	35,000.00	21,046.94	21,046.94	13,953.06-	60
100-35-1402	MUNI COURT ADD ON FEE-JAIL FUND	8,017.64	12,000.00	5,757.89	5,757.89	6,242.11-	48
100-35-1408	JUVE COURT ADD ON FEE	100.00	0.00	230.00	230.00	230.00	0
100-35-1901	PUBLIC DEFENDER FEES	932.25	1,000.00	264.93	264.93	735.07-	26
100-35-1909	OTHER COURT REVENUES	0.00	0.00	2,000.00	2,000.00	2,000.00	0
100-36-1001	INTEREST INCOME	23,111.90	40,000.00	14,124.33	14,124.33	25,875.67-	35
100-36-1004	INTEREST INCOME LANDFILL-SYNOVUS ACC	41,307.77	80,000.00	60,295.96	60,295.96	19,704.04-	75
100-36-1005	INTEREST INCOME GENERAL FUND_SYNOVU	83,714.25	50,000.00	57,527.85	57,527.85	7,527.85	115
100-36-1006	INTEREST-GA FUND 1_GEN FUND CONTIN_A	0.00	50,000.00	23,306.44	23,306.44	26,693.56-	47
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
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	11,607.24	20,000.00	10,130.09	10,130.09	9,869.91-	51
100-38-9006	INSURANCE PROCEEDS	47,341.66	15,000.00	11,643.51	11,643.51	3,356.49-	78
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

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
100-39-1800	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 31	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	3,318,440.51	11,692,601.00	4,215,642.77	4,215,642.77	7,476,958.23-	36
Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
	1100 LEGISLATIVE	48,800.69	95,420.00	50,721.30	50,721.30	44,698.70	53
	1300 EXECUTIVE	134,268.47	273,756.00	126,628.59	126,628.59	147,127.41	46
	1400 ELECTIONS & VOTER REGISTRATION	53,106.93	132,438.00	52,176.26	52,176.26	80,261.74	39
	1510 ADMINISTRATION	251,083.00	463,101.00	342,657.95	342,657.95	120,443.05	74
	1514 BOARD OF EQUALIZATION:	1,787.48	6,550.00	1,987.38	1,987.38	4,562.62	30
	1535 INFORMATION TECHNOLOGY:	107,271.89	222,043.00	143,402.99	143,402.99	78,640.01	65
	1545 TAX COMMISSIONER	148,363.02	300,583.00	142,095.82	142,095.82	158,487.18	47
	1550 TAX ASSESSOR	115,850.69	297,115.00	154,988.47	154,988.47	142,126.53	52
	1565 PUBLIC BUILDINGS	140,288.31	275,460.00	355,860.66	355,860.66	80,400.66-	129
	2150 SUPERIOR COURT	124,744.31	256,100.00	152,606.27	152,606.27	103,493.73	60
	2180 CLERK OF COURT	179,928.07	379,392.00	170,194.69	170,194.69	209,197.31	45
	2300 STATE COURT	68,928.82	148,014.00	69,005.06	69,005.06	79,008.94	47
	2400 MAGISTRATE COURT	17,493.12	36,000.00	17,708.42	17,708.42	18,291.58	49
	2450 PROBATE COURT	87,284.69	170,192.00	83,214.30	83,214.30	86,977.70	49
	3300 SHERIFF	980,307.18	1,886,640.71	937,224.20	937,224.20	949,416.51	50
	3326 DETENTION CENTER	478,303.78	998,327.21	443,228.86	443,228.86	555,098.35	44
	3380 DISPATCH SERVICES	0.00	256,169.00	44,796.45	44,796.45	211,372.55	17
	3600 EMERGENCY MEDICAL SERVICES	649,810.48	1,577,954.00	662,264.35	662,264.35	915,689.65	42
	3700 CORONER	16,900.32	40,620.00	13,953.89	13,953.89	26,666.11	34
	3920 EMERGENCY MANAGEMENT ASSOCIATI	142,489.13	83,673.00	57,925.35	57,925.35	25,747.65	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
4200 ROADS & BRIDGES		694,164.89	1,398,159.00	607,263.97	607,263.97	790,895.03	43
4530 SOLID WASTE DISPOSAL		234,364.54	527,652.00	102,157.98	102,157.98	425,494.02	19
5550 FAMILY CONNECTIONS:		65,274.85	131,950.00	70,604.83	70,604.83	61,345.17	54
7130 AGRICULTURAL RESOURCES		33,583.69	112,508.00	29,605.48	29,605.48	82,902.52	26
7410 ZONING:		0.00	0.00	3,875.52	3,875.52	3,875.52-	0
7450 CODE ENFORCEMENT		5,127.52	300.00	18,432.23	18,432.23	18,132.23-	***
7460 RECREATION DEPARTMENT		132,144.39	275,430.00	119,108.17	119,108.17	156,321.83	43
8000 DEBT SERVICES:		12,500.00	25,000.00	6,250.00-	6,250.00-	31,250.00	25-
9000 OTHER DEPARTMENTS		425,011.98	1,339,512.00	17,845.31	17,845.31	1,321,666.69	1
GENERAL FUND Expenditure Totals		5,349,182.24	11,710,058.92	4,985,284.75	4,985,284.75	6,724,774.17	43

