

# PIKE COUNTY BOARD OF COMMISSIONERS

P.O. Box 377 • 77 Jackson Street

Zebulon, GA 30295

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J. Briar Johnson, Chairman

Tim Daniel, Commissioner

Tim Guy, Commissioner

Jason Proctor, Commissioner

James Jenkins, Commissioner

Brandon Rogers, County Manager

Angela Blount, County Clerk

## Regular Meeting AGENDA

Wednesday, June 11, 2025 - 9:00 AM

Courthouse, Main Courtroom, 16001 Barnesville Street, Zebulon, Georgia

Town Hall Meeting at 8:45 a.m.

### 1. CALL TO ORDER

Chairman J. Briar Johnson

### 2. INVOCATION

Kyle Garner

### 3. PLEDGE OF ALLEGIANCE

### 4. APPROVAL OF THE AGENDA - (O.C.G A. § 50-14-1 (e) (1))

### 5. APPROVAL OF THE MINUTES

- a. Minutes of the May 22, 2025, Workshop.
- b. Minutes of the May 22, 2025, Special Called Meeting.
- c. Minutes of the May 27, 2025, Regular Monthly Meeting.

### 6. INVITED GUESTS

- a. Employee Recognition for service to Pike County
  - David Fields - Pike County Public Works
- b. Fulton-Kozak to present the FY 2023/2024 Audit
- c. Tyler Brock with Sun Tribe Development

### 7. REPORTS FROM COMMISSIONS, DEPARTMENTS, COMMITTEES, AUTHORITIES

- a. Monthly Reports submitted from County Departments and County Authorities, including a Revenue/Expenditure Statement for all departments, and a summary check register.

Department Reports

Financial Reports

- b. County Manager Report

Update on County finances for the following funds/accounts:

General Fund	\$431,461.64
Fire Dept. Donations	\$11,655.91

Cash Reserve Account	\$167,824.13
Jail Fund	\$16,873.71
E-911 Fund	\$11,548.17
DATE Fund	\$26,201.79
Juvenile Court Fund	\$13,775.83
Residential Impact Fees	\$183,196.46
Commercial Impact Fees	\$39,844.05
C.A.I.P. Fund	\$85,221.87
General Obligation SPLOST 2022-2028	\$2,221,942.10
L.M.I.G. Grant (DOT)	\$368,663.36

- c. County Manager Comments.
- d. Commissioner Reports.
- e. County Attorney Report to Commissioners.

**8. UNFINISHED BUSINESS - None**

**9. NEW BUSINESS**

- a. Consider request from Christine Curry to use the Courthouse Lobby for the SlowExposures Photography Show (21<sup>st</sup> year), from Thursday, September 18, 2025, through Sunday, September 21, 2025, between the hours of 9:00 a.m. and 6:00 p.m. daily.
- b. Consider one appointment to the Department of Behavioral Health and Developmental Disabilities Region Six Regional Advisory Council to fill an expired three-year term, set to expire July 31, 2027. *Applicant has met the criteria.*
- c. Consider one appointment to the J. Joel Edwards Public Library Board to fill an unexpired three-year term, set to expire December 31, 2026. *Applicant has met the criteria.*
- d. Consider three appointments to the Parks and Recreation Authority to fill a three-year term, set to expire June 30, 2028. *Applicants have met the criteria.*
- e. Clarification of the employment status of the Board of Commissioners, part-time/full-time, and clarification of the Chairman's compensation structure.
- f. Discuss request from the City of Zebulon regarding the placement of Bicentennial Celebration banners on the Courthouse grounds and the use of the County parking lot in support of the event.
- g. Approve/deny the FY 2026 Contract for Indigent Defense Services provided by the Griffin Judicial Circuit Public Defender's Office in Pike County.
- h. Consider request to use Impact Fees allocated to the J. Joel Edwards Public Library for purchase of a storage building.
- i. Discussion of the status of McKinley Road and the potential need for curb and gutter improvements.
- j. Second Reading of Text Amendment to Article 16, US Highway 19 & 41 Overlay District, of the Unified Development Code to add a provision outlining the allowable and prohibited colors allowed within the Overlay District.
- k. Final Adoption of the FY 2025/2026 Budget.

**10. PUBLIC COMMENT - None**

**11. EXECUTIVE SESSION**

- a. County Manager Rob Morton requests an Executive Session to discuss the possible acquisition of real property pursuant to O.C.G.A. 50-14-3 (b)(1).

**12. ADJOURNMENT**

*Agenda subject to revision.*

## PIKE COUNTY BOARD OF COMMISSIONERS

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Minutes of the May 22, 2025, Workshop.

### **SUBJECT:**

Minutes of the May 22, 2025, Workshop.

### **ACTION:**

### **ADDITIONAL DETAILS:**

#### **ATTACHMENTS:**

Type	Description
▣ Exhibit	May 22, 2025 BOC Workshop Minutes

#### **REVIEWERS:**

Department	Reviewer	Action	Comments
County Clerk	Blount, Angela	Approved	Item Pushed to Agenda



**WORKSHOP**  
**PIKE COUNTY BOARD OF COMMISSIONERS**

The Pike County Board of Commissioners held a Workshop on Thursday, May 22, 2025, at 5:30 p.m. in the Courthouse, Main Courtroom, at 16001 Barnesville Street, Zebulon. Chairman Briar Johnson convened the meeting and Commissioners Tim Daniel, Tim Guy, Ken Pullin and James Jenkins attended. County Attorney/County Manager Rob Morton and County Clerk Angela Blount were also present. (O.C.G.A. § 50-14-1(e) (2)).

- 1. **CALL TO ORDER.....Chairman Briar Johnson**
- 2. **INVOCATION.....Silent Invocation**
- 3. **PLEDGE OF ALLEGIANCE.....Chairman Briar Johnson**
- 4. **APPROVAL OF THE AGENDA - (O.C.G A. 50-14-1 (e) (1))**  
**Motion/second by Commissioners Daniel/Guy to approve the agenda, motion carried 5-0.**
- 5. **NEW BUSINESS**

**a. Discussion of the FY 2025-2026 Budget.**

County Manager Rob Morton addressed the Board and stated they have received a handout responding to questions raised at last week’s Budget Public Hearing. He also noted that the Board had requested that McGriff insurance be invited to the workshop to discuss health insurance and related employee benefits.

Jeff Massey and Jaki Turner, representing McGriff Insurance, presented health insurance options, highlighting a 14.5% increase after negotiations with Aetna, which was reduced from the original 23.5% increase. To further reduce costs to a single-digit increase, they proposed raising the deductible from \$2,500 to \$3,500. Additional options included transitioning dental and vision coverage to a new provider and converting the short-term disability benefit from a county-paid plan to a voluntary employee-paid benefit, which would save the County approximately \$27,000.

Mr. Massey clarified that life insurance and long-term disability would remain county-paid, with no recommended changes. In response to Commissioner Pullin’s inquiry about short-term disability, Mr. Massey explained that the current plan is county-paid, but the proposal is to convert it to an employee-paid plan. The cost would vary by employee, based on age and income, with rate details included on the back page of the McGriff handout.

County Manager Morton emphasized that he does not recommend removing long-term disability, as it remains a valuable benefit. For short-term disability, he noted employees have access to other leave options such as vacation and sick time. The proposed changes would apply only to Plan 1, not Plan 2, which is also available to employees.

Commissioner Pullin asked whether most employees meet their deductible. Mr. Massey replied that they do not, and 90% of claims occur within the first \$1,000.

CM Morton added that the FY 2025–2026 Budget anticipates a 10% increase in insurance costs based on projections from February. Jaki Turner noted that if the County chooses to make changes to the health plan, there will be significant administrative work and coordination required. She would need to notify carriers and configure the system for enrollment teams to meet with employees.

CM Morton then noted that Clint Chastain, Finance Administrator, was present to answer any financial questions. He and Mr. Chastain are preparing a budget summary to address concerns raised by Commissioner Pullin. That summary will not be finalized until there is more certainty about the County’s financial direction.

CM Morton also mentioned that representatives from the Parks and Recreation Authority were in attendance and could address related concerns. One major question was the difference between what Parks and Recreation requested versus what was included in the proposed budget.

Commissioner Jenkins, who was absent at the previous meeting, inquired about the \$2.5 million increase in the budget, much of which is attributed to land purchase. He asked about the plan for funding that purchase. CM Morton explained that the current budget assumes the sale of County property will offset that expense. The total budget is increasing from \$17 million last year to \$20 million this year. If the sale does not happen, the Board will need to consider issuing bonds to convert the short-term debt into long-term debt.

Commissioner Jenkins asked whether there was a timeline for selling the property to make payments on the \$2 million loan. CM Morton said the goal is to finalize negotiations before the first week of November. Discussions are ongoing with two separate entities, and the concept plan is still being refined. The proposed facility location, involving 45 acres, has raised additional questions.

Commissioner Jenkins also noted that a new facility could cost an additional \$25 million, and such considerations must be addressed early. CM Morton stated that discussions have included whether to pursue a smaller bond issuance to cover debt payoff or a comprehensive bond for broader projects. He added that due to timing, the debt service obligation may not fall within this budget year.

Commissioner Jenkins asked about the Tax Assessor’s Office, specifically regarding the continued use of outside contractor’s alongside current staff. CM Morton explained that the Board of Assessors is evaluating the cost-effectiveness of internal employees versus outside vendors. One contractor advised retaining at least one in-house staff member for inspections to work in conjunction with the contractor. No final decision has been made.

Chris Childress, Chairman of the Parks and Recreation Authority, was present and available to respond. The Authority is requesting \$352,000 in capital outlay funding for projects including outdoor facilities, basketball courts, playgrounds, an outdoor gym, and associated restrooms. While there are no issues with the scope of the projects, the challenge is funding. Other items in the budget included 5% Employee raises, \$184,000 landscape architect and equipment for the Parks and Recreation Department.

Chris Childress, Parks and Recreation Authority, addressed the Board, stating that he was not officially invited to the workshop but attended in case there were questions. In response to Commissioner Pullin’s question about the operating budget, Mr. Childress said that when he joined the Authority about a decade ago, the department consistently rolled over approximately \$100,000 in reserves. Last year, Parks and Recreation received \$750,000 in the County budget.

CM Morton clarified that last year’s budget included American Rescue Plan Act (ARPA) funds for debt service, which artificially increased the allocation. Since ARPA funds were not authorized for that use, those expenses had to be reintegrated into the general fund for FY 2025–2026, making it more similar to two years ago.

Mr. Childress explained that the department operates from both an operating account and a concessions account. In FY 2025, they spent over \$40,000 on lighting maintenance. Based on the proposed budget, he anticipates needing an additional \$115,000 to maintain the parks at their current level—not including expenses for bleachers or playgrounds. Current reserves total approximately \$70,000, and next year may be the first year those reserves are depleted. He also shared that the Authority will not be receiving a DNR grant. The electrical system is failing, with repair estimates at around \$1.4 million. A request has been submitted to Congressman Jack for congressional funding to support lighting infrastructure. If funding is not secured, the park may not have lighting in two years.

Commissioner Pullin asked how much revenue is generated from tournaments and concessions. Mr. Childress estimated \$8,000–\$10,000 net from tournaments, with another \$50,000 expected from general concessions.

CM Morton added that documentation provided to the County listed \$247,086 in anticipated revenue for FY 2024–2025 (not including County allocations). For the coming fiscal year, the expected revenue is \$346,033.39, again excluding County funding.

Commissioner Pullin summarized that if the proposed budget is \$776,000, and Parks and Recreation generates \$400,000, then the total operating cost is around \$1.1 million. Mr. Childress noted their relationship with the school system, which currently allows Parks and Recreation to use school gyms for basketball and fields for middle school baseball. However, if that partnership ends—such as if the school builds its own facilities or expands its own programs—Parks and Recreation could lose significant revenue from basketball and football. Baseball and softball participation remains strong.

**Discussion only, no motion entertained.**

**6. ADJOURNMENT**

**Motion/second by Commissioners Guy/Daniel to adjourn at 6:30 p.m., motion carried 5-0.**

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J. Briar Johnson, Chairman

\_\_\_\_\_  
Angela Blount, County Clerk

## **PIKE COUNTY BOARD OF COMMISSIONERS**

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Minutes of the May 22, 2025, Special Called Meeting.

### **SUBJECT:**

Minutes of the May 22, 2025, Special Called Meeting.

### **ACTION:**

### **ADDITIONAL DETAILS:**

#### **ATTACHMENTS:**

Type	Description
<input type="checkbox"/> Exhibit	May 22, 2025 BOC Special Called Meeting Minutes

#### **REVIEWERS:**

Department	Reviewer	Action	Comments
County Clerk	Blount, Angela	Approved	Item Pushed to Agenda

**SPECIAL CALLED MEETING  
PIKE COUNTY BOARD OF COMMISSIONERS**

The Pike County Board of Commissioners held a Special Called Meeting on Thursday, May 22, 2025, at 6:30 p.m. in the Courthouse, Main Courtroom, 16001 Barnesville Street, Zebulon. Chairman Briar Johnson convened the meeting and Commissioners Tim Daniel, Tim Guy, Ken Pullin and James Jenkins attended. County Attorney/ County Manager Rob Morton and County Clerk Angela Blount were also present. (O.C.G.A. § 50-14-1(e) (2)).

- 1. CALL TO ORDER.....Chairman J. Briar Johnson**
- 2. INVOCATION..... Silent Invocation**
- 3. PLEDGE OF ALLEGIANCE.....Chairman J. Briar Johnson**
- 4. APPROVAL OF THE AGENDA - (O.C.G A. § 50-14-1 (e) (1))**

County Manager Rob Morton recommended the Board consider amending the agenda to add a new business item under 5. New Business a. Health Benefit Options and move previous item a. down to item b. on the agenda which will be Approve/deny Second Reading of the FY 2025-2026 Budget.

**Motion/second by Commissioners Daniel/Guy to approve the amended agenda, to add a new item under New Business as Item 5. a. Health Benefit Options, and to move the current Item 5. a. Approve/deny Second Reading of FY 2025-2026 Budget to Item 5. b., motion carried 5-0.**

**5. NEW BUSINESS**

- a. Health Benefit Options (amended agenda to add)

County Manager Rob Morton noted that the Board previously heard the presentation from McGriff Insurance during the Workshop. Board members have also received documentation outlining the proposed 14.5% premium increase from the current insurance carrier. The budget currently includes a 10% allocation for anticipated premium increases. Several options are available to help reduce the premium increase, including raising the deductible to \$3,500, switching dental and vision providers to Aetna, and converting the short-term disability benefit from employer-paid to an optional employee-paid plan.

**Motion/second by Commissioners Jenkins/Pullin to approve the recommended health benefit plan proposed by McGriff Insurance with 4 changes, motion carried 5-0. Changes are as follows:**

- 1) **Plan 1 HRA – change from \$2,500.00 deductible to \$3,500.00**
- 2) **Changing dental provider to Aetna.**
- 3) **Changing vision provider to Aetna.**
- 4) **Moving the short-term disability benefit from an employer-paid plan to an optional employee-paid plan.**

- b. Approve/Deny Second Reading of the FY 2025–2026 Budget

County Manager Rob Morton stated the budget includes a 2.5% Cost of Living Adjustment (COLA) for all departments. In response to Commissioner Pullin’s comment during the Public Hearing regarding the future of the Fire Department, CM Morton explained that the County is gradually transitioning from an all-volunteer fire department to a paid department. The Fire Chief has recommended the next phase of staffing, which includes three 24-hour shift positions and one 12-hour shift. The Chief asked if, at a minimum, the Fire Department could receive a 12-hour shift, which would require an additional \$62,400 not currently included in the budget.

Commissioner Pullin asked for the total debt service between the Water Authority and Parks and Recreation. CM Morton responded that he did not have those numbers on hand but would provide them later.

Fire Chief Bobby Wilkerson addressed the Board regarding staffing needs. He reiterated the request for an additional full-time 24-hour shift position and a 12-hour position from 6:00 a.m. to 6:00 p.m., which covers the department’s highest call volume. He emphasized the department’s increasing workload, noting that calls often require EMTs and medics to remain on scene until backup or transport arrives. The department is frequently stretched thin.

Chief Wilkerson stated the department needs four personnel per shift for safety and compliance with standard operating procedures. Call volume has nearly doubled over four years—from 1,100 to a projected 2,100 calls this year—without an increase in staffing.

Commissioner Pullin clarified that the request is for one additional full-time 24-hour shift personnel and one daytime (12-hour) shift personnel. The Chief confirmed. Commissioner Pullin acknowledged the need.

Commissioner Pullin asked whether lowering or increasing the ISO rating helps reduce homeowners’ insurance rates. Chief Wilkerson confirmed that a lower ISO rating benefits homeowners. Factors contributing to a lower ISO rating include the 911 center, water availability, personnel levels, and a designated training center. A training center is essential for the County to reach the next ISO tier. The current County ISO rating is 5, which is considered reasonable.

Commissioner Pullin inquired whether the Fire Department could provide call volume data. CM Morton responded that those reports are included in the monthly agenda packets.

CM Morton added that the estimated cost to fully staff the 24-hour shift is approximately \$175,000, while the 12-hour shift would cost about \$62,400. The FY 2025–2026 Budget includes funding only for existing personnel and the 2.5% COLA. Neither the 12-hour nor 24-hour additional shifts are currently funded.

CM Morton noted that cost savings from the recently approved benefit plan changes may create some flexibility to address the Fire Department’s staffing needs.

Commissioner Guy asked whether the County’s budget is stable enough to support the addition of the 12-hour shift. CM Morton responded that due to the benefit plan modifications already approved, there may be sufficient funds available to consider this addition.

**Motion/second by Commissioners Pullin/Daniel to approve the addition of a one 12-hour shift to the Pike County Fire Department’s work schedule, motion carried 5-0.**

**Motion/second by Commissioners Daniel/Guy to approve the second reading of the Fiscal Year 2025-2026 budget, including the approved health care plan modifications and the addition of a 12-hour shift for the Pike County Fire Department, motion carried 5-0.**

**6. EXECUTIVE SESSION - NONE**

**7. ADJOURNMENT**

**Motion/second by Commissioners Guy/Pullin to adjourn at 6:51 p.m., motion carried 5-0.**

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J. Briar Johnson, Chairman

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Angela Blount, County Clerk

## **PIKE COUNTY BOARD OF COMMISSIONERS**

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Minutes of the May 27, 2025, Regular Monthly Meeting.

### **SUBJECT:**

Minutes of the May 27, 2025, Regular Monthly Meeting.

### **ACTION:**

### **ADDITIONAL DETAILS:**

#### **ATTACHMENTS:**

Type	Description
<input type="checkbox"/> Exhibit	May 27, 2025 BOC Regular Monthly Meeting Minutes

#### **REVIEWERS:**

Department	Reviewer	Action	Comments
County Clerk	Blount, Angela	Approved	Item Pushed to Agenda

**REGULAR MONTHLY MEETING  
PIKE COUNTY BOARD OF COMMISSIONERS**

The Pike County Board of Commissioners held its Regular Monthly Meeting on Tuesday, May 27, 2025, at 6:30 p.m. in the Courthouse, Main Courtroom, 16001 Barnesville Street, Zebulon. Chairman Briar Johnson convened the meeting and Commissioners Tim Daniel, Tim Guy, Ken Pullin and James Jenkins attended. County Clerk Angela Blount was also present. (O.C.G.A. § 50-14-1(e) (2)). Due to unforeseen circumstances, County Attorney/County Manager Rob Morton was unable to attend the meeting.

1.

CALL TO ORDER .....

Chairman J. Briar Johnson
2.

INVOCATION.....

Kyle Garner
3.

PLEDGE OF ALLEGIANCE.....

Chairman J. Briar Johnson
4.

APPROVAL OF THE AGENDA - (O.C.G A. § 50-14-1 (e) (1))

Motion/second by Commissioners Daniel/Guy to approve the agenda, motion carried 5-0.
5.

APPROVAL OF THE MINUTES - (O.C.G.A. § 50-14-1(e) (2))

a.

Minutes of the May 14, 2025, Regular Monthly Meeting.

b.

Minutes of the May 14, 2025, Executive Session.

c.

Minutes of the May 14, 2025, Special Called Meeting.

Motion/second by Commissioners Guy/Daniel to approve the minutes of the May 14, 2025 Regular Monthly Meeting, the minutes of the May 14, 2025 Executive Session and the minutes of the May 14, 2025 Special Called Meeting, motion carried 5-0.
6.

INVITED GUEST - NONE
7.

REPORTS FROM COMMISSIONS, DEPARTMENTS, COMMITTEES, AUTHORITIES

a.

Monthly Reports submitted from County Departments and County Authorities, including a Revenue/Expenditure Statement for all departments and a summary check register. *There are no Department reports as they will be provided during the first Board meeting of June. Revenue/Expenditure Statement and Detail Check Register is included.*

Motion/second by Commissioners Daniel/Guy to accept reports, motion carried 5-0.

b.

County Manager Report

Update on County finances for the following funds/accounts:

General Fund .....

\$849,908.13

Fire Dept. Donations.....

\$10,905.91

Cash Reserve Account.....

\$157,872.81

Jail Fund .....

\$16,186.16

E-911 Fund .....

\$88,770.85

DATE Fund .....

\$26,197.55

Juvenile Court Fund.....

\$13,775.83

Residential Impact Fee .....

\$162,859.58

Commercial Impact Fees .....

\$39,842.54

C.A.I.P FUND .....

\$85,204.38

General Obligation SPLOST 2022-2028.....

\$1,994,409.49

L.M.I.G. Grant (DOT).....

\$20,107.85

c.

County Manager Comment - Absent

d.

Commissioner Reports

District 1 –Tim Daniel – No report.

District 2 –Tim Guy – No report.

District 3 – Ken Pullin – No report.

District 4 – James Jenkins – No report.

At-Large Chairman Briar Johnson – No report.

e.

County Attorney Report to Commissioners – Absent
8.

UNFINISHED BUSINESS - NONE
9.

NEW BUSINESS

a.

Consider use of Courthouse Grounds from Charles Steck on Monday, July 14, 2025, from 6:40 a.m. until 8:00 a.m. for Statewide Bible Reading.

Chairman Briar Johnson stated this is annual event.

Motion/second by Commissioners Guy/Pullin to approve use of Courthouse Grounds on July 14, 2025 for Statewide Bible Reading, motion carried 5-0.

b.

**PUBLIC HEARING:** To receive public input regarding SUP-25-03 – Jonathan Buxton, owner and applicant, requests a Special Use Permit to allow a private cemetery to be located at 1201 Friendship Circle, Concord, GA 30206. The subject property is further identified as Parcel ID 027 002C and is in

Land Lot 237 of the 1<sup>st</sup> District. The property consists of 16.50 +/- acres. Commission District 2, Commissioner Tim Guy.

Jeremy Gilbert, Planning and Development Director, addressed the Board regarding a Special Use Permit (SUP-25-03) to allow a private cemetery to be located on the applicant’s property, in accordance with Chapter 165 of the Pike County Code. The proposed private cemetery would be 30 feet by 20 feet (600 square feet). The applicant submitted a survey indicating the proposed location and included all required notes as outlined in the cemetery regulations. Mr. Gilbert explained that Section 165.07 of the Pike County Code, titled Private Cemeteries for Human Interment, stipulates that private cemeteries are intended for use only by relatives and close associations of a particular family or families. The code provides two options for establishing a private cemetery:

- (A) Option 1: Private cemeteries located on a parcel with an existing residential and/or agricultural principal use(s) must be recorded as a deed restriction and a plat revision (where a plat exists), accompanied by a map exhibit showing the exact location of the private cemetery on the property and establishing deeded access from a public road. Private cemeteries sharing such parcels must also be clearly delineated by a fence or low wall, in accordance with Chapter 164 of the Zoning Code. The parent tract of these particular private cemeteries must be a minimum of 5 acres in size and cannot be subdivided. The private cemetery shall not comprise more than 5 percent of the total area of the parent tract. There shall be no principal building in the private cemetery area.
- (B) Option 2: Private cemeteries located on separate parcels subdivided from larger parcels must be recorded on a deed and plat in Pike County Superior Court and the actual cemetery area must be labeled on the plat as a private cemetery. The subdivided parcel must be a minimum of 3 acres.

The applicant is proceeding under Option 1, and Mr. Gilbert confirmed that all code criteria have been met.

This request was heard by the Planning and Zoning Board on May 8, 2025 and they recommend approval with two conditions: 1) The proposed survey illustrating the private cemetery shall be recorded as required by Chapter 165 of the Pike County Code, meeting all of the standards outlined in the said section, and 2) A fence or wall shall be installed around the private cemetery as required by Chapter 165.

<u>In Favor</u>	<u>Opposition</u>
No one came forth.	No one came forth.

**Motion/second by Commissioners Guy/Daniel to approve SUP-25-03 with 2 conditions, motion carried 5-0. Conditions are as follows:**

- 1) **The proposed survey illustrating the private cemetery shall be recorded as required by Chapter 165 of the Pike County Code, meeting all of the standards outlined in the said section.**
  - 2) **A fence or wall shall be installed around the private cemetery as required by Chapter 165.**
- c. **PUBLIC HEARING:** To receive public input regarding Text Amendment to Article 16, US Highway 19 & 41 Overlay District, of the Unified Development Code to add a provision outlining the allowable and prohibited colors allowed within the Overlay District.

Jeremy Gilbert, Planning and Development Director, presented a proposed text amendment to Article 16 of the Unified Development Code (UDC) concerning allowable and prohibited colors within the US Highway 19 & 41 Overlay District. In February 2025, both the Planning and Zoning Board and Board of Commissioners approved an amendment to the Overlay District requiring the Planning and Zoning Board to approve color schemes during overlay review hearings. The new proposed amendment seeks to provide further clarification by adding a dedicated section on color schemes.

Proposed Addition – Article 16, Section 1615. Design Standards

I. Color Schemes – Allowable and Prohibited Colors.

Primary and secondary material colors shall be compatible with each other and adjacent properties. Façade colors shall be low reflectance, muted, subdued, neutral or earth tone colors. On a limited basis, some bright colors are acceptable for contrast and accents only. Otherwise, bright, vibrant fluorescent, or neon colors of orange, purple, pink, bright green, violet, or other similar hues which are visually obtrusive or otherwise inconsistent with the intent of the design guidelines are prohibited.

Mr. Gilbert noted that this amendment applies only to properties fronting Highway 19 or Highway 41 within the Overlay District. Both Staff and the Planning and Zoning Board recommended approval.

<u>In Favor</u>	<u>Opposition</u>
No one came forth.	No one came forth.

Commissioner Pullin described the amendment as “common sense, “adding that the Planning and Zoning Board had thoroughly discussed it. He inquired about enforcement if a property owner painted a building pink. Mr. Gilbert responded that currently, painting an existing building alone does not



trigger overlay requirements unless major work or expansion is done. The proposed text applied to new buildings subject to overlay review. If a noncompliant color is used, it would be addressed through code enforcement.

Mr. Gilbert also mentioned that the Planning and Zoning Board has discussed possibly reviewing the applicability section of the code to require color compliance for all structures within the overlay, regardless of whether a project triggers a full review.

Chairman Johnson asked whether new structures near existing ones like Pike Plaza must complement existing design elements. Mr. Gilbert explained that existing regulations already require certain materials (e.g., brick, stone, stucco) on any side of a new building facing Highway 19 or 41, with specific limitations and prohibitions. The code reads if you build a new structure in the overlay, the side that faces Highway 19 or Highway 41 that has 50 percent or more of the area of each wall and shall be limited to one or a combination of the following: brick, natural stone with weathered, polished, fluted, or broken face, and/or glass. No quarry-faced stone shall be used except in retaining walls. The brick and stone material shall not be painted or defaced in any manner. Materials may comprise no more than 50 percent of the area of each wall and shall be limited to one or a combination of the following: masonry backed stucco, exterior insulation finish system (EIFS), fiber cement boards, shingles, wood, manmade stone or false brick, and/or surface textured and painted poured in place concrete.

**Motion/second by Commissioners Pullin/Guy to approve the first reading of the proposed text amendment to Article 16 of the Unified Development Code, pertaining to the US Highway 19 and 41 Overlay District, to add a provision outlining the allowable and prohibited colors within the Overlay District, motion carried 5-0.**

**10. PUBLIC COMMENT (Limited to 5 minutes per person) - NONE**

**11. EXECUTIVE SESSION - NONE**

**12. ADJOURNMENT**

**Motion/second by Commissioners Guy/Daniel to adjourn at 6:48 p.m., motion carried 5-0.**

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J. Briar Johnson, Chairman

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Angela Blount, County Clerk

# PIKE COUNTY BOARD OF COMMISSIONERS

FY 2023/2024 Audit

## SUBJECT:

Fulton-Kozak to present the FY 2023/2024 Audit

## ACTION:

## ADDITIONAL DETAILS:

### ATTACHMENTS:

Type	Description
▣ Exhibit	FY 20234-2024 Audit

### REVIEWERS:

Department	Reviewer	Action	Comments
County Clerk	Blount, Angela	Approved	Item Pushed to Agenda

# PIKE COUNTY, GEORGIA



## ANNUAL FINANCIAL REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 2024

**PIKE COUNTY, GEORGIA  
TABLE OF CONTENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

**FINANCIAL SECTION**

<b>Independent Auditor's Report</b> .....	1-3
<b>Financial Statements</b>	
<b>Government-wide Financial Statements</b>	
Statement of Net Position .....	4-5
Statement of Activities .....	6
<b>Fund Financial Statements</b>	
Balance Sheet Governmental Funds .....	7-8
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position .....	9
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds .....	10-13
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities .....	14
Statement of Revenues, Expenditures and Changes in Fund Balances – Budget (GAAP Basis) and Actual – General Fund .....	15-16
Statement of Revenues, Expenditures and Changes in Fund Balances – Budget (GAAP Basis) and Actual – ARPA .....	17
Statement of Fiduciary Net Position .....	18
Statement of Changes in Fiduciary Net Position .....	19
<b>Notes to the Basic Financial Statements</b> .....	20-45
<b>Required Supplementary Information</b>	
Schedule of Changes in the County's Net Pension Liability .....	47
Schedule of County Contributions .....	48
Notes to Required Supplementary Information .....	49
<b>Supplementary Information</b>	
<b>Non-Major Governmental Funds</b>	
Combining Balance Sheet – Nonmajor Governmental Funds .....	51-52
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance – Nonmajor Governmental Funds .....	53-56
<b>Special Revenue Funds</b>	
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Opioid Abatement Fund .....	57
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Law Library Fund .....	58
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Impact Fees Fund .....	59

**PIKE COUNTY, GEORGIA**  
**TABLE OF CONTENTS – CONTINUED**

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Law Enforcement Confiscation .....	60
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Federal Seizure Fund .....	61
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Drug Abuse Treatment Fund .....	62
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Juvenile Court Fund .....	63
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – E911 Fund .....	64
<b>Capital Projects Funds:</b>	
Schedule of Projects Constructed with 2016 Special Purpose Local Options Sales Tax .....	65
Schedule of Projects Constructed with 2022 Special Purpose Local Options Sales Tax .....	66
Schedule of Projects Constructed with Community Development Block Grant .....	67
<b>Custodial Funds</b>	
Combining Statement of Fiduciary Net Position .....	68
Combining Statement of Changes in Fiduciary Net Position .....	69
<b>Component Units</b>	
Combining Statement of Net Position – Component Units .....	70-71
Combining Statement of Activities – Component Units .....	72
<b>Internal Control and Compliance Section</b>	
Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Governmental Auditing Standards</i> .....	73-74

## **FINANCIAL SECTION**

## **INDEPENDENT AUDITOR'S REPORT**

To the Board of Commissioners  
Pike County  
Zebulon, Georgia 30295

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Pike County, Georgia (the "County") as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Pike County, Georgia, as of June 30, 2024 and the respective changes in financial position, and the respective budgetary comparison for the General Fund and ARPA Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Pike County Health Department, which represent 8.7 percent, 7.4 percent, and 29.3 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Pike County Health Department, is based solely on the report of the other auditor.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Pike County, Georgia, and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Pike County, Georgia's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Pike County, Georgia's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events considered in the aggregate that raise substantial doubt about Pike County, Georgia's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the Schedule of Changes in the County's Net Pension Liability and Related Ratios on page 47 and the Schedule of County Contributions on pages 48-49 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.



Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Pike County, Georgia's basic financial statements. The combining and individual nonmajor fund financial statements, the budgetary comparison schedules, the Schedule of Projects Constructed with Special Purpose Local Option Sales Tax, and the Schedule of Projects Constructed with Community Development Block Grant are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, the budgetary comparison schedules, the Schedules of Projects Constructed with Special Purpose Local Option Sales Tax, and the Schedule of Projects Constructed with Community Development Block Grant are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated May 8, 2025, on our consideration of Pike County, Georgia's internal controls over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of Pike County, Georgia's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* in considering Pike County, Georgia's internal control over financial reporting and compliance.



Morrow, Georgia  
May 8, 2025

**PIKE COUNTY, GEORGIA**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2024**

	Primary Governmental Activities	Component Units
<b>Assets</b>		
Cash and cash equivalents	\$ 5,831,507	\$ 2,090,230
Investments	7,821,386	145,228
Restricted cash and cash equivalents	10,765,146	70,495
Receivables (net of allowance for uncollectible)		
Taxes	281,676	9,498
Accounts	131,376	219,942
Interest	33,423	-
Intergovernmental	2,145,176	749
Inventory	7,321	-
Prepaid items	98,030	-
Net OPEB Asset	-	32,035
Non-depreciable capital assets	4,342,563	2,839,529
Depreciable capital assets, net	<u>8,958,362</u>	<u>5,436,282</u>
Total assets	<u>\$ 40,415,966</u>	<u>\$ 10,843,988</u>
<b>Deferred Outflows of Resources</b>		
Deferred outflows of resources related to pensions	\$ 523,700	\$ 127,879
Deferred outflows of resources related to OPEB	<u>-</u>	<u>45,016</u>
Total deferred outflows of resources	<u>\$ 523,700</u>	<u>\$ 172,895</u>
<b>Liabilities</b>		
Accounts payable	\$ 375,252	\$ 39,113
Accrued salaries and benefits	257,050	-
Payroll liabilities	-	-
Accrued interest	125,754	153
Unearned revenue	3,254,968	37,845
Customer deposits	4,491	70,495
Noncurrent liabilities:		
Due within one year		
Notes payable	-	1,356,645
Financed purchases	184,432	-
Bonds payable	1,880,000	171,169
Landfill post closure cost	7,260	-
Compensated absences	129,283	30,295
Due in more than one year		
Notes payable	5,340,642	-
Financed purchases	1,165,909	-
Bonds payable	8,993,074	1,385,068
Compensated absences	301,659	53,406
Net pension liability	4,260,136	683,455
Net OPEB liability	<u>-</u>	<u>19,096</u>
Total liabilities	<u>\$ 26,279,910</u>	<u>\$ 3,846,740</u>

See accompanying notes to financial statements.

**PIKE COUNTY, GEORGIA**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2024**

	Primary Governmental Activities	Component Units
<b>Deferred Inflows of Resources</b>		
Deferred inflows of resources related to pensions	\$ 39,649	\$ 15,049
Deferred inflows of resources related to OPEB	-	23,767
Total deferred inflows of resources	<u>\$ 39,649</u>	<u>\$ 38,816</u>
<b>Net Position</b>		
Net investment in capital assets	\$ 6,121,868	\$ 5,362,929
Restricted for –		
Capital outlay	8,026,685	-
Court programs	80,929	-
Public Safety	205,538	
Health services	-	340,992
OPEB Asset	-	32,035
Debt service	-	145,228
Unrestricted	<u>185,087</u>	<u>1,250,143</u>
Total net position	<u>\$ 14,620,107</u>	<u>\$ 7,131,327</u>

See accompanying notes to financial statements.

**PIKE COUNTY, GEORGIA  
STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position	Component Units
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	
<b>Primary government:</b>						
<b>Governmental activities:</b>						
General government	\$ 4,807,519	\$ 2,153,210	\$ 1,596,812	\$ 321,219	\$ (736,278)	\$ -
Public safety	6,221,491	-	4,600	-	(6,216,891)	-
Public works	6,714,786	-	-	-	(6,714,786)	-
Judicial	1,515,037	394,362	-	-	(1,120,675)	-
Health and welfare	372,128	-	-	-	(372,128)	-
Culture and recreation	772,299	-	-	-	(772,299)	-
Housing and development	611,046	-	-	-	(611,046)	-
Interest on long-term debt	726,014	-	-	-	(726,014)	-
Total government activities	<u>21,740,320</u>	<u>2,547,572</u>	<u>1,601,412</u>	<u>321,219</u>	<u>(17,270,117)</u>	<u>-</u>
<b>Component units</b>	<u>\$ 2,367,198</u>	<u>\$ 1,010,127</u>	<u>\$ 1,608,784</u>	<u>\$ 154,658</u>	<u>-</u>	<u>406,371</u>
<b>General revenues and transfers:</b>						
Property tax					8,335,455	207,173
Sales tax					4,388,243	-
Other tax					3,760,848	-
Investment Income					181,499	4,130
Miscellaneous					51,753	372
Gain on sale of asset					8,097	(37,507)
Total general revenues and transfers					<u>16,725,895</u>	<u>174,168</u>
Change in net position					(544,222)	580,539
Net position – beginning, as previously reported					14,982,379	7,077,287
Change in accounting principle					-	(43,893)
Error correction					181,950	(482,606)
Net position – beginning, as adjusted or restated					<u>15,164,329</u>	<u>6,550,788</u>
Net position – end of year					<u>\$ 14,620,107</u>	<u>\$ 7,131,327</u>

See accompanying notes to financial statements.

**PIKE COUNTY, GEORGIA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2024**

	<u>General</u>	<u>ARPA</u>	<u>LMIG</u>	<u>2022 SPLOST</u>
<b>Assets</b>				
Cash and cash equivalents	\$ 1,926,081	\$ 1,510	\$ 846,080	\$ 12,872,707
Investments	1,793,402	3,333,235	354,089	-
Receivables (net of allowance for uncollectibles)				
Taxes	281,676	-	-	-
Other	96,766	-	-	33,423
Intergovernmental	208,610	-	1,707,899	215,013
Due from other funds	912,219	-	-	-
Inventory	7,321	-	-	-
Prepaid items	<u>96,557</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 5,322,632</u>	<u>\$ 3,334,745</u>	<u>\$ 2,908,068</u>	<u>\$ 13,121,143</u>
<b>Liabilities</b>				
Accounts payable	\$ 276,915	\$ -	\$ 35,177	\$ 4,500
Accrued interest payable	125,754	-	-	-
Accrued liabilities	239,739	-	-	-
Unearned revenue	-	3,254,968	-	-
Due to other funds	<u>42,618</u>	<u>-</u>	<u>727,351</u>	<u>-</u>
Total liabilities	<u>685,026</u>	<u>3,254,968</u>	<u>762,528</u>	<u>4,500</u>
<b>Deferred inflow of resources</b>				
Unavailable revenues – property taxes	<u>208,293</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total deferred inflows of resources	<u>208,293</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balances</b>				
Nonspendable	103,878	-	-	-
Restricted	-	-	2,145,540	13,116,643
Committed	64,700	79,777	-	-
Assigned	-	-	-	-
Unassigned	<u>4,260,735</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>4,429,313</u>	<u>79,777</u>	<u>2,145,540</u>	<u>13,116,643</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 5,322,632</u>	<u>\$ 3,334,745</u>	<u>\$ 2,908,068</u>	<u>\$ 13,121,143</u>

See accompanying notes to financial statements.

**PIKE COUNTY, GEORGIA**  
**BALANCE SHEET – CONTINUED**  
**GOVERNMENTAL FUNDS**  
**JUNE 30, 2024**

	Other Governmental Total	Total
<b>Assets</b>		
Cash and cash equivalents	\$ 950,275	\$ 5,831,507
Investments	2,340,660	7,821,386
Restricted assets		
Cash and cash equivalents	-	10,765,146
Receivables (net of allowance for uncollectibles)		
Taxes	-	281,676
Other receivables	34,610	164,799
Intergovernmental	13,654	2,145,176
Due from other funds	42,618	954,837
Inventory	-	7,321
Prepaid items	<u>1,473</u>	<u>98,030</u>
Total assets	<u>\$ 3,383,290</u>	<u>\$ 28,069,878</u>
<b>Liabilities</b>		
Accounts payable	\$ 62,290	\$ 375,252
Accrued interest payable	-	125,754
Accrued liabilities	18,172	261,541
Unearned revenue	-	3,254,968
Due to other funds	<u>184,868</u>	<u>954,837</u>
Total liabilities	<u>265,330</u>	<u>4,972,352</u>
<b>Deferred inflow of resources</b>		
Unavailable revenues – property taxes	<u>-</u>	<u>208,293</u>
Total deferred inflows of resources	<u>-</u>	<u>208,293</u>
<b>Fund balances</b>		
Nonspendable	-	103,878
Restricted	2,947,895	18,210,078
Committed	170,065	314,542
Assigned	-	-
Unassigned	<u>-</u>	<u>4,260,735</u>
Total fund balances	<u>3,117,960</u>	<u>22,889,233</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 3,383,290</u>	<u>\$ 28,069,878</u>

See accompanying notes to financial statements.

**PIKE COUNTY, GEORGIA**  
**RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF NET POSITION**  
**JUNE 30, 2024**

Total fund balances – total governmental funds	\$ 22,889,233
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	13,300,925
Other long-term assets are not available to pay for the current period expenditures and, therefore, are reported as unavailable revenue in funds.	208,293
Deferred outflows of resources related to the recording of the net pension liability are not due and payable in the current period and, therefore, are not reported in the funds.	523,700
Long-term liabilities are not due and payable in the current period. Therefore, they are not reported in the governmental funds balance sheet.	
Unamortized bond premium	(488,074)
Financed purchases payable	(1,350,341)
Notes payable	(5,340,642)
Bonds payable	(10,385,000)
Landfill postclosure costs	(7,260)
Compensated absences	(430,942)
Net pension liability	(4,260,136)
Deferred inflows of resources represent an acquisition of fund equity that will be recognized as an inflow of resources in a future period and, therefore, are not reported in the funds.	<u>(39,649)</u>
Net position of governmental activities	\$ <u>14,620,107</u>

See accompanying notes to financial statements.

**PIKE COUNTY, GEORGIA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE**  
**GOVERNMENTAL FUNDS**  
**JUNE 30, 2024**

	General	ARPA	<i>Formerly Nonmajor Fund</i> LMIG	2022 SPLOST
<b>REVENUES</b>				
Taxes:				
Property tax	\$ 8,329,658	\$ -	\$ -	\$ -
Sales tax	1,892,771	-	-	2,495,472
Other taxes	3,760,572	-	-	-
Licenses and permits	394,807	-	-	-
Intergovernmental	269,307	72,066	1,186,066	-
Fines and forfeitures	340,615	-	-	-
Charges for services	701,926	-	-	-
Interest and investment earnings	75,435	78,147	14,045	293,996
Contributions and donations	4,600	-	-	-
Other revenues	51,753	-	-	-
Total revenues	<u>15,821,444</u>	<u>150,213</u>	<u>1,200,111</u>	<u>2,789,468</u>
<b>EXPENDITURES</b>				
Current:				
General government	2,765,012	30	-	236,503
Judicial court	1,459,648	-	-	-
Public safety	5,129,857	-	-	-
Public works	3,071,077	72,036	3,056,862	-
Housing and development	582,252	-	-	-
Parks and recreation	746,464	-	-	-
Health and welfare	365,003	-	-	-
Intergovernmental	-	-	-	1,795,524
Capital outlays:				
General government	2,193,000	-	-	-
Public safety	136,414	-	-	-
Public works	13,901	-	173,289	-
Housing and development	451,092	-	-	-
Debt service:				
Principal	212,135	-	-	-
Interest	189,087	-	-	399,534
Total expenditures	<u>17,314,942</u>	<u>72,066</u>	<u>3,230,151</u>	<u>2,431,561</u>
(Deficiency) Excess of revenues (under) over expenditures	\$ <u>(1,493,498)</u>	\$ <u>78,147</u>	\$ <u>(2,030,040)</u>	\$ <u>357,907</u>

See accompanying notes to financial statements.



**PIKE COUNTY, GEORGIA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE**  
**GOVERNMENTAL FUNDS**

	<u>General</u>	<u>ARPA</u>	<i>Formerly</i> <i>Nonmajor Fund</i> <u>LMIG</u>	<u>2022 SPLOST</u>
Other financing sources (uses):				
Transfers from other funds	\$ -	\$ -	\$ 305,000	\$ -
Transfers to other funds	(942,344)	-	-	-
Loan Proceeds	2,192,000	-	3,148,642	-
Bond proceeds	-	-	-	10,385,000
Premium on bonds issued	-	-	-	589,372
Sale of assets	<u>32,603</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>1,282,259</u>	<u>-</u>	<u>3,453,642</u>	<u>10,974,372</u>
Net change in fund balances	(211,239)	78,147	1,423,602	11,332,279
Fund balance, 6/30/23, as previously presented	4,640,552	1,630	-	1,784,364
Change within financial reporting entity (major to nonmajor fund)	-	-	-	-
Change within financial reporting entity (nonmajor to major fund)	<u>-</u>	<u>-</u>	<u>721,938</u>	<u>-</u>
Fund balances, 6/30/2023, as adjusted	<u>4,640,552</u>	<u>1,630</u>	<u>721,938</u>	<u>1,784,364</u>
Fund balances, 6/30/2024	<u>\$ 4,429,313</u>	<u>\$ 79,777</u>	<u>\$ 2,145,540</u>	<u>\$ 13,116,643</u>

See accompanying notes to financial statements.

**PIKE COUNTY, GEORGIA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE – CONTINUED**  
**GOVERNMENTAL FUNDS**  
**JUNE 30, 2024**

	<i>Formerly Major Fund E-911</i>	<i>Formerly Major Fund 2016 SPLOST</i>	<i>Other Governmental Funds</i>	<u>Total</u>
<b>REVENUES</b>				
Taxes:				
Property tax	\$ -	\$ -	\$ -	\$ 8,329,658
Sales tax	-	-	-	4,388,243
Other taxes	-	-	-	3,760,848
Licenses and permits	-	-	276	394,807
Intergovernmental	-	-	69,373	1,596,812
Fines and forfeitures	-	-	53,746	394,361
Charges for services	-	-	1,056,477	1,758,403
Interest earnings	-	-	41,095	502,718
Contributions and donations	-	-	-	4,600
Other revenues	-	-	-	51,753
Total revenues	<u>-</u>	<u>-</u>	<u>1,220,967</u>	<u>21,182,203</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	22,400	3,023,945
Judicial	-	-	26,618	1,486,266
Public safety	-	-	684,800	5,814,657
Public works	-	-	53,580	6,253,555
Housing and development	-	-	8,100	590,352
Parks and recreation	-	-	15,000	761,464
Health and welfare	-	-	-	365,003
Intergovernmental	-	-	-	1,795,524
Capital outlays:				
General government	-	-	36,099	2,229,099
Public safety	-	-	1,073,851	1,210,265
Public works	-	-	272,264	459,454
Housing and development	-	-	106,308	557,400
Debt service:				
Principal	-	-	59,859	271,994
Interest	-	-	6,763	595,384
Total expenditures	<u>-</u>	<u>-</u>	<u>2,365,641</u>	<u>25,414,362</u>
(Deficiency) Excess of revenues (under) over expenditures	\$ <u>-</u>	\$ <u>-</u>	\$ <u>(1,144,674)</u>	\$ <u>(4,232,158)</u>

See accompanying notes to financial statements.

**PIKE COUNTY, GEORGIA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE – CONTINUED**  
**GOVERNMENTAL FUNDS**  
**JUNE 30, 2024**

	<i>Formerly Major Fund E-911</i>	<i>Formerly Major Fund 2016 SPLOST</i>	Governmental Funds	Total
Other financing sources (uses):				
Transfers from other funds	\$ -	\$ -	\$ 637,344	\$ 942,344
Transfers to other funds	-	-	-	(942,344)
Loan Proceeds	-	-	-	5,340,642
Bond proceeds	-	-	-	10,385,000
Premiums on bonds issued	-	-	-	589,372
Proceeds from sale of property	-	-	-	32,603
Total	<u>-</u>	<u>-</u>	<u>637,344</u>	<u>16,347,617</u>
Net change in fund balances	-	-	(507,330)	12,115,459
Fund balance, 6/30/23, as previously presented	-	1,737,069	2,610,159	10,773,774
Change within financial reporting entity (major to nonmajor fund)	-	(1,737,069)	1,737,069	-
Change within financial reporting entity (nonmajor to major fund)	-	-	(721,938)	-
Fund balances, 6/30/2023, as adjusted	<u>-</u>	<u>-</u>	<u>3,625,290</u>	<u>10,773,774</u>
Fund balances, 6/30/2024	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,117,960</u>	<u>\$ 22,889,233</u>

See accompanying notes to financial statements.

**PIKE COUNTY, GEORGIA**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF ACTIVITIES**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Amounts reported for governmental activities in the statement of activities are different because:

Net changes in fund balances – total governmental funds	\$ 12,115,459
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period.	
Capital outlay for the current period	4,456,218
Depreciation expense for the current period	(1,006,600)
Net effect of other various transactions involving capital assets	(107,128)
Deferred outflows of resources are not due and payable in the current period and therefore, are not reported in the funds. These deferred outflows of resources consist of pension related contributions	110,674
Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds. These include recognition of unavailable revenue.	5,797
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	
Net pension liability and related deferred inflows of resources	(137,856)
Compensated absences	(55,144)
Landfill postclosure costs	16,080
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of the governmental funds. Governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items:	
Financed purchases	184,003
Note payable	87,991
Bond premium	101,298
Debt issued or incurred	(16,315,014)
Change in net position of governmental activities	\$ <u>(544,222)</u>

See accompanying notes to financial statements.

**PIKE COUNTY, GEORGIA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE – BUDGET (GAAP BASIS) AND ACTUAL**  
**GENERAL FUND**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	<u>BUDGET AMOUNTS</u>			<u>VARIANCE</u>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	<u>WITH FINAL</u>
				<u>BUDGET</u>
<b>REVENUES</b>				
<b>Taxes:</b>				
General property tax	\$ 8,673,956	\$ 8,673,956	\$ 8,329,658	\$ (344,298)
Sales tax	1,877,521	1,877,521	1,892,771	15,250
Other taxes	3,174,500	3,340,710	3,760,572	419,862
Intergovernmental	713,901	713,901	269,307	(444,594)
Fines and forfeitures	323,100	323,100	340,615	17,515
Licenses and permits	393,700	393,700	394,807	1,107
Interest revenues	500	500	52,085	51,585
Miscellaneous	30,750	30,750	51,753	21,003
Contributions	4,000	4,000	4,600	600
Charges for services	731,543	731,543	701,926	(29,617)
Dividend income	-	-	23,350	23,350
Use of fund reserves	<u>1,076,564</u>	<u>1,076,564</u>	<u>-</u>	<u>(1,076,564)</u>
Total revenues	<u>17,000,035</u>	<u>17,166,245</u>	<u>15,821,444</u>	<u>(1,344,801)</u>
<b>EXPENDITURES</b>				
<b>General government</b>				
General administration	1,828,090	1,814,090	3,933,410	(2,119,320)
Tax commissioner's office	325,439	331,139	326,855	4,284
Tax assessors	434,430	434,430	362,180	72,250
Board of equalization	3,950	3,950	1,647	2,303
Voter registrar	<u>339,873</u>	<u>339,873</u>	<u>333,920</u>	<u>5,953</u>
Total general government	<u>2,931,782</u>	<u>2,923,482</u>	<u>4,958,012</u>	<u>(2,034,530)</u>
<b>Judicial</b>				
Judicial administration				
Superior court	358,062	358,062	333,629	24,433
Probate court	221,886	237,886	235,858	2,028
Magistrate court	327,485	327,485	309,277	18,208
Other courts	194,970	209,670	197,945	11,725
Public defender	196,502	196,502	196,491	11
District attorney	<u>186,448</u>	<u>186,448</u>	<u>186,448</u>	<u>-</u>
Total judicial	<u>1,485,353</u>	<u>1,516,053</u>	<u>1,459,648</u>	<u>56,405</u>
<b>Public safety</b>				
Sheriff's office	2,349,289	2,452,289	2,402,500	49,789
Jail operations	1,104,103	935,353	877,934	57,419
Fire department	630,406	652,006	662,215	(10,209)
Inmate care	220,940	277,440	268,454	8,986
Animal control	119,645	119,645	119,632	13
Ambulance contract	846,660	846,660	846,660	-
Emergency management	28,852	45,687	32,526	13,161
Coroner's office	<u>61,328</u>	<u>61,328</u>	<u>56,350</u>	<u>4,978</u>
Total public safety	<u>\$ 5,361,213</u>	<u>\$ 5,390,408</u>	<u>\$ 5,266,271</u>	<u>\$ 124,137</u>

See accompanying notes to financial statements.

**PIKE COUNTY, GEORGIA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE – BUDGET (GAAP BASIS) AND ACTUAL – CONTINUED**  
**GENERAL FUND**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	BUDGET AMOUNTS			VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL	ACTUAL	
<b>Public works</b>				
Solid waste	\$ 32,000	\$ 32,000	\$ 27,244	\$ 4,756
Water Authority	213,245	213,245	212,874	371
Buildings and grounds	345,669	345,669	344,222	1,447
Roads	<u>2,636,146</u>	<u>2,636,146</u>	<u>2,500,638</u>	<u>135,508</u>
Total public works	<u>3,227,060</u>	<u>3,227,060</u>	<u>3,084,978</u>	<u>142,082</u>
<b>Health and welfare</b>				
DFCS	18,053	18,153	18,053	100
Senior center	277,032	277,032	251,368	25,664
Pike County Board of Health	76,105	76,105	76,105	-
McIntosh Trail RC	<u>30,500</u>	<u>30,500</u>	<u>19,477</u>	<u>11,023</u>
Total health and welfare	<u>401,690</u>	<u>401,790</u>	<u>365,003</u>	<u>36,787</u>
<b>Culture and Recreation</b>				
Recreation	561,686	561,686	551,729	9,957
Library	191,864	191,864	194,735	(2,871)
Forestry Resources	<u>9,673</u>	<u>9,673</u>	<u>-</u>	<u>9,673</u>
Total Culture and Recreation	<u>763,223</u>	<u>763,223</u>	<u>746,464</u>	<u>16,759</u>
<b>Housing and development</b>				
Pike County Agribusiness Authority	582,230	582,230	502,907	79,323
Planning and zoning	421,440	421,440	420,856	584
Development Authority	-	74,700	982	73,718
County agent	<u>119,860</u>	<u>119,860</u>	<u>108,599</u>	<u>11,261</u>
Total housing and development	<u>1,123,530</u>	<u>1,198,230</u>	<u>1,033,344</u>	<u>164,886</u>
<b>Debt service</b>				
Principal	127,209	127,209	212,135	(84,926)
Interest and fiscal charges	<u>189,087</u>	<u>189,087</u>	<u>189,087</u>	<u>-</u>
Total debt service	<u>316,296</u>	<u>316,296</u>	<u>401,222</u>	<u>(84,926)</u>
Total expenditures	<u>15,610,157</u>	<u>15,719,707</u>	<u>17,314,912</u>	<u>(1,458,820)</u>
Excess (Deficiency) revenue over (under) expenditures	<u>1,389,878</u>	<u>1,429,703</u>	<u>(1,493,498)</u>	<u>(2,923,201)</u>
<b>Other financing sources (uses)</b>				
Transfers out	(1,454,378)	(1,494,203)	(942,344)	551,859
Proceeds from borrowings	-	-	2,192,000	2,192,000
Proceeds from sale of property	<u>64,500</u>	<u>64,500</u>	<u>32,603</u>	<u>(31,897)</u>
Total other financing sources (uses)	<u>(1,389,878)</u>	<u>(1,429,703)</u>	<u>1,282,259</u>	<u>2,711,962</u>
Net change in fund balance	-	-	(211,239)	(211,239)
<b>Fund balance – beginning of year</b>	<u>4,640,552</u>	<u>4,640,552</u>	<u>4,640,552</u>	<u>-</u>
<b>Fund balance – end of year</b>	<u>\$ 4,640,552</u>	<u>\$ 4,640,552</u>	<u>\$ 4,429,313</u>	<u>\$ (211,239)</u>

See accompanying notes to financial statements.

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE – BUDGET (GAAP BASIS) AND ACTUAL  
ARPA FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	<u>BUDGET AMOUNTS</u>			<u>VARIANCE WITH FINAL BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	
<b>REVENUES</b>				
Intergovernmental revenues	\$ 656,987	\$ 656,987	\$ 72,066	\$ (584,921)
Interest income	<u>250</u>	<u>250</u>	<u>78,147</u>	<u>77,897</u>
Total revenues	<u>657,237</u>	<u>657,237</u>	<u>150,213</u>	<u>(507,024)</u>
<b>Expenditures</b>				
Current:				
General government	-	-	30	(30)
Public works	<u>657,237</u>	<u>657,237</u>	<u>72,036</u>	<u>585,201</u>
Total expenditures	<u>657,237</u>	<u>657,237</u>	<u>72,066</u>	<u>585,171</u>
Excess of revenues over expenditures	<u>-</u>	<u>-</u>	<u>78,147</u>	<u>78,147</u>
Net change in fund balance	-	-	78,147	78,147
Fund balance – beginning of year	<u>1,630</u>	<u>1,630</u>	<u>1,630</u>	<u>-</u>
Fund balance – end of year	\$ <u>-</u>	\$ <u>-</u>	\$ <u>79,777</u>	\$ <u>78,147</u>

See accompanying notes to financial statements.

**PIKE COUNTY, GEORGIA**  
**STATEMENT OF FIDUCIARY NET POSITION – FIDUCIARY FUNDS**  
**JUNE 30, 2024**

	<u>Custodial Funds</u>
<b>Assets</b>	
Cash	\$ 1,226,733
Taxes receivable	<u>433,338</u>
Total assets	<u>1,660,071</u>
<b>Liabilities</b>	
Due to others	825,215
Uncollected taxes	<u>433,338</u>
<b>Net position</b>	
Restricted for individuals, organizations, and other governments	\$ <u>401,518</u>

See accompanying notes to financial statements.



**PIKE COUNTY, GEORGIA**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION – FIDUCIARY FUNDS**  
**JUNE 30, 2024**

	<u>Custodial Funds</u>
<b>Additions</b>	
Taxes	\$ 29,033,853
Fines and fees	1,311,592
Court individual cases	<u>442,434</u>
Total additions	<u>30,787,879</u>
<b>Deductions</b>	
Taxes and fees paid to other agencies	30,341,163
Other custodial disbursements	<u>146,696</u>
Total deductions	<u>30,487,859</u>
Net increase in fiduciary net position	300,020
Net position – beginning of year	<u>101,156</u>
Net position – end of year	\$ <u><u>401,556</u></u>

See accompanying notes to financial statements.

**PIKE COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2024**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Basis of Presentation**

The County's financial statements have been prepared in conformity with accounting principles generally accepted in the United States (GAAP) as applied to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for governmental accounting and financial reporting. The more significant policies of the County are described below.

**B. Reporting Entity**

The County operates under a Commission-County Administrator form of government. As required by GAAP, the reporting entity's financial statements include those of the County (the primary government) and its component units. The component units discussed below are included in the County's reporting entity because of the significance of their operational and financial relationships with the County. In conformity with GAAP, the component units' financial statements have been included as aggregately presented component units. The following is a brief review of each component unit addressed in defining the government's reporting entity.

**Included with the reporting entity as Discretely Presented Component Units:**

**Pike County Department of Public Health (Health Department)**

The Health Department is charged with determining the health needs and resources of its jurisdiction, developing programs, activities, and facilities responsive to those needs, and enforcing all laws related to health matters unless they fall under the jurisdiction of other agencies. The County appoints the voting majority of the board. The County provides significant operating subsidies to the department. Complete financial statements of the Pike County Department of Public Health may be obtained from their administrative office at the following location:

Pike County Department of Public Health  
201 Griffin Street  
Zebulon, Georgia 30295

**Pike County J. Joel Edwards Public Library**

The Pike County J. Joel Edwards Public Library provides educational and other reading materials to Pike County citizens. The County provides significant operating subsidies to the library. Separate financial statements may be obtained from their administrative office at the following location:

Pike County J. Joel Edwards Public Library  
P.O. Box 574  
Zebulon, Georgia 30295

**PIKE COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)**

**B. Reporting Entity – (Continued)**

**Pike County Agribusiness Authority**

The Pike County Agribusiness is responsible for promoting agriculture in Pike County. The County provides significant operating subsidies to the Authority. The Pike County Agribusiness Authority does not issue separate financial statements.

**Development Authority of Pike County**

The Development Authority of Pike County promotes new industry and existing industries in Pike County. The County provides significant operating subsidies to the Authority. Separate financial statements may be obtained from their administrative office at the following location:

Development Authority of Pike County  
P.O. Box 1147  
Zebulon, Georgia 30295

**Pike County Water and Sewerage Authority**

The Pike County Water and Sewerage Authority is responsible for developing the necessary infrastructure to provide water and sewerage service to the unincorporated areas of Pike County. The County provides significant operating subsidies to the Authority. Separate financial statements may be obtained from their administrative office at the following location:

Pike County Water and Sewerage Authority  
P.O. Box 948  
Zebulon, Georgia 30295

**Pike County Recreation Authority**

The Pike County Recreation Authority is responsible for developing and promoting recreational needs within the County. The County provides significant operating subsidies to the Authority. Separate financial statements may be obtained from their administrative office at the following location:

Pike County Recreation Authority  
P.O. Box 697  
Zebulon, Georgia 30295

Under Georgia law, the County, in conjunction with other cities and counties in the five-county RC membership, is a member of the Three Rivers Regional Commission (RC) and is required to pay annual dues thereto. Membership in an RC is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34, which provides for the RC's organizational structure in Georgia. The RC Board membership includes the chief elected official of each county and municipality of the area. OCGA 50-8-39.1 provides that the member governments are liable for any debts or obligations of an RC. Separate financial statements may be obtained from:

Three Rivers Regional Commission  
P.O. Box 818  
Griffin, Georgia 30224

**PIKE COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)**

**C. Governmental and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Government-wide financial statements do not provide information by fund. *Governmental activities* are normally supported by taxes and intergovernmental revenue. The primary government is reported separately from discretely presented component units.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment; and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not considered program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual government funds are reported as separate columns in the fund financial statements.

**D. Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

The governmentwide financial statements are reported using the flow of *economic resources measurement focus* and the accrual basis of accounting, as are the fiduciary fund financial statements. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures and expenditures related to compensated absences, claims, and judgments are recorded only when payment is due.

Property taxes, local option sales taxes, intergovernmental revenues, interest, and charges for services associated with the current fiscal period are all considered susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenues are considered to be measurable and available only when cash is received by the government.

**PIKE COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)**

**D. Measurement Focus, Basis of Accounting, and Financial Statement Presentation – (Continued)**

The fund financial statements provide more detailed information about the government's most significant funds, not the government as a whole. The activities of the government are organized on the basis of funds, each of which is considered a separate accounting entity. Each Fund's operations are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The government reports the following major governmental funds:

The **General Fund** is the government's primary operating fund. It accounts for all the general government's financial resources, except those required to be accounted for in another fund.

The **ARPA Fund** is a special revenue fund used to account for the financial resources provided and subsequently expended from the ARPA grant received from the federal government.

The **LMIG Fund** is a capital projects fund used to account for road improvements funded by the Local Maintenance Improvement Grant proceeds.

The **2022 SPLOST Fund** is a capital projects fund used to account for the construction and capital asset acquisitions funded by 2022 Special Purpose Local Option Sales Tax proceeds.

Additionally, the County reports the following fund types:

The **Special Revenue Funds** account for specific revenues that are legally restricted to expenditures for a particular purpose.

The **Capital Project Funds** account for expenditures capital improvements or capital acquisitions.

The **Custodial Funds** account for the county's collection and disbursement of monies on behalf of other governments and individuals. These include the Tax Commissioner, Clerk of Superior Court, Magistrate Court, Probate Court, and Sheriff.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed.

**PIKE COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)**

**E. Deposits and Investments**

The government's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

State statutes authorize the County to invest in obligations of the U.S. Treasury, commercial paper, corporate bonds, and repurchase agreements.

Investments are reported at fair value.

**F. Interfund Receivables and Payables**

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. For the most part, the effect of interfund activity has been removed from the governmentwide statement of net position. In the fund-level balance sheets or statements of net position, these receivables and payables are classified as “due from other funds” or “due to other funds.”

**G. Inventories**

Inventories are valued at cost using the first-in/first-out (FIFO) method and consist of expendable supplies. The cost of such inventories is recorded as expenditures/expenses when consumed rather than when purchased.

**H. Prepaid Items**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in government-wide and fund financial statements. These items are accounted for using the consumption method.

**I. Capital Assets**

Capital assets, which include property, plant equipment, and infrastructure assets, are reported in the government-wide financial statements. The government defines capital assets as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The cost of routine maintenance and repairs that do not add to the asset's value or materially extend the asset's life are not capitalized.

**PIKE COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)**

**I. Capital Assets – (Continued)**

Capital assets of the primary government are depreciated using the straight-line method over the following estimated useful lives:

Building	25-40 years
Equipment	5-20 years
Infrastructure	50 years
Furniture	5 years
Vehicles	5 years
Intangible assets	3-5 years

**J. Compensated Absences**

The County's policy permits employees to accumulate earned but unused vacation and sick pay benefits. There is no liability for unpaid accumulated sick leave since the government does not have a policy to pay any amounts when employees separate from service with the County. All vacation pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, due to employee resignations and retirements.

**K. Long-Term Obligations**

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed as incurred.

In the fund financial statements, governmental fund types recognize bond premiums, discounts, and bond issuance costs during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources, while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

**PIKE COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)**

**L. Deferred Outflows/Inflows of Resources**

In addition to assets, the Statement of Net position reports a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County has one item that qualifies for reporting in this category. This item relates to the County's Retirement Benefit Plans and is reported in the government-wide Statement of Net Position. Certain changes in the net pension liability are recognized as pension expenses over time instead of all being recognized in the year of occurrence. Changes in actuarial assumptions, which adjust the net pension liability, are also recorded as deferred outflows of resources and are amortized into pension expense over the expected remaining service lives of plan members. Experienced losses result from periodic studies by the County's actuary, which adjust the net pension liability for actual experience for certain trend information that was previously assumed. These experienced losses are recorded as deferred outflows of resources and are amortized into pension expenses over the expected remaining service lives of the plan members. Contributions made subsequent to the measurement date are deferred and recognized as pension expenses in future years.

In addition to liabilities, the Statement of Net Position reports a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition as an inflow of resources (revenue) until that time. The County has two items that qualify for reporting in this area. One item relates to the County's Retirement Plan and the recording of changes in its net pension liability. Experience gains result from periodic studies by the County's actuary, which adjust the net pension liability for actual experience for certain trend information that was previously assumed. These experience gains are recorded as deferred inflows of resources and are amortized into pension expense over the expected remaining service lives of the plan members. The difference between projected investment return on pension investments and actual return on those investments is also deferred and amortized against pension expense over a five-year period. Changes in actuarial assumptions, which adjust the total pension liability, are also recorded as deferred inflows of resources and are amortized into pension expense over the expected remaining service lives of plan members. The other item qualifying for reporting in this category arises only under a modified accrual basis of accounting. The item, unavailable revenue, is reported only in the governmental fund's balance sheet. The governmental funds report unavailable revenues from property taxes not received within 60 days after year-end. These amounts are deferred and will be recognized as an inflow of resources in the period in which they become available.

**M. Fund Equity**

Fund equity at the governmental fund financial reporting level is classified as "fund balance." Fund equity for all other reporting is classified as "net position."

**Fund Balance** – Generally, fund balance represents the difference between the assets, liabilities and deferred inflows of resources under the current financial resources measurement focus of accounting. In the fund financial statements, governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balances are classified as follows:



**PIKE COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)**

**M. Fund Equity – (Continued)**

- ***Nonspendable*** – amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.
- ***Restricted*** – amounts are restricted when there are limitations imposed on their use through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.
- ***Committed*** – amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Board of Commissioners through the adoption of a resolution. Only the Board of Commissioners may modify or rescind the commitment.
- ***Assigned*** – amounts constrained by the County's intent to be used for specific purposes but are neither restricted nor committed. By resolution, the Board of Commissioners has authorized the County Manager or designee to assign fund balance for specific purposes in accordance with the intent and actions of the Board of Commissioners.
- ***Unassigned*** – amounts that are the residual amount when the balances do not meet any of the above criteria. The County reports positive unassigned only in the General Fund. Negative unassigned fund balances may be reported in all funds.

Flow Assumptions – When both restricted and unrestricted amounts of fund balance are available for use for expenditures incurred, it is the County's policy to use restricted amounts first and then unrestricted amounts as they are needed. For unrestricted amounts of fund balance, it is the County's policy to use fund balance in the following order:

- Committed
- Assigned
- Unassigned

The County does not have a formal minimum fund balance policy.

**N. Net Position**

Net position represents the difference between assets, liabilities, and deferred inflows of resources in reporting, which utilizes the economic resources measurement focus. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used (i.e., the amount that the County has spent) for the acquisition, construction, or improvement of those assets. Net position is reported as restricted using the same definition as used for restricted fund balance as described in the section above. All other net position is reported as unrestricted.

The County applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net positions are available.

**PIKE COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**

**2. LEGAL COMPLIANCE – BUDGET**

The annual budget document is the financial plan for the operation of Pike County. The budget process exists to provide a professional management approach to establishing priorities and implementing work programs while providing an orderly means for controlling and evaluating the County's financial posture.

The County prepares a separately issued budget report. An annual operating budget is prepared for the General and Special Revenue funds. Prior to year-end, the County Manager submits to the Board of Commissioners a proposed operating budget for the fiscal year commencing the following November 1. The operating budget includes proposed expenditures and the means of financing them. The Board of Commissioners holds a public hearing on the budget, giving notice thereof at least ten days in advance by publication in the official organ of Pike County.

The budget is then revised and adopted or amended by the Board of Commissioners at a regular meeting before the year to which it applies. The budget so adopted may be revised during the year only by formal action of the Board of Commissioners in a regular meeting, and no increase shall be made therein without provision also being made for financing same. The legal level of control is at the department level.

Formal budgetary integration is employed as a management control device during the year. The General and Special Revenue Fund budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP). The General Fund is subject to budgetary control on a departmental basis, while the Special Revenue funds are subject to budgetary control on an individual fund basis. Budgets are prepared for the Capital Projects Funds on a project basis, usually covering two or more fiscal years. Budgeted amounts are as originally adopted or as amended by the Board of Commissioners. Individual amendments are not material in relation to the original appropriations.

- Expenditures in the General Fund exceeded the budgeted amount for the following:
  - General administration - \$2,119,320
  - Fire safety - \$10,209
  - Library - \$2,871
  - Debt service - \$84,926

**3. DEPOSITS AND INVESTMENTS**

***Custodial Credit Risk – Deposits***

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. The County has no formal credit risk policy but follows the State of Georgia requirement that all deposits be federally insured or fully collateralized. State statutes require all deposits and investments (other than federal or state government instruments) to be collateralized by depository insurance, obligations of the U.S. government, or bonds of public authorities, counties, or municipalities. As of June 30, 2024, all the deposits of the County and the component units were properly insured and collateralized as required by the Official Code of Georgia Annotated (“O.C.G.A.”) §45-8-12(c) and as defined by GASB pronouncements.

**PIKE COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**

**3. DEPOSITS AND INVESTMENTS – (Continued)**

***Interest Rate Risk***

Interest rate risk is the risk that debt investments' interest rates will adversely affect an investment's fair value. The County does not have a formal policy for managing interest rate risk.

***Credit Risk***

Georgia law authorizes local governments to invest in the following types of obligations: obligations of the State of Georgia or any other states; obligations issued by the United States; obligations fully insured or guaranteed by the United States government or governmental agency; prime banker's acceptances; State of Georgia Local Government Investment Pool; repurchase agreements; and obligations of other political subdivisions of the State of Georgia. The County has no investment policy that further limits its investment choices.

As of June 30, 2024, the County held investments in Demand Deposit State and Local Government Series (SLGS) securities issued by the U.S. Treasury, totaling \$ 10,765,146. These investments were purchased using proceeds from the General Obligation Sales Tax Bond, 2022 Series, and are restricted for debt service and arbitrage rebate compliance. The SLGS securities are non-marketable, U.S. government-backed investments that earn interest at a daily rate set by the U.S. Treasury. Given their nature and short-term liquidity, the investments are classified as cash equivalents. The SLGS are held directly with the U.S. Treasury and are not exposed to custodial credit risk, as they are backed by the full faith and credit of the U.S. government. Since Demand Deposit SLGS are non-marketable and have stable principal values, they are typically reported at amortized cost rather than fair value.

The County participates in the State of Georgia Local Government Investment Pool (Georgia Fund 1). Assets in this pool are invested in Georgia Fund 1, created by OCGA 36-83-8, which is a stable net asset investment pool that follows Fitch's criteria for AAAf/S1-rated money market funds. However, Georgia Fund 1 operates in a manner consistent with Rule 2a-7 of the Investment Company Act of 1940 and is considered to be a 2a-7 like pool. The pool is not registered with SEC as an investment company. The pool's primary objectives are safety of capital, investment income, liquidity, and diversification while maintaining principal (\$1.00 per share value). Net asset value is calculated weekly to ensure stability.

Georgia Fund 1 is rated AAAf/S1 by Fitch. At the end of the current fiscal year, the weighted average maturity was 33 days, and the County balance in Georgia Fund 1 was \$7,821,386.

The Georgia Fund 1 investment pool does not meet the criteria of GASB Statement No. 79 and is thus valued at fair value in accordance with GASB Statement No. 31. Accordingly, the County is not required to disclose the investment in Georgia Fund 1 within a fair value hierarchy. Investments in Georgia Fund 1 have no limitations or restrictions on withdrawals and can be removed anytime.

**4. PROPERTY TAXES**

The Board of Commissioners levied property taxes on November 14, 2023. Property taxes were billed on November 22, 2023, and were payable on February 20, 2024. The billings are considered past due after the due date, at which time the applicable property tax is subject to lien, and penalties and interest are assessed.

**PIKE COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**

**5. RECEIVABLES**

Receivables as of year-end, including the applicable allowances for uncollectible accounts, are as follows:

	<u>Gross</u>	<u>Allowance</u>	<u>Net</u>
General Fund			
Taxes	\$ 284,866	\$ (3,190)	\$ 281,676
Intergovernmental	208,610	-	208,610
Other	96,766	-	96,766
LMIG			
Intergovernmental	1,707,899	-	1,707,899
SPLOST 2022			
Intergovernmental	215,013	-	215,013
Interest Receivable	33,423	-	33,423
Other Governmental Funds			
Intergovernmental	13,654	-	13,654
Other	<u>34,610</u>	<u>-</u>	<u>34,610</u>
Total	\$ <u>2,594,841</u>	\$ <u>(3,190)</u>	\$ <u>2,591,651</u>

**6. INTERFUND TRANSACTIONS**

Interfund balance and transfers represent amounts transferred among funds to help finance various construction projects and meet cash flow requirements.

Interfund balances as of June 30, 2024, are as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Impact Fee Fund	General Fund	\$ 4,822
Opioid Abatement Fund	General Fund	271
CDGB Fund	General Fund	37,525
General Fund	Law Library	4,612
General Fund	Jail Construction	725
General Fund	E911	132,246
General Fund	LMIG Fund	727,351
General Fund	SPLOST	<u>47,285</u>
Total		\$ <u>954,837</u>

The outstanding balances between funds result from the time lag between the dates that 1) interfund goods and services are provided, 2) transactions are recorded in the accounting system, and 3) payments between funds are made.