100 GENERAL FUND

	Prior	Current	YTD
Revenues:	3,318,440.51	4,215,642.77	4,215,642.77
Expenditures:	5,349,182.24	4,985,284.75	4,985,284.75
Net Income:	2,030,741.73-	769,641.98-	769,641.98-

Grand Totals

	Prior	Current	YTD
Revenues:	3,318,440.51	4,215,642.77	4,215,642.77
Expenditures:	5,349,182.24	4,985,284.75	4,985,284.75
Net Income:	2,030,741.73-	769,641.98-	769,641.98-

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

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

Year To Date As Of: 12/31/25
Current Period: 07/01/25 to 12/31/25
Prior Year: 07/01/24 to 12/31/24

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	98,644.84	190,000.00	103,093.65	103,093.65	86,906.35-	54
215-36-1001	INTEREST INCOME	4,344.76	6,000.00	4,486.31	4,486.31	1,513.69-	75
215-39-1800	FUND BALANCE USE	0.00	225,500.00	0.00	0.00	225,500.00-	0
	E-911 FUND Revenue Totals	102,989.60	421,500.00	107,579.96	107,579.96	313,920.04-	25
Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
215-3380-54-1200	CAPITAL OUTLAYS	0.00	260,500.00	144,481.41	144,481.41	116,018.59	55
	3380 Total	0.00	260,500.00	144,481.41	144,481.41	116,018.59	55
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	68,177.59	161,000.00	67,327.44	67,327.44	93,672.56	42
	3800 E-911	73,229.59	161,000.00	72,379.44	72,379.44	88,620.56	45
	E-911 FUND Expenditure Totals	73,229.59	421,500.00	216,860.85	216,860.85	204,639.15	51
215 E-911 FUND		Prior	Current	YTD			
	Revenues:	102,989.60	107,579.96	107,579.96			
	Expenditures:	73,229.59	216,860.85	216,860.85			
	Net Income:	29,760.01	109,280.89-	109,280.89-			

Board of Commissioners of Candler County
Statement of Revenue and Expenditures

Grand Totals	Prior	Current	YTD
Revenues:	102,989.60	107,579.96	107,579.96
Expenditures:	73,229.59	216,860.85	216,860.85
Net Income:	29,760.01	109,280.89-	109,280.89-

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

Year To Date As Of: 12/31/25
Current Period: 07/01/25 to 12/31/25
Prior Year: 07/01/24 to 12/31/24

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

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

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	8,242.37	10,000.00	17,899.71	17,899.71	7,899.71	179
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	8,242.37	1,115,462.00	276,529.71	276,529.71	838,932.29-	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:	8,242.37	276,529.71	276,529.71
Expenditures:	69,883.62	0.00	0.00
Net Income:	61,641.25-	276,529.71	276,529.71