**PIKE COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**

**6. INTERFUND TRANSACTIONS – (Continued)**

Interfund transfers for the year ended June 30, 2024, consisted of the following:

<u>Transfers In</u>	<u>Transfers Out</u>	<u>Amount</u>
Federal Seizures Fund	General Fund	\$ 1,425
Opioid Abatement Fund	General Fund	292
LMIG Fund	General Fund	305,000
CDGB Fund	General Fund	38,025
Capital Improvement Fund	General Fund	275,780
E911 Fund	General Fund	<u>321,822</u>
Total		<u>\$ 942,344</u>

Transfers are used to move unrestricted revenue to finance various programs that the government must account for in other funds in accordance with budgetary authorizations, including amounts provided as subsidies or matching funds for various grant programs.

**PIKE COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**

**7. CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2024 was as follows:

	(Restated) Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental Activities:</b>				
Capital assets, not being depreciated:				
Land	\$ 317,020	\$ 3,020,128	\$ -	\$ 3,337,148
Equipment, not in service	-	-	-	-
Construction in progress	233,310	854,727	(82,622)	1,005,415
Total capital assets not being depreciated	550,330	3,874,855	(82,622)	4,342,563
Capital assets, being depreciated:				
Buildings	8,089,941	-	-	8,089,941
Furniture and fixtures	11,366	-	-	11,366
Machinery and equipment	6,580,365	158,602	-	6,738,967
Vehicles	4,821,171	249,472	(273,638)	4,797,005
Intangible assets	35,995	-	-	35,995
Infrastructure	1,132,508	173,289	-	1,305,797
Total capital assets being depreciated	20,671,346	581,363	(273,638)	20,979,071
Less accumulated depreciation for:				
Buildings	(3,029,661)	(215,636)	-	(3,245,297)
Furniture and fixtures	(11,366)	-	-	(11,366)
Machinery and equipment	(4,078,737)	(521,509)	-	(4,600,246)
Vehicles	(3,840,195)	(243,931)	249,132	(3,834,994)
Intangible assets	(35,448)	(547)	-	(35,995)
Infrastructure	(267,834)	(24,977)	-	(292,811)
Total accumulated depreciation	(11,263,241)	(1,006,600)	249,132	(12,020,709)
Total capital assets, being depreciated, net	9,408,105	(425,237)	(24,506)	8,958,362
Governmental activities capital assets, net	\$ 9,958,435	\$ 3,449,618	\$ (107,128)	\$ 13,300,925
Less related debt				(7,179,057)
Net investment in capital assets				\$ 6,121,868

Depreciation expense was charged to functions/programs of the governmental activities as follows:

General government	\$ 197,322
Public safety	368,602
Public works	393,588
Judicial	7,410
Culture and recreation	19,474
Health and welfare	6,812
Housing and development	13,392
Total depreciation expense	\$ 1,006,600

**PIKE COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**

**8. LONG-TERM DEBT**

For governmental activities, compensated absences and landfill post-closure costs are generally liquidated by the General Fund.

	(Restated) Beginning Balance	Increases	Decreases	Ending Balance	Current Portion
Governmental Activities:					
Notes payable					
First National Bank of Griffin	\$ 45,521	\$ -	\$ (45,521)	\$ -	\$ -
United Bank	42,470	-	(42,470)	-	-
United Bank	-	2,192,000	-	2,192,000	-
GTIB	-	3,148,642	-	3,148,642	-
Financed purchases					
Caterpillar – equipment	73,810	-	(9,917)	63,893	10,218
Caterpillar – equipment	532,119	-	(56,051)	476,068	58,919
Caterpillar – equipment	475,004	-	(40,317)	434,687	42,570
Caterpillar – equipment	232,331	-	(17,859)	214,472	20,379
AT&T – E911 equipment	221,080	-	(59,859)	161,221	56,789
2023 General obligation bonds	-	10,385,000	-	10,385,000	1,880,000
Premium on issuance of bonds	-	589,372	(101,298)	488,074	-
Landfill postclosure cost	23,340	-	(16,080)	7,260	7,260
Net pension liability	3,969,192	290,944	-	4,260,136	-
Compensated absences	<u>375,801</u>	<u>287,517</u>	<u>(232,376)</u>	<u>430,942</u>	<u>129,283</u>
Governmental Activities	<u>\$ 5,990,668</u>	<u>\$ 16,893,475</u>	<u>\$ (621,748)</u>	<u>\$ 22,262,395</u>	<u>\$ 2,205,418</u>

**Notes Payable**

***United Bank***

In 2023, the County entered into a \$2,192,000 note payable with United Bank to finance the purchase of 238 acres on Highway 18 in Zebulon, Georgia. The note is paid in 3 bi-annual interest-only payments with a fourth and final principal and interest payment due January 1, 2026. Interest is at 5.74%.

Year	Principal	Interest
2025	\$ -	\$ 146,791
2026	<u>2,192,000</u>	<u>127,568</u>
	<u>\$ 2,192,000</u>	<u>\$ 274,359</u>

**PIKE COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**

**8. LONG-TERM DEBT – (Continued)**

***State Road Tollway Authority (SRTA)/Georgia Transportation Infrastructure Bank (GTIB)***

During the year ended June 30, 2024, the County entered into a contract with SRTA under which it received certain funds made available through a GTIB Loan/Grant Fund. In connection with the contract, the County signed a promissory note in the amount of up to \$4,967,660 and a grant portion in the amount of \$993,532. Proceeds were required to be used to reimburse resurfacing costs for 17 roads within Pike County. Additionally, the County was required to meet certain covenants related to commencement and completion of construction. As of June 30, 2024, the County is in compliance with these covenants. The loan bears interest at 2.66% per annum and is payable monthly over 10 years beginning at the earlier of the project completion date or December 31, 2025. The amortization schedule of the loan has not been set as of June 30, 2024, as the project was not complete, but the total amount drawn toward the loan and booked as a liability for the County was \$3,148,642

**Financed Purchases Payable**

***Caterpillar Financial Services Corporation – road equipment***

The County entered into a financed purchase agreement for \$500,919 from Caterpillar Financial Services Corporation to finance road equipment for Public Works. The County will take ownership of the equipment at the end of the lease. The equipment has a seven-year estimated useful life. Total interest paid for the fiscal year 2024 was \$24,929.

<u>Year</u>	<u>Principal</u>	<u>Interest</u>
2025	\$ 42,570	\$ 22,677
2026	44,948	20,299
2027	47,459	17,788
2028	<u>299,710</u>	<u>5,478</u>
	<u>\$ 434,687</u>	<u>\$ 66,242</u>

***Caterpillar Financial Services Corporation – road equipment***

The County entered into a financed purchase agreement for \$545,700 from Caterpillar Financial Services Corporation to finance road equipment for Public Works. The County will take ownership of the equipment at the end of the lease. The equipment has a seven-year estimated useful life. Total interest paid for the fiscal year 2024 was \$25,333.

<u>Year</u>	<u>Principal</u>	<u>Interest</u>
2025	\$ 58,919	\$ 22,465
2026	61,933	19,451
2027	65,102	16,282
2028	<u>290,114</u>	<u>10,036</u>
	<u>\$ 476,068</u>	<u>\$ 68,234</u>



**PIKE COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**

**8. LONG-TERM DEBT – (Continued)**

*Caterpillar Financial Services Corporation – road equipment*

The County entered into a financed purchase agreement for \$243,303 from Caterpillar Financial Services Corporation to finance road equipment for Public Works. The County will take ownership of the equipment at the end of the lease. The equipment has a seven-year estimated useful life. Total interest paid for the fiscal year 2024 was \$9,663.

<u>Year</u>	<u>Principal</u>	<u>Interest</u>
2025	\$ 20,379	\$ 9,645
2026	21,358	8,666
2027	22,383	7,641
2028	<u>150,352</u>	<u>3,420</u>
	\$ <u>214,472</u>	\$ <u>29,372</u>

*Caterpillar Financial Services Corporation – road equipment*

The County entered into a financed purchase agreement for \$82,644 from Caterpillar Financial Services Corporation to finance road equipment for Public Works. The County will take ownership of the equipment at the end of the lease. The equipment has a seven-year estimated useful life. Total interest paid for the fiscal year 2024 was \$2,100.

<u>Year</u>	<u>Principal</u>	<u>Interest</u>
2025	\$ 10,218	\$ 1,799
2026	<u>53,675</u>	<u>1,592</u>
	\$ <u>63,893</u>	\$ <u>3,391</u>

*AT&T – E911 equipment*

The County entered into a financed purchase agreement for \$247,944 from AT&T to finance road equipment for public safety (E-911). The County will take ownership of the equipment at the end of the lease. The equipment has a seven-year estimated useful life. Total interest paid for the fiscal year 2024 was \$6,763.

<u>Year</u>	<u>Principal</u>	<u>Interest</u>
2025	\$ 56,789	\$ 4,708
2026	58,937	2,560
2027	<u>45,495</u>	<u>628</u>
	\$ <u>161,221</u>	\$ <u>7,896</u>

**PIKE COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**

**8. LONG-TERM DEBT – (Continued)**

**General obligation bonds**

On August 9, 2023, the County issued the \$10,385,000 Pike County, Georgia General Obligation Sales Tax Bonds Series 2023.

The Series 2023 Bonds were issued for the purpose of (1) funding various capital outlay projects and (2) paying expenses incident to accomplishing the foregoing. Interest on the General Obligation Sales Tax Bonds, Series 2023 is 5.00% over the life of the bonds. Interest is paid semi-annually on June 1 and December 1 of each year, and the principal is to be paid on December 1. Total interest paid for the fiscal year 2024 was \$399,534.

<u>Year</u>	<u>Principal</u>	<u>Interest</u>
2025	\$ 1,880,000	472,250
2026	1,975,000	375,875
2027	2,070,000	274,750
2028	2,175,000	168,625
2029	<u>2,285,000</u>	<u>57,125</u>
	<u>\$ 10,385,000</u>	<u>\$ 1,348,625</u>

**Landfill post-closure costs**

In 1994, the County closed its landfill site. State regulations require the County to perform certain maintenance and monitoring functions for thirty years after closure. Under GASB 18, the County is required to disclose the estimated maintenance and monitoring cost of \$7,260. The required plan for the closure of the landfill was adopted by the County and approved by the State of Georgia. Estimates were outlined in the plan and updated in 2017. These costs are subject to change due to inflation or deflation, technology, or applicable laws and regulations. The County is not required to commit current financial resources to guarantee future maintenance and monitoring activities.

**9. EMPLOYEE RETIREMENT PLANS**

**Defined Contribution Plan**

*Plan Description*

The County contributes to the Association of County Commissioners of Georgia (ACCG) Defined Contribution Plan 401(a), administered by the Government Employee Benefits Corporation of Georgia (GEBCorp), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for Counties in the State of Georgia. GEBCorp provides retirement and death benefits to plan members and beneficiaries. GEBCorp issues a publicly available financial report that includes financial statements and required supplementary information for the County. That report may be obtained by writing to:

1100 Circle 75 Parkway  
Suite 300  
Atlanta, Georgia 30339

**PIKE COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**

**9. EMPLOYEE RETIREMENT PLANS – (Continued)**

**Funding Policy**

County employees are required to contribute to the plan if they are to be members and receive the County match. The required member contribution is equal to 3% of the member's gross salary. The County is required to contribute 1% of the member's gross salary. The Plan provisions are established and may be amended by the Pike County Board of Commissioners and the ACCG Defined Benefit Board of Trustees. The contribution requirements of the plan members are established and may be amended by the ACCG Defined Benefit Board of Trustees.

This plan was frozen as of June 30, 2021.

**Defined Benefit Plan**

On July 1, 2021, the County adopted a Defined Benefit Plan.

Benefit Provided – The Plan provides retirement benefits. Retirement benefits for all employees are calculated as 2 percent of average annual compensation multiplied by years of service. Employees age 60 and ten years of service may retire early with a reduced benefit. Employees age 65 and five years of service may retire with full benefits. An employee who leaves County service may withdraw his or her contributions, plus any accumulated interest.

Employees Covered by Benefit Terms

As of January 1, 2023, the date of the most recent actuarial valuation, the Plan's membership consisted of the following:

	Primary Government	J Joel Edwards Library	Pike County Parks and Recreation Authority	Total Participants
Retirees receiving benefits	2	-	-	2
Terminated plan participants entitled to but not yet receiving benefits	16	-	-	16
Active employees participating in the Plan	100	2	6	108
Total number of participants	118	2	6	126

**Contributions**

The County is required to contribute at an actuarially determined rate. Section 47-20 of the Georgia code sets forth the minimum funding standards for the state and local government pension plans. Certain administrative expenses are based on the total covered compensation of active plan participants and are added to the state-required annual funding requirements.

The Georgia Constitution enables the County's governing authority, the Board of Commissioners, to establish and amend the contribution rates for the County and its plan participants from time to time.

**PIKE COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**

**9. EMPLOYEE RETIREMENT PLANS – (Continued)**

**Net Pension Liability of the County**

The County's net pension liability was measured as of December 31, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

**Actuarial Assumptions**

The total pension liability in the actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Future Salary Increases	2.50% per year with an age-based scale
Investment rate of return	7.00%

Mortality rates were based on the mortality tables developed specifically for governmental employees by the Society of Actuaries, released late in 2018. The tables were projected to 2023 to reflect that mortality rates in Georgia are in the highest quartile in the nation.

Based on a February 2024 experience study, the following assumptions were used to determine the investment rate of return.

Estimated 50 <sup>th</sup> percentile return based on UBS Capital Market Assumptions:	6.71%
Fifteen year performance in excess of benchmarks	<u>1.00%</u>
Assumed annual investment return (limited to 7.00%)	7.00%

To address the anticipated difficult economic environment over the next ten years, the Investment Return Assumption was limited to 7.00%.

<u>Benchmark</u>	<u>Asset Allocation</u>	<u>Projected Returns</u>	<u>Weighed Returns</u>
US Fixed Income	30%	3.60%	1.08%
US Equity Large Core	30%	8.20%	2.46%
International Core	15%	8.90%	1.34%
Smid Cap Core	10%	9.10%	0.91%
Private Real Estate	5%	8.50%	0.43%
Global Core	5%	8.50%	0.43%
US Equity Core	5%	8.30%	0.42%
Weighted Return			7.07%

**PIKE COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**

**9. EMPLOYEE RETIREMENT PLANS – (Continued)**

**Sensitivity Analysis**

The following presents the net pension liability of the County, calculated using the discount rate of 7.00 percent, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate:

	1% Decrease (6.000%)	Current Discount Rate (7.000%)	1% Increase (8.000%)
Primary Government	\$ 5,173,534	\$ 4,260,136	\$ 3,516,556
Component Units:			
J Joel Edwards Library	85,163	70,106	57,887
Recreation Authority	<u>235,710</u>	<u>193,908</u>	<u>160,217</u>
Total	\$ <u>5,494,407</u>	\$ <u>4,524,150</u>	\$ <u>3,734,660</u>

**Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

For the year ended June 30, 2024, the County recognized pension expense of \$583,711

At June 30, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Primary Government</u>		<u>J. Joel Edward Library</u>		<u>Recreation Authority</u>	
	Deferred Outflows of Resources	Deferred Inflow of Resources	Deferred Outflows of Resources	Deferred Inflow of Resources	Deferred Outflows of Resources	Deferred Inflow of Resources
Asset Gain/Loss	\$ 11,459	\$ (39,649)	\$ 189	\$ (652)	\$ 521	\$ (1,805)
Liability Gain/Loss	328,796	-	5,410	-	14,965	-
Gain/Loss due to Assumption Change	<u>183,445</u>	<u>-</u>	<u>3,019</u>	<u>-</u>	<u>8,350</u>	<u>-</u>
Total	\$ <u>523,700</u>	\$ <u>(39,649)</u>	\$ <u>8,618</u>	\$ <u>(652)</u>	\$ <u>23,836</u>	\$ <u>(1,805)</u>

**PIKE COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**

**9. EMPLOYEE RETIREMENT PLANS – (Continued)**

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

	<b>Primary Government</b>		<b>J. Joel Edward Library</b>		<b>Recreation Authority</b>	
	Deferred Outflows of Resources	Deferred Inflow of Resources	Deferred Outflows of Resources	Deferred Inflow of Resources	Deferred Outflows of Resources	Deferred Inflow of Resources
2024	\$ 80,339	\$ (9,928)	\$ 1,322	\$ (163)	\$ 3,656	\$ (452)
2025	80,339	(9,928)	1,322	(163)	3,657	(452)
2026	80,338	(9,897)	1,322	(163)	3,657	(451)
2027	76,519	(9,896)	1,259	(163)	3,483	(450)
2028	76,518	-	1,259	-	3,483	-
Thereafter	<u>129,647</u>	<u>-</u>	<u>2,134</u>	<u>-</u>	<u>5,900</u>	<u>-</u>
Total	<u>\$ 523,700</u>	<u>\$ (39,649)</u>	<u>\$ 8,618</u>	<u>\$ (652)</u>	<u>\$ 23,836</u>	<u>\$ (1,805)</u>

*Changes in the Net Pension Liability of the County:* The changes in the components of the net pension liability of the County for the year ended June 30, 2024, were as follows:

	<b>Total Pension Liability</b>	<b>Plan Fiduciary Net Position</b>	<b>Net Pension Liability</b>
<b><u>PRIMARY GOVERNMENT</u></b>			
Balances at June 30, 2023	\$ 4,636,707	\$ 667,515	\$ 3,969,192
Changes for the year:			
Service cost	282,471	-	282,471
Interest	299,645	-	299,645
Liability Experience (Gain)/Loss	171,581	-	171,581
Assumption Change	191,375	-	191,375
Contributions – employer	-	552,550	(552,550)
Contributions – employee	-	50,412	(50,412)
Net investment income	-	96,181	(96,181)
Benefit payments	(38,304)	(40,231)	1,927
Administrative expense	-	(40,179)	40,179
Other	-	(2,909)	2,909
Net changes	<u>906,768</u>	<u>615,824</u>	<u>290,944</u>
Balances at June 30, 2024	<u>\$ 5,543,475</u>	<u>\$ 1,283,339</u>	<u>\$ 4,260,136</u>

**PIKE COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**

**9. EMPLOYEE RETIREMENT PLANS – (Continued)**

The changes in the components of the pension liability of the J Joel Edwards Library, a discretely-presented component unit for the year ended June 30, 2024, were as follows:

	<u>Total Pension Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Net Pension Liability</u>
<b>COMPONENT UNIT – J JOEL EDWARDS LIBRARY</b>			
Balances at June 30, 2023	\$ 105,356	\$ 15,167	\$ 90,189
Changes for the year:			
Service cost	(4,402)	-	(4,402)
Interest	(4,670)	-	(4,670)
Liability Experience (Gain)/Loss	(2,674)	-	(2,674)
Assumption Change	(2,982)	-	(2,982)
Contributions – employer	-	5,340	(5,340)
Contributions – employee	-	487	(487)
Net investment income	-	930	(930)
Benefit payments	597	(389)	986
Administrative expense	-	(388)	388
Other	-	(28)	28
Net changes	<u>(14,131)</u>	<u>5,952</u>	<u>(20,083)</u>
Balances at June 30, 2024	<u>\$ 91,225</u>	<u>\$ 21,119</u>	<u>\$ 70,106</u>

The changes in the components of the pension liability of the Pike County Parks & Recreation Authority, a discretely-presented component unit for year ended June 30, 2024, were as follows:

	<u>Total Pension Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Net Pension Liability</u>
<b>COMPONENT UNIT – RECREATION AUTHORITY</b>			
Balances at June 30, 2023	\$ 119,682	\$ 17,230	\$ 102,452
Changes for the year:			
Service cost	41,319	-	41,319
Interest	43,831	-	43,831
Liability Experience (Gain)/Loss	25,098	-	25,098
Assumption Change	27,993	-	27,993
Contributions – employer	-	36,952	(36,952)
Contributions – employee	-	3,371	(3,371)
Net investment income	-	6,431	(6,431)
Benefit payments	(5,603)	(2,690)	(2,913)
Administrative expense	-	(2,687)	2,687
Other	-	(195)	195
Net changes	<u>132,638</u>	<u>41,182</u>	<u>91,456</u>
Balances at June 30, 2024	<u>\$ 252,320</u>	<u>\$ 58,412</u>	<u>\$ 193,908</u>

**PIKE COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**

**10. SPECIAL FUNDING DEFINED BENEFIT PENSION PLANS**

Other Pension Plans

Certain employees, elected officials, and appointed officials are eligible for participation in various multi-employer cost-sharing defined benefit plans. Further information may be obtained from the individual plans, as listed below:

Sheriff's Retirement Fund of Georgia	Judges of the Probate Courts Retirement Fund of Georgia
Employees Retirement System of Georgia	Magistrates Retirement Fund of Georgia
Georgia Firefighters Pension Fund	Peace Officers' Annuity and Benefit Fund of Georgia

The County has determined that these plans are not material to the financial statements.

**11. CONTINGENT LIABILITIES**

**A. Federal Grants**

The County participates in a number of federally assisted grant programs. These programs are subject to program compliance audits by the grantors or their representatives, and the audits of these programs for or including the fiscal year ended June 30, 2024, have not yet been conducted. Accordingly, the County's compliance with applicable grant requirements will be established at a later date. The amount, if any, of expenditures that the granting agencies may disallow cannot be determined at this time, although the County expects such amounts, if any, to be immaterial.

**12. RISK MANAGEMENT**

The County is exposed to various risks of loss related to torts, theft of, damage to, or destruction of assets, and errors or omissions. The County purchases commercial insurance for most types of risk. For these risks, settlements have not exceeded coverage for any of the past three fiscal years. The County had no significant reduction in insurance coverage from coverage in the prior year.

The County has joined with other state municipalities as part of the ACCG Group Self Insurance Workers' Compensation Self Insurance Fund, a public entity risk pool currently operating as a common risk management and insurance program for member local governments.

The Fund is to defend, in the name of and on behalf of the members, any suits or other proceedings which may at any time be instituted against them on account of injuries or death within the preview of the Workers' Compensation Law of Georgia, or on the basis of employer's liability. The Fund is to pay all costs taxed against members in any legal proceeding defined by the members, all interest accruing after entry of judgment, and all expenses incurred for investigations, negotiation, or defense. For the fiscal year ending June 30, 2024, the County's total contribution was \$122,425 for the Workers Compensation Fund.

The County is a member of the ACCG Interlocal Risk Management Agency (ACCG-IRMA). This agency functions as a risk-sharing arrangement among Georgia County governments and is administered by the Association of County Commissioners of Georgia (ACCG). The purpose of ACCG-IRMA is to establish and administer one or more group self-insurance funds, establish and administer a risk management service, and prevent or lessen the incidence or severity of casualty and property losses. Each member pays an annual contribution established by the Board of ACCG-IRMA. For the 2024 year, the County's total contribution was \$247,260. ACCG-IRMA may develop and issue such self-insurance coverage descriptions as necessary.



**PIKE COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**

**12. RISK MANAGEMENT – (CONTINUED)**

The current coverage provides a \$1,000,000 general liability unit with a \$1,000 per occurrence deductible.

As part of these risk pools, the County is obligated to pay all contributions and assessments as prescribed by the pools, to cooperate with the pools' agents and attorneys, to follow loss reduction procedures established by the funds, and to report as promptly as possible, and in accordance with any coverage descriptions issues, all incidents which could result in the funds being required to pay any claim of loss. The County also allows the pools' agents and attorneys to represent the Government in investigations, settlement discussions, and all levels of litigation arising out of any claim made against the Government within the scope of loss protection furnished by the funds.

**13. EVALUATION OF SUBSEQUENT EVENTS**

The County has evaluated subsequent events through May 8, 2025, when the financial statements were available to be issued.

**14. RESTATEMENT OF BEGINNING NET POSITION**

The County implemented GASB Statement 100, *Accounting Changes and Error Corrections*, effective for the current fiscal year. The requirements of this statement are effective for periods beginning after June 15, 2023.

As part of the adoption, the County identified and corrected an error that affected the previously reported net position as of June 30, 2023:

**Pension-related balances** – The county determined that the proportionate share of pension-related balances had not been allocated to component units, and the total amount was recorded in the primary government's financial statements. Reporting the entire amount to the primary government resulted in an understatement of the county's net position.

As a result of the implementation, the beginning net position for governmental activities were restated as follows:

	Governmental Activities
Net Position, beginning, as previously reported	\$ 14,982,379
Correction of overstated pension-related balances	<u>181,950</u>
Net Position, beginning, as restated	<u>\$ 15,164,329</u>

The beginning net position as of July 1, 2023, has been adjusted to reflect this correction.

**PIKE COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**

**14. RESTATEMENT OF BEGINNING NET POSITION – (CONTINUED)**

During the fiscal year ended June 30, 2024, the County identified and corrected errors that affected the classification and reporting of capital assets in the financial statements as of June 30, 2023:

- 1. Misclassification of Capital Assets:** - The Authority determined that certain assets recorded as buildings should have been classified as equipment. This misclassification did not affect total capital assets but required a restatement of asset categories in the financial statements.

The reclassification of capital assets did not affect total net position but required updates to financial statement disclosures.

**15. CHANGES WITHIN THE FINANCIAL REPORTING ENTITY**

*Change in Presentation*

Effective for the year ended June 30, 2024, the County reassessed the classification of its funds using quantitative criteria to determine if funds meet thresholds for reporting as a major fund. As a result, the County reclassified the LMIG Fund from a nonmajor fund to a major fund and reclassified the 2016 SPLOST Fund and E911 Fund from a major fund to a nonmajor fund. In accordance with GASB State No. 100, Accounting Changes and Error Corrections, these changes are treated as changes in the reporting entity and are applied beginning in the current fiscal year. This reclassification does not affect total governmental fund balances but enhances transparency and consistency in financial reporting.

	Reporting Units Affected by Adjustments to Beginning Balances Fund		
	(formerly nonmajor fund) LMIG Fund	(formerly major fund) 2016 SPLOST Fund	Nonmajor Governmental Funds
Fund balance, 6/30/23 as previously reported	\$ -	\$ 1,737,069	\$ 2,610,159
Change from major to nonmajor fund	-	(1,737,069)	1,737,069
Change from nonmajor to major fund	<u>721,938</u>	<u>-</u>	<u>(721,938)</u>
Fund balance, 6/30/23, as adjusted	\$ <u>721,938</u>	\$ <u>-</u>	\$ <u>3,625,290</u>

**16. COMPONENT UNITS – CHANGES IN ACCOUNTING PRINCIPLE AND ERROR CORRECTION**

*Changes in Accounting Principle*

During fiscal year 2024, the Pike County Board of Health adopted GASB Statement No. 101, *Compensated Absences*, which updated the recognition and measurement for compensated absences. Therefore, compensated absences liability at the beginning of the fiscal year was restated to reflect the decrease of \$43,893. The effect of the change in accounting principle resulted in a restatement of beginning net position.

**PIKE COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**

**16. COMPONENT UNITS – CHANGES IN ACCOUNTING PRINCIPLE AND ERROR CORRECTION –  
(CONTINUED)**

***Error Correction***

The County and its component units implemented GASB Statement 100, *Accounting Changes and Error Corrections*, effective for the current fiscal year. The requirements of this statement are effective for periods beginning after June 15, 2023.

As part of the adoption, the County and its component units identified and corrected an error that affected the previously reported net position of component units as of June 30, 2023.

**Pension-related balances** – The county determined that the proportionate share of pension-related balances had not been allocated to component units, and the total amount was recorded in the primary government's financial statements. Reporting the entire amount to the primary government resulted in an overstatement of the component units' net positions.

As a result of the error corrections and change in accounting principle, the beginning net position for the component units were restated as follows:

	Component Units
Net Position, beginning, as previously reported	\$ 7,077,287
Change in accounting principles	(43,893)
Error correction	<u>(482,606)</u>
Net Position, beginning, as restated or adjusted	<u>\$ 6,550,788</u>

## **REQUIRED SUPPLEMENTARY INFORMATION**

**PIKE COUNTY, GEORGIA**  
**SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF CHANGES IN THE COUNTY'S NET PENSION LIABILITY AND RELATED RATIOS**

	2024	2023	2022
<b>Total pension liability</b>			
Service cost	\$ 282,471	\$ 207,725	\$ 132,408
Interest	299,645	203,196	133,187
Differences between expected and actual experience	171,581	168,439	-
Changes of assumptions	191,375	5,772	-
Changes of benefit terms	-	-	-
Benefit payments, including refunds of employee contributions	<u>(38,304)</u>	<u>(19,362)</u>	<u>-</u>
<b>Net change in total pension liability</b>	906,768	565,770	265,595
<b>Total pension liability – beginning</b>	<u>4,636,707</u>	<u>4,070,937</u>	<u>3,805,342</u>
<b>Total pension liability – ending (a)</b>	<u>\$ 5,543,475</u>	<u>\$ 4,636,707</u>	<u>\$ 4,070,937</u>
<b>Plan fiduciary net position</b>			
Contributions – employer	\$ 552,550	\$ 497,902	\$ 240,217
Contributions – employee	50,412	-	-
Net investment income	96,181	(5,334)	-
Benefit payments, including refunds of employee contributions	(40,231)	(25,196)	-
Other changes	(40,179)	(448)	-
Administrative expenses	<u>(2,909)</u>	<u>(30,062)</u>	<u>(9,564)</u>
<b>Net change in plan fiduciary net position</b>	615,824	436,862	230,653
<b>Plan fiduciary net position – beginning</b>	<u>667,515</u>	<u>230,653</u>	<u>-</u>
<b>Plan fiduciary net position – ending (b)</b>	<u>\$ 1,283,339</u>	<u>\$ 667,515</u>	<u>\$ 230,653</u>
<b>County's net pension liability – ending (a) - (b)</b>	<u>\$ 4,260,136</u>	<u>\$ 3,969,192</u>	<u>\$ 3,840,284</u>
<b>Plan fiduciary net position as a percentage of the total pension liability</b>	23.15%	14.40%	5.7%
<b>Covered payroll</b>	\$ 4,484,960	\$ 3,975,120	\$ 3,886,713
<b>County's net pension liability as a percentage of covered payroll</b>	94.99%	99.85%	98.81%

**Notes to the Schedule**

- 2021 was the first year of implementation. Therefore, years prior are not reported.

**PIKE COUNTY, GEORGIA**  
**SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF COUNTY CONTRIBUTIONS**

	<u>2024</u>	<u>2023</u>	<u>2022</u>
Actuarially determined contribution	\$ 560,129	\$ 510,070	\$ 240,217
Contributions in relation to the actuarially determined contribution	<u>(560,129)</u>	<u>(510,070)</u>	<u>(240,217)</u>
Contribution deficiency (excess)	\$ _____ -	\$ _____ -	\$ _____ -
Covered payroll	4,484,690	3,975,120	3,886,713
Contributions as a percentage of Covered payroll	12.49%	12.83%	6.18%

**Notes to the Schedule**

- 2021 was the first year of implementation. Therefore, years prior are not reported.

**PIKE COUNTY, GEORGIA**  
**SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

**Valuation Date:** Actuarially determined contribution amounts are calculated as of the beginning of the calendar year. Actuarial valuations are performed every year.

**Changes in Plan Assumptions** – the following assumptions were changed since the last evaluation:

- The mortality improvements for the Pub-2010 GE (50%) & PS (50%) Amt-Weighted mortality table is projected to 2023 instead of 2022 with Scale AA.
- Based on the February, 2024 experience study
  - The adjustment to the base salary increase rate was increased from 1.0% to 1.5% for participants under age 30.
  - The base salary scale was changed from 2.50% to 3.50%.
  - The turnover table was extended to age 60.
  - The disability table was changed to reflect recent disability experience.
  - The retirement rates were updated to reflect actual retirement rates over the past 5 years.

**Methods and assumptions used to determine contribution rates are as follows:**

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Market value at measurement date
Salary Increases	3.50% per year with an age based scale
Investment Rate of Return	7.00% per year
Retirement Age	Rates vary by participant age and service
Mortality	Pub 2010 with Scale AA to 2023

## **SUPPLEMENTARY INFORMATION**



**PIKE COUNTY, GEORGIA**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**JUNE 30, 2024**

	Special Revenue Funds						
	Opioid Abatement Fund	Law Library	Impact Fee Fund	Law Enforcement Confiscation Fund	Federal Seizure	Drug Abuse Treatment	Juvenile Court
<b>ASSETS</b>							
Current assets:							
Cash and cash equivalents	\$ 61,068	\$ 21,421	\$ 251,515	\$ 21,023	\$ 113,620	\$ 31,831	\$ 13,746
Investments	-	-	878,041	-	-	-	-
Other receivables	-	910	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Due from other funds	271	-	4,822	-	-	-	-
Prepaid expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>240</u>
Total assets	<u>\$ 61,339</u>	<u>\$ 22,331</u>	<u>\$ 1,134,378</u>	<u>\$ 21,023</u>	<u>\$ 113,620</u>	<u>\$ 31,831</u>	<u>\$ 13,986</u>
<b>LIABILITIES AND FUND BALANCE</b>							
Current liabilities:							
Accounts payable	\$ -	\$ -	\$ -	\$ 3,630	\$ -	\$ -	\$ -
Due to other funds	<u>-</u>	<u>4,612</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>4,612</u>	<u>-</u>	<u>3,630</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance:							
Restricted:							
Court programs	-	17,719	-	17,393	-	31,831	13,986
Public safety	61,339	-	-	-	113,620	-	-
Capital outlays	-	-	1,134,378	-	-	-	-
Committed:							
Capital outlays	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balance	<u>61,339</u>	<u>17,719</u>	<u>1,134,378</u>	<u>17,393</u>	<u>113,620</u>	<u>31,831</u>	<u>13,986</u>
Total liabilities and fund balance	<u>\$ 61,339</u>	<u>\$ 22,331</u>	<u>\$ 1,134,378</u>	<u>\$ 21,023</u>	<u>\$ 113,620</u>	<u>\$ 31,831</u>	<u>\$ 13,986</u>

**PIKE COUNTY, GEORGIA**  
**COMBINING BALANCE SHEET - CONTINUED**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**JUNE 30, 2024**

	Special Revenue Funds	Capital Project Funds				Total Nonmajor Governmental Funds
	E911 Fund	Jail Construction Fund	2016 SPLOST	Capital Improvements	CDBG Fund	
<b>ASSETS</b>						
Current assets:						
Cash and cash equivalents	\$ 122,966	\$ 31,304	\$ 64,253	\$ 217,350	\$ 178	\$ 950,275
Investments	-	-	1,462,619	-	-	2,340,660
Other receivables	33,700	-	-	-	-	34,610
Intergovernmental	-	-	-	-	13,654	13,654
Due from other funds	-	-	-	-	37,525	42,618
Prepaid expenses	1,233	-	-	-	-	1,473
Total assets	<u>157,899</u>	<u>31,304</u>	<u>1,526,872</u>	<u>217,350</u>	<u>51,357</u>	<u>3,383,290</u>
<b>LIABILITIES AND FUND BALANCE</b>						
Current liabilities:						
Accounts payable	7,481	-	-	-	51,179	62,290
Accrued wages	18,172	-	-	-	-	18,172
Due to other funds	<u>132,246</u>	<u>725</u>	<u>-</u>	<u>47,285</u>	<u>-</u>	<u>184,868</u>
Total liabilities	<u>157,899</u>	<u>725</u>	<u>-</u>	<u>47,285</u>	<u>51,179</u>	<u>265,330</u>
Fund balance:						
Restricted:						
Court programs	-	-	-	-	-	80,929
Public safety	-	30,579	-	-	-	205,538
Capital outlays	-	-	1,526,872	-	178	2,661,428
Committed:						
Capital outlays	<u>-</u>	<u>-</u>	<u>-</u>	<u>170,065</u>	<u>-</u>	<u>170,065</u>
Total fund balance	<u>-</u>	<u>30,579</u>	<u>1,526,872</u>	<u>170,065</u>	<u>178</u>	<u>3,117,960</u>
Total liabilities and fund balance	<u>\$ 157,899</u>	<u>\$ 31,304</u>	<u>\$ 1,526,872</u>	<u>\$ 217,350</u>	<u>\$ 51,357</u>	<u>\$ 3,383,290</u>

**PIKE COUNTY, GEORGIA**  
**COMBINING STATEMENT OF REVENUE, EXPENDITURES**  
**AND CHANGE IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

	Special Revenue Funds						
	Opioid Abatement Fund	Law Library	Impact Fee Fund	Law Enforcement Confiscation Fund	Federal Seizure	Drug Abuse Treatment	Juvenile Court
<b>Revenues</b>							
Other taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-	590
Charges for service	-	9,445	647,838	-	-	-	-
Fines and forfeitures	36,713	-	-	-	-	4,817	-
Interest earnings	-	-	13,486	-	61	19	7
Total revenues	<u>36,713</u>	<u>9,445</u>	<u>661,324</u>	<u>-</u>	<u>61</u>	<u>4,836</u>	<u>597</u>
<b>Expenditures</b>							
Current:							
General government	-	-	-	-	-	-	-
Judicial	-	12,442	2,400	-	-	13,676	500
Public safety	6,000	-	-	-	6,469	-	-
Housing and development	-	-	7,137	-	-	-	-
Public works	-	-	15,000	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	834,212	-	11,005	-	-
Public works	-	-	48,049	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Total expenditures	<u>\$ 6,000</u>	<u>\$ 12,442</u>	<u>\$ 906,798</u>	<u>\$ -</u>	<u>\$ 17,474</u>	<u>\$ 13,676</u>	<u>\$ 500</u>

**PIKE COUNTY, GEORGIA**  
**COMBINING STATEMENT OF REVENUE, EXPENDITURES**  
**AND CHANGE IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

	Special Revenue Funds						
	Opioid Abatement Fund	Law Library	Impact Fee Fund	Law Enforcement Confiscation Fund	Federal Seizure	Drug Abuse Treatment	Juvenile Court
Excess (Deficiency) of revenues over (under) expenditures	\$ <u>30,713</u>	\$ <u>(2,997)</u>	\$ <u>(245,474)</u>	\$ <u>-</u>	\$ <u>(17,413)</u>	\$ <u>(8,840)</u>	\$ <u>97</u>
Other financing sources (uses)							
Transfers from other funds	292	-	-	-	1,425	-	-
Transfers to other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>292</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,425</u>	<u>-</u>	<u>-</u>
Net change in fund balances	31,005	(2,997)	(245,474)	-	(15,988)	(8,840)	97
Fund balance, 6/30/23, as previously presented	30,334	20,716	1,379,852	17,393	129,608	40,671	13,889
Change within financial reporting Entity (major to nonmajor fund)	-	-	-	-	-	-	-
Change within financial reporting Entity (nonmajor to major fund)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, 6/30/2023, as adjusted	<u>30,334</u>	<u>20,716</u>	<u>1,379,852</u>	<u>17,393</u>	<u>129,608</u>	<u>40,671</u>	<u>13,889</u>
Fund balance – end of year	\$ <u>61,339</u>	\$ <u>17,719</u>	\$ <u>1,134,378</u>	\$ <u>17,393</u>	\$ <u>113,620</u>	\$ <u>31,831</u>	\$ <u>13,986</u>

**PIKE COUNTY, GEORGIA**  
**COMBINING STATEMENT OF REVENUE, EXPENDITURES**  
**AND CHANGE IN FUND BALANCES – CONTINUED**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

	Special Revenue Funds	Capital Project Funds					Nonmajor Governmental Funds
	<i>Formerly Major Fund E911 Fund</i>	Jail Construction Fund	<i>Formerly Major Fund 2016 SPLOST</i>	<i>Formerly Nonmajor Fund LMIG Fund</i>	Capital Improvements	CDBG Fund	
<b>Revenues</b>							
Other taxes	\$ 276	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 276
Intergovernmental	-	-	-	-	-	68,783	69,373
Charges for services	399,194	-	-	-	-	-	1,056,477
Fines and forfeitures	-	12,217	-	-	-	-	53,747
Interest earnings	<u>164</u>	<u>32</u>	<u>27,223</u>	<u>-</u>	<u>103</u>	<u>-</u>	<u>41,095</u>
Total revenues	<u>399,634</u>	<u>12,249</u>	<u>27,223</u>	<u>-</u>	<u>103</u>	<u>-</u>	<u>1,220,968</u>
<b>Expenditures</b>							
Current:							
General government	-	-	35	-	22,365	-	22,400
Judicial	-	-	-	-	-	-	26,618
Public safety	654,834	15,097	-	-	-	-	684,800
Public works	-	-	53,258	-	-	-	53,580
Housing and development	-	-	-	-	963	322	8,100
Culture and recreation	-	-	-	-	-	-	15,000
Capital outlay:							
General government	-	-	-	-	36,099	-	36,099
Public safety	-	-	-	-	228,634	-	1,073,851
Public works	-	-	184,127	-	40,088	-	272,264
Housing and development	-	-	-	-	-	106,308	106,308
Debt service:							
Principal	59,859	-	-	-	-	-	59,859
Interest	<u>6,763</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,763</u>
Total expenditures	<u>\$ 721,456</u>	<u>\$ 15,097</u>	<u>\$ 237,420</u>	<u>\$ -</u>	<u>\$ 328,149</u>	<u>\$ 106,630</u>	<u>\$ 2,365,642</u>

**PIKE COUNTY, GEORGIA**  
**COMBINING STATEMENT OF REVENUE, EXPENDITURES**  
**AND CHANGE IN FUND BALANCES – CONTINUED**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

	Special Revenue Funds	Capital Project Funds					
	<i>Formerly Major Fund</i> E911 Fund	Jail Construction Fund	<i>Formerly Major Fund</i> 2016 SPLOST	<i>Formerly Nonmajor Fund</i> LMIG Fund	Capital Improvements	CDBG Fund	Nonmajor Governmental Funds
Excess (Deficiency) of revenues over (under) expenditures	\$ <u>(321,822)</u>	\$ <u>(2,848)</u>	\$ <u>(210,197)</u>	\$ <u>-</u>	\$ <u>(328,046)</u>	\$ <u>(37,847)</u>	\$ <u>(1,144,674)</u>
Other financing sources (uses)							
Transfers from other funds	321,822	-	-	-	275,780	38,025	637,344
Transfers to other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>321,822</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>275,780</u>	<u>38,025</u>	<u>637,344</u>
Net change in fund balances	-	(2,848)	(210,197)	-	(52,266)	178	(507,330)
Fund balance, 6/30/23, as previously presented	-	33,427	-	721,938	222,331	-	2,610,159
Change within financial reporting entity (major to nonmajor fund)	-	-	1,737,069	-	-	-	1,737,069
Change within financial reporting entity (nonmajor to major fund)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(721,938)</u>	<u>-</u>	<u>-</u>	<u>(721,938)</u>
Fund balance, 6/30/2023, as adjusted	<u>-</u>	<u>33,427</u>	<u>1,737,069</u>	<u>-</u>	<u>222,331</u>	<u>-</u>	<u>3,625,290</u>
Fund balance – end of year	\$ <u>-</u>	\$ <u>30,579</u>	\$ <u>1,526,872</u>	\$ <u>-</u>	\$ <u>170,065</u>	\$ <u>178</u>	\$ <u>3,117,960</u>

**PIKE COUNTY, GEORGIA**  
**OPIOID ABATEMENT FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE – BUDGET (GAAP BASIS) AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	<u>BUDGET AMOUNTS</u>			<u>VARIANCE WITH FINAL BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	
<b>REVENUES</b>				
Fines and forfeitures	\$ 6,000	\$ 6,000	\$ 36,713	\$ 30,713
Total revenues	6,000	6,000	36,713	30,713
<b>EXPENDITURES</b>				
Current:				
Public safety	6,000	6,000	6,000	-
Total expenditures	6,000	6,000	6,000	-
Excess of revenues over expenditures	-	-	30,713	30,713
<b>OTHER FINANCING SOURCES</b>				
Transfer from other funds	-	-	292	292
Total other financing sources	-	-	292	292
Net change in fund balances	-	-	31,005	31,005
Fund balance – beginning of year	30,334	30,334	30,334	-
Fund balance – end of year	\$ 30,334	\$ 30,334	\$ 61,339	\$ 31,005

**PIKE COUNTY, GEORGIA  
LAW LIBRARY FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE – BUDGET (GAAP BASIS) AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	<u>BUDGET AMOUNTS</u>			<u>VARIANCE WITH FINAL BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	
<b>REVENUES</b>				
Charges for services	\$ <u>1,382</u>	\$ <u>12,682</u>	\$ <u>9,445</u>	\$ <u>(3,237)</u>
Total revenues	<u>1,382</u>	<u>12,682</u>	<u>9,445</u>	<u>(3,237)</u>
<b>EXPENDITURES</b>				
Current:				
Judicial	<u>1,382</u>	<u>12,682</u>	<u>12,442</u>	<u>240</u>
Total expenditures	<u>1,382</u>	<u>12,682</u>	<u>12,442</u>	<u>240</u>
Net change in fund balances	-	-	(2,997)	(2,997)
Fund balance – beginning of year	<u>26,059</u>	<u>26,059</u>	<u>20,716</u>	<u>-</u>
Fund balance – end of year	\$ <u>26,059</u>	\$ <u>26,059</u>	\$ <u>17,719</u>	\$ <u>(2,997)</u>



**PIKE COUNTY, GEORGIA**  
**IMPACT FEE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE – BUDGET (GAAP BASIS) AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	<u>BUDGET AMOUNTS</u>			<u>VARIANCE WITH FINAL BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	
<b>REVENUES</b>				
Impact fees	\$ 954,885	\$ 954,885	\$ 647,838	\$ (307,047)
Interest revenues	<u>115</u>	<u>115</u>	<u>13,486</u>	<u>13,371</u>
Total revenues	<u>955,000</u>	<u>955,000</u>	<u>661,324</u>	<u>(293,676)</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	165,000	4,500	2,400	2,100
Housing and development	42,000	42,000	7,137	34,863
Culture and recreation	20,000	20,000	15,000	5,000
Capital outlay:				
Public safety	678,000	838,500	834,212	4,288
Public works	<u>50,000</u>	<u>50,000</u>	<u>48,049</u>	<u>1,951</u>
Total expenditures	<u>955,000</u>	<u>955,000</u>	<u>906,798</u>	<u>48,202</u>
Net change in fund balances	-	-	(245,474)	(245,474)
Fund balance – beginning of year	<u>1,379,852</u>	<u>1,379,852</u>	<u>1,379,852</u>	<u>-</u>
Fund balance – end of year	<u>\$ 1,379,852</u>	<u>\$ 1,379,852</u>	<u>\$ 1,134,378</u>	<u>\$ (245,474)</u>

**PIKE COUNTY, GEORGIA**  
**LAW ENFORCEMENT CONFISCATION FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE – BUDGET (GAAP BASIS) AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	<u>BUDGET AMOUNTS</u>			<u>VARIANCE</u>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	<u>WITH FINAL</u>
<b>REVENUES</b>				<u>BUDGET</u>
Fines and forfeitures	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
Total revenues	_____ -	_____ -	_____ -	_____ -
<b>EXPENDITURES</b>				
Current:				
Public safety	_____ -	_____ -	_____ -	_____ -
Total expenditures	_____ -	_____ -	_____ -	_____ -
Net change in fund balances	-	-	-	-
Fund balance – beginning of year	_____ 17,393	_____ 17,393	_____ 17,393	_____ -
Fund balance – end of year	\$ _____ 17,393	\$ _____ 17,393	\$ _____ 17,393	\$ _____ -

**PIKE COUNTY, GEORGIA  
FEDERAL SEIZURE FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE – BUDGET (GAAP BASIS) AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	<u>BUDGET AMOUNTS</u>			<u>VARIANCE WITH FINAL BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	
<b>REVENUES</b>				
Fines and forfeitures	\$ 5,000	\$ 17,500	\$ -	\$ (17,500)
Interest income	<u>15</u>	<u>15</u>	<u>61</u>	<u>46</u>
Total revenues	<u>5,015</u>	<u>17,515</u>	<u>61</u>	<u>(17,454)</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	5,015	6,510	6,469	11
Capital outlays:				
Public safety	<u>-</u>	<u>11,005</u>	<u>11,005</u>	<u>-</u>
Total expenditures	<u>5,015</u>	<u>17,515</u>	<u>17,474</u>	<u>11</u>
Deficiency of revenues under expenditures	-	-	(17,413)	(17,413)
<b>OTHER FINANCING SOURCES</b>				
Transfer from other funds	<u>-</u>	<u>-</u>	<u>1,425</u>	<u>1,425</u>
Total other financing sources	<u>-</u>	<u>-</u>	<u>1,425</u>	<u>1,425</u>
Net change in fund balances	-	-	(15,988)	(15,988)
Fund balance – beginning of year	<u>129,608</u>	<u>129,608</u>	<u>129,608</u>	<u>-</u>
Fund balance – end of year	<u>\$ 129,608</u>	<u>\$ 129,608</u>	<u>\$ 113,620</u>	<u>\$ (15,988)</u>

**PIKE COUNTY, GEORGIA**  
**DRUG ABUSE TREATMENT FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE – BUDGET (GAAP BASIS) AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	<u>BUDGET AMOUNTS</u>			<u>VARIANCE WITH FINAL BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	
<b>REVENUES</b>				
Fines and forfeitures	\$ 7,600	\$ 13,700	\$ 4,817	\$ (8,883)
Interest income	<u>10</u>	<u>10</u>	<u>19</u>	<u>9</u>
Total revenues	<u>7,610</u>	<u>13,710</u>	<u>4,836</u>	<u>(8,874)</u>
<b>EXPENDITURES</b>				
Current:				
Judicial	<u>7,610</u>	<u>13,710</u>	<u>13,676</u>	<u>34</u>
Total expenditures	<u>7,610</u>	<u>13,710</u>	<u>13,676</u>	<u>34</u>
Net change in fund balances	-	-	(8,840)	(8,840)
Fund balance – beginning of year	<u>40,671</u>	<u>40,671</u>	<u>40,671</u>	<u>-</u>
Fund balance – end of year	<u>\$ 40,671</u>	<u>\$ 40,671</u>	<u>\$ 31,831</u>	<u>\$ (8,840)</u>

**PIKE COUNTY, GEORGIA  
JUVENILE COURT FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE – BUDGET (GAAP BASIS) AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	<u>BUDGET AMOUNTS</u>			<u>VARIANCE WITH FINAL BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	
<b>REVENUES</b>				
Fines and forfeitures	\$ 1,500	\$ 1,500	\$ -	\$ (1,500)
Intergovernmental	1,000	1,000	590	(410)
Interest income	<u>20</u>	<u>20</u>	<u>7</u>	<u>(13)</u>
Total revenues	<u>2,520</u>	<u>2,520</u>	<u>597</u>	<u>(1,923)</u>
<b>EXPENDITURES</b>				
Current:				
Judicial court	<u>2,520</u>	<u>2,520</u>	<u>500</u>	<u>2,020</u>
Total expenditures	<u>2,520</u>	<u>2,520</u>	<u>500</u>	<u>2,020</u>
Net change in fund balances	-	-	97	97
Fund balance – beginning of year	<u>13,889</u>	<u>13,889</u>	<u>13,889</u>	<u>-</u>
Fund balance – end of year	<u>\$ 13,889</u>	<u>\$ 13,889</u>	<u>\$ 13,986</u>	<u>\$ 97</u>

**PIKE COUNTY, GEORGIA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE – BUDGET (GAAP BASIS) AND ACTUAL**  
**E911 FUND**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	<u>BUDGET AMOUNTS</u>			<u>VARIANCE WITH FINAL BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	
<b>REVENUES</b>				
Charges for services	\$ 422,498	\$ 422,498	\$ 399,194	\$ (23,304)
Fireworks tax	-	-	276	276
Interest income	<u>15</u>	<u>15</u>	<u>164</u>	<u>149</u>
Total revenues	<u>422,513</u>	<u>422,513</u>	<u>399,634</u>	<u>(22,879)</u>
<b>Expenditures</b>				
Current:				
Public safety	843,502	843,502	654,834	188,668
Debt service:				
Principal	-	-	59,859	(59,859)
Interest	<u>-</u>	<u>-</u>	<u>6,763</u>	<u>(6,763)</u>
Total expenditures	<u>843,502</u>	<u>843,502</u>	<u>721,456</u>	<u>122,046</u>
Deficiency of revenues under expenditures	<u>(420,989)</u>	<u>(420,989)</u>	<u>(321,822)</u>	<u>99,167</u>
<b>Other financing sources (uses)</b>				
Transfer from General Fund	<u>420,989</u>	<u>420,989</u>	<u>321,822</u>	<u>(99,167)</u>
Total other financing sources (uses)	<u>420,989</u>	<u>420,989</u>	<u>321,822</u>	<u>(99,167)</u>
Net change in fund balance	-	-	-	-
Fund balance – beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance – end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**PIKE COUNTY, GEORGIA**  
**SCHEDULE OF PROJECTS CONSTRUCTED WITH**  
**2016 SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Project	SPLOST Total Estimated Project Costs	Expenditures		Total
		Prior Years	Current Year	
SPLOST 2016:				
Roads, street and bridge projects	\$ 4,026,432	\$ 5,026,548	\$ 237,420	\$ 5,263,968
Debt service:				
Interest	265,568	265,568	-	265,568
Issuance cost	-	36,700	-	36,700
Intergovernmental:				
City of Williamson	197,200	310,627	-	310,627
City of Zebulon	689,040	1,085,374	-	1,085,374
City of Meansville	174,000	275,092	-	275,092
City of Molena	241,860	380,978	-	380,978
City of Concord	205,900	323,094	-	323,094
	\$ 5,800,000	\$ 7,703,981	\$ 237,420	\$ 7,941,401

**PIKE COUNTY, GEORGIA**  
**SCHEDULE OF PROJECTS CONSTRUCTED WITH**  
**2022 SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Project	SPLOST Total Estimated Project Costs	Expenditures		Total
		Prior Years	Current Year	
SPLOST 2022:				
Roads, street and bridge projects	\$ 10,360,000	\$ 237	\$ 4,575	\$ 4,812
Debt service:				
Interest	1,748,159	-	399,534	399,534
Bond issuance costs	-	-	231,928	231,928
Intergovernmental:				
City of Williamson	770,000	-	-	-
City of Zebulon	1,470,000	-	1,127,957	1,127,957
City of Meansville	280,000	-	214,849	214,849
City of Molena	560,000	-	23,021	23,021
City of Concord	560,000	-	429,697	429,697
	\$ 15,748,159	\$ 237	\$ 2,431,561	\$ 2,431,798



**PIKE COUNTY, GEORGIA**  
**SCHEDULE OF PROJECT EXPENDITURES**  
**COMMUNITY DEVELOPMENT BLOCK GRANT**  
**19b-y-114-2-6086**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Project _____	Original Estimated Budget	Expenditures		Total
		Prior Years	Current Year	
<b>Community Development Block Grant</b>				
Street and drainage improvement	\$ <u>1,000,000</u>	\$ <u>992,335</u>	<u>106,630</u>	<u>1,098,965</u>
Total CDBG	\$ <u>1,000,000</u>	\$ <u>992,335</u>	\$ <u>106,630</u>	\$ <u>1,098,965</u>

**PIKE COUNTY, GEORGIA**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**JUNE 30, 2024**

	<u>Tax Commissioner</u>	<u>Clerk of Court</u>	<u>Sheriff's Department</u>	<u>Probate Court</u>	<u>Magistrate Court</u>	<u>Total</u>
<b>ASSETS</b>						
Cash and cash equivalents	\$ 547,042	\$ 503,084	\$ 132,206	\$ 208,826	\$ 15,615	\$ 1,226,773
Taxes receivable	<u>433,338</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>433,338</u>
Total assets	<u>980,380</u>	<u>503,084</u>	<u>132,206</u>	<u>208,826</u>	<u>15,615</u>	<u>1,660,111</u>
<b>LIABILITIES</b>						
Due to others	547,042	171,392	73,905	17,263	15,615	825,217
Uncollected taxes	<u>433,338</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>433,338</u>
Total liabilities	<u>980,380</u>	<u>171,392</u>	<u>73,905</u>	<u>17,263</u>	<u>15,615</u>	<u>1,258,555</u>
<b>NET POSITION</b>						
Restricted for individuals, organizations, and other governments	\$ <u>-</u>	\$ <u>331,692</u>	\$ <u>58,301</u>	\$ <u>11,563</u>	\$ <u>-</u>	\$ <u>401,556</u>

**PIKE COUNTY, GEORGIA**  
**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**JUNE 30, 2024**

	<u>Tax Commissioner</u>	<u>Clerk of Court</u>	<u>Sheriff's Department</u>	<u>Probate Court</u>	<u>Magistrate Court</u>	<u>Total</u>
<b>ADDITIONS</b>						
Taxes	\$ 29,033,853	\$ -	\$ -	\$ -	\$ -	\$ 29,033,853
Fines and fees	-	639,383	250,670	260,020	161,519	1,311,592
Court individual cases	-	427,670	-	14,764	-	442,434
Total additions	<u>29,033,853</u>	<u>1,067,053</u>	<u>250,670</u>	<u>274,784</u>	<u>161,519</u>	<u>30,787,879</u>
<b>DEDUCTIONS</b>						
Taxes and fees paid to other agencies	29,033,853	639,383	244,940	261,468	161,519	30,341,163
Other custodial disbursements	-	132,545	-	14,151	-	146,696
Total deductions	<u>29,033,853</u>	<u>771,928</u>	<u>244,940</u>	<u>275,619</u>	<u>161,519</u>	<u>30,487,859</u>
Net increase (decrease) in fiduciary net position	-	295,125	5,730	(835)	-	300,020
Net position – beginning of year	-	36,567	52,571	12,398	-	101,536
Net position – end of year	<u>\$ -</u>	<u>\$ 331,692</u>	<u>\$ 58,301</u>	<u>\$ 11,563</u>	<u>\$ -</u>	<u>\$ 401,556</u>

**PIKE COUNTY, GEORGIA**  
**COMBINING STATEMENT OF NET POSITION**  
**COMPONENT UNITS**  
**JUNE 30, 2024**

	Pike County Department of Public Health	Pike County J. Joel Edwards Public Library	Pike County Water and Sewerage Authority	Pike County Agribusiness Authority	Development Authority of Pike County	Pike County Recreation Authority	Total
<b>Assets</b>							
Current							
Cash and cash equivalents	\$ 900,733	\$ 99,327	\$ 365,651	\$ 40,315	\$ 500,921	\$ 183,283	\$ 2,090,230
Restricted cash and cash equivalents	-	-	70,495	-	-	-	70,495
Investments	-	-	145,228	-	-	-	145,228
Receivables:							
Accounts	265	-	5,433	-	205,398	19,093	230,189
Non-current:							
Net OPEB asset	32,035	-	-	-	-	-	32,035
Capital assets:							
Nondepreciable capital assets	-	-	542,674	24,952	820,494	1,451,409	2,839,529
Depreciable capital assets, net	<u>15,814</u>	<u>4,530</u>	<u>3,638,072</u>	<u>255,973</u>	<u>163,100</u>	<u>1,358,793</u>	<u>5,436,282</u>
Total assets	<u>948,847</u>	<u>103,857</u>	<u>4,767,553</u>	<u>321,240</u>	<u>1,689,913</u>	<u>3,012,578</u>	<u>10,843,988</u>
<b>Deferred Outflows of Resources</b>							
Pensions	95,425	8,618	-	-	-	23,836	127,879
OPEB	<u>45,016</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>45,016</u>
Total deferred outflows of resources	<u>\$ 140,441</u>	<u>\$ 8,618</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,836</u>	<u>\$ 172,895</u>

**PIKE COUNTY, GEORGIA**  
**COMBINING STATEMENT OF NET POSITION – CONTINUED**  
**COMPONENT UNITS**  
**JUNE 30, 2024**

	Pike County Department of Public Health	Pike County J. Joel Edwards Public Library	Pike County Water and Sewerage Authority	Pike County Agribusiness Authority	Development Authority of Pike County	Pike County Recreation Authority	Total
<b>Liabilities</b>							
Current:							
Accounts payable	\$ 534	\$ 1,875	\$ 11,939	\$ -	\$ 7,144	\$ 17,621	\$ 39,113
Accrued interest	-	-	153	-	-	-	153
Unearned revenue	-	-	-	-	-	37,845	37,845
Meter deposit	-	-	70,495	-	-	-	70,495
Compensated absences	29,199	373	-	-	-	723	30,295
Notes payable	-	-	-	-	-	1,356,645	1,356,645
Bonds payable	-	-	171,169	-	-	-	171,169
Long-term:							
Compensated absences	52,536	870	-	-	-	-	53,406
Bonds payable, net of current portion	-	-	1,385,068	-	-	-	1,385,068
Net pension liability	419,441	70,106	-	-	-	193,908	683,455
Net OPEB liability	19,096	-	-	-	-	-	19,096
Total liabilities	<u>520,806</u>	<u>73,224</u>	<u>1,638,824</u>	<u></u>	<u>7,144</u>	<u>1,606,742</u>	<u>3,846,740</u>
<b>Deferred Inflows of Resources</b>							
Pensions	12,592	652	-	-	-	1,805	15,049
OPEB	23,767	-	-	-	-	-	23,767
Total deferred inflows of resources	<u>36,359</u>	<u>652</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,805</u>	<u>38,816</u>
<b>Net Position</b>							
Net investment in capital assets	15,814	4,530	2,624,509	280,925	983,594	1,453,557	5,362,929
Restricted:							
Public Health	340,992	-	-	-	-	-	340,992
Debt service	-	-	145,228	-	-	-	145,228
OPEB asset	32,035	-	-	-	-	-	32,035
Unrestricted	143,282	34,069	358,992	40,315	699,175	(25,690)	1,250,143
Total net position	<u>\$ 532,123</u>	<u>\$ 38,599</u>	<u>\$ 3,128,729</u>	<u>\$ 321,240</u>	<u>\$ 1,682,769</u>	<u>\$ 1,427,867</u>	<u>\$ 7,131,327</u>

**PIKE COUNTY, GEORGIA**  
**COMBINING STATEMENT OF ACTIVITIES**  
**COMPONENT UNITS**  
**JUNE 30, 2024**

	Pike County Department of Public Health	Pike County J. Joel Edwards Public Library	Pike County Water and Sewerage Authority	Pike County Agribusiness Authority	Development Authority of Pike County	Pike County Recreation Authority	Total
<b>Expenses</b>							
Health and welfare	\$ 515,711	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 515,711
Housing and development	-	-	-	34,142	136,586	-	170,728
Culture and recreation	-	192,898	-	-	-	1,011,372	1,204,270
Water and sewer	-	-	476,489	-	-	-	476,489
Total expenses	<u>515,711</u>	<u>192,898</u>	<u>476,489</u>	<u>34,142</u>	<u>136,586</u>	<u>1,011,372</u>	<u>2,367,198</u>
<b>Revenues</b>							
Program revenues							
Charges for services	211,823	6,834	383,201	10,763	-	397,506	1,010,127
Operating grants and contributions	600,552	212,102	208,020	42,500	-	545,610	1,608,784
Capital grants and contributions	-	-	154,658	-	-	-	154,658
Total program revenues	<u>812,375</u>	<u>218,936</u>	<u>745,879</u>	<u>53,263</u>	<u>-</u>	<u>943,116</u>	<u>2,773,569</u>
<b>Net program (expense)</b>	<u>296,664</u>	<u>26,038</u>	<u>269,390</u>	<u>19,121</u>	<u>(136,586)</u>	<u>(68,256)</u>	<u>406,371</u>
<b>General revenues and losses</b>							
Property taxes	-	-	-	-	207,173	-	207,173
Interest earnings	361	35	2,821	22	-	891	4,130
Miscellaneous	-	372	-	-	-	-	372
Loss on sales of assets	-	-	-	-	(41,409)	3,902	(37,507)
Total general revenues and losses	<u>361</u>	<u>407</u>	<u>2,821</u>	<u>22</u>	<u>165,764</u>	<u>4,793</u>	<u>174,168</u>
<b>Change in net position</b>	297,025	26,445	272,211	19,143	29,178	(63,463)	580,539
Net position – beginning of year, as previously reported	278,991	97,337	2,856,518	313,426	1,924,019	1,606,996	7,077,287
Change in accounting principle	(43,893)	-	-	-	-	-	(43,893)
Error correction	-	(85,183)	-	(11,329)	(270,428)	(115,666)	(482,606)
<b>Net position – beginning, as adjusted or restated</b>	<u>235,098</u>	<u>12,154</u>	<u>2,856,518</u>	<u>302,097</u>	<u>1,653,591</u>	<u>1,491,330</u>	<u>6,550,788</u>
<b>Net position – end of year</b>	<u>\$ 532,123</u>	<u>\$ 38,599</u>	<u>\$ 3,128,729</u>	<u>\$ 321,240</u>	<u>\$ 1,682,769</u>	<u>\$ 1,427,867</u>	<u>\$ 7,131,327</u>



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Pike County Board of Commissioners  
Pike County, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Pike County, Georgia as of and for the year ended June 30, 2024 and the related notes to the financial statements, which collectively comprise Pike County, Georgia's basic financial statements and have issued our report thereon dated May 8, 2025.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Pike County, Georgia's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Pike County, Georgia's internal control. Accordingly, we do not express an opinion on the effectiveness of Pike County, Georgia's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

## Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Pike County, Georgia's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in blue ink, appearing to read "F. H. & K. O. LLC".

Morrow, Georgia  
May 8, 2025



# PIKE COUNTY BOARD OF COMMISSIONERS

## Department Reports

### SUBJECT:

Department Reports

### ACTION:

### ADDITIONAL DETAILS:

#### ATTACHMENTS:

Type	Description
▣ Exhibit	Animal Control
▣ Exhibit	Building and Grounds
▣ Exhibit	Coroner
▣ Exhibit	DFACS
▣ Exhibit	Joint Board of Elections and Registration
▣ Exhibit	Library
▣ Exhibit	Magistrate - April
▣ Exhibit	Magistrate - March
▣ Exhibit	Planning and Development
▣ Exhibit	Probate Court
▣ Exhibit	Public Works
▣ Exhibit	Senior Center
▣ Exhibit	Superior Court
▣ Exhibit	Tax Assessors
▣ Exhibit	Three Rivers Region AAA
▣ Exhibit	Transfer Station

#### REVIEWERS:

Department	Reviewer	Action	Comments
County Clerk	Blount, Angela	Approved	Item Pushed to Agenda



## ANIMAL CONTROL

PO Box 377  
Zebulon, GA 30295

956 County Farm Rd.  
Williamson, GA 30292

Phone: 678-603-7285

*"Serving Citizens Responsibly"*

## May 2025 Animal Control Summary

### May 1<sup>st</sup>-6<sup>th</sup>

Tanya on Vacation

-Arrangements were made to care for the impound while I was on vacation

### May 6<sup>th</sup>-11<sup>th</sup>

-Scanned 2 dogs for microchips

-Followed up on several calls from being on vacation

-I was called to the elementary school about a dog. Same dog that was brought to my office yesterday to be scanned for microchip. The citizen that brought the dog in to be scanned was willing to come to the school and take the dog back to his home.

-Took care of the impound on Saturday 5-10-25

-Took care of the impound on Sunday 5-11-25

### May 12<sup>th</sup> -18<sup>th</sup>

-1 nuisance dog warning issued

-Caring for impound

-Found someone in South Georgia to take the impound before he had to be euthanized.

-No Arraignments for May

-Trial for May has been continued to June

### May 19<sup>th</sup>-25<sup>th</sup>

-1 nuisance dog warning mailed for 3 dogs

-Follow up welfare check on dogs on New Rd.

-Working on Dangerous Dog/Cruelty to animal case for New Rd.

-1 dog scanned for microchip

-5-22-25/ 5-23-25 Vacation

### May 27<sup>th</sup>-31<sup>st</sup>

-Issued New Rd. dog owner 3 dangerous dog citations and 3 cruelty to animal citations

-welfare check on County Farm Rd.

-Completed GDOA data Report

-Completed monthly Reports



CODE ENFORCEMENT / ANIMAL CONTROL

PO Box 377  
77 Jackson St.  
Zebulon, GA 30295

Fax: 770-567-2024  
Phone: 770-567-2007

*"Serving Citizens Responsibly"*

## **Pike County Building and Grounds Monthly Report**

May 2025

### Courthouse:

- Sprayed for weeds x2
- A/c repair DA office

### Sheriff's Office/Jail:

- Fixed toilet at 911 x2
- Vacuumed up water at 911 from leak
- Fixed toilet at Sheriff's office
- Fixed electrical issue with water fountain at Jail
- Fixed light in Tracy's office
- Fixed two roof leaks at 911 and Jail
- Had A/C fixed at training center

### Library:

- Met Cleveland carpet for bid for new flooring
- Put out ant killer around sidewalks
- Moved approx 20 boxes of books to storage
- 

### Fire station:

- Replaced front door lock at Concord
- 

### Annex:

- New flooring at Voters office from flood damage
- Fixed leaking roof at annex over voters office

### Public works:

- Replaced outside security light

## Buildings and Grounds

- Spoke at BOC meeting about tree removal
- Cleaned outside shop area of Buildings and Grounds (much needed)
- Spoke with state Fire Marshall about new proposed fuel storage
- Installed 2 new signs at Chestnut
- Cut grass for Archery range
- Sprayed weed killer around Public works and B&G

## EOC

- Fixed lights in training room

**Office of the Coroner**  
**Pike County**  
Terrell A. Moody, Coroner  
P.O. Box 727, Zebulon, GA 30295

Jessica Rowan, Deputy Coroner  
15512 Concord Street, Zebulon, GA 30295

Glenn David White, Deputy Coroner  
5164 US 19, Zebulon, GA 30295

**MONTHLY REPORT**

Business 770-567-8642

Cell 770-468-7176

Page 5

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**May 2025**

May 4, 2025  
Alton Edwin Brannon  
821 Brannon Road  
Meansville, Georgia 30256  
Investigated by: Terrell Moody, Coroner

May 9, 2025  
Jada McKenzie Marshall  
1706 Highway 19  
Zebulon, Georgia 30295  
Investigated by: Terrell Moody, Coroner

May 18, 2025  
Geraldine Samples  
881 Ivy Circle  
Concord, Georgia 30206  
Investigated by: Jessica Rowan, Deputy Coroner

May 24, 2025  
Donnie Monroe Norton  
721 Gaulding Road  
Concord, Georgia 30206  
Investigated by: Terrell Moody, Coroner

**Total Cases for May: 4**

Terrell Moody: 3

Jessica Rowan: 1

David White: 0

**Pike COUNTY DFCS  
COUNTY BUDGET-FY25**

		July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	Totals		Balance	% Spent
<b>Admin Exp</b>	<b>Acct #</b>																
Board per diem/ Travel	651.450		\$ -		\$ 45.00			\$ -	\$ 30.00		\$ 30.00	\$ 15.00		\$ 120.00	\$ 810.00	\$ 690.00	14.81%
<b>Foster Care</b>																	
Clothing	812.450													\$ -	\$ 500.00	\$ 500.00	0.00%
Medical	813.450													\$ -	\$ 300.00	\$ 300.00	0.00%
Incidentals	814.450		\$ -				\$ -			\$ 18.24				\$ 18.24	\$ 4,000.00	\$ 3,981.76	0.46%
Total F/C		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18.24	\$ -	\$ -	\$ -	\$ 18.24	\$ 4,800.00	\$ 4,781.76	0.38%
<b>Foster Cr-ILP</b>																	
Board														\$ -		\$ -	0.00%
Clothing	812.460												\$ -	\$ -	\$ 500.00	\$ 500.00	0.00%
Medical	813.460													\$ -	\$ 300.00	\$ 300.00	0.00%
Incidentals	814.460		\$ -	\$ -		\$ -	\$ -		\$ -	\$ 33.21	\$ 35.21	\$ -		\$ 68.42	\$ 4,000.00	\$ 3,931.58	1.71%
Total F/C		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33.21	\$ 35.21	\$ -	\$ -	\$ 68.42	\$ 4,800.00	\$ 4,731.58	1.43%
Sal Supp-CM-201	561.201						\$ -		\$ -					\$ -	\$ -	\$ -	0.00%
Sal Supp-CM-207	561.207						\$ -		\$ -					\$ -	\$ -	\$ -	0.00%
Sal Supp-Cty	511.450						\$ -		\$ -		\$ -	\$ 5,450.00		\$ 5,450.00	\$ -	\$(5,450.00)	0.00%
FICA Supp-Cty	514.450						\$ -		\$ -		\$ -	\$ 396.74		\$ 396.74		\$(396.74)	0.00%
CTY travel	640.450													\$ -	\$ 500.00	\$ 500.00	0.00%
<b>General Assist</b>	<b>851.450</b>				\$ 985.64		\$ 158.52							\$ 1,144.16	\$ 1,000.00	\$ (144.16)	114.42%
Other Op	627.450	\$ 200.00		\$ -		\$ 310.81	\$ 417.96	\$ 922.19	\$ 50.33	\$ 918.46	\$ -	\$ -		\$ 2,819.75	\$ 5,000.00	\$ 2,180.25	56.40%
Supplies	614.450													\$ -	\$ 1,000.00	\$ 1,000.00	0.00%
County Printing	618.450														\$ 143.00	\$ 143.00	
Equip > \$1000	643.450													\$ -		\$ -	0.00%
Equip < \$1000	646.450													\$ -		\$ -	0.00%
Contracts	653.450													\$ -		\$ -	0.00%
<b>Totals</b>		\$ 200.00	\$ -	\$ -	\$ 1,030.64	\$ 310.81	\$ 576.48	\$ 922.19	\$ 80.33	\$ 969.91	\$ 65.21	\$ 5,861.74	\$ -	\$ 10,017.31	\$ 18,053.00	\$ 8,035.69	55.49%



**JOINT BOARD OF  
ELECTIONS AND  
REGISTRATION  
PIKE COUNTY GA**  
P.O. Box 1032, 81 Jackson St. Zebulon, GA 30295  
770-567-2003

Lynn Vickers, Chair  
Harold O'Baner, Vice Chair  
Joe Parks, Member  
Martha "Frankie" Murphy, Member  
Holly Ortiz, Member  
Christy Blount, Secretary  
David B. Neyhart, Election Supervisor

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**Joint Board of Elections & Voter Registration Meeting Minutes  
Board of Elections Office  
March 24, 2025@ 10:00 am**

1. **CALL TO ORDER:** Lynn Vickers at 10:00.
2. **INVOCATION AND PLEDGE OF ALLEGIANCE:** Joe Parks.
3. **ROLL CALL:** Ms. Vickers, Mr. O'Baner, Mr. Parks, and Ms. Murphy were present. Ms. Ortiz was absent.
4. **VISITORS:** None.
5. **APPROVAL OF THE AGENDA:** Motion made by Lynn Vickers and seconded by Mr. Parks. All in favor.
6. **APPROVAL OF THE MINUTES:** February 18, 2025 minutes approval motion made by Lynn Vickers, seconded by Mr. O'Baner. All in favor.
7. **NO OLD BUSINESS.**
8. **NEW BUSINESS:**
  - a. **CERTIFICATION** of March 18, 2025, Special Election, (797 total voters).  
Motion to certify election results: **Harold O'Baner**, seconded by **Joe Parks**. All in favor.  
Certified question by board member signage.
  - b. **ELECTION SUPERVISOR REPORT**
    - i. David explained the Special Election costs in June, which should be about \$19,500 and at a cost of \$25 per voter. This cost is from reducing overage costs on the last election. There is the possibility that Molena could have a question on the ballot in June or November.



- ii. Budget discussion continued with PVA and SDTV advertising, radios were demonstrated that would be used in emergencies at the precincts. David will get with Doug Neath on formal training and etiquette for poll workers.
- iii. Budget being reviewed by Rob Morton, interim county manager, and will get back with David on the final budget. Poll workers pay raises as well as poll managers were approved to be paid for the day instead of hourly wage.
- iv. David presented an organizational workflow chart with recommendations for future growth. UGA (Carl Vinson Institute) is working with David on job descriptions for the office with hopes of greater compensation for extensive duties as required by State and Federal laws.
- v. David is working on a new system outside of GARViS for counting voters and keeping up with voter registration and voter participation. The company Knowink has historical information and trends in voting which can be utilized.