Grand Totals	Prior	Current	YTD
Revenues:	8,242.37	276,529.71	276,529.71

Board of Commissioners of Candler County
Statement of Revenue and Expenditures

Expenditures:	69,883.62	0.00	0.00
Net Income:	61,641.25-	276,529.71	276,529.71

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

Year To Date As Of: 12/31/25
Current Period: 07/01/25 to 12/31/25
Prior Year: 07/01/24 to 12/31/24

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	26,829.37	48,000.00	24,817.62	24,817.62	23,182.38-	52
270-31-4201	ALCOHOL MIXED DRINK BEVERAGE EXC	270.81	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	10,158.40	11,000.00	10,503.25	10,503.25	496.75-	95
270-32-1200	GENERAL BUSINESS LICENSE	10,050.00	11,000.00	5,900.00	5,900.00	5,100.00-	54
270-32-2200	BUILDING & DEVELOPMENT FEES & PERMITS	500.00	10,000.00	7,500.00	7,500.00	2,500.00-	75
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	1,890.00	1,890.00	1,790.00	***
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	200.00	0.00	200.00	200.00	200.00	0
270-32-2240	MOBILE HOME PERMIT FEES	4,600.00	10,000.00	2,250.00	2,250.00	7,750.00-	22
270-32-2250	ELECTRICAL PERMIT FEES	2,415.00	5,000.00	2,380.00	2,380.00	2,620.00-	48
270-34-4110	REFUSE COLLECTION CHARGE	116,840.29	550,000.00	144,924.64	144,924.64	405,075.36-	26
270-34-4111	REFUSE DISPOSAL CHARGE	0.00	187,000.00	0.00	0.00	187,000.00-	0
270-36-1001	INTEREST INCOME	5,452.53	10,000.00	6,432.43	6,432.43	3,567.57-	64
270-36-1002	INTEREST INCOME SSD-SYNOVJUS ACCT	15,079.90	30,000.00	9,138.73	9,138.73	20,861.27-	30
270-36-1006	INTEREST-GA FUND 1_SSD_ACT	0.00	0.00	574.75	574.75	574.75	0
	SPECIAL SERVICE DISTRICT FUND Revenue	807,014.05	1,540,600.00	893,297.13	893,297.13	647,302.87-	57

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

Board of Commissioners of Candler County
Statement of Revenue and Expenditures

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
270-1510-52-3604	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	208,096.91	450,000.00	225,425.40	225,425.40	224,574.60	50
270-4520-52-2111	WASTE DISPOSAL COSTS	0.00	187,000.00	47,138.20	47,138.20	139,861.80	25
	4520 COLLECTIONS	208,096.91	637,000.00	272,563.60	272,563.60	364,436.40	43
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	1,929.00	3,000.00	242.01	242.01	2,757.99	8
270-7410-52-3300	ADVERTISING	2,090.00	5,000.00	90.00	90.00	4,910.00	2
270-7410-52-3700	EDUCATION & TRAINING	0.00	1,000.00	0.00	0.00	1,000.00	0
270-7410-53-1700	SUPPLIES	0.00	1,000.00	0.00	0.00	1,000.00	0
	7410 ZONING	4,019.00	44,000.00	332.01	332.01	43,667.99	1
270-7450-00-0000	CODE ENFORCEMENT	0.00	0.00	0.00	0.00	0.00	0
270-7450-51-1100	CODE ENFORCEMENT - REGULAR EMPLOYE	0.00	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

Board of Commissioners of Candler County
Statement of Revenue and Expenditures

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
270-7450-52-3500	CODE ENFORCEMENT-TRAVEL	0.00	1,000.00	0.00	0.00	1,000.00	0
270-7450-52-3700	CODE ENFORCEMENT-EDUCATION & TRAINING	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	67,140.48	140,995.00	82,247.06	82,247.06	58,747.94	58
270-9000-57-1011	AIRPORT AUTHORITY	11,390.82	23,921.00	11,960.52	11,960.52	11,960.48	50
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	199,825.50	532,140.00	266,070.00	266,070.00	266,070.00	50
270-9000-57-1032	ANIMAL CONTROL - METTER	42,103.02	88,416.00	44,208.00	44,208.00	44,208.00	50
270-9000-57-1060	LIBRARY	29,347.50	61,395.00	30,697.50	30,697.50	30,697.50	50
	9000 OTHER DEPARTMENTS	349,807.32	860,788.00	435,183.08	435,183.08	425,604.92	51
	SPECIAL SERVICE DISTRICT Expenditure Tot	561,923.23	1,612,740.00	711,000.50	711,000.50	901,739.50	44