9. **UPCOMING EVENTS:** Training for the June election for poll workers on June 10th and the date of the election is June 17, 2025, with possibility of a run-off on July 15, 2025.

10. **NEXT MEETING:** April 15, 2025

11. **ADJOURN:** Motion made by Frankie Murphy and seconded by Mr. O'Baner at 11:00 am. All adjourned.

**SECRETARY:** Christy C Blount

**ELECTION SUPERVISOR:** David B. Haylett



**J. JOEL EDWARDS PUBLIC  
LIBRARY  
Manager's Report  
May 2025**

May 2025 STATS	
# PATRONS	1302
COMPUTER SESSIONS	96
Wi-Fi USERS	282
AWE COMPUTER SESSIONS	
GADD	898
ADULT VOL. HRS	38
ONSITE 0-5 PGMS	3
ONSITE 0-5 PGM ATTEND	185
OFFSITE 0-5 PGM	3
OFFSITE 0-5 PGM ATT	130
ONSITE 6-11 PGM	5
ONSITE 6-11 PGM ATT	14
ONSITE TEEN PGM	5
ONSITE TEEN ATT	18
ONSITE ADULT PGM	4
ONSITE ADULT ATT	61
SELF-DIRECTED ACTIVITIES 6-11	2
SELF-DIRECTED ACTIVITIES 6-11 PARTICIPANTS	7
SELF-DIRECTED ACTIVITIES ADULTS	2
SELF-DIRECTED ACTIVITIES ADULT PARTICIPANTS	2
ITEMS RECEIVED	175
TOTAL COLLECTIONS/ITEMS	31,565
CIRCULATION	2,482
STEAM Room	3
*INCOMING TRANSITS	658
*OUTGOING TRANSITS	783

**May Programs**

5/3 Star Wars Jeopardy  
 5/3 Mother's Day Card Making  
 5/6 Crochet Class  
 5/13 Game Night  
 5/20 Book Club  
 5/23 Golden Movie Club  
 5/24 Kids Paint n' Sip  
 5/27 Journal Making  
 5/31 Summer Reading Kickoff

Daily STEAM Room Open

**Breakdown of the programs**

**On-site 0—5 y.o. programs:**

Tuesdays - Toddler Story Time  
 Wednesdays - Preschool Story Time  
 Mother's Day Card Making

**Off-site 0—5 y.o. programs:**

Story Time Life Springs  
 Story Time Head Start  
 1,000 Books Before Kindergarten

**On-site tween/teen programs:**

Open Crafts · Mother's Day Card Making  
 Kids Paint n' Sip · Crochet Class · Star Wars Movie

**On-site adult programs:**

Book Club · Crochet Class · Star Wars Movie  
 Golden Movie Club

**Self-directed activities 6-11:**

Open Crafts · Games

**Self-directed activities adults:**

Game Night · Book Box

**Conference Room**

GA Dept. Corrections · Brian Daley

## Pike County Magistrate Court

# Memo

To: Pike County Board of Commissioners  
CC: Tanya Perkins, Animal Control Officer

From: M. Callaway-Ingram, Chief Magistrate  
Saylar Clark, Deputy Clerk

Re: Breakdown on Animal Control County Ordinance Violation Fines and Fees for April, 2025

Date: May 28, 2025

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In an effort to help distinguish fines and court costs derived from Animal Control County Ordinance Violations and other County Ordinance Violations, this information is being provided as a breakdown of fines, fees and court costs received during the month of **APRIL 2025** as they relate to Animal Control County Ordinance Violations.

Dalton Clark	24-101CO	\$25.40
Michael Lynn Clark	24-14CO	\$70.00
Michael Lynn Clark	24-15CO	\$100.00
Macie Faley	24-170CO	\$44.10
Macie Faley	24-171CO	\$50.00
Macie Faley	24-172CO	\$50.00
Macie Faley	24-173CO	\$50.00
Macie Faley	24-174CO	\$50.00
John Simms	24-178CO	\$43.80
John Simms	24-33CO	\$99.37
John Simms	24-34CO	\$76.86
Diaminen Loveless	24-9CO	\$49.90
John Simms	24-178CO	\$356.00
John Simms	24-34CO	\$22.51
John Simms	24-35CO	\$99.37
John Simms	24-36CO	\$99.37

Thus, \$1,286.68 of the check in the amount of \$4,151.28 paid to the Pike County Board of Commissioners is attributable to Animal Ordinance cases for the month of April, 2025.

Should you have any questions or concerns, please do not hesitate to contact our office at 770-567-2004.

## Pike County Magistrate Court

# Memo

To: Pike County Board of Commissioners  
CC: Tanya Perkins, Animal Control Officer

From: M. Callaway-Ingram, Chief Magistrate  
Saylar Clark, Deputy Clerk

Re: Breakdown on Animal Control County Ordinance Violation Fines and Fees for March, 2025

Date: May <sup>28<sup>th</sup></sup>~~26~~, 2025

---

In an effort to help distinguish fines and court costs derived from Animal Control County Ordinance Violations and other County Ordinance Violations, this information is being provided as a breakdown of fines, fees and court costs received during the month of **MARCH 2025** as they relate to Animal Control County Ordinance Violations.

Cesar Peadron	25-28CO	\$100.00
James Gable	25-31CO	\$100.00
James Gable	25-33CO	\$100.00
Dalton Clark	24-101CO	\$74.60
Michael Lynn Clark	24-14CO	\$100.00
Macie Faley	24-170CO	\$55.90
Mary Jane Fraser	24-56CO	\$131.24
Diaminen Loveless	24-7CO	\$43.20
John Simms	24-32CO	\$100.00

Thus, \$804.94 of the check in the amount of \$\$2,294.32 paid to the Pike County Board of Commissioners is attributable to Animal Ordinance cases for the month of March, 2025.

Should you have any questions or concerns, please do not hesitate to contact our office at 770-567-2004.



PLANNING AND DEVELOPMENT  
OFFICE

*Planning – Zoning – Environmental – Permits & Inspections  
Code Enforcement*

P. O. Box 377  
77 Jackson Street  
Zebulon, GA 30295

Phone: 770-567-2007  
Fax: 770-567-2024  
Jgilbert@pikecoga.gov

*"Serving Citizens Responsibly"*

June 3, 2025

County Manager and Commissioners,

Here's a look back on the month of May 2025 from the office of Planning and Development:

Permits: 55 Total (10 New Home)  
Fees: \$ 30,117.35  
Impact Fees Residential: \$ \$74,535.81  
Impact Fees Commercial: \$0

Business Licenses: 18 - Fees: \$1,644.60

Plats: 9 - Fees: \$800

Zoning Cases, Letters and Final Plats: 2 - Fees: \$1,466.25

LDP: 1 - Fees: \$2,268.00

Administrative Variance: 1 for Mobile Home Roof Pitch - Fee: \$100

Code Enforcement: Court Arraignment: 0  
Follow Up Site-Visit: 4  
Inspections: 3  
Phone calls: 5  
Total: 12

All Planning and Development activities are staying steady, and department staff members are keeping up with the workload. We are working on the CIE with the consultant to get this in front of the BOC for transmittal to DCA for approval as the next step in the Impact Fee Study process. As we have more information regarding the study, we will provide you with updates.

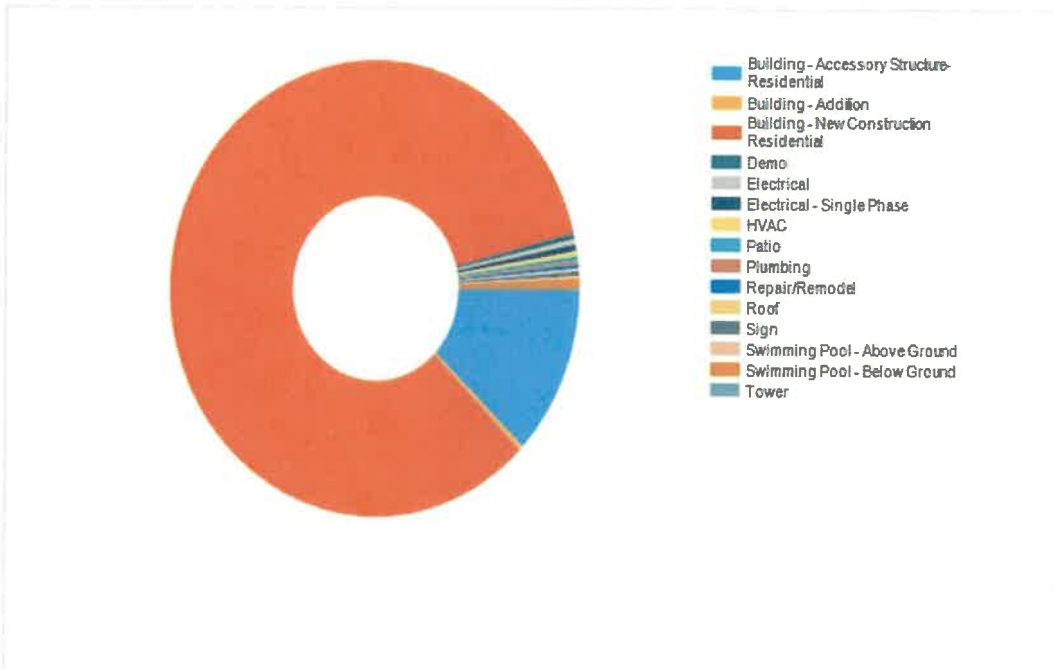
Regards,

Jeremy Gilbert  
Director

## Permit Type Report-May 2025

Description	Fees	Payments	Permits
Building - Accessory Structure-Residential	\$12,684.24	4,642.75	12
Building - Addition	\$407.60	407.60	1
Building - New Construction Residential- Includes Impact Fees	\$87,431.40	71,844.12	10
Demo	\$400.00	400.00	2
Electrical	\$400.00	300.00	4
Electrical - Single Phase	\$500.00	500.00	5
HVAC	\$400.00	400.00	4
Patio	\$280.00	280.00	1
Plumbing	\$300.00	300.00	3
Repair/Remodel	\$300.00	300.00	1
Roof	\$200.00	200.00	3
Sign	\$350.00	350.00	3
Swimming Pool - Above Ground	\$200.00	200.00	1
Swimming Pool - Below Ground	\$800.00	800.00	4
Tower	\$0.00	0.00	1
Total	\$104,653.24	80,924.47	55

Fees Breakdown





MAY 2025

Monthly Report

Prepared for the Pike County Board of Commissioners  
by Ginny W. Blakeney, Judge  
Probate Court of Pike County

JUDGE GINNY BLAKENEY

Total Monthly Collections:

**\$15,955.96**

Citizen Engagements:

163 (receipted)

Weapons Carry Licenses

50 ISSUED

Marriage Licenses

20 ISSUED

Issued Citations

Georgia DNR - 1

Georgia State Patrol - 76

Pike County SO - 22

Total: 99 Cases

Estate Cases

Petition to Probate: 5

Petition for Year's Support: 0

Administrations: 4

Guardianships: 1

Discharge: 1

Misc. Filings: 6

Total: 17 Filings

Vital Records Issued:

54 Birth Certificates

186 Death Certificates

Orders to Apprehend:

1 Cases

Technology Fund Collections

\$205.00

Paid to Commissioners  
(after fund disbursements)

**\$10,445.72**

# Pike County Public Works Monthly Report May 2025

- Repair culvert @ 1108 West Fossett Rd
- Clean ditches @ 247 Collier Rd
- Trim low hanging limbs on Old Meansville Rd, New Hope Rd, Stephens St, Shady Ln, Spring Rd
- Clean culverts @ 175 Jones Circle
- Clean ditches @ 5448 Blanton Mill Rd
- Repair driveway @ 571 Spring Rd
- Repair multiple potholes on Howell Rd and Old Lifsey Springs Rd
- Repair culvert and ditches @ 1396 Green St
- Clean multiple ditches on McCard Lake Rd @ 1346, 1381, 1372, and 1440
- Clean up fallen tree @ 711 McCard Lake Rd
- Repair culvert @ 409 Russell Rd
- Repair large drop off at mailbox @ 1272 Friendship Circle Rd
- Repair major washout @ 245 Gibson Rd
- Haul multiple loads of rock in muddy areas of West Curtis, Brannon, Dukes, Campbell, Fossett
- Multiple dead deer in areas throughout the county to include Gresham, New Hope, Cook etc...
- Repair intersection to stop erosion @ Kendrick and Perkins Rd
- Clean culvert @ 3078 Fossett Rd
- Clean ditches @ 1840 Rosehill Rd
- Add on to existing driveway @ 1636 Roberts Quarters Rd
- Repair washout @ 688 Hay Rd
- Replace driveway culvert @ 690 McCard Lake Rd
- Repair large hole @ 1701 Beeks Rd
- Clean multiple ditches @ Fossett and Green St
- Repair a crossdrain that washed out at the creek on Hagans Mountain Rd
- Tear out multiple beaver dams in various areas to include West Fossett, Reams, Sands, Hunter Rd
- Replace driveway culvert @ 577 Gaulding Rd
- Build a bus turn around @ 2008 Bates Rd
- Install No thru truck signs on Hagans Mountain Rd
- Replaced all stop signs and hardware multiple times on Turner, Milner and Bottoms Rd
- Remove large tree @ 145 West Milner Rd
- Clear and reclaim roadbed and build a new Cul De Sac on Scott Rd Extension
- All roads have been complete on the paving list other than Harden Rd. It is still progressing and the realignment of the road at Glover is underway and looks very good
- Scraping and mowing of roads on a routine basis throughout the county
- Completing work orders as they are called in daily as weather permits

Thank you,  
Chris Goodman



# June 2025

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2 <b>Chair Exercise @</b> <b>10:00 am</b> <b>3 Laps</b> <b>Call a friend</b> <b>Word Search</b>	3 <b>Pastor Odom @10:00</b> <b>3 Laps</b> <b>Basketball</b>	4 Crafts with Janie Clark from Brightmoor @ 10:00am Prize BINGO After lunch	5 <b>AM BINGO</b> <b>Card Games</b> <b>Basketball</b> <b>3 Laps</b>	6 Savannah Riverboat Cruise Thank you Beyond the Bell. <b>Center Closed</b> wear blue shirts	7
8	9 <b>Chair Exercise @</b> <b>10:00 am</b> <b>3 Laps</b> <b>Call a friend</b> <b>Word Search</b>	10 <b>Quality of Life Trip</b> Southern Museum of Civil War & Locomotive History Kennesaw <b>Center Closed</b>	11 <b>DJ Douglas @</b> <b>10:00-11:00 Get</b> <b>Moving</b> <b>3 Laps</b>	12 <b>AM BINGO</b> <b>Card Games</b> <b>Basketball</b> <b>3 Laps</b>  Senior Brown Bags pickup at church 11:30-1:30	13  3Laps AM BINGO Half Day <b>Center</b> <b>Closed</b> at 12:00 noon	14
15	16 <b>Chair Exercise @</b> <b>10:00 am</b> <b>3 Laps</b> <b>Call a friend</b> <b>Word Search</b>	17 <b>Pastor Odom @10:00</b> <b>3 Laps</b> <b>Basketball</b>	18 <b>Quality of Life Trip</b> Atlanta State Farmers Market <b>Center Closed</b>	19 <b>Center Closed</b> <b>Deep Cleaning</b>	20 Chair Exercise @ 10:00am 3Laps BINGO PM	21

22	23 <b>Chair Exercise @</b> <b>10:00 am</b> <b>3 Laps</b> <b>Call a friend</b> <b>Word Search</b>	24 <b>Pastor Odom @10:00</b> <b>3 Laps</b> <b>Basketball</b>	25 <b>Painting with Mr.</b> <b>Larry @ 10:00am</b>	26 <b>AM Bingo</b> <b>Young at Heart Club</b> <b>Meeting</b> <b>3 laps</b> <b>Birthday Celebration</b> wear blue shirts	27 <b>Fishing/Picnic with</b> <b>Spalding County</b> <b>Center Closed</b>	28
29	30 <b>Games with Paula</b> <b>from Eternal Hope</b> <b>@ 10:00am</b>					

**MONTHLY REMITTANCE FROM SUPERIOR/JUVENILE COURTS  
TO PIKE COUNTY BOARD COMMISSIONERS**

SUBMITTED:                      FOR THE MONTH OF:                      **May-25**

	<b>Amount</b>	<b>Check #</b>	<b>VEN #</b>
RECORDINGS & CIVIL FILINGS - Pike BOC	\$8,704.95	6483	9
Pike BOC - TRANSFER TAX	\$5,019.66	6494	148
Pike BOC- INTANGIBLE TAX	\$10,545.09	6460	50
Pike BOC - INTANGIBLE TAX - 6%	\$ 1,717.72	6490	54
FINES & FORFEITURES	\$4,172.23	2575	
SHERIFFS' SERVICE	\$ 350.00	2575	
JAIL CONSTRUCTION & STAFFING FUND / JAIL FUND	\$ 29.00	2580	
DRUG ABUSE TREATMENT & EDUCATION FUND	\$ -	0	
COUNTY VICTIMS ASSISTANCE	\$ 66.00	2576	
TOTAL REMITTED	\$30,604.65		

**IDA - TRANSFER    \$109.28   CK 6501**  
**IDA - INTANGIBLE                                        \$180.31   CK 6502**  
**PASSPORTS PROCESSED                                30**

RESPECTFULLY SUBMITTED,  
REBEKAH HANSON  
CLERK SUPERIOR COURT  
PIKE COUNTY



*"Serving Citizens Responsibly"*  
*Greg Hobbs, Chief Appraiser*  
P.O. Box 377

**PIKE COUNTY BOARD OF ASSESSORS**

Post Office Box 377      73 Jackson Street  
Zebulon, Georgia 30295  
[www.pikeassessor.com](http://www.pikeassessor.com)  
770-567-2002

June 6, 2025

Dear Commissioners,

I am writing to inform you that the 2025 Pike County Property Tax Notices were mailed out on May 28th. This action has triggered the standard 45-day appeal period, which is currently underway.

As of the date of this report, we have received a total of 19 appeals. Considering the notable increase in property values across the county, this number is relatively low. It suggests that most property owners are either satisfied with their assessments or, in some cases, may not fully understand the implications of the notice they received.

I want to express a particular concern regarding our elderly population. Some recipients appear to be under the impression that their taxes have decreased, not realizing that the notice does not include several key components: the County's Maintenance and Operations (M&O) millage, the school bond millage, or the Industrial Development Authority levy. This misunderstanding could lead to significant confusion and frustration when the actual tax bills are issued in October.

It is important to acknowledge that, unless efforts are made to clarify this information for the public, especially our senior citizens, many may feel blindsided by the final bill. I strongly recommend that the County consider proactive communication—whether through public notices, local media, or direct outreach—to ensure that all taxpayers understand what the notice does and does not reflect.

Thank you for your attention to this matter. Please feel free to reach out if additional context or assistance is needed in addressing this issue.

Respectfully submitted,  
**R.G. Hobbs**  
Chief Appraiser, Pike County

# DHS - Division of Aging Services

## HCBS - Unit Cost Service Allocation Report

Date Range: 5/1/2025 to 5/31/2025  
AAA: Three Rivers Region AAA  
Show activities with COVID-19?: Both

AAA: Three Rivers Region AAA  
Provider: Pike Senior Center  
Program: HCBS - Caregiver Services  
Service: Home Delivered Meals (1040)

Fund Source	# of Units	Avg Unit Cost
CBS - HCBS State	42.00	\$9.03
Non-COVID-19 Related		

Details:	Case No	Start Date	End Date	Status	County of Service Worker	COVID-19 Related	# of Units	Unit Type	Unit Cost
							Total for Non-COVID-19 Related:	42.00	2 Clients (Undup)
							Total for Home Delivered Meals (1040):	42.00	2 Clients (Undup)
							Total for HCBS - Caregiver Services:	42.00	2 Clients (Undup)

Program: HCBS - Nutrition Services  
Service: Home Delivered Meals (1040)

Fund Source	# of Units	Avg Unit Cost
ACL Nutrition Services Incentive Program (NSIP) State	451.00	\$9.03
Non-COVID-19 Related		

Details:	Case No	Start Date	End Date	Status	County of Service Worker	COVID-19 Related	# of Units	Unit Type	Unit Cost
							Total for Non-COVID-19 Related:	451.00	22 Clients (Undup)
							OAA Title III C2 - Home Delivered Meals	7.00	\$9.03
							Non-COVID-19 Related		

Details:	Case No	Start Date	End Date	Status	County of Service Worker	COVID-19 Related	# of Units	Unit Type	Unit Cost
							Total for Non-COVID-19 Related:	7.00	1 Clients (Undup)
							Total for Home Delivered Meals (1040):	458.00	22 Clients (Undup)
							Total for HCBS - Nutrition Services:	458.00	22 Clients (Undup)

Program: HCBS - Senior Centers  
Service: Congregate Meals (1039)

Fund Source	# of Units	Avg Unit Cost
OAA Title III C1 - Congregate Meals	201.00	\$12.28

# DHS - Division of Aging Services

## HCBS - Unit Cost Service Allocation Report

Date Range: 5/1/2025 to 5/31/2025  
AAA: Three Rivers Region AAA  
Show activities with COVID-19?: Both

### Non-COVID-19 Related

Details:	Case No	Start Date	End Date	Status	County of Service Worker	COVID-19 Related	# of Units	Unit Type	Unit Cost
	Total for Non-COVID-19 Related:						201.00	12 Clients (Undup)	
Other							453.00		\$12.28

### Non-COVID-19 Related

Details:	Case No	Start Date	End Date	Status	County of Service Worker	COVID-19 Related	# of Units	Unit Type	Unit Cost
	Total for Non-COVID-19 Related:						453.00	27 Clients (Undup)	
	Total for Congregate Meals (1039):						654.00	38 Clients (Undup)	
	Total for HCBS - Senior Centers:						654.00	38 Clients (Undup)	
	Total for Pike Senior Center:						1,154.00	62 Clients (Undup)	
	Total for Three Rivers Region AAA:						1,154.00	62 Clients (Undup)	

--

# of Units x Unit Cost
\$379.26

# of Units x Unit Cost
\$379.26
\$379.26
\$379.26

# of Units x Unit Cost
\$4,072.53

# of Units x Unit Cost
\$4,072.53
\$63.21

# of Units x Unit Cost
\$63.21
\$4,135.74
\$4,135.74

# of Units x Unit Cost
\$2,468.28

# of Units x Unit Cost
\$2,468.28
\$5,562.84
# of Units x Unit Cost
\$5,562.84
\$8,031.12
\$8,031.12
\$12,546.12
\$12,546.12



## Angela Blount

---

**From:** Michael Cosman <mcosman@amwasteusa.com>  
**Sent:** Wednesday, June 4, 2025 8:48 AM  
**To:** Angela Blount  
**Subject:** Pike County TS Volumes

Angela – I am having an issue again with exporting the file but here are the volumes for the Transfer Station

489 MSW Tons  
324 Tires

Have a great day!

**Michael Cosman**  
*District Manager Post Collection – Georgia and East Alabama*  
**MATTER MANAGEMENT ENTERPRISES, LLC**  
172 Roger Brown RD | Barnesville , GA 30204  
Cell: 615.838.1748

# PIKE COUNTY BOARD OF COMMISSIONERS

## Financial Reports

### SUBJECT:

Financial Reports

### ACTION:

Approve/Deny/Discuss

### ADDITIONAL DETAILS:

#### ATTACHMENTS:

Type	Description
▣ Exhibit	911 Check Register
▣ Exhibit	Balance Sheet
▣ Exhibit	Bank Balances
▣ Exhibit	General Fund Check Register
▣ Exhibit	Georgia Fund 1
▣ Exhibit	Impact Fee Worksheet
▣ Exhibit	LMIG Check Register
▣ Exhibit	Opioid Check Register
▣ Exhibit	Revenue & Expenditure Statement
▣ Exhibit	Sales Tax History
▣ Exhibit	SPLOST Construction Check Register

#### REVIEWERS:

Department	Reviewer	Action	Comments
County Clerk	Blount, Angela	Approved	Item Pushed to Agenda

# ACCOUNTS PAYABLE CHECK REGISTER

Pike County Board Of Commissioners

FY 2024-2025

Check Register for 5/21/2025 to 6/4/2025 & Check Numbers 0 to 2147483647

Cash Account 215-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
3493	05/27/2025	1078 CITY OF ZEBULON-WATER 215-38-4400-531210-000 WATER & SEWAGE	Check	No 87.05	87.05
3494	05/27/2025	1136 GALL'S, LLC 215-38-3800-512900-000 UNIFORMS 215-38-3800-512900-000 UNIFORMS	Check	No 73.68 166.59	240.27
3495	05/27/2025	3963 NEXTIVA INC 215-38-3800-523200-000 COMMUNICATION - PHONE	Check	No 104.09	104.09
3496	05/27/2025	1206 SOUTHERN RIVERS ENERGY 215-38-4600-531530-000 ELECTRICITY EXPENSE	Check	No 110.07	110.07
3497	06/03/2025	3002 DISH NETWORK 215-38-3800-523200-000 COMMUNICATION - PHONE	Check	No 103.11	103.11
3498	06/03/2025	4034 UNITED BANK ENDEAVOR 215-38-3800-523700-000 TRAINING 215-38-3800-523850-000 CONTRACT SERVICES	Check	No 32.00 1,150.88	1,182.88
			Description	Count	Amount (\$)
			ACH	0	\$0.00
			Bank of America	0	\$0.00
			Check	6	\$1,827.47
			Strategic Payment Services	0	\$0.00
			Wells Fargo	0	\$0.00
			Paymode X	0	\$0.00
			Update Only	0	\$0.00
			GRAND TOTAL	6	\$1,827.47

\* Denotes Check Numbers that are out of sequence.

**BALANCE SHEET**  
Period Ending: 06/04/2025

Pike County Board Of Commissioners  
FY 2024-2025

Account	Balance (\$)
<b>Fund: 100 GENERAL FUND</b>	
<b>Type: Assets</b>	
100-00-0000-111100-000 CASH IN BANK-GENERAL FUND	431,461.64
100-00-0000-111100-003 GENERAL-CASH RESERVES	167,824.13
100-00-1000-111110-076 ONE GA GRANT (CHESTNUT OAKS	550.00
100-00-1000-111110-080 PC FIRE DEPT DONATIONS	11,655.91
100-00-1000-111301-000 GEORGIA FUND 1 - INVESTMENT	7,278,142.35
100-00-1000-111800-000 PROPERTY TAX RECEIVABLE	217,565.88
100-00-1000-111850-000 PROPERTY TAX ALLOWANCE	-2,850.49
100-00-1000-111901-000 ACCOUNTS RECEIVABLE-OTHER	-23,937.76
100-00-1000-111903-000 A/R PC RECREATION AUTHORITY	145,879.07
100-00-1000-111904-000 A/R PC WATER AUTHORITY	140,029.84
100-00-1000-111914-000 A/R CITY OF MOLENA	2,477.85
100-00-1000-113100-215 DUE FROM E911 FUND	488,100.41
100-00-1000-113100-325 DUE FROM L.M.I. GRANT FUND	125,000.00
100-00-1000-113100-716 DUE FROM LAW LIBRARY	7,780.03
100-00-1000-113600-000 INVENTORY-FUEL CONSUMPTION	17,260.15
100-00-1000-113800-000 PREPAID POSTAGE	1,144.89
100-00-1000-113801-000 PREPAID YEAREND EXPENSES	86,586.49
<b>Type: Assets Total</b>	<b>\$9,094,670.39</b>
<b>Type: Liabilities &amp; Equity</b>	
Liabilities	
100-01-1000-121210-000 ACCRUED SALARIES & WAGES	108.78
100-01-1000-121211-000 ACCRUED ACCOUNTS PAYABLE	2,684.00
100-01-1000-121310-000 FEDERAL Withholding	252.57
100-01-1000-121316-000 MEDICAL - Withholding	-247,145.97
100-01-1000-121318-000 VISION - Withholding	-1,352.70
100-01-1000-121319-000 FLEXIBLE SPENDING ACCOUNT	628.79
100-01-1000-121320-000 FICA / MEDICARE Withholding	344.16
100-01-1000-121326-000 DENTAL - Withholding	-9,691.59
100-01-1000-121330-000 STATE Withholding	238.76
100-01-1000-121336-000 LIFE INSURANCE	-114.58
100-01-1000-121337-000 SHORT TERM DISABILITY	-2,492.51

**BALANCE SHEET**  
Period Ending: 06/04/2025

Pike County Board Of Commissioners  
FY 2024-2025

Account	Balance (\$)
100-01-1000-121338-000 LONG TERM DISABILITY	-2,437.61
100-01-1000-121345-000 DEFERRED COMP	-2,336.92
100-01-1000-121346-000 TAX COMMISSION DEFERRED CC	-246.36
100-01-1000-121361-000 BANKERS FIDELITY - LIFE Withhol	-182.00
100-01-1000-121371-000 ADDITIONAL LIFE INS - Withholdin	-3,581.74
100-01-1000-121375-000 ALLSTATE LIFE / AMERICAN HERI	1,464.70
100-01-1000-121376-000 ANTHEM ACCIDENT	-1,321.33
100-01-1000-121377-000 ANTHEM CRITICAL ILLNESS	-1,256.98
100-01-1000-121378-000 ANTHEM HOSPITAL	-996.16
100-01-1000-121379-000 DEFINED BENEFIT PLAN	25,519.72
100-01-1000-121400-000 EMPLOYER'S FICA	432.18
100-01-1000-121500-000 GARNISHMENTS PAYABLE	-860.71
100-01-1000-121510-000 CHILD SPT-GA PAYABLE	-664.26
100-01-1000-121530-000 CHPTR 13 PAYABLE	-534.59
100-01-1000-121700-000 DEFERRED PROPERTY TAXES	202,496.23
100-01-1000-121801-000 LOCAL VICTIMS ASSISTANCE FU	226.16
100-01-1000-121900-230 DUE TO ARP FUND	2,955,068.23
100-01-1000-121900-325 DUE TO L.M.I. GRANT FUND	5,947.39
100-01-1000-122500-000 DEFERRED REVENUE	21,523.00
100-01-1000-123300-000 OTHER CURRENT LIABILITY	1,372,566.00
100-01-7000-121800-000 CITY OF MOLENA - PERMITS	450.00
100-01-7000-121801-000 CITY OF WILLIAMSON-PERMITS	400.00
100-01-7000-121802-000 CITY OF MEANSVILLE - PERMITS	125.00
100-01-7000-121803-000 CITY OF ZEBULON PERMITS	1,252.80
100-01-7000-121804-000 CITY OF CONCORD - PERMITS	700.00
<b>Liabilities Total</b>	<b>\$4,317,212.46</b>
Equity	
100 CURRENT FUND BALANCE	1,637,070.96
100-02-1000-134000-000 FUND BALANCE - GENERAL	2,809,550.23
100-02-1000-134101-000 PRIOR PERIOD ADJUSTMENT	10,316.82
100-02-1000-135100-000 FUND BALANCE - NONSPENDABL	5,112.00
100-02-1000-135101-000 FUND BALANCE - NONSPENDABL	250,708.00
100-02-1000-135300-017 FUND BALANCE - COMMITTED TA	40,000.00

**BALANCE SHEET**  
Period Ending: 06/04/2025

Pike County Board Of Commissioners  
FY 2024-2025

Account	Balance (\$)
100-02-1000-135300-018 FUND BAL COMMITTED BUILDING	8,000.00
100-02-1000-135300-024 FUND BALANCE COMMITTED- PR	4,500.00
100-02-1000-135302-000 FUND BAL - PROPERTY ASSESSM	12,200.00
100-02-1000-135307-000 FUND BAL RESTRICTED - ANIMAL	0.04
100-02-1000-135308-000 FUND BAL - CDBG GRANT PROJE	-0.12
<b>Equity Total</b>	<b>\$4,777,457.93</b>
<b>Type: Liabilities &amp; Equity Total</b>	<b>\$9,094,670.39</b>
<b>Fund: 206 JAIL CONSTRUCTION &amp; OPERATION</b>	
<b>Type: Assets</b>	
206-00-1000-111100-000 CASH IN BANK JAIL	16,873.71
<b>Type: Assets Total</b>	<b>\$16,873.71</b>
<b>Type: Liabilities &amp; Equity</b>	
Equity	
206 CURRENT FUND BALANCE	-13,706.22
206-02-1000-134000-000 FUND BALANCE	30,579.93
<b>Equity Total</b>	<b>\$16,873.71</b>
<b>Type: Liabilities &amp; Equity Total</b>	<b>\$16,873.71</b>
<b>Fund: 210 IMPACT FEES</b>	
<b>Type: Assets</b>	
210-00-0000-111110-002 RES IMPACT FEE	183,196.46
210-00-0000-111120-002 COMM IMPACT FEE	39,844.05
210-00-0000-111301-000 GEORGIA FUND 1 - INVESTMENT	1,289,556.89
<b>Type: Assets Total</b>	<b>\$1,512,597.40</b>
<b>Type: Liabilities &amp; Equity</b>	
Liabilities	
210-01-1000-123601-000 IMPACT FEE CREDIT LIABILITY	25,511.47
<b>Liabilities Total</b>	<b>\$25,511.47</b>
Equity	
210 CURRENT FUND BALANCE	352,708.51
210-02-1000-134000-000 FUND BALANCE	1,134,377.42
<b>Equity Total</b>	<b>\$1,487,085.93</b>
<b>Type: Liabilities &amp; Equity Total</b>	<b>\$1,512,597.40</b>
<b>Fund: 211 CONFISCATED ASSETS FUND</b>	

**BALANCE SHEET**  
Period Ending: 06/04/2025

Pike County Board Of Commissioners  
FY 2024-2025

Account	Balance (\$)
<b>Type: Assets</b>	
211-00-1000-111102-000 CASH - STATE SEIZURES	3,631.00
211-00-1000-111103-000 CASH - PENDING ASSETS FORFEI	17,392.00
<b>Type: Assets Total</b>	<b>\$21,023.00</b>
<b>Type: Liabilities &amp; Equity</b>	
Liabilities	
211-01-1000-121500-000 PENDING CASES	3,630.00
<b>Liabilities Total</b>	<b>\$3,630.00</b>
Equity	
211-02-1000-134220-000 FUND BALANCE	17,393.00
<b>Equity Total</b>	<b>\$17,393.00</b>
<b>Type: Liabilities &amp; Equity Total</b>	<b>\$21,023.00</b>
<b>Fund: 215 E-911 FUND</b>	
<b>Type: Assets</b>	
215-00-0000-111100-000 CASH IN BANK- E-911 OPERATION	11,548.17
215-00-1000-113800-000 PREPAID ITEMS	1,248.24
<b>Type: Assets Total</b>	<b>\$12,796.41</b>
<b>Type: Liabilities &amp; Equity</b>	
Liabilities	
215-01-1000-121900-100 DUE TO GENERAL FUND	488,100.41
<b>Liabilities Total</b>	<b>\$488,100.41</b>
Equity	
215 CURRENT FUND BALANCE	-469,400.90
215-02-1000-134000-000 FUND BALANCE	-5,903.10
<b>Equity Total</b>	<b>-\$475,304.00</b>
<b>Type: Liabilities &amp; Equity Total</b>	<b>\$12,796.41</b>
<b>Fund: 225 FEDERAL SEIZURE FUND</b>	
<b>Type: Assets</b>	
225-00-1000-111110-000 FEDERAL SEIZURE FUND	113,649.07
<b>Type: Assets Total</b>	<b>\$113,649.07</b>
<b>Type: Liabilities &amp; Equity</b>	
Equity	
225 CURRENT FUND BALANCE	28.65

**BALANCE SHEET**  
Period Ending: 06/04/2025

Pike County Board Of Commissioners  
FY 2024-2025

Account	Balance (\$)
225-02-2000-134000-000 FUND BALANCE	113,620.42
<b>Equity Total</b>	<b>\$113,649.07</b>
<b>Type: Liabilities &amp; Equity Total</b>	<b>\$113,649.07</b>
<b>Fund: 230 AMERICAN RESCUE PLAN FUND</b>	
<b>Type: Assets</b>	
230-00-0000-111100-000 CHECKING UNITED BANK - ARP	72,277.01
230-00-1000-113100-100 DUE FROM GENERAL FUND	2,955,068.23
<b>Type: Assets Total</b>	<b>\$3,027,345.24</b>
<b>Type: Liabilities &amp; Equity</b>	
Liabilities	
230-01-1000-122500-000 Deferred Revenue	3,254,967.77
<b>Liabilities Total</b>	<b>\$3,254,967.77</b>
Equity	
230 CURRENT YEAR FUND BALANCE	-307,400.05
230-02-1000-134000-000 FUND BALANCE	79,777.52
<b>Equity Total</b>	<b>-\$227,622.53</b>
<b>Type: Liabilities &amp; Equity Total</b>	<b>\$3,027,345.24</b>
<b>Fund: 231 OPIOID ABATEMENT FUND</b>	
<b>Type: Assets</b>	
231-00-0000-111100-000 OPIOID ABATEMENT CHECKING A	69,621.56
<b>Type: Assets Total</b>	<b>\$69,621.56</b>
<b>Type: Liabilities &amp; Equity</b>	
Equity	
231 CURRENT YEAR FUND BALANCE	8,282.56
231-02-1000-134200-000 FUND BALANCE	61,339.00
<b>Equity Total</b>	<b>\$69,621.56</b>
<b>Type: Liabilities &amp; Equity Total</b>	<b>\$69,621.56</b>
<b>Fund: 245 DRUG ABUSE TREATMENT EDUCATION</b>	
<b>Type: Assets</b>	
245-00-1000-111110-001 CASH IN BANK - DATE	26,201.79
<b>Type: Assets Total</b>	<b>\$26,201.79</b>
<b>Type: Liabilities &amp; Equity</b>	
Equity	



**BALANCE SHEET**  
Period Ending: 06/04/2025

Pike County Board Of Commissioners  
FY 2024-2025

Account	Balance (\$)
245 CURRENT FUND BALANCE	-5,629.78
245-02-2000-134000-000 FUND BALANCE	31,831.57
<b>Equity Total</b>	<b>\$26,201.79</b>
<b>Type: Liabilities &amp; Equity Total</b>	<b>\$26,201.79</b>
<b>Fund: 250 TECHNOLOGY FEE FUND</b>	
<b>Type: Assets</b>	
250-00-0000-111100-000 CHECKING - TECHNOLOGY FEE	7,838.18
<b>Type: Assets Total</b>	<b>\$7,838.18</b>
<b>Type: Liabilities &amp; Equity</b>	
Equity	
250 CURRENT YEAR FUND BALANCE	4,687.96
250-02-1000-134000-000 FUND BALANCE	3,150.22
<b>Equity Total</b>	<b>\$7,838.18</b>
<b>Type: Liabilities &amp; Equity Total</b>	<b>\$7,838.18</b>
<b>Fund: 275 HOTEL/MOTEL TAX FUND</b>	
<b>Type: Assets</b>	
275-00-0000-111100-000 CASH IN BANK-HOTEL/MOTEL TAX	1,064.92
<b>Type: Assets Total</b>	<b>\$1,064.92</b>
<b>Type: Liabilities &amp; Equity</b>	
Equity	
275 CURRENT YEAR FUND BALANCE	1,064.92
<b>Equity Total</b>	<b>\$1,064.92</b>
<b>Type: Liabilities &amp; Equity Total</b>	<b>\$1,064.92</b>
<b>Fund: 285 JUVENILE COURT FUND</b>	
<b>Type: Assets</b>	
285-00-1000-111110-000 CASH IN BANK JUVENILE COURT	13,775.83
<b>Type: Assets Total</b>	<b>\$13,775.83</b>
<b>Type: Liabilities &amp; Equity</b>	
Equity	
285 CURRENT FUND BALANCE	-209.84
285-02-2600-134000-000 FUND BALANCE JUVENILE FUND	13,985.67
<b>Equity Total</b>	<b>\$13,775.83</b>
<b>Type: Liabilities &amp; Equity Total</b>	<b>\$13,775.83</b>

**BALANCE SHEET**  
Period Ending: 06/04/2025

Pike County Board Of Commissioners  
FY 2024-2025

Account	Balance (\$)
<b>Fund: 320 SPLOST 2016-2022</b>	
<b>Type: Assets</b>	
320-00-0000-111301-000 GEORGIA FUND 1 - INVESTMENT	1,144,611.11
320-00-1000-111100-000 CASH IN BANK-SPLOST CONST AC	62,839.74
<b>Type: Assets Total</b>	<b>\$1,207,450.85</b>
<b>Type: Liabilities &amp; Equity</b>	
Equity	
320 CURRENT FUND BALANCE	-319,420.57
320-00-1000-134000-000 FUND BALANCE	1,526,871.42
<b>Equity Total</b>	<b>\$1,207,450.85</b>
<b>Type: Liabilities &amp; Equity Total</b>	<b>\$1,207,450.85</b>
<b>Fund: 323 SPLOST 2022-2028</b>	
<b>Type: Assets</b>	
323-00-0000-111100-000 CASH IN BANK SPLOST 2022-2028	2,221,942.10
323-00-0000-116100-000 RESTRICTED CASH - REGIONS TR	10,703,503.61
323-00-1000-111100-001 CASH IN BANK BOND 2023-2024	1,000.00
<b>Type: Assets Total</b>	<b>\$12,926,445.71</b>
<b>Type: Liabilities &amp; Equity</b>	
Equity	
323 CURRENT YEAR FUND BALANCE	-156,775.34
323-02-1000-134000-000 FUND BALANCE SPLOST 2022-2028	13,083,221.05
<b>Equity Total</b>	<b>\$12,926,445.71</b>
<b>Type: Liabilities &amp; Equity Total</b>	<b>\$12,926,445.71</b>
<b>Fund: 325 LMI GRANT FUND</b>	
<b>Type: Assets</b>	
325-00-0000-111100-042 CASH-L.M.I. GRANT (DOT)	368,663.36
325-00-1000-113100-100 DUE FROM GENERAL FUND	5,947.39
<b>Type: Assets Total</b>	<b>\$374,610.75</b>
<b>Type: Liabilities &amp; Equity</b>	
Liabilities	
325-01-1000-121900-100 DUE TO GENERAL FUND	125,000.00
325-01-1000-125300-000 GTIB LOAN PAYABLE - NON-CURF	3,148,641.90
<b>Liabilities Total</b>	<b>\$3,273,641.90</b>

**BALANCE SHEET**  
Period Ending: 06/04/2025

Pike County Board Of Commissioners  
FY 2024-2025

Account	Balance (\$)
Equity	
325 CURRENT FUND BALANCE	-1,895,930.36
325-02-1000-134000-000 FUND BALANCE LMI GRANT	-1,003,100.79
<b>Equity Total</b>	<b>-\$2,899,031.15</b>
<b>Type: Liabilities &amp; Equity Total</b>	<b>\$374,610.75</b>
<b>Fund: 341 CDBG GRANT FUND</b>	
<b>Type: Assets</b>	
341-00-1000-111100-000 CDBG Grant - State - Cash in Bank	178.03
<b>Type: Assets Total</b>	<b>\$178.03</b>
<b>Type: Liabilities &amp; Equity</b>	
Equity	
341-02-1000-134000-000 Fund Balance CDBG	178.03
<b>Equity Total</b>	<b>\$178.03</b>
<b>Type: Liabilities &amp; Equity Total</b>	<b>\$178.03</b>
<b>Fund: 350 C.A.I.P FUND</b>	
<b>Type: Assets</b>	
350-00-1000-111100-000 CAIP FUND- CASH IN BANK	85,221.87
<b>Type: Assets Total</b>	<b>\$85,221.87</b>
<b>Type: Liabilities &amp; Equity</b>	
Equity	
350 CURRENT FUND BALANCE	-84,842.97
350-02-1000-134000-000 FUND BALANCE	170,064.84
<b>Equity Total</b>	<b>\$85,221.87</b>
<b>Type: Liabilities &amp; Equity Total</b>	<b>\$85,221.87</b>
<b>Fund: 715 CLERK OF SUPERIOR COURT</b>	
<b>Type: Assets</b>	
715-00-0000-111110-000 UB CASH - CRIMINAL & CIVIL - 090	1,285.81
715-00-0000-111120-000 FBP CASH - REAL ESTATE/OFFICE	51,292.00
715-00-0000-111130-000 FBP CASH - CONDEMNTN/GARNIS	114,306.64
715-00-0000-111140-000 UB CASH - CASH BONDS - 0493	331,692.25
715-00-1000-113100-750 DUE FROM MAGISTRATE COURT	650.00
<b>Type: Assets Total</b>	<b>\$499,226.70</b>
<b>Type: Liabilities &amp; Equity</b>	

**BALANCE SHEET**  
Period Ending: 06/04/2025

Pike County Board Of Commissioners  
FY 2024-2025

Account	Balance (\$)
Liabilities	
715-01-1000-121120-000 PAYABLE TO OTHERS	284,580.15
715-01-1000-121900-100 DUE TO GENERAL FUND	26,631.42
715-01-1000-121900-206 DUE TO JAIL FUND	161.24
715-01-1000-121900-245 DUE TO DATE FUND	70.00
715-01-1000-121900-716 DUE TO LAW LIBRARY	180.00
<b>Liabilities Total</b>	<b>\$311,622.81</b>
<b>Type: Liabilities &amp; Equity Total</b>	<b>\$311,622.81</b>
<b>Fund: 716 LAW LIBRARY - SUPERIOR COURT</b>	
<b>Type: Assets</b>	
716-00-1000-111110-000 CASH IN BANK - LAW LIBRARY	21,421.45
716-00-1000-113100-715 DUE FROM SUPERIOR	180.00
716-00-1000-113100-720 DUE FROM PROBATE	435.00
716-00-1000-113100-750 DUE FROM MAGISTRATE COURT	295.00
<b>Type: Assets Total</b>	<b>\$22,331.45</b>
<b>Type: Liabilities &amp; Equity</b>	
Liabilities	
716-01-1000-121900-100 DUE TO GENERAL FUND	4,612.02
<b>Liabilities Total</b>	<b>\$4,612.02</b>
Equity	
716-02-2000-134000-000 FUND BALANCE	17,719.43
<b>Equity Total</b>	<b>\$17,719.43</b>
<b>Type: Liabilities &amp; Equity Total</b>	<b>\$22,331.45</b>
<b>Fund: 720 PROBATE COURT</b>	
<b>Type: Assets</b>	
720-00-0000-111110-000 CASH - UB PROBATE CT - 4456	1,175.00
720-00-0000-111120-000 CASH - UB PROBATE BOND ACCT	11,563.11
<b>Type: Assets Total</b>	<b>\$12,738.11</b>
<b>Type: Liabilities &amp; Equity</b>	
Liabilities	
720-01-1000-121120-000 PAYABLE TO OTHERS	10,764.99
720-01-1000-121900-100 DUE TO GENERAL FUND	11,757.89
720-01-1000-121900-206 DUE TO JAIL FUND	923.34

**BALANCE SHEET**  
Period Ending: 06/04/2025

Pike County Board Of Commissioners  
FY 2024-2025

Account	Balance (\$)
720-01-1000-121900-250 DUE TO TECH FUND	420.00
720-01-1000-121900-716 DUE TO LAW LIBRARY	435.00
<b>Liabilities Total</b>	<b>\$24,301.22</b>
<b>Type: Liabilities &amp; Equity Total</b>	<b>\$24,301.22</b>
<b>Fund: 740 TAX COMMISSIONERS FUND</b>	
<b>Type: Assets</b>	
740-00-1000-111110-000 UB - TAX COMM MAIN ACCT 2917	547,041.83
740-00-1000-111120-000 UB - TAX COMM EXCESS FUNDS &	16,370.94
740-00-1000-111500-000 TAXES RECEIVABLE	433,337.99
<b>Type: Assets Total</b>	<b>\$996,750.76</b>
<b>Type: Liabilities &amp; Equity</b>	
Liabilities	
740-01-1000-121101-000 TAXES PAYABLE UPON COLLECTI	433,337.99
740-01-1000-121900-100 DUE TO GENERAL FUND	291,002.89
740-01-1000-121902-000 DUE TO OTHER GOVTS & AGENC	272,409.88
<b>Liabilities Total</b>	<b>\$996,750.76</b>
<b>Type: Liabilities &amp; Equity Total</b>	<b>\$996,750.76</b>
<b>Fund: 750 MAGISTRATE COURT FUND</b>	
<b>Type: Assets</b>	
750-00-1000-111110-000 MAGISTRATE CASH - UB 5405	15,614.54
<b>Type: Assets Total</b>	<b>\$15,614.54</b>
<b>Type: Liabilities &amp; Equity</b>	
Liabilities	
750-01-1000-121120-000 PAYABLE TO OTHERS	9,627.28
750-01-1000-121900-100 DUE TO GENERAL FUND	4,971.28
750-01-1000-121900-206 DUE TO JAIL FUND	70.98
750-01-1000-121900-715 DUE TO CLERK OF SUP CT	650.00
750-01-1000-121900-716 DUE TO LAW LIBRARY	295.00
<b>Liabilities Total</b>	<b>\$15,614.54</b>
<b>Type: Liabilities &amp; Equity Total</b>	<b>\$15,614.54</b>

<b>PIKE COUNTY BANK BALANCES</b>	5/20/2025	6/4/2025
<b>GENERAL FUNDS</b>		
General Fund ( 100 Fund)	849,908.13	431,461.64
Pike County Fire Department Donations (100 Fund)	10,905.91	11,655.91
Pike County Cash Reserves (100 Fund)	157,872.81	167,824.13
One GA Grant (Chestnut Oaks)	550.00	550.00
Georgia Fund 1 - Investment Accounts (100 Fund)	7,278,142.35	7,278,142.35
<b>SPECIAL REVENUE FUNDS</b>		
Pike County Jail Construction (206 Fund)	16,186.16	16,873.71
E-911 Operation (215 Fund)	88,770.85	11,548.17
Pike County Drug Abuse Treasment & Education (245 Fund)	26,197.55	26,201.79
Pike County Federal Seizure Fund (225 Fund)	113,649.07	113,649.07
Pike County Juvenile Court (285 Fund)	13,775.83	13,775.83
Hotel/Motel Tax Fund (275 Fund)	1,044.09	1,064.92
Opioid Abatement Fund (231 Fund)	70,454.90	69,621.56
Probate Court Technology Fee (250 Fund)	7,633.18	7,838.18
<b>CAPITAL PROJECT FUND</b>		
Residential Impact Fee - 237 (210 Fund)	162,859.58	183,196.46
Commercial Impact Fee - 933 (210 Fund)	39,842.54	39,844.05
Georgia Fund 1 - Investment Accounts (210 Fund)	1,289,556.89	1,289,556.89
C.A.I.P. Fund (350 Fund)	85,204.38	85,221.87
L.M.I.G. Grant - DOT (325 Fund)	20,107.85	368,663.36
CDBG Grant - State (341 Fund)	178.03	178.03
American Rescue Plan ( 230 Fund)	186,794.93	72,277.01
<b>SPLOST FUND</b>		
S.P.L.O.S.T. 2022-2028 (323 Fund)	1,994,409.49	2,221,942.10
S.P.L.O.S.T. Construction (320 Fund)	105,432.74	62,839.74
Georgia Fund 1 - Investment Accounts (320 Fund)	1,294,611.11	1,144,611.11
Bond Fund 2023 - 2024 (323)	1,000.00	1,000.00
Bond Trust Fund Regions Bank 2023-2024 Bonds (323)	10,703,503.61	10,703,503.61
<b>GRAND TOTAL</b>	24,518,591.98	24,323,041.49

# ACCOUNTS PAYABLE CHECK REGISTER

Pike County Board Of Commissioners

FY 2024-2025

Check Register for 5/21/2025 to 6/4/2025 & Check Numbers 0 to 2147483647

Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
139463	05/23/2025	4067 FAMILY SUPPORT REGISTRY	Check	No	330.81
		100-01-1000-121510-000 CHILD SPT-GA PAYABLE		152.30	
		100-01-1000-121510-000 CHILD SPT-GA PAYABLE		178.51	
139464	05/23/2025	1546 PIKE COUNTY MAGISTRATE COURT	Check	No	572.94
		100-01-1000-121500-000 GARNISHMENTS PAYABLE		270.19	
		100-01-1000-121500-000 GARNISHMENTS PAYABLE		302.75	
139465	05/23/2025	5191 TX CHILD SUPPORT SDU	Check	No	461.54
		100-01-1000-121520-000 CHILD SPT-NON-GA PAYABLE		461.54	
* 139515	05/27/2025	5113 ACCG	Check	No	50.00
		100-32-3370-523100-000 INMATE MEDICAL		50.00	
139516	05/27/2025	1016 ADVANCED POWER EQUIPMENT INC	Check	No	16.75
		100-80-3510-531000-000 OFFICE SUPPLIES		16.75	
139517	05/27/2025	1019 AGRIBUSINESS AUTHORITY	Check	No	3,579.17
		100-76-7525-572000-000 AGRIBUSINESS AUTH		3,579.17	
139518	05/27/2025	4909 AMERIPRO EMS LLC	Check	No	72,671.67
		100-39-3940-572000-000 AMBULANCE CONTRACT		72,671.67	
139519	05/27/2025	1253 CHARLES B. O'NEILL, JR	Check	No	2,166.67
		100-20-2800-521000-000 GUARDIAN AD LITEM		2,166.67	
139520	05/27/2025	5287 CHILDRESS & JUSTICE LLC	Check	No	500.00
		100-20-2750-523851-000 Contract Services		500.00	
139521	05/27/2025	4581 CITY OF CONCORD	Check	No	120.75
		100-80-1550-523200-000 COMMUNICATIONS		50.00	
		100-80-4400-531210-000 WATER EXPENSE		70.75	
* 139523	05/27/2025	1078 CITY OF ZEBULON-WATER	Check	No	1,933.86
		100-14-4400-531210-000 WATER /SEWAGE		26.27	
		100-16-4400-531210-000 WATER / SEWAGE		27.46	
		100-17-4400-531210-000 WATER/SEWAGE		33.43	
		100-33-4400-531210-000 WATER / SEWAGE		4.78	
		100-74-4400-531210-000 WATER / SEWAGE		27.46	
		100-33-4400-531210-000 WATER / SEWAGE		308.76	
		100-34-4400-531210-000 WATER / SEWAGE - JAIL		281.60	
		100-20-4400-531210-000 WATER / SEWAGE		91.50	
		100-13-4400-531210-000 WATER/SEWAGE		91.50	
		100-18-1565-531210-000 WATER / SEWAGE		25.00	
		100-65-6500-531510-000 WATER		81.35	
		100-91-3910-531210-000 WATER / SEWAGE EXPENSE		55.50	
		100-34-4400-531210-000 WATER / SEWAGE - JAIL		677.40	
		100-71-4400-531210-000 WATER / SEWAGE		45.75	
		100-72-4400-531210-000 WATER / SEWAGE		45.75	
		100-56-5520-531210-000 WATER / SEWER SENIOR CENTER		29.00	
		100-42-4400-531210-000 WATER / SEWAGE		81.35	

# ACCOUNTS PAYABLE CHECK REGISTER

Pike County Board Of Commissioners

FY 2024-2025

Check Register for 5/21/2025 to 6/4/2025 & Check Numbers 0 to 2147483647

Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
139524	05/27/2025	5271 COLUMBUS SIGNS & LIGHTING LLC 100-76-7525-541300-000 Chestnut Oaks Facility	Check	No 190.00	190.00
139525	05/27/2025	5097 CONEXON CONNECT DEPT #6546 100-33-3300-521200-000 CONTRACT SERVICES	Check	No 79.95	79.95
139526	05/27/2025	5099 FULTON & KOZAK LLC 100-61-6110-521100-000 CONTRACT SERVICES	Check	No 1,100.00	1,100.00
139527	05/27/2025	1136 GALL'S, LLC 100-34-3326-512900-000 UNIFORMS 100-33-3300-512900-000 UNIFORMS 100-33-3300-512900-000 UNIFORMS 100-33-3300-512900-000 UNIFORMS 100-33-3300-512900-000 UNIFORMS 100-33-3300-512900-000 UNIFORMS	Check	No 331.10 83.80 251.49 187.98 57.85 166.60	1,078.82
139528	05/27/2025	1146 GA TECHNOLOGY AUTHORITY 100-23-2400-522200-000 CONTRACT SERVICES 100-24-2450-522200-000 CONTRACT SERVICES 100-21-2180-523850-000 CONTRACT SERVICES	Check	No 5.20 5.19 5.20	15.59
139529	05/27/2025	2651 HARBIN ENGINEERING, PC 100-45-4560-523850-000 CONTRACT SERVICES 100-45-4560-523850-000 CONTRACT SERVICES	Check	No 802.65 300.00	1,102.65
139530	05/27/2025	2801 KIMBLE'S FOOD BY DESIGN 100-32-3350-531300-000 FOOD FOR INMATES	Check	No 1,245.93	1,245.93
139531	05/27/2025	1215 M & M OFFICE SUPPLY 100-16-1545-531000-000 SUPPLIES	Check	No 63.00	63.00
139532	05/27/2025	1241 MORTON , MORTON & ASSOCIATES, LLC 100-13-1530-521200-000 PROFESSIONAL SVC - LAW 100-13-1530-521201-000 PROF SVC - ATTORNEY - SUITS	Check	No 7,708.27 179.75	7,888.02
* 139534	05/27/2025	3963 NEXTIVA INC 100-20-2750-523200-000 COMMUNICATIONS - PHONE 100-23-2400-523200-000 COMMUNICATIONS - PHONE 100-16-1545-523200-000 COMMUNICATIONS - PHONE 100-72-7130-523200-000 COMMUNICATIONS - PHONE 100-17-1550-523200-000 COMMUNICATIONS - PHONE 100-74-7410-523200-000 COMMUNICATIONS - PHONE 100-21-2180-523200-000 COMMUNICATIONS - PHONE 100-24-2450-523200-000 COMMUNICATIONS - PHONE 100-14-1400-523200-000 COMMUNICATIONS - PHONE 100-33-3300-523200-000 COMMUNICATIONS - PHONE 100-33-3300-523200-000 COMMUNICATIONS - PHONE 100-13-1000-523200-000 COMMUNICATIONS - PHONE 100-13-1000-523200-000 COMMUNICATIONS - PHONE 100-22-2200-523200-000 COMMUNICATIONS- PHONE	Check	No 130.15 104.09 130.11 78.07 130.11 130.11 156.14 130.11 78.07 416.36 182.16 130.11 26.02 104.09	2,446.14



# ACCOUNTS PAYABLE CHECK REGISTER

Pike County Board Of Commissioners

FY 2024-2025

Check Register for 5/21/2025 to 6/4/2025 & Check Numbers 0 to 2147483647

Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
		100-71-7120-523200-000 COMMUNICATIONS - PHONE		26.02	
		100-65-4750-523200-000 COMMUNICATIONS - PHONE		52.05	
		100-61-4750-523200-000 COMMUNICATIONS - PHONE		130.11	
		100-34-3326-523200-000 COMMUNICATIONS - PHONE		208.18	
		100-42-4100-523200-000 COMMUNICATION- PHONE		26.02	
		100-80-1550-523200-000 COMMUNICATIONS		26.02	
		100-56-5520-523200-000 COMMUNICATIONS - PHONE		26.02	
		100-00-1000-113100-716 DUE FROM LAW LIBRARY		26.02	
139535	05/27/2025	1000 OFFICE DEPOT	Check	No	181.43
		100-13-1300-531000-000 SUPPLIES		32.88	
		100-13-1300-531000-000 SUPPLIES		50.27	
		100-13-1300-531000-000 SUPPLIES		98.28	
139536	05/27/2025	2702 PERSONNEL OPTIONS, INC	Check	No	35.00
		100-33-3300-521200-000 CONTRACT SERVICES		35.00	
139537	05/27/2025	1267 PIKE COUNTY RECREATION AUTHORITY	Check	No	11,784.25
		100-61-6120-572000-000 RECREATION AUTHORITY		11,784.25	
139538	05/27/2025	1268 PIKE COUNTY HEALTH DEPARMENT	Check	No	7,275.00
		100-50-5100-572000-000 BOARD OF HEALTH		7,275.00	
139539	05/27/2025	1270 PIKE COUNTY WATER & SEWER AUTHORITY	Check	No	42.00
		100-80-4400-531210-000 WATER EXPENSE		42.00	
139540	05/27/2025	3400 PIKE COUNTY DEPT OF FAMILY & CHILDREN	Check	No	1,504.42
		100-54-5400-572000-000 DFACS		1,504.42	
139541	05/27/2025	1833 PITNEY BOWES PURCHASE POWER	Check	No	1,009.75
		100-00-1000-113800-000 PREPAID POSTAGE		1,009.75	
139542	05/27/2025	3156 RANGER FUELING SERVICES, LLC	Check	No	2,849.52
		100-00-1000-113600-000 INVENTORY-FUEL CONSUMPTION		2,339.34	
		100-00-1000-113600-000 INVENTORY-FUEL CONSUMPTION		510.18	
139543	05/27/2025	1307 SIRCHIE ACQUISTION COMPANY LLC	Check	No	38.08
		100-33-3300-531000-000 SUPPLIES		38.08	
139544	05/27/2025	1295 S & J INDUSTRIAL SUPPLY	Check	No	91.89
		100-42-4220-542200-000 VEHICLES- M&R		91.89	
139545	05/27/2025	4439 Smith Farm Supply	Check	No	59.90
		100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS		59.90	
139546	05/27/2025	1206 SOUTHERN RIVERS ENERGY	Check	No	942.11
		100-33-4600-531530-000 ELECTRICITY EXPENSE		96.39	
		100-56-5520-531530-000 ELECTRICITY - SENIOR CENTER		30.00	
		100-91-3910-531530-000 ELECTRICITY - ANIMAL SHELTER		164.72	
		100-13-4600-531530-000 ELECTRICITY		6.50	
		100-14-4600-531530-000 ELECTRICITY EXP		13.00	
		100-16-4600-531530-000 ELECTRICITY EXP -TAX COMM		6.50	
		100-17-4600-531530-000 ELECTRICITY		6.50	

# ACCOUNTS PAYABLE CHECK REGISTER

Pike County Board Of Commissioners

FY 2024-2025

Check Register for 5/21/2025 to 6/4/2025 & Check Numbers 0 to 2147483647

Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
		100-20-4600-531530-000 ELECTRICITY EXPENSE		19.50	
		100-37-4600-531530-000 ELECTRICITY EXPENSE		6.50	
		100-74-4600-531530-000 ELECTRICITY EXP		6.50	
		100-90-4600-531530-000 EMA Electricity		65.00	
		100-18-4600-531530-000 ELECTRICITY EXPENSE		156.30	
		100-42-4600-531530-000 ELECTRICITY EXPENSE		364.70	
139547	05/27/2025	1523 SPALDING REGIONAL HOSPITAL	Check	No	331.96
		100-32-3370-523100-000 INMATE MEDICAL		331.96	
139548	05/27/2025	1322 SPECIALTY PRODUCTS COMPANY	Check	No	622.01
		100-32-3326-531000-000 INMATE SUPPLIES		622.01	
139549	05/27/2025	2358 VERIZON WIRELESS	Check	No	746.49
		100-72-7130-523200-000 COMMUNICATIONS - PHONE		40.44	
		100-37-3700-523200-000 COMMUNICATIONS - PHONE		38.01	
		100-23-1300-523201-000 CELL PHONE - COMMUNICATIONS		40.44	
		100-74-1300-523201-000 CELL PHONE COMMUNICATIONS		121.32	
		100-17-1300-523201-000 CELL PHONE COMMUNICATIONS		78.45	
		100-80-1550-523200-000 COMMUNICATIONS		266.07	
		100-91-3910-523201-000 ANIMAL CONTROL - CELL PHONE		80.88	
		100-77-7510-523850-000 CONTRACT SERVICES		40.44	
		100-76-1000-523201-000 CELL PHONE - COMMUNICATIONS		40.44	
139550	05/27/2025	2358 VERIZON WIRELESS	Check	No	1,453.15
		100-33-1300-523201-000 CELL PHONE COMMUNICATIONS		1,453.15	
139551	05/27/2025	2576 VULCAN MATERIALS	Check	No	13,228.58
		100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS		3,726.09	
		100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS		1,882.44	
		100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS		1,410.45	
		100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS		2,522.85	
		100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS		3,686.75	
139552	05/27/2025	1397 YANCEY BROTHERS	Check	No	838.52
		100-42-4220-522200-000 EQUIPMENT M&R		838.52	
* 139562	06/03/2025	5130 CALEB D PRITCHETT	Check	No	75.00
		100-80-1310-512900-000 Firefighter Per Diem		75.00	
139563	06/03/2025	4616 CARON, CHRISTOPHER M	Check	No	30.00
		100-80-1310-512900-000 Firefighter Per Diem		30.00	
139564	06/03/2025	4999 CHRISTOPHER RAUSCH	Check	No	75.00
		100-80-1310-512900-000 Firefighter Per Diem		75.00	
139565	06/03/2025	4515 DAILEY, CLAYTON LOREN	Check	No	15.00
		100-80-1310-512900-000 Firefighter Per Diem		15.00	
139566	06/03/2025	5004 EDWARD L OWENS	Check	No	150.00
		100-80-1310-512900-000 Firefighter Per Diem		150.00	
139567	06/03/2025	3691 FRY, STEVE B.	Check	No	75.00

# ACCOUNTS PAYABLE CHECK REGISTER

Pike County Board Of Commissioners

FY 2024-2025

Check Register for 5/21/2025 to 6/4/2025 & Check Numbers 0 to 2147483647

Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
		100-80-1310-512900-000 Firefighter Per Diem		75.00	
139568	06/03/2025	3650 JAMES KEITH JACKSON	Check	No	105.00
		100-80-1310-512900-000 Firefighter Per Diem		105.00	
139569	06/03/2025	5161 JOSHUA E WATSON	Check	No	135.00
		100-80-1310-512900-000 Firefighter Per Diem		135.00	
139570	06/03/2025	5253 KATHY MCALEER	Check	No	15.00
		100-80-1310-512900-000 Firefighter Per Diem		15.00	
139571	06/03/2025	5195 KENNETH J COTTON	Check	No	75.00
		100-80-1310-512900-000 Firefighter Per Diem		75.00	
139572	06/03/2025	4675 LANE, GEORGE TIMOTHY	Check	No	60.00
		100-80-1310-512900-000 Firefighter Per Diem		60.00	
139573	06/03/2025	3847 FRED J LEONARD III	Check	No	15.00
		100-80-1310-512900-000 Firefighter Per Diem		15.00	
139574	06/03/2025	4587 LEONARD, KALEY M	Check	No	15.00
		100-80-1310-512900-000 Firefighter Per Diem		15.00	
139575	06/03/2025	4894 LINDSAY RAUSCH	Check	No	75.00
		100-80-1310-512900-000 Firefighter Per Diem		75.00	
139576	06/03/2025	4901 Mason B Gilham	Check	No	30.00
		100-80-1310-512900-000 Firefighter Per Diem		30.00	
139577	06/03/2025	5124 MATTHEW KYLE CARAWAY	Check	No	45.00
		100-80-1310-512900-000 Firefighter Per Diem		45.00	
139578	06/03/2025	3590 McALEER, HUGH RICHARD	Check	No	75.00
		100-80-1310-512900-000 Firefighter Per Diem		75.00	
139579	06/03/2025	3326 McCULLOUGH, JACOB WAYNE	Check	No	45.00
		100-80-1310-512900-000 Firefighter Per Diem		45.00	
139580	06/03/2025	3134 DOUGLAS J NEATH	Check	No	60.00
		100-80-1310-512900-000 Firefighter Per Diem		60.00	
139581	06/03/2025	5163 NICHOLAS WILEY	Check	No	15.00
		100-80-1310-512900-000 Firefighter Per Diem		15.00	
139582	06/03/2025	3489 OLIVER, JEFFERY D.	Check	No	45.00
		100-80-1310-512900-000 Firefighter Per Diem		45.00	
139583	06/03/2025	3637 O'NEAL, JODI ELLEN	Check	No	15.00
		100-80-1310-512900-000 Firefighter Per Diem		15.00	
139584	06/03/2025	3690 O'NEAL, WILLIAM DAVID	Check	No	30.00
		100-80-1310-512900-000 Firefighter Per Diem		30.00	
139585	06/03/2025	3872 QUENTIN P ROUSEAU	Check	No	105.00
		100-80-1310-512900-000 Firefighter Per Diem		105.00	
139586	06/03/2025	5002 SAMANTHA WATSON	Check	No	120.00
		100-80-1310-512900-000 Firefighter Per Diem		120.00	

# ACCOUNTS PAYABLE CHECK REGISTER

Pike County Board Of Commissioners

FY 2024-2025

Check Register for 5/21/2025 to 6/4/2025 & Check Numbers 0 to 2147483647

Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
139587	06/03/2025	3709 SLONE, KEVIN JOEL 100-80-1310-512900-000 Firefighter Per Diem	Check	No 15.00	15.00
139588	06/03/2025	4521 JEREMY W STRADER 100-80-1310-512900-000 Firefighter Per Diem	Check	No 15.00	15.00
139589	06/03/2025	4607 TOTTEN, JIMMY JR 100-80-1310-512900-000 Firefighter Per Diem	Check	No 30.00	30.00
139590	06/03/2025	4739 OWEN M TYREE 100-80-1310-512900-000 Firefighter Per Diem	Check	No 30.00	30.00
139591	06/03/2025	4742 MATTHEW P WILLIAMS 100-80-1310-512900-000 Firefighter Per Diem	Check	No 15.00	15.00
139592	06/03/2025	5056 WYATT A COCHRAN 100-80-1310-512900-000 Firefighter Per Diem	Check	No 15.00	15.00
139593	06/03/2025	4817 ACTIVE 911, INC. 100-80-3550-523850-000 Contract Services	Check	No 915.20	915.20
139594	06/03/2025	2475 ATLANTA COMMERCIAL TIRE 100-33-3323-522200-000 VEHICLES- M&R 100-42-4220-542200-000 VEHICLES- M&R	Check	No 1,507.53 2,848.00	4,355.53
139595	06/03/2025	2915 ATLANTIC & SOUTHERN EQUIPMENT, LLC 100-42-4220-522200-000 EQUIPMENT M&R	Check	No 1,345.86	1,345.86
139596	06/03/2025	5330 ATRIUM HEALTH NAVICENT ME 100-32-3370-523100-000 INMATE MEDICAL	Check	No 397.41	397.41
139597	06/03/2025	1037 B & H ELECTRIC 100-18-1565-522200-000 MAINTENANCE RPRS/EXP - ALL FACILITI	Check	No 1,938.60	1,938.60
139598	06/03/2025	4201 VIRGINIA W BLAKENEY 100-24-2450-523500-000 TRAVEL	Check	No 500.70	500.70
139599	06/03/2025	5122 CATALIS LLC 100-23-2400-522200-000 CONTRACT SERVICES 100-21-2180-523850-000 CONTRACT SERVICES	Check	No 412.02 143.10	555.12
139600	06/03/2025	5017 CHRISTOPHER EDENS MD 100-80-3040-521200-000 MEDICAL FEES	Check	No 1,500.00	1,500.00
139601	06/03/2025	5259 CLAYTON T. KENDRICK 100-23-2400-523850-000 PROFESSIONAL SERVICES	Check	No 2,899.18	2,899.18
139602	06/03/2025	1540 CRONIC INC. 100-33-3323-522200-000 VEHICLES- M&R	Check	No 105.00	105.00
139603	06/03/2025	4592 DISTRICT ATTORNEY'S OFFICE 100-01-1000-121801-000 LOCAL VICTIMS ASSISTANCE FUND 100-01-1000-121801-000 LOCAL VICTIMS ASSISTANCE FUND	Check	No 1,120.92 987.86	2,108.78
139604	06/03/2025	4034 UNITED BANK ENDEAVOR 100-33-3300-523700-000 TRAINING 100-33-3300-521200-000 CONTRACT SERVICES	Check	No 831.74 815.92	2,322.09

# ACCOUNTS PAYABLE CHECK REGISTER

Pike County Board Of Commissioners

FY 2024-2025

Check Register for 5/21/2025 to 6/4/2025 & Check Numbers 0 to 2147483647

Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
		100-33-3300-531000-000 SUPPLIES		191.45	
		100-33-3300-512900-000 UNIFORMS		411.29	
		100-34-3326-531000-000 SUPPLIES - JAIL		71.69	
139605	06/03/2025	4418 FLINT RIVER LANDSCAPING	Check	No	4,541.66
		100-18-1565-522201-000 CONTRACT SERVICES - BLDG & GROUNDS		4,541.66	
139606	06/03/2025	3814 GLOBAL PARTS INC.	Check	No	508.94
		100-42-4220-542200-000 VEHICLES- M&R		508.94	
139607	06/03/2025	2867 GRIFFIN HEATING & COOLING	Check	No	380.00
		100-18-1565-522200-000 MAINTENANCE RPRS/EXP - ALL FACILITI		380.00	
139608	06/03/2025	2952 GRIFFIN RESA	Check	No	146.96
		100-65-6500-531003-000 SUPPLIES - ADMINISTRATIVE		146.96	
139609	06/03/2025	4528 Haulin Dirt T	Check	No	1,955.00
		100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS		1,955.00	
139610	06/03/2025	4404 H&M Hauling	Check	No	1,955.00
		100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS		1,955.00	
139611	06/03/2025	4603 HURT'S TRUCKING INC	Check	No	776.25
		100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS		776.25	
139612	06/03/2025	2801 KIMBLE'S FOOD BY DESIGN	Check	No	1,519.53
		100-32-3350-531300-000 FOOD FOR INMATES		1,519.53	
139613	06/03/2025	5199 KIM H. RAINES	Check	No	400.00
		100-20-2500-521100-000 COURT REPORTER		400.00	
139614	06/03/2025	5121 LAVETRECE WALKER	Check	No	188.70
		100-56-5520-531300-000 CONGREGATE MEAL EXPENSE		188.70	
139615	06/03/2025	1214 LOWES HOME IMPROVEMENT STORE	Check	No	50.27
		100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS		50.27	
139616	06/03/2025	4545 NACAA	Check	No	535.00
		100-72-7130-523700-000 TRAINING		535.00	
139617	06/03/2025	1000 OFFICE DEPOT	Check	No	98.62
		100-33-3300-531000-000 SUPPLIES		98.62	
139618	06/03/2025	2573 O'REILLY AUTOMOTIVE INC	Check	No	18.68
		100-42-4220-522200-000 EQUIPMENT M&R		79.96	
		100-42-4220-522200-000 EQUIPMENT M&R		-79.96	
		100-42-4220-542200-000 VEHICLES- M&R		18.68	
139619	06/03/2025	2913 PIKE DEPOT, LLC	Check	No	21.99
		100-42-4220-522000-000 SIGN M&R		21.99	
139620	06/03/2025	3156 RANGER FUELING SERVICES, LLC	Check	No	5,076.98
		100-00-1000-113600-000 INVENTORY-FUEL CONSUMPTION		1,091.63	
		100-00-1000-113600-000 INVENTORY-FUEL CONSUMPTION		1,869.34	
		100-00-1000-113600-000 INVENTORY-FUEL CONSUMPTION		785.35	
		100-00-1000-113600-000 INVENTORY-FUEL CONSUMPTION		1,330.66	

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Pike County Board Of Commissioners

FY 2024-2025

Check Register for 5/21/2025 to 6/4/2025 & Check Numbers 0 to 2147483647

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Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
139621	06/03/2025	4310 RED DOG PUBLIC SAFETY OUTFITTERS, INC. 100-80-3500-512900-000 UNIFORMS	Check	No 5,360.00	5,360.00
139622	06/03/2025	5255 SAFETY-KLEEN SYSTEMS INC 100-42-4270-523850-000 CONTRACT SVC	Check	No 289.60	289.60
139623	06/03/2025	4248 SAPPHIRE HILLS, LLC 100-23-2400-531000-000 SUPPLIES 100-21-2180-531000-000 SUPPLIES 100-24-2450-531000-000 SUPPLIES 100-16-1545-531000-000 SUPPLIES 100-17-1550-531000-000 SUPPLIES 100-74-7410-531000-000 SUPPLIES 100-14-1400-531000-000 SUPPLIES	Check	No 8.99 8.99 8.99 16.73 16.73 16.73 16.73	93.89
139624	06/03/2025	4183 SCANA ENERGY 100-14-4700-531520-000 NATURAL GAS EXPENSE 100-16-4700-531220-000 NATURAL GAS EXPENS 100-17-4700-531220-000 NATURAL GAS 100-74-4700-531220-000 NATURAL GAS EXPENSE 100-33-4700-531220-000 NATURAL GAS EXP 100-34-4700-531220-000 NATURAL GAS - JAIL 100-91-3910-531520-000 NATURAL GAS EXPENSE	Check	No 23.93 23.07 19.66 18.80 106.90 98.67 87.00	378.03
139625	06/03/2025	3958 SCRUBS - N - TEES 100-80-3500-512900-000 UNIFORMS	Check	No 1,191.70	1,191.70
139626	06/03/2025	5314 SD ADVERTISING & MARKETING 100-14-1500-523850-000 CONTRACT SERVICES	Check	No 199.00	199.00
139627	06/03/2025	1523 SPALDING REGIONAL HOSPITAL 100-32-3370-523100-000 INMATE MEDICAL	Check	No 752.70	752.70
139628	06/03/2025	4323 TATTNALL BALLOT SOLUTIONS 100-14-1500-523850-000 CONTRACT SERVICES	Check	No 817.26	817.26
139629	06/03/2025	1352 TK ELEVATOR 100-18-1565-522201-000 CONTRACT SERVICES - BLDG & GROUNDS	Check	No 2,157.96	2,157.96
139630	06/03/2025	2082 UNITED BANK 100-00-1000-111903-000 A/R PC RECREATION AUTHORITY	Check	No 12,571.22	12,571.22
139631	06/03/2025	1365 UPSON EMC 100-80-4600-531530-000 ELECTRICITY EXPENSE 100-42-4600-531530-000 ELECTRICITY EXPENSE 100-72-4600-531530-000 ELECTRICITY EXPENSE	Check	No 92.00 42.00 238.00	372.00
139632	06/03/2025	2576 VULCAN MATERIALS 100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS 100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS 100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS 100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS	Check	No 3,812.25 1,394.82 11,957.93 3,754.59	49,306.52

# ACCOUNTS PAYABLE CHECK REGISTER

Pike County Board Of Commissioners

FY 2024-2025

Check Register for 5/21/2025 to 6/4/2025 & Check Numbers 0 to 2147483647

Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
		100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS		15,257.85	
		100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS		7,761.51	
		100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS		5,367.57	
* 139634	06/03/2025	4389 WiReD TECHNOLOGY	Check	No	10,950.00
		100-23-2400-522200-000 CONTRACT SERVICES		600.00	
		100-16-1545-523850-000 CONTRACT SVC		750.00	
		100-17-1550-523850-000 CONTRACT SVC		800.00	
		100-24-2450-522200-000 CONTRACT SERVICES		300.00	
		100-33-3300-521200-000 CONTRACT SERVICES		3,850.00	
		100-42-4270-523850-000 CONTRACT SVC		100.00	
		100-13-1300-523850-000 CONTRACT SERVICES		500.00	
		100-71-7120-523200-000 COMMUNICATIONS - PHONE		100.00	
		100-21-2180-523850-000 CONTRACT SERVICES		100.00	
		100-18-1565-522201-000 CONTRACT SERVICES - BLDG & GROUNDS		100.00	
		100-74-7410-523850-000 CONTRACT SERVICES		650.00	
		100-90-3630-522200-000 EMA CONTRACT SERVICES		200.00	
		100-14-1500-523850-000 CONTRACT SERVICES		300.00	
		100-56-5520-523200-000 COMMUNICATIONS - PHONE		100.00	
		100-77-7510-523850-000 CONTRACT SERVICES		100.00	
		100-80-3550-523850-000 Contract Services		1,400.00	
		100-91-3910-523850-000 CONTRACT SERVICES		200.00	
		100-22-4700-522200-000 Contract Services		300.00	
		100-00-1000-113100-716 DUE FROM LAW LIBRARY		200.00	
		100-61-6110-521100-000 CONTRACT SERVICES		300.00	
139635	06/03/2025	1397 YANCEY BROTHERS	Check	No	306.78
		100-42-4220-542200-000 VEHICLES- M&R		142.24	
		100-42-4220-542200-000 VEHICLES- M&R		164.54	

Description	Count	Amount (\$)
ACH	0	\$0.00
Bank of America	0	\$0.00
Check	112	\$264,132.03
Strategic Payment Services	0	\$0.00
Wells Fargo	0	\$0.00
Paymode X	0	\$0.00
Update Only	0	\$0.00
GRAND TOTAL	112	\$264,132.03

\* Denotes Check Numbers that are out of sequence.