270 SPECIAL SERVICE DISTRICT FUND

	Prior	Current	YTD
Revenues:	807,014.05	893,297.13	893,297.13
Expenditures:	561,923.23	711,000.50	711,000.50
Net Income:	245,090.82	182,296.63	182,296.63

Board of Commissioners of Candler County
Statement of Revenue and Expenditures

Grand Totals	Prior	Current	YTD
Revenues:	807,014.05	893,297.13	893,297.13
Expenditures:	561,923.23	711,000.50	711,000.50
Net Income:	245,090.82	182,296.63	182,296.63

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

Year To Date As Of: 12/31/25
Current Period: 07/01/25 to 12/31/25
Prior Year: 07/01/24 to 12/31/24

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

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

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
321-36-1005	INTEREST INC 2018 SP	12,738.64	0.00	7,739.63	7,739.63	7,739.63	0
2018 SPLOST FUND Revenue Totals		12,738.64	0.00	7,739.63	7,739.63	7,739.63	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
321-1545-54-3001	TAX COMM - RE SOFTWARE - WINGAP CONV	25,000.00	0.00	0.00	0.00	0.00	0
1545 TAX COMMISSIONER		25,000.00	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	72,328.99	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
3300 SHERIFF		90,296.22	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

Board of Commissioners of Candler County
Statement of Revenue and Expenditures

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
	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	189,401.04	96,062.03	161,266.96	161,266.96	65,204.93-	168

321 2018 SPLOST FUND

	Prior	Current	YTD
Revenues:	12,738.64	7,739.63	7,739.63
Expenditures:	189,401.04	161,266.96	161,266.96
Net Income:	176,662.40-	153,527.33-	153,527.33-

Grand Totals

	Prior	Current	YTD
Revenues:	12,738.64	7,739.63	7,739.63
Expenditures:	189,401.04	161,266.96	161,266.96
Net Income:	176,662.40-	153,527.33-	153,527.33-

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

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

Year To Date As Of: 12/31/25
Current Period: 07/01/25 to 12/31/25
Prior Year: 07/01/24 to 12/31/24

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%)	522,343.73	1,062,864.00	582,538.85	582,538.85	480,325.15-	55
322-31-3209	2024 SPLOST Level II Project (20%)	214,075.30	435,600.00	238,745.41	238,745.41	196,854.59-	55
322-31-3210	2024 SPLOST (Metter 37%)	316,831.43	644,688.00	353,343.22	353,343.22	291,344.78-	55
322-31-3211	2024 SPLOST (Pulaski 2%)	17,126.03	34,848.00	19,099.64	19,099.64	15,748.36-	55
322-36-1005	INTEREST INCOME 2024 SPLOST	3,327.02	8,000.00	13,114.62	13,114.62	5,114.62	164
322-36-1006	INTEREST INC 2024 SPLOST Level II 20%	401.25	1,000.00	1,156.56	1,156.56	156.56	116
322-39-1800	FUND BALANCE USE	0.00	215,709.52	0.00	0.00	215,709.52-	0
	2024 SPLOST FUND Revenue Totals	1,074,104.76	2,402,709.52	1,207,998.30	1,207,998.30	1,194,711.22-	50

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	51,532.74	51,532.74	21,532.74-	172
	1510 ADMINISTRATION	0.00	30,000.00	51,532.74	51,532.74	21,532.74-	172
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
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

Board of Commissioners of Candler County
Statement of Revenue and Expenditures

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Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
	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
	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