Georgia Fund 1 - Investment Accounts  
Pike County, GA

<b>General Fund Account</b>	<b>Balance</b>	
<b>Pooled Investments:</b>	<b>6/4/2025</b>	
Cash Reserves	\$	4,571,456.56
LMIG	\$	5,947.39
ARPA	\$	2,700,738.40
	\$	7,278,142.35

<b>Impact Fee Account</b>	<b>Balance</b>	
<b>Pooled Investments:</b>	<b>6/4/2025</b>	
Residential Impact Fee	\$	1,067,689.37
Commercial Impact Fee	\$	221,867.52
	\$	1,289,556.89

	<b>Balance</b>	
<b>SPLOST Account:</b>	<b>6/4/2025</b>	
SPLOST 16 - Construction	\$	1,144,611.11

<b>Total Georgia Fund 1</b>		
<b>Investment:</b>	\$	9,712,310.35



<b>Balances as of :</b>	6/4/2025
General ledger	
<b>IMPACT FEES</b>	
Residential	1,250,885.83
Commercial	261,711.57
Due to General Fund	-
<b>Total</b>	<b>1,512,597.40</b>

Departments	Account Numbers	Balances
Sheriff	210-03-1000-341320-033	106,550.35
Jail	210-03-1000-341320-034	312,322.48
Fire	210-03-1000-341320-035	359,060.15
E-911	210-03-1000-341320-038	207,326.57
Roads	210-03-1000-341320-042	208,278.65
Parks	210-03-1000-341320-061	76,456.20
Library	210-03-1516-341320-065	138,780.68
Administration	210-03-1516-341320-074	28,166.79
CIE Prep	210-03-1516-341390-074	24,886.61
Interest	210-03-1000-361000-000	50,768.92
<b>Total Impact Fees</b>		<b>1,512,597.40</b>

**CURRENT AND ACTIVE PROJECTS FOR FISCAL YEARS 2024/2025**

Account Numbers	Budgeted Funds	Expenditures	Balance	Explanation	RMM
210-01-1000-121100-000	40,000.00	12,000.00	28,000.00	Property Master Plan	5/28/2024
210-74-1516-521300-000	95,200.00	57,120.00	38,080.00	Update Impact Fee Program	2/14/2024
210-74-1516-521301-000	18,950.00	11,369.00	7,581.00	Civicplus	9/22/2022
210-81-1000-572001-000	165,000.00	46,182.00	118,818.00	Blackmon Road	4/20/2023
210-65-1000-572000-000	15,000.00	11,191.25	3,808.75	J. Joel Edwards Library	6/27/2023
210-61-6122-541402-000	0.00	82,410.00	-82,410.00	Irrigation - Recreation Complex	7/30/2024
210-01-1000-121100-000	820,000.00	819,928.20	71.80	Land Purchase (911, Jail, Sheriff)	11/8/2023

PEACH STATE AIRPORT - IMPACT FEE CREDIT					
			MTG DATE		
CREDIT AMOUNT		219,060.00	5/27/2008	NEW BUSINESS LINE F	
CONSTRUCT HANGER		(3,210.67)	3/26/2019	LINE F - PERMIT # 2019-01-044	
SECOND HANGER		(3,696.91)	3/26/2019	LINE G - PERMIT # 2019-02-044	
DEEDED BACK PROPERTY		(39,000.00)	6/13/2018	SCM 11 EXECUTIVE SESSION	
WAREHOUSING		(1,848.46)	10/9/2019	PERMIT # 2019-09-339	
WAREHOUSING		(1,848.46)	10/9/2019	PERMIT # 2019-09-340	
WATER LINE IMPROVEMENTS		(39,970.13)			
Credit Materials not used		1,282.76	4/9/2021	Returned Macon Supply	
Peach State Phase II		(82,622.34)	4/5/2022	Phase II Water Improvements	
WAREHOUSING - 430 Downwind Dr		(3,614.76)	8/15/2024	PERMIT # 2400321	
WAREHOUSING - 421 Jonathans Roost		(1,848.46)	9/23/2024	PERMIT # 2400341	
Residential Condominium - 421 Jonathans Roost		(2,345.13)	9/23/2024	PERMIT # 2400341	
WAREHOUSING - Downwind Dr Lot B		(1,848.46)	12/5/2024	PERMIT # 2400406	
Residential Condominium - Downwind Dr Lot B		(2,345.13)	12/5/2024	PERMIT # 2400406	
WAREHOUSING - Downwind Dr Lot C		(1,848.46)	12/5/2024	PERMIT # 2400407	
Residential Condominium - Downwind Dr Lot C		(2,345.13)	12/5/2024	PERMIT # 2400407	
WAREHOUSING - 74 Downwind Dr		(2,587.84)	12/5/2024	PERMIT # 2400409	
WAREHOUSING - 420 Jonathans Roost		(1,283.65)	1/23/2024	PERMIT # 2400420	
WAREHOUSING - 410 Jonathans Roost		(1,283.65)	1/23/2024	PERMIT # 2400421	
WAREHOUSING - 400 Jonathans Roost		(1,283.65)	1/23/2024	PERMIT # 2400422	
<b>BALANCE</b>		<b>25,511.47</b>			

REFUNDS					
			MTG DATE		

ACCOUNTS PAYABLE CHECK REGISTER

Check Register for 5/21/2025 to 6/4/2025 & Check Numbers 0 to 2147483647  
Cash Account 325-00-0000-111100-042

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
1273	05/27/2025	5234 MCLEROY, INC 325-42-4222-541477-000 Woodard Road (LRA)	Check	No 317,325.00	317,325.00
			Description	Count	Amount (\$)
			ACH	0	\$0.00
			Bank of America	0	\$0.00
			Check	1	\$317,325.00
			Strategic Payment Services	0	\$0.00
			Wells Fargo	0	\$0.00
			Paymode X	0	\$0.00
			Update Only	0	\$0.00
			GRAND TOTAL	1	\$317,325.00

\* Denotes Check Numbers that are out of sequence.

Check Register for 5/21/2025 to 6/4/2025 & Check Numbers 0 to 2147483647  
Cash Account 231-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
1026	05/27/2025	1224 MCINTOSH TRAIL CSB	Check	No	833.34
		231-55-5436-572000-000 McIntosh Trail Behavioral Health		833.34	
			Description	Count	Amount (\$)
			ACH	0	\$0.00
			Bank of America	0	\$0.00
			Check	1	\$833.34
			Strategic Payment Services	0	\$0.00
			Wells Fargo	0	\$0.00
			Paymode X	0	\$0.00
			Update Only	0	\$0.00
			GRAND TOTAL	1	\$833.34

\* Denotes Check Numbers that are out of sequence.

**REVENUE & EXPENDITURE STATEMENT**  
05/21/2025 To 06/04/2025

PIKE COUNTY BOARD OF COMMISSIONERS  
FY 2024-2025

\*100 in the % Used column indicates that no budget exists

Account	Budget (\$)	Current Period (\$)	YTD (\$)	Remaining Balance (\$)	% Used
<b>100 General Fund</b>					
<b>Revenue</b>					
100-03-1000-311750-000 FRANCHISE FEE TAX- Te	3,000.00	0.00	3,459.77	-459.77	115
100-03-1000-371000-061 Rec Authority Donations	1,000.00	0.00	0.00	1,000.00	0
100-03-1000-371000-080 PC Fire Donations - reven	1,000.00	0.00	500.00	500.00	50
100-03-1000-371000-091 Animal Shelter Donations	1,000.00	0.00	0.00	1,000.00	0
100-03-1300-340000-000 PRIOR YEAR REVENUES	1,568,685.00	0.00	0.00	1,568,685.00	0
100-03-1330-314200-081 BEER & WINE EXCISE	45,000.00	0.00	35,717.42	9,282.58	79
100-03-1330-316100-000 Business/ Occupation Lic	40,000.00	142.00	43,591.30	-3,591.30	109
100-03-1330-316300-000 FINANCIAL INSTITUTION	92,000.00	0.00	93,958.00	-1,958.00	102
100-03-1330-321100-081 BEER & WINE LICENSE	13,200.00	0.00	13,200.00	0.00	100
100-03-1400-341900-014 Municipal Election Service	12,163.00	0.00	0.00	12,163.00	0
100-03-1400-341901-000 Elections - Board of Educ	11,050.00	0.00	28,594.52	-17,544.52	259
100-03-1500-340000-000 Misc Revenue	10,000.00	50,349.84	55,816.25	-45,816.25	558
100-03-1500-341400-000 Printing & Copying Servi	200.00	0.00	96.90	103.10	48
100-03-1500-361000-000 Interest Revenue	120,000.00	0.00	151,977.22	-31,977.22	127
100-03-1500-392100-000 Sale of Assets	20,000.00	0.00	1,738.52	18,261.48	9
100-03-1510-349300-000 BAD CHECK FEES	100.00	0.00	0.00	100.00	0
100-03-1514-313100-000 LOCAL OPTION SALES T	1,900,000.00	176,539.91	1,749,113.83	150,886.17	92
100-03-1514-316200-082 Insurance Premium Tax	1,300,000.00	0.00	1,393,942.72	-93,942.72	107
100-03-1516-342310-000 FINGERPRINTING - ALC	500.00	0.00	346.00	154.00	69
100-03-1545-311000-000 General Property Taxes	8,600,000.00	0.00	8,472,643.49	127,356.51	99
100-03-1545-311120-000 Timber Tax	5,000.00	0.00	11,688.03	-6,688.03	234
100-03-1545-311200-000 Property Tax - Prior Year	100,000.00	0.00	317,771.03	-217,771.03	318
100-03-1545-311310-000 Motor Vehicle Tax	130,000.00	0.00	94,499.97	35,500.03	73
100-03-1545-311313-000 Motor Vehicle Admin Fees	18,000.00	0.00	15,028.98	2,971.02	83
100-03-1545-311315-000 Motor Vehicle - TAVT	1,600,000.00	0.00	1,341,647.93	258,352.07	84
100-03-1545-311320-000 Mobile Home	10,000.00	0.00	8,151.01	1,848.99	82
100-03-1545-311340-000 Intangible Tax	160,000.00	0.00	128,261.45	31,738.55	80
100-03-1545-311500-000 Property Not on Digest	10,000.00	0.00	219,942.44	-209,942.44	2,199
100-03-1545-319000-000 Penalties & Interest - Taxe	13,000.00	0.00	57,526.44	-44,526.44	443
100-03-1545-319900-000 Cost & Interest - Taxes	12,000.00	0.00	37,426.29	-25,426.29	312
100-03-1545-341600-000 Fees/ Cost - Tags & Titles	70,000.00	0.00	56,538.02	13,461.98	81
100-03-1545-341940-000 Tax Collection - Commissi	270,000.00	0.00	370,362.73	-100,362.73	137
100-03-1545-346900-000 Tag Mailout Fees	6,000.00	0.00	4,383.00	1,617.00	73
100-03-1545-383000-000 Insurance Reimbursemen	15,000.00	0.00	43,203.86	-28,203.86	288
100-03-1550-311400-000 Heavy Equipment - Taxes	1,000.00	0.00	4,052.23	-3,052.23	405
100-03-2150-311600-000 Real Estate Transfer	47,000.00	0.00	43,701.35	3,298.65	93
100-03-2150-351110-000 Clerk of Superior Court	140,000.00	0.00	112,035.49	27,964.51	80

**REVENUE & EXPENDITURE STATEMENT**  
05/21/2025 To 06/04/2025

PIKE COUNTY BOARD OF COMMISSIONERS  
FY 2024-2025

\*100 in the % Used column indicates that no budget exists

Account	Budget (\$)	Current Period (\$)	YTD (\$)	Remaining Balance (\$)	% Used
100-03-2200-351180-000 Pre-Trial Diversion - DA	100.00	0.00	0.00	100.00	0
100-03-2400-351130-000 Magistrate Court	15,000.00	4,353.98	16,320.92	-1,320.92	109
100-03-2400-351130-091 Animal Ordinance Violation	5,000.00	2,091.62	5,323.61	-323.61	106
100-03-2400-351131-000 Sheriff Services - Magistrate	23,000.00	6,500.00	22,299.00	701.00	97
100-03-2450-351150-000 Probate Court	135,000.00	10,445.72	153,640.27	-18,640.27	114
100-03-2800-341190-000 Indigency Verification App	500.00	0.00	0.00	500.00	0
100-03-2800-346900-000 Indigent Defense Fund	100.00	0.00	0.00	100.00	0
100-03-3300-342000-000 Sheriff Services - Superior	28,000.00	0.00	29,414.31	-1,414.31	105
100-03-3300-342100-000 Sheriff Service -Board of E	236,411.00	0.00	78,313.04	158,097.96	33
100-03-3326-342330-000 INMATE HOUSING REVE	5,000.00	0.00	4,133.34	866.66	83
100-03-3420-389001-000 Restitution - Other	0.00	0.00	950.00	-950.00	*100
100-03-3500-371000-080 FIRE DEPT DONATIONS	0.00	750.00	1,005.00	-1,005.00	*100
100-03-3910-346110-000 Animal Control Shelter Fee	200.00	0.00	0.00	200.00	0
100-03-3920-331151-000 HAZARD MITIGATION GF	18,000.00	0.00	0.00	18,000.00	0
100-03-4000-343000-000 Culvert Permit Fees	10,000.00	800.00	21,128.00	-11,128.00	211
100-03-4226-346901-000 SALE OF SCRAP METAL	2,500.00	0.00	1,964.20	535.80	79
100-03-4500-344100-045 EPD Hazardous Waste Re	32,000.00	0.00	0.00	32,000.00	0
100-03-4530-344150-045 TRANSFER STATION LE	10,000.00	0.00	10,000.00	0.00	100
100-03-4900-341900-000 Public Works Services	40,000.00	0.00	0.00	40,000.00	0
100-03-5431-334101-000 ACCG Employee Safety C	2,500.00	0.00	0.00	2,500.00	0
100-03-5431-334103-000 GEMA/HS - EMPG perform	7,599.00	0.00	0.00	7,599.00	0
100-03-5520-346000-000 SENIOR CITIZEN CENTE	95,211.00	0.00	40,032.38	55,178.62	42
100-03-5520-371000-000 Senior Center Donations	500.00	0.00	0.00	500.00	0
100-03-6500-347100-000 LIBRARY COPIER FEES	2,500.00	0.00	1,596.50	903.50	64
100-03-7220-322200-000 Building Permits	275,000.00	8,728.00	272,868.77	2,131.23	99
100-03-7400-322210-000 Zoning & Land Use Fees	25,000.00	100.00	24,840.70	159.30	99
100-03-7410-323900-000 Plat Reviews	10,000.00	150.00	1,200.00	8,800.00	12
100-03-7410-323901-000 CODE ENFORCEMENT SE	1,500.00	50.00	300.00	1,200.00	20
100-03-7510-346900-000 ADMIN FEE - DEVELOPM	97,733.00	0.00	80,326.77	17,406.23	82
100-98-1000-391200-350 TRANSFER IN CAPITAL I	0.00	0.00	47,715.00	-47,715.00	*100
<b>Revenue Subtotal</b>	<b>\$17,424,252.00</b>	<b>\$261,001.07</b>	<b>\$15,724,288.00</b>	<b>\$1,699,964.00</b>	<b>90</b>

**Expenditure**

100-10-1310-579000-000 CONTINGENCIES	50,000.00	0.00	0.00	50,000.00	0
100-13-1000-512101-000 HRA Contribution	1,500.00	0.00	1,710.25	-210.25	114
100-13-1000-523100-000 ACCG-INS - PROPERTY	263,000.00	0.00	261,489.00	1,511.00	99
100-13-1000-523200-000 COMMUNICATIONS - PH	2,200.00	156.13	8,560.01	-6,360.01	389
100-13-1000-523900-000 EMPLOYEE SCREENING	700.00	0.00	670.00	30.00	96
100-13-1300-512200-000 FICA	0.00	0.00	85.77	-85.77	*100
100-13-1300-512600-000 UNEMPLOYMENT PAYM	5,000.00	0.00	0.00	5,000.00	0

**REVENUE & EXPENDITURE STATEMENT**  
05/21/2025 To 06/04/2025

**PIKE COUNTY BOARD OF COMMISSIONERS**  
FY 2024-2025

\*100 in the % Used column indicates that no budget exists

Account	Budget (\$)	Current Period (\$)	YTD (\$)	Remaining Balance (\$)	% Used
100-13-1300-512900-000 UNIFORMS	100.00	0.00	77.04	22.96	77
100-13-1300-523201-000 CELL PHONE COMMUNI	540.00	0.00	489.76	50.24	91
100-13-1300-523232-000 EQUIPMENT RENTAL	2,000.00	0.00	1,468.80	531.20	73
100-13-1300-523300-000 LEGAL PUBLICATION	2,000.00	0.00	6,061.79	-4,061.79	303
100-13-1300-523500-000 TRAVEL	20,940.00	0.00	7,626.94	13,313.06	36
100-13-1300-523600-000 DUES & FEES	1,500.00	0.00	7,004.75	-5,504.75	467
100-13-1300-523700-000 TRAINING	13,050.00	0.00	9,084.00	3,966.00	70
100-13-1300-523850-000 CONTRACT SERVICES	50,206.00	500.00	100,287.41	-50,081.41	200
100-13-1300-523900-000 POSTAGE	2,400.00	138.97	1,851.94	548.06	77
100-13-1300-531000-000 SUPPLIES	7,500.00	181.43	5,656.95	1,843.05	75
100-13-1300-531270-000 GAS/DIESEL	200.00	0.00	0.00	200.00	0
100-13-1300-531400-000 LEGAL RESOURCES	2,500.00	0.00	0.00	2,500.00	0
100-13-1310-511100-000 REGULAR (COMM) EMPL	130,024.00	0.00	124,169.85	5,854.15	95
100-13-1310-512100-000 GROUP (COMM) INSUR	66,900.00	5,599.68	61,949.83	4,950.17	93
100-13-1310-512200-000 FICA & MEDICARE	9,947.00	0.00	8,375.65	1,571.35	84
100-13-1310-512700-000 WORKERS COMPENSAT	110,000.00	0.00	97,767.00	12,233.00	89
100-13-1320-511100-000 REGULAR (CO MGR) EM	92,902.00	0.00	12,863.34	80,038.66	14
100-13-1320-512100-000 GROUP (CO MGR) INSU	983.00	0.00	76.81	906.19	8
100-13-1320-512200-000 FICA & MEDICARE	7,107.00	0.00	966.17	6,140.83	14
100-13-1320-512400-000 RETIREMENT CONTRIB	4,724.00	0.00	10,425.66	-5,701.66	221
100-13-1330-511100-000 REGULAR (ADMINISTRA	248,952.00	8,057.86	202,880.61	46,071.39	81
100-13-1330-512100-000 GROUP (ADM) INSURAN	40,163.00	1,679.45	21,186.58	18,976.42	53
100-13-1330-512200-000 FICA & MEDICARE	19,045.00	584.36	15,082.17	3,962.83	79
100-13-1330-512400-000 RETIREMENT CONTRIB	18,898.00	89.40	17,645.84	1,252.16	93
100-13-1330-523300-000 Advertising & Marketing	3,600.00	0.00	35.00	3,565.00	1
100-13-1500-523901-000 BANK SERVICE CHARG	500.00	0.00	425.00	75.00	85
100-13-1512-582301-000 PENALTIES & LATE CHA	0.00	-7,717.67	395.88	-395.88	*100
100-13-1530-521200-000 PROFESSIONAL SVC - L	96,000.00	7,708.27	92,499.24	3,500.76	96
100-13-1530-521201-000 PROF SVC - ATTORNEY	10,000.00	179.75	2,499.62	7,500.38	25
100-13-1540-573000-000 EMPLOYEE RECOGNITI	8,500.00	0.00	4,152.97	4,347.03	49
100-13-1560-521200-000 PROF SVC - AUDIT	33,000.00	0.00	36,770.00	-3,770.00	111
100-13-3000-523101-000 ACCG-INS - PTSD FIRST	0.00	0.00	4,070.00	-4,070.00	*100
100-13-4400-531210-000 WATER/SEWAGE	960.00	91.50	1,002.42	-42.42	104
100-13-4600-531530-000 ELECTRICITY	6,600.00	6.50	5,318.61	1,281.39	81
100-13-8000-582016-000 UNITED BANK LOAN 38C	0.00	0.00	64,308.41	-64,308.41	*100
100-14-1400-511100-000 REGULAR EMPLOYEES	164,164.00	5,571.20	134,218.47	29,945.53	82
100-14-1400-511200-000 Board Compensation	3,500.00	0.00	2,440.00	1,060.00	70
100-14-1400-512100-000 GROUP INSURANCE	34,148.00	2,139.84	22,238.14	11,909.86	65
100-14-1400-512101-000 HRA CONTRIBUTION	3,250.00	0.00	561.47	2,688.53	17

**REVENUE & EXPENDITURE STATEMENT**  
05/21/2025 To 06/04/2025

PIKE COUNTY BOARD OF COMMISSIONERS  
FY 2024-2025

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100-14-1400-512200-000 FICA & MEDICARE	12,827.00	401.89	9,886.29	2,940.71	77
100-14-1400-512400-000 RETIREMENT CONTRIB	18,898.00	0.00	8,838.00	10,060.00	47
100-14-1400-522200-000 REPAIRS & MAINTENAN	1,000.00	0.00	37.49	962.51	4
100-14-1400-523200-000 COMMUNICATIONS - PH	1,275.00	78.07	1,339.84	-64.84	105
100-14-1400-523300-000 ADVERTISING	1,000.00	0.00	905.84	94.16	91
100-14-1400-523500-000 TRAVEL	2,500.00	0.00	1,914.23	585.77	77
100-14-1400-523600-000 DUES & FEES	280.00	0.00	0.00	280.00	0
100-14-1400-523700-000 TRAINING	2,500.00	0.00	800.00	1,700.00	32
100-14-1400-523850-000 Poll Workers - Contract S	103,425.00	0.00	36,626.50	66,798.50	35
100-14-1400-523900-000 POSTAGE	3,000.00	83.75	2,630.05	369.95	88
100-14-1400-531000-000 SUPPLIES	13,000.00	16.73	9,540.87	3,459.13	73
100-14-1400-542500-000 OTHER EQUIPMENT	3,000.00	0.00	4,932.66	-1,932.66	164
100-14-1500-523850-000 CONTRACT SERVICES	32,379.00	1,316.26	20,405.58	11,973.42	63
100-14-4400-531210-000 WATER /SEWAGE	300.00	26.27	301.45	-1.45	100
100-14-4600-531530-000 ELECTRICITY EXP	2,000.00	13.00	2,099.64	-99.64	105
100-14-4700-531520-000 NATURAL GAS EXPENSI	250.00	23.93	259.55	-9.55	104
100-15-1000-523300-000 LEGAL PUBLICATION	200.00	0.00	63.72	136.28	32
100-15-1000-523500-000 BD OF EQ TRAVEL	400.00	0.00	911.75	-511.75	228
100-15-1000-523700-000 BD OF EQ TRAINING	1,250.00	0.00	204.62	1,045.38	16
100-15-1000-531000-000 BD OF EQ - SUPPLIES	50.00	0.00	0.00	50.00	0
100-15-1330-512200-000 FICA & MEDICARE	0.00	0.00	36.13	-36.13	*100
100-15-1330-521100-000 BD OF EQ PER DIEM	1,400.00	0.00	1,543.34	-143.34	110
100-15-1330-521200-000 Comp Pay	500.00	0.00	500.00	0.00	100
100-15-1550-523900-000 POSTAGE	150.00	0.00	0.00	150.00	0
100-16-1545-511100-000 REGULAR EMPLOYEES	231,507.00	9,003.91	200,932.45	30,574.55	87
100-16-1545-512100-000 GROUP INSURANCE	30,471.00	3,261.45	36,075.89	-5,604.89	118
100-16-1545-512101-000 HRA CONTRIBUTION	750.00	0.00	1,500.00	-750.00	200
100-16-1545-512200-000 FICA & MEDICARE	17,711.00	650.92	14,500.11	3,210.89	82
100-16-1545-512400-000 RETIREMENT CONTRIB	14,173.00	0.00	13,522.00	651.00	95
100-16-1545-521200-000 PROFESSIONAL SVC	8,000.00	0.00	9,250.47	-1,250.47	116
100-16-1545-523200-000 COMMUNICATIONS - PH	1,600.00	130.11	1,911.64	-311.64	119
100-16-1545-523300-000 ADVERTISING/LEGAL PL	50.00	0.00	0.00	50.00	0
100-16-1545-523400-000 PRINTING & BINDING	850.00	0.00	0.00	850.00	0
100-16-1545-523500-000 TRAVEL	800.00	0.00	515.72	284.28	64
100-16-1545-523600-000 DUES & FEES	400.00	0.00	400.00	0.00	100
100-16-1545-523700-000 TRAINING	865.00	0.00	923.50	-58.50	107
100-16-1545-523850-000 CONTRACT SVC	46,085.00	750.00	43,125.75	2,959.25	94
100-16-1545-523900-000 POSTAGE	4,400.00	216.01	3,007.58	1,392.42	68
100-16-1545-531000-000 SUPPLIES	4,700.00	79.73	5,087.70	-387.70	108

**REVENUE & EXPENDITURE STATEMENT**  
05/21/2025 To 06/04/2025

PIKE COUNTY BOARD OF COMMISSIONERS  
FY 2024-2025

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100-16-4400-531210-000 WATER / SEWAGE	250.00	27.46	315.10	-65.10	126
100-16-4600-531530-000 ELECTRICITY EXP -TAX	2,000.00	6.50	1,830.25	169.75	92
100-16-4700-531220-000 NATURAL GAS EXPENS	250.00	23.07	250.27	-0.27	100
100-17-1300-523201-000 CELL PHONE COMMUNI	2,400.00	78.45	862.86	1,537.14	36
100-17-1550-511100-000 REGULAR EMPLOYEES	234,265.00	8,809.60	206,195.53	28,069.47	88
100-17-1550-511200-000 BOARD COMPENSATION	7,000.00	200.00	5,950.00	1,050.00	85
100-17-1550-512100-000 GROUP INSURANCE	67,374.00	6,250.61	65,228.66	2,145.34	97
100-17-1550-512101-000 HRA CONTRIBUTION	6,250.00	0.00	1,797.06	4,452.94	29
100-17-1550-512200-000 FICA & MEDICARE	17,922.00	618.56	14,593.70	3,328.30	81
100-17-1550-512400-000 RETIREMENT CONTRIBI	28,347.00	46.53	21,628.68	6,718.32	76
100-17-1550-523200-000 COMMUNICATIONS - PH	1,912.00	130.11	1,911.64	0.36	100
100-17-1550-523300-000 ADVERTISING	500.00	0.00	0.00	500.00	0
100-17-1550-523400-000 PRINTING & BINDING	8,500.00	0.00	480.92	8,019.08	6
100-17-1550-523500-000 TRAVEL	7,500.00	0.00	7,090.54	409.46	95
100-17-1550-523600-000 DUES & FEES	3,500.00	0.00	3,500.00	0.00	100
100-17-1550-523700-000 TRAINING	2,500.00	0.00	1,739.85	760.15	70
100-17-1550-523850-000 CONTRACT SVC	38,531.00	800.00	59,475.96	-20,944.96	154
100-17-1550-523900-000 POSTAGE	1,500.00	0.00	338.15	1,161.85	23
100-17-1550-531000-000 SUPPLIES	2,000.00	16.73	1,484.49	515.51	74
100-17-1550-531270-000 GAS/DIESEL	4,000.00	269.98	3,469.62	530.38	87
100-17-1550-542200-000 VEHICLES M&R	1,500.00	0.00	635.31	864.69	42
100-17-4400-531210-000 WATER/SEWAGE	325.00	33.43	383.61	-58.61	118
100-17-4600-531530-000 ELECTRICITY	2,000.00	6.50	2,298.50	-298.50	115
100-17-4700-531220-000 NATURAL GAS	400.00	19.66	213.19	186.81	53
100-18-1300-523201-000 CELL PHONE COMMUNI	600.00	0.00	439.32	160.68	73
100-18-1565-511100-000 REGULAR EMPLOYEES	143,985.00	3,534.10	97,322.67	46,662.33	68
100-18-1565-511300-000 OVERTIME	1,000.00	0.00	293.28	706.72	29
100-18-1565-512100-000 GROUP INSURANCE	45,547.00	786.71	15,108.66	30,438.34	33
100-18-1565-512101-000 HRA CONTRIBUTION	2,250.00	0.00	1,792.40	457.60	80
100-18-1565-512200-000 FICA & MEDICARE	11,015.00	260.53	7,107.27	3,907.73	65
100-18-1565-512400-000 RETIREMENT CONTRIBI	14,174.00	0.00	16,074.00	-1,900.00	113
100-18-1565-512900-000 UNIFORMS	750.00	0.00	396.87	353.13	53
100-18-1565-522100-000 CLEANING SUPPLIES	7,000.00	0.00	3,331.90	3,668.10	48
100-18-1565-522200-000 MAINTENANCE RPRS/E	85,000.00	2,318.60	95,683.75	-10,683.75	113
100-18-1565-522201-000 CONTRACT SERVICES -	83,585.00	6,799.62	77,713.36	5,871.64	93
100-18-1565-531210-000 WATER / SEWAGE	3,600.00	25.00	269.00	3,331.00	7
100-18-1565-531520-000 PROPANE GAS	1,800.00	0.00	572.06	1,227.94	32
100-18-1565-531700-000 SUPPLIES - SMALL EQU	1,000.00	0.00	929.66	70.34	93
100-18-1565-542200-000 VEHICLES M& R	2,500.00	0.00	1,446.26	1,053.74	58



**REVENUE & EXPENDITURE STATEMENT**  
05/21/2025 To 06/04/2025

PIKE COUNTY BOARD OF COMMISSIONERS  
FY 2024-2025

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100-18-4600-531530-000 ELECTRICITY EXPENSE	2,400.00	156.30	2,161.80	238.20	90
100-18-4700-531270-000 GAS/DIESEL	7,500.00	338.84	4,577.53	2,922.47	61
100-20-2100-531100-000 SUPPLIES / MATERIALS	500.00	0.00	219.78	280.22	44
100-20-2150-521100-000 CIRCUIT COURT	118,960.00	0.00	117,868.00	1,092.00	99
100-20-2300-521100-000 COURT INTERPRETER /	0.00	0.00	209.58	-209.58	*100
100-20-2500-521100-000 COURT REPORTER	19,000.00	400.00	13,217.82	5,782.18	70
100-20-2700-523850-000 JUROR PER DIEM	10,000.00	0.00	5,400.00	4,600.00	54
100-20-2750-523200-000 COMMUNICATIONS - PH	1,278.00	130.15	1,911.71	-633.71	150
100-20-2750-523851-000 Contract Services	1,800.00	500.00	3,450.00	-1,650.00	192
100-20-2800-521000-000 GUARDIAN AD LITEM	26,000.00	2,166.67	26,000.04	-0.04	100
100-20-4400-531210-000 WATER / SEWAGE	1,110.00	91.50	994.50	115.50	90
100-20-4600-531530-000 ELECTRICITY EXPENSE	22,400.00	19.50	24,335.71	-1,935.71	109
100-21-2180-511100-000 REGULAR EMPLOYEES	217,137.00	8,578.00	195,667.78	21,469.22	90
100-21-2180-512100-000 GROUP INSURANCE	61,150.00	4,369.29	48,442.29	12,707.71	79
100-21-2180-512101-000 HRA CONTRIBUTION	4,250.00	0.00	2,684.84	1,565.16	63
100-21-2180-512200-000 FICA & MEDICARE	16,611.00	618.79	13,995.44	2,615.56	84
100-21-2180-512400-000 RETIREMENT CONTRIB	18,898.00	0.00	22,387.51	-3,489.51	118
100-21-2180-522200-000 REPAIRS & MAINTENAN	0.00	0.00	135.00	-135.00	*100
100-21-2180-523200-000 COMMUNICATIONS - PH	1,912.00	156.14	1,715.48	196.52	90
100-21-2180-523300-000 ADVERTISING/ LEGAL P	500.00	0.00	75.00	425.00	15
100-21-2180-523400-000 PRINTING & BINDING	1,000.00	0.00	1,104.78	-104.78	110
100-21-2180-523500-000 TRAVEL	2,500.00	0.00	2,321.93	178.07	93
100-21-2180-523600-000 DUES & FEES	450.00	0.00	600.00	-150.00	133
100-21-2180-523700-000 TRAINING	2,500.00	0.00	1,300.00	1,200.00	52
100-21-2180-523850-000 CONTRACT SERVICES	32,000.00	248.30	25,493.68	6,506.32	80
100-21-2180-523900-000 POSTAGE	3,000.00	146.31	1,804.84	1,195.16	60
100-21-2180-531000-000 SUPPLIES	4,000.00	8.99	3,815.74	184.26	95
100-21-2180-531400-000 LEGAL PUBLICATIONS	500.00	0.00	110.00	390.00	22
100-21-2180-542401-000 Historical Deed Indexing F	2,456.00	0.00	1,855.00	601.00	76
100-22-2200-521100-000 DISTRICT ATTORNEY	215,733.00	0.00	215,733.00	0.00	100
100-22-2200-523200-000 COMMUNICATIONS- PH	1,600.00	104.09	1,625.73	-25.73	102
100-22-4700-522200-000 Contract Services	3,670.00	300.00	3,600.00	70.00	98
100-23-1300-523201-000 CELL PHONE - COMMUN	615.00	40.44	444.75	170.25	72
100-23-2400-511100-000 REGULAR EMPLOYEES	207,852.00	5,564.22	155,383.07	52,468.93	75
100-23-2400-512100-000 GROUP INSURANCE	26,241.00	2,185.03	24,191.05	2,049.95	92
100-23-2400-512101-000 HRA CONTRIBUTION	1,750.00	0.00	1,716.23	33.77	98
100-23-2400-512200-000 FICA & MEDICARE	18,961.00	403.24	11,362.45	7,598.55	60
100-23-2400-512400-000 RETIREMENT CONTRIB	18,898.00	52.97	17,666.85	1,231.15	93
100-23-2400-522200-000 CONTRACT SERVICES	15,232.00	1,017.22	18,788.25	-3,556.25	123

**REVENUE & EXPENDITURE STATEMENT**  
05/21/2025 To 06/04/2025

PIKE COUNTY BOARD OF COMMISSIONERS  
FY 2024-2025

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100-23-2400-523200-000 COMMUNICATIONS - PH	1,300.00	104.09	1,625.73	-325.73	125
100-23-2400-523300-000 ADVERTISING	40.00	0.00	0.00	40.00	0
100-23-2400-523400-000 PRINTING & BINDING	500.00	0.00	158.00	342.00	32
100-23-2400-523500-000 TRAVEL	1,750.00	0.00	271.94	1,478.06	16
100-23-2400-523600-000 DUES & FEES	1,560.00	0.00	1,666.00	-106.00	107
100-23-2400-523700-000 TRAINING	1,000.00	0.00	0.00	1,000.00	0
100-23-2400-523850-000 PROFESSIONAL SERVIC	41,000.00	2,899.18	49,863.41	-8,863.41	122
100-23-2400-523900-000 POSTAGE	1,668.00	144.46	1,415.68	252.32	85
100-23-2400-531000-000 SUPPLIES	3,300.00	8.99	2,072.66	1,227.34	63
100-23-2400-531400-000 LEGAL PUBLICATIONS	850.00	0.00	535.01	314.99	63
100-24-2450-511100-000 REGULAR EMPLOYEES	178,080.00	7,220.27	160,838.53	17,241.47	90
100-24-2450-512100-000 GROUP INSURANCE	23,384.00	3,570.27	38,723.26	-15,339.26	166
100-24-2450-512101-000 HRA CONTRIBUTION	3,750.00	0.00	730.55	3,019.45	19
100-24-2450-512200-000 FICA & MEDICARE	13,624.00	522.21	11,638.67	1,985.33	85
100-24-2450-512400-000 RETIREMENT CONTRIBI	14,174.00	0.00	6,020.00	8,154.00	42
100-24-2450-522200-000 CONTRACT SERVICES	13,585.00	305.19	11,201.71	2,383.29	82
100-24-2450-523200-000 COMMUNICATIONS - PH	1,912.00	130.11	1,911.64	0.36	100
100-24-2450-523500-000 TRAVEL	4,323.00	500.70	1,818.99	2,504.01	42
100-24-2450-523600-000 DUES & FEES	450.00	0.00	710.00	-260.00	158
100-24-2450-523700-000 TRAINING	1,830.00	0.00	1,898.00	-68.00	104
100-24-2450-523900-000 POSTAGE	2,050.00	193.81	1,883.70	166.30	92
100-24-2450-531000-000 SUPPLIES	6,000.00	8.99	5,286.39	713.61	88
100-25-2000-521200-000 PROFESSIONAL SERVIC	10,000.00	0.00	0.00	10,000.00	0
100-28-2800-521000-000 PUBLIC DEFENDER	186,448.00	0.00	186,448.00	0.00	100
100-32-3326-523500-000 TRAVEL	200.00	0.00	949.96	-749.96	475
100-32-3326-531000-000 INMATE SUPPLIES	22,000.00	622.01	25,415.67	-3,415.67	116
100-32-3350-523850-000 SUPPORT OF INMATES	45,840.00	0.00	37,465.00	8,375.00	82
100-32-3350-531300-000 FOOD FOR INMATES	68,400.00	2,765.46	63,569.80	4,830.20	93
100-32-3370-523100-000 INMATE MEDICAL	125,486.00	1,532.07	130,689.47	-5,203.47	104
100-33-1300-523201-000 CELL PHONE COMMUNI	15,100.00	1,453.15	13,914.38	1,185.62	92
100-33-3300-511100-000 REGULAR EMPLOYEES	1,538,743.00	51,108.76	1,267,696.49	271,046.51	82
100-33-3300-511300-000 OVERTIME	87,735.00	5,063.13	96,868.90	-9,133.90	110
100-33-3300-512100-000 GROUP INSURANCE	367,964.00	23,607.61	262,223.18	105,740.82	71
100-33-3300-512101-000 HRA CONTRIBUTION	21,500.00	0.00	5,267.27	16,232.73	24
100-33-3300-512200-000 FICA & MEDICARE	124,920.00	4,013.63	97,792.77	27,127.23	78
100-33-3300-512400-000 RETIREMENT CONTRIBI	134,759.00	396.82	162,143.85	-27,384.85	120
100-33-3300-512900-000 UNIFORMS	52,500.00	1,159.01	44,483.87	8,016.13	85
100-33-3300-521200-000 CONTRACT SERVICES	124,338.00	4,780.87	155,687.64	-31,349.64	125
100-33-3300-523200-000 COMMUNICATIONS - PH	5,500.00	598.52	7,540.12	-2,040.12	137

**REVENUE & EXPENDITURE STATEMENT**  
05/21/2025 To 06/04/2025

**PIKE COUNTY BOARD OF COMMISSIONERS**  
FY 2024-2025

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100-33-3300-523300-000 ADVERTISING	500.00	0.00	0.00	500.00	0
100-33-3300-523400-000 PRINTING & BINDING	1,362.00	0.00	667.00	695.00	49
100-33-3300-523500-000 TRAVEL	4,000.00	0.00	1,643.83	2,356.17	41
100-33-3300-523600-000 DUES & FEES	1,840.00	0.00	11,812.20	-9,972.20	642
100-33-3300-523700-000 TRAINING	2,500.00	831.74	4,224.21	-1,724.21	169
100-33-3300-523900-000 POSTAGE	700.00	58.99	608.05	91.95	87
100-33-3300-531000-000 SUPPLIES	33,000.00	328.15	25,814.92	7,185.08	78
100-33-3300-531270-000 GAS/DIESEL	84,000.00	7,572.33	85,272.82	-1,272.82	102
100-33-3300-542200-000 CAPITAL OUTLAY - VEHI	0.00	0.00	-402.00	402.00	*100
100-33-3321-531100-000 INVESTIGATION SUPPLI	2,000.00	0.00	149.95	1,850.05	7
100-33-3323-522200-000 VEHICLES- M&R	80,000.00	1,612.53	46,319.30	33,680.70	58
100-33-3330-523100-000 ACCG-INS - PROPERTY	0.00	0.00	7,248.97	-7,248.97	*100
100-33-3355-522200-000 REPAIRS & MAINTENAN	500.00	0.00	1,301.13	-801.13	260
100-33-4400-531210-000 WATER / SEWAGE	2,000.00	313.54	2,186.11	-186.11	109
100-33-4600-531530-000 ELECTRICITY EXPENSE	14,552.00	96.39	13,291.96	1,260.04	91
100-33-4700-531220-000 NATURAL GAS EXP	2,000.00	106.90	1,320.95	679.05	66
100-34-3326-511100-000 REGULAR EMPLOYEES	810,515.00	32,774.56	700,252.01	110,262.99	86
100-34-3326-511300-000 OVERTIME	64,094.00	1,926.96	39,313.66	24,780.34	61
100-34-3326-512100-000 GROUP INSURANCE	157,648.00	9,289.62	99,998.53	57,649.47	63
100-34-3326-512101-000 HRA CONTRIBUTION	19,000.00	0.00	513.92	18,486.08	3
100-34-3326-512200-000 FICA & MEDICARE	66,788.00	2,522.72	53,523.53	13,264.47	80
100-34-3326-512400-000 RETIREMENT CONTRIBI	80,315.00	126.29	74,320.82	5,994.18	93
100-34-3326-512900-000 UNIFORMS	3,000.00	331.10	12,414.53	-9,414.53	414
100-34-3326-521200-000 PROFESSIONAL SVC	3,620.00	0.00	18,043.95	-14,423.95	498
100-34-3326-522200-000 REPAIRS & MAINTENAN	2,000.00	0.00	24,719.58	-22,719.58	1,236
100-34-3326-523200-000 COMMUNICATIONS - PH	1,656.00	208.18	2,769.38	-1,113.38	167
100-34-3326-523700-000 TRAINING	3,000.00	0.00	1,725.69	1,274.31	58
100-34-3326-523850-000 CONTRACT SERVICES	3,317.00	0.00	16,002.05	-12,685.05	482
100-34-3326-523900-000 POSTAGE	150.00	3.45	11.60	138.40	8
100-34-3326-531000-000 SUPPLIES - JAIL	3,000.00	71.69	2,973.03	26.97	99
100-34-3326-531270-000 GAS/DIESEL	24,000.00	950.72	10,711.61	13,288.39	45
100-34-3326-542200-000 VEHICLES - M & R	20,000.00	0.00	427.98	19,572.02	2
100-34-3360-531700-000 RECORD BOOKS	700.00	0.00	1,169.65	-469.65	167
100-34-4400-531210-000 WATER / SEWAGE - JAIL	11,500.00	959.00	9,700.87	1,799.13	84
100-34-4600-531530-000 ELECTRICITY - JAIL	10,740.00	0.00	9,728.80	1,011.20	91
100-34-4700-531220-000 NATURAL GAS - JAIL	1,500.00	98.67	1,219.34	280.66	81
100-37-3700-511100-000 REGULAR EMPLOYEES	24,002.00	0.00	22,587.25	1,414.75	94
100-37-3700-512100-000 GROUP INSURANCE	21,229.00	1,789.68	19,686.48	1,542.52	93
100-37-3700-512200-000 FICA & MEDICARE	1,866.00	0.00	1,340.85	525.15	72

**REVENUE & EXPENDITURE STATEMENT**  
05/21/2025 To 06/04/2025

PIKE COUNTY BOARD OF COMMISSIONERS  
FY 2024-2025

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100-37-3700-522200-000 VEHICLES M&R	100.00	0.00	0.00	100.00	0
100-37-3700-522250-000 Transport	5,250.00	0.00	2,600.00	2,650.00	50
100-37-3700-523000-000 Other Purchased / Indiger	1,000.00	0.00	0.00	1,000.00	0
100-37-3700-523200-000 COMMUNICATIONS - PH	492.00	38.01	418.11	73.89	85
100-37-3700-523500-000 TRAVEL	2,400.00	0.00	2,146.61	253.39	89
100-37-3700-523600-000 DUES & FEES	450.00	0.00	450.00	0.00	100
100-37-3700-523700-000 TRAINING	1,080.00	0.00	1,605.00	-525.00	149
100-37-3700-523850-000 CONTRACT SERVICES	162.00	0.00	162.00	0.00	100
100-37-3700-531000-000 SUPPLIES	6,500.00	0.00	5,209.72	1,290.28	80
100-37-3700-531100-000 INVESTIGATION EXPENSE	200.00	0.00	0.00	200.00	0
100-37-3700-531270-000 GAS/DIESEL	250.00	0.00	224.05	25.95	90
100-37-4600-531530-000 ELECTRICITY EXPENSE	150.00	6.50	113.30	36.70	76
100-38-3800-511100-000 REGULAR EMPLOYEES	0.00	-35,579.27	0.00	0.00	0
100-38-3800-511300-000 OVERTIME	0.00	-2,218.11	0.00	0.00	0
100-38-3800-512100-000 GROUP INSURANCE	0.00	-7,577.66	0.00	0.00	0
100-38-3800-512200-000 FICA & MEDICARE	0.00	-2,696.50	0.00	0.00	0
100-39-3940-572000-000 AMBULANCE CONTRACT	872,060.00	72,671.67	872,060.04	-0.04	100
100-42-1300-523201-000 CELL PHONE COMMUNI	4,320.00	0.00	2,770.19	1,549.81	64
100-42-1500-531300-000 FOOD & VENDING SERV	300.00	0.00	123.55	176.45	41
100-42-4100-523200-000 COMMUNICATION- PHO	2,800.00	26.02	2,469.37	330.63	88
100-42-4100-523300-000 ADVERTISING	100.00	0.00	637.20	-537.20	637
100-42-4210-511100-000 REGULAR EMPLOYEES	1,057,306.00	30,235.53	740,440.30	316,865.70	70
100-42-4210-511300-000 OVERTIME	17,500.00	1,071.72	19,946.88	-2,446.88	114
100-42-4210-512100-000 GROUP INSURANCE	288,636.00	18,465.17	196,538.73	92,097.27	68
100-42-4210-512101-000 HRA CONTRIBUTION	23,750.00	0.00	2,480.08	21,269.92	10
100-42-4210-512200-000 FICA & MEDICARE	78,912.00	2,205.31	53,734.14	25,177.86	68
100-42-4210-512400-000 RETIREMENT CONTRIB	108,662.00	128.31	98,001.96	10,660.04	90
100-42-4220-522000-000 SIGN M&R	18,000.00	21.99	13,297.91	4,702.09	74
100-42-4220-522200-000 EQUIPMENT M&R	70,000.00	2,184.38	99,907.29	-29,907.29	143
100-42-4220-531000-000 SUPPLIES	10,000.00	0.00	5,394.41	4,605.59	54
100-42-4220-531270-000 GAS/DIESEL	170,000.00	8,384.88	111,913.05	58,086.95	66
100-42-4220-531500-000 CULVERT PIPES	70,000.00	0.00	51,136.66	18,863.34	73
100-42-4220-531600-000 SMALL EQUIPMENT	7,000.00	0.00	7,860.35	-860.35	112
100-42-4220-542200-000 VEHICLES- M&R	50,000.00	3,774.29	72,303.29	-22,303.29	145
100-42-4221-541400-000 M&R- PAVED & UNPAVE	750,000.00	67,331.52	708,372.90	41,627.10	94
100-42-4230-541400-000 M&R- BRIDGES	10,000.00	0.00	0.00	10,000.00	0
100-42-4270-523850-000 CONTRACT SVC	18,182.00	389.60	13,739.15	4,442.85	76
100-42-4400-531210-000 WATER / SEWAGE	1,000.00	81.35	1,488.75	-488.75	149
100-42-4600-531530-000 ELECTRICITY EXPENSE	6,500.00	406.70	5,514.20	985.80	85

**REVENUE & EXPENDITURE STATEMENT**  
05/21/2025 To 06/04/2025

**PIKE COUNTY BOARD OF COMMISSIONERS**  
FY 2024-2025

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100-42-4700-531520-000 PROPANE GAS EXPENS	600.00	0.00	1,030.05	-430.05	172
100-42-8000-581004-000 CAT LEASE # 70010402 M	26,304.00	0.00	26,303.64	0.36	100
100-42-8000-582004-000 Massey Ferguson Tractor	346,000.00	0.00	336,778.31	9,221.69	97
100-42-8000-582013-000 Cat Lease# 0170035602	12,017.00	0.00	11,015.51	1,001.49	92
100-42-8000-582205-000 CAT Lease#???? Skid Ste	14,804.00	0.00	14,803.08	0.92	100
100-42-8000-582210-000 CAT Lease#???? Excavat	30,024.00	0.00	30,024.00	0.00	100
100-42-8000-582215-000 CAT Lease#???? Wheel L	32,080.00	0.00	32,079.12	0.88	100
100-42-8000-582220-000 CAT Lease#???? Dozier L	18,365.00	0.00	18,364.56	0.44	100
100-42-8000-582225-000 CAT Lease#???? Motor G	40,693.00	0.00	40,692.00	1.00	100
100-42-8000-582230-000 CAT Lease#???? Motor G	40,693.00	0.00	40,692.00	1.00	100
100-45-4560-523850-000 CONTRACT SERVICES	32,000.00	1,102.65	12,680.08	19,319.92	40
100-50-5100-572000-000 BOARD OF HEALTH	87,300.00	7,275.00	87,300.00	0.00	100
100-54-5400-572000-000 DFACS	18,053.00	1,504.42	18,053.04	-0.04	100
100-55-5500-572000-000 MCINTOSH TRAIL RDC L	20,000.00	0.00	19,145.00	855.00	96
100-55-5540-572000-000 MCTRAIL-PUBLIC TRAN	10,500.00	0.00	0.00	10,500.00	0
100-56-5520-511100-000 REGULAR EMPLOYEES	102,814.00	3,688.80	82,199.76	20,614.24	80
100-56-5520-512100-000 GROUP INSURANCE - BI	8,665.00	727.65	8,437.39	227.61	97
100-56-5520-512101-000 HRA CONTRIBUTION	750.00	0.00	0.00	750.00	0
100-56-5520-512200-000 FICA & MEDICARE	7,866.00	275.56	5,630.06	2,235.94	72
100-56-5520-512400-000 RETIREMENT CONTRIBI	4,725.00	0.00	4,003.00	722.00	85
100-56-5520-521100-000 Contract Services	2,566.00	0.00	1,255.63	1,310.37	49
100-56-5520-523200-000 COMMUNICATIONS - PH	1,280.00	126.02	2,338.39	-1,058.39	183
100-56-5520-523500-000 TRAVEL	600.00	0.00	0.00	600.00	0
100-56-5520-523700-000 TRAINING	125.00	0.00	0.00	125.00	0
100-56-5520-523900-000 POSTAGE	60.00	0.00	58.40	1.60	97
100-56-5520-531100-000 SUPPLIES	1,500.00	0.00	1,114.49	385.51	74
100-56-5520-531101-000 Senior Center 'Stepping U	0.00	0.00	490.26	-490.26	*100
100-56-5520-531210-000 WATER / SEWER SENIO	400.00	29.00	313.00	87.00	78
100-56-5520-531270-000 GAS / DIESEL	4,000.00	196.05	2,404.78	1,595.22	60
100-56-5520-531300-000 CONGREGATE MEAL EX	77,381.00	188.70	49,087.62	28,293.38	63
100-56-5520-531301-000 HOME DELIVERED MEAL	92,602.00	0.00	43,212.12	49,389.88	47
100-56-5520-531530-000 ELECTRICITY - SENIOR	8,300.00	30.00	7,315.88	984.12	88
100-56-5520-542200-000 VEHICLE REPAIRS & MA	1,200.00	0.00	1,682.62	-482.62	140
100-61-4750-523200-000 COMMUNICATIONS - PH	1,600.00	130.11	1,429.54	170.46	89
100-61-4750-523201-000 CELL PHONE COMMUNI	1,170.00	0.00	20.00	1,150.00	2
100-61-6110-511100-000 REGULAR EMPLOYEES	313,267.00	12,046.37	271,575.74	41,691.26	87
100-61-6110-512100-000 GROUP INSURANCE	76,139.00	7,296.46	75,241.65	897.35	99
100-61-6110-512101-000 HRA CONTRIBUTION	4,750.00	0.00	1,651.12	3,098.88	35
100-61-6110-512200-000 FICA & MEDICARE	23,965.00	845.43	19,120.95	4,844.05	80

**REVENUE & EXPENDITURE STATEMENT**  
05/21/2025 To 06/04/2025

PIKE COUNTY BOARD OF COMMISSIONERS  
FY 2024-2025

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100-61-6110-512400-000 RETIREMENT CONTRIBL	33,071.00	0.00	26,143.00	6,928.00	79
100-61-6110-521100-000 CONTRACT SERVICES	6,232.00	1,400.00	5,348.00	884.00	86
100-61-6120-572000-000 RECREATION AUTHORI	141,411.00	11,784.25	141,411.00	0.00	100
100-65-4750-523200-000 COMMUNICATIONS - PH	1,008.00	52.05	571.83	436.17	57
100-65-6500-511100-000 LIBRARY EMPLOYEES	144,245.00	6,106.29	113,284.85	30,960.15	79
100-65-6500-512100-000 GROUP INSURANCE	500.00	0.00	3,532.69	-3,032.69	707
100-65-6500-512200-000 FICA & MEDICARE	11,035.00	440.32	8,376.05	2,658.95	76
100-65-6500-512400-000 RETIREMENT CONTRIBL	9,449.00	0.00	3,270.00	6,179.00	35
100-65-6500-521100-000 Contract Services	1,695.00	0.00	1,742.76	-47.76	103
100-65-6500-523300-000 ADVERTISING	250.00	0.00	212.40	37.60	85
100-65-6500-523500-000 TRAINING / TRAVEL	500.00	0.00	0.00	500.00	0
100-65-6500-523800-000 CONTRACTS / LICENSES	622.00	0.00	330.00	292.00	53
100-65-6500-523900-000 POSTAGE & POSTAL SE	166.00	0.00	104.14	61.86	63
100-65-6500-531003-000 SUPPLIES - ADMINISTR	3,800.00	146.96	2,708.55	1,091.45	71
100-65-6500-531220-000 NATURAL GAS EXPENSI	2,500.00	0.00	2,528.82	-28.82	101
100-65-6500-531510-000 WATER	625.00	81.35	519.40	105.60	83
100-65-6500-531530-000 ELECTRICITY	9,000.00	0.00	8,075.96	924.04	90
100-65-6500-572000-000 LIBRARY BOARD	1,220.00	0.00	1,220.00	0.00	100
100-65-6590-572000-000 FLINT RIVER REG LIBRA	11,859.00	0.00	11,858.70	0.30	100
100-71-4400-531210-000 WATER / SEWAGE	600.00	45.75	497.25	102.75	83
100-71-4410-523900-000 WATER AUTHORITY POS	2,200.00	278.88	2,950.08	-750.08	134
100-71-7120-523200-000 COMMUNICATIONS - PH	2,100.00	126.02	1,485.91	614.09	71
100-72-4400-531210-000 WATER / SEWAGE	1,000.00	45.75	497.25	502.75	50
100-72-4600-531530-000 ELECTRICITY EXPENSE	4,000.00	238.00	4,474.57	-474.57	112
100-72-7130-511100-000 REGULAR EMPLOYEES	33,068.00	0.00	6,355.12	26,712.88	19
100-72-7130-512100-000 GROUP INSURANCE	273.00	0.00	21.27	251.73	8
100-72-7130-512200-000 FICA & MEDICARE	2,530.00	0.00	481.43	2,048.57	19
100-72-7130-512400-000 RETIREMENT CONTRIBL	4,724.00	0.00	3,691.00	1,033.00	78
100-72-7130-523200-000 COMMUNICATIONS - PH	1,488.00	118.51	2,017.43	-529.43	136
100-72-7130-523300-000 ADVERTISING	1,200.00	0.00	0.00	1,200.00	0
100-72-7130-523500-000 TRAVEL	1,000.00	0.00	2,401.00	-1,401.00	240
100-72-7130-523600-000 DUES & FEES	400.00	0.00	155.00	245.00	39
100-72-7130-523700-000 TRAINING	4,000.00	535.00	1,879.06	2,120.94	47
100-72-7130-523850-000 UGA- CONTRACT SERVI	54,946.00	0.00	24,939.80	30,006.20	45
100-72-7130-523851-000 Contract Services - other	3,000.00	0.00	2,036.18	963.82	68
100-72-7130-531000-000 SUPPLIES	4,500.00	0.00	536.72	3,963.28	12
100-72-7130-542200-000 VEHICLES MAINTENANC	1,000.00	0.00	453.81	546.19	45
100-72-7410-531270-000 GAS / DIESEL	2,000.00	86.93	678.38	1,321.62	34
100-73-7140-572000-000 STATE FORESTRY	9,673.00	0.00	9,517.00	156.00	98

**REVENUE & EXPENDITURE STATEMENT**  
05/21/2025 To 06/04/2025

**PIKE COUNTY BOARD OF COMMISSIONERS**  
FY 2024-2025

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100-74-1300-523201-000 CELL PHONE COMMUNI	1,500.00	121.32	1,334.25	165.75	89
100-74-4400-531210-000 WATER / SEWAGE	300.00	27.46	315.10	-15.10	105
100-74-4600-531530-000 ELECTRICITY EXP	2,300.00	6.50	2,142.43	157.57	93
100-74-4700-531220-000 NATURAL GAS EXPENSE	300.00	18.80	203.91	96.09	68
100-74-7410-511100-000 REGULAR EMPLOYEES	279,350.00	10,590.86	244,071.06	35,278.94	87
100-74-7410-512100-000 GROUP INSURANCE	68,757.00	3,694.92	40,808.48	27,948.52	59
100-74-7410-512101-000 HRA CONTRIBUTION	4,500.00	0.00	594.18	3,905.82	13
100-74-7410-512200-000 FICA & MEDICARE	21,371.00	760.43	17,502.97	3,868.03	82
100-74-7410-512400-000 RETIREMENT CONTRIB	23,622.00	33.27	27,262.65	-3,640.65	115
100-74-7410-521100-000 FIRE SAFETY INSPECTI	2,000.00	0.00	0.00	2,000.00	0
100-74-7410-523200-000 COMMUNICATIONS - PH	1,600.00	130.11	1,911.64	-311.64	119
100-74-7410-523300-000 ADVERTISING	3,000.00	0.00	811.58	2,188.42	27
100-74-7410-523600-000 DUES & FEES	500.00	0.00	280.00	220.00	56
100-74-7410-523700-000 TRAINING	5,000.00	0.00	1,484.20	3,515.80	30
100-74-7410-523850-000 CONTRACT SERVICES	26,475.00	650.00	24,835.28	1,639.72	94
100-74-7410-523900-000 POSTAGE	2,500.00	182.85	510.38	1,989.62	20
100-74-7410-531000-000 SUPPLIES	4,000.00	16.73	1,746.26	2,253.74	44
100-74-7410-531270-000 GAS/DIESEL	7,000.00	351.05	4,565.96	2,434.04	65
100-74-7410-542200-000 VEHICLES M&R	2,000.00	0.00	252.65	1,747.35	13
100-76-1000-523201-000 CELL PHONE - COMMUN	500.00	40.44	445.29	54.71	89
100-76-7525-541300-000 Chestnut Oaks Facility	45,000.00	190.00	23,612.62	21,387.38	52
100-76-7525-572000-000 AGRIBUSINESS AUTH	42,950.00	3,579.17	42,950.04	-0.04	100
100-77-7510-511100-000 REGULAR EMPLOYEES	79,438.00	3,284.44	72,334.02	7,103.98	91
100-77-7510-512100-000 GROUP INSURANCE	10,856.00	910.60	9,106.00	1,750.00	84
100-77-7510-512200-000 FICA & MEDICARE	6,077.00	237.32	4,788.85	1,288.15	79
100-77-7510-512400-000 RETIREMENT CONTRIB	0.00	0.00	8,642.00	-8,642.00	*100
100-77-7510-523201-000 CELL PHONE - COMMUN	0.00	0.00	40.40	-40.40	*100
100-77-7510-523850-000 CONTRACT SERVICES	1,362.00	140.44	1,766.35	-404.35	130
100-80-1000-512700-000 Firefighters Cancer/ Disab	5,500.00	0.00	5,318.00	182.00	97
100-80-1310-512900-000 Firefighter Per Diem	45,000.00	1,620.00	33,105.00	11,895.00	74
100-80-1550-523200-000 COMMUNICATIONS	27,000.00	342.09	9,223.66	17,776.34	34
100-80-3040-521200-000 MEDICAL FEES	5,000.00	1,500.00	4,500.00	500.00	90
100-80-3080-511100-000 REGULAR EMPLOYEES	406,400.00	13,985.64	375,360.17	31,039.83	92
100-80-3080-511300-000 OVERTIME	20,000.00	0.00	0.00	20,000.00	0
100-80-3080-512200-000 FICA & MEDICARE	32,620.00	1,069.90	28,714.53	3,905.47	88
100-80-3500-512900-000 UNIFORMS	15,000.00	6,551.70	13,285.65	1,714.35	89
100-80-3500-572000-000 MEANSVILLE MUTUAL A	5,000.00	0.00	5,000.00	0.00	100
100-80-3510-522200-000 VEHICLE R & M	60,000.00	0.00	50,491.59	9,508.41	84
100-80-3510-523100-000 Property & Liability Ins.	40,000.00	0.00	39,818.57	181.43	100

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05/21/2025 To 06/04/2025

PIKE COUNTY BOARD OF COMMISSIONERS  
FY 2024-2025

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100-80-3510-523500-000 TRAVEL	2,000.00	0.00	705.69	1,294.31	35
100-80-3510-523600-000 DUES AND FEES	2,500.00	0.00	0.00	2,500.00	0
100-80-3510-523900-000 POSTAGE	50.00	0.00	2.04	47.96	4
100-80-3510-531000-000 OFFICE SUPPLIES	3,000.00	16.75	887.00	2,113.00	30
100-80-3520-522200-000 EQUIPMENT	75,000.00	0.00	54,307.57	20,692.43	72
100-80-3520-531270-000 GAS / DIESEL	35,000.00	2,254.62	28,451.11	6,548.89	81
100-80-3520-531700-000 AUXILIARY	500.00	0.00	154.09	345.91	31
100-80-3540-523701-000 FIRE TRAINING	15,000.00	0.00	4,500.00	10,500.00	30
100-80-3550-523850-000 Contract Services	38,000.00	2,315.20	38,713.38	-713.38	102
100-80-3570-522310-000 ZEBULON BUILDING LE/	10,800.00	0.00	9,900.00	900.00	92
100-80-3570-542500-000 Other Supplies/ Equipmer	3,000.00	0.00	2,521.69	478.31	84
100-80-3570-542600-000 BUNKER GEAR	30,000.00	0.00	22,338.00	7,662.00	74
100-80-3630-523800-000 AMBULANCE LICENSES	2,500.00	0.00	0.00	2,500.00	0
100-80-3630-531100-000 MEDICAL SUPPLIES	10,000.00	0.00	3,052.58	6,947.42	31
100-80-3630-531101-000 PUBLIC SAFETY & EDUC	3,000.00	0.00	2,269.16	730.84	76
100-80-4400-531210-000 WATER EXPENSE	2,000.00	112.75	1,646.32	353.68	82
100-80-4600-531530-000 ELECTRICITY EXPENSE	16,000.00	551.16	16,076.28	-76.28	100
100-80-4700-531220-000 NATURAL GAS	2,000.00	0.00	190.03	1,809.97	10
100-80-4700-531520-000 PROPANE GAS EXPENS	10,000.00	0.00	6,484.74	3,515.26	65
100-90-1300-523900-000 POSTAGE	5.00	0.00	0.00	5.00	0
100-90-1550-523201-000 EMA - CELL PHONE	550.00	0.00	489.76	60.24	89
100-90-3520-522200-000 E M A VEHICLE M & R	100.00	0.00	103.15	-3.15	103
100-90-3520-523600-000 DUES & FEES	75.00	0.00	25.00	50.00	33
100-90-3520-531000-000 E M A MAINTENANCE SL	2,000.00	0.00	650.76	1,349.24	33
100-90-3520-531270-000 EMA GAS/FUEL - VEHIC	1,000.00	118.97	1,499.70	-499.70	150
100-90-3520-531600-000 E M A SMALL EQUIPMEN	100.00	0.00	100.00	0.00	100
100-90-3540-523703-000 E M A TRAINING	1,000.00	0.00	479.16	520.84	48
100-90-3610-531100-000 HAZARD MITIGATION GF	25,200.00	0.00	13,860.00	11,340.00	55
100-90-3630-522200-000 EMA CONTRACT SERVIC	10,000.00	200.00	9,965.40	34.60	100
100-90-3920-542200-000 EMA GRANT EXPENSE	15,197.00	0.00	15,756.50	-559.50	104
100-90-3920-542201-000 VEHICLE	0.00	0.00	21.00	-21.00	*100
100-90-4600-531530-000 EMA Electricity	1,000.00	65.00	1,133.00	-133.00	113
100-90-4700-531520-000 PROPANE GAS EXPENS	250.00	0.00	0.00	250.00	0
100-91-3910-511100-000 REGULAR EMPLOYEES	75,012.00	1,655.07	57,394.21	17,617.79	77
100-91-3910-511300-000 OVERTIME	0.00	0.00	307.17	-307.17	*100
100-91-3910-512100-000 GROUP INSURANCE	42,908.00	1,807.33	34,362.27	8,545.73	80
100-91-3910-512200-000 FICA & MEDICARE	5,739.00	105.74	3,621.01	2,117.99	63
100-91-3910-512400-000 RETIREMENT CONTRIBI	9,449.00	0.00	7,461.00	1,988.00	79
100-91-3910-512900-000 Uniforms	200.00	0.00	0.00	200.00	0



**REVENUE & EXPENDITURE STATEMENT**  
05/21/2025 To 06/04/2025

PIKE COUNTY BOARD OF COMMISSIONERS  
FY 2024-2025

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Account	Budget (\$)	Current Period (\$)	YTD (\$)	Remaining Balance (\$)	% Used
100-91-3910-523201-000 ANIMAL CONTROL - CEI	972.00	80.88	935.24	36.76	96
100-91-3910-523700-000 EDUCATION & TRAINING	500.00	0.00	0.00	500.00	0
100-91-3910-523800-000 ANIMAL CONTROL LICEI	100.00	0.00	100.00	0.00	100
100-91-3910-523850-000 CONTRACT SERVICES	4,890.00	200.00	5,266.61	-376.61	108
100-91-3910-523900-000 POSTAGE	100.00	2.35	47.18	52.82	47
100-91-3910-523901-000 OTHER SVCS - EMPLOY	500.00	0.00	0.00	500.00	0
100-91-3910-531000-000 SUPPLIES	800.00	0.00	266.63	533.37	33
100-91-3910-531210-000 WATER / SEWAGE EXPE	650.00	55.50	598.50	51.50	92
100-91-3910-531270-000 GAS / DIESEL	4,300.00	76.24	1,626.04	2,673.96	38
100-91-3910-531520-000 NATURAL GAS EXPENSE	1,080.00	87.00	923.85	156.15	86
100-91-3910-531530-000 ELECTRICITY - ANIMAL S	3,000.00	164.72	2,698.08	301.92	90
100-91-3910-531600-000 SMALL EQUIPMENT	1,200.00	0.00	316.40	883.60	26
100-91-3910-542200-000 VEHICLE REPAIR & MAINT	1,600.00	0.00	1,153.25	446.75	72
100-91-3910-823875-000 VETERINARY SERVICES	600.00	0.00	284.61	315.39	47
<b>Expenditure Subtotal</b>	<b>\$16,253,517.00</b>	<b>\$550,563.97</b>	<b>\$13,878,231.04</b>	<b>\$2,375,285.96</b>	<b>85</b>
Before Transfers	<b>Deficiency Of Revenue Subtotal</b>	<b>\$1,170,735.00</b>	<b>-\$289,562.90</b>	<b>\$1,846,056.96</b>	<b>158</b>
<b>Other Financing Source</b>					
100-98-1000-393001-000 OTHER FIN SOURCES -	0.00	0.00	1,584.00	-1,584.00	*100
<b>Other Financing Source Subtotal</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,584.00</b>	<b>-\$1,584.00</b>	<b>*100</b>
<b>Other Financing Use</b>					
100-99-1000-611000-325 TRANSFER OUT L.M.I GF	210,570.00	0.00	210,570.00	0.00	100
100-99-1000-611000-341 TRANSFER OUT TO CDE	321,000.00	0.00	0.00	321,000.00	0
100-99-1000-611000-350 TRANSFER OUT CAP (C	21,900.00	0.00	0.00	21,900.00	0
100-99-1000-611100-215 TRANSFER OUT- E911	617,265.00	0.00	0.00	617,265.00	0
<b>Other Financing Use Subtotal</b>	<b>\$1,170,735.00</b>	<b>\$0.00</b>	<b>\$210,570.00</b>	<b>\$960,165.00</b>	<b>18</b>
After Transfers	<b>Deficiency Of Revenue Subtotal</b>	<b>\$0.00</b>	<b>-\$289,562.90</b>	<b>\$1,637,070.96</b>	<b>*100</b>
<b>206 Jail Construction &amp; Operation</b>					
<b>Revenue</b>					
206-03-1500-361000-000 INTEREST REVENUE	50.00	0.00	21.57	28.43	43
206-03-3326-342000-000 JAIL- SUPERIOR COURT	2,000.00	0.00	1,564.41	435.59	78
206-03-3326-342100-000 JAIL- MAGISTRATE COU	1,000.00	335.61	1,009.58	-9.58	101
206-03-3326-342200-000 JAIL- PROBATE COURT	11,000.00	351.94	10,267.22	732.78	93
206-03-3326-344000-000 MISC REVENUES	0.00	0.00	1,564.00	-1,564.00	*100
<b>Revenue Subtotal</b>	<b>\$14,050.00</b>	<b>\$687.55</b>	<b>\$14,426.78</b>	<b>-\$376.78</b>	<b>103</b>
<b>Expenditure</b>					
206-34-3326-531700-000 JAIL CONSTRUCTION E	5,000.00	0.00	28,133.00	-23,133.00	563
206-34-3326-542400-000 JAIL SOFTWARE-COMPL	13,270.00	0.00	0.00	13,270.00	0
<b>Expenditure Subtotal</b>	<b>\$18,270.00</b>	<b>\$0.00</b>	<b>\$28,133.00</b>	<b>-\$9,863.00</b>	<b>154</b>
Before Transfers	<b>Excess Of Revenue Subtotal</b>	<b>-\$4,220.00</b>	<b>\$687.55</b>	<b>-\$13,706.22</b>	<b>325</b>