Board of Commissioners of Candler County
Statement of Revenue and Expenditures

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
322-4963-57-1094	2024 SPLOST METTER 37%	264,293.15	644,688.00	295,179.85	295,179.85	349,508.15	46
4963 Total		264,293.15	644,688.00	295,179.85	295,179.85	349,508.15	46
322-4964-57-1094	2024 SPLOST PULASKI 2%	14,286.12	34,848.00	15,955.67	15,955.67	18,892.33	46
4964 Total		14,286.12	34,848.00	15,955.67	15,955.67	18,892.33	46
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	15,340.16	15,340.16	4,659.84	77
7450 CODE ENFORCEMENT		0.00	90,000.00	67,682.36	67,682.36	22,317.64	75
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		663,051.05	2,475,359.52	1,008,365.17	1,008,365.17	1,466,994.35	41
322 2024 SPLOST FUND							
	Revenues:	1,074,104.76	1,207,998.30	1,207,998.30	1,207,998.30		
	Expenditures:	663,051.05	1,008,365.17	1,008,365.17	1,008,365.17		

Board of Commissioners of Candler County
Statement of Revenue and Expenditures

Net Income:	411,053.71	199,633.13	199,633.13
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Grand Totals	Prior	Current	YTD
Revenues:	1,074,104.76	1,207,998.30	1,207,998.30
Expenditures:	663,051.05	1,008,365.17	1,008,365.17
Net Income:	411,053.71	199,633.13	199,633.13

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

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

Include Non-Anticipated: Yes
Include Non-Budget: No
Year To Date As Of: 12/31/25
Current Period: 07/01/25 to 12/31/25
Prior Year: 07/01/24 to 12/31/24

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
335-31-3204	TIA SPLOST	208,149.85	0.00	223,956.58	223,956.58	223,956.58	0
335-31-3601	TSPOST2 (REG) - DISCRETIONARY FUNDS	0.00	420,000.00	0.00	0.00	420,000.00-	0
335-31-3602	TSPOST2 (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	23,423.97	25,000.00	16,194.33	16,194.33	8,805.67-	65
	TIA SPLOST FUND Revenue Totals	321,174.76	2,674,003.00	764,753.31	764,753.31	1,909,249.69-	28

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
335-3920-54-1401	MISC TIA DISC - 24-STORM3 ROAD REPAIRS	20,990.00	0.00	0.00	0.00	0.00	0
	3920 EMERGENCY MANAGEMENT ASSOCIAT	122,376.02	0.00	0.00	0.00	0.00	0
335-4200-53-1106	PIPES	28,481.10	0.00	0.00	0.00	0.00	0
	4200 ROADS & BRIDGES	28,481.10	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
335-4968-54-1400	MISC TIA DISCRETIONARY-ROADS	803.75	2,229,003.00	465,608.15	465,608.15	1,763,394.85	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	408,212.12	0.00	30,425.00	30,425.00	30,425.00-	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
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	600.00	600.00	600.00-	0
335-4968-54-1451	LAKE CHURCH ROAD	0.00	0.00	41,559.60	41,559.60	41,559.60-	0
335-4968-57-9000	CONTINGENCIES	0.00	394,908.00	0.00	0.00	394,908.00	0
	4968 2012 TIA SPLOST:	514,026.31	2,674,003.00	616,785.68	616,785.68	2,057,217.32	23
	TIA SPLOST FUND Expenditure Totals	664,883.43	2,674,003.00	616,785.68	616,785.68	2,057,217.32	23

335 TIA SPLOST FUND

	Prior	Current	YTD
Revenues:	321,174.76	764,753.31	764,753.31
Expenditures:	664,883.43	616,785.68	616,785.68
Net Income:	343,708.67-	147,967.63	147,967.63

Grand Totals

	Prior	Current	YTD
Revenues:	321,174.76	764,753.31	764,753.31
Expenditures:	664,883.43	616,785.68	616,785.68
Net Income:	343,708.67-	147,967.63	147,967.63

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

Include Non-Anticipated: Yes
Include Non-Budget: No
Year To Date As Of: 12/31/25
Current Period: 07/01/25 to 12/31/25
Prior Year: 07/01/24 to 12/31/24