**REVENUE & EXPENDITURE STATEMENT**  
05/21/2025 To 06/04/2025

PIKE COUNTY BOARD OF COMMISSIONERS  
FY 2024-2025

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<b>Other Financing Source</b>					
206-03-3326-399999-000 PRIOR YEAR REVENUE	4,220.00	0.00	0.00	4,220.00	0
<b>Other Financing Source Subtotal</b>	<b>\$4,220.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,220.00</b>	<b>0</b>
After Transfers	<b>Excess Of Revenue Subtotal</b>	<b>\$0.00</b>	<b>\$687.55</b>	<b>-\$13,706.22</b>	<b>*100</b>
<b>210 Impact Fees</b>					
<b>Revenue</b>					
210-03-1000-341320-033 Sheriff Impact Fees	30,000.00	2,426.64	55,175.36	-25,175.36	184
210-03-1000-341320-034 Jail Impact Fees	87,000.00	6,905.34	157,742.20	-70,742.20	181
210-03-1000-341320-035 Fire Dept Impact Fees	38,000.00	3,012.51	68,506.33	-30,506.33	180
210-03-1000-341320-038 E-911 Impact Fees	31,000.00	2,499.96	56,993.51	-25,993.51	184
210-03-1000-341320-042 Road Dept Impact Fees	25,000.00	1,534.74	35,291.07	-10,291.07	141
210-03-1000-341320-061 Parks & Rec Impact Fees	25,000.00	2,344.56	53,377.18	-28,377.18	214
210-03-1000-361000-000 Interest - Residential Imp	10,000.00	0.00	28,104.60	-18,104.60	281
210-03-1000-361100-000 Interest - Commercial Imp	3,000.00	0.00	8,571.09	-5,571.09	286
210-03-1516-341320-065 Library Impact Fees	12,000.00	581.07	13,602.62	-1,602.62	113
210-03-1516-341320-074 Administration Impact Fee	10,000.00	579.15	14,751.36	-4,751.36	148
210-03-1516-341390-074 CIE Prep Impact Fees	8,000.00	444.00	11,314.44	-3,314.44	141
<b>Revenue Subtotal</b>	<b>\$279,000.00</b>	<b>\$20,327.97</b>	<b>\$503,429.76</b>	<b>-\$224,429.76</b>	<b>180</b>
<b>Expenditure</b>					
210-42-4220-542500-000 CAPITAL OUTLAY - EQUI	25,000.00	0.00	0.00	25,000.00	0
210-61-6122-541402-000 Site Work - Recreation Co	0.00	0.00	82,410.00	-82,410.00	*100
210-65-1000-572000-000 LIBRARY - RESIDENTIAL	15,000.00	0.00	11,191.25	3,808.75	75
210-74-1516-521300-000 ADMINISTRATION -PROF	23,000.00	0.00	14,280.00	8,720.00	62
210-74-1516-521301-000 CIE Prep	51,000.00	0.00	42,840.00	8,160.00	84
210-81-1000-572001-000 BLACKMON ROAD FIRE	165,000.00	0.00	0.00	165,000.00	0
<b>Expenditure Subtotal</b>	<b>\$279,000.00</b>	<b>\$0.00</b>	<b>\$150,721.25</b>	<b>\$128,278.75</b>	<b>54</b>
Before Transfers	<b>Excess Of Revenue Subtotal</b>	<b>\$0.00</b>	<b>\$20,327.97</b>	<b>\$352,708.51</b>	<b>*100</b>
After Transfers	<b>Excess Of Revenue Subtotal</b>	<b>\$0.00</b>	<b>\$20,327.97</b>	<b>\$352,708.51</b>	<b>*100</b>
<b>215 E-911 Fund</b>					
<b>Revenue</b>					
215-03-1500-361000-000 INTEREST REVENUE	0.00	0.00	39.28	-39.28	*100
215-03-3800-342500-000 E-911 TAX REVENUE - L	96,000.00	0.00	61,101.51	34,898.49	64
215-03-3800-342501-000 E911 TAX REVENUE -CE	282,000.00	0.00	271,295.59	10,704.41	96
215-03-3800-342502-000 Firework Tax	250.00	0.00	241.43	8.57	97
<b>Revenue Subtotal</b>	<b>\$378,250.00</b>	<b>\$0.00</b>	<b>\$332,677.81</b>	<b>\$45,572.19</b>	<b>88</b>
<b>Expenditure</b>					
215-38-3800-511100-000 REGULAR EMPLOYEES	498,761.00	51,123.48	429,864.32	68,896.68	86
215-38-3800-511300-000 OVER- TIME	53,300.00	4,904.23	39,607.26	13,692.74	74
215-38-3800-512100-000 GROUP INSURANCE	127,615.00	15,124.21	84,245.68	43,369.32	66

**REVENUE & EXPENDITURE STATEMENT**  
05/21/2025 To 06/04/2025

PIKE COUNTY BOARD OF COMMISSIONERS  
FY 2024-2025

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215-38-3800-512101-000 HRA CONTRIBUTION	13,000.00	0.00	2,151.28	10,848.72	17
215-38-3800-512200-000 FICA & MEDICARE	42,134.00	3,992.29	29,310.56	12,823.44	70
215-38-3800-512400-000 RETIREMENT CONTRIBI	56,693.00	0.00	40,177.00	16,516.00	71
215-38-3800-512900-000 UNIFORMS	5,000.00	240.27	3,412.41	1,587.59	68
215-38-3800-522200-000 M & R CONTRACT SERV	20,000.00	0.00	26,004.14	-6,004.14	130
215-38-3800-523200-000 COMMUNICATION - PHC	163,484.00	207.20	135,972.70	27,511.30	83
215-38-3800-523500-000 TRAVEL	300.00	0.00	0.00	300.00	0
215-38-3800-523600-000 DUES & FEES	425.00	0.00	770.00	-345.00	181
215-38-3800-523700-000 TRAINING	300.00	32.00	64.00	236.00	21
215-38-3800-523850-000 CONTRACT SERVICES	2,341.00	1,150.88	2,975.23	-634.23	127
215-38-3800-531000-000 SUPPLIES	4,000.00	0.00	2,017.90	1,982.10	50
215-38-4400-531210-000 WATER & SEWAGE	400.00	87.05	600.84	-200.84	150
215-38-4600-531530-000 ELECTRICITY EXPENSE	7,762.00	110.07	4,905.39	2,856.61	63
<b>Expenditure Subtotal</b>	<b>\$995,515.00</b>	<b>\$76,971.68</b>	<b>\$802,078.71</b>	<b>\$193,436.29</b>	<b>81</b>
Before Transfers	<b>Deficiency Of Revenue Subtotal</b>	<b>-\$617,265.00</b>	<b>-\$76,971.68</b>	<b>-\$469,400.90</b>	<b>76</b>
<b>Other Financing Source</b>					
215-98-1000-391000-000 TRANSFER IN FROM GE	617,265.00	0.00	0.00	617,265.00	0
<b>Other Financing Source Subtotal</b>	<b>\$617,265.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$617,265.00</b>	<b>0</b>
After Transfers	<b>Deficiency Of Revenue Subtotal</b>	<b>\$0.00</b>	<b>-\$76,971.68</b>	<b>-\$469,400.90</b>	<b>*100</b>
<b>225 Federal Seizure Fund</b>					
<b>Revenue</b>					
225-03-2000-351360-000 FEDERAL SEIZURE REV	10,000.00	0.00	0.00	10,000.00	0
225-03-2000-361000-000 FEDERAL SEIZURE INTE	0.00	0.00	28.65	-28.65	*100
<b>Revenue Subtotal</b>	<b>\$10,000.00</b>	<b>\$0.00</b>	<b>\$28.65</b>	<b>\$9,971.35</b>	<b>0</b>
<b>Expenditure</b>					
225-33-2000-531500-000 FEDERAL SEIZURE EXP	10,000.00	0.00	0.00	10,000.00	0
<b>Expenditure Subtotal</b>	<b>\$10,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$10,000.00</b>	<b>0</b>
Before Transfers	<b>Deficiency Of Revenue Subtotal</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$28.65</b>	<b>*100</b>
After Transfers	<b>Deficiency Of Revenue Subtotal</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$28.65</b>	<b>*100</b>
<b>230 American Rescue Plan Fund</b>					
<b>Revenue</b>					
230-03-1000-399999-000 PRIOR YEAR REVENUE	973,945.00	0.00	0.00	973,945.00	0
230-03-1500-361000-000 INTEREST INCOME	0.00	0.00	50,025.72	-50,025.72	*100
<b>Revenue Subtotal</b>	<b>\$973,945.00</b>	<b>\$0.00</b>	<b>\$50,025.72</b>	<b>\$923,919.28</b>	<b>5</b>
<b>Expenditure</b>					
230-13-1000-521200-000 BANK CHARGES	0.00	0.00	55.00	-55.00	*100
230-13-1500-521200-000 PROF SVC - SALARY ST	25,000.00	0.00	0.00	25,000.00	0
230-13-1518-521200-000 PROFESSIONAL SERVIC	0.00	0.00	2,365.00	-2,365.00	*100
230-13-1535-521200-000 PROFESSIONAL SERVIC	0.00	0.00	3,437.50	-3,437.50	*100

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05/21/2025 To 06/04/2025

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FY 2024-2025

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230-13-8000-582100-000 INTEREST DEBT PAYME	180,000.00	0.00	82,482.52	97,517.48	46
230-17-1550-523850-000 CONTRACT SERVICES	408,000.00	0.00	27,593.75	380,406.25	7
230-18-1565-541100-000 CAPITAL OUTLAY - BLDC	0.00	0.00	12,000.00	-12,000.00	*100
230-33-3300-542200-000 CAPITAL OUTLAY - VEHI	0.00	0.00	53,074.00	-53,074.00	*100
230-42-4221-541448-000 CONCORD ROAD	0.00	0.00	63,625.00	-63,625.00	*100
230-42-4222-541429-000 ROBERTS QUARTERS R	0.00	0.00	16,447.00	-16,447.00	*100
230-61-8000-581100-000 PRINCIPAL DEBT PAYME	152,400.00	0.00	0.00	152,400.00	0
230-71-4400-541002-000 Reidsboro Road Phase 1	0.00	0.00	300.00	-300.00	*100
230-71-8000-581100-000 PRINCIPAL DEBT PAYME	208,545.00	0.00	0.00	208,545.00	0
230-90-3920-542200-000 CAPITAL OUTLAY - VEHI	0.00	0.00	50,923.00	-50,923.00	*100
230-91-3910-542200-000 CAPITAL OUTLAY - VEHI	0.00	0.00	45,123.00	-45,123.00	*100
<b>Expenditure Subtotal</b>	<b>\$973,945.00</b>	<b>\$0.00</b>	<b>\$357,425.77</b>	<b>\$616,519.23</b>	<b>37</b>
Before Transfers	<b>Deficiency Of Revenue Subtotal</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>-\$307,400.05</b>	<b>*100</b>
After Transfers	<b>Deficiency Of Revenue Subtotal</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>-\$307,400.05</b>	<b>*100</b>
<b>231 Opioid Abatement Fund</b>					
<b>Revenue</b>					
231-03-8120-340000-000 OPIOID ABATEMENT RE	10,000.00	0.00	18,282.64	-8,282.64	183
<b>Revenue Subtotal</b>	<b>\$10,000.00</b>	<b>\$0.00</b>	<b>\$18,282.64</b>	<b>-\$8,282.64</b>	<b>183</b>
<b>Expenditure</b>					
231-55-5436-572000-000 McIntosh Trail Behavioral	10,000.00	833.34	10,000.08	-0.08	100
<b>Expenditure Subtotal</b>	<b>\$10,000.00</b>	<b>\$833.34</b>	<b>\$10,000.08</b>	<b>-\$0.08</b>	<b>100</b>
Before Transfers	<b>Deficiency Of Revenue Subtotal</b>	<b>\$0.00</b>	<b>-\$833.34</b>	<b>\$8,282.56</b>	<b>*100</b>
After Transfers	<b>Deficiency Of Revenue Subtotal</b>	<b>\$0.00</b>	<b>-\$833.34</b>	<b>\$8,282.56</b>	<b>*100</b>
<b>245 Drug Abuse Treatment Education</b>					
<b>Revenue</b>					
245-03-2000-341100-000 DATE FEES	3,390.00	0.00	765.11	2,624.89	23
245-03-2000-361000-000 INTEREST INCOME	10.00	0.00	11.92	-1.92	119
245-03-2150-341100-000 DATE FEES- SUPERIOR	3,500.00	0.00	1,930.00	1,570.00	55
245-03-2400-341101-000 DATE FEES- MAGISTRAI	100.00	0.00	0.00	100.00	0
245-03-2450-341102-000 DATE FEES- PROBATE C	1,500.00	0.00	198.64	1,301.36	13
<b>Revenue Subtotal</b>	<b>\$8,500.00</b>	<b>\$0.00</b>	<b>\$2,905.67</b>	<b>\$5,594.33</b>	<b>34</b>
<b>Expenditure</b>					
245-31-2000-531000-000 DATE-SUPPLIES	8,500.00	0.00	8,535.45	-35.45	100
<b>Expenditure Subtotal</b>	<b>\$8,500.00</b>	<b>\$0.00</b>	<b>\$8,535.45</b>	<b>-\$35.45</b>	<b>100</b>
Before Transfers	<b>Deficiency Of Revenue Subtotal</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>-\$5,629.78</b>	<b>*100</b>
After Transfers	<b>Deficiency Of Revenue Subtotal</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>-\$5,629.78</b>	<b>*100</b>
<b>250 Technology Fee Fund</b>					
<b>Revenue</b>					

**REVENUE & EXPENDITURE STATEMENT**  
05/21/2025 To 06/04/2025

PIKE COUNTY BOARD OF COMMISSIONERS  
FY 2024-2025

\*100 in the % Used column indicates that no budget exists

Account	Budget (\$)	Current Period (\$)	YTD (\$)	Remaining Balance (\$)	% Used
250-03-2450-351150-000 TECHNOLOGY FEES	2,000.00	205.00	4,687.96	-2,687.96	234
<b>Revenue Subtotal</b>	<b>\$2,000.00</b>	<b>\$205.00</b>	<b>\$4,687.96</b>	<b>-\$2,687.96</b>	<b>234</b>
<b>Expenditure</b>					
250-24-2450-542200-000 TECHNOLOGY EXPENSES	2,000.00	0.00	0.00	2,000.00	0
<b>Expenditure Subtotal</b>	<b>\$2,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,000.00</b>	<b>0</b>
Before Transfers	<b>Excess Of Revenue Subtotal</b>	<b>\$0.00</b>	<b>\$205.00</b>	<b>\$4,687.96</b>	<b>*100</b>
After Transfers	<b>Excess Of Revenue Subtotal</b>	<b>\$0.00</b>	<b>\$205.00</b>	<b>\$4,687.96</b>	<b>*100</b>
<b>275 Hotel/Motel Tax Fund</b>					
<b>Revenue</b>					
275-03-0000-314100-000 HOTEL/MOTEL TAX	0.00	20.83	1,064.92	-1,064.92	*100
<b>Revenue Subtotal</b>	<b>\$0.00</b>	<b>\$20.83</b>	<b>\$1,064.92</b>	<b>-\$1,064.92</b>	<b>*100</b>
After Transfers	<b>Excess Of Revenue Subtotal</b>	<b>\$0.00</b>	<b>\$20.83</b>	<b>\$1,064.92</b>	<b>*100</b>
<b>285 Juvenile Court Fund</b>					
<b>Revenue</b>					
285-03-2600-351160-000 COURT REVENUE	980.00	0.00	25.00	955.00	3
285-03-2600-361000-000 INTEREST INCOME	20.00	0.00	5.16	14.84	26
<b>Revenue Subtotal</b>	<b>\$1,000.00</b>	<b>\$0.00</b>	<b>\$30.16</b>	<b>\$969.84</b>	<b>3</b>
<b>Expenditure</b>					
285-92-2600-521200-000 PROFESSIONAL SERVICE	0.00	0.00	240.00	-240.00	*100
285-92-2600-521250-000 JUVENILE SUPERVISOR	1,000.00	0.00	0.00	1,000.00	0
<b>Expenditure Subtotal</b>	<b>\$1,000.00</b>	<b>\$0.00</b>	<b>\$240.00</b>	<b>\$760.00</b>	<b>24</b>
Before Transfers	<b>Deficiency Of Revenue Subtotal</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>-\$209.84</b>	<b>*100</b>
After Transfers	<b>Deficiency Of Revenue Subtotal</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>-\$209.84</b>	<b>*100</b>
<b>320 Splost 2016-2022</b>					
<b>Revenue</b>					
320-03-1500-361000-000 INTEREST REVENUES/II	30,000.00	0.00	57,017.95	-27,017.95	190
<b>Revenue Subtotal</b>	<b>\$30,000.00</b>	<b>\$0.00</b>	<b>\$57,017.95</b>	<b>-\$27,017.95</b>	<b>190</b>
<b>Expenditure</b>					
320-93-1000-521200-000 BANK CHARGES	0.00	0.00	22.00	-22.00	*100
320-93-4221-541410-000 SANDS ROAD - SPLOST	0.00	0.00	11,940.00	-11,940.00	*100
320-93-4221-541444-000 Hill Street	50,000.00	0.00	13,423.89	36,576.11	27
320-93-4221-541455-000 WILLIAMS MILL ROAD	75,000.00	0.00	0.00	75,000.00	0
320-93-4222-541428-000 WOOD CREEK ROAD	150,000.00	0.00	0.00	150,000.00	0
320-93-4222-541429-000 ROBERTS QUARTERS R	14,146.00	0.00	0.00	14,146.00	0
320-93-4222-541430-000 MCKINLEY ROAD	58,080.00	0.00	96,982.88	-38,902.88	167
320-93-4222-541431-000 2ND DISTRICT ROAD	9,425.00	0.00	0.00	9,425.00	0
320-93-4222-541432-000 WOODARD ROAD	0.00	0.00	61,480.75	-61,480.75	*100
320-93-4222-541433-000 Starks Road	0.00	192,589.00	192,589.00	-192,589.00	*100

**REVENUE & EXPENDITURE STATEMENT**  
05/21/2025 To 06/04/2025

PIKE COUNTY BOARD OF COMMISSIONERS  
FY 2024-2025

\*100 in the % Used column indicates that no budget exists

Account	Budget (\$)	Current Period (\$)	YTD (\$)	Remaining Balance (\$)	% Used
320-93-4222-541435-000 OLD ZEBULON ROAD	165,000.00	0.00	0.00	165,000.00	0
320-93-4222-541451-000 BLANTON MILL ROAD	105,000.00	0.00	0.00	105,000.00	0
<b>Expenditure Subtotal</b>	<b>\$626,651.00</b>	<b>\$192,589.00</b>	<b>\$376,438.52</b>	<b>\$250,212.48</b>	<b>60</b>
Before Transfers <b>Deficiency Of Revenue Subtotal</b>	<b>-\$596,651.00</b>	<b>-\$192,589.00</b>	<b>-\$319,420.57</b>		<b>54</b>
<b>Other Financing Source</b>					
320-03-1000-399999-000 PRIOR YEAR REVENUE	596,651.00	0.00	0.00	596,651.00	0
<b>Other Financing Source Subtotal</b>	<b>\$596,651.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$596,651.00</b>	<b>0</b>
After Transfers <b>Deficiency Of Revenue Subtotal</b>	<b>\$0.00</b>	<b>-\$192,589.00</b>	<b>-\$319,420.57</b>		<b>*100</b>
<b>323 Splost 2022-2028</b>					
<b>Revenue</b>					
323-03-1000-313200-000 SPLOST 2022-2028 REVI	2,300,000.00	227,592.61	2,256,177.39	43,822.61	98
323-03-1500-361000-000 INTEREST INCOME	360,000.00	0.00	325,584.21	34,415.79	90
<b>Revenue Subtotal</b>	<b>\$2,660,000.00</b>	<b>\$227,592.61</b>	<b>\$2,581,761.60</b>	<b>\$78,238.40</b>	<b>97</b>
<b>Expenditure</b>					
323-13-1500-523901-000 BANK CHARGES	50.00	0.00	60.00	-10.00	120
323-93-4222-541428-000 WOOD CREEK ROAD	2,500,000.00	0.00	7,000.00	2,493,000.00	0
323-93-4222-541429-000 ROBERTS QUARTERS R	235,756.00	0.00	379,226.94	-143,470.94	161
323-93-4222-541430-000 MCKINLEY ROAD	968,000.00	0.00	0.00	968,000.00	0
323-93-4222-541431-000 2ND DISTRICT ROAD	157,085.00	0.00	0.00	157,085.00	0
323-93-4222-541435-000 OLD ZEBULON ROAD	2,750,000.00	0.00	0.00	2,750,000.00	0
323-93-4222-541451-000 BLANTON MILL ROAD	1,750,000.00	0.00	0.00	1,750,000.00	0
323-93-4960-571000-010 City of Williamson	10,000.00	0.00	0.00	10,000.00	0
323-93-4960-571000-030 City of Meansville	5,000.00	0.00	0.00	5,000.00	0
323-93-4960-571000-040 City of Molena	10,000.00	0.00	0.00	10,000.00	0
323-93-8000-581100-000 PRINCIPAL DEBT PAYME	1,880,000.00	0.00	1,880,000.00	0.00	100
323-93-8000-582100-000 INTEREST ON DEBT	472,250.00	0.00	472,250.00	0.00	100
<b>Expenditure Subtotal</b>	<b>\$10,738,141.00</b>	<b>\$0.00</b>	<b>\$2,738,536.94</b>	<b>\$7,999,604.06</b>	<b>26</b>
Before Transfers <b>Excess Of Revenue Subtotal</b>	<b>-\$8,078,141.00</b>	<b>\$227,592.61</b>	<b>-\$156,775.34</b>		<b>2</b>
<b>Other Financing Source</b>					
323-03-1000-399999-000 PRIOR YEAR REVENUE	8,078,141.00	0.00	0.00	8,078,141.00	0
<b>Other Financing Source Subtotal</b>	<b>\$8,078,141.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$8,078,141.00</b>	<b>0</b>
After Transfers <b>Excess Of Revenue Subtotal</b>	<b>\$0.00</b>	<b>\$227,592.61</b>	<b>-\$156,775.34</b>		<b>*100</b>
<b>325 Lmi Grant Fund</b>					
<b>Revenue</b>					
325-03-1000-334301-000 LMI GRANT REVENUE	529,840.00	0.00	542,764.04	-12,924.04	102
325-03-1000-334302-000 LRA REVENUE	656,225.00	0.00	665,880.51	-9,655.51	101
325-03-1500-361000-000 INTEREST INCOME	0.00	0.00	69,409.74	-69,409.74	*100
<b>Revenue Subtotal</b>	<b>\$1,186,065.00</b>	<b>\$0.00</b>	<b>\$1,278,054.29</b>	<b>-\$91,989.29</b>	<b>108</b>
<b>Expenditure</b>					

**REVENUE & EXPENDITURE STATEMENT**  
05/21/2025 To 06/04/2025

PIKE COUNTY BOARD OF COMMISSIONERS  
FY 2024-2025

\*100 in the % Used column indicates that no budget exists

Account	Budget (\$)	Current Period (\$)	YTD (\$)	Remaining Balance (\$)	% Used
325-42-1000-521200-000 BANK CHARGES	0.00	0.00	35.00	-35.00	*100
325-42-4221-541457-000 PERKINS ROAD	0.00	0.00	43,646.21	-43,646.21	*100
325-42-4222-541400-000 UNPAVED REPAIRS / SU	0.00	0.00	27,992.03	-27,992.03	*100
325-42-4222-541453-000 Emulsion	0.00	0.00	7,376.88	-7,376.88	*100
325-42-4222-541454-000 Concord Road	0.00	0.00	7,406.04	-7,406.04	*100
325-42-4222-541459-000 Chapman Road	463,729.00	0.00	84,320.00	379,409.00	18
325-42-4222-541460-000 Sandefur Road	0.00	0.00	45,693.00	-45,693.00	*100
325-42-4222-541461-000 Daniel Road	0.00	0.00	249,645.94	-249,645.94	*100
325-42-4222-541464-000 Caldwell Bridge Road	305,975.00	0.00	539,333.95	-233,358.95	176
325-42-4222-541466-000 Oliver Road	198,028.00	0.00	0.00	198,028.00	0
325-42-4222-541467-000 Pedenville Road	0.00	0.00	43,518.00	-43,518.00	*100
325-42-4222-541469-000 Scott/Ward Road	146,903.00	0.00	716,577.43	-569,674.43	488
325-42-4222-541470-000 Cook Road	282,000.00	0.00	0.00	282,000.00	0
325-42-4222-541472-000 Ranchland Est - Water Ho	0.00	0.00	153,349.00	-153,349.00	*100
325-42-4222-541473-000 Harden Road	0.00	0.00	28,146.04	-28,146.04	*100
325-42-4222-541474-000 Friendship Circle	0.00	0.00	397,158.74	-397,158.74	*100
325-42-4222-541475-000 McCard Lake Road	0.00	0.00	581,526.78	-581,526.78	*100
325-42-4222-541476-000 Gaulding Road	0.00	0.00	141,504.61	-141,504.61	*100
325-42-4222-541477-000 Woodard Road (LRA)	0.00	317,325.00	317,325.00	-317,325.00	*100
<b>Expenditure Subtotal</b>	<b>\$1,396,635.00</b>	<b>\$317,325.00</b>	<b>\$3,384,554.65</b>	<b>-\$1,987,919.65</b>	<b>242</b>
Before Transfers	<b>Deficiency Of Revenue Subtotal</b>	<b>-\$210,570.00</b>	<b>-\$317,325.00</b>	<b>-\$2,106,500.36</b>	<b>1,000</b>
<b>Other Financing Source</b>					
325-98-1000-391000-100 TRANSFER IN - FROM G	210,570.00	0.00	210,570.00	0.00	100
<b>Other Financing Source Subtotal</b>	<b>\$210,570.00</b>	<b>\$0.00</b>	<b>\$210,570.00</b>	<b>\$0.00</b>	<b>100</b>
After Transfers	<b>Deficiency Of Revenue Subtotal</b>	<b>\$0.00</b>	<b>-\$317,325.00</b>	<b>-\$1,895,930.36</b>	<b>*100</b>
<b>341 Cdbg Grant Fund</b>					
<b>Revenue</b>					
341-03-5400-334000-000 CDBG Grant - Revenue	1,000,000.00	0.00	39,515.00	960,485.00	4
<b>Revenue Subtotal</b>	<b>\$1,000,000.00</b>	<b>\$0.00</b>	<b>\$39,515.00</b>	<b>\$960,485.00</b>	<b>4</b>
<b>Expenditure</b>					
341-13-5400-521200-000 PROFESSIONAL SERVIC	0.00	0.00	39,515.00	-39,515.00	*100
341-13-5400-541000-000 CDBG Grant Expense	1,321,000.00	0.00	0.00	1,321,000.00	0
<b>Expenditure Subtotal</b>	<b>\$1,321,000.00</b>	<b>\$0.00</b>	<b>\$39,515.00</b>	<b>\$1,281,485.00</b>	<b>3</b>
Before Transfers	<b>Deficiency Of Revenue Subtotal</b>	<b>-\$321,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0</b>
<b>Other Financing Source</b>					
341-98-1000-391000-100 Transfer In From General	321,000.00	0.00	0.00	321,000.00	0
<b>Other Financing Source Subtotal</b>	<b>\$321,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$321,000.00</b>	<b>0</b>
After Transfers	<b>Deficiency Of Revenue Subtotal</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0</b>

## REVENUE &amp; EXPENDITURE STATEMENT

05/21/2025 To 06/04/2025

PIKE COUNTY BOARD OF COMMISSIONERS

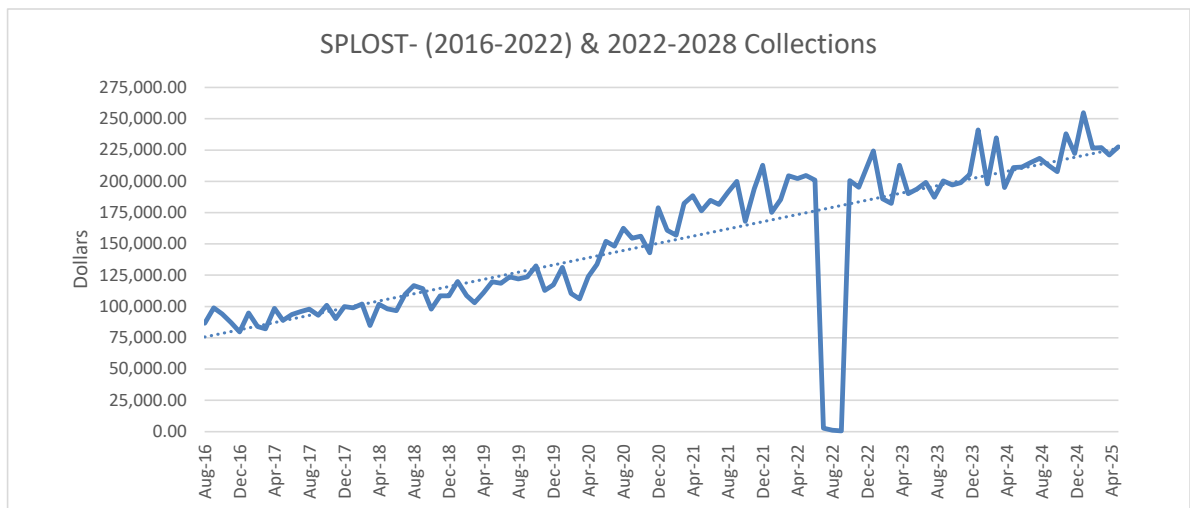
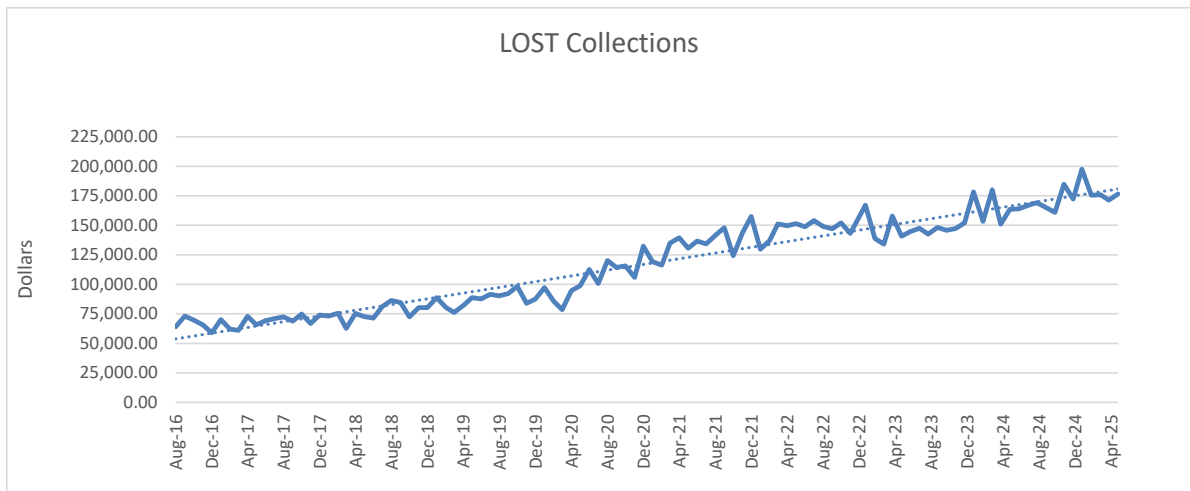
FY 2024-2025

\*100 in the % Used column indicates that no budget exists

Account	Budget (\$)	Current Period (\$)	YTD (\$)	Remaining Balance (\$)	% Used
<b>350 C.A.I.P Fund</b>					
<b>Revenue</b>					
350-03-1000-361000-000 CAIP Fund Interest	0.00	0.00	55.67	-55.67	*100
<b>Revenue Subtotal</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$55.67</b>	<b>-\$55.67</b>	<b>*100</b>
<b>Expenditure</b>					
350-14-1000-542400-000 CAIP FUND COMPUTER	17,000.00	0.00	16,225.00	775.00	95
350-16-1000-542400-000 CAIP FUND - COMPUTE	1,500.00	0.00	999.00	501.00	67
350-23-2400-542400-000 COMPUTERS - MAGISTF	2,400.00	0.00	0.00	2,400.00	0
350-33-3300-542200-000 Capital Outlay Vehicles - C	0.00	0.00	19,383.64	-19,383.64	*100
350-72-1000-542400-000 COMPUTERS - CO AGEN	1,000.00	0.00	576.00	424.00	58
<b>Expenditure Subtotal</b>	<b>\$21,900.00</b>	<b>\$0.00</b>	<b>\$37,183.64</b>	<b>-\$15,283.64</b>	<b>170</b>
Before Transfers	<b>Deficiency Of Revenue Subtotal</b>	<b>-\$21,900.00</b>	<b>\$0.00</b>	<b>-\$37,127.97</b>	<b>170</b>
<b>Other Financing Source</b>					
350-98-1000-391000-100 TRANSFER IN FROM GE	21,900.00	0.00	0.00	21,900.00	0
<b>Other Financing Source Subtotal</b>	<b>\$21,900.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$21,900.00</b>	<b>0</b>
<b>Other Financing Use</b>					
350-99-1000-571000-100 CAIP FUND TRANSFERS	0.00	0.00	47,715.00	-47,715.00	*100
<b>Other Financing Use Subtotal</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$47,715.00</b>	<b>-\$47,715.00</b>	<b>*100</b>
After Transfers	<b>Deficiency Of Revenue Subtotal</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>-\$84,842.97</b>	<b>*100</b>
<b>716 Law Library - Superior Court</b>					
<b>Revenue</b>					
716-03-2150-341100-000 LIBRARY FEES- SUPERI	10,000.00	0.00	0.00	10,000.00	0
<b>Revenue Subtotal</b>	<b>\$10,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$10,000.00</b>	<b>0</b>
<b>Expenditure</b>					
716-21-3000-521000-000 PROFESSIONAL & TECH	10,000.00	0.00	0.00	10,000.00	0
<b>Expenditure Subtotal</b>	<b>\$10,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$10,000.00</b>	<b>0</b>
Before Transfers	<b>Deficiency Of Revenue Subtotal</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0</b>
After Transfers	<b>Deficiency Of Revenue Subtotal</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0</b>



SALES TAX HISTORY	LOST	SPLOST (323)	Date of Deposit
Mar-24	151,034.87	194,938.46	4/30/2024
Apr-24	163,504.95	211,025.71	5/31/2024
May-24	164,077.23	211,431.56	6/30/2024
Jun-24	166,705.05	215,013.44	7/31/2024
Jul-24	169,157.30	218,352.93	8/31/2024
Aug-24	164,994.92	212,801.49	9/30/2024
Sep-24	160,988.90	207,733.83	10/30/2024
Oct-24	184,906.94	238,052.02	11/30/2024
Nov-24	172,303.46	222,299.44	12/31/2024
Dec-24	197,480.14	254,818.80	1/31/2025
Jan-25	175,458.94	226,457.46	2/28/2025
Feb-25	175,924.36	226,962.33	3/31/2025
Mar-25	171,358.96	221,106.48	4/30/2025
Apr-25	176,539.91	227,592.61	5/29/2025
	<b>1,749,113.83</b>	<b>2,256,177.39</b>	



ACCOUNTS PAYABLE CHECK REGISTER

Pike County Board Of Commissioners  
FY 2024-2025

Check Register for 5/21/2025 to 6/4/2025 & Check Numbers 0 to 2147483647  
Cash Account 320-00-1000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
1134	05/27/2025	5234 MCLEROY, INC 320-93-4222-541433-000 Starks Road	Check	No 192,589.00	192,589.00
			Description	Count	Amount (\$)
			ACH	0	\$0.00
			Bank of America	0	\$0.00
			Check	1	\$192,589.00
			Strategic Payment Services	0	\$0.00
			Wells Fargo	0	\$0.00
			Paymode X	0	\$0.00
			Update Only	0	\$0.00
			GRAND TOTAL	1	\$192,589.00

\* Denotes Check Numbers that are out of sequence.

# PIKE COUNTY BOARD OF COMMISSIONERS

## Department Reports

### SUBJECT:

Department Reports

### ACTION:

### ADDITIONAL DETAILS:

#### ATTACHMENTS:

Type	Description
▣ Exhibit	Animal Control
▣ Exhibit	Building and Grounds
▣ Exhibit	Coroner
▣ Exhibit	DFACS
▣ Exhibit	Joint Board of Elections and Registration
▣ Exhibit	Library
▣ Exhibit	Magistrate - April
▣ Exhibit	Magistrate - March
▣ Exhibit	Planning and Development
▣ Exhibit	Probate Court
▣ Exhibit	Public Works
▣ Exhibit	Senior Center
▣ Exhibit	Superior Court
▣ Exhibit	Tax Assessors
▣ Exhibit	Three Rivers Region AAA
▣ Exhibit	Transfer Station

#### REVIEWERS:

Department	Reviewer	Action	Comments
County Clerk	Blount, Angela	Approved	Item Pushed to Agenda



## ANIMAL CONTROL

PO Box 377  
Zebulon, GA 30295

956 County Farm Rd.  
Williamson, GA 30292

Phone: 678-603-7285

*"Serving Citizens Responsibly"*

## May 2025 Animal Control Summary

### May 1<sup>st</sup>-6<sup>th</sup>

Tanya on Vacation

-Arrangements were made to care for the impound while I was on vacation

### May 6<sup>th</sup>-11<sup>th</sup>

-Scanned 2 dogs for microchips

-Followed up on several calls from being on vacation

-I was called to the elementary school about a dog. Same dog that was brought to my office yesterday to be scanned for microchip. The citizen that brought the dog in to be scanned was willing to come to the school and take the dog back to his home.

-Took care of the impound on Saturday 5-10-25

-Took care of the impound on Sunday 5-11-25

### May 12<sup>th</sup> -18<sup>th</sup>

-1 nuisance dog warning issued

-Caring for impound

-Found someone in South Georgia to take the impound before he had to be euthanized.

-No Arraignments for May

-Trial for May has been continued to June

### May 19<sup>th</sup>-25<sup>th</sup>

-1 nuisance dog warning mailed for 3 dogs

-Follow up welfare check on dogs on New Rd.

-Working on Dangerous Dog/Cruelty to animal case for New Rd.

-1 dog scanned for microchip

-5-22-25/ 5-23-25 Vacation

### May 27<sup>th</sup>-31<sup>st</sup>

-Issued New Rd. dog owner 3 dangerous dog citations and 3 cruelty to animal citations

-welfare check on County Farm Rd.

-Completed GDOA data Report

-Completed monthly Reports



CODE ENFORCEMENT / ANIMAL CONTROL

PO Box 377  
77 Jackson St.  
Zebulon, GA 30295

Fax: 770-567-2024  
Phone: 770-567-2007

*"Serving Citizens Responsibly"*

## **Pike County Building and Grounds Monthly Report**

May 2025

### Courthouse:

- Sprayed for weeds x2
- A/c repair DA office

### Sheriff's Office/Jail:

- Fixed toilet at 911 x2
- Vacuumed up water at 911 from leak
- Fixed toilet at Sheriff's office
- Fixed electrical issue with water fountain at Jail
- Fixed light in Tracy's office
- Fixed two roof leaks at 911 and Jail
- Had A/C fixed at training center

### Library:

- Met Cleveland carpet for bid for new flooring
- Put out ant killer around sidewalks
- Moved approx 20 boxes of books to storage
- 

### Fire station:

- Replaced front door lock at Concord
- 

### Annex:

- New flooring at Voters office from flood damage
- Fixed leaking roof at annex over voters office

### Public works:

- Replaced outside security light

## Buildings and Grounds

- Spoke at BOC meeting about tree removal
- Cleaned outside shop area of Buildings and Grounds (much needed)
- Spoke with state Fire Marshall about new proposed fuel storage
- Installed 2 new signs at Chestnut
- Cut grass for Archery range
- Sprayed weed killer around Public works and B&G

## EOC

- Fixed lights in training room

**Office of the Coroner**  
**Pike County**  
Terrell A. Moody, Coroner  
P.O. Box 727, Zebulon, GA 30295

Jessica Rowan, Deputy Coroner  
15512 Concord Street, Zebulon, GA 30295

Glenn David White, Deputy Coroner  
5164 US 19, Zebulon, GA 30295

**MONTHLY REPORT**

Business 770-567-8642

Cell 770-468-7176

Page 5

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**May 2025**

May 4, 2025  
Alton Edwin Brannon  
821 Brannon Road  
Meansville, Georgia 30256  
Investigated by: Terrell Moody, Coroner

May 9, 2025  
Jada McKenzie Marshall  
1706 Highway 19  
Zebulon, Georgia 30295  
Investigated by: Terrell Moody, Coroner

May 18, 2025  
Geraldine Samples  
881 Ivy Circle  
Concord, Georgia 30206  
Investigated by: Jessica Rowan, Deputy Coroner

May 24, 2025  
Donnie Monroe Norton  
721 Gaulding Road  
Concord, Georgia 30206  
Investigated by: Terrell Moody, Coroner

**Total Cases for May: 4**

Terrell Moody: 3

Jessica Rowan: 1

David White: 0



**Pike COUNTY DFCS  
COUNTY BUDGET-FY25**

		July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	Totals		Balance	% Spent
<b>Admin Exp</b>	<b>Acct #</b>																
Board per diem/ Travel	651.450		\$ -		\$ 45.00			\$ -	\$ 30.00		\$ 30.00	\$ 15.00		\$ 120.00	\$ 810.00	\$ 690.00	14.81%
<b>Foster Care</b>																	
Clothing	812.450													\$ -	\$ 500.00	\$ 500.00	0.00%
Medical	813.450													\$ -	\$ 300.00	\$ 300.00	0.00%
Incidentals	814.450		\$ -				\$ -			\$ 18.24				\$ 18.24	\$ 4,000.00	\$ 3,981.76	0.46%
Total F/C		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18.24	\$ -	\$ -	\$ -	\$ 18.24	\$ 4,800.00	\$ 4,781.76	0.38%
<b>Foster Cr-ILP</b>																	
Board														\$ -		\$ -	0.00%
Clothing	812.460												\$ -	\$ -	\$ 500.00	\$ 500.00	0.00%
Medical	813.460													\$ -	\$ 300.00	\$ 300.00	0.00%
Incidentals	814.460		\$ -	\$ -		\$ -	\$ -		\$ -	\$ 33.21	\$ 35.21	\$ -		\$ 68.42	\$ 4,000.00	\$ 3,931.58	1.71%
Total F/C		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33.21	\$ 35.21	\$ -	\$ -	\$ 68.42	\$ 4,800.00	\$ 4,731.58	1.43%
Sal Supp-CM-201	561.201						\$ -		\$ -					\$ -	\$ -	\$ -	0.00%
Sal Supp-CM-207	561.207						\$ -		\$ -					\$ -	\$ -	\$ -	0.00%
Sal Supp-Cty	511.450						\$ -		\$ -		\$ -	\$ 5,450.00		\$ 5,450.00	\$ -	\$(5,450.00)	0.00%
FICA Supp-Cty	514.450						\$ -		\$ -		\$ -	\$ 396.74		\$ 396.74		\$(396.74)	0.00%
CTY travel	640.450													\$ -	\$ 500.00	\$ 500.00	0.00%
<b>General Assist</b>	<b>851.450</b>				\$ 985.64		\$ 158.52							\$ 1,144.16	\$ 1,000.00	\$ (144.16)	114.42%
Other Op	627.450	\$ 200.00		\$ -		\$ 310.81	\$ 417.96	\$ 922.19	\$ 50.33	\$ 918.46	\$ -	\$ -		\$ 2,819.75	\$ 5,000.00	\$ 2,180.25	56.40%
Supplies	614.450													\$ -	\$ 1,000.00	\$ 1,000.00	0.00%
County Printing	618.450														\$ 143.00	\$ 143.00	
Equip > \$1000	643.450													\$ -		\$ -	0.00%
Equip < \$1000	646.450													\$ -		\$ -	0.00%
Contracts	653.450													\$ -		\$ -	0.00%
<b>Totals</b>		\$ 200.00	\$ -	\$ -	\$ 1,030.64	\$ 310.81	\$ 576.48	\$ 922.19	\$ 80.33	\$ 969.91	\$ 65.21	\$ 5,861.74	\$ -	\$ 10,017.31	\$ 18,053.00	\$ 8,035.69	55.49%



**JOINT BOARD OF  
ELECTIONS AND  
REGISTRATION  
PIKE COUNTY GA**  
P.O. Box 1032, 81 Jackson St. Zebulon, GA 30295  
770-567-2003

Lynn Vickers, Chair  
Harold O'Baner, Vice Chair  
Joe Parks, Member  
Martha "Frankie" Murphy, Member  
Holly Ortiz, Member  
Christy Blount, Secretary  
David B. Neyhart, Election Supervisor

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**Joint Board of Elections & Voter Registration Meeting Minutes  
Board of Elections Office  
March 24, 2025@ 10:00 am**

1. **CALL TO ORDER:** Lynn Vickers at 10:00.
2. **INVOCATION AND PLEDGE OF ALLEGIANCE:** Joe Parks.
3. **ROLL CALL:** Ms. Vickers, Mr. O'Baner, Mr. Parks, and Ms. Murphy were present. Ms. Ortiz was absent.
4. **VISITORS:** None.
5. **APPROVAL OF THE AGENDA:** Motion made by Lynn Vickers and seconded by Mr. Parks. All in favor.
6. **APPROVAL OF THE MINUTES:** February 18, 2025 minutes approval motion made by Lynn Vickers, seconded by Mr. O'Baner. All in favor.
7. **NO OLD BUSINESS.**
8. **NEW BUSINESS:**
  - a. **CERTIFICATION** of March 18, 2025, Special Election, (797 total voters).  
Motion to certify election results: **Harold O'Baner**, seconded by **Joe Parks**. All in favor.  
Certified question by board member signage.
  - b. **ELECTION SUPERVISOR REPORT**
    - i. David explained the Special Election costs in June, which should be about \$19,500 and at a cost of \$25 per voter. This cost is from reducing overage costs on the last election. There is the possibility that Molena could have a question on the ballot in June or November.

- ii. Budget discussion continued with PVA and SDTV advertising, radios were demonstrated that would be used in emergencies at the precincts. David will get with Doug Neath on formal training and etiquette for poll workers.
- iii. Budget being reviewed by Rob Morton, interim county manager, and will get back with David on the final budget. Poll workers pay raises as well as poll managers were approved to be paid for the day instead of hourly wage.
- iv. David presented an organizational workflow chart with recommendations for future growth. UGA (Carl Vinson Institute) is working with David on job descriptions for the office with hopes of greater compensation for extensive duties as required by State and Federal laws.
- v. David is working on a new system outside of GARViS for counting voters and keeping up with voter registration and voter participation. The company Knowink has historical information and trends in voting which can be utilized.

9. **UPCOMING EVENTS:** Training for the June election for poll workers on June 10th and the date of the election is June 17, 2025, with possibility of a run-off on July 15, 2025.

10. **NEXT MEETING:** April 15, 2025

11. **ADJOURN:** Motion made by Frankie Murphy and seconded by Mr. O'Baner at 11:00 am. All adjourned.

**SECRETARY:** Christy C Blount

**ELECTION SUPERVISOR:** David B. Haylett



**J. JOEL EDWARDS PUBLIC  
LIBRARY  
Manager's Report  
May 2025**

May 2025 STATS	
# PATRONS	1302
COMPUTER SESSIONS	96
Wi-Fi USERS	282
AWE COMPUTER SESSIONS	
GADD	898
ADULT VOL. HRS	38
ONSITE 0-5 PGMS	3
ONSITE 0-5 PGM ATTEND	185
OFFSITE 0-5 PGM	3
OFFSITE 0-5 PGM ATT	130
ONSITE 6-11 PGM	5
ONSITE 6-11 PGM ATT	14
ONSITE TEEN PGM	5
ONSITE TEEN ATT	18
ONSITE ADULT PGM	4
ONSITE ADULT ATT	61
SELF-DIRECTED ACTIVITIES 6-11	2
SELF-DIRECTED ACTIVITIES 6-11 PARTICIPANTS	7
SELF-DIRECTED ACTIVITIES ADULTS	2
SELF-DIRECTED ACTIVITIES ADULT PARTICIPANTS	2
ITEMS RECEIVED	175
TOTAL COLLECTIONS/ITEMS	31,565
CIRCULATION	2,482
STEAM Room	3
*INCOMING TRANSITS	658
*OUTGOING TRANSITS	783

**May Programs**

5/3 Star Wars Jeopardy  
 5/3 Mother's Day Card Making  
 5/6 Crochet Class  
 5/13 Game Night  
 5/20 Book Club  
 5/23 Golden Movie Club  
 5/24 Kids Paint n' Sip  
 5/27 Journal Making  
 5/31 Summer Reading Kickoff

Daily STEAM Room Open

**Breakdown of the programs**

**On-site 0—5 y.o. programs:**

Tuesdays - Toddler Story Time  
 Wednesdays - Preschool Story Time  
 Mother's Day Card Making

**Off-site 0—5 y.o. programs:**

Story Time Life Springs  
 Story Time Head Start  
 1,000 Books Before Kindergarten

**On-site tween/teen programs:**

Open Crafts · Mother's Day Card Making  
 Kids Paint n' Sip · Crochet Class · Star Wars Movie

**On-site adult programs:**

Book Club · Crochet Class · Star Wars Movie  
 Golden Movie Club

**Self-directed activities 6-11:**

Open Crafts · Games

**Self-directed activities adults:**

Game Night · Book Box

**Conference Room**

GA Dept. Corrections · Brian Daley

# Pike County Magistrate Court

## Memo

To: Pike County Board of Commissioners  
CC: Tanya Perkins, Animal Control Officer

From: M. Callaway-Ingram, Chief Magistrate  
Saylar Clark, Deputy Clerk

Re: Breakdown on Animal Control County Ordinance Violation Fines and Fees for April, 2025

Date: May 28, 2025

---

In an effort to help distinguish fines and court costs derived from Animal Control County Ordinance Violations and other County Ordinance Violations, this information is being provided as a breakdown of fines, fees and court costs received during the month of **APRIL 2025** as they relate to Animal Control County Ordinance Violations.

Dalton Clark	24-101CO	\$25.40
Michael Lynn Clark	24-14CO	\$70.00
Michael Lynn Clark	24-15CO	\$100.00
Macie Faley	24-170CO	\$44.10
Macie Faley	24-171CO	\$50.00
Macie Faley	24-172CO	\$50.00
Macie Faley	24-173CO	\$50.00
Macie Faley	24-174CO	\$50.00
John Simms	24-178CO	\$43.80
John Simms	24-33CO	\$99.37
John Simms	24-34CO	\$76.86
Diaminen Loveless	24-9CO	\$49.90
John Simms	24-178CO	\$356.00
John Simms	24-34CO	\$22.51
John Simms	24-35CO	\$99.37
John Simms	24-36CO	\$99.37

Thus, \$1,286.68 of the check in the amount of \$4,151.28 paid to the Pike County Board of Commissioners is attributable to Animal Ordinance cases for the month of April, 2025.

Should you have any questions or concerns, please do not hesitate to contact our office at 770-567-2004.

## Pike County Magistrate Court

# Memo

To: Pike County Board of Commissioners  
CC: Tanya Perkins, Animal Control Officer

From: M. Callaway-Ingram, Chief Magistrate  
Saylar Clark, Deputy Clerk

Re: Breakdown on Animal Control County Ordinance Violation Fines and Fees for March, 2025

Date: May <sup>26<sup>th</sup></sup>~~25~~, 2025

---

In an effort to help distinguish fines and court costs derived from Animal Control County Ordinance Violations and other County Ordinance Violations, this information is being provided as a breakdown of fines, fees and court costs received during the month of **MARCH 2025** as they relate to Animal Control County Ordinance Violations.

Cesar Peadron	25-28CO	\$100.00
James Gable	25-31CO	\$100.00
James Gable	25-33CO	\$100.00
Dalton Clark	24-101CO	\$74.60
Michael Lynn Clark	24-14CO	\$100.00
Macie Faley	24-170CO	\$55.90
Mary Jane Fraser	24-56CO	\$131.24
Diaminen Loveless	24-7CO	\$43.20
John Simms	24-32CO	\$100.00

Thus, \$804.94 of the check in the amount of \$\$2,294.32 paid to the Pike County Board of Commissioners is attributable to Animal Ordinance cases for the month of March, 2025.

Should you have any questions or concerns, please do not hesitate to contact our office at 770-567-2004.



PLANNING AND DEVELOPMENT  
OFFICE

*Planning – Zoning – Environmental – Permits & Inspections  
Code Enforcement*

P. O. Box 377  
77 Jackson Street  
Zebulon, GA 30295

Phone: 770-567-2007  
Fax: 770-567-2024  
Jgilbert@pikecoga.gov

*"Serving Citizens Responsibly"*

June 3, 2025

County Manager and Commissioners,

Here's a look back on the month of May 2025 from the office of Planning and Development:

Permits: 55 Total (10 New Home)  
Fees: \$ 30,117.35  
Impact Fees Residential: \$ \$74,535.81  
Impact Fees Commercial: \$0

Business Licenses: 18 - Fees: \$1,644.60

Plats: 9 - Fees: \$800

Zoning Cases, Letters and Final Plats: 2 - Fees: \$1,466.25

LDP: 1 - Fees: \$2,268.00

Administrative Variance: 1 for Mobile Home Roof Pitch - Fee: \$100

Code Enforcement: Court Arraignment: 0  
Follow Up Site-Visit: 4  
Inspections: 3  
Phone calls: 5  
Total: 12

All Planning and Development activities are staying steady, and department staff members are keeping up with the workload. We are working on the CIE with the consultant to get this in front of the BOC for transmittal to DCA for approval as the next step in the Impact Fee Study process. As we have more information regarding the study, we will provide you with updates.

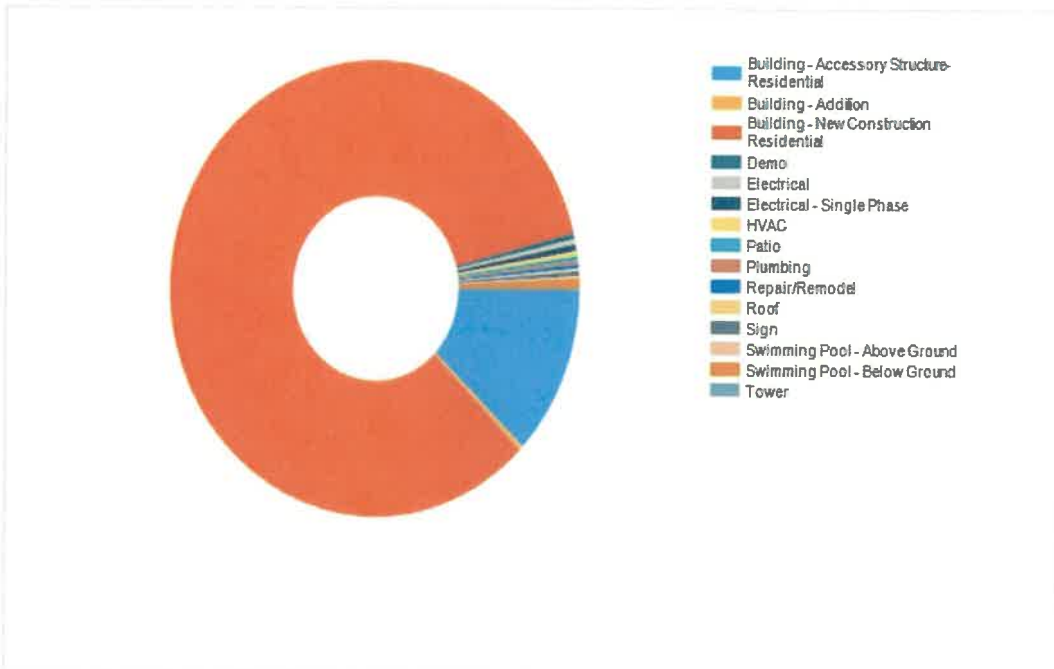
Regards,

Jeremy Gilbert  
Director

## Permit Type Report-May 2025

Description	Fees	Payments	Permits
Building - Accessory Structure-Residential	\$12,684.24	4,642.75	12
Building - Addition	\$407.60	407.60	1
Building - New Construction Residential- Includes Impact Fees	\$87,431.40	71,844.12	10
Demo	\$400.00	400.00	2
Electrical	\$400.00	300.00	4
Electrical - Single Phase	\$500.00	500.00	5
HVAC	\$400.00	400.00	4
Patio	\$280.00	280.00	1
Plumbing	\$300.00	300.00	3
Repair/Remodel	\$300.00	300.00	1
Roof	\$200.00	200.00	3
Sign	\$350.00	350.00	3
Swimming Pool - Above Ground	\$200.00	200.00	1
Swimming Pool - Below Ground	\$800.00	800.00	4
Tower	\$0.00	0.00	1
Total	\$104,653.24	80,924.47	55

### Fees Breakdown







MAY 2025

Monthly Report

Prepared for the Pike County Board of Commissioners  
by Ginny W. Blakeney, Judge  
Probate Court of Pike County

JUDGE GINNY BLAKENEY

Total Monthly Collections:

**\$15,955.96**

Citizen Engagements:

163 (receipted)

Weapons Carry Licenses

50 ISSUED

Marriage Licenses

20 ISSUED

Issued Citations

Georgia DNR - 1

Georgia State Patrol - 76

Pike County SO - 22

Total: 99 Cases

Estate Cases

Petition to Probate: 5

Petition for Year's Support: 0

Administrations: 4

Guardianships: 1

Discharge: 1

Misc. Filings: 6

Total: 17 Filings

Vital Records Issued:

54 Birth Certificates

186 Death Certificates

Orders to Apprehend:

1 Cases

Technology Fund Collections

\$205.00

Paid to Commissioners  
(after fund disbursements)

**\$10,445.72**

# Pike County Public Works Monthly Report May 2025

- Repair culvert @ 1108 West Fossett Rd
- Clean ditches @ 247 Collier Rd
- Trim low hanging limbs on Old Meansville Rd, New Hope Rd, Stephens St, Shady Ln, Spring Rd
- Clean culverts @ 175 Jones Circle
- Clean ditches @ 5448 Blanton Mill Rd
- Repair driveway @ 571 Spring Rd
- Repair multiple potholes on Howell Rd and Old Lifsey Springs Rd
- Repair culvert and ditches @ 1396 Green St
- Clean multiple ditches on McCard Lake Rd @ 1346, 1381, 1372, and 1440
- Clean up fallen tree @ 711 McCard Lake Rd
- Repair culvert @ 409 Russell Rd
- Repair large drop off at mailbox @ 1272 Friendship Circle Rd
- Repair major washout @ 245 Gibson Rd
- Haul multiple loads of rock in muddy areas of West Curtis, Brannon, Dukes, Campbell, Fossett
- Multiple dead deer in areas throughout the county to include Gresham, New Hope, Cook etc...
- Repair intersection to stop erosion @ Kendrick and Perkins Rd
- Clean culvert @ 3078 Fossett Rd
- Clean ditches @ 1840 Rosehill Rd
- Add on to existing driveway @ 1636 Roberts Quarters Rd
- Repair washout @ 688 Hay Rd
- Replace driveway culvert @ 690 McCard Lake Rd
- Repair large hole @ 1701 Beeks Rd
- Clean multiple ditches @ Fossett and Green St
- Repair a crossdrain that washed out at the creek on Hagans Mountain Rd
- Tear out multiple beaver dams in various areas to include West Fossett, Reams, Sands, Hunter Rd
- Replace driveway culvert @ 577 Gaulding Rd
- Build a bus turn around @ 2008 Bates Rd
- Install No thru truck signs on Hagans Mountain Rd
- Replaced all stop signs and hardware multiple times on Turner, Milner and Bottoms Rd
- Remove large tree @ 145 West Milner Rd
- Clear and reclaim roadbed and build a new Cul De Sac on Scott Rd Extension
- All roads have been complete on the paving list other than Harden Rd. It is still progressing and the realignment of the road at Glover is underway and looks very good
- Scraping and mowing of roads on a routine basis throughout the county
- Completing work orders as they are called in daily as weather permits

Thank you,  
Chris Goodman

# June 2025

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2 <b>Chair Exercise @</b> <b>10:00 am</b> <b>3 Laps</b> <b>Call a friend</b> <b>Word Search</b>	3 <b>Pastor Odom @10:00</b> <b>3 Laps</b> <b>Basketball</b>	4 Crafts with Janie Clark from Brightmoor @ 10:00am Prize BINGO After lunch	5 <b>AM BINGO</b> <b>Card Games</b> <b>Basketball</b> <b>3 Laps</b>	6 Savannah Riverboat Cruise Thank you Beyond the Bell. <b>Center Closed</b> wear blue shirts	7
8	9 <b>Chair Exercise @</b> <b>10:00 am</b> <b>3 Laps</b> <b>Call a friend</b> <b>Word Search</b>	10 <b>Quality of Life Trip</b> Southern Museum of Civil War & Locomotive History Kennesaw <b>Center Closed</b>	11 <b>DJ Douglas @</b> <b>10:00-11:00 Get</b> <b>Moving</b> <b>3 Laps</b>	12 <b>AM BINGO</b> <b>Card Games</b> <b>Basketball</b> <b>3 Laps</b>  Senior Brown Bags pickup at church 11:30-1:30	13  3Laps AM BINGO Half Day <b>Center</b> <b>Closed</b> at 12:00 noon	14
15	16 <b>Chair Exercise @</b> <b>10:00 am</b> <b>3 Laps</b> <b>Call a friend</b> <b>Word Search</b>	17 <b>Pastor Odom @10:00</b> <b>3 Laps</b> <b>Basketball</b>	18 <b>Quality of Life Trip</b> Atlanta State Farmers Market <b>Center Closed</b>	19 <b>Center Closed</b> <b>Deep Cleaning</b>	20 Chair Exercise @ 10:00am 3Laps BINGO PM	21

22	23 <b>Chair Exercise @</b> <b>10:00 am</b> <b>3 Laps</b> <b>Call a friend</b> <b>Word Search</b>	24 <b>Pastor Odom @10:00</b> <b>3 Laps</b> <b>Basketball</b>	25 <b>Painting with Mr.</b> <b>Larry @ 10:00am</b>	26 <b>AM Bingo</b> <b>Young at Heart Club</b> <b>Meeting</b> <b>3 laps</b> <b>Birthday Celebration</b> wear blue shirts	27 <b>Fishing/Picnic with</b> <b>Spalding County</b> <b>Center Closed</b>	28
29	30 <b>Games with Paula</b> <b>from Eternal Hope</b> <b>@ 10:00am</b>					

**MONTHLY REMITTANCE FROM SUPERIOR/JUVENILE COURTS  
TO PIKE COUNTY BOARD COMMISSIONERS**

SUBMITTED:

FOR THE MONTH OF:

**May-25**

	Amount	Check #	VEN #
RECORDINGS & CIVIL FILINGS - Pike BOC	\$8,704.95	6483	9
Pike BOC - TRANSFER TAX	\$5,019.66	6494	148
Pike BOC- INTANGIBLE TAX	\$10,545.09	6460	50
Pike BOC - INTANGIBLE TAX - 6%	\$ 1,717.72	6490	54
FINES & FORFEITURES	\$4,172.23	2575	
SHERIFFS' SERVICE	\$ 350.00	2575	
JAIL CONSTRUCTION & STAFFING FUND / JAIL FUND	\$ 29.00	2580	
DRUG ABUSE TREATMENT & EDUCATION FUND	\$ -	0	
COUNTY VICTIMS ASSISTANCE	\$ 66.00	2576	
TOTAL REMITTED	\$30,604.65		

**IDA - TRANSFER**

**\$109.28 CK 6501**

**IDA - INTANGIBLE**

**\$180.31 CK 6502**

**PASSPORTS PROCESSED**

**30**

RESPECTFULLY SUBMITTED,  
REBEKAH HANSON  
CLERK SUPERIOR COURT  
PIKE COUNTY



*"Serving Citizens Responsibly"*  
*Greg Hobbs, Chief Appraiser*  
P.O. Box 377

**PIKE COUNTY BOARD OF ASSESSORS**

Post Office Box 377      73 Jackson Street  
Zebulon, Georgia 30295  
[www.pikeassessor.com](http://www.pikeassessor.com)  
770-567-2002

June 6, 2025

Dear Commissioners,

I am writing to inform you that the 2025 Pike County Property Tax Notices were mailed out on May 28th. This action has triggered the standard 45-day appeal period, which is currently underway.

As of the date of this report, we have received a total of 19 appeals. Considering the notable increase in property values across the county, this number is relatively low. It suggests that most property owners are either satisfied with their assessments or, in some cases, may not fully understand the implications of the notice they received.

I want to express a particular concern regarding our elderly population. Some recipients appear to be under the impression that their taxes have decreased, not realizing that the notice does not include several key components: the County's Maintenance and Operations (M&O) millage, the school bond millage, or the Industrial Development Authority levy. This misunderstanding could lead to significant confusion and frustration when the actual tax bills are issued in October.

It is important to acknowledge that, unless efforts are made to clarify this information for the public, especially our senior citizens, many may feel blindsided by the final bill. I strongly recommend that the County consider proactive communication—whether through public notices, local media, or direct outreach—to ensure that all taxpayers understand what the notice does and does not reflect.

Thank you for your attention to this matter. Please feel free to reach out if additional context or assistance is needed in addressing this issue.

Respectfully submitted,  
**R.G. Hobbs**  
Chief Appraiser, Pike County

# DHS - Division of Aging Services

## HCBS - Unit Cost Service Allocation Report

Date Range: 5/1/2025 to 5/31/2025  
 AAA: Three Rivers Region AAA  
 Show activities with COVID-19?: Both

AAA: Three Rivers Region AAA  
 Provider: Pike Senior Center  
 Program: HCBS - Caregiver Services  
 Service: Home Delivered Meals (1040)

Fund Source	# of Units	Avg Unit Cost
CBS - HCBS State	42.00	\$9.03
Non-COVID-19 Related		

Details:	Case No	Start Date	End Date	Status	County of Service Worker	COVID-19 Related	# of Units	Unit Type	Unit Cost
							Total for Non-COVID-19 Related:	42.00	2 Clients (Undup)
							Total for Home Delivered Meals (1040):	42.00	2 Clients (Undup)
							Total for HCBS - Caregiver Services:	42.00	2 Clients (Undup)

Program: HCBS - Nutrition Services  
 Service: Home Delivered Meals (1040)

Fund Source	# of Units	Avg Unit Cost
ACL Nutrition Services Incentive Program (NSIP) State	451.00	\$9.03
Non-COVID-19 Related		

Details:	Case No	Start Date	End Date	Status	County of Service Worker	COVID-19 Related	# of Units	Unit Type	Unit Cost
							Total for Non-COVID-19 Related:	451.00	22 Clients (Undup)
							OAA Title III C2 - Home Delivered Meals	7.00	\$9.03
							Non-COVID-19 Related		

Details:	Case No	Start Date	End Date	Status	County of Service Worker	COVID-19 Related	# of Units	Unit Type	Unit Cost
							Total for Non-COVID-19 Related:	7.00	1 Clients (Undup)
							Total for Home Delivered Meals (1040):	458.00	22 Clients (Undup)
							Total for HCBS - Nutrition Services:	458.00	22 Clients (Undup)

Program: HCBS - Senior Centers  
 Service: Congregate Meals (1039)

Fund Source	# of Units	Avg Unit Cost
OAA Title III C1 - Congregate Meals	201.00	\$12.28

# DHS - Division of Aging Services

## HCBS - Unit Cost Service Allocation Report

Date Range: 5/1/2025 to 5/31/2025  
AAA: Three Rivers Region AAA  
Show activities with COVID-19?: Both

### Non-COVID-19 Related

Details:	Case No	Start Date	End Date	Status	County of Service Worker	COVID-19 Related	# of Units	Unit Type	Unit Cost
	Total for Non-COVID-19 Related:						201.00	12 Clients (Undup)	
Other							453.00		\$12.28

### Non-COVID-19 Related

Details:	Case No	Start Date	End Date	Status	County of Service Worker	COVID-19 Related	# of Units	Unit Type	Unit Cost
	Total for Non-COVID-19 Related:						453.00	27 Clients (Undup)	
	Total for Congregate Meals (1039):						654.00	38 Clients (Undup)	
	Total for HCBS - Senior Centers:						654.00	38 Clients (Undup)	
	Total for Pike Senior Center:						1,154.00	62 Clients (Undup)	
	Total for Three Rivers Region AAA:						1,154.00	62 Clients (Undup)	



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# of Units x Unit Cost
\$379.26

# of Units x Unit Cost
\$379.26
\$379.26
\$379.26

# of Units x Unit Cost
\$4,072.53

# of Units x Unit Cost
\$4,072.53
\$63.21

# of Units x Unit Cost
\$63.21
\$4,135.74
\$4,135.74

# of Units x Unit Cost
\$2,468.28

# of Units x Unit Cost
\$2,468.28
\$5,562.84
# of Units x Unit Cost
\$5,562.84
\$8,031.12
\$8,031.12
\$12,546.12
\$12,546.12

## Angela Blount

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**From:** Michael Cosman <mcosman@amwasteusa.com>  
**Sent:** Wednesday, June 4, 2025 8:48 AM  
**To:** Angela Blount  
**Subject:** Pike County TS Volumes

Angela – I am having an issue again with exporting the file but here are the volumes for the Transfer Station

489 MSW Tons  
324 Tires

Have a great day!

**Michael Cosman**  
*District Manager Post Collection – Georgia and East Alabama*  
**MATTER MANAGEMENT ENTERPRISES, LLC**  
172 Roger Brown RD | Barnesville , GA 30204  
Cell: 615.838.1748

# PIKE COUNTY BOARD OF COMMISSIONERS

## Financial Reports

### SUBJECT:

Financial Reports

### ACTION:

Approve/Deny/Discuss

### ADDITIONAL DETAILS:

#### ATTACHMENTS:

Type	Description
▣ Exhibit	911 Check Register
▣ Exhibit	Balance Sheet
▣ Exhibit	Bank Balances
▣ Exhibit	General Fund Check Register
▣ Exhibit	Georgia Fund 1
▣ Exhibit	Impact Fee Worksheet
▣ Exhibit	LMIG Check Register
▣ Exhibit	Opioid Check Register
▣ Exhibit	Revenue & Expenditure Statement
▣ Exhibit	Sales Tax History
▣ Exhibit	SPLOST Construction Check Register

#### REVIEWERS:

Department	Reviewer	Action	Comments
County Clerk	Blount, Angela	Approved	Item Pushed to Agenda

# ACCOUNTS PAYABLE CHECK REGISTER

Pike County Board Of Commissioners

FY 2024-2025

Check Register for 5/21/2025 to 6/4/2025 & Check Numbers 0 to 2147483647

Cash Account 215-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
3493	05/27/2025	1078 CITY OF ZEBULON-WATER 215-38-4400-531210-000 WATER & SEWAGE	Check	No 87.05	87.05
3494	05/27/2025	1136 GALL'S, LLC 215-38-3800-512900-000 UNIFORMS 215-38-3800-512900-000 UNIFORMS	Check	No 73.68 166.59	240.27
3495	05/27/2025	3963 NEXTIVA INC 215-38-3800-523200-000 COMMUNICATION - PHONE	Check	No 104.09	104.09
3496	05/27/2025	1206 SOUTHERN RIVERS ENERGY 215-38-4600-531530-000 ELECTRICITY EXPENSE	Check	No 110.07	110.07
3497	06/03/2025	3002 DISH NETWORK 215-38-3800-523200-000 COMMUNICATION - PHONE	Check	No 103.11	103.11
3498	06/03/2025	4034 UNITED BANK ENDEAVOR 215-38-3800-523700-000 TRAINING 215-38-3800-523850-000 CONTRACT SERVICES	Check	No 32.00 1,150.88	1,182.88
			Description	Count	Amount (\$)
			ACH	0	\$0.00
			Bank of America	0	\$0.00
			Check	6	\$1,827.47
			Strategic Payment Services	0	\$0.00
			Wells Fargo	0	\$0.00
			Paymode X	0	\$0.00
			Update Only	0	\$0.00
			GRAND TOTAL	6	\$1,827.47

\* Denotes Check Numbers that are out of sequence.