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
360-36-1001	INTEREST INCOME_CC JAIL CONSTRUCTION	14,316.03	0.00	2,124.69	2,124.69	2,124.69	0
360-36-1003	INTEREST INCOME_JAIL PROJECT CDS	239,828.54	0.00	0.00	0.00	0.00	0
360-36-1004	INTEREST-GA FUND 1 JAIL CONSTRUCTION /	0.00	100,000.00	129,880.65	129,880.65	29,880.65	130
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 CONI	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	636,606.45	9,106,769.66	495,217.22	495,217.22	8,611,552.44-	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	57,215.00	22,000.00	4,462.50	4,462.50	17,537.50	20
360-1565-52-3604	BANK FEES	790.00	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	1,479,531.60	1,479,531.60	6,386,689.30	19
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	732,515.98	8,456,769.66	1,847,995.98	1,847,995.98	6,608,773.68	22
	JAIL CONSTRUCTION FUND Expenditure Totals	732,515.98	8,456,769.66	1,847,995.98	1,847,995.98	6,608,773.68	22

360 JAIL CONSTRUCTION FUND	Prior	Current	YTD
Revenues:	636,606.45	495,217.22	495,217.22
Expenditures:	732,515.98	1,847,995.98	1,847,995.98

Board of Commissioners of Candler County
Statement of Revenue and Expenditures

Net Income: 95,909.53- 1,352,778.76- 1,352,778.76-

Grand Totals	Prior	Current	YTD
Revenues:	636,606.45	495,217.22	495,217.22
Expenditures:	732,515.98	1,847,995.98	1,847,995.98
Net Income:	95,909.53-	1,352,778.76-	1,352,778.76-

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

Year To Date As Of: 12/31/25
Current Period: 07/01/25 to 12/31/25
Prior Year: 07/01/24 to 12/31/24

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

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

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
601-34-1750	ALLOCATED SELF INSURANCE COSTS FROM	712,533.12	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	6,349.52	0.00	1,790.13	1,790.13	1,790.13	0
601-36-1002	PARETO RESERVE ACT INTEREST INCOME	14,984.53	0.00	19,750.09	19,750.09	19,750.09	0
601-36-9001	PARETO-CAPTIVE RETURN OF CAPITAL INVE	12,261.57	0.00	0.00	0.00	0.00	0
601-38-9001	STOP LOSS REIMBURSEMENT	66,542.45	0.00	212,031.67	212,031.67	212,031.67	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	820,877.16	1,161,822.00	741,746.46	741,746.46	420,075.54-	63

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	25,444.00	66,000.00	27,448.25	27,448.25	38,551.75	42
601-1510-55-2200	PAID CLAIMS	223,975.21	607,654.00	559,965.35	559,965.35	47,688.65	92
601-1510-55-2201	STOP LOSS PREMIUMS	244,957.77	488,168.00	243,183.73	243,183.73	244,984.27	50
	1510 ADMINISTRATION	494,376.98	1,161,822.00	830,597.33	830,597.33	331,224.67	71
	INTERNAL HEALTH INSURAN Expenditure To	494,376.98	1,161,822.00	830,597.33	830,597.33	331,224.67	71

	Prior	Current	YTD
601 INTERNAL HEALTH INSURANCE FUND			
Revenues:	820,877.16	741,746.46	741,746.46
Expenditures:	494,376.98	830,597.33	830,597.33
Net Income:	326,500.18	88,850.87-	88,850.87-

Board of Commissioners of Candler County
Statement of Revenue and Expenditures

Grand Totals	Prior	Current	YTD
Revenues:	820,877.16	741,746.46	741,746.46
Expenditures:	494,376.98	830,597.33	830,597.33
Net Income:	326,500.18	88,850.87 -	88,850.87 -

ANNUAL INCREASE
0%

POPULATION (2020 CENSUS)

10,981 4,004 211

COLLECTION MONTH	MONTHLY TOTAL	LEVEL ONE PROJECT	LEVEL ONE % OF TOTAL	NET REMAINING	COUNTY	METTER	PULASKI	100%
FY2024								
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
FY2025								
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	\$ 2,961.01	
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	METTER	PULASKI	100%
FY2026								
15	JUL	\$ 209,399.06	20.00%	\$ 167,519.25	\$ 102,186.74	\$ 61,982.12	\$ 3,950.38	
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	
	Prorata	\$ 1,069.47	20.00%	\$ 855.58	\$ 521.91	\$ 316.56	\$ 17.11	
20	DEC	\$ 195,428.41	20.00%	\$ 156,342.73	\$ 95,369.06	\$ 57,846.81	\$ 3,126.86	
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	\$ 1,193,727.12		\$ 954,981.70	\$ 582,538.84	\$ 353,343.23	\$ 19,099.64	\$ 1,193,727.12
	TOTAL TO DATE	\$ 3,804,570.21		\$ 3,043,656.17	\$ 1,856,630.27	\$ 1,126,152.78	\$ 60,873.13	\$ 3,804,570.23

STATE OF GEORGIA**COUNTY OF CANDLER****SECOND AMENDMENT TO ALCOHOLIC BEVERAGES ORDINANCE
FOR THE UNINCORPORATED AREAS OF CANDLER COUNTY,
GEORGIA**

WHEREAS, the Board of Commissioners of Candler County is charged with the responsibility of protecting the health, safety and welfare of the citizens of Candler County and as such, is authorized to enact ordinances governing activities and properties in the unincorporated areas of Candler County, Georgia;

WHEREAS, pursuant to, *inter alia*, O.C.G.A. §§ 3-3-2(a); 3-5-40 *et seq.*: 3-6-40 *et seq.*; and 3-11-2 *et seq.*: Candler County has the discretionary authority to regulate the granting, refusal, suspension or revocation of alcoholic beverage licenses;

WHEREAS, in order to more effectively regulate such licensing activity, the Board of Commissioners desires to amend the existing alcoholic beverage code;

WHEREAS, the Board of Commissioners amended the alcoholic beverage code to create a new category of alcoholic beverage licenses by creating a temporary alcohol license on June 15th, 2020;

NOW THEREFORE, be it resolved by the Candler County Board of Commissioners that Chapter 6 of the Candler County Code of Ordinances, entitled "Alcoholic Beverages", is hereby amended as follows:

Application deadline of sixty (60) days outlined in subsection (A)(1) of section 2 of the Temporary Special Event License Amendment is hereby amended to thirty (30) days. All other provisions shall remain the same.

Adopted, approved and enacted this 20 day of January, 2026, at the Regular Meeting of the Board of Commissioners of Candler County.



CANDLER COUNTY BOARD OF COMMISSIONERS

By: David Bradley Jones
David Bradley Jones, Chairman

Attest: Kellie Lank
Kellie Lank, Clerk

Exhibit C

**STATE OF GEORGIA
COUNTY OF CANDLER****AMENDMENT TO CANDLER COUNTY RECREATION ADVISORY BOARD
BY-LAWS**

WHEREAS, the Board of Commissioners of Candler County is empowered to create and establish committees for the purpose of advising the Candler County Board of Commissioners on community matters;

WHEREAS, the Board of Commissioners of Candler County created the Candler County Recreation Advisory Board with the intent of improving the recreational offerings to the public;

WHEREAS, the Board of Commissioners of Candler County find it necessary to amend the Candler County Recreation Advisory Board By-Laws to ensure the Candler County Recreation Advisory Board remains effective;

NOW THEREFORE, be it resolved by the Candler County Board of Commissioners that the Candler County Recreation Advisory Board By-Laws are hereby amended as follows:

AMENDMENT ONE

Section 4 of Article IV is hereby amended to read as follows:

Absence from *two (2)* consecutive regular meetings or *three (3)* 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. **Further, members participating virtually shall be considered absent.**

AMENDMENT TWO

Section 5 of Article IV shall be amended to include the following:

For the purposes of determining the presence of a quorum, members participating virtually shall not be included.