**BALANCE SHEET**  
Period Ending: 06/04/2025

Pike County Board Of Commissioners  
FY 2024-2025

Account	Balance (\$)
<b>Fund: 100 GENERAL FUND</b>	
<b>Type: Assets</b>	
100-00-0000-111100-000 CASH IN BANK-GENERAL FUND	431,461.64
100-00-0000-111100-003 GENERAL-CASH RESERVES	167,824.13
100-00-1000-111110-076 ONE GA GRANT (CHESTNUT OAKS	550.00
100-00-1000-111110-080 PC FIRE DEPT DONATIONS	11,655.91
100-00-1000-111301-000 GEORGIA FUND 1 - INVESTMENT	7,278,142.35
100-00-1000-111800-000 PROPERTY TAX RECEIVABLE	217,565.88
100-00-1000-111850-000 PROPERTY TAX ALLOWANCE	-2,850.49
100-00-1000-111901-000 ACCOUNTS RECEIVABLE-OTHER	-23,937.76
100-00-1000-111903-000 A/R PC RECREATION AUTHORITY	145,879.07
100-00-1000-111904-000 A/R PC WATER AUTHORITY	140,029.84
100-00-1000-111914-000 A/R CITY OF MOLENA	2,477.85
100-00-1000-113100-215 DUE FROM E911 FUND	488,100.41
100-00-1000-113100-325 DUE FROM L.M.I. GRANT FUND	125,000.00
100-00-1000-113100-716 DUE FROM LAW LIBRARY	7,780.03
100-00-1000-113600-000 INVENTORY-FUEL CONSUMPTION	17,260.15
100-00-1000-113800-000 PREPAID POSTAGE	1,144.89
100-00-1000-113801-000 PREPAID YEAREND EXPENSES	86,586.49
<b>Type: Assets Total</b>	<b>\$9,094,670.39</b>
<b>Type: Liabilities &amp; Equity</b>	
Liabilities	
100-01-1000-121210-000 ACCRUED SALARIES & WAGES	108.78
100-01-1000-121211-000 ACCRUED ACCOUNTS PAYABLE	2,684.00
100-01-1000-121310-000 FEDERAL Withholding	252.57
100-01-1000-121316-000 MEDICAL - Withholding	-247,145.97
100-01-1000-121318-000 VISION - Withholding	-1,352.70
100-01-1000-121319-000 FLEXIBLE SPENDING ACCOUNT	628.79
100-01-1000-121320-000 FICA / MEDICARE Withholding	344.16
100-01-1000-121326-000 DENTAL - Withholding	-9,691.59
100-01-1000-121330-000 STATE Withholding	238.76
100-01-1000-121336-000 LIFE INSURANCE	-114.58
100-01-1000-121337-000 SHORT TERM DISABILITY	-2,492.51

**BALANCE SHEET**  
Period Ending: 06/04/2025

Pike County Board Of Commissioners  
FY 2024-2025

Account	Balance (\$)
100-01-1000-121338-000 LONG TERM DISABILITY	-2,437.61
100-01-1000-121345-000 DEFERRED COMP	-2,336.92
100-01-1000-121346-000 TAX COMMISSION DEFERRED CC	-246.36
100-01-1000-121361-000 BANKERS FIDELITY - LIFE Withhol	-182.00
100-01-1000-121371-000 ADDITIONAL LIFE INS - Withholdin	-3,581.74
100-01-1000-121375-000 ALLSTATE LIFE / AMERICAN HERI	1,464.70
100-01-1000-121376-000 ANTHEM ACCIDENT	-1,321.33
100-01-1000-121377-000 ANTHEM CRITICAL ILLNESS	-1,256.98
100-01-1000-121378-000 ANTHEM HOSPITAL	-996.16
100-01-1000-121379-000 DEFINED BENEFIT PLAN	25,519.72
100-01-1000-121400-000 EMPLOYER'S FICA	432.18
100-01-1000-121500-000 GARNISHMENTS PAYABLE	-860.71
100-01-1000-121510-000 CHILD SPT-GA PAYABLE	-664.26
100-01-1000-121530-000 CHPTR 13 PAYABLE	-534.59
100-01-1000-121700-000 DEFERRED PROPERTY TAXES	202,496.23
100-01-1000-121801-000 LOCAL VICTIMS ASSISTANCE FU	226.16
100-01-1000-121900-230 DUE TO ARP FUND	2,955,068.23
100-01-1000-121900-325 DUE TO L.M.I. GRANT FUND	5,947.39
100-01-1000-122500-000 DEFERRED REVENUE	21,523.00
100-01-1000-123300-000 OTHER CURRENT LIABILITY	1,372,566.00
100-01-7000-121800-000 CITY OF MOLENA - PERMITS	450.00
100-01-7000-121801-000 CITY OF WILLIAMSON-PERMITS	400.00
100-01-7000-121802-000 CITY OF MEANSVILLE - PERMITS	125.00
100-01-7000-121803-000 CITY OF ZEBULON PERMITS	1,252.80
100-01-7000-121804-000 CITY OF CONCORD - PERMITS	700.00
<b>Liabilities Total</b>	<b>\$4,317,212.46</b>
Equity	
100 CURRENT FUND BALANCE	1,637,070.96
100-02-1000-134000-000 FUND BALANCE - GENERAL	2,809,550.23
100-02-1000-134101-000 PRIOR PERIOD ADJUSTMENT	10,316.82
100-02-1000-135100-000 FUND BALANCE - NONSPENDABL	5,112.00
100-02-1000-135101-000 FUND BALANCE - NONSPENDABL	250,708.00
100-02-1000-135300-017 FUND BALANCE - COMMITTED TA	40,000.00

**BALANCE SHEET**  
Period Ending: 06/04/2025

Pike County Board Of Commissioners  
FY 2024-2025

Account	Balance (\$)
100-02-1000-135300-018 FUND BAL COMMITTED BUILDING	8,000.00
100-02-1000-135300-024 FUND BALANCE COMMITTED- PR	4,500.00
100-02-1000-135302-000 FUND BAL - PROPERTY ASSESSM	12,200.00
100-02-1000-135307-000 FUND BAL RESTRICTED - ANIMAL	0.04
100-02-1000-135308-000 FUND BAL - CDBG GRANT PROJE	-0.12
<b>Equity Total</b>	<b>\$4,777,457.93</b>
<b>Type: Liabilities &amp; Equity Total</b>	<b>\$9,094,670.39</b>
<b>Fund: 206 JAIL CONSTRUCTION &amp; OPERATION</b>	
<b>Type: Assets</b>	
206-00-1000-111100-000 CASH IN BANK JAIL	16,873.71
<b>Type: Assets Total</b>	<b>\$16,873.71</b>
<b>Type: Liabilities &amp; Equity</b>	
Equity	
206 CURRENT FUND BALANCE	-13,706.22
206-02-1000-134000-000 FUND BALANCE	30,579.93
<b>Equity Total</b>	<b>\$16,873.71</b>
<b>Type: Liabilities &amp; Equity Total</b>	<b>\$16,873.71</b>
<b>Fund: 210 IMPACT FEES</b>	
<b>Type: Assets</b>	
210-00-0000-111110-002 RES IMPACT FEE	183,196.46
210-00-0000-111120-002 COMM IMPACT FEE	39,844.05
210-00-0000-111301-000 GEORGIA FUND 1 - INVESTMENT	1,289,556.89
<b>Type: Assets Total</b>	<b>\$1,512,597.40</b>
<b>Type: Liabilities &amp; Equity</b>	
Liabilities	
210-01-1000-123601-000 IMPACT FEE CREDIT LIABILITY	25,511.47
<b>Liabilities Total</b>	<b>\$25,511.47</b>
Equity	
210 CURRENT FUND BALANCE	352,708.51
210-02-1000-134000-000 FUND BALANCE	1,134,377.42
<b>Equity Total</b>	<b>\$1,487,085.93</b>
<b>Type: Liabilities &amp; Equity Total</b>	<b>\$1,512,597.40</b>
<b>Fund: 211 CONFISCATED ASSETS FUND</b>	



**BALANCE SHEET**  
Period Ending: 06/04/2025

Pike County Board Of Commissioners  
FY 2024-2025

Account	Balance (\$)
<b>Type: Assets</b>	
211-00-1000-111102-000 CASH - STATE SEIZURES	3,631.00
211-00-1000-111103-000 CASH - PENDING ASSETS FORFEI	17,392.00
<b>Type: Assets Total</b>	<b>\$21,023.00</b>
<b>Type: Liabilities &amp; Equity</b>	
Liabilities	
211-01-1000-121500-000 PENDING CASES	3,630.00
<b>Liabilities Total</b>	<b>\$3,630.00</b>
Equity	
211-02-1000-134220-000 FUND BALANCE	17,393.00
<b>Equity Total</b>	<b>\$17,393.00</b>
<b>Type: Liabilities &amp; Equity Total</b>	<b>\$21,023.00</b>
<b>Fund: 215 E-911 FUND</b>	
<b>Type: Assets</b>	
215-00-0000-111100-000 CASH IN BANK- E-911 OPERATION	11,548.17
215-00-1000-113800-000 PREPAID ITEMS	1,248.24
<b>Type: Assets Total</b>	<b>\$12,796.41</b>
<b>Type: Liabilities &amp; Equity</b>	
Liabilities	
215-01-1000-121900-100 DUE TO GENERAL FUND	488,100.41
<b>Liabilities Total</b>	<b>\$488,100.41</b>
Equity	
215 CURRENT FUND BALANCE	-469,400.90
215-02-1000-134000-000 FUND BALANCE	-5,903.10
<b>Equity Total</b>	<b>-\$475,304.00</b>
<b>Type: Liabilities &amp; Equity Total</b>	<b>\$12,796.41</b>
<b>Fund: 225 FEDERAL SEIZURE FUND</b>	
<b>Type: Assets</b>	
225-00-1000-111110-000 FEDERAL SEIZURE FUND	113,649.07
<b>Type: Assets Total</b>	<b>\$113,649.07</b>
<b>Type: Liabilities &amp; Equity</b>	
Equity	
225 CURRENT FUND BALANCE	28.65

**BALANCE SHEET**  
Period Ending: 06/04/2025

Pike County Board Of Commissioners  
FY 2024-2025

Account	Balance (\$)
225-02-2000-134000-000 FUND BALANCE	113,620.42
<b>Equity Total</b>	<b>\$113,649.07</b>
<b>Type: Liabilities &amp; Equity Total</b>	<b>\$113,649.07</b>
<b>Fund: 230 AMERICAN RESCUE PLAN FUND</b>	
<b>Type: Assets</b>	
230-00-0000-111100-000 CHECKING UNITED BANK - ARP	72,277.01
230-00-1000-113100-100 DUE FROM GENERAL FUND	2,955,068.23
<b>Type: Assets Total</b>	<b>\$3,027,345.24</b>
<b>Type: Liabilities &amp; Equity</b>	
Liabilities	
230-01-1000-122500-000 Deferred Revenue	3,254,967.77
<b>Liabilities Total</b>	<b>\$3,254,967.77</b>
Equity	
230 CURRENT YEAR FUND BALANCE	-307,400.05
230-02-1000-134000-000 FUND BALANCE	79,777.52
<b>Equity Total</b>	<b>-\$227,622.53</b>
<b>Type: Liabilities &amp; Equity Total</b>	<b>\$3,027,345.24</b>
<b>Fund: 231 OPIOID ABATEMENT FUND</b>	
<b>Type: Assets</b>	
231-00-0000-111100-000 OPIOID ABATEMENT CHECKING A	69,621.56
<b>Type: Assets Total</b>	<b>\$69,621.56</b>
<b>Type: Liabilities &amp; Equity</b>	
Equity	
231 CURRENT YEAR FUND BALANCE	8,282.56
231-02-1000-134200-000 FUND BALANCE	61,339.00
<b>Equity Total</b>	<b>\$69,621.56</b>
<b>Type: Liabilities &amp; Equity Total</b>	<b>\$69,621.56</b>
<b>Fund: 245 DRUG ABUSE TREATMENT EDUCATION</b>	
<b>Type: Assets</b>	
245-00-1000-111110-001 CASH IN BANK - DATE	26,201.79
<b>Type: Assets Total</b>	<b>\$26,201.79</b>
<b>Type: Liabilities &amp; Equity</b>	
Equity	

**BALANCE SHEET**  
Period Ending: 06/04/2025

Pike County Board Of Commissioners  
FY 2024-2025

Account	Balance (\$)
245 CURRENT FUND BALANCE	-5,629.78
245-02-2000-134000-000 FUND BALANCE	31,831.57
<b>Equity Total</b>	<b>\$26,201.79</b>
<b>Type: Liabilities &amp; Equity Total</b>	<b>\$26,201.79</b>
<b>Fund: 250 TECHNOLOGY FEE FUND</b>	
<b>Type: Assets</b>	
250-00-0000-111100-000 CHECKING - TECHNOLOGY FEE	7,838.18
<b>Type: Assets Total</b>	<b>\$7,838.18</b>
<b>Type: Liabilities &amp; Equity</b>	
Equity	
250 CURRENT YEAR FUND BALANCE	4,687.96
250-02-1000-134000-000 FUND BALANCE	3,150.22
<b>Equity Total</b>	<b>\$7,838.18</b>
<b>Type: Liabilities &amp; Equity Total</b>	<b>\$7,838.18</b>
<b>Fund: 275 HOTEL/MOTEL TAX FUND</b>	
<b>Type: Assets</b>	
275-00-0000-111100-000 CASH IN BANK-HOTEL/MOTEL TAX	1,064.92
<b>Type: Assets Total</b>	<b>\$1,064.92</b>
<b>Type: Liabilities &amp; Equity</b>	
Equity	
275 CURRENT YEAR FUND BALANCE	1,064.92
<b>Equity Total</b>	<b>\$1,064.92</b>
<b>Type: Liabilities &amp; Equity Total</b>	<b>\$1,064.92</b>
<b>Fund: 285 JUVENILE COURT FUND</b>	
<b>Type: Assets</b>	
285-00-1000-111110-000 CASH IN BANK JUVENILE COURT	13,775.83
<b>Type: Assets Total</b>	<b>\$13,775.83</b>
<b>Type: Liabilities &amp; Equity</b>	
Equity	
285 CURRENT FUND BALANCE	-209.84
285-02-2600-134000-000 FUND BALANCE JUVENILE FUND	13,985.67
<b>Equity Total</b>	<b>\$13,775.83</b>
<b>Type: Liabilities &amp; Equity Total</b>	<b>\$13,775.83</b>

**BALANCE SHEET**  
Period Ending: 06/04/2025

Pike County Board Of Commissioners  
FY 2024-2025

Account	Balance (\$)
<b>Fund: 320 SPLOST 2016-2022</b>	
<b>Type: Assets</b>	
320-00-0000-111301-000 GEORGIA FUND 1 - INVESTMENT	1,144,611.11
320-00-1000-111100-000 CASH IN BANK-SPLOST CONST AC	62,839.74
<b>Type: Assets Total</b>	<b>\$1,207,450.85</b>
<b>Type: Liabilities &amp; Equity</b>	
Equity	
320 CURRENT FUND BALANCE	-319,420.57
320-00-1000-134000-000 FUND BALANCE	1,526,871.42
<b>Equity Total</b>	<b>\$1,207,450.85</b>
<b>Type: Liabilities &amp; Equity Total</b>	<b>\$1,207,450.85</b>
<b>Fund: 323 SPLOST 2022-2028</b>	
<b>Type: Assets</b>	
323-00-0000-111100-000 CASH IN BANK SPLOST 2022-2028	2,221,942.10
323-00-0000-116100-000 RESTRICTED CASH - REGIONS TR	10,703,503.61
323-00-1000-111100-001 CASH IN BANK BOND 2023-2024	1,000.00
<b>Type: Assets Total</b>	<b>\$12,926,445.71</b>
<b>Type: Liabilities &amp; Equity</b>	
Equity	
323 CURRENT YEAR FUND BALANCE	-156,775.34
323-02-1000-134000-000 FUND BALANCE SPLOST 2022-2028	13,083,221.05
<b>Equity Total</b>	<b>\$12,926,445.71</b>
<b>Type: Liabilities &amp; Equity Total</b>	<b>\$12,926,445.71</b>
<b>Fund: 325 LMI GRANT FUND</b>	
<b>Type: Assets</b>	
325-00-0000-111100-042 CASH-L.M.I. GRANT (DOT)	368,663.36
325-00-1000-113100-100 DUE FROM GENERAL FUND	5,947.39
<b>Type: Assets Total</b>	<b>\$374,610.75</b>
<b>Type: Liabilities &amp; Equity</b>	
Liabilities	
325-01-1000-121900-100 DUE TO GENERAL FUND	125,000.00
325-01-1000-125300-000 GTIB LOAN PAYABLE - NON-CURF	3,148,641.90
<b>Liabilities Total</b>	<b>\$3,273,641.90</b>

**BALANCE SHEET**  
Period Ending: 06/04/2025

Pike County Board Of Commissioners  
FY 2024-2025

Account	Balance (\$)
Equity	
325 CURRENT FUND BALANCE	-1,895,930.36
325-02-1000-134000-000 FUND BALANCE LMI GRANT	-1,003,100.79
<b>Equity Total</b>	<b>-\$2,899,031.15</b>
<b>Type: Liabilities &amp; Equity Total</b>	<b>\$374,610.75</b>
<b>Fund: 341 CDBG GRANT FUND</b>	
<b>Type: Assets</b>	
341-00-1000-111100-000 CDBG Grant - State - Cash in Bank	178.03
<b>Type: Assets Total</b>	<b>\$178.03</b>
<b>Type: Liabilities &amp; Equity</b>	
Equity	
341-02-1000-134000-000 Fund Balance CDBG	178.03
<b>Equity Total</b>	<b>\$178.03</b>
<b>Type: Liabilities &amp; Equity Total</b>	<b>\$178.03</b>
<b>Fund: 350 C.A.I.P FUND</b>	
<b>Type: Assets</b>	
350-00-1000-111100-000 CAIP FUND- CASH IN BANK	85,221.87
<b>Type: Assets Total</b>	<b>\$85,221.87</b>
<b>Type: Liabilities &amp; Equity</b>	
Equity	
350 CURRENT FUND BALANCE	-84,842.97
350-02-1000-134000-000 FUND BALANCE	170,064.84
<b>Equity Total</b>	<b>\$85,221.87</b>
<b>Type: Liabilities &amp; Equity Total</b>	<b>\$85,221.87</b>
<b>Fund: 715 CLERK OF SUPERIOR COURT</b>	
<b>Type: Assets</b>	
715-00-0000-111110-000 UB CASH - CRIMINAL & CIVIL - 090	1,285.81
715-00-0000-111120-000 FBP CASH - REAL ESTATE/OFFICE	51,292.00
715-00-0000-111130-000 FBP CASH - CONDEMNTN/GARNIS	114,306.64
715-00-0000-111140-000 UB CASH - CASH BONDS - 0493	331,692.25
715-00-1000-113100-750 DUE FROM MAGISTRATE COURT	650.00
<b>Type: Assets Total</b>	<b>\$499,226.70</b>
<b>Type: Liabilities &amp; Equity</b>	

**BALANCE SHEET**  
Period Ending: 06/04/2025

Pike County Board Of Commissioners  
FY 2024-2025

Account	Balance (\$)
Liabilities	
715-01-1000-121120-000 PAYABLE TO OTHERS	284,580.15
715-01-1000-121900-100 DUE TO GENERAL FUND	26,631.42
715-01-1000-121900-206 DUE TO JAIL FUND	161.24
715-01-1000-121900-245 DUE TO DATE FUND	70.00
715-01-1000-121900-716 DUE TO LAW LIBRARY	180.00
<b>Liabilities Total</b>	<b>\$311,622.81</b>
<b>Type: Liabilities &amp; Equity Total</b>	<b>\$311,622.81</b>
<b>Fund: 716 LAW LIBRARY - SUPERIOR COURT</b>	
<b>Type: Assets</b>	
716-00-1000-111110-000 CASH IN BANK - LAW LIBRARY	21,421.45
716-00-1000-113100-715 DUE FROM SUPERIOR	180.00
716-00-1000-113100-720 DUE FROM PROBATE	435.00
716-00-1000-113100-750 DUE FROM MAGISTRATE COURT	295.00
<b>Type: Assets Total</b>	<b>\$22,331.45</b>
<b>Type: Liabilities &amp; Equity</b>	
Liabilities	
716-01-1000-121900-100 DUE TO GENERAL FUND	4,612.02
<b>Liabilities Total</b>	<b>\$4,612.02</b>
Equity	
716-02-2000-134000-000 FUND BALANCE	17,719.43
<b>Equity Total</b>	<b>\$17,719.43</b>
<b>Type: Liabilities &amp; Equity Total</b>	<b>\$22,331.45</b>
<b>Fund: 720 PROBATE COURT</b>	
<b>Type: Assets</b>	
720-00-0000-111110-000 CASH - UB PROBATE CT - 4456	1,175.00
720-00-0000-111120-000 CASH - UB PROBATE BOND ACCT	11,563.11
<b>Type: Assets Total</b>	<b>\$12,738.11</b>
<b>Type: Liabilities &amp; Equity</b>	
Liabilities	
720-01-1000-121120-000 PAYABLE TO OTHERS	10,764.99
720-01-1000-121900-100 DUE TO GENERAL FUND	11,757.89
720-01-1000-121900-206 DUE TO JAIL FUND	923.34

**BALANCE SHEET**  
Period Ending: 06/04/2025

Pike County Board Of Commissioners  
FY 2024-2025

Account	Balance (\$)
720-01-1000-121900-250 DUE TO TECH FUND	420.00
720-01-1000-121900-716 DUE TO LAW LIBRARY	435.00
<b>Liabilities Total</b>	<b>\$24,301.22</b>
<b>Type: Liabilities &amp; Equity Total</b>	<b>\$24,301.22</b>
<b>Fund: 740 TAX COMMISSIONERS FUND</b>	
<b>Type: Assets</b>	
740-00-1000-111110-000 UB - TAX COMM MAIN ACCT 2917	547,041.83
740-00-1000-111120-000 UB - TAX COMM EXCESS FUNDS &	16,370.94
740-00-1000-111500-000 TAXES RECEIVABLE	433,337.99
<b>Type: Assets Total</b>	<b>\$996,750.76</b>
<b>Type: Liabilities &amp; Equity</b>	
Liabilities	
740-01-1000-121101-000 TAXES PAYABLE UPON COLLECTI	433,337.99
740-01-1000-121900-100 DUE TO GENERAL FUND	291,002.89
740-01-1000-121902-000 DUE TO OTHER GOVTS & AGENC	272,409.88
<b>Liabilities Total</b>	<b>\$996,750.76</b>
<b>Type: Liabilities &amp; Equity Total</b>	<b>\$996,750.76</b>
<b>Fund: 750 MAGISTRATE COURT FUND</b>	
<b>Type: Assets</b>	
750-00-1000-111110-000 MAGISTRATE CASH - UB 5405	15,614.54
<b>Type: Assets Total</b>	<b>\$15,614.54</b>
<b>Type: Liabilities &amp; Equity</b>	
Liabilities	
750-01-1000-121120-000 PAYABLE TO OTHERS	9,627.28
750-01-1000-121900-100 DUE TO GENERAL FUND	4,971.28
750-01-1000-121900-206 DUE TO JAIL FUND	70.98
750-01-1000-121900-715 DUE TO CLERK OF SUP CT	650.00
750-01-1000-121900-716 DUE TO LAW LIBRARY	295.00
<b>Liabilities Total</b>	<b>\$15,614.54</b>
<b>Type: Liabilities &amp; Equity Total</b>	<b>\$15,614.54</b>

<b>PIKE COUNTY BANK BALANCES</b>	5/20/2025	6/4/2025
<b>GENERAL FUNDS</b>		
General Fund ( 100 Fund)	849,908.13	431,461.64
Pike County Fire Department Donations (100 Fund)	10,905.91	11,655.91
Pike County Cash Reserves (100 Fund)	157,872.81	167,824.13
One GA Grant (Chestnut Oaks)	550.00	550.00
Georgia Fund 1 - Investment Accounts (100 Fund)	7,278,142.35	7,278,142.35
<b>SPECIAL REVENUE FUNDS</b>		
Pike County Jail Construction (206 Fund)	16,186.16	16,873.71
E-911 Operation (215 Fund)	88,770.85	11,548.17
Pike County Drug Abuse Treasment & Education (245 Fund)	26,197.55	26,201.79
Pike County Federal Seizure Fund (225 Fund)	113,649.07	113,649.07
Pike County Juvenile Court (285 Fund)	13,775.83	13,775.83
Hotel/Motel Tax Fund (275 Fund)	1,044.09	1,064.92
Opioid Abatement Fund (231 Fund)	70,454.90	69,621.56
Probate Court Technology Fee (250 Fund)	7,633.18	7,838.18
<b>CAPITAL PROJECT FUND</b>		
Residential Impact Fee - 237 (210 Fund)	162,859.58	183,196.46
Commercial Impact Fee - 933 (210 Fund)	39,842.54	39,844.05
Georgia Fund 1 - Investment Accounts (210 Fund)	1,289,556.89	1,289,556.89
C.A.I.P. Fund (350 Fund)	85,204.38	85,221.87
L.M.I.G. Grant - DOT (325 Fund)	20,107.85	368,663.36
CDBG Grant - State (341 Fund)	178.03	178.03
American Rescue Plan ( 230 Fund)	186,794.93	72,277.01
<b>SPLOST FUND</b>		
S.P.L.O.S.T. 2022-2028 (323 Fund)	1,994,409.49	2,221,942.10
S.P.L.O.S.T. Construction (320 Fund)	105,432.74	62,839.74
Georgia Fund 1 - Investment Accounts (320 Fund)	1,294,611.11	1,144,611.11
Bond Fund 2023 - 2024 (323)	1,000.00	1,000.00
Bond Trust Fund Regions Bank 2023-2024 Bonds (323)	10,703,503.61	10,703,503.61
<b>GRAND TOTAL</b>	24,518,591.98	24,323,041.49



# ACCOUNTS PAYABLE CHECK REGISTER

Pike County Board Of Commissioners

FY 2024-2025

Check Register for 5/21/2025 to 6/4/2025 & Check Numbers 0 to 2147483647

Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
139463	05/23/2025	4067 FAMILY SUPPORT REGISTRY	Check	No	330.81
		100-01-1000-121510-000 CHILD SPT-GA PAYABLE		152.30	
		100-01-1000-121510-000 CHILD SPT-GA PAYABLE		178.51	
139464	05/23/2025	1546 PIKE COUNTY MAGISTRATE COURT	Check	No	572.94
		100-01-1000-121500-000 GARNISHMENTS PAYABLE		270.19	
		100-01-1000-121500-000 GARNISHMENTS PAYABLE		302.75	
139465	05/23/2025	5191 TX CHILD SUPPORT SDU	Check	No	461.54
		100-01-1000-121520-000 CHILD SPT-NON-GA PAYABLE		461.54	
* 139515	05/27/2025	5113 ACCG	Check	No	50.00
		100-32-3370-523100-000 INMATE MEDICAL		50.00	
139516	05/27/2025	1016 ADVANCED POWER EQUIPMENT INC	Check	No	16.75
		100-80-3510-531000-000 OFFICE SUPPLIES		16.75	
139517	05/27/2025	1019 AGRIBUSINESS AUTHORITY	Check	No	3,579.17
		100-76-7525-572000-000 AGRIBUSINESS AUTH		3,579.17	
139518	05/27/2025	4909 AMERIPRO EMS LLC	Check	No	72,671.67
		100-39-3940-572000-000 AMBULANCE CONTRACT		72,671.67	
139519	05/27/2025	1253 CHARLES B. O'NEILL, JR	Check	No	2,166.67
		100-20-2800-521000-000 GUARDIAN AD LITEM		2,166.67	
139520	05/27/2025	5287 CHILDRESS & JUSTICE LLC	Check	No	500.00
		100-20-2750-523851-000 Contract Services		500.00	
139521	05/27/2025	4581 CITY OF CONCORD	Check	No	120.75
		100-80-1550-523200-000 COMMUNICATIONS		50.00	
		100-80-4400-531210-000 WATER EXPENSE		70.75	
* 139523	05/27/2025	1078 CITY OF ZEBULON-WATER	Check	No	1,933.86
		100-14-4400-531210-000 WATER /SEWAGE		26.27	
		100-16-4400-531210-000 WATER / SEWAGE		27.46	
		100-17-4400-531210-000 WATER/SEWAGE		33.43	
		100-33-4400-531210-000 WATER / SEWAGE		4.78	
		100-74-4400-531210-000 WATER / SEWAGE		27.46	
		100-33-4400-531210-000 WATER / SEWAGE		308.76	
		100-34-4400-531210-000 WATER / SEWAGE - JAIL		281.60	
		100-20-4400-531210-000 WATER / SEWAGE		91.50	
		100-13-4400-531210-000 WATER/SEWAGE		91.50	
		100-18-1565-531210-000 WATER / SEWAGE		25.00	
		100-65-6500-531510-000 WATER		81.35	
		100-91-3910-531210-000 WATER / SEWAGE EXPENSE		55.50	
		100-34-4400-531210-000 WATER / SEWAGE - JAIL		677.40	
		100-71-4400-531210-000 WATER / SEWAGE		45.75	
		100-72-4400-531210-000 WATER / SEWAGE		45.75	
		100-56-5520-531210-000 WATER / SEWER SENIOR CENTER		29.00	
		100-42-4400-531210-000 WATER / SEWAGE		81.35	

# ACCOUNTS PAYABLE CHECK REGISTER

Pike County Board Of Commissioners

FY 2024-2025

Check Register for 5/21/2025 to 6/4/2025 & Check Numbers 0 to 2147483647

Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
139524	05/27/2025	5271 COLUMBUS SIGNS & LIGHTING LLC 100-76-7525-541300-000 Chestnut Oaks Facility	Check	No 190.00	190.00
139525	05/27/2025	5097 CONEXON CONNECT DEPT #6546 100-33-3300-521200-000 CONTRACT SERVICES	Check	No 79.95	79.95
139526	05/27/2025	5099 FULTON & KOZAK LLC 100-61-6110-521100-000 CONTRACT SERVICES	Check	No 1,100.00	1,100.00
139527	05/27/2025	1136 GALL'S, LLC 100-34-3326-512900-000 UNIFORMS 100-33-3300-512900-000 UNIFORMS 100-33-3300-512900-000 UNIFORMS 100-33-3300-512900-000 UNIFORMS 100-33-3300-512900-000 UNIFORMS 100-33-3300-512900-000 UNIFORMS	Check	No 331.10 83.80 251.49 187.98 57.85 166.60	1,078.82
139528	05/27/2025	1146 GA TECHNOLOGY AUTHORITY 100-23-2400-522200-000 CONTRACT SERVICES 100-24-2450-522200-000 CONTRACT SERVICES 100-21-2180-523850-000 CONTRACT SERVICES	Check	No 5.20 5.19 5.20	15.59
139529	05/27/2025	2651 HARBIN ENGINEERING, PC 100-45-4560-523850-000 CONTRACT SERVICES 100-45-4560-523850-000 CONTRACT SERVICES	Check	No 802.65 300.00	1,102.65
139530	05/27/2025	2801 KIMBLE'S FOOD BY DESIGN 100-32-3350-531300-000 FOOD FOR INMATES	Check	No 1,245.93	1,245.93
139531	05/27/2025	1215 M & M OFFICE SUPPLY 100-16-1545-531000-000 SUPPLIES	Check	No 63.00	63.00
139532	05/27/2025	1241 MORTON , MORTON & ASSOCIATES, LLC 100-13-1530-521200-000 PROFESSIONAL SVC - LAW 100-13-1530-521201-000 PROF SVC - ATTORNEY - SUITS	Check	No 7,708.27 179.75	7,888.02
* 139534	05/27/2025	3963 NEXTIVA INC 100-20-2750-523200-000 COMMUNICATIONS - PHONE 100-23-2400-523200-000 COMMUNICATIONS - PHONE 100-16-1545-523200-000 COMMUNICATIONS - PHONE 100-72-7130-523200-000 COMMUNICATIONS - PHONE 100-17-1550-523200-000 COMMUNICATIONS - PHONE 100-74-7410-523200-000 COMMUNICATIONS - PHONE 100-21-2180-523200-000 COMMUNICATIONS - PHONE 100-24-2450-523200-000 COMMUNICATIONS - PHONE 100-14-1400-523200-000 COMMUNICATIONS - PHONE 100-33-3300-523200-000 COMMUNICATIONS - PHONE 100-33-3300-523200-000 COMMUNICATIONS - PHONE 100-13-1000-523200-000 COMMUNICATIONS - PHONE 100-13-1000-523200-000 COMMUNICATIONS - PHONE 100-22-2200-523200-000 COMMUNICATIONS- PHONE	Check	No 130.15 104.09 130.11 78.07 130.11 130.11 156.14 130.11 78.07 416.36 182.16 130.11 26.02 104.09	2,446.14

# ACCOUNTS PAYABLE CHECK REGISTER

Pike County Board Of Commissioners

FY 2024-2025

Check Register for 5/21/2025 to 6/4/2025 & Check Numbers 0 to 2147483647

Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
		100-71-7120-523200-000 COMMUNICATIONS - PHONE		26.02	
		100-65-4750-523200-000 COMMUNICATIONS - PHONE		52.05	
		100-61-4750-523200-000 COMMUNICATIONS - PHONE		130.11	
		100-34-3326-523200-000 COMMUNICATIONS - PHONE		208.18	
		100-42-4100-523200-000 COMMUNICATION- PHONE		26.02	
		100-80-1550-523200-000 COMMUNICATIONS		26.02	
		100-56-5520-523200-000 COMMUNICATIONS - PHONE		26.02	
		100-00-1000-113100-716 DUE FROM LAW LIBRARY		26.02	
139535	05/27/2025	1000 OFFICE DEPOT	Check	No	181.43
		100-13-1300-531000-000 SUPPLIES		32.88	
		100-13-1300-531000-000 SUPPLIES		50.27	
		100-13-1300-531000-000 SUPPLIES		98.28	
139536	05/27/2025	2702 PERSONNEL OPTIONS, INC	Check	No	35.00
		100-33-3300-521200-000 CONTRACT SERVICES		35.00	
139537	05/27/2025	1267 PIKE COUNTY RECREATION AUTHORITY	Check	No	11,784.25
		100-61-6120-572000-000 RECREATION AUTHORITY		11,784.25	
139538	05/27/2025	1268 PIKE COUNTY HEALTH DEPARMENT	Check	No	7,275.00
		100-50-5100-572000-000 BOARD OF HEALTH		7,275.00	
139539	05/27/2025	1270 PIKE COUNTY WATER & SEWER AUTHORITY	Check	No	42.00
		100-80-4400-531210-000 WATER EXPENSE		42.00	
139540	05/27/2025	3400 PIKE COUNTY DEPT OF FAMILY & CHILDREN	Check	No	1,504.42
		100-54-5400-572000-000 DFACS		1,504.42	
139541	05/27/2025	1833 PITNEY BOWES PURCHASE POWER	Check	No	1,009.75
		100-00-1000-113800-000 PREPAID POSTAGE		1,009.75	
139542	05/27/2025	3156 RANGER FUELING SERVICES, LLC	Check	No	2,849.52
		100-00-1000-113600-000 INVENTORY-FUEL CONSUMPTION		2,339.34	
		100-00-1000-113600-000 INVENTORY-FUEL CONSUMPTION		510.18	
139543	05/27/2025	1307 SIRCHIE ACQUISTION COMPANY LLC	Check	No	38.08
		100-33-3300-531000-000 SUPPLIES		38.08	
139544	05/27/2025	1295 S & J INDUSTRIAL SUPPLY	Check	No	91.89
		100-42-4220-542200-000 VEHICLES- M&R		91.89	
139545	05/27/2025	4439 Smith Farm Supply	Check	No	59.90
		100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS		59.90	
139546	05/27/2025	1206 SOUTHERN RIVERS ENERGY	Check	No	942.11
		100-33-4600-531530-000 ELECTRICITY EXPENSE		96.39	
		100-56-5520-531530-000 ELECTRICITY - SENIOR CENTER		30.00	
		100-91-3910-531530-000 ELECTRICITY - ANIMAL SHELTER		164.72	
		100-13-4600-531530-000 ELECTRICITY		6.50	
		100-14-4600-531530-000 ELECTRICITY EXP		13.00	
		100-16-4600-531530-000 ELECTRICITY EXP -TAX COMM		6.50	
		100-17-4600-531530-000 ELECTRICITY		6.50	

# ACCOUNTS PAYABLE CHECK REGISTER

Pike County Board Of Commissioners

FY 2024-2025

Check Register for 5/21/2025 to 6/4/2025 & Check Numbers 0 to 2147483647

Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
		100-20-4600-531530-000 ELECTRICITY EXPENSE		19.50	
		100-37-4600-531530-000 ELECTRICITY EXPENSE		6.50	
		100-74-4600-531530-000 ELECTRICITY EXP		6.50	
		100-90-4600-531530-000 EMA Electricity		65.00	
		100-18-4600-531530-000 ELECTRICITY EXPENSE		156.30	
		100-42-4600-531530-000 ELECTRICITY EXPENSE		364.70	
139547	05/27/2025	1523 SPALDING REGIONAL HOSPITAL	Check	No	331.96
		100-32-3370-523100-000 INMATE MEDICAL		331.96	
139548	05/27/2025	1322 SPECIALTY PRODUCTS COMPANY	Check	No	622.01
		100-32-3326-531000-000 INMATE SUPPLIES		622.01	
139549	05/27/2025	2358 VERIZON WIRELESS	Check	No	746.49
		100-72-7130-523200-000 COMMUNICATIONS - PHONE		40.44	
		100-37-3700-523200-000 COMMUNICATIONS - PHONE		38.01	
		100-23-1300-523201-000 CELL PHONE - COMMUNICATIONS		40.44	
		100-74-1300-523201-000 CELL PHONE COMMUNICATIONS		121.32	
		100-17-1300-523201-000 CELL PHONE COMMUNICATIONS		78.45	
		100-80-1550-523200-000 COMMUNICATIONS		266.07	
		100-91-3910-523201-000 ANIMAL CONTROL - CELL PHONE		80.88	
		100-77-7510-523850-000 CONTRACT SERVICES		40.44	
		100-76-1000-523201-000 CELL PHONE - COMMUNICATIONS		40.44	
139550	05/27/2025	2358 VERIZON WIRELESS	Check	No	1,453.15
		100-33-1300-523201-000 CELL PHONE COMMUNICATIONS		1,453.15	
139551	05/27/2025	2576 VULCAN MATERIALS	Check	No	13,228.58
		100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS		3,726.09	
		100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS		1,882.44	
		100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS		1,410.45	
		100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS		2,522.85	
		100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS		3,686.75	
139552	05/27/2025	1397 YANCEY BROTHERS	Check	No	838.52
		100-42-4220-522200-000 EQUIPMENT M&R		838.52	
* 139562	06/03/2025	5130 CALEB D PRITCHETT	Check	No	75.00
		100-80-1310-512900-000 Firefighter Per Diem		75.00	
139563	06/03/2025	4616 CARON, CHRISTOPHER M	Check	No	30.00
		100-80-1310-512900-000 Firefighter Per Diem		30.00	
139564	06/03/2025	4999 CHRISTOPHER RAUSCH	Check	No	75.00
		100-80-1310-512900-000 Firefighter Per Diem		75.00	
139565	06/03/2025	4515 DAILEY, CLAYTON LOREN	Check	No	15.00
		100-80-1310-512900-000 Firefighter Per Diem		15.00	
139566	06/03/2025	5004 EDWARD L OWENS	Check	No	150.00
		100-80-1310-512900-000 Firefighter Per Diem		150.00	
139567	06/03/2025	3691 FRY, STEVE B.	Check	No	75.00

# ACCOUNTS PAYABLE CHECK REGISTER

Pike County Board Of Commissioners

FY 2024-2025

Check Register for 5/21/2025 to 6/4/2025 & Check Numbers 0 to 2147483647

Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
		100-80-1310-512900-000 Firefighter Per Diem		75.00	
139568	06/03/2025	3650 JAMES KEITH JACKSON	Check	No	105.00
		100-80-1310-512900-000 Firefighter Per Diem		105.00	
139569	06/03/2025	5161 JOSHUA E WATSON	Check	No	135.00
		100-80-1310-512900-000 Firefighter Per Diem		135.00	
139570	06/03/2025	5253 KATHY MCALEER	Check	No	15.00
		100-80-1310-512900-000 Firefighter Per Diem		15.00	
139571	06/03/2025	5195 KENNETH J COTTON	Check	No	75.00
		100-80-1310-512900-000 Firefighter Per Diem		75.00	
139572	06/03/2025	4675 LANE, GEORGE TIMOTHY	Check	No	60.00
		100-80-1310-512900-000 Firefighter Per Diem		60.00	
139573	06/03/2025	3847 FRED J LEONARD III	Check	No	15.00
		100-80-1310-512900-000 Firefighter Per Diem		15.00	
139574	06/03/2025	4587 LEONARD, KALEY M	Check	No	15.00
		100-80-1310-512900-000 Firefighter Per Diem		15.00	
139575	06/03/2025	4894 LINDSAY RAUSCH	Check	No	75.00
		100-80-1310-512900-000 Firefighter Per Diem		75.00	
139576	06/03/2025	4901 Mason B Gilham	Check	No	30.00
		100-80-1310-512900-000 Firefighter Per Diem		30.00	
139577	06/03/2025	5124 MATTHEW KYLE CARAWAY	Check	No	45.00
		100-80-1310-512900-000 Firefighter Per Diem		45.00	
139578	06/03/2025	3590 McALEER, HUGH RICHARD	Check	No	75.00
		100-80-1310-512900-000 Firefighter Per Diem		75.00	
139579	06/03/2025	3326 McCULLOUGH, JACOB WAYNE	Check	No	45.00
		100-80-1310-512900-000 Firefighter Per Diem		45.00	
139580	06/03/2025	3134 DOUGLAS J NEATH	Check	No	60.00
		100-80-1310-512900-000 Firefighter Per Diem		60.00	
139581	06/03/2025	5163 NICHOLAS WILEY	Check	No	15.00
		100-80-1310-512900-000 Firefighter Per Diem		15.00	
139582	06/03/2025	3489 OLIVER, JEFFERY D.	Check	No	45.00
		100-80-1310-512900-000 Firefighter Per Diem		45.00	
139583	06/03/2025	3637 O'NEAL, JODI ELLEN	Check	No	15.00
		100-80-1310-512900-000 Firefighter Per Diem		15.00	
139584	06/03/2025	3690 O'NEAL, WILLIAM DAVID	Check	No	30.00
		100-80-1310-512900-000 Firefighter Per Diem		30.00	
139585	06/03/2025	3872 QUENTIN P ROUSEAU	Check	No	105.00
		100-80-1310-512900-000 Firefighter Per Diem		105.00	
139586	06/03/2025	5002 SAMANTHA WATSON	Check	No	120.00
		100-80-1310-512900-000 Firefighter Per Diem		120.00	

# ACCOUNTS PAYABLE CHECK REGISTER

Pike County Board Of Commissioners

FY 2024-2025

Check Register for 5/21/2025 to 6/4/2025 & Check Numbers 0 to 2147483647

Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
139587	06/03/2025	3709 SLONE, KEVIN JOEL 100-80-1310-512900-000 Firefighter Per Diem	Check	No 15.00	15.00
139588	06/03/2025	4521 JEREMY W STRADER 100-80-1310-512900-000 Firefighter Per Diem	Check	No 15.00	15.00
139589	06/03/2025	4607 TOTTEN, JIMMY JR 100-80-1310-512900-000 Firefighter Per Diem	Check	No 30.00	30.00
139590	06/03/2025	4739 OWEN M TYREE 100-80-1310-512900-000 Firefighter Per Diem	Check	No 30.00	30.00
139591	06/03/2025	4742 MATTHEW P WILLIAMS 100-80-1310-512900-000 Firefighter Per Diem	Check	No 15.00	15.00
139592	06/03/2025	5056 WYATT A COCHRAN 100-80-1310-512900-000 Firefighter Per Diem	Check	No 15.00	15.00
139593	06/03/2025	4817 ACTIVE 911, INC. 100-80-3550-523850-000 Contract Services	Check	No 915.20	915.20
139594	06/03/2025	2475 ATLANTA COMMERCIAL TIRE 100-33-3323-522200-000 VEHICLES- M&R 100-42-4220-542200-000 VEHICLES- M&R	Check	No 1,507.53 2,848.00	4,355.53
139595	06/03/2025	2915 ATLANTIC & SOUTHERN EQUIPMENT, LLC 100-42-4220-522200-000 EQUIPMENT M&R	Check	No 1,345.86	1,345.86
139596	06/03/2025	5330 ATRIUM HEALTH NAVICENT ME 100-32-3370-523100-000 INMATE MEDICAL	Check	No 397.41	397.41
139597	06/03/2025	1037 B & H ELECTRIC 100-18-1565-522200-000 MAINTENANCE RPRS/EXP - ALL FACILITI	Check	No 1,938.60	1,938.60
139598	06/03/2025	4201 VIRGINIA W BLAKENEY 100-24-2450-523500-000 TRAVEL	Check	No 500.70	500.70
139599	06/03/2025	5122 CATALIS LLC 100-23-2400-522200-000 CONTRACT SERVICES 100-21-2180-523850-000 CONTRACT SERVICES	Check	No 412.02 143.10	555.12
139600	06/03/2025	5017 CHRISTOPHER EDENS MD 100-80-3040-521200-000 MEDICAL FEES	Check	No 1,500.00	1,500.00
139601	06/03/2025	5259 CLAYTON T. KENDRICK 100-23-2400-523850-000 PROFESSIONAL SERVICES	Check	No 2,899.18	2,899.18
139602	06/03/2025	1540 CRONIC INC. 100-33-3323-522200-000 VEHICLES- M&R	Check	No 105.00	105.00
139603	06/03/2025	4592 DISTRICT ATTORNEY'S OFFICE 100-01-1000-121801-000 LOCAL VICTIMS ASSISTANCE FUND 100-01-1000-121801-000 LOCAL VICTIMS ASSISTANCE FUND	Check	No 1,120.92 987.86	2,108.78
139604	06/03/2025	4034 UNITED BANK ENDEAVOR 100-33-3300-523700-000 TRAINING 100-33-3300-521200-000 CONTRACT SERVICES	Check	No 831.74 815.92	2,322.09

# ACCOUNTS PAYABLE CHECK REGISTER

Pike County Board Of Commissioners

FY 2024-2025

Check Register for 5/21/2025 to 6/4/2025 & Check Numbers 0 to 2147483647

Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
		100-33-3300-531000-000 SUPPLIES		191.45	
		100-33-3300-512900-000 UNIFORMS		411.29	
		100-34-3326-531000-000 SUPPLIES - JAIL		71.69	
139605	06/03/2025	4418 FLINT RIVER LANDSCAPING	Check	No	4,541.66
		100-18-1565-522201-000 CONTRACT SERVICES - BLDG & GROUNDS		4,541.66	
139606	06/03/2025	3814 GLOBAL PARTS INC.	Check	No	508.94
		100-42-4220-542200-000 VEHICLES- M&R		508.94	
139607	06/03/2025	2867 GRIFFIN HEATING & COOLING	Check	No	380.00
		100-18-1565-522200-000 MAINTENANCE RPRS/EXP - ALL FACILITI		380.00	
139608	06/03/2025	2952 GRIFFIN RESA	Check	No	146.96
		100-65-6500-531003-000 SUPPLIES - ADMINISTRATIVE		146.96	
139609	06/03/2025	4528 Haulin Dirt T	Check	No	1,955.00
		100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS		1,955.00	
139610	06/03/2025	4404 H&M Hauling	Check	No	1,955.00
		100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS		1,955.00	
139611	06/03/2025	4603 HURT'S TRUCKING INC	Check	No	776.25
		100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS		776.25	
139612	06/03/2025	2801 KIMBLE'S FOOD BY DESIGN	Check	No	1,519.53
		100-32-3350-531300-000 FOOD FOR INMATES		1,519.53	
139613	06/03/2025	5199 KIM H. RAINES	Check	No	400.00
		100-20-2500-521100-000 COURT REPORTER		400.00	
139614	06/03/2025	5121 LAVETRECE WALKER	Check	No	188.70
		100-56-5520-531300-000 CONGREGATE MEAL EXPENSE		188.70	
139615	06/03/2025	1214 LOWES HOME IMPROVEMENT STORE	Check	No	50.27
		100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS		50.27	
139616	06/03/2025	4545 NACAA	Check	No	535.00
		100-72-7130-523700-000 TRAINING		535.00	
139617	06/03/2025	1000 OFFICE DEPOT	Check	No	98.62
		100-33-3300-531000-000 SUPPLIES		98.62	
139618	06/03/2025	2573 O'REILLY AUTOMOTIVE INC	Check	No	18.68
		100-42-4220-522200-000 EQUIPMENT M&R		79.96	
		100-42-4220-522200-000 EQUIPMENT M&R		-79.96	
		100-42-4220-542200-000 VEHICLES- M&R		18.68	
139619	06/03/2025	2913 PIKE DEPOT, LLC	Check	No	21.99
		100-42-4220-522000-000 SIGN M&R		21.99	
139620	06/03/2025	3156 RANGER FUELING SERVICES, LLC	Check	No	5,076.98
		100-00-1000-113600-000 INVENTORY-FUEL CONSUMPTION		1,091.63	
		100-00-1000-113600-000 INVENTORY-FUEL CONSUMPTION		1,869.34	
		100-00-1000-113600-000 INVENTORY-FUEL CONSUMPTION		785.35	
		100-00-1000-113600-000 INVENTORY-FUEL CONSUMPTION		1,330.66	

# ACCOUNTS PAYABLE CHECK REGISTER

Pike County Board Of Commissioners

FY 2024-2025

Check Register for 5/21/2025 to 6/4/2025 & Check Numbers 0 to 2147483647

Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
139621	06/03/2025	4310 RED DOG PUBLIC SAFETY OUTFITTERS, INC. 100-80-3500-512900-000 UNIFORMS	Check	No 5,360.00	5,360.00
139622	06/03/2025	5255 SAFETY-KLEEN SYSTEMS INC 100-42-4270-523850-000 CONTRACT SVC	Check	No 289.60	289.60
139623	06/03/2025	4248 SAPPHIRE HILLS, LLC 100-23-2400-531000-000 SUPPLIES 100-21-2180-531000-000 SUPPLIES 100-24-2450-531000-000 SUPPLIES 100-16-1545-531000-000 SUPPLIES 100-17-1550-531000-000 SUPPLIES 100-74-7410-531000-000 SUPPLIES 100-14-1400-531000-000 SUPPLIES	Check	No 8.99 8.99 8.99 16.73 16.73 16.73 16.73	93.89
139624	06/03/2025	4183 SCANA ENERGY 100-14-4700-531520-000 NATURAL GAS EXPENSE 100-16-4700-531220-000 NATURAL GAS EXPENS 100-17-4700-531220-000 NATURAL GAS 100-74-4700-531220-000 NATURAL GAS EXPENSE 100-33-4700-531220-000 NATURAL GAS EXP 100-34-4700-531220-000 NATURAL GAS - JAIL 100-91-3910-531520-000 NATURAL GAS EXPENSE	Check	No 23.93 23.07 19.66 18.80 106.90 98.67 87.00	378.03
139625	06/03/2025	3958 SCRUBS - N - TEES 100-80-3500-512900-000 UNIFORMS	Check	No 1,191.70	1,191.70
139626	06/03/2025	5314 SD ADVERTISING & MARKETING 100-14-1500-523850-000 CONTRACT SERVICES	Check	No 199.00	199.00
139627	06/03/2025	1523 SPALDING REGIONAL HOSPITAL 100-32-3370-523100-000 INMATE MEDICAL	Check	No 752.70	752.70
139628	06/03/2025	4323 TATTNALL BALLOT SOLUTIONS 100-14-1500-523850-000 CONTRACT SERVICES	Check	No 817.26	817.26
139629	06/03/2025	1352 TK ELEVATOR 100-18-1565-522201-000 CONTRACT SERVICES - BLDG & GROUNDS	Check	No 2,157.96	2,157.96
139630	06/03/2025	2082 UNITED BANK 100-00-1000-111903-000 A/R PC RECREATION AUTHORITY	Check	No 12,571.22	12,571.22
139631	06/03/2025	1365 UPSON EMC 100-80-4600-531530-000 ELECTRICITY EXPENSE 100-42-4600-531530-000 ELECTRICITY EXPENSE 100-72-4600-531530-000 ELECTRICITY EXPENSE	Check	No 92.00 42.00 238.00	372.00
139632	06/03/2025	2576 VULCAN MATERIALS 100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS 100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS 100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS 100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS	Check	No 3,812.25 1,394.82 11,957.93 3,754.59	49,306.52



# ACCOUNTS PAYABLE CHECK REGISTER

Pike County Board Of Commissioners

FY 2024-2025

Check Register for 5/21/2025 to 6/4/2025 & Check Numbers 0 to 2147483647

Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
		100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS		15,257.85	
		100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS		7,761.51	
		100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS		5,367.57	
* 139634	06/03/2025	4389 WiReD TECHNOLOGY	Check	No	10,950.00
		100-23-2400-522200-000 CONTRACT SERVICES		600.00	
		100-16-1545-523850-000 CONTRACT SVC		750.00	
		100-17-1550-523850-000 CONTRACT SVC		800.00	
		100-24-2450-522200-000 CONTRACT SERVICES		300.00	
		100-33-3300-521200-000 CONTRACT SERVICES		3,850.00	
		100-42-4270-523850-000 CONTRACT SVC		100.00	
		100-13-1300-523850-000 CONTRACT SERVICES		500.00	
		100-71-7120-523200-000 COMMUNICATIONS - PHONE		100.00	
		100-21-2180-523850-000 CONTRACT SERVICES		100.00	
		100-18-1565-522201-000 CONTRACT SERVICES - BLDG & GROUNDS		100.00	
		100-74-7410-523850-000 CONTRACT SERVICES		650.00	
		100-90-3630-522200-000 EMA CONTRACT SERVICES		200.00	
		100-14-1500-523850-000 CONTRACT SERVICES		300.00	
		100-56-5520-523200-000 COMMUNICATIONS - PHONE		100.00	
		100-77-7510-523850-000 CONTRACT SERVICES		100.00	
		100-80-3550-523850-000 Contract Services		1,400.00	
		100-91-3910-523850-000 CONTRACT SERVICES		200.00	
		100-22-4700-522200-000 Contract Services		300.00	
		100-00-1000-113100-716 DUE FROM LAW LIBRARY		200.00	
		100-61-6110-521100-000 CONTRACT SERVICES		300.00	
139635	06/03/2025	1397 YANCEY BROTHERS	Check	No	306.78
		100-42-4220-542200-000 VEHICLES- M&R		142.24	
		100-42-4220-542200-000 VEHICLES- M&R		164.54	

Description	Count	Amount (\$)
ACH	0	\$0.00
Bank of America	0	\$0.00
Check	112	\$264,132.03
Strategic Payment Services	0	\$0.00
Wells Fargo	0	\$0.00
Paymode X	0	\$0.00
Update Only	0	\$0.00
<b>GRAND TOTAL</b>	<b>112</b>	<b>\$264,132.03</b>

\* Denotes Check Numbers that are out of sequence.

Georgia Fund 1 - Investment Accounts  
Pike County, GA

<b>General Fund Account</b>	Balance	
<b>Pooled Investments:</b>	6/4/2025	
Cash Reserves	\$	4,571,456.56
LMIG	\$	5,947.39
ARPA	\$	2,700,738.40
	\$	7,278,142.35

<b>Impact Fee Account</b>	Balance	
<b>Pooled Investments:</b>	6/4/2025	
Residential Impact Fee	\$	1,067,689.37
Commercial Impact Fee	\$	221,867.52
	\$	1,289,556.89

	Balance	
<b>SPLOST Account:</b>	6/4/2025	
SPLOST 16 - Construction	\$	1,144,611.11

<b>Total Georgia Fund 1</b>		
<b>Investment:</b>	\$	9,712,310.35

<b>Balances as of :</b>	6/4/2025
General ledger	
<b>IMPACT FEES</b>	
Residential	1,250,885.83
Commercial	261,711.57
Due to General Fund	-
<b>Total</b>	<b>1,512,597.40</b>

Departments	Account Numbers	Balances
Sheriff	210-03-1000-341320-033	106,550.35
Jail	210-03-1000-341320-034	312,322.48
Fire	210-03-1000-341320-035	359,060.15
E-911	210-03-1000-341320-038	207,326.57
Roads	210-03-1000-341320-042	208,278.65
Parks	210-03-1000-341320-061	76,456.20
Library	210-03-1516-341320-065	138,780.68
Administration	210-03-1516-341320-074	28,166.79
CIE Prep	210-03-1516-341390-074	24,886.61
Interest	210-03-1000-361000-000	50,768.92
<b>Total Impact Fees</b>		<b>1,512,597.40</b>

**CURRENT AND ACTIVE PROJECTS FOR FISCAL YEARS 2024/2025**

Account Numbers	Budgeted Funds	Expenditures	Balance	Explanation	RMM
210-01-1000-121100-000	40,000.00	12,000.00	28,000.00	Property Master Plan	5/28/2024
210-74-1516-521300-000	95,200.00	57,120.00	38,080.00	Update Impact Fee Program	2/14/2024
210-74-1516-521301-000	18,950.00	11,369.00	7,581.00	Civicplus	9/22/2022
210-81-1000-572001-000	165,000.00	46,182.00	118,818.00	Blackmon Road	4/20/2023
210-65-1000-572000-000	15,000.00	11,191.25	3,808.75	J. Joel Edwards Library	6/27/2023
210-61-6122-541402-000	0.00	82,410.00	-82,410.00	Irrigation - Recreation Complex	7/30/2024
210-01-1000-121100-000	820,000.00	819,928.20	71.80	Land Purchase (911, Jail, Sheriff)	11/8/2023

PEACH STATE AIRPORT - IMPACT FEE CREDIT					
			MTG DATE		
CREDIT AMOUNT		219,060.00	5/27/2008	NEW BUSINESS LINE F	
CONSTRUCT HANGER		(3,210.67)	3/26/2019	LINE F - PERMIT # 2019-01-044	
SECOND HANGER		(3,696.91)	3/26/2019	LINE G - PERMIT # 2019-02-044	
DEEDED BACK PROPERTY		(39,000.00)	6/13/2018	SCM 11 EXECUTIVE SESSION	
WAREHOUSING		(1,848.46)	10/9/2019	PERMIT # 2019-09-339	
WAREHOUSING		(1,848.46)	10/9/2019	PERMIT # 2019-09-340	
WATER LINE IMPROVEMENTS		(39,970.13)			
Credit Materials not used		1,282.76	4/9/2021	Returned Macon Supply	
Peach State Phase II		(82,622.34)	4/5/2022	Phase II Water Improvements	
WAREHOUSING - 430 Downwind Dr		(3,614.76)	8/15/2024	PERMIT # 2400321	
WAREHOUSING - 421 Jonathans Roost		(1,848.46)	9/23/2024	PERMIT # 2400341	
Residential Condominium - 421 Jonathans Roost		(2,345.13)	9/23/2024	PERMIT # 2400341	
WAREHOUSING - Downwind Dr Lot B		(1,848.46)	12/5/2024	PERMIT # 2400406	
Residential Condominium - Downwind Dr Lot B		(2,345.13)	12/5/2024	PERMIT # 2400406	
WAREHOUSING - Downwind Dr Lot C		(1,848.46)	12/5/2024	PERMIT # 2400407	
Residential Condominium - Downwind Dr Lot C		(2,345.13)	12/5/2024	PERMIT # 2400407	
WAREHOUSING - 74 Downwind Dr		(2,587.84)	12/5/2024	PERMIT # 2400409	
WAREHOUSING - 420 Jonathans Roost		(1,283.65)	1/23/2024	PERMIT # 2400420	
WAREHOUSING - 410 Jonathans Roost		(1,283.65)	1/23/2024	PERMIT # 2400421	
WAREHOUSING - 400 Jonathans Roost		(1,283.65)	1/23/2024	PERMIT # 2400422	
<b>BALANCE</b>		<b>25,511.47</b>			

REFUNDS					
			MTG DATE		

ACCOUNTS PAYABLE CHECK REGISTER

Check Register for 5/21/2025 to 6/4/2025 & Check Numbers 0 to 2147483647  
Cash Account 325-00-0000-111100-042

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
1273	05/27/2025	5234 MCLEROY, INC 325-42-4222-541477-000 Woodard Road (LRA)	Check	No 317,325.00	317,325.00
			Description	Count	Amount (\$)
			ACH	0	\$0.00
			Bank of America	0	\$0.00
			Check	1	\$317,325.00
			Strategic Payment Services	0	\$0.00
			Wells Fargo	0	\$0.00
			Paymode X	0	\$0.00
			Update Only	0	\$0.00
			GRAND TOTAL	1	\$317,325.00

\* Denotes Check Numbers that are out of sequence.

ACCOUNTS PAYABLE CHECK REGISTER

Check Register for 5/21/2025 to 6/4/2025 & Check Numbers 0 to 2147483647  
Cash Account 231-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
1026	05/27/2025	1224 MCINTOSH TRAIL CSB	Check	No	833.34
		231-55-5436-572000-000 McIntosh Trail Behavioral Health		833.34	
			Description	Count	Amount (\$)
			ACH	0	\$0.00
			Bank of America	0	\$0.00
			Check	1	\$833.34
			Strategic Payment Services	0	\$0.00
			Wells Fargo	0	\$0.00
			Paymode X	0	\$0.00
			Update Only	0	\$0.00
			GRAND TOTAL	1	\$833.34

\* Denotes Check Numbers that are out of sequence.

**REVENUE & EXPENDITURE STATEMENT**  
05/21/2025 To 06/04/2025

PIKE COUNTY BOARD OF COMMISSIONERS  
FY 2024-2025

\*100 in the % Used column indicates that no budget exists

Account	Budget (\$)	Current Period (\$)	YTD (\$)	Remaining Balance (\$)	% Used
<b>100 General Fund</b>					
<b>Revenue</b>					
100-03-1000-311750-000 FRANCHISE FEE TAX- Te	3,000.00	0.00	3,459.77	-459.77	115
100-03-1000-371000-061 Rec Authority Donations	1,000.00	0.00	0.00	1,000.00	0
100-03-1000-371000-080 PC Fire Donations - reven	1,000.00	0.00	500.00	500.00	50
100-03-1000-371000-091 Animal Shelter Donations	1,000.00	0.00	0.00	1,000.00	0
100-03-1300-340000-000 PRIOR YEAR REVENUES	1,568,685.00	0.00	0.00	1,568,685.00	0
100-03-1330-314200-081 BEER & WINE EXCISE	45,000.00	0.00	35,717.42	9,282.58	79
100-03-1330-316100-000 Business/ Occupation Lic	40,000.00	142.00	43,591.30	-3,591.30	109
100-03-1330-316300-000 FINANCIAL INSTITUTION	92,000.00	0.00	93,958.00	-1,958.00	102
100-03-1330-321100-081 BEER & WINE LICENSE	13,200.00	0.00	13,200.00	0.00	100
100-03-1400-341900-014 Municipal Election Service	12,163.00	0.00	0.00	12,163.00	0
100-03-1400-341901-000 Elections - Board of Educ	11,050.00	0.00	28,594.52	-17,544.52	259
100-03-1500-340000-000 Misc Revenue	10,000.00	50,349.84	55,816.25	-45,816.25	558
100-03-1500-341400-000 Printing & Copying Servi	200.00	0.00	96.90	103.10	48
100-03-1500-361000-000 Interest Revenue	120,000.00	0.00	151,977.22	-31,977.22	127
100-03-1500-392100-000 Sale of Assets	20,000.00	0.00	1,738.52	18,261.48	9
100-03-1510-349300-000 BAD CHECK FEES	100.00	0.00	0.00	100.00	0
100-03-1514-313100-000 LOCAL OPTION SALES T	1,900,000.00	176,539.91	1,749,113.83	150,886.17	92
100-03-1514-316200-082 Insurance Premium Tax	1,300,000.00	0.00	1,393,942.72	-93,942.72	107
100-03-1516-342310-000 FINGERPRINTING - ALC	500.00	0.00	346.00	154.00	69
100-03-1545-311000-000 General Property Taxes	8,600,000.00	0.00	8,472,643.49	127,356.51	99
100-03-1545-311120-000 Timber Tax	5,000.00	0.00	11,688.03	-6,688.03	234
100-03-1545-311200-000 Property Tax - Prior Year	100,000.00	0.00	317,771.03	-217,771.03	318
100-03-1545-311310-000 Motor Vehicle Tax	130,000.00	0.00	94,499.97	35,500.03	73
100-03-1545-311313-000 Motor Vehicle Admin Fees	18,000.00	0.00	15,028.98	2,971.02	83
100-03-1545-311315-000 Motor Vehicle - TAVT	1,600,000.00	0.00	1,341,647.93	258,352.07	84
100-03-1545-311320-000 Mobile Home	10,000.00	0.00	8,151.01	1,848.99	82
100-03-1545-311340-000 Intangible Tax	160,000.00	0.00	128,261.45	31,738.55	80
100-03-1545-311500-000 Property Not on Digest	10,000.00	0.00	219,942.44	-209,942.44	2,199
100-03-1545-319000-000 Penalties & Interest - Taxe	13,000.00	0.00	57,526.44	-44,526.44	443
100-03-1545-319900-000 Cost & Interest - Taxes	12,000.00	0.00	37,426.29	-25,426.29	312
100-03-1545-341600-000 Fees/ Cost - Tags & Titles	70,000.00	0.00	56,538.02	13,461.98	81
100-03-1545-341940-000 Tax Collection - Commissi	270,000.00	0.00	370,362.73	-100,362.73	137
100-03-1545-346900-000 Tag Mailout Fees	6,000.00	0.00	4,383.00	1,617.00	73
100-03-1545-383000-000 Insurance Reimbursemen	15,000.00	0.00	43,203.86	-28,203.86	288
100-03-1550-311400-000 Heavy Equipment - Taxes	1,000.00	0.00	4,052.23	-3,052.23	405
100-03-2150-311600-000 Real Estate Transfer	47,000.00	0.00	43,701.35	3,298.65	93
100-03-2150-351110-000 Clerk of Superior Court	140,000.00	0.00	112,035.49	27,964.51	80

**REVENUE & EXPENDITURE STATEMENT**  
05/21/2025 To 06/04/2025

PIKE COUNTY BOARD OF COMMISSIONERS  
FY 2024-2025

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100-03-2200-351180-000 Pre-Trial Diversion - DA	100.00	0.00	0.00	100.00	0
100-03-2400-351130-000 Magistrate Court	15,000.00	4,353.98	16,320.92	-1,320.92	109
100-03-2400-351130-091 Animal Ordinance Violation	5,000.00	2,091.62	5,323.61	-323.61	106
100-03-2400-351131-000 Sheriff Services - Magistrate	23,000.00	6,500.00	22,299.00	701.00	97
100-03-2450-351150-000 Probate Court	135,000.00	10,445.72	153,640.27	-18,640.27	114
100-03-2800-341190-000 Indigency Verification App	500.00	0.00	0.00	500.00	0
100-03-2800-346900-000 Indigent Defense Fund	100.00	0.00	0.00	100.00	0
100-03-3300-342000-000 Sheriff Services - Superior	28,000.00	0.00	29,414.31	-1,414.31	105
100-03-3300-342100-000 Sheriff Service -Board of E	236,411.00	0.00	78,313.04	158,097.96	33
100-03-3326-342330-000 INMATE HOUSING REVE	5,000.00	0.00	4,133.34	866.66	83
100-03-3420-389001-000 Restitution - Other	0.00	0.00	950.00	-950.00	*100
100-03-3500-371000-080 FIRE DEPT DONATIONS	0.00	750.00	1,005.00	-1,005.00	*100
100-03-3910-346110-000 Animal Control Shelter Fee	200.00	0.00	0.00	200.00	0
100-03-3920-331151-000 HAZARD MITIGATION GF	18,000.00	0.00	0.00	18,000.00	0
100-03-4000-343000-000 Culvert Permit Fees	10,000.00	800.00	21,128.00	-11,128.00	211
100-03-4226-346901-000 SALE OF SCRAP METAL	2,500.00	0.00	1,964.20	535.80	79
100-03-4500-344100-045 EPD Hazardous Waste Re	32,000.00	0.00	0.00	32,000.00	0
100-03-4530-344150-045 TRANSFER STATION LE	10,000.00	0.00	10,000.00	0.00	100
100-03-4900-341900-000 Public Works Services	40,000.00	0.00	0.00	40,000.00	0
100-03-5431-334101-000 ACCG Employee Safety C	2,500.00	0.00	0.00	2,500.00	0
100-03-5431-334103-000 GEMA/HS - EMPG perform	7,599.00	0.00	0.00	7,599.00	0
100-03-5520-346000-000 SENIOR CITIZEN CENTE	95,211.00	0.00	40,032.38	55,178.62	42
100-03-5520-371000-000 Senior Center Donations	500.00	0.00	0.00	500.00	0
100-03-6500-347100-000 LIBRARY COPIER FEES	2,500.00	0.00	1,596.50	903.50	64
100-03-7220-322200-000 Building Permits	275,000.00	8,728.00	272,868.77	2,131.23	99
100-03-7400-322210-000 Zoning & Land Use Fees	25,000.00	100.00	24,840.70	159.30	99
100-03-7410-323900-000 Plat Reviews	10,000.00	150.00	1,200.00	8,800.00	12
100-03-7410-323901-000 CODE ENFORCEMENT SE	1,500.00	50.00	300.00	1,200.00	20
100-03-7510-346900-000 ADMIN FEE - DEVELOPM	97,733.00	0.00	80,326.77	17,406.23	82
100-98-1000-391200-350 TRANSFER IN CAPITAL I	0.00	0.00	47,715.00	-47,715.00	*100
<b>Revenue Subtotal</b>	<b>\$17,424,252.00</b>	<b>\$261,001.07</b>	<b>\$15,724,288.00</b>	<b>\$1,699,964.00</b>	<b>90</b>
<b>Expenditure</b>					
100-10-1310-579000-000 CONTINGENCIES	50,000.00	0.00	0.00	50,000.00	0
100-13-1000-512101-000 HRA Contribution	1,500.00	0.00	1,710.25	-210.25	114
100-13-1000-523100-000 ACCG-INS - PROPERTY	263,000.00	0.00	261,489.00	1,511.00	99
100-13-1000-523200-000 COMMUNICATIONS - PH	2,200.00	156.13	8,560.01	-6,360.01	389
100-13-1000-523900-000 EMPLOYEE SCREENING	700.00	0.00	670.00	30.00	96
100-13-1300-512200-000 FICA	0.00	0.00	85.77	-85.77	*100
100-13-1300-512600-000 UNEMPLOYMENT PAYM	5,000.00	0.00	0.00	5,000.00	0

**REVENUE & EXPENDITURE STATEMENT**  
05/21/2025 To 06/04/2025

**PIKE COUNTY BOARD OF COMMISSIONERS**  
FY 2024-2025

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100-13-1300-512900-000 UNIFORMS	100.00	0.00	77.04	22.96	77
100-13-1300-523201-000 CELL PHONE COMMUNI	540.00	0.00	489.76	50.24	91
100-13-1300-523232-000 EQUIPMENT RENTAL	2,000.00	0.00	1,468.80	531.20	73
100-13-1300-523300-000 LEGAL PUBLICATION	2,000.00	0.00	6,061.79	-4,061.79	303
100-13-1300-523500-000 TRAVEL	20,940.00	0.00	7,626.94	13,313.06	36
100-13-1300-523600-000 DUES & FEES	1,500.00	0.00	7,004.75	-5,504.75	467
100-13-1300-523700-000 TRAINING	13,050.00	0.00	9,084.00	3,966.00	70
100-13-1300-523850-000 CONTRACT SERVICES	50,206.00	500.00	100,287.41	-50,081.41	200
100-13-1300-523900-000 POSTAGE	2,400.00	138.97	1,851.94	548.06	77
100-13-1300-531000-000 SUPPLIES	7,500.00	181.43	5,656.95	1,843.05	75
100-13-1300-531270-000 GAS/DIESEL	200.00	0.00	0.00	200.00	0
100-13-1300-531400-000 LEGAL RESOURCES	2,500.00	0.00	0.00	2,500.00	0
100-13-1310-511100-000 REGULAR (COMM) EMPL	130,024.00	0.00	124,169.85	5,854.15	95
100-13-1310-512100-000 GROUP (COMM) INSUR/	66,900.00	5,599.68	61,949.83	4,950.17	93
100-13-1310-512200-000 FICA & MEDICARE	9,947.00	0.00	8,375.65	1,571.35	84
100-13-1310-512700-000 WORKERS COMPENSAT	110,000.00	0.00	97,767.00	12,233.00	89
100-13-1320-511100-000 REGULAR (CO MGR) EM	92,902.00	0.00	12,863.34	80,038.66	14
100-13-1320-512100-000 GROUP (CO MGR) INSU	983.00	0.00	76.81	906.19	8
100-13-1320-512200-000 FICA & MEDICARE	7,107.00	0.00	966.17	6,140.83	14
100-13-1320-512400-000 RETIREMENT CONTRIB	4,724.00	0.00	10,425.66	-5,701.66	221
100-13-1330-511100-000 REGULAR (ADMINISTRA	248,952.00	8,057.86	202,880.61	46,071.39	81
100-13-1330-512100-000 GROUP (ADM) INSURAN	40,163.00	1,679.45	21,186.58	18,976.42	53
100-13-1330-512200-000 FICA & MEDICARE	19,045.00	584.36	15,082.17	3,962.83	79
100-13-1330-512400-000 RETIREMENT CONTRIB	18,898.00	89.40	17,645.84	1,252.16	93
100-13-1330-523300-000 Advertising & Marketing	3,600.00	0.00	35.00	3,565.00	1
100-13-1500-523901-000 BANK SERVICE CHARG	500.00	0.00	425.00	75.00	85
100-13-1512-582301-000 PENALTIES & LATE CHA	0.00	-7,717.67	395.88	-395.88	*100
100-13-1530-521200-000 PROFESSIONAL SVC - L	96,000.00	7,708.27	92,499.24	3,500.76	96
100-13-1530-521201-000 PROF SVC - ATTORNEY	10,000.00	179.75	2,499.62	7,500.38	25
100-13-1540-573000-000 EMPLOYEE RECOGNITI	8,500.00	0.00	4,152.97	4,347.03	49
100-13-1560-521200-000 PROF SVC - AUDIT	33,000.00	0.00	36,770.00	-3,770.00	111
100-13-3000-523101-000 ACCG-INS - PTSD FIRST	0.00	0.00	4,070.00	-4,070.00	*100
100-13-4400-531210-000 WATER/SEWAGE	960.00	91.50	1,002.42	-42.42	104
100-13-4600-531530-000 ELECTRICITY	6,600.00	6.50	5,318.61	1,281.39	81
100-13-8000-582016-000 UNITED BANK LOAN 38C	0.00	0.00	64,308.41	-64,308.41	*100
100-14-1400-511100-000 REGULAR EMPLOYEES	164,164.00	5,571.20	134,218.47	29,945.53	82
100-14-1400-511200-000 Board Compensation	3,500.00	0.00	2,440.00	1,060.00	70
100-14-1400-512100-000 GROUP INSURANCE	34,148.00	2,139.84	22,238.14	11,909.86	65
100-14-1400-512101-000 HRA CONTRIBUTION	3,250.00	0.00	561.47	2,688.53	17



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05/21/2025 To 06/04/2025

PIKE COUNTY BOARD OF COMMISSIONERS  
FY 2024-2025

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100-14-1400-512200-000 FICA & MEDICARE	12,827.00	401.89	9,886.29	2,940.71	77
100-14-1400-512400-000 RETIREMENT CONTRIB	18,898.00	0.00	8,838.00	10,060.00	47
100-14-1400-522200-000 REPAIRS & MAINTENAN	1,000.00	0.00	37.49	962.51	4
100-14-1400-523200-000 COMMUNICATIONS - PH	1,275.00	78.07	1,339.84	-64.84	105
100-14-1400-523300-000 ADVERTISING	1,000.00	0.00	905.84	94.16	91
100-14-1400-523500-000 TRAVEL	2,500.00	0.00	1,914.23	585.77	77
100-14-1400-523600-000 DUES & FEES	280.00	0.00	0.00	280.00	0
100-14-1400-523700-000 TRAINING	2,500.00	0.00	800.00	1,700.00	32
100-14-1400-523850-000 Poll Workers - Contract S	103,425.00	0.00	36,626.50	66,798.50	35
100-14-1400-523900-000 POSTAGE	3,000.00	83.75	2,630.05	369.95	88
100-14-1400-531000-000 SUPPLIES	13,000.00	16.73	9,540.87	3,459.13	73
100-14-1400-542500-000 OTHER EQUIPMENT	3,000.00	0.00	4,932.66	-1,932.66	164
100-14-1500-523850-000 CONTRACT SERVICES	32,379.00	1,316.26	20,405.58	11,973.42	63
100-14-4400-531210-000 WATER /SEWAGE	300.00	26.27	301.45	-1.45	100
100-14-4600-531530-000 ELECTRICITY EXP	2,000.00	13.00	2,099.64	-99.64	105
100-14-4700-531520-000 NATURAL GAS EXPENSI	250.00	23.93	259.55	-9.55	104
100-15-1000-523300-000 LEGAL PUBLICATION	200.00	0.00	63.72	136.28	32
100-15-1000-523500-000 BD OF EQ TRAVEL	400.00	0.00	911.75	-511.75	228
100-15-1000-523700-000 BD OF EQ TRAINING	1,250.00	0.00	204.62	1,045.38	16
100-15-1000-531000-000 BD OF EQ - SUPPLIES	50.00	0.00	0.00	50.00	0
100-15-1330-512200-000 FICA & MEDICARE	0.00	0.00	36.13	-36.13	*100
100-15-1330-521100-000 BD OF EQ PER DIEM	1,400.00	0.00	1,543.34	-143.34	110
100-15-1330-521200-000 Comp Pay	500.00	0.00	500.00	0.00	100
100-15-1550-523900-000 POSTAGE	150.00	0.00	0.00	150.00	0
100-16-1545-511100-000 REGULAR EMPLOYEES	231,507.00	9,003.91	200,932.45	30,574.55	87
100-16-1545-512100-000 GROUP INSURANCE	30,471.00	3,261.45	36,075.89	-5,604.89	118
100-16-1545-512101-000 HRA CONTRIBUTION	750.00	0.00	1,500.00	-750.00	200
100-16-1545-512200-000 FICA & MEDICARE	17,711.00	650.92	14,500.11	3,210.89	82
100-16-1545-512400-000 RETIREMENT CONTRIB	14,173.00	0.00	13,522.00	651.00	95
100-16-1545-521200-000 PROFESSIONAL SVC	8,000.00	0.00	9,250.47	-1,250.47	116
100-16-1545-523200-000 COMMUNICATIONS - PH	1,600.00	130.11	1,911.64	-311.64	119
100-16-1545-523300-000 ADVERTISING/LEGAL PL	50.00	0.00	0.00	50.00	0
100-16-1545-523400-000 PRINTING & BINDING	850.00	0.00	0.00	850.00	0
100-16-1545-523500-000 TRAVEL	800.00	0.00	515.72	284.28	64
100-16-1545-523600-000 DUES & FEES	400.00	0.00	400.00	0.00	100
100-16-1545-523700-000 TRAINING	865.00	0.00	923.50	-58.50	107
100-16-1545-523850-000 CONTRACT SVC	46,085.00	750.00	43,125.75	2,959.25	94
100-16-1545-523900-000 POSTAGE	4,400.00	216.01	3,007.58	1,392.42	68
100-16-1545-531000-000 SUPPLIES	4,700.00	79.73	5,087.70	-387.70	108