Except as amended herein, all other provisions and sections shall remain unchanged and in full force.

Adopted, approved and enacted this 20th day of January, 2026 at the Regular Meeting of the Board of Commissioners of Candler County.

CANDLER COUNTY BOARD OF COMMISSIONERS



By: *David Bradley Jones*
David Bradley Jones, Chairman

Attest: *Kellie Lank*
Kellie Lank, Clerk

**A RESOLUTION BY THE GOVERNING AUTHORITY OF CANDLER COUNTY
SETTING QUALIFYING FEES FOR THE 2026 ELECTION AND AUTHORIZING
PUBLICATION OF SAME**

WHEREAS, O.C.G.A. § 21-2-131(a) requires the governing authority of each county, not later than February 1 of any year in which a general primary, nonpartisan election, or general election is to be held, to fix and publish a qualifying fee for each county office to be filled in the upcoming primary or election; and

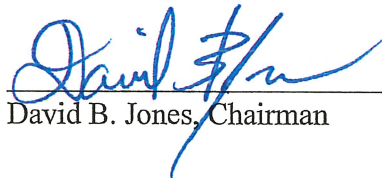
WHEREAS, a general primary, nonpartisan election, and general election are scheduled to be held in 2026;

NOW, THEREFORE, BE IT RESOLVED that the Board of Commissioners of Candler County, as the governing authority of Candler County, does hereby set qualifying fees for candidates for the county offices to be elected in 2026 as set forth in Exhibit "A" attached hereto.

BE IT FURTHER RESOLVED, that the County Clerk is authorized and directed to publish the list of qualifying fees in accordance with the requirements of O.C.G.A. § 21-2-131 no later than February 1, 2026.

THIS RESOLUTION is adopted and made effective this 20th day of January, 2026.

CANDLER COUNTY BOARD OF COMMISSIONERS

By: 
David B. Jones, Chairman

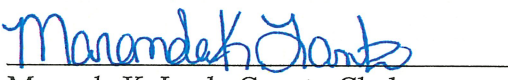
Attest: 
Maranda K. Lank, County Clerk



EXHIBIT A2026 QUALIFYING FEES

<u>POSITION</u>	<u>MINIMUM SALARY</u>	<u>QUALIFYING FEE</u>
County Commissioner		
District 2	\$4,800	\$144
District 4	\$4,800	\$144
County Board of Education		
District 2	\$6,000	\$180
District 4	\$6,000	\$180

Exhibit E

CANDLER COUNTY BOARD OF COMMISSIONERS
BUDGET CALENDAR – FY2027

Wednesday, February 4	8:00 a.m.	Strategic Planning Retreat (ACCG)
Monday, March 16		Budget packets go out
Tuesday, April 1	TBD	Fire Budget Committee Required to meet by date
Tuesday, April 7		Administrator meetings with departments/offices for budget review
Friday, April 10		Budget Packets Due
Tuesday, May 5		Administrator meetings with departments/offices to discuss admin recommendations
Wednesday, May 6	5:00 p.m.	Budget Meeting Revenue (General Fund) Legislative, Executive, Administrative, IT, State Court, Public Buildings, UGA Extension, Family Connection, Special Services District (270)
Monday, May 11	5:00 p.m.	Budget Meeting Tax Commissioner, Tax Assessor, Superior Court, Clerk of Court, Equalization, Probate Court, Roads, Solid Waste, Recreation
Tuesday, May 12	5:00 p.m.	Budget Meeting Sheriff, Detention, EMA, EMS, Coroner, LMIG, E911, Jail Construction Fund
Tuesday, May 19	5:00 p.m.	Budget Meeting SPLOST, TSPLOST, Health Insurance Fund Personnel – Executive Session
Wednesday, May 20	5:00 p.m.	As necessary meeting
Monday, June 1	5:00 p.m. 5:30 p.m.	Public Hearing, FY27 Proposed Budget 1 st BoC meeting
Monday, June 15	5:00 p.m.	2 nd BoC meeting - Budget Adoption
Monday, June 22		Backup Date for budget approval