**REVENUE & EXPENDITURE STATEMENT**  
05/21/2025 To 06/04/2025

PIKE COUNTY BOARD OF COMMISSIONERS  
FY 2024-2025

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100-16-4400-531210-000 WATER / SEWAGE	250.00	27.46	315.10	-65.10	126
100-16-4600-531530-000 ELECTRICITY EXP -TAX	2,000.00	6.50	1,830.25	169.75	92
100-16-4700-531220-000 NATURAL GAS EXPENS	250.00	23.07	250.27	-0.27	100
100-17-1300-523201-000 CELL PHONE COMMUNI	2,400.00	78.45	862.86	1,537.14	36
100-17-1550-511100-000 REGULAR EMPLOYEES	234,265.00	8,809.60	206,195.53	28,069.47	88
100-17-1550-511200-000 BOARD COMPENSATION	7,000.00	200.00	5,950.00	1,050.00	85
100-17-1550-512100-000 GROUP INSURANCE	67,374.00	6,250.61	65,228.66	2,145.34	97
100-17-1550-512101-000 HRA CONTRIBUTION	6,250.00	0.00	1,797.06	4,452.94	29
100-17-1550-512200-000 FICA & MEDICARE	17,922.00	618.56	14,593.70	3,328.30	81
100-17-1550-512400-000 RETIREMENT CONTRIBI	28,347.00	46.53	21,628.68	6,718.32	76
100-17-1550-523200-000 COMMUNICATIONS - PH	1,912.00	130.11	1,911.64	0.36	100
100-17-1550-523300-000 ADVERTISING	500.00	0.00	0.00	500.00	0
100-17-1550-523400-000 PRINTING & BINDING	8,500.00	0.00	480.92	8,019.08	6
100-17-1550-523500-000 TRAVEL	7,500.00	0.00	7,090.54	409.46	95
100-17-1550-523600-000 DUES & FEES	3,500.00	0.00	3,500.00	0.00	100
100-17-1550-523700-000 TRAINING	2,500.00	0.00	1,739.85	760.15	70
100-17-1550-523850-000 CONTRACT SVC	38,531.00	800.00	59,475.96	-20,944.96	154
100-17-1550-523900-000 POSTAGE	1,500.00	0.00	338.15	1,161.85	23
100-17-1550-531000-000 SUPPLIES	2,000.00	16.73	1,484.49	515.51	74
100-17-1550-531270-000 GAS/DIESEL	4,000.00	269.98	3,469.62	530.38	87
100-17-1550-542200-000 VEHICLES M&R	1,500.00	0.00	635.31	864.69	42
100-17-4400-531210-000 WATER/SEWAGE	325.00	33.43	383.61	-58.61	118
100-17-4600-531530-000 ELECTRICITY	2,000.00	6.50	2,298.50	-298.50	115
100-17-4700-531220-000 NATURAL GAS	400.00	19.66	213.19	186.81	53
100-18-1300-523201-000 CELL PHONE COMMUNI	600.00	0.00	439.32	160.68	73
100-18-1565-511100-000 REGULAR EMPLOYEES	143,985.00	3,534.10	97,322.67	46,662.33	68
100-18-1565-511300-000 OVERTIME	1,000.00	0.00	293.28	706.72	29
100-18-1565-512100-000 GROUP INSURANCE	45,547.00	786.71	15,108.66	30,438.34	33
100-18-1565-512101-000 HRA CONTRIBUTION	2,250.00	0.00	1,792.40	457.60	80
100-18-1565-512200-000 FICA & MEDICARE	11,015.00	260.53	7,107.27	3,907.73	65
100-18-1565-512400-000 RETIREMENT CONTRIBI	14,174.00	0.00	16,074.00	-1,900.00	113
100-18-1565-512900-000 UNIFORMS	750.00	0.00	396.87	353.13	53
100-18-1565-522100-000 CLEANING SUPPLIES	7,000.00	0.00	3,331.90	3,668.10	48
100-18-1565-522200-000 MAINTENANCE RPRS/E	85,000.00	2,318.60	95,683.75	-10,683.75	113
100-18-1565-522201-000 CONTRACT SERVICES -	83,585.00	6,799.62	77,713.36	5,871.64	93
100-18-1565-531210-000 WATER / SEWAGE	3,600.00	25.00	269.00	3,331.00	7
100-18-1565-531520-000 PROPANE GAS	1,800.00	0.00	572.06	1,227.94	32
100-18-1565-531700-000 SUPPLIES - SMALL EQU	1,000.00	0.00	929.66	70.34	93
100-18-1565-542200-000 VEHICLES M& R	2,500.00	0.00	1,446.26	1,053.74	58

**REVENUE & EXPENDITURE STATEMENT**  
05/21/2025 To 06/04/2025

PIKE COUNTY BOARD OF COMMISSIONERS  
FY 2024-2025

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100-18-4600-531530-000 ELECTRICITY EXPENSE	2,400.00	156.30	2,161.80	238.20	90
100-18-4700-531270-000 GAS/DIESEL	7,500.00	338.84	4,577.53	2,922.47	61
100-20-2100-531100-000 SUPPLIES / MATERIALS	500.00	0.00	219.78	280.22	44
100-20-2150-521100-000 CIRCUIT COURT	118,960.00	0.00	117,868.00	1,092.00	99
100-20-2300-521100-000 COURT INTERPRETER /	0.00	0.00	209.58	-209.58	*100
100-20-2500-521100-000 COURT REPORTER	19,000.00	400.00	13,217.82	5,782.18	70
100-20-2700-523850-000 JUROR PER DIEM	10,000.00	0.00	5,400.00	4,600.00	54
100-20-2750-523200-000 COMMUNICATIONS - PH	1,278.00	130.15	1,911.71	-633.71	150
100-20-2750-523851-000 Contract Services	1,800.00	500.00	3,450.00	-1,650.00	192
100-20-2800-521000-000 GUARDIAN AD LITEM	26,000.00	2,166.67	26,000.04	-0.04	100
100-20-4400-531210-000 WATER / SEWAGE	1,110.00	91.50	994.50	115.50	90
100-20-4600-531530-000 ELECTRICITY EXPENSE	22,400.00	19.50	24,335.71	-1,935.71	109
100-21-2180-511100-000 REGULAR EMPLOYEES	217,137.00	8,578.00	195,667.78	21,469.22	90
100-21-2180-512100-000 GROUP INSURANCE	61,150.00	4,369.29	48,442.29	12,707.71	79
100-21-2180-512101-000 HRA CONTRIBUTION	4,250.00	0.00	2,684.84	1,565.16	63
100-21-2180-512200-000 FICA & MEDICARE	16,611.00	618.79	13,995.44	2,615.56	84
100-21-2180-512400-000 RETIREMENT CONTRIB	18,898.00	0.00	22,387.51	-3,489.51	118
100-21-2180-522200-000 REPAIRS & MAINTENAN	0.00	0.00	135.00	-135.00	*100
100-21-2180-523200-000 COMMUNICATIONS - PH	1,912.00	156.14	1,715.48	196.52	90
100-21-2180-523300-000 ADVERTISING/ LEGAL P	500.00	0.00	75.00	425.00	15
100-21-2180-523400-000 PRINTING & BINDING	1,000.00	0.00	1,104.78	-104.78	110
100-21-2180-523500-000 TRAVEL	2,500.00	0.00	2,321.93	178.07	93
100-21-2180-523600-000 DUES & FEES	450.00	0.00	600.00	-150.00	133
100-21-2180-523700-000 TRAINING	2,500.00	0.00	1,300.00	1,200.00	52
100-21-2180-523850-000 CONTRACT SERVICES	32,000.00	248.30	25,493.68	6,506.32	80
100-21-2180-523900-000 POSTAGE	3,000.00	146.31	1,804.84	1,195.16	60
100-21-2180-531000-000 SUPPLIES	4,000.00	8.99	3,815.74	184.26	95
100-21-2180-531400-000 LEGAL PUBLICATIONS	500.00	0.00	110.00	390.00	22
100-21-2180-542401-000 Historical Deed Indexing F	2,456.00	0.00	1,855.00	601.00	76
100-22-2200-521100-000 DISTRICT ATTORNEY	215,733.00	0.00	215,733.00	0.00	100
100-22-2200-523200-000 COMMUNICATIONS- PH	1,600.00	104.09	1,625.73	-25.73	102
100-22-4700-522200-000 Contract Services	3,670.00	300.00	3,600.00	70.00	98
100-23-1300-523201-000 CELL PHONE - COMMUN	615.00	40.44	444.75	170.25	72
100-23-2400-511100-000 REGULAR EMPLOYEES	207,852.00	5,564.22	155,383.07	52,468.93	75
100-23-2400-512100-000 GROUP INSURANCE	26,241.00	2,185.03	24,191.05	2,049.95	92
100-23-2400-512101-000 HRA CONTRIBUTION	1,750.00	0.00	1,716.23	33.77	98
100-23-2400-512200-000 FICA & MEDICARE	18,961.00	403.24	11,362.45	7,598.55	60
100-23-2400-512400-000 RETIREMENT CONTRIB	18,898.00	52.97	17,666.85	1,231.15	93
100-23-2400-522200-000 CONTRACT SERVICES	15,232.00	1,017.22	18,788.25	-3,556.25	123

**REVENUE & EXPENDITURE STATEMENT**  
05/21/2025 To 06/04/2025

PIKE COUNTY BOARD OF COMMISSIONERS  
FY 2024-2025

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100-23-2400-523200-000 COMMUNICATIONS - PH	1,300.00	104.09	1,625.73	-325.73	125
100-23-2400-523300-000 ADVERTISING	40.00	0.00	0.00	40.00	0
100-23-2400-523400-000 PRINTING & BINDING	500.00	0.00	158.00	342.00	32
100-23-2400-523500-000 TRAVEL	1,750.00	0.00	271.94	1,478.06	16
100-23-2400-523600-000 DUES & FEES	1,560.00	0.00	1,666.00	-106.00	107
100-23-2400-523700-000 TRAINING	1,000.00	0.00	0.00	1,000.00	0
100-23-2400-523850-000 PROFESSIONAL SERVIC	41,000.00	2,899.18	49,863.41	-8,863.41	122
100-23-2400-523900-000 POSTAGE	1,668.00	144.46	1,415.68	252.32	85
100-23-2400-531000-000 SUPPLIES	3,300.00	8.99	2,072.66	1,227.34	63
100-23-2400-531400-000 LEGAL PUBLICATIONS	850.00	0.00	535.01	314.99	63
100-24-2450-511100-000 REGULAR EMPLOYEES	178,080.00	7,220.27	160,838.53	17,241.47	90
100-24-2450-512100-000 GROUP INSURANCE	23,384.00	3,570.27	38,723.26	-15,339.26	166
100-24-2450-512101-000 HRA CONTRIBUTION	3,750.00	0.00	730.55	3,019.45	19
100-24-2450-512200-000 FICA & MEDICARE	13,624.00	522.21	11,638.67	1,985.33	85
100-24-2450-512400-000 RETIREMENT CONTRIBI	14,174.00	0.00	6,020.00	8,154.00	42
100-24-2450-522200-000 CONTRACT SERVICES	13,585.00	305.19	11,201.71	2,383.29	82
100-24-2450-523200-000 COMMUNICATIONS - PH	1,912.00	130.11	1,911.64	0.36	100
100-24-2450-523500-000 TRAVEL	4,323.00	500.70	1,818.99	2,504.01	42
100-24-2450-523600-000 DUES & FEES	450.00	0.00	710.00	-260.00	158
100-24-2450-523700-000 TRAINING	1,830.00	0.00	1,898.00	-68.00	104
100-24-2450-523900-000 POSTAGE	2,050.00	193.81	1,883.70	166.30	92
100-24-2450-531000-000 SUPPLIES	6,000.00	8.99	5,286.39	713.61	88
100-25-2000-521200-000 PROFESSIONAL SERVIC	10,000.00	0.00	0.00	10,000.00	0
100-28-2800-521000-000 PUBLIC DEFENDER	186,448.00	0.00	186,448.00	0.00	100
100-32-3326-523500-000 TRAVEL	200.00	0.00	949.96	-749.96	475
100-32-3326-531000-000 INMATE SUPPLIES	22,000.00	622.01	25,415.67	-3,415.67	116
100-32-3350-523850-000 SUPPORT OF INMATES	45,840.00	0.00	37,465.00	8,375.00	82
100-32-3350-531300-000 FOOD FOR INMATES	68,400.00	2,765.46	63,569.80	4,830.20	93
100-32-3370-523100-000 INMATE MEDICAL	125,486.00	1,532.07	130,689.47	-5,203.47	104
100-33-1300-523201-000 CELL PHONE COMMUNI	15,100.00	1,453.15	13,914.38	1,185.62	92
100-33-3300-511100-000 REGULAR EMPLOYEES	1,538,743.00	51,108.76	1,267,696.49	271,046.51	82
100-33-3300-511300-000 OVERTIME	87,735.00	5,063.13	96,868.90	-9,133.90	110
100-33-3300-512100-000 GROUP INSURANCE	367,964.00	23,607.61	262,223.18	105,740.82	71
100-33-3300-512101-000 HRA CONTRIBUTION	21,500.00	0.00	5,267.27	16,232.73	24
100-33-3300-512200-000 FICA & MEDICARE	124,920.00	4,013.63	97,792.77	27,127.23	78
100-33-3300-512400-000 RETIREMENT CONTRIBI	134,759.00	396.82	162,143.85	-27,384.85	120
100-33-3300-512900-000 UNIFORMS	52,500.00	1,159.01	44,483.87	8,016.13	85
100-33-3300-521200-000 CONTRACT SERVICES	124,338.00	4,780.87	155,687.64	-31,349.64	125
100-33-3300-523200-000 COMMUNICATIONS - PH	5,500.00	598.52	7,540.12	-2,040.12	137

**REVENUE & EXPENDITURE STATEMENT**  
05/21/2025 To 06/04/2025

PIKE COUNTY BOARD OF COMMISSIONERS  
FY 2024-2025

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100-33-3300-523300-000 ADVERTISING	500.00	0.00	0.00	500.00	0
100-33-3300-523400-000 PRINTING & BINDING	1,362.00	0.00	667.00	695.00	49
100-33-3300-523500-000 TRAVEL	4,000.00	0.00	1,643.83	2,356.17	41
100-33-3300-523600-000 DUES & FEES	1,840.00	0.00	11,812.20	-9,972.20	642
100-33-3300-523700-000 TRAINING	2,500.00	831.74	4,224.21	-1,724.21	169
100-33-3300-523900-000 POSTAGE	700.00	58.99	608.05	91.95	87
100-33-3300-531000-000 SUPPLIES	33,000.00	328.15	25,814.92	7,185.08	78
100-33-3300-531270-000 GAS/DIESEL	84,000.00	7,572.33	85,272.82	-1,272.82	102
100-33-3300-542200-000 CAPITAL OUTLAY - VEHI	0.00	0.00	-402.00	402.00	*100
100-33-3321-531100-000 INVESTIGATION SUPPLI	2,000.00	0.00	149.95	1,850.05	7
100-33-3323-522200-000 VEHICLES- M&R	80,000.00	1,612.53	46,319.30	33,680.70	58
100-33-3330-523100-000 ACCG-INS - PROPERTY	0.00	0.00	7,248.97	-7,248.97	*100
100-33-3355-522200-000 REPAIRS & MAINTENAN	500.00	0.00	1,301.13	-801.13	260
100-33-4400-531210-000 WATER / SEWAGE	2,000.00	313.54	2,186.11	-186.11	109
100-33-4600-531530-000 ELECTRICITY EXPENSE	14,552.00	96.39	13,291.96	1,260.04	91
100-33-4700-531220-000 NATURAL GAS EXP	2,000.00	106.90	1,320.95	679.05	66
100-34-3326-511100-000 REGULAR EMPLOYEES	810,515.00	32,774.56	700,252.01	110,262.99	86
100-34-3326-511300-000 OVERTIME	64,094.00	1,926.96	39,313.66	24,780.34	61
100-34-3326-512100-000 GROUP INSURANCE	157,648.00	9,289.62	99,998.53	57,649.47	63
100-34-3326-512101-000 HRA CONTRIBUTION	19,000.00	0.00	513.92	18,486.08	3
100-34-3326-512200-000 FICA & MEDICARE	66,788.00	2,522.72	53,523.53	13,264.47	80
100-34-3326-512400-000 RETIREMENT CONTRIBI	80,315.00	126.29	74,320.82	5,994.18	93
100-34-3326-512900-000 UNIFORMS	3,000.00	331.10	12,414.53	-9,414.53	414
100-34-3326-521200-000 PROFESSIONAL SVC	3,620.00	0.00	18,043.95	-14,423.95	498
100-34-3326-522200-000 REPAIRS & MAINTENAN	2,000.00	0.00	24,719.58	-22,719.58	1,236
100-34-3326-523200-000 COMMUNICATIONS - PH	1,656.00	208.18	2,769.38	-1,113.38	167
100-34-3326-523700-000 TRAINING	3,000.00	0.00	1,725.69	1,274.31	58
100-34-3326-523850-000 CONTRACT SERVICES	3,317.00	0.00	16,002.05	-12,685.05	482
100-34-3326-523900-000 POSTAGE	150.00	3.45	11.60	138.40	8
100-34-3326-531000-000 SUPPLIES - JAIL	3,000.00	71.69	2,973.03	26.97	99
100-34-3326-531270-000 GAS/DIESEL	24,000.00	950.72	10,711.61	13,288.39	45
100-34-3326-542200-000 VEHICLES - M & R	20,000.00	0.00	427.98	19,572.02	2
100-34-3360-531700-000 RECORD BOOKS	700.00	0.00	1,169.65	-469.65	167
100-34-4400-531210-000 WATER / SEWAGE - JAIL	11,500.00	959.00	9,700.87	1,799.13	84
100-34-4600-531530-000 ELECTRICITY - JAIL	10,740.00	0.00	9,728.80	1,011.20	91
100-34-4700-531220-000 NATURAL GAS - JAIL	1,500.00	98.67	1,219.34	280.66	81
100-37-3700-511100-000 REGULAR EMPLOYEES	24,002.00	0.00	22,587.25	1,414.75	94
100-37-3700-512100-000 GROUP INSURANCE	21,229.00	1,789.68	19,686.48	1,542.52	93
100-37-3700-512200-000 FICA & MEDICARE	1,866.00	0.00	1,340.85	525.15	72

**REVENUE & EXPENDITURE STATEMENT**  
05/21/2025 To 06/04/2025

PIKE COUNTY BOARD OF COMMISSIONERS  
FY 2024-2025

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100-37-3700-522200-000 VEHICLES M&R	100.00	0.00	0.00	100.00	0
100-37-3700-522250-000 Transport	5,250.00	0.00	2,600.00	2,650.00	50
100-37-3700-523000-000 Other Purchased / Indiger	1,000.00	0.00	0.00	1,000.00	0
100-37-3700-523200-000 COMMUNICATIONS - PH	492.00	38.01	418.11	73.89	85
100-37-3700-523500-000 TRAVEL	2,400.00	0.00	2,146.61	253.39	89
100-37-3700-523600-000 DUES & FEES	450.00	0.00	450.00	0.00	100
100-37-3700-523700-000 TRAINING	1,080.00	0.00	1,605.00	-525.00	149
100-37-3700-523850-000 CONTRACT SERVICES	162.00	0.00	162.00	0.00	100
100-37-3700-531000-000 SUPPLIES	6,500.00	0.00	5,209.72	1,290.28	80
100-37-3700-531100-000 INVESTIGATION EXPENSE	200.00	0.00	0.00	200.00	0
100-37-3700-531270-000 GAS/DIESEL	250.00	0.00	224.05	25.95	90
100-37-4600-531530-000 ELECTRICITY EXPENSE	150.00	6.50	113.30	36.70	76
100-38-3800-511100-000 REGULAR EMPLOYEES	0.00	-35,579.27	0.00	0.00	0
100-38-3800-511300-000 OVERTIME	0.00	-2,218.11	0.00	0.00	0
100-38-3800-512100-000 GROUP INSURANCE	0.00	-7,577.66	0.00	0.00	0
100-38-3800-512200-000 FICA & MEDICARE	0.00	-2,696.50	0.00	0.00	0
100-39-3940-572000-000 AMBULANCE CONTRACT	872,060.00	72,671.67	872,060.04	-0.04	100
100-42-1300-523201-000 CELL PHONE COMMUNI	4,320.00	0.00	2,770.19	1,549.81	64
100-42-1500-531300-000 FOOD & VENDING SERV	300.00	0.00	123.55	176.45	41
100-42-4100-523200-000 COMMUNICATION- PHO	2,800.00	26.02	2,469.37	330.63	88
100-42-4100-523300-000 ADVERTISING	100.00	0.00	637.20	-537.20	637
100-42-4210-511100-000 REGULAR EMPLOYEES	1,057,306.00	30,235.53	740,440.30	316,865.70	70
100-42-4210-511300-000 OVERTIME	17,500.00	1,071.72	19,946.88	-2,446.88	114
100-42-4210-512100-000 GROUP INSURANCE	288,636.00	18,465.17	196,538.73	92,097.27	68
100-42-4210-512101-000 HRA CONTRIBUTION	23,750.00	0.00	2,480.08	21,269.92	10
100-42-4210-512200-000 FICA & MEDICARE	78,912.00	2,205.31	53,734.14	25,177.86	68
100-42-4210-512400-000 RETIREMENT CONTRIB	108,662.00	128.31	98,001.96	10,660.04	90
100-42-4220-522000-000 SIGN M&R	18,000.00	21.99	13,297.91	4,702.09	74
100-42-4220-522200-000 EQUIPMENT M&R	70,000.00	2,184.38	99,907.29	-29,907.29	143
100-42-4220-531000-000 SUPPLIES	10,000.00	0.00	5,394.41	4,605.59	54
100-42-4220-531270-000 GAS/DIESEL	170,000.00	8,384.88	111,913.05	58,086.95	66
100-42-4220-531500-000 CULVERT PIPES	70,000.00	0.00	51,136.66	18,863.34	73
100-42-4220-531600-000 SMALL EQUIPMENT	7,000.00	0.00	7,860.35	-860.35	112
100-42-4220-542200-000 VEHICLES- M&R	50,000.00	3,774.29	72,303.29	-22,303.29	145
100-42-4221-541400-000 M&R- PAVED & UNPAVE	750,000.00	67,331.52	708,372.90	41,627.10	94
100-42-4230-541400-000 M&R- BRIDGES	10,000.00	0.00	0.00	10,000.00	0
100-42-4270-523850-000 CONTRACT SVC	18,182.00	389.60	13,739.15	4,442.85	76
100-42-4400-531210-000 WATER / SEWAGE	1,000.00	81.35	1,488.75	-488.75	149
100-42-4600-531530-000 ELECTRICITY EXPENSE	6,500.00	406.70	5,514.20	985.80	85

**REVENUE & EXPENDITURE STATEMENT**  
05/21/2025 To 06/04/2025

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FY 2024-2025

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100-42-4700-531520-000 PROPANE GAS EXPENS	600.00	0.00	1,030.05	-430.05	172
100-42-8000-581004-000 CAT LEASE # 70010402 M	26,304.00	0.00	26,303.64	0.36	100
100-42-8000-582004-000 Massey Ferguson Tractor	346,000.00	0.00	336,778.31	9,221.69	97
100-42-8000-582013-000 Cat Lease# 0170035602	12,017.00	0.00	11,015.51	1,001.49	92
100-42-8000-582205-000 CAT Lease#???? Skid Ste	14,804.00	0.00	14,803.08	0.92	100
100-42-8000-582210-000 CAT Lease#???? Excavat	30,024.00	0.00	30,024.00	0.00	100
100-42-8000-582215-000 CAT Lease#???? Wheel L	32,080.00	0.00	32,079.12	0.88	100
100-42-8000-582220-000 CAT Lease#???? Dozier L	18,365.00	0.00	18,364.56	0.44	100
100-42-8000-582225-000 CAT Lease#???? Motor G	40,693.00	0.00	40,692.00	1.00	100
100-42-8000-582230-000 CAT Lease#???? Motor G	40,693.00	0.00	40,692.00	1.00	100
100-45-4560-523850-000 CONTRACT SERVICES	32,000.00	1,102.65	12,680.08	19,319.92	40
100-50-5100-572000-000 BOARD OF HEALTH	87,300.00	7,275.00	87,300.00	0.00	100
100-54-5400-572000-000 DFACS	18,053.00	1,504.42	18,053.04	-0.04	100
100-55-5500-572000-000 MCINTOSH TRAIL RDC L	20,000.00	0.00	19,145.00	855.00	96
100-55-5540-572000-000 MCTRAIL-PUBLIC TRAN	10,500.00	0.00	0.00	10,500.00	0
100-56-5520-511100-000 REGULAR EMPLOYEES	102,814.00	3,688.80	82,199.76	20,614.24	80
100-56-5520-512100-000 GROUP INSURANCE - BI	8,665.00	727.65	8,437.39	227.61	97
100-56-5520-512101-000 HRA CONTRIBUTION	750.00	0.00	0.00	750.00	0
100-56-5520-512200-000 FICA & MEDICARE	7,866.00	275.56	5,630.06	2,235.94	72
100-56-5520-512400-000 RETIREMENT CONTRIBI	4,725.00	0.00	4,003.00	722.00	85
100-56-5520-521100-000 Contract Services	2,566.00	0.00	1,255.63	1,310.37	49
100-56-5520-523200-000 COMMUNICATIONS - PH	1,280.00	126.02	2,338.39	-1,058.39	183
100-56-5520-523500-000 TRAVEL	600.00	0.00	0.00	600.00	0
100-56-5520-523700-000 TRAINING	125.00	0.00	0.00	125.00	0
100-56-5520-523900-000 POSTAGE	60.00	0.00	58.40	1.60	97
100-56-5520-531100-000 SUPPLIES	1,500.00	0.00	1,114.49	385.51	74
100-56-5520-531101-000 Senior Center 'Stepping U	0.00	0.00	490.26	-490.26	*100
100-56-5520-531210-000 WATER / SEWER SENIO	400.00	29.00	313.00	87.00	78
100-56-5520-531270-000 GAS / DIESEL	4,000.00	196.05	2,404.78	1,595.22	60
100-56-5520-531300-000 CONGREGATE MEAL EX	77,381.00	188.70	49,087.62	28,293.38	63
100-56-5520-531301-000 HOME DELIVERED MEAL	92,602.00	0.00	43,212.12	49,389.88	47
100-56-5520-531530-000 ELECTRICITY - SENIOR	8,300.00	30.00	7,315.88	984.12	88
100-56-5520-542200-000 VEHICLE REPAIRS & MA	1,200.00	0.00	1,682.62	-482.62	140
100-61-4750-523200-000 COMMUNICATIONS - PH	1,600.00	130.11	1,429.54	170.46	89
100-61-4750-523201-000 CELL PHONE COMMUNI	1,170.00	0.00	20.00	1,150.00	2
100-61-6110-511100-000 REGULAR EMPLOYEES	313,267.00	12,046.37	271,575.74	41,691.26	87
100-61-6110-512100-000 GROUP INSURANCE	76,139.00	7,296.46	75,241.65	897.35	99
100-61-6110-512101-000 HRA CONTRIBUTION	4,750.00	0.00	1,651.12	3,098.88	35
100-61-6110-512200-000 FICA & MEDICARE	23,965.00	845.43	19,120.95	4,844.05	80

**REVENUE & EXPENDITURE STATEMENT**  
05/21/2025 To 06/04/2025

PIKE COUNTY BOARD OF COMMISSIONERS  
FY 2024-2025

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Account	Budget (\$)	Current Period (\$)	YTD (\$)	Remaining Balance (\$)	% Used
100-61-6110-512400-000 RETIREMENT CONTRIBL	33,071.00	0.00	26,143.00	6,928.00	79
100-61-6110-521100-000 CONTRACT SERVICES	6,232.00	1,400.00	5,348.00	884.00	86
100-61-6120-572000-000 RECREATION AUTHORI	141,411.00	11,784.25	141,411.00	0.00	100
100-65-4750-523200-000 COMMUNICATIONS - PH	1,008.00	52.05	571.83	436.17	57
100-65-6500-511100-000 LIBRARY EMPLOYEES	144,245.00	6,106.29	113,284.85	30,960.15	79
100-65-6500-512100-000 GROUP INSURANCE	500.00	0.00	3,532.69	-3,032.69	707
100-65-6500-512200-000 FICA & MEDICARE	11,035.00	440.32	8,376.05	2,658.95	76
100-65-6500-512400-000 RETIREMENT CONTRIBL	9,449.00	0.00	3,270.00	6,179.00	35
100-65-6500-521100-000 Contract Services	1,695.00	0.00	1,742.76	-47.76	103
100-65-6500-523300-000 ADVERTISING	250.00	0.00	212.40	37.60	85
100-65-6500-523500-000 TRAINING / TRAVEL	500.00	0.00	0.00	500.00	0
100-65-6500-523800-000 CONTRACTS / LICENSES	622.00	0.00	330.00	292.00	53
100-65-6500-523900-000 POSTAGE & POSTAL SE	166.00	0.00	104.14	61.86	63
100-65-6500-531003-000 SUPPLIES - ADMINISTR	3,800.00	146.96	2,708.55	1,091.45	71
100-65-6500-531220-000 NATURAL GAS EXPENSI	2,500.00	0.00	2,528.82	-28.82	101
100-65-6500-531510-000 WATER	625.00	81.35	519.40	105.60	83
100-65-6500-531530-000 ELECTRICITY	9,000.00	0.00	8,075.96	924.04	90
100-65-6500-572000-000 LIBRARY BOARD	1,220.00	0.00	1,220.00	0.00	100
100-65-6590-572000-000 FLINT RIVER REG LIBRA	11,859.00	0.00	11,858.70	0.30	100
100-71-4400-531210-000 WATER / SEWAGE	600.00	45.75	497.25	102.75	83
100-71-4410-523900-000 WATER AUTHORITY POS	2,200.00	278.88	2,950.08	-750.08	134
100-71-7120-523200-000 COMMUNICATIONS - PH	2,100.00	126.02	1,485.91	614.09	71
100-72-4400-531210-000 WATER / SEWAGE	1,000.00	45.75	497.25	502.75	50
100-72-4600-531530-000 ELECTRICITY EXPENSE	4,000.00	238.00	4,474.57	-474.57	112
100-72-7130-511100-000 REGULAR EMPLOYEES	33,068.00	0.00	6,355.12	26,712.88	19
100-72-7130-512100-000 GROUP INSURANCE	273.00	0.00	21.27	251.73	8
100-72-7130-512200-000 FICA & MEDICARE	2,530.00	0.00	481.43	2,048.57	19
100-72-7130-512400-000 RETIREMENT CONTRIBL	4,724.00	0.00	3,691.00	1,033.00	78
100-72-7130-523200-000 COMMUNICATIONS - PH	1,488.00	118.51	2,017.43	-529.43	136
100-72-7130-523300-000 ADVERTISING	1,200.00	0.00	0.00	1,200.00	0
100-72-7130-523500-000 TRAVEL	1,000.00	0.00	2,401.00	-1,401.00	240
100-72-7130-523600-000 DUES & FEES	400.00	0.00	155.00	245.00	39
100-72-7130-523700-000 TRAINING	4,000.00	535.00	1,879.06	2,120.94	47
100-72-7130-523850-000 UGA- CONTRACT SERVI	54,946.00	0.00	24,939.80	30,006.20	45
100-72-7130-523851-000 Contract Services - other	3,000.00	0.00	2,036.18	963.82	68
100-72-7130-531000-000 SUPPLIES	4,500.00	0.00	536.72	3,963.28	12
100-72-7130-542200-000 VEHICLES MAINTENANC	1,000.00	0.00	453.81	546.19	45
100-72-7410-531270-000 GAS / DIESEL	2,000.00	86.93	678.38	1,321.62	34
100-73-7140-572000-000 STATE FORESTRY	9,673.00	0.00	9,517.00	156.00	98



**REVENUE & EXPENDITURE STATEMENT**  
05/21/2025 To 06/04/2025

**PIKE COUNTY BOARD OF COMMISSIONERS**  
FY 2024-2025

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100-74-1300-523201-000 CELL PHONE COMMUNI	1,500.00	121.32	1,334.25	165.75	89
100-74-4400-531210-000 WATER / SEWAGE	300.00	27.46	315.10	-15.10	105
100-74-4600-531530-000 ELECTRICITY EXP	2,300.00	6.50	2,142.43	157.57	93
100-74-4700-531220-000 NATURAL GAS EXPENSE	300.00	18.80	203.91	96.09	68
100-74-7410-511100-000 REGULAR EMPLOYEES	279,350.00	10,590.86	244,071.06	35,278.94	87
100-74-7410-512100-000 GROUP INSURANCE	68,757.00	3,694.92	40,808.48	27,948.52	59
100-74-7410-512101-000 HRA CONTRIBUTION	4,500.00	0.00	594.18	3,905.82	13
100-74-7410-512200-000 FICA & MEDICARE	21,371.00	760.43	17,502.97	3,868.03	82
100-74-7410-512400-000 RETIREMENT CONTRIB	23,622.00	33.27	27,262.65	-3,640.65	115
100-74-7410-521100-000 FIRE SAFETY INSPECTI	2,000.00	0.00	0.00	2,000.00	0
100-74-7410-523200-000 COMMUNICATIONS - PH	1,600.00	130.11	1,911.64	-311.64	119
100-74-7410-523300-000 ADVERTISING	3,000.00	0.00	811.58	2,188.42	27
100-74-7410-523600-000 DUES & FEES	500.00	0.00	280.00	220.00	56
100-74-7410-523700-000 TRAINING	5,000.00	0.00	1,484.20	3,515.80	30
100-74-7410-523850-000 CONTRACT SERVICES	26,475.00	650.00	24,835.28	1,639.72	94
100-74-7410-523900-000 POSTAGE	2,500.00	182.85	510.38	1,989.62	20
100-74-7410-531000-000 SUPPLIES	4,000.00	16.73	1,746.26	2,253.74	44
100-74-7410-531270-000 GAS/DIESEL	7,000.00	351.05	4,565.96	2,434.04	65
100-74-7410-542200-000 VEHICLES M&R	2,000.00	0.00	252.65	1,747.35	13
100-76-1000-523201-000 CELL PHONE - COMMUN	500.00	40.44	445.29	54.71	89
100-76-7525-541300-000 Chestnut Oaks Facility	45,000.00	190.00	23,612.62	21,387.38	52
100-76-7525-572000-000 AGRIBUSINESS AUTH	42,950.00	3,579.17	42,950.04	-0.04	100
100-77-7510-511100-000 REGULAR EMPLOYEES	79,438.00	3,284.44	72,334.02	7,103.98	91
100-77-7510-512100-000 GROUP INSURANCE	10,856.00	910.60	9,106.00	1,750.00	84
100-77-7510-512200-000 FICA & MEDICARE	6,077.00	237.32	4,788.85	1,288.15	79
100-77-7510-512400-000 RETIREMENT CONTRIB	0.00	0.00	8,642.00	-8,642.00	*100
100-77-7510-523201-000 CELL PHONE - COMMUN	0.00	0.00	40.40	-40.40	*100
100-77-7510-523850-000 CONTRACT SERVICES	1,362.00	140.44	1,766.35	-404.35	130
100-80-1000-512700-000 Firefighters Cancer/ Disab	5,500.00	0.00	5,318.00	182.00	97
100-80-1310-512900-000 Firefighter Per Diem	45,000.00	1,620.00	33,105.00	11,895.00	74
100-80-1550-523200-000 COMMUNICATIONS	27,000.00	342.09	9,223.66	17,776.34	34
100-80-3040-521200-000 MEDICAL FEES	5,000.00	1,500.00	4,500.00	500.00	90
100-80-3080-511100-000 REGULAR EMPLOYEES	406,400.00	13,985.64	375,360.17	31,039.83	92
100-80-3080-511300-000 OVERTIME	20,000.00	0.00	0.00	20,000.00	0
100-80-3080-512200-000 FICA & MEDICARE	32,620.00	1,069.90	28,714.53	3,905.47	88
100-80-3500-512900-000 UNIFORMS	15,000.00	6,551.70	13,285.65	1,714.35	89
100-80-3500-572000-000 MEANSVILLE MUTUAL A	5,000.00	0.00	5,000.00	0.00	100
100-80-3510-522200-000 VEHICLE R & M	60,000.00	0.00	50,491.59	9,508.41	84
100-80-3510-523100-000 Property & Liability Ins.	40,000.00	0.00	39,818.57	181.43	100

**REVENUE & EXPENDITURE STATEMENT**  
05/21/2025 To 06/04/2025

PIKE COUNTY BOARD OF COMMISSIONERS  
FY 2024-2025

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100-80-3510-523500-000 TRAVEL	2,000.00	0.00	705.69	1,294.31	35
100-80-3510-523600-000 DUES AND FEES	2,500.00	0.00	0.00	2,500.00	0
100-80-3510-523900-000 POSTAGE	50.00	0.00	2.04	47.96	4
100-80-3510-531000-000 OFFICE SUPPLIES	3,000.00	16.75	887.00	2,113.00	30
100-80-3520-522200-000 EQUIPMENT	75,000.00	0.00	54,307.57	20,692.43	72
100-80-3520-531270-000 GAS / DIESEL	35,000.00	2,254.62	28,451.11	6,548.89	81
100-80-3520-531700-000 AUXILIARY	500.00	0.00	154.09	345.91	31
100-80-3540-523701-000 FIRE TRAINING	15,000.00	0.00	4,500.00	10,500.00	30
100-80-3550-523850-000 Contract Services	38,000.00	2,315.20	38,713.38	-713.38	102
100-80-3570-522310-000 ZEBULON BUILDING LE/	10,800.00	0.00	9,900.00	900.00	92
100-80-3570-542500-000 Other Supplies/ Equipmer	3,000.00	0.00	2,521.69	478.31	84
100-80-3570-542600-000 BUNKER GEAR	30,000.00	0.00	22,338.00	7,662.00	74
100-80-3630-523800-000 AMBULANCE LICENSES	2,500.00	0.00	0.00	2,500.00	0
100-80-3630-531100-000 MEDICAL SUPPLIES	10,000.00	0.00	3,052.58	6,947.42	31
100-80-3630-531101-000 PUBLIC SAFETY & EDUC	3,000.00	0.00	2,269.16	730.84	76
100-80-4400-531210-000 WATER EXPENSE	2,000.00	112.75	1,646.32	353.68	82
100-80-4600-531530-000 ELECTRICITY EXPENSE	16,000.00	551.16	16,076.28	-76.28	100
100-80-4700-531220-000 NATURAL GAS	2,000.00	0.00	190.03	1,809.97	10
100-80-4700-531520-000 PROPANE GAS EXPENS	10,000.00	0.00	6,484.74	3,515.26	65
100-90-1300-523900-000 POSTAGE	5.00	0.00	0.00	5.00	0
100-90-1550-523201-000 EMA - CELL PHONE	550.00	0.00	489.76	60.24	89
100-90-3520-522200-000 E M A VEHICLE M & R	100.00	0.00	103.15	-3.15	103
100-90-3520-523600-000 DUES & FEES	75.00	0.00	25.00	50.00	33
100-90-3520-531000-000 E M A MAINTENANCE SL	2,000.00	0.00	650.76	1,349.24	33
100-90-3520-531270-000 EMA GAS/FUEL - VEHIC	1,000.00	118.97	1,499.70	-499.70	150
100-90-3520-531600-000 E M A SMALL EQUIPMEN	100.00	0.00	100.00	0.00	100
100-90-3540-523703-000 E M A TRAINING	1,000.00	0.00	479.16	520.84	48
100-90-3610-531100-000 HAZARD MITIGATION GF	25,200.00	0.00	13,860.00	11,340.00	55
100-90-3630-522200-000 EMA CONTRACT SERVIC	10,000.00	200.00	9,965.40	34.60	100
100-90-3920-542200-000 EMA GRANT EXPENSE	15,197.00	0.00	15,756.50	-559.50	104
100-90-3920-542201-000 VEHICLE	0.00	0.00	21.00	-21.00	*100
100-90-4600-531530-000 EMA Electricity	1,000.00	65.00	1,133.00	-133.00	113
100-90-4700-531520-000 PROPANE GAS EXPENS	250.00	0.00	0.00	250.00	0
100-91-3910-511100-000 REGULAR EMPLOYEES	75,012.00	1,655.07	57,394.21	17,617.79	77
100-91-3910-511300-000 OVERTIME	0.00	0.00	307.17	-307.17	*100
100-91-3910-512100-000 GROUP INSURANCE	42,908.00	1,807.33	34,362.27	8,545.73	80
100-91-3910-512200-000 FICA & MEDICARE	5,739.00	105.74	3,621.01	2,117.99	63
100-91-3910-512400-000 RETIREMENT CONTRIBI	9,449.00	0.00	7,461.00	1,988.00	79
100-91-3910-512900-000 Uniforms	200.00	0.00	0.00	200.00	0

**REVENUE & EXPENDITURE STATEMENT**  
05/21/2025 To 06/04/2025

PIKE COUNTY BOARD OF COMMISSIONERS  
FY 2024-2025

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100-91-3910-523201-000 ANIMAL CONTROL - CEI	972.00	80.88	935.24	36.76	96
100-91-3910-523700-000 EDUCATION & TRAINING	500.00	0.00	0.00	500.00	0
100-91-3910-523800-000 ANIMAL CONTROL LICEI	100.00	0.00	100.00	0.00	100
100-91-3910-523850-000 CONTRACT SERVICES	4,890.00	200.00	5,266.61	-376.61	108
100-91-3910-523900-000 POSTAGE	100.00	2.35	47.18	52.82	47
100-91-3910-523901-000 OTHER SVCS - EMPLOY	500.00	0.00	0.00	500.00	0
100-91-3910-531000-000 SUPPLIES	800.00	0.00	266.63	533.37	33
100-91-3910-531210-000 WATER / SEWAGE EXPE	650.00	55.50	598.50	51.50	92
100-91-3910-531270-000 GAS / DIESEL	4,300.00	76.24	1,626.04	2,673.96	38
100-91-3910-531520-000 NATURAL GAS EXPENSE	1,080.00	87.00	923.85	156.15	86
100-91-3910-531530-000 ELECTRICITY - ANIMAL S	3,000.00	164.72	2,698.08	301.92	90
100-91-3910-531600-000 SMALL EQUIPMENT	1,200.00	0.00	316.40	883.60	26
100-91-3910-542200-000 VEHICLE REPAIR & MAINT	1,600.00	0.00	1,153.25	446.75	72
100-91-3910-823875-000 VETERINARY SERVICES	600.00	0.00	284.61	315.39	47
<b>Expenditure Subtotal</b>	<b>\$16,253,517.00</b>	<b>\$550,563.97</b>	<b>\$13,878,231.04</b>	<b>\$2,375,285.96</b>	<b>85</b>
Before Transfers	<b>Deficiency Of Revenue Subtotal</b>	<b>\$1,170,735.00</b>	<b>-\$289,562.90</b>	<b>\$1,846,056.96</b>	<b>158</b>
<b>Other Financing Source</b>					
100-98-1000-393001-000 OTHER FIN SOURCES -	0.00	0.00	1,584.00	-1,584.00	*100
<b>Other Financing Source Subtotal</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,584.00</b>	<b>-\$1,584.00</b>	<b>*100</b>
<b>Other Financing Use</b>					
100-99-1000-611000-325 TRANSFER OUT L.M.I GF	210,570.00	0.00	210,570.00	0.00	100
100-99-1000-611000-341 TRANSFER OUT TO CDE	321,000.00	0.00	0.00	321,000.00	0
100-99-1000-611000-350 TRANSFER OUT CAP (C	21,900.00	0.00	0.00	21,900.00	0
100-99-1000-611100-215 TRANSFER OUT- E911	617,265.00	0.00	0.00	617,265.00	0
<b>Other Financing Use Subtotal</b>	<b>\$1,170,735.00</b>	<b>\$0.00</b>	<b>\$210,570.00</b>	<b>\$960,165.00</b>	<b>18</b>
After Transfers	<b>Deficiency Of Revenue Subtotal</b>	<b>\$0.00</b>	<b>-\$289,562.90</b>	<b>\$1,637,070.96</b>	<b>*100</b>
<b>206 Jail Construction &amp; Operation</b>					
<b>Revenue</b>					
206-03-1500-361000-000 INTEREST REVENUE	50.00	0.00	21.57	28.43	43
206-03-3326-342000-000 JAIL- SUPERIOR COURT	2,000.00	0.00	1,564.41	435.59	78
206-03-3326-342100-000 JAIL- MAGISTRATE COU	1,000.00	335.61	1,009.58	-9.58	101
206-03-3326-342200-000 JAIL- PROBATE COURT	11,000.00	351.94	10,267.22	732.78	93
206-03-3326-344000-000 MISC REVENUES	0.00	0.00	1,564.00	-1,564.00	*100
<b>Revenue Subtotal</b>	<b>\$14,050.00</b>	<b>\$687.55</b>	<b>\$14,426.78</b>	<b>-\$376.78</b>	<b>103</b>
<b>Expenditure</b>					
206-34-3326-531700-000 JAIL CONSTRUCTION E	5,000.00	0.00	28,133.00	-23,133.00	563
206-34-3326-542400-000 JAIL SOFTWARE-COMPL	13,270.00	0.00	0.00	13,270.00	0
<b>Expenditure Subtotal</b>	<b>\$18,270.00</b>	<b>\$0.00</b>	<b>\$28,133.00</b>	<b>-\$9,863.00</b>	<b>154</b>
Before Transfers	<b>Excess Of Revenue Subtotal</b>	<b>-\$4,220.00</b>	<b>\$687.55</b>	<b>-\$13,706.22</b>	<b>325</b>

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05/21/2025 To 06/04/2025

PIKE COUNTY BOARD OF COMMISSIONERS  
FY 2024-2025

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<b>Other Financing Source</b>					
206-03-3326-399999-000 PRIOR YEAR REVENUE	4,220.00	0.00	0.00	4,220.00	0
<b>Other Financing Source Subtotal</b>	<b>\$4,220.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,220.00</b>	<b>0</b>
After Transfers	<b>Excess Of Revenue Subtotal</b>	<b>\$0.00</b>	<b>\$687.55</b>	<b>-\$13,706.22</b>	<b>*100</b>
<b>210 Impact Fees</b>					
<b>Revenue</b>					
210-03-1000-341320-033 Sheriff Impact Fees	30,000.00	2,426.64	55,175.36	-25,175.36	184
210-03-1000-341320-034 Jail Impact Fees	87,000.00	6,905.34	157,742.20	-70,742.20	181
210-03-1000-341320-035 Fire Dept Impact Fees	38,000.00	3,012.51	68,506.33	-30,506.33	180
210-03-1000-341320-038 E-911 Impact Fees	31,000.00	2,499.96	56,993.51	-25,993.51	184
210-03-1000-341320-042 Road Dept Impact Fees	25,000.00	1,534.74	35,291.07	-10,291.07	141
210-03-1000-341320-061 Parks & Rec Impact Fees	25,000.00	2,344.56	53,377.18	-28,377.18	214
210-03-1000-361000-000 Interest - Residential Imp	10,000.00	0.00	28,104.60	-18,104.60	281
210-03-1000-361100-000 Interest - Commercial Imp	3,000.00	0.00	8,571.09	-5,571.09	286
210-03-1516-341320-065 Library Impact Fees	12,000.00	581.07	13,602.62	-1,602.62	113
210-03-1516-341320-074 Administration Impact Fee	10,000.00	579.15	14,751.36	-4,751.36	148
210-03-1516-341390-074 CIE Prep Impact Fees	8,000.00	444.00	11,314.44	-3,314.44	141
<b>Revenue Subtotal</b>	<b>\$279,000.00</b>	<b>\$20,327.97</b>	<b>\$503,429.76</b>	<b>-\$224,429.76</b>	<b>180</b>
<b>Expenditure</b>					
210-42-4220-542500-000 CAPITAL OUTLAY - EQUI	25,000.00	0.00	0.00	25,000.00	0
210-61-6122-541402-000 Site Work - Recreation Co	0.00	0.00	82,410.00	-82,410.00	*100
210-65-1000-572000-000 LIBRARY - RESIDENTIAL	15,000.00	0.00	11,191.25	3,808.75	75
210-74-1516-521300-000 ADMINISTRATION -PROF	23,000.00	0.00	14,280.00	8,720.00	62
210-74-1516-521301-000 CIE Prep	51,000.00	0.00	42,840.00	8,160.00	84
210-81-1000-572001-000 BLACKMON ROAD FIRE	165,000.00	0.00	0.00	165,000.00	0
<b>Expenditure Subtotal</b>	<b>\$279,000.00</b>	<b>\$0.00</b>	<b>\$150,721.25</b>	<b>\$128,278.75</b>	<b>54</b>
Before Transfers	<b>Excess Of Revenue Subtotal</b>	<b>\$0.00</b>	<b>\$20,327.97</b>	<b>\$352,708.51</b>	<b>*100</b>
After Transfers	<b>Excess Of Revenue Subtotal</b>	<b>\$0.00</b>	<b>\$20,327.97</b>	<b>\$352,708.51</b>	<b>*100</b>
<b>215 E-911 Fund</b>					
<b>Revenue</b>					
215-03-1500-361000-000 INTEREST REVENUE	0.00	0.00	39.28	-39.28	*100
215-03-3800-342500-000 E-911 TAX REVENUE - L	96,000.00	0.00	61,101.51	34,898.49	64
215-03-3800-342501-000 E911 TAX REVENUE -CE	282,000.00	0.00	271,295.59	10,704.41	96
215-03-3800-342502-000 Firework Tax	250.00	0.00	241.43	8.57	97
<b>Revenue Subtotal</b>	<b>\$378,250.00</b>	<b>\$0.00</b>	<b>\$332,677.81</b>	<b>\$45,572.19</b>	<b>88</b>
<b>Expenditure</b>					
215-38-3800-511100-000 REGULAR EMPLOYEES	498,761.00	51,123.48	429,864.32	68,896.68	86
215-38-3800-511300-000 OVER- TIME	53,300.00	4,904.23	39,607.26	13,692.74	74
215-38-3800-512100-000 GROUP INSURANCE	127,615.00	15,124.21	84,245.68	43,369.32	66

**REVENUE & EXPENDITURE STATEMENT**  
05/21/2025 To 06/04/2025

PIKE COUNTY BOARD OF COMMISSIONERS  
FY 2024-2025

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215-38-3800-512101-000 HRA CONTRIBUTION	13,000.00	0.00	2,151.28	10,848.72	17
215-38-3800-512200-000 FICA & MEDICARE	42,134.00	3,992.29	29,310.56	12,823.44	70
215-38-3800-512400-000 RETIREMENT CONTRIBI	56,693.00	0.00	40,177.00	16,516.00	71
215-38-3800-512900-000 UNIFORMS	5,000.00	240.27	3,412.41	1,587.59	68
215-38-3800-522200-000 M & R CONTRACT SERV	20,000.00	0.00	26,004.14	-6,004.14	130
215-38-3800-523200-000 COMMUNICATION - PHC	163,484.00	207.20	135,972.70	27,511.30	83
215-38-3800-523500-000 TRAVEL	300.00	0.00	0.00	300.00	0
215-38-3800-523600-000 DUES & FEES	425.00	0.00	770.00	-345.00	181
215-38-3800-523700-000 TRAINING	300.00	32.00	64.00	236.00	21
215-38-3800-523850-000 CONTRACT SERVICES	2,341.00	1,150.88	2,975.23	-634.23	127
215-38-3800-531000-000 SUPPLIES	4,000.00	0.00	2,017.90	1,982.10	50
215-38-4400-531210-000 WATER & SEWAGE	400.00	87.05	600.84	-200.84	150
215-38-4600-531530-000 ELECTRICITY EXPENSE	7,762.00	110.07	4,905.39	2,856.61	63
<b>Expenditure Subtotal</b>	<b>\$995,515.00</b>	<b>\$76,971.68</b>	<b>\$802,078.71</b>	<b>\$193,436.29</b>	<b>81</b>
Before Transfers	<b>Deficiency Of Revenue Subtotal</b>	<b>-\$617,265.00</b>	<b>-\$76,971.68</b>	<b>-\$469,400.90</b>	<b>76</b>
<b>Other Financing Source</b>					
215-98-1000-391000-000 TRANSFER IN FROM GE	617,265.00	0.00	0.00	617,265.00	0
<b>Other Financing Source Subtotal</b>	<b>\$617,265.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$617,265.00</b>	<b>0</b>
After Transfers	<b>Deficiency Of Revenue Subtotal</b>	<b>\$0.00</b>	<b>-\$76,971.68</b>	<b>-\$469,400.90</b>	<b>*100</b>
<b>225 Federal Seizure Fund</b>					
<b>Revenue</b>					
225-03-2000-351360-000 FEDERAL SEIZURE REV	10,000.00	0.00	0.00	10,000.00	0
225-03-2000-361000-000 FEDERAL SEIZURE INTE	0.00	0.00	28.65	-28.65	*100
<b>Revenue Subtotal</b>	<b>\$10,000.00</b>	<b>\$0.00</b>	<b>\$28.65</b>	<b>\$9,971.35</b>	<b>0</b>
<b>Expenditure</b>					
225-33-2000-531500-000 FEDERAL SEIZURE EXP	10,000.00	0.00	0.00	10,000.00	0
<b>Expenditure Subtotal</b>	<b>\$10,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$10,000.00</b>	<b>0</b>
Before Transfers	<b>Deficiency Of Revenue Subtotal</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$28.65</b>	<b>*100</b>
After Transfers	<b>Deficiency Of Revenue Subtotal</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$28.65</b>	<b>*100</b>
<b>230 American Rescue Plan Fund</b>					
<b>Revenue</b>					
230-03-1000-399999-000 PRIOR YEAR REVENUE	973,945.00	0.00	0.00	973,945.00	0
230-03-1500-361000-000 INTEREST INCOME	0.00	0.00	50,025.72	-50,025.72	*100
<b>Revenue Subtotal</b>	<b>\$973,945.00</b>	<b>\$0.00</b>	<b>\$50,025.72</b>	<b>\$923,919.28</b>	<b>5</b>
<b>Expenditure</b>					
230-13-1000-521200-000 BANK CHARGES	0.00	0.00	55.00	-55.00	*100
230-13-1500-521200-000 PROF SVC - SALARY ST	25,000.00	0.00	0.00	25,000.00	0
230-13-1518-521200-000 PROFESSIONAL SERVIC	0.00	0.00	2,365.00	-2,365.00	*100
230-13-1535-521200-000 PROFESSIONAL SERVIC	0.00	0.00	3,437.50	-3,437.50	*100

**REVENUE & EXPENDITURE STATEMENT**  
05/21/2025 To 06/04/2025

PIKE COUNTY BOARD OF COMMISSIONERS  
FY 2024-2025

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230-13-8000-582100-000 INTEREST DEBT PAYME	180,000.00	0.00	82,482.52	97,517.48	46
230-17-1550-523850-000 CONTRACT SERVICES	408,000.00	0.00	27,593.75	380,406.25	7
230-18-1565-541100-000 CAPITAL OUTLAY - BLDC	0.00	0.00	12,000.00	-12,000.00	*100
230-33-3300-542200-000 CAPITAL OUTLAY - VEHI	0.00	0.00	53,074.00	-53,074.00	*100
230-42-4221-541448-000 CONCORD ROAD	0.00	0.00	63,625.00	-63,625.00	*100
230-42-4222-541429-000 ROBERTS QUARTERS R	0.00	0.00	16,447.00	-16,447.00	*100
230-61-8000-581100-000 PRINCIPAL DEBT PAYME	152,400.00	0.00	0.00	152,400.00	0
230-71-4400-541002-000 Reidsboro Road Phase 1	0.00	0.00	300.00	-300.00	*100
230-71-8000-581100-000 PRINCIPAL DEBT PAYME	208,545.00	0.00	0.00	208,545.00	0
230-90-3920-542200-000 CAPITAL OUTLAY - VEHI	0.00	0.00	50,923.00	-50,923.00	*100
230-91-3910-542200-000 CAPITAL OUTLAY - VEHI	0.00	0.00	45,123.00	-45,123.00	*100
<b>Expenditure Subtotal</b>	<b>\$973,945.00</b>	<b>\$0.00</b>	<b>\$357,425.77</b>	<b>\$616,519.23</b>	<b>37</b>
Before Transfers	<b>Deficiency Of Revenue Subtotal</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>-\$307,400.05</b>	<b>*100</b>
After Transfers	<b>Deficiency Of Revenue Subtotal</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>-\$307,400.05</b>	<b>*100</b>
<b>231 Opioid Abatement Fund</b>					
<b>Revenue</b>					
231-03-8120-340000-000 OPIOID ABATEMENT RE	10,000.00	0.00	18,282.64	-8,282.64	183
<b>Revenue Subtotal</b>	<b>\$10,000.00</b>	<b>\$0.00</b>	<b>\$18,282.64</b>	<b>-\$8,282.64</b>	<b>183</b>
<b>Expenditure</b>					
231-55-5436-572000-000 McIntosh Trail Behavioral	10,000.00	833.34	10,000.08	-0.08	100
<b>Expenditure Subtotal</b>	<b>\$10,000.00</b>	<b>\$833.34</b>	<b>\$10,000.08</b>	<b>-\$0.08</b>	<b>100</b>
Before Transfers	<b>Deficiency Of Revenue Subtotal</b>	<b>\$0.00</b>	<b>-\$833.34</b>	<b>\$8,282.56</b>	<b>*100</b>
After Transfers	<b>Deficiency Of Revenue Subtotal</b>	<b>\$0.00</b>	<b>-\$833.34</b>	<b>\$8,282.56</b>	<b>*100</b>
<b>245 Drug Abuse Treatment Education</b>					
<b>Revenue</b>					
245-03-2000-341100-000 DATE FEES	3,390.00	0.00	765.11	2,624.89	23
245-03-2000-361000-000 INTEREST INCOME	10.00	0.00	11.92	-1.92	119
245-03-2150-341100-000 DATE FEES- SUPERIOR	3,500.00	0.00	1,930.00	1,570.00	55
245-03-2400-341101-000 DATE FEES- MAGISTRA	100.00	0.00	0.00	100.00	0
245-03-2450-341102-000 DATE FEES- PROBATE C	1,500.00	0.00	198.64	1,301.36	13
<b>Revenue Subtotal</b>	<b>\$8,500.00</b>	<b>\$0.00</b>	<b>\$2,905.67</b>	<b>\$5,594.33</b>	<b>34</b>
<b>Expenditure</b>					
245-31-2000-531000-000 DATE-SUPPLIES	8,500.00	0.00	8,535.45	-35.45	100
<b>Expenditure Subtotal</b>	<b>\$8,500.00</b>	<b>\$0.00</b>	<b>\$8,535.45</b>	<b>-\$35.45</b>	<b>100</b>
Before Transfers	<b>Deficiency Of Revenue Subtotal</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>-\$5,629.78</b>	<b>*100</b>
After Transfers	<b>Deficiency Of Revenue Subtotal</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>-\$5,629.78</b>	<b>*100</b>
<b>250 Technology Fee Fund</b>					
<b>Revenue</b>					

**REVENUE & EXPENDITURE STATEMENT**  
05/21/2025 To 06/04/2025

PIKE COUNTY BOARD OF COMMISSIONERS  
FY 2024-2025

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250-03-2450-351150-000 TECHNOLOGY FEES	2,000.00	205.00	4,687.96	-2,687.96	234
<b>Revenue Subtotal</b>	<b>\$2,000.00</b>	<b>\$205.00</b>	<b>\$4,687.96</b>	<b>-\$2,687.96</b>	<b>234</b>
<b>Expenditure</b>					
250-24-2450-542200-000 TECHNOLOGY EXPENSES	2,000.00	0.00	0.00	2,000.00	0
<b>Expenditure Subtotal</b>	<b>\$2,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,000.00</b>	<b>0</b>
Before Transfers	<b>Excess Of Revenue Subtotal</b>	<b>\$0.00</b>	<b>\$205.00</b>	<b>\$4,687.96</b>	<b>*100</b>
After Transfers	<b>Excess Of Revenue Subtotal</b>	<b>\$0.00</b>	<b>\$205.00</b>	<b>\$4,687.96</b>	<b>*100</b>
<b>275 Hotel/Motel Tax Fund</b>					
<b>Revenue</b>					
275-03-0000-314100-000 HOTEL/MOTEL TAX	0.00	20.83	1,064.92	-1,064.92	*100
<b>Revenue Subtotal</b>	<b>\$0.00</b>	<b>\$20.83</b>	<b>\$1,064.92</b>	<b>-\$1,064.92</b>	<b>*100</b>
After Transfers	<b>Excess Of Revenue Subtotal</b>	<b>\$0.00</b>	<b>\$20.83</b>	<b>\$1,064.92</b>	<b>*100</b>
<b>285 Juvenile Court Fund</b>					
<b>Revenue</b>					
285-03-2600-351160-000 COURT REVENUE	980.00	0.00	25.00	955.00	3
285-03-2600-361000-000 INTEREST INCOME	20.00	0.00	5.16	14.84	26
<b>Revenue Subtotal</b>	<b>\$1,000.00</b>	<b>\$0.00</b>	<b>\$30.16</b>	<b>\$969.84</b>	<b>3</b>
<b>Expenditure</b>					
285-92-2600-521200-000 PROFESSIONAL SERVICE	0.00	0.00	240.00	-240.00	*100
285-92-2600-521250-000 JUVENILE SUPERVISOR	1,000.00	0.00	0.00	1,000.00	0
<b>Expenditure Subtotal</b>	<b>\$1,000.00</b>	<b>\$0.00</b>	<b>\$240.00</b>	<b>\$760.00</b>	<b>24</b>
Before Transfers	<b>Deficiency Of Revenue Subtotal</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>-\$209.84</b>	<b>*100</b>
After Transfers	<b>Deficiency Of Revenue Subtotal</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>-\$209.84</b>	<b>*100</b>
<b>320 Splost 2016-2022</b>					
<b>Revenue</b>					
320-03-1500-361000-000 INTEREST REVENUES/II	30,000.00	0.00	57,017.95	-27,017.95	190
<b>Revenue Subtotal</b>	<b>\$30,000.00</b>	<b>\$0.00</b>	<b>\$57,017.95</b>	<b>-\$27,017.95</b>	<b>190</b>
<b>Expenditure</b>					
320-93-1000-521200-000 BANK CHARGES	0.00	0.00	22.00	-22.00	*100
320-93-4221-541410-000 SANDS ROAD - SPLOST	0.00	0.00	11,940.00	-11,940.00	*100
320-93-4221-541444-000 Hill Street	50,000.00	0.00	13,423.89	36,576.11	27
320-93-4221-541455-000 WILLIAMS MILL ROAD	75,000.00	0.00	0.00	75,000.00	0
320-93-4222-541428-000 WOOD CREEK ROAD	150,000.00	0.00	0.00	150,000.00	0
320-93-4222-541429-000 ROBERTS QUARTERS R	14,146.00	0.00	0.00	14,146.00	0
320-93-4222-541430-000 MCKINLEY ROAD	58,080.00	0.00	96,982.88	-38,902.88	167
320-93-4222-541431-000 2ND DISTRICT ROAD	9,425.00	0.00	0.00	9,425.00	0
320-93-4222-541432-000 WOODARD ROAD	0.00	0.00	61,480.75	-61,480.75	*100
320-93-4222-541433-000 Starks Road	0.00	192,589.00	192,589.00	-192,589.00	*100

**REVENUE & EXPENDITURE STATEMENT**  
05/21/2025 To 06/04/2025

PIKE COUNTY BOARD OF COMMISSIONERS  
FY 2024-2025

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320-93-4222-541435-000 OLD ZEBULON ROAD	165,000.00	0.00	0.00	165,000.00	0
320-93-4222-541451-000 BLANTON MILL ROAD	105,000.00	0.00	0.00	105,000.00	0
<b>Expenditure Subtotal</b>	<b>\$626,651.00</b>	<b>\$192,589.00</b>	<b>\$376,438.52</b>	<b>\$250,212.48</b>	<b>60</b>
Before Transfers <b>Deficiency Of Revenue Subtotal</b>	<b>-\$596,651.00</b>	<b>-\$192,589.00</b>	<b>-\$319,420.57</b>		<b>54</b>
<b>Other Financing Source</b>					
320-03-1000-399999-000 PRIOR YEAR REVENUE	596,651.00	0.00	0.00	596,651.00	0
<b>Other Financing Source Subtotal</b>	<b>\$596,651.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$596,651.00</b>	<b>0</b>
After Transfers <b>Deficiency Of Revenue Subtotal</b>	<b>\$0.00</b>	<b>-\$192,589.00</b>	<b>-\$319,420.57</b>		<b>*100</b>
<b>323 Splost 2022-2028</b>					
<b>Revenue</b>					
323-03-1000-313200-000 SPLOST 2022-2028 REVI	2,300,000.00	227,592.61	2,256,177.39	43,822.61	98
323-03-1500-361000-000 INTEREST INCOME	360,000.00	0.00	325,584.21	34,415.79	90
<b>Revenue Subtotal</b>	<b>\$2,660,000.00</b>	<b>\$227,592.61</b>	<b>\$2,581,761.60</b>	<b>\$78,238.40</b>	<b>97</b>
<b>Expenditure</b>					
323-13-1500-523901-000 BANK CHARGES	50.00	0.00	60.00	-10.00	120
323-93-4222-541428-000 WOOD CREEK ROAD	2,500,000.00	0.00	7,000.00	2,493,000.00	0
323-93-4222-541429-000 ROBERTS QUARTERS R	235,756.00	0.00	379,226.94	-143,470.94	161
323-93-4222-541430-000 MCKINLEY ROAD	968,000.00	0.00	0.00	968,000.00	0
323-93-4222-541431-000 2ND DISTRICT ROAD	157,085.00	0.00	0.00	157,085.00	0
323-93-4222-541435-000 OLD ZEBULON ROAD	2,750,000.00	0.00	0.00	2,750,000.00	0
323-93-4222-541451-000 BLANTON MILL ROAD	1,750,000.00	0.00	0.00	1,750,000.00	0
323-93-4960-571000-010 City of Williamson	10,000.00	0.00	0.00	10,000.00	0
323-93-4960-571000-030 City of Meansville	5,000.00	0.00	0.00	5,000.00	0
323-93-4960-571000-040 City of Molena	10,000.00	0.00	0.00	10,000.00	0
323-93-8000-581100-000 PRINCIPAL DEBT PAYME	1,880,000.00	0.00	1,880,000.00	0.00	100
323-93-8000-582100-000 INTEREST ON DEBT	472,250.00	0.00	472,250.00	0.00	100
<b>Expenditure Subtotal</b>	<b>\$10,738,141.00</b>	<b>\$0.00</b>	<b>\$2,738,536.94</b>	<b>\$7,999,604.06</b>	<b>26</b>
Before Transfers <b>Excess Of Revenue Subtotal</b>	<b>-\$8,078,141.00</b>	<b>\$227,592.61</b>	<b>-\$156,775.34</b>		<b>2</b>
<b>Other Financing Source</b>					
323-03-1000-399999-000 PRIOR YEAR REVENUE	8,078,141.00	0.00	0.00	8,078,141.00	0
<b>Other Financing Source Subtotal</b>	<b>\$8,078,141.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$8,078,141.00</b>	<b>0</b>
After Transfers <b>Excess Of Revenue Subtotal</b>	<b>\$0.00</b>	<b>\$227,592.61</b>	<b>-\$156,775.34</b>		<b>*100</b>
<b>325 Lmi Grant Fund</b>					
<b>Revenue</b>					
325-03-1000-334301-000 LMI GRANT REVENUE	529,840.00	0.00	542,764.04	-12,924.04	102
325-03-1000-334302-000 LRA REVENUE	656,225.00	0.00	665,880.51	-9,655.51	101
325-03-1500-361000-000 INTEREST INCOME	0.00	0.00	69,409.74	-69,409.74	*100
<b>Revenue Subtotal</b>	<b>\$1,186,065.00</b>	<b>\$0.00</b>	<b>\$1,278,054.29</b>	<b>-\$91,989.29</b>	<b>108</b>
<b>Expenditure</b>					



**REVENUE & EXPENDITURE STATEMENT**  
05/21/2025 To 06/04/2025

PIKE COUNTY BOARD OF COMMISSIONERS  
FY 2024-2025

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325-42-1000-521200-000 BANK CHARGES	0.00	0.00	35.00	-35.00	*100
325-42-4221-541457-000 PERKINS ROAD	0.00	0.00	43,646.21	-43,646.21	*100
325-42-4222-541400-000 UNPAVED REPAIRS / SU	0.00	0.00	27,992.03	-27,992.03	*100
325-42-4222-541453-000 Emulsion	0.00	0.00	7,376.88	-7,376.88	*100
325-42-4222-541454-000 Concord Road	0.00	0.00	7,406.04	-7,406.04	*100
325-42-4222-541459-000 Chapman Road	463,729.00	0.00	84,320.00	379,409.00	18
325-42-4222-541460-000 Sandefur Road	0.00	0.00	45,693.00	-45,693.00	*100
325-42-4222-541461-000 Daniel Road	0.00	0.00	249,645.94	-249,645.94	*100
325-42-4222-541464-000 Caldwell Bridge Road	305,975.00	0.00	539,333.95	-233,358.95	176
325-42-4222-541466-000 Oliver Road	198,028.00	0.00	0.00	198,028.00	0
325-42-4222-541467-000 Pedenville Road	0.00	0.00	43,518.00	-43,518.00	*100
325-42-4222-541469-000 Scott/Ward Road	146,903.00	0.00	716,577.43	-569,674.43	488
325-42-4222-541470-000 Cook Road	282,000.00	0.00	0.00	282,000.00	0
325-42-4222-541472-000 Ranchland Est - Water Ho	0.00	0.00	153,349.00	-153,349.00	*100
325-42-4222-541473-000 Harden Road	0.00	0.00	28,146.04	-28,146.04	*100
325-42-4222-541474-000 Friendship Circle	0.00	0.00	397,158.74	-397,158.74	*100
325-42-4222-541475-000 McCard Lake Road	0.00	0.00	581,526.78	-581,526.78	*100
325-42-4222-541476-000 Gaulding Road	0.00	0.00	141,504.61	-141,504.61	*100
325-42-4222-541477-000 Woodard Road (LRA)	0.00	317,325.00	317,325.00	-317,325.00	*100
<b>Expenditure Subtotal</b>	<b>\$1,396,635.00</b>	<b>\$317,325.00</b>	<b>\$3,384,554.65</b>	<b>-\$1,987,919.65</b>	<b>242</b>
Before Transfers	<b>Deficiency Of Revenue Subtotal</b>	<b>-\$210,570.00</b>	<b>-\$317,325.00</b>	<b>-\$2,106,500.36</b>	<b>1,000</b>
<b>Other Financing Source</b>					
325-98-1000-391000-100 TRANSFER IN - FROM G	210,570.00	0.00	210,570.00	0.00	100
<b>Other Financing Source Subtotal</b>	<b>\$210,570.00</b>	<b>\$0.00</b>	<b>\$210,570.00</b>	<b>\$0.00</b>	<b>100</b>
After Transfers	<b>Deficiency Of Revenue Subtotal</b>	<b>\$0.00</b>	<b>-\$317,325.00</b>	<b>-\$1,895,930.36</b>	<b>*100</b>
<b>341 Cdbg Grant Fund</b>					
<b>Revenue</b>					
341-03-5400-334000-000 CDBG Grant - Revenue	1,000,000.00	0.00	39,515.00	960,485.00	4
<b>Revenue Subtotal</b>	<b>\$1,000,000.00</b>	<b>\$0.00</b>	<b>\$39,515.00</b>	<b>\$960,485.00</b>	<b>4</b>
<b>Expenditure</b>					
341-13-5400-521200-000 PROFESSIONAL SERVIC	0.00	0.00	39,515.00	-39,515.00	*100
341-13-5400-541000-000 CDBG Grant Expense	1,321,000.00	0.00	0.00	1,321,000.00	0
<b>Expenditure Subtotal</b>	<b>\$1,321,000.00</b>	<b>\$0.00</b>	<b>\$39,515.00</b>	<b>\$1,281,485.00</b>	<b>3</b>
Before Transfers	<b>Deficiency Of Revenue Subtotal</b>	<b>-\$321,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0</b>
<b>Other Financing Source</b>					
341-98-1000-391000-100 Transfer In From General	321,000.00	0.00	0.00	321,000.00	0
<b>Other Financing Source Subtotal</b>	<b>\$321,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$321,000.00</b>	<b>0</b>
After Transfers	<b>Deficiency Of Revenue Subtotal</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0</b>

## REVENUE &amp; EXPENDITURE STATEMENT

05/21/2025 To 06/04/2025

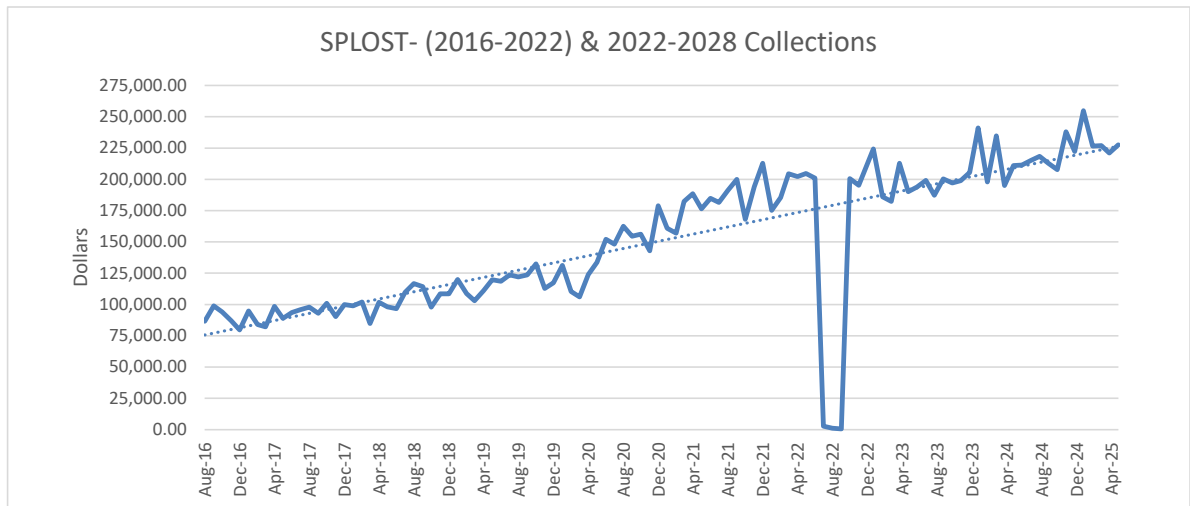
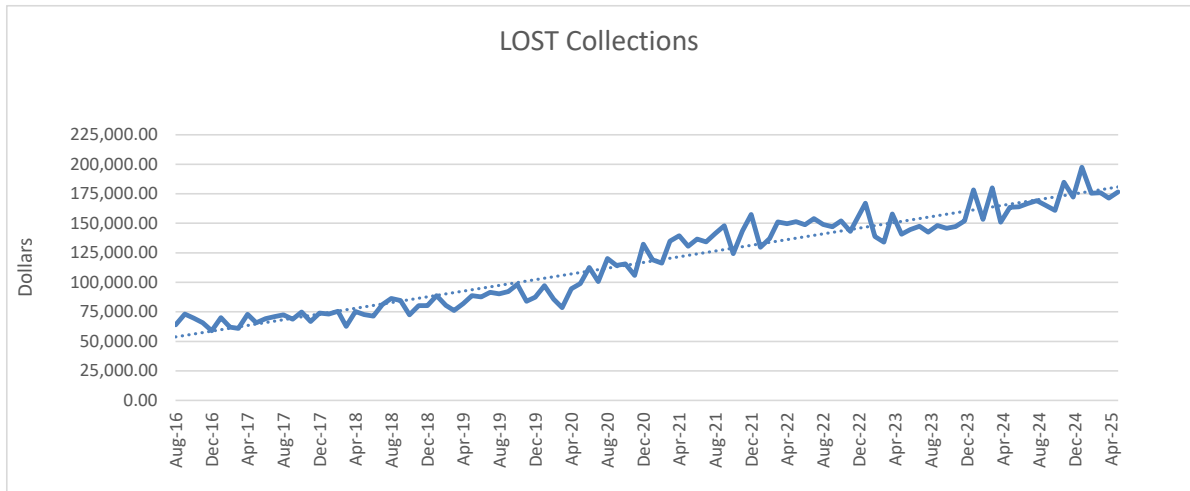
PIKE COUNTY BOARD OF COMMISSIONERS

FY 2024-2025

\*100 in the % Used column indicates that no budget exists

Account	Budget (\$)	Current Period (\$)	YTD (\$)	Remaining Balance (\$)	% Used
<b>350 C.A.I.P Fund</b>					
<b>Revenue</b>					
350-03-1000-361000-000 CAIP Fund Interest	0.00	0.00	55.67	-55.67	*100
<b>Revenue Subtotal</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$55.67</b>	<b>-\$55.67</b>	<b>*100</b>
<b>Expenditure</b>					
350-14-1000-542400-000 CAIP FUND COMPUTER	17,000.00	0.00	16,225.00	775.00	95
350-16-1000-542400-000 CAIP FUND - COMPUTE	1,500.00	0.00	999.00	501.00	67
350-23-2400-542400-000 COMPUTERS - MAGISTF	2,400.00	0.00	0.00	2,400.00	0
350-33-3300-542200-000 Capital Outlay Vehicles - C	0.00	0.00	19,383.64	-19,383.64	*100
350-72-1000-542400-000 COMPUTERS - CO AGEN	1,000.00	0.00	576.00	424.00	58
<b>Expenditure Subtotal</b>	<b>\$21,900.00</b>	<b>\$0.00</b>	<b>\$37,183.64</b>	<b>-\$15,283.64</b>	<b>170</b>
Before Transfers	<b>Deficiency Of Revenue Subtotal</b>	<b>-\$21,900.00</b>	<b>\$0.00</b>	<b>-\$37,127.97</b>	<b>170</b>
<b>Other Financing Source</b>					
350-98-1000-391000-100 TRANSFER IN FROM GE	21,900.00	0.00	0.00	21,900.00	0
<b>Other Financing Source Subtotal</b>	<b>\$21,900.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$21,900.00</b>	<b>0</b>
<b>Other Financing Use</b>					
350-99-1000-571000-100 CAIP FUND TRANSFERS	0.00	0.00	47,715.00	-47,715.00	*100
<b>Other Financing Use Subtotal</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$47,715.00</b>	<b>-\$47,715.00</b>	<b>*100</b>
After Transfers	<b>Deficiency Of Revenue Subtotal</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>-\$84,842.97</b>	<b>*100</b>
<b>716 Law Library - Superior Court</b>					
<b>Revenue</b>					
716-03-2150-341100-000 LIBRARY FEES- SUPERI	10,000.00	0.00	0.00	10,000.00	0
<b>Revenue Subtotal</b>	<b>\$10,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$10,000.00</b>	<b>0</b>
<b>Expenditure</b>					
716-21-3000-521000-000 PROFESSIONAL & TECH	10,000.00	0.00	0.00	10,000.00	0
<b>Expenditure Subtotal</b>	<b>\$10,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$10,000.00</b>	<b>0</b>
Before Transfers	<b>Deficiency Of Revenue Subtotal</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0</b>
After Transfers	<b>Deficiency Of Revenue Subtotal</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0</b>

SALES TAX HISTORY	LOST	SPLOST (323)	Date of Deposit
Mar-24	151,034.87	194,938.46	4/30/2024
Apr-24	163,504.95	211,025.71	5/31/2024
May-24	164,077.23	211,431.56	6/30/2024
Jun-24	166,705.05	215,013.44	7/31/2024
Jul-24	169,157.30	218,352.93	8/31/2024
Aug-24	164,994.92	212,801.49	9/30/2024
Sep-24	160,988.90	207,733.83	10/30/2024
Oct-24	184,906.94	238,052.02	11/30/2024
Nov-24	172,303.46	222,299.44	12/31/2024
Dec-24	197,480.14	254,818.80	1/31/2025
Jan-25	175,458.94	226,457.46	2/28/2025
Feb-25	175,924.36	226,962.33	3/31/2025
Mar-25	171,358.96	221,106.48	4/30/2025
Apr-25	176,539.91	227,592.61	5/29/2025
<b>1,749,113.83</b>		<b>2,256,177.39</b>	



ACCOUNTS PAYABLE CHECK REGISTER

Check Register for 5/21/2025 to 6/4/2025 & Check Numbers 0 to 2147483647  
Cash Account 320-00-1000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
1134	05/27/2025	5234 MCLEROY, INC 320-93-4222-541433-000 Starks Road	Check	No 192,589.00	192,589.00
			Description	Count	Amount (\$)
			ACH	0	\$0.00
			Bank of America	0	\$0.00
			Check	1	\$192,589.00
			Strategic Payment Services	0	\$0.00
			Wells Fargo	0	\$0.00
			Paymode X	0	\$0.00
			Update Only	0	\$0.00
			GRAND TOTAL	1	\$192,589.00

\* Denotes Check Numbers that are out of sequence.

## PIKE COUNTY BOARD OF COMMISSIONERS

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Use of Courthouse Grounds Sept. 18th- 21st

### **SUBJECT:**

Consider request from Christine Curry to use the Courthouse Lobby for the SlowExposures Photography Show (21<sup>st</sup> year), from Thursday, September 18, 2025, through Sunday, September 21, 2025, between the hours of 9:00 a.m. and 6:00 p.m. daily.

### **ACTION:**

### **ADDITIONAL DETAILS:**

#### **ATTACHMENTS:**

Type	Description
▣ Exhibit	Chris Curry
▣ Exhibit	SlowExposures Picture

#### **REVIEWERS:**

Department	Reviewer	Action	Comments
County Clerk	Blount, Angela	Approved	Item Pushed to Agenda

**PIKE COUNTY BOARD OF COMMISSIONERS**

P.O. Box 377 • 331 Thomaston Street  
Zebulon, GA 30295

**APPLICATION****FOR USE OF  
COURTHOUSE/GROUNDS**

J. Briar Johnson, Chairman  
Tim Daniel, Commissioner  
Tim Guy, Commissioner  
Ken Pullin, Commissioner  
James Jenkins, Commissioner

Rob Morton, Interim County Manager  
Angela Blount, County Clerk  
Heather Bell, Accounts Payable  
Clint Chastain, Finance Administrator

Please return completed form,  
along with any cover letter/email, to:

Pike County Board of Commissioners  
ablount@pikecoga.gov

Responsible Person:

CHRISTINE CULRY / A NOVEL EXPERIENCE bookstore

Address:

426 THOMASTON ST

City, ST ZIP:

ZEBULON GA 30295

Phone (most accessible):



Email:

Date(s)/Time(s) of use:

SEPT 18TH — SEPT 21ST : 9AM — 6:PM

Group requesting use:

PIKE HISTORIC PRESERVATION / Slow Exposure Photography Show

Name of event:

Slow Exposure Photography Show - 21<sup>st</sup> year

Type of event:

Photography Show

Specific areas of use:  
(grounds, porch, bldg.)

Courthouse Lobby

Open to general public:

YES

Number expected: ~ 300 visitors over 4 day period

Equipment to be used on

grounds (chairs, tables, electrical, etc.)

Chairs, tables to display framed photographs

When will equipment be set up?

Sept 18<sup>th</sup> after 1pm

taken down?

Sept. 21<sup>st</sup> after 3pm.

Will food be served?

NO

for a fee?

N/A

Has this group used Courthouse/grounds for other events?

YES

Were any problems encountered?

NO

If so, what dates and/or problems?

**Applicant's Certification and Agreement**

I certify that I have been provided and read Section 34.05 of the Pike County Code of Ordinances, entitled "Use of Courthouse Grounds" in Chapter 34 of "County Courts" of Title III entitled "Administration." I understand that the Courthouse grounds shall be left in a clean and neat condition after use. I affirm that I, as the responsible entity, am liable for all damages, expenses and loss caused by any person who attends or participates in the scheduled event. By my below signature, I agree to defend and hold harmless the County for any damage that may occur as a result of this scheduled event.

Signature of Responsible Party

Date

June 2, 2025

**For Official Use Only by Staff:**

Date:

Clerk received/researched

6/2/2025

CM approval/disapproval

SO approval/disapproval

Staff Recommendation

BOC approval/disapproval

Date Applicant notified

# SlowExposures 2025

September 19th - 21st



*Church Ladies* by Renee Lowery 2024 People's Choice

## PIKE COUNTY BOARD OF COMMISSIONERS

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Department of Behavioral Health and Developmental Disabilities

### SUBJECT:

Consider one appointment to the Department of Behavioral Health and Developmental Disabilities Region Six Regional Advisory Council to fill an expired three-year term, set to expire July 31, 2027. *Applicant has met the criteria.*

### ACTION:

### ADDITIONAL DETAILS:

#### ATTACHMENTS:

Type	Description
▣ Exhibit	Barbara Webb

#### REVIEWERS:

Department	Reviewer	Action	Comments
County Clerk	Blount, Angela	Approved	Item Pushed to Agenda



# PIKE COUNTY BOARD OF COMMISSIONERS

P.O. Box 377 • 331 Thomaston Street  
Zebulon, GA 30295

J. Briar Johnson, Chairman  
Tim Daniel, Commissioner - District 1  
Tim Guy, Commissioner - District 2  
Jason Proctor, Commissioner - District 3  
James Jenkins, Commissioner - District 4

Rob Morton, Interim County Manager  
Angela Blount, County Clerk  
Heather Bell, Accounts Payable  
Clint Chastain, Finance

## BOARD APPOINTMENT APPLICATION FOR:

Dep't of Behavioral Health & Rehab (Board Commission or Authority)  
For a Developmental Disabilities - Year Term to Expire on July 31, 2023

Printed Name: Barbara Webb  
Address: 1695 Glaree Rd How long? 34  
City, ST ZIP: Zebulon, GA 30298  
Phone (most accessible): [REDACTED]  
Email: [REDACTED]  
Employer/Address: N/A  
Occupation: retired teacher / cat therapist w/ GNET program.  
Hobbies/Activities: Antiques, crafts, chickens, attending church  
Community Interests: education of all students, parent support  
What is your interest in serving on this Board/Commission/Authority? continuing to help students,  
parents and people with emotional/behavioral disabilities becoming  
successful members of their community.  
Have you ever been employed by Pike County and, if yes, in what capacity? 4-H program assistant for 3 yrs.  
Do you have family members employed by Pike County? If yes, who? No  
Do you have family members currently on this Board/Commission/Authority and, if yes, who? No  
On what other Pike County Boards/Commissions/Authorities do you currently serve? None.

If you were to be appointed to this Pike County Board, Commission, or Authority:

- a) Do you believe that you would be in a position to make fair, honest, and objective decisions that are in the best interests of the County and its citizens? Yes
- b) Do you affirm that you do not have any interests, business or otherwise, that might give rise to your having a possible conflict of interest in your making decisions? Yes.

## Applicant's Certification and Agreement

I certify that the facts set forth in this application for board appointment are true and complete to the best of my knowledge. I am aware that falsification of this application or the omission of complete information will result in disqualification, or upon discovery, removal from the board. I agree that all records generated for purposes of board appointments are the sole property of and shall remain the sole and exclusive property of the Pike County Board of Commissioners.

Barbara Webb  
Signature

5/13/25  
Date

## PIKE COUNTY BOARD OF COMMISSIONERS

---

### J. Joel Edwards Library Board

**SUBJECT:**

Consider one appointment to the J. Joel Edwards Public Library Board to fill an unexpired three-year term, set to expire December 31, 2026. *Applicant has met the criteria.*

**ACTION:****ADDITIONAL DETAILS:****ATTACHMENTS:**

Type	Description
▣ Exhibit	Sara Dupree
▣ Exhibit	Ken Pullin
▣ Exhibit	Christina Takle

**REVIEWERS:**

Department	Reviewer	Action	Comments
County Clerk	Blount, Angela	Approved	Item Pushed to Agenda

# PIKE COUNTY BOARD OF COMMISSIONERS

P.O. Box 377 • 331 Thomaston Street  
Zebulon, GA 30295

J. Briar Johnson, Chairman  
Tim Daniel, Commissioner - District 1  
Tim Guy, Commissioner - District 2  
Jason Proctor, Commissioner - District 3  
James Jenkins, Commissioner - District 4

Rob Morton, Interim County Manager  
Angela Blount, County Clerk  
Heather Bell, Accounts Payable  
Clint Chastain, Finance

## BOARD APPOINTMENT APPLICATION FOR:

Library Board

(Board Commission or Authority)

For a Library Board position - Year Term to Expire on December 31, 2026

Printed Name:

Gara O. Dupree

Address:

15640 Concord Street

How long? Sept. 2020

City, ST ZIP:

Zebulon, GA 30295

Phone (most accessible):

[REDACTED]

Email:

Employer/Address:

Better Help Online Counseling/ Part-time

Occupation:

Former high school English teacher / School Counselor / Part-time

Hobbies/Activities:

Reading, Camping, Travel, Church

Community Interests:

Library, Public School, Downtown development

What is your interest in serving on this Board/Commission/Authority? The library is vital to our

community for the exchange of information and resources. I would like to

Have you ever been employed by Pike County and, if yes, in what capacity?

No

Do you have family members employed by Pike County? If yes, who?

No

Do you have family members currently on this Board/Commission/Authority and, if yes, who?

No

On what other Pike County Boards/Commissions/Authorities do you currently serve?

None

If you were to be appointed to this Pike County Board, Commission, or Authority:

a) Do you believe that you would be in a position to make fair, honest, and objective decisions that are in the best interests of the County and its citizens? Yes

b) Do you affirm that you do not have any interests, business or otherwise, that might give rise to your having a possible conflict of interest in your making decisions? Yes

## Applicant's Certification and Agreement

I certify that the facts set forth in this application for board appointment are true and complete to the best of my knowledge. I am aware that falsification of this application or the omission of complete information will result in disqualification, or upon discovery, removal from the board. I agree that all records generated for purposes of board appointments are the sole property of and shall remain the sole and exclusive property of the Pike County Board of Commissioners.

Gara O. Dupree

Signature

May 16, 2025

Date

# PIKE COUNTY BOARD OF COMMISSIONERS

P.O. Box 377 - 331 Thomaston Street  
Zebulon, GA 30295

J. Briar Johnson, Chairman  
Tim Daniel, Commissioner - District 1  
Tim Guy, Commissioner - District 2  
Jason Proctor, Commissioner - District 3  
James Jenkins, Commissioner - District 4

Rob Morton, Interim County Manager  
Angela Blount, County Clerk  
Heather Bell, Accounts Payable  
Clint Chastain, Finance

## BOARD APPOINTMENT APPLICATION FOR:

Library Board

(Board Commission or Authority)

For a \_\_\_\_\_ - Year Term to Expire on \_\_\_\_\_

Printed Name:

Ken Pullin

Address:

Griffin, GA 30224

How long? 18

City, ST ZIP:

Phone (most accessible):

[REDACTED]

Email:

Employer/Address:

Board of Commissioners

Occupation:

Commissioner

Hobbies/Activities:

Serving on Boards

Community Interests:

Public Service

What is your interest in serving on this Board/Commission/Authority?

Help to provide guidance

to the Library Board

Have you ever been employed by Pike County and, if yes, in what capacity?

Yes - Commissioner

Do you have family members employed by Pike County? If yes, who?

No

Do you have family members currently on this Board/Commission/Authority and, if yes, who?

No

On what other Pike County Boards/Commissions/Authorities do you currently serve?

Commissioners, Facilities

Authority

If you were to be appointed to this Pike County Board, Commission, or Authority:

a) Do you believe that you would be in a position to make fair, honest, and objective decisions that are in the best interests of the County and its citizens? Yes

b) Do you affirm that you do not have any interests, business or otherwise, that might give rise to your having a possible conflict of interest in your making decisions? Yes

## Applicant's Certification and Agreement

I certify that the facts set forth in this application for board appointment are true and complete to the best of my knowledge. I am aware that falsification of this application or the omission of complete information will result in disqualification, or upon discovery, removal from the board. I agree that all records generated for purposes of board appointments are the sole property of and shall remain the sole and exclusive property of the Pike County Board of Commissioners.

K. Pullin

Signature

5/14/2025

Date

# PIKE COUNTY BOARD OF COMMISSIONERS

P.O. Box 377 - 331 Thomaston Street  
Zebulon, GA 30295

J. Briar Johnson, Chairman  
Tim Daniel, Commissioner - District 1  
Tim Guy, Commissioner - District 2  
Jason Proctor, Commissioner - District 3  
James Jenkins, Commissioner - District 4

Rob Morton, Interim County Manager  
Angela Blount, County Clerk  
Heather Bell, Accounts Payable  
Clint Chastain, Finance

## BOARD APPOINTMENT APPLICATION FOR:

**Library Board**

(Board of Commission or Authority)

For a \_\_\_\_\_ - Year Term to Expire on \_\_\_\_\_

Printed Name: CHESTINA M. TAYLOR

Address: 4824 OLD ZEBULON RD <sup>6 months</sup> 4827 OLD ZEBULON RD <sup>50 years</sup> How long?

City, ST ZIP: CONOVER GA 30206

Phone (most accessible): \_\_\_\_\_

Email: \_\_\_\_\_

Employer/Address: NTA

Occupation: RETIRED

Hobbies/Activities: GARDENING NEEDLEWORK READING WRITE ARTICLES

Community Interests: PIKE BEAUTIFUL

What is your interest in serving on this Board/Commission/Authority? LIKE TO PROMOTE READING IN YOUNG

CHILDREN AND OR MAKE THE LIBRARY MORE OF A COMMUNITY INTEREST

Have you ever been employed by Pike County and, if yes, in what capacity? NO

Do you have family members employed by Pike County? If yes, who? NO

Do you have family members currently on this Board/Commission/Authority and, if yes, who? NO

On what other Pike County Boards/Commissions/Authorities do you currently serve? NONE

If you were to be appointed to this Pike County Board, Commission, or Authority:

a) Do you believe that you would be in a position to make fair, honest, and objective decisions that are in the best interests of the County and its citizens? YES

b) Do you affirm that you do not have any interests, business or otherwise, that might give rise to your having a possible conflict of interest in your making decisions? YES

## Applicant's Certification and Agreement

I certify that the facts set forth in this application for board appointment are true and complete to the best of my knowledge. I am aware that falsification of this application or the omission of complete information will result in disqualification, or upon discovery, removal from the board. I agree that all records generated for purposes of board appointments are the sole property of and shall remain the sole and exclusive property of the Pike County Board of Commissioners.

Chestina M. Taylor  
Signature

05-07-2025  
Date

# PIKE COUNTY BOARD OF COMMISSIONERS

---

## Parks and Recreation Authority

### SUBJECT:

Consider three appointments to the Parks and Recreation Authority to fill a three-year term, set to expire June 30, 2028. *Applicants have met the criteria.*

### ACTION:

### ADDITIONAL DETAILS:

#### ATTACHMENTS:

Type	Description
▣ Exhibit	Chris Childress
▣ Exhibit	Craig Smith
▣ Exhibit	Kalum Alverson
▣ Exhibit	Joshua Follett

#### REVIEWERS:

Department	Reviewer	Action	Comments
County Clerk	Blount, Angela	Approved	Item Pushed to Agenda

# PIKE COUNTY BOARD OF COMMISSIONERS

P.O. Box 377 • 331 Thomaston Street  
Zebulon, GA 30295

J. Briar Johnson, Chairman  
Tim Daniel, Commissioner - District 1  
Tim Guy, Commissioner - District 2  
Jason Proctor, Commissioner - District 3  
James Jenkins, Commissioner - District 4

Rob Morton, Interim County Manager  
Angela Blount, County Clerk  
Heather Bell, Accounts Payable  
Clint Chastain, Finance

## BOARD APPOINTMENT APPLICATION FOR:

Parks and Recreation

(Board Commission or Authority)

For a 3 -Year Term to Expire on 2018

Printed Name:

Christopher Childers

Address:

47 McGary Rd

How long? 10+

City, ST ZIP:

Molena, GA 30258

Phone (most accessible):

[REDACTED]

Email:

Employer/Address:

Childers: Justice, LLC 895 Poplar Street New

Occupation:

Land

Hobbies/Activities:

Everyday Athletic,  
Civil Service

Community Interests:

What is your interest in serving on this Board/Commission/Authority?

Continue to work towards park growth.

Have you ever been employed by Pike County and, if yes, in what capacity?

No

Do you have family members employed by Pike County? If yes, who?

No

Do you have family members currently on this Board/Commission/Authority and, if yes, who?

No

On what other Pike County Boards/Commissions/Authorities do you currently serve?

None

If you were to be appointed to this Pike County Board, Commission, or Authority:

a) Do you believe that you would be in a position to make fair, honest, and objective decisions that are in the best interests of the County and its citizens? Yes

b) Do you affirm that you do not have any interests, business or otherwise, that might give rise to your having a possible conflict of interest in your making decisions? Yes

## Applicant's Certification and Agreement

I certify that the facts set forth in this application for board appointment are true and complete to the best of my knowledge. I am aware that falsification of this application or the omission of complete information will result in disqualification, or upon discovery, removal from the board. I agree that all records generated for purposes of board appointments are the sole property of and shall remain the sole and exclusive property of the Pike County Board of Commissioners.

Signature

Date

May 14th 2015



**PIKE COUNTY BOARD OF COMMISSIONERS**  
**P.O. Box 377 • 331 Thomaston Street**  
**Zebulon, GA 30295**

J. Briar Johnson, Chairman  
Tim Daniel, Commissioner - District 1  
Tim Guy, Commissioner - District 2  
Jason Proctor, Commissioner - District 3  
James Jenkins, Commissioner - District 4

Brandon Rogers, County Manager  
Angela Blount, County Clerk  
Heather Bell, Accounts Payable  
Brooke Gaddy, Human Resources  
Fred Piper, Finance

**BOARD APPOINTMENT APPLICATION FOR:**

*Recreation Authority*

(Board Commission or Authority)

For a 3 Year - Year Term to Expire on June 30th 2028

Printed Name: Doyle "Cray" Smith JR

Address: 654 Friendship Circle How long? 5 years

City, ST ZIP: Concord, GA 30206

Phone (most accessible): [REDACTED]

Email: [REDACTED]

Employer/Address: 1135 Rumble Rd Forsyth GA 31024

Occupation: Director of IT

Hobbies/Activities: Coaching Youth Sports, Kids Ministry at Christ Chapel

Community Interests: Coaching Youth Sports, Kids Ministry at Christ Chapel

What is your interest in serving on this Board/Commission/Authority? I have 5 kids who play sports within Pike Rec, I have also ~~served~~ serve on the board currently.

Have you ever been employed by Pike County and, if yes, in what capacity? NO

Do you have family members employed by Pike County? If yes, who? NO

Do you have family members currently on this Board/Commission/Authority and, if yes, who? NO

On what other Pike County Boards/Commissions/Authorities do you currently serve? Just the Rec board

If you were to be appointed to this Pike County Board, Commission, or Authority:

- a) Do you believe that you would be in a position to make fair, honest, and objective decisions that are in the best interests of the County and its citizens? Yes
- b) Do you affirm that you do not have any interests, business or otherwise, that might give rise to your having a possible conflict of interest in your making decisions? Yes

**Applicant's Certification and Agreement**

I certify that the facts set forth in this application for board appointment are true and complete to the best of my knowledge. I am aware that falsification of this application or the omission of complete information will result in disqualification, or upon discovery, removal from the board. I agree that all records generated for purposes of board appointments are the sole property of and shall remain the sole and exclusive property of the Pike County Board of Commissioners.



Signature

5/19/25

Date



**P.O. Box 377 • 331 Thomaston Street  
Zebulon, GA 30295**

Rob Morton, Interim County Manager  
Angela Blount, County Clerk  
Heather Bell, Accounts Payable  
Clint Chastain, Finance

Pike County Res Board  
(Board Comm)

**For a \_\_\_\_\_ -Year Term to Expire on \_\_\_\_\_**

What is your interest in serving on this Board/Commission/Authority? Bringing back to the community that I have in a non biased manner

On what other Pike County Boards/Commissions/Authorities do you currently serve? *None*

Date \_\_\_\_\_

# PIKE COUNTY BOARD OF COMMISSIONERS

P.O. Box 377 • 331 Thomaston Street  
Zebulon, GA 30295

J. Briar Johnson, Chairman  
Tim Daniel, Commissioner - District 1  
Tim Gey, Commissioner - District 2  
Jason Proctor, Commissioner - District 3  
James Jenkins, Commissioner - District 4

Brandon Rogers, County Manager  
Angela Blount, County Clerk  
Heather Bell, Accounts Payable  
Brooke Gaddy, Human Resources  
Fred Piper, Finance

## BOARD APPOINTMENT APPLICATION FOR:

**Parks and Recreation Board**

(Board Commission or Authority)

For a 2025/2027 June - Year Term to Expire on 2028 / June

Printed Name: Joshua Martin Follett

Address: 204 Terrace Rd

How long? 10 yes

City, ST ZIP: zebulon GA 30295

Phone (most accessible):

Email:

Employer/Address: 204 Terrace Rd zebulon GA 30295

Occupation: Business owner

Hobbies/Activities: Baseball kids, family

Community Interests: Rec Department

What is your interest in serving on this Board/Commission/Authority? I have served the board

For 3 years Already looking forward to make more changes

Have you ever been employed by Pike County and, if yes, in what capacity? NO

Do you have family members employed by Pike County? If yes, who? NO

Do you have family members currently on this Board/Commission/Authority and, if yes, who? NO

On what other Pike County Boards/Commissions/Authorities do you currently serve? Pike Park & Rec

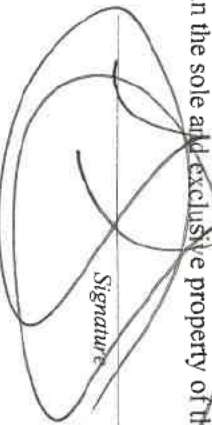
If you were to be appointed to this Pike County Board, Commission, or Authority:

a) Do you believe that you would be in a position to make fair, honest, and objective decisions that are in the best interests of the County and its citizens? yes

b) Do you affirm that you do not have any interests, business or otherwise, that might give rise to your having a possible conflict of interest in your making decisions? yes

## Applicant's Certification and Agreement

I certify that the facts set forth in this application for board appointment are true and complete to the best of my knowledge. I am aware that falsification of this application or the omission of complete information will result in disqualification, or upon discovery, removal from the board. I agree that all records generated for purposes of board appointments are the sole property of and shall remain the sole and exclusive property of the Pike County Board of Commissioners.

  
Signature

4-25-25  
Date

## **PIKE COUNTY BOARD OF COMMISSIONERS**

---

Employment Status of the Board of Commissioners

### **SUBJECT:**

Clarification of the employment status of the Board of Commissioners, part-time/full-time, and clarification of the Chairman's compensation structure.

### **ACTION:**

### **ADDITIONAL DETAILS:**

#### **ATTACHMENTS:**

Type	Description
▣ Exhibit	BOC Employment Status Minutes
▣ Exhibit	2025 ACCG Salary Guide

#### **REVIEWERS:**

Department	Reviewer	Action	Comments
County Clerk	Blount, Angela	Approved	Item Pushed to Agenda

Special Called Meeting

Pike County Board of Commissioners

January 19, 2001

NOW, THEREFORE, BE IT RESOLVED that the governing authority of Pike County herby endorses and urges the members of the General Assembly to enact legislation that would:

1. Establish a minimum salary for part-time commissioners at 20% of sheriff's minimum base salary, and; establish a minimum salary for part-time board chairmen at 10% more than the other part-time board members.
2. Establish a minimum salary for full-time board chairman, sole commissioners and CEOs at 10% more than the sheriff's minimum base salary.
3. Provide for "longevity" increase in the base salary of 5% at the end of each 4-year term of office and COLA adjustments equal to what the sheriff's, probate judge's, clerks of court, tax commissioners and magistrate receive.
4. Authorize a supplement of 20% to all commissioners who successfully complete the voluntary commissioner training certification program offered by the Carl Vinson Institute of Government.

This the 10<sup>th</sup> day of January, 2001.

Signed by:

Jerry Hammond  
Benjamin Dunn  
Jake Garner  
Robert Curtis  
A.B. Sawyer

The printed copy  
was difficult to  
read, so I typed  
it out in a more  
legible format.



# **COMPUTING COUNTY OFFICIAL SALARIES FOR 2025**

ACCG  
191 Peachtree Street, N.E.  
Suite 700  
Atlanta, Georgia 30303  
(404) 522-5022  
[www.accg.org](http://www.accg.org)

ACCG OFFERS REFERENCE MATERIAL AS A GENERAL SERVICE TO COUNTY OFFICIALS AND STAFF. THE INFORMATION PROVIDED HERE DOES NOT ESTABLISH AN ATTORNEY CLIENT RELATIONSHIP. ADDITIONALLY, THE INFORMATION PROVIDED SHOULD NOT BE INTERPRETED OR USED AS A SUBSTITUTE FOR A LEGAL OPINION FROM THE COUNTY ATTORNEY OR OTHER QUALIFIED COUNSEL. BEFORE MAKING LEGAL DECISIONS, COUNTY OFFICIALS SHOULD CONSULT WITH THE COUNTY ATTORNEY OR OTHER QUALIFIED COUNSEL.

# TABLE OF CONTENTS

<b>INTRODUCTION .....</b>	<b>3</b>
<b>GENERAL PRINCIPLES.....</b>	<b>4</b>
<b>COUNTY COMMISSIONERS.....</b>	<b>7</b>
<b>CORONERS.....</b>	<b>11</b>
<b>MAGISTRATES.....</b>	<b>16</b>
<b>PROBATE JUDGES.....</b>	<b>21</b>
<b>SHERIFFS.....</b>	<b>24</b>
<b>SUPERIOR COURT CLERKS .....</b>	<b>27</b>
<b>TAX COMMISSIONERS.....</b>	<b>30</b>
<b>SALARIES AND SUPPLEMENTS FOR OTHER OFFICIALS .....</b>	<b>33</b>
BAILIFF PER DIEMS .....	33
BOARD OF TAX ASSESSORS PER DIEMS.....	33
BOARD OF TAX EQUALIZATION PER DIEMS.....	33
CIRCUIT PUBLIC DEFENDER AND STATE-PAID APPOINTED PERSONNEL SUPPLEMENTS.....	33
DISTRICT ATTORNEY AND STATE-PAID APPOINTED PERSONNEL SUPPLEMENTS .....	33
JUROR EXPENSE ALLOWANCES .....	34
JUVENILE COURT JUDGE SALARIES .....	34
MAGISTRATE COURT CLERK .....	35
STATE COURT CLERK .....	35
STATE COURT JUDGE AND SOLICITOR GENERAL SALARIES AND SUPPLEMENTS.....	35
SUPERIOR COURT JUDGE SUPPLEMENTS .....	35
VOTER REGISTRAR COMPENSATION .....	35
<b>COMPUTING SALARIES SET BY LOCAL LEGISLATION .....</b>	<b>37</b>
<b>APPENDIX A: COUNTY OFFICER 2025 SALARY WORKSHEET SHERIFF, SUPERIOR COURT CLERK, PROBATE JUDGE AND TAX COMMISSIONER .....</b>	<b>39</b>
<b>APPENDIX B: CHIEF MAGISTRATE 2025 SALARY WORKSHEET FULL- TIME AND PART-TIME .....</b>	<b>42</b>
<b>APPENDIX C: NON-CHIEF MAGISTRATE 2025 SALARY WORKSHEET....</b>	<b>43</b>
<b>APPENDIX D: CENSUS ESTIMATE .....</b>	<b>45</b>
<b>APPENDIX E: 2020 CENSUS.....</b>	<b>47</b>
<b>APPENDIX F: 2010 CENSUS .....</b>	<b>49</b>
<b>APPENDIX G: 2000 CENSUS .....</b>	<b>51</b>
<b>ENDNOTES.....</b>	<b>53</b>

## **INTRODUCTION**

This guidebook is published annually by the Association County Commissioners of Georgia (ACCG) to assist counties in calculating salaries of certain county officials, as well as state officials who receive supplements to their salary by the county. The procedure set forth in this guidebook has been reviewed and approved by the Constitutional Officers' Association of Georgia, the Magistrate Council of Georgia, and ACCG.

## GENERAL PRINCIPLES

While county commissioners have state law authorization to set their own compensation,<sup>1</sup> they typically have no ability to set salaries for other elected county officials. The General Assembly sets the salaries of such elected officials (as well as certain other non-elected officials) either by general state law or through local legislation. For counties that have local legislation establishing salaries for particular positions, the salaries for those positions must be initially computed according to both the local legislation and the state minimum salary. The officials are paid according to the higher of the two calculations.

Although there may be some differences among the procedures to be followed for calculating minimum salaries for different officials under general law, there are a few principles that tend to be the same:

- There is usually a base salary established according to the population of the county. In most cases, the latest population estimate from the Georgia Department of Community Affairs should be used (see APPENDIX D: CENSUS ESTIMATE).
- If the county's population (see APPENDIX D) has decreased since the 2020 Census (see APPENDIX E), 2010 Census (see APPENDIX F) or the 2000 Census (see APPENDIX G) bringing the official into a population bracket with a lower base salary, then the official is entitled to receive the base salary of the previous census in the higher population bracket so long as that official is in office.<sup>2</sup> The right to the higher base salary is personal to the county official, not the position. *For 2025, the following counties have moved up a population bracket for one or more officials: **Elbert, Floyd, Heard, Henry, Lamar, Lumpkin, Pickens, Pike, and White**; the following county has moved down a population bracket for one or more officials: **Telfair**.*
- There are state mandated supplements to which an official may be entitled that must be added.
- Depending upon the number of completed terms, the official may receive an increase based upon longevity.<sup>3</sup> Each official's longevity increase depends upon the number of terms he or she has completed. A newly elected official is not entitled to a longevity increase, unless he or she completed a full term previously during years that longevity was awarded. Longevity increases are personal to the county official, not the position.
- In any given year, the General Assembly may approve a cost of living adjustment (COLA) or merit increase for state employees that is used to determine the amount of COLA to increase the base salaries, state mandated supplements and longevity for county officials. The county officials' salaries must be increased by all of the COLAs and merit increases awarded by the General Assembly since the last time the General



Assembly revised the base salaries. These increases become effective January 1<sup>st</sup> of the year following the General Assembly's approval of such increases.<sup>4</sup> A newly elected official is entitled to all of the previously granted COLAs even though he or she was not in office at the time that the COLA was awarded. Unlike longevity increases, these COLAs go with the position, not the person. While in most years the state COLA has been a simple percentage increase, in recent years the state has varied this method by introducing flat dollar COLAs and caps on the total amount of a given COLA. For the COLA granted in 2024 that becomes effective for most county officials on January 1, 2025, the state awarded a 4% increase, **but** has limited the total value of such 4% COLA to \$3,000. This equates to a 4% COLA for those earning less than \$75,000 prior to applying the COLA and a \$3,000 COLA for those with compensation, which is subject to increases by cost of living adjustments, of \$75,000 or more.

- In the Fiscal Year 2025 General Appropriations Act, the state granted the same COLA (4% not to exceed \$3,000) to certain officials such as superior court judges. Some counties have local legislation tying county officials' salaries to superior court judges' salaries; unless the local legislation provides otherwise, the corresponding increase for such affected county officials is likely effective July 1, 2024.
- In many cases, the General Assembly has passed local legislation (referred to in this Guide as a "local Act") that applies only to a county official of a particular county. If there is such local legislation applicable to a county official, the salary provided for by the local legislation must be calculated and compared to the state minimum salary. The official is entitled to the higher of the two salaries.
- If the county commissioners wish to provide additional compensation to an official, they generally may do so. The local supplement is any amount paid over and above the state minimum salary (i.e., base salary plus state mandated supplement(s) plus longevity increase (if any) plus COLAs). However, once a local supplement is given, it generally cannot be taken away during an official's four-year term of office. This is always true for judges. The general law which grants authority to give the local supplement should always be consulted. If an official is re-elected, the county commissioners could reduce or eliminate a supplement for the new term — but that decision must be made before the new term begins.
- County officials paid according to the minimum salary statutes must be paid in equal monthly installments.<sup>5</sup> Even though the entire county workforce may be paid weekly, bi-weekly or semi-monthly, the county commissioners have no authority to pay these county officials at any other interval.<sup>6</sup>
- Legislation effective January 1, 2021 updated the base salaries for probate judges, sheriffs, superior court clerks, and tax commissioners. Those revised base salaries incorporated prior COLAs from 2007 through 2019, plus adding a 5% increase to the

base salaries. As a result, only the 2020, 2023, 2024, and 2025 COLAs are added to the updated base salaries. The same legislation also made similar increases to various statutorily required supplements for those particular county officers.

- Legislation passed by the General Assembly in 2021 updated the base salaries for magistrates as of January 1, 2022. Those revised base salaries incorporate all prior state-awarded COLAs from 2007 through June 30, 2022, plus adding a 5% increase to the base salaries. As a result, only the 2023, 2024, and 2025 COLAs are added to the updated base salaries. The same legislation also made similar increases, effective May 4, 2021, to the statutorily required supplements for persons serving as clerk of magistrate court.

For questions or interpretations on computing salaries, please contact your county attorney.

## COUNTY COMMISSIONERS SALARIES FOR 2025

Salaries for county commissioners and elected CEOs are calculated according to the procedure summarized below. Note that there are no COLAs for 2004, 2009, 2010, 2011, 2012, 2013, 2014, 2019, 2021, or 2022.

*Please note:* If 1) your county has had a change in governing structure since 2002 (for example, changing from a sole commissioner to a board of commissioners), and/or 2) the commissioners' base salary has been increased since 2002 (by local act or by the general law process described at the end of this section), some or all of the COLA and/or longevity adjustments may not apply. Be sure to consult with your county attorney to determine the appropriate salary adjustments in such circumstances.

How to compute salaries for 2025:

**Step 1: Base Salary.** For members of boards of commissioners (as well as the one elected CEO), start with the applicable base salary. The base salary may have been set by local legislation or through the home rule procedures described below. For more information on local legislation, please see page 31. Sole commissioners, on the other hand, may receive the same minimum base salary as the sheriff of their county, the salary set by local legislation, or the salary set according to the home rule procedure.<sup>7</sup>

**Step 2: Add Training Supplement.** County commissioners who have been awarded a certificate of completion of training from the Carl Vinson Institute of Government resulting in designation as a certified county commissioner are entitled to a supplement of \$100.00 per month or \$1,200.00 per year in addition to their base salary from Step 1.<sup>8</sup>

*Please Note:* This supplement applies only to county commissioners with the certification designation described above. Credit is not given for other training programs or for years of service.

**Step 3: Add 2002 COLA.** The 2002 cost of living adjustment is determined by adding (1) the base salary and (2) the training supplement (if applicable) and multiplying that sum by **3.50%**. This COLA is added regardless of when the commissioner first took office.<sup>9</sup>

**Step 4: Add 2003 COLA.** The 2003 cost of living adjustment is determined by adding (1) the base salary, (2) the training supplement (if applicable), and 3) the 2002 COLA, and multiplying that sum by **2.25%**. This COLA is added regardless of when the commissioner first took office.<sup>10</sup>

*Reminder:* There is no 2004 COLA.

**Step 5: Add 2005 COLA.** The 2005 cost of living adjustment is determined by adding (1) the base salary, (2) the training supplement (if applicable), (3) the 2002 COLA, and (4) the 2003 COLA, and multiplying that sum by **2.00%**. However, the resulting 2005 COLA cannot exceed \$1,600. This COLA is added regardless of when the commissioner first took office.<sup>11</sup>

**Step 6: Add 2006 COLA.** The 2006 cost of living adjustment is determined by adding (1) the base salary, (2) the training supplement (if applicable), (3) the 2002 COLA, (4) the 2003 COLA, and (5) the 2005 COLA, and multiplying that sum by **2.00%**. This COLA is added regardless of when the commissioner first took office.<sup>12</sup>

**Step 7: Add 2007 COLA.** The 2007 cost of living adjustment is determined by adding (1) the base salary, (2) the training supplement (if applicable), (3) the 2002 COLA, (4) the 2003 COLA, (5) the 2005 COLA, and (6) the 2006 COLA, and multiplying that sum by **2.89%**. This COLA is added regardless of when the commissioner first took office.<sup>13</sup>

**Step 8: Add 2008 COLA.** The 2008 cost of living adjustment is determined by adding (1) the base salary, (2) the training supplement (if applicable), (3) the 2002 COLA, (4) the 2003 COLA, (5) the 2005 COLA, (6) the 2006 COLA, and (7) the 2007 COLA, and multiplying that sum by **3.00%**. This COLA is added regardless of when the commissioner first took office.<sup>14</sup>

*Reminder:* There is no COLA for 2009, 2010, 2011, 2012, 2013, or 2014.

**Step 9: Add 2015 COLA.** The 2015 cost of living adjustment is determined by adding (1) the base salary, (2) the training supplement (if applicable), (3) the 2002 COLA, (4) the 2003 COLA, (5) the 2005 COLA, (6) the 2006 COLA, (7) the 2007 COLA, and (8) the 2008 COLA, and multiplying that sum by **1.00%**. This COLA is added regardless of when the commissioner first took office.<sup>15</sup>

**Step 10: Add 2016 COLA.** The 2016 cost of living adjustment is determined by adding (1) the base salary, (2) the training supplement (if applicable), (3) the 2002 COLA, (4) the 2003 COLA, (5) the 2005 COLA, (6) the 2006 COLA, (7) the 2007 COLA, (8) the 2008 COLA, and (9) the 2015 COLA, and multiplying that sum by **1.00%**. This COLA is added regardless of when the commissioner first took office.<sup>16</sup>

**Step 11: Add 2017 COLA.** The 2017 cost of living adjustment is determined by adding (1) the base salary, (2) the training supplement (if applicable), (3) the 2002 COLA, (4) the 2003 COLA, (5) the 2005 COLA, (6) the 2006 COLA, (7) the 2007 COLA, (8) the 2008 COLA, (9) the 2015 COLA, and (10) the 2016 COLA, and multiplying that sum by **3.00%**. This COLA is added regardless of when the commissioner first took office.<sup>17</sup>

**Step 12: Add 2018 COLA.** The 2018 cost of living adjustment is determined by adding (1) the base salary, (2) the training supplement (if applicable), (3) the 2002 COLA, (4) the 2003 COLA, (5) the 2005 COLA, (6) the 2006 COLA, (7) the 2007 COLA, (8) the 2008 COLA, (9) the 2015 COLA, (10) the 2016 COLA, and (11) the 2017 COLA, and multiplying that sum by **2.00%**. This COLA is added regardless of when the commissioner first took office.<sup>18</sup>

*Reminder:* There is no COLA for 2019.

**Step 13: Add 2020 COLA.** The 2020 cost of living adjustment is determined by adding (1) the base salary, (2) the training supplement (if applicable), (3) the 2002 COLA, (4) the 2003 COLA, (5) the 2005 COLA, (6) the 2006 COLA, (7) the 2007 COLA, (8) the 2008 COLA, (9) the 2015 COLA, (10) the 2016 COLA, (11) the 2017 COLA, and (12) the 2018 COLA, and multiplying that

sum by **2.00%**. This COLA is added regardless of when the commissioner first took office.<sup>19</sup>

*Reminder:* There is no COLA for 2021 or 2022.

**Step 14: Add 2023 COLA.** Add the 2023 cost of living adjustment of **\$5,000.00** to the total of Steps 1 through 13. This COLA is added regardless of when the commissioner first took office.<sup>20</sup>

**Step 15: Add 2024 COLA.** Add the 2024 cost of living adjustment of **\$2,000.00** to the total of Steps 1 through 14. This COLA is added regardless of when the commissioner first took office.<sup>21</sup>

**Step 16: Add 2025 COLA.** The 2025 cost of living adjustment is determined by adding (1) the base salary, (2) the training supplement (if applicable), (3) the 2002 COLA, (4) the 2003 COLA, (5) the 2005 COLA, (6) the 2006 COLA, (7) the 2007 COLA, (8) the 2008 COLA, (9) the 2015 COLA, (10) the 2016 COLA, (11) the 2017 COLA, (12) the 2018 COLA, (13) the 2020 COLA, (14) the 2023 COLA, and (15) the 2024 COLA, and multiplying that sum by **4.00%**; provided, however, that the value of the 2025 COLA shall not exceed \$3,000, so **the lesser of such 4% amount or \$3,000** is the 2025 COLA amount. This COLA is added regardless of when the commissioner first took office.<sup>22</sup>

**Step 17: Add Longevity.** Commissioners are entitled to longevity increases in compensation.<sup>23</sup> First, look at the county's local legislation to see the term length of the commissioners. While most commissioners are elected to four-year terms, there are some counties where commissioners only serve for two years and others where commissioners serve for six years. To determine longevity pay, multiply the amount determined in Steps 1 through 16 by the appropriate percentage below:

*Commissioners Serving Two-Year Terms.* Commissioners serving two-year terms are entitled to an increase of 1.25% for each term completed after December 31, 2004. The maximum longevity increase is 12.50%, which is available only for commissioners who have completed at least ten two-year terms since January 1, 2005.

*Commissioners Serving Four-Year Terms.* Commissioners serving four-year terms are entitled to an increase of 2.50% for each term completed after December 31, 2004. The maximum longevity increase is 12.5%, which is available only for commissioners who have completed at least five four-year terms since January 1, 2005.

*Commissioners Serving Six-Year Terms.* Commissioners serving six-year terms are entitled to an increase of 3.75% for each term completed after December 31, 2004. The maximum longevity increase is 11.25%, which is available only for commissioners who have completed at least three six-year terms since January 1, 2005.

## SETTING SALARIES UNDER GENERAL LAW AUTHORIZATION

Unless otherwise provided in a local Act of the General Assembly, there is only one way that county commissioners may set their own compensation, expenses and expense allowances, which is through the general law procedure explained below:<sup>24</sup>

*Notice.* Before deciding to increase compensation, the board of commissioners or sole commissioner must place a notice in the legal organ once a week for three consecutive weeks prior to taking action on the increase. The notice must specify the fiscal impact of the compensation increase.<sup>25</sup>

*Decision before Qualifying.* In order to increase compensation, the commissioners must make the decision to increase compensation *before* the first day of the qualifying period for candidates for the next election to the county's governing authority. For example, for counties with board seats on the 2026 election cycle, the commissioners would need to take action to increase their salary before the date qualifying begins – likely March 2<sup>nd</sup>, 2026-- with any increase becoming effective on January 1, 2027.<sup>26</sup> Moreover, due to public notice requirements, the process to increase compensation should generally be started at least three weeks before the qualifying period begins.<sup>27</sup> If the commissioners do not take action prior to the start of that qualifying period, the next opportunity to increase salaries will be prior to the beginning of the next qualifying period for commissioner(s) elections, with such increase to become effective the following January 1<sup>st</sup>.

If the commissioners do not use the general law procedure to increase their salary and expenses, the only other alternative is to request the county's legislators to pass a local Act that provides for an increase in their salary or expenses, which could become effective on a date specified in such local Act or as soon as upon signature by the Governor.

## **CORONERS MINIMUM SALARY FOR 2025**

### **CORONERS IN COUNTIES WITH A POPULATION OF 35,000 OR MORE**

In counties with a population of 35,000 or more according to the 2020 Census (see APPENDIX D), coroners are entitled to be paid the death investigation fee of \$175 where no jury is impaneled or \$250 per death investigation when a jury is impaneled.<sup>28</sup> However, if the coroner is paid an annual salary provided for by local Act, he or she is not entitled to death investigation fees.<sup>29</sup> If a local Act establishing compensation for the coroner provides for a salary that is less than the coroner would receive from death investigation fees, the coroner may decide whether to be paid the salary specified in the local legislation or the death investigation fees. The coroner must give the commissioners notice of the decision to change his or her method of compensation in writing no later than October 1 in order for the compensation change to become effective on the next January 1.<sup>30</sup>

### **CORONERS IN COUNTIES WITH A POPULATION OF 34,999 OR LESS**

In counties with a population of 34,999 or less according to the 2020 Census (see APPENDIX E), coroners are entitled to a state-specified minimum salary based upon three population ranges.<sup>31</sup> The applicable minimum salary is in addition to any fees including the death investigation fees.<sup>32</sup> The death investigation fee is \$175 per death investigation where no jury is impaneled or \$250 per death investigation when a jury is impaneled.<sup>33</sup>

State-specified minimum salaries for coroners in these counties are calculated according to the procedure summarized below. Note that there are no COLAs for 2004, 2009, 2010, 2011, 2012, 2013, 2014, 2019, 2021, or 2022. To compute salaries for coroners in these counties, follow these steps:

**Step 1: Establish the Base Salary.** For coroners in counties with a 2020 population of 34,999 or less, start with the annual base salary for coroner shown in the “Schedule of Base Salaries” using the county’s population reported in the 2020 Census (see APPENDIX E).<sup>34</sup> If the county’s population under the 2020 Census decreased since the 2010 Census (APPENDIX F) or 2000 Census (APPENDIX G), bringing the coroner into a population bracket with a lower base salary, then the coroner is entitled to receive the base salary in the prior, higher population bracket so long as that he or she is in office.<sup>35</sup>

#### **Schedule of Base Salaries**

<b>Population</b>	<b>Base Salary</b>
0 — 11,889	\$1,200.00
11,890 — 19,999	\$2,400.00
20,000 — 34,999	\$3,600.00

**Step 2: Add Longevity.** Coroners are entitled to a longevity increase at the rate of 5% for each complete 4-year term served after December 31, 2000.<sup>36</sup> The maximum longevity

increase is 30% for coroners who have served six or more full terms of office after December 31, 2000.

**Step 3: Add 2002 COLA.** The 2002 cost of living adjustment is determined by adding (1) the base salary and (2) longevity increase(s) (if applicable) and multiplying that sum by **3.50%**. This COLA is added regardless of when the coroner first took office.<sup>37</sup>

**Step 4: Add 2003 COLA.** The 2003 cost of living adjustment is determined by adding (1) the base salary, (2) longevity increase(s) (if applicable), and (3) the 2002 COLA, and multiplying that sum by **2.25%**. This COLA is added regardless of when the coroner first took office.<sup>38</sup>

*Reminder:* There is no 2004 COLA.

**Step 5: Add 2005 COLA.** The 2005 cost of living adjustment is determined by adding (1) the base salary, (2) longevity increase(s) (if applicable), (3) the 2002 COLA, and (4) the 2003 COLA, and multiplying that sum by **2.00%**. However, the resulting 2005 COLA cannot exceed \$1,600. This COLA is added regardless of when the coroner first took office.<sup>39</sup>

**Step 6: Add 2006 COLA.** The 2006 cost of living adjustment is determined by adding (1) the base salary, (2) longevity increase(s) (if applicable), (3) the 2002 COLA, (4) the 2003 COLA, and (5) the 2005 COLA, and multiplying that sum by **2.00%**. This COLA is added regardless of when the coroner first took office.<sup>40</sup>

**Step 7: Add 2007 COLA.** The 2007 cost of living adjustment is determined by adding (1) the base salary, (2) longevity increase(s) (if applicable), (3) the 2002 COLA, (4) the 2003 COLA, (5) the 2005 COLA, and (6) the 2006 COLA, and multiplying that sum by **2.89%**. This COLA is added regardless of when the coroner first took office.<sup>41</sup>

**Step 8: Add 2008 COLA.** The 2008 cost of living adjustment is determined by adding (1) the base salary, (2) longevity increase(s) (if applicable), (3) the 2002 COLA, (4) the 2003 COLA, (5) the 2005 COLA, (6) the 2006 COLA, and (7) the 2007 COLA, and multiplying that sum by **3.00%**. This COLA is added regardless of when the coroner first took office.<sup>42</sup>

*Reminder:* There is no COLA for 2009, 2010, 2011, 2012, 2013, or 2014.

**Step 9: Add 2015 COLA.** The 2015 cost of living adjustment is determined by adding (1) the base salary, (2) longevity increase(s) (if applicable), (3) the 2002 COLA, (4) the 2003 COLA, (5) the 2005 COLA, (6) the 2006 COLA, (7) the 2007 COLA, and (8) the 2008 COLA, and multiplying that sum by **1.00%**. This COLA is added regardless of when the coroner first took office.<sup>43</sup>

**Step 10: Add 2016 COLA.** The 2016 cost of living adjustment is determined by adding (1) the base salary, (2) longevity increase(s) (if applicable), (3) the 2002 COLA, (4) the 2003 COLA, (5) the 2005 COLA, (6) the 2006 COLA, (7) the 2007 COLA, (8) the 2008 COLA, and (9) the 2015 COLA, and multiplying that sum by **1.00%**. This COLA is added regardless of when the coroner first took office.<sup>44</sup>



**Step 11: Add 2017 COLA.** The 2017 cost of living adjustment is determined by adding (1) the base salary, (2) longevity increase(s) (if applicable), (3) the 2002 COLA, (4) the 2003 COLA, (5) the 2005 COLA, (6) the 2006 COLA, (7) the 2007 COLA, (8) the 2008 COLA, (9) the 2015 COLA, and (10) the 2016 COLA, and multiplying that sum by **3.00%**. This COLA is added regardless of when the coroner first took office.<sup>45</sup>

**Step 12: Add 2018 COLA.** The 2018 cost of living adjustment is determined by adding (1) the base salary, (2) longevity increase(s) (if applicable), (3) the 2002 COLA, (4) the 2003 COLA, (5) the 2005 COLA, (6) the 2006 COLA, (7) the 2007 COLA, (8) the 2008 COLA, (9) the 2015 COLA, (10) the 2016 COLA, and (11) the 2017 COLA, and multiplying that sum by **2.00%**. This COLA is added regardless of when the coroner first took office.<sup>46</sup>

*Reminder:* There is no COLA for 2019.

**Step 13: Add 2020 COLA.** The 2020 cost of living adjustment is determined by adding (1) the base salary, (2) longevity increase(s) (if applicable), (3) the 2002 COLA, (4) the 2003 COLA, (5) the 2005 COLA, (6) the 2006 COLA, (7) the 2007 COLA, (8) the 2008 COLA, (9) the 2015 COLA, (10) the 2016 COLA, (11) the 2017 COLA, and (12) the 2018 COLA, and multiplying that sum by **2.00%**. This COLA is added regardless of when the coroner first took office.<sup>47</sup>

*Reminder:* There is no COLA for 2021 or 2022.

**Step 14: Add 2023 COLA.** Add the 2023 cost of living adjustment of **\$5,000.00** to the total of Steps 1 through 13. This COLA is added regardless of when the coroner first took office.<sup>48</sup>

**Step 15: Add 2024 COLA.** Add the 2024 cost of living adjustment of **\$2,000.00** to the total of Steps 1 through 14. This COLA is added regardless of when the coroner first took office.<sup>49</sup>

**Step 16: Add 2025 COLA.** The 2025 cost of living adjustment is determined by adding (1) the base salary, (2) longevity increase(s) (if applicable), (3) the 2002 COLA, (4) the 2003 COLA, (5) the 2005 COLA, (6) the 2006 COLA, (7) the 2007 COLA, (8) the 2008 COLA, (9) the 2015 COLA, (10) the 2016 COLA, (11) the 2017 COLA, (12) the 2018 COLA, (13) the 2020 COLA, (14) the 2023 COLA, and (15) the 2024 COLA, and multiplying that sum by 4%; provided, however, the total value of the 2025 COLA cannot exceed \$3,000, so **the lesser of such 4% amount or \$3,000** is the 2025 COLA amount. This COLA is added regardless of when the coroner first took office.<sup>50</sup>

**Step 17: Add Local Supplement (If Any).** County commissioners are authorized, but not required, to provide local supplements to coroners in addition to the minimum compensation provided by state or local law. However, once a local supplement is given, it may not be reduced or eliminated during any term of office. Local supplements are **not** subject to longevity increases and COLAs, unless granted by the county commissioners.<sup>51</sup>

**Step 18: Compare to Local Legislation.** Many coroners' salaries are governed by local Acts of the legislature rather than the state-specified minimum salary. In general, a coroner is paid either according to the procedures set forth above or according to a local Act, whichever is higher. If the salary established by local Act is higher than the amount calculated in Steps 1 through 17, then the coroner is entitled to be paid according to local legislation. If the salary established by local Act is less than the amount calculated in Steps 1 through 17, then the coroner is entitled to the amount calculated in Steps 1 through 17.<sup>52</sup> For more information on local Acts, please see page 37.

## **DEPUTY CORONERS**

Each coroner is required to appoint at least one deputy coroner.<sup>53</sup> Additional deputy coroners may be appointed if approved by the county board of commissioners.<sup>54</sup> State law is not clear on the compensation for deputy coroners, other than regarding payment of death investigative fees. The county attorney should be consulted to determine the appropriate compensation for the deputy coroner(s).

### **Deputy Coroners in Counties with a Population of 35,000 or More**

If the coroner is not paid a salary set by local Act, then the deputy coroner is entitled to the \$175 or \$250 death investigation fee (depending upon whether a jury is impaneled) for each investigation in which he or she serves in place of the coroner. However, if the coroner is paid a salary pursuant to a local Act, then the deputy coroner is not entitled to the death investigation fee, unless otherwise specified by local Act.<sup>55</sup>

### **Deputy Coroners in Counties with a Population of 34,999 or Less**

For deputy coroners in counties of 34,999 or less where the coroner is paid pursuant to the state minimum salary law, the only guidance offered by state law is that expenses for deputy coroners must come from funds other than the minimum salaries specified for the coroner.<sup>56</sup> If the coroner in such a county is paid according to the general law minimum salary schedule, then the deputy coroner is entitled to the \$175 or \$250 death investigation fee (depending upon whether a jury is impaneled) for each investigation in which he or she serves in place of the coroner.<sup>57</sup>

## **MANDATORY EXPENSE ALLOWANCE**

Coroners and deputy coroners are entitled to an expense allowance for a mandatory annual training course provided by the Georgia Police Academy. Such expenses include 1) an expense allowance of \$247.00 (*increased from \$173.00 effective Sept. 1, 2021*) for each day attending the training course, 2) registration fees for the training course, and 3) either mileage reimbursement at the approved IRS rate or actual transportation costs to and from the course if he or she travels by public carrier. Such expenses are to be paid by the county.<sup>58</sup>

## **OPTIONAL EXPENSE ALLOWANCE**

In counties with a 2020 population (see APPENDIX E) of 34,999 or less, the board of commissioners is authorized, but not required, to provide a monthly expense allowance to the coroner of \$50 per month. This discretionary expense allowance, if granted, is in addition to any other salary, fees, or expenses required by law.<sup>59</sup> For tax purposes, expense allowances must be treated as income to the coroner and reported to the IRS.

### **Optional Expense Allowance Schedule**

<b>2010 Population</b>	<b>Minimum Monthly Expense Allowance</b>
0 – 34,999	\$50.00

## **MAGISTRATES MINIMUM SALARY FOR 2025**

Minimum salaries for elected and appointed magistrate judges are calculated according to the procedure summarized below. State law changes effective January 1, 2022, re-set base salaries for magistrates, including all COLAs awarded prior to July 1, 2022;<sup>60</sup> as a result, only the 2023, 2024, and 2025 COLAs are applicable. To compute state minimum salaries for magistrates, follow these steps:

**Step 1: Establish the Base Salary.** Start with the annual base salary for the magistrate shown in the “Schedule of Base Salaries” using the county’s population reported in the Census estimate in APPENDIX D.<sup>61</sup> However, if the county’s population decreased since the 2020 Census (APPENDIX E), 2010 Census (APPENDIX F), or 2000 Census (APPENDIX G), bringing the magistrate into a population bracket with a lower base salary, then the magistrate is entitled to receive the base salary of the previous census in the higher population bracket so long as he or she is in office.<sup>62</sup>

### **Schedule of Base Salaries**

<b>Population</b>	<b>Base Salary</b>
0 — 5,999	\$36,288.19
6,000 — 11,889	\$49,833.79
11,890 — 19,999	\$56,451.65
20,000 — 28,999	\$59,934.60
29,000 — 38,999	\$64,512.39
39,000 — 49,999	\$68,547.73
50,000 — 74,999	\$76,834.09
75,000 — 99,999	\$82,472.75
100,000 — 149,999	\$88,109.64
150,000 — 199,999	\$94,082.74
200,000 — 249,999	\$102,736.58
250,000 — 299,999	\$111,523.74
300,000 — 399,999	\$123,109.97
400,000 — 499,999	\$128,108.37
500,000 or more	\$133,106.73

**For Full-time Chief Magistrates.** For those chief magistrates who regularly perform the duty of magistrate at least 40 hours per week, use the base salary in the above schedule.<sup>63</sup>

**For Part-time Chief Magistrates.** For those chief magistrates who regularly perform the duty of magistrate less than 40 hours per week, use the hourly equivalent of the base salary in the above schedule multiplied by the actual number of hours worked. The chief magistrate must certify the actual number of hours worked to the county governing authority.<sup>64</sup>

**For Full-time Magistrates Who Are Not Chief Magistrates.** For those individuals who perform the duties of a magistrate judge at least 40 hours per week, use 90% of the base salary according to population from the Schedule of Base Salaries above or \$56,220.00 per year (i.e., \$4,685.00 per month), whichever is less.<sup>65</sup>

**For Part-time Magistrates Who Are Not Chief Magistrate and On-Call Magistrates.** For those individuals appointed as magistrates who perform the duty of magistrate judge less than 40 hours per week, use 90% of the base salary according to population from the Schedule of Base Salaries above or \$27.07 per hour, whichever is less. Regardless of the number of hours worked, however, each magistrate must be paid at least \$8,650.32 per year (or \$720.86 per month). The chief magistrate must certify the number of hours worked by part-time magistrates to the county governing authority.<sup>66</sup>

**Step 2: Add Statutory Supplement.** If the magistrate also serves as clerk to the magistrate court, add \$4,723.92 (\$393.66 per month).<sup>67</sup>

**Step 3: Add Longevity.** Elected, appointed, full-time and part-time magistrates are entitled to longevity increases if they have served at least one full 4-year term that was completed after December 31, 1995. To figure the amount of the longevity increase, first determine the total number of 4-year terms that were completed by the magistrate since 1995 and multiply the number of terms by 5%. Then, add (1) the base salary, (2) the statutory supplement from Step 2 (if applicable), and multiply that sum by the applicable longevity rate of increase. For 2025, the rate of the longevity increase ranges (in 5% increments) from 0% for a first-term magistrate to a maximum of 40% for one who has completed eight or more terms of office.<sup>68</sup>

**Step 4: Add 2023 COLA.** Add the 2023 cost of living adjustment.

For full-time magistrates, add **\$5,000.00** to the total of Steps 1 through 3. This COLA is added regardless of when the magistrate first took office.<sup>69</sup>

For part-time magistrates that are paid (under Step 1) the minimum annual salary or 90% of the base salary from the Schedule of Base Salaries, add **\$5,000.00**.

For part-time magistrates who are paid an hourly rate under Step 1, add \$2.41\* per hour for each hour worked. Please note: this calculation for part-time magistrates who are paid on an hourly basis is based upon the best interpretation from ACCG and the Magistrate Council of Georgia of the applicability of the 2023 cost of living adjustment. A percentage COLA would be easier to apply; however, ACCG and the Magistrate Council believe converting the flat dollar figure (\$5,000) to an hourly rate equivalent as described below is the most reasonable way to determine<sup>70</sup> COLA application to part-time magistrates paid based upon an hourly rate of pay.

\*This is the \$5,000.00 2023 cost of living adjustment divided by 52 weeks, and then divided by 40 hours to get the hourly rate equivalent of the 2023 COLA.

**Step 5: Add 2024 COLA.** Add the 2024 cost of living adjustment.

For full-time magistrates, add **\$2,000.00** to the total of Steps 1 through 4. This COLA is added regardless of when the magistrate first took office.<sup>71</sup>

For part-time magistrates that are paid (under Step 1) the minimum annual salary or 90% of the base salary from the Schedule of Base Salaries, add **\$2,000.00**.

For part-time magistrates who are paid an hourly rate under Step 1, add \$0.96\* per hour for each hour worked. Please note: this calculation for part-time magistrates who are paid on an hourly basis is based upon the best interpretation from ACCG and the Magistrate Council of Georgia of the applicability of the 2024 cost of living adjustment. A percentage COLA would be easier to apply; however, ACCG and the Magistrate Council believe converting the flat dollar figure (\$2,000) to an hourly rate equivalent as described below is the most reasonable way to determine<sup>72</sup> COLA application to part-time magistrates paid based upon an hourly rate of pay.

\*This is the \$2,000.00 2024 cost of living adjustment divided by 52 weeks, and then divided by 40 hours to get the hourly rate equivalent of the 2024 COLA.

### **Step 6: Add 2025 COLA.**

For full-time magistrates, the 2025 cost of living adjustment is determined by adding (1) the base salary, (2) the supplements from Step 2 (if applicable), (3) the longevity amount from Step 3 (if applicable), (4) the 2023 COLA, and (5) the 2024 COLA, and multiplying that sum by **4.00%**; provided, however, that the value of the 2025 COLA shall not exceed \$3,000, so **the lesser of such 4% amount or \$3,000** is the 2025 COLA amount.

For part-time magistrates that are paid (under Step 1) the minimum annual salary or 90% of the base salary from the Schedule of Base Salaries, the 2025 cost of living adjustments is determined by adding (1) the base salary, (2) the supplements from Step 2 (if applicable), (3) the longevity amount from Step 3 (if applicable), (4) the 2023 COLA, and (5) the 2024 COLA, and multiplying that sum by 4.00%; provided, however, that the value of the 2025 COLA shall not exceed \$3,000, so the lesser of such 4% amount or \$3,000 is the 2025 COLA amount.

For part-time magistrates who are paid an hourly rate under Step 1, the 2025 cost of living adjustment is determined by adding (1) the base hourly rate, (2) the longevity amount from step 3 (if applicable), (3) the 2023 COLA, and (4) the 2024 COLA, and multiplying that sum by 4.00%; provided, however, that the value of the 2025 COLA shall not exceed \$3,000 in total, so the lesser of such 4% amount or \$3,000 in aggregate across all hours worked is the 2025 COLA amount.

This COLA is added regardless of when the magistrate first took office.<sup>73</sup>

*Reminder:* All COLAs prior to 2022 have been included in the updated base salaries listed above; as a result, only the 2023, 2024, and 2025 COLA increases are to be applied for 2025.

**Example for Step 6: Part-Time Magistrates That Are Paid Lowest Base Salary for Magistrates (without magistrate clerk supplement)**

Part-time with base salary	\$ 8,650.32
Add longevity (3 term/15% example)	\$ <u>1,297.55</u>
<i>Subtotal</i>	\$ 9,947.87
Add 2023 COLA	\$ 5,000.00
Add 2024 COLA	\$ 2,000.00
Add 2025 COLA (4%, capped at \$3,000)	\$ <u>677.91</u>
<b>Total</b>	\$ \$17,625.78

**Example: Part-Time Magistrates That Are Paid An Hourly Wage (without magistrate clerk supplement)**

Base hourly rate:	\$ 27.07 per hour
Add longevity (3-term/15% example)	\$ <u>4.06</u> per hour
<i>Subtotal</i>	\$ 31.13 per hour
Add 2023 COLA	\$ 2.41 per hour*
Add 2024 COLA	\$ <u>0.96</u> per hour**
<i>Subtotal</i>	\$ 34.50
Add 2025 COLA (4%, capped at \$3,000)	\$ <u>1.38</u> per hour***
<b>Total</b>	\$ 35.88 per hour

\*This is the \$5,000.00 2023 cost of living adjustment divided by 52 weeks, and then divided by 40 hours/week to get the hourly rate equivalent of the 2023 COLA.

\*\* This is the \$2,000 2024 cost of living adjustment divided by 52 weeks, and then divided by 40 hours/week to get the hourly rate equivalent of the 2024 COLA.

\*\*\*The 2025 COLA's hourly rate will vary for magistrates depending on their longevity increase. \$1.38 per hour represents the hourly COLA for a part-time magistrate who served three full terms.

**Step 7: Add Local Supplement (If Any).** County commissioners are authorized, but not required, to provide local supplements to the magistrate in addition to the minimum compensation provided by general or local law. However, once a local supplement is given, it may not be reduced or eliminated during any term of office.<sup>74</sup> Local supplements are not subject to longevity increases or COLAs, unless granted by the county commissioners.

**Final Step: Compare to Local Legislation.** Many magistrates' salaries are governed by local Acts of the legislature rather than statewide minimum salary law. In general, a magistrate is paid either according to the procedures set forth above or according to local legislation. If the salary established by local legislation, plus any local supplement, is higher than the amount calculated in Step 1, then the magistrate is entitled to be paid according to local legislation plus local supplement. If the salary established by local legislation, plus any local supplement, is less than the amount calculated in Step 1, then the magistrate is entitled to the amount

calculated in Steps 1 through 7.<sup>75</sup> For more information about salaries set by local legislation, please see page 37.

*Note:* Magistrates are required to be paid in equal monthly installments.<sup>76</sup>

### **OPTIONAL EXPENSE ALLOWANCE**

County commissioners are authorized, but not required, to provide a monthly expense allowance to the magistrate and the clerk of the magistrate court based upon population as determined by the 2020 Census (APPENDIX E). The minimum amounts are listed in the Optional Expense Allowance Schedule below. If granted by the county commissioners, this discretionary expense allowance is in addition to any other salary, fees, or expenses required by law.<sup>77</sup> For tax purposes, expense allowances must be treated as income to the magistrate and reported to the IRS.

#### **Optional Expense Allowance Schedule**

<b>Population</b>	<b>Minimum Monthly Expense Allowance</b>
0 — 11,889	\$100.00
11,890 — 74,999	\$200.00
75,000 — 249,999	\$300.00
250,000 — 499,999	\$400.00
500,000 or more	\$500.00



## PROBATE JUDGES MINIMUM SALARY FOR 2025

Minimum salaries for probate judges are calculated according to the procedure summarized below. To compute state minimum probate judges' salaries, follow these steps:

**Step 1: Establish the Base Salary.** Start with the annual base salary for the probate judge shown in the "Schedule of Base Salaries" below, using the county's population reported in the Census estimate in APPENDIX D.<sup>78</sup> However, if the population has decreased since the 2020 Census (APPENDIX E), 2010 Census (see APPENDIX F) or the 2000 Census (see APPENDIX G) bringing the probate judge into a population bracket with a lower base salary, then the probate judge is entitled to receive the base salary of the previous census in the higher population bracket so long as that probate judge is in office.<sup>79</sup>

### Schedule of Base Salaries

Population	Base Salary
0 — 5,999	\$35,576.65
6,000 — 11,889	\$48,856.63
11,890 — 19,999	\$55,344.71
20,000 — 28,999	\$59,296.04
29,000 — 38,999	\$63,247.38
39,000 — 49,999	\$67,203.60
50,000 — 74,999	\$75,327.48
75,000 — 99,999	\$80,855.58
100,000 — 149,999	\$86,381.94
150,000 — 199,999	\$92,237.91
200,000 — 249,999	\$100,722.08
250,000 — 299,999	\$109,336.93
300,000 — 399,999	\$120,695.99
400,000 — 499,999	\$125,596.32
500,000 or more	\$130,496.72

**Step 2: Add Statutory Supplements.** Add the annual supplements listed below to which the probate judge is entitled, if applicable:

- + \$4,630.80 for conducting elections<sup>80\*</sup>
- + \$5,787.36 (\$482.28 per month) for serving as judge for traffic cases<sup>81</sup>

*\*Note:* Starting on January 1<sup>st</sup>, 2025, probate judges **will not** be eligible for the annual supplement for conducting elections, as they have been statutorily relieved of that duty.<sup>82</sup>

*Note:* The supplements for serving as magistrate or clerk to magistrate court are addressed in Steps 8 through 10 below.<sup>83</sup>

**Step 3: Add Longevity.** First, determine the total number of complete 4-year terms (i.e., no partial terms) served by the probate judge after December 31, 1976 and multiply the number of terms by 5%. To figure the amount of the longevity increase, multiply the base salary plus supplements for serving as election superintendent or hearing traffic cases by the applicable rate of increase. For 2025, the rate of the longevity increase ranges (in 5% increments) from 0% for first-term probate judges to a maximum of 60% for those who have completed twelve or more terms of office.<sup>84</sup>

**Step 4: Add 2020 COLA.** The 2020 cost of living adjustment is determined by adding (1) the base salary, (2) the supplements from Step 2 (if applicable), and (3) the longevity amount from Step 3 (if applicable) and multiplying that sum by **2.00%**. This COLA is added regardless of when the probate judge first took office.<sup>85</sup>

**Step 5: Add 2023 COLA.** Add the 2023 cost of living adjustment of **\$5,000.00** to the total of Steps 1 through 4. This COLA is added regardless of when the probate judge first took office.<sup>86</sup>

**Step 6: Add 2024 COLA.** Add the 2024 cost of living adjustment of **\$2,000.00** to the total of Steps 1 through 5. This COLA is added regardless of when the probate judge first took office.<sup>87</sup>

**Step 7: Add 2025 COLA.** The 2025 cost of living adjustment is determined by adding (1) the base salary, (2) the supplements from Step 2 (if applicable), (3) the longevity amount from Step 3 (if applicable), (4) the 2020 COLA, (5) the 2023 COLA, and (6) the 2024 COLA, and multiplying that sum by **4.00%**; provided, however, that no 2025 COLA shall exceed \$3,000. The lesser of the 4% amount or \$3,000 is added regardless of when the probate judge first took office.<sup>88</sup>

**Step 8: Add Local Supplement (If Any).** County commissioners are authorized, but not required, to provide local supplements to the probate judge in addition to the minimum compensation provided by general or local law. However, once a local supplement is given, it may not be reduced or eliminated during the probate judge's term of office. Local supplements are not subject to longevity and COLAs, unless granted by the county commissioners.<sup>89</sup>

## **ADDITIONAL COMPENSATION FOR PROBATE JUDGE SERVING AS MAGISTRATE OR CLERK TO MAGISTRATE COURT**

**Step 9: Add Magistrate Supplement (If Applicable).** If the probate judge also serves as chief magistrate or magistrate, add \$14,162.10.<sup>90</sup>

**Step 10: Add Longevity Increase Amount for the Magistrate Supplement (If Any).** First, determine the total number of complete 4-year terms where the term was completed after December 31, 1999 and multiply the number of terms by 5%. To figure the amount of the longevity increase to the supplement for serving as magistrate, multiply the additional supplement amount in Step 9 by the applicable rate of longevity increase. For 2025, the rate of longevity increase ranges (in 5% increments) from 0% for first-term magistrates to a maximum of 30% for those who have completed six or more terms of office.<sup>91</sup>

**Step 11: Add Magistrate Court Clerk Supplement (If Applicable).** If the probate judge serves as the magistrate and also serves as the clerk to the magistrate court, then add \$4,723.92 (\$393.66 per month).<sup>92</sup> However, note that a probate judge serving as magistrate and as clerk to the magistrate court is not entitled to a longevity or COLA increase to this supplement for serving as clerk to the magistrate court.<sup>93</sup>

**Final Step: Compare to Local Legislation.** Many probate judges' salaries are governed by local Acts of the legislature rather than statewide minimum salary law. In general, a probate judge is paid either according to the procedures set forth above or according to local legislation, whichever is higher. If the salary established by local legislation is higher than the amount established by the steps above, then the probate judge is entitled to be paid according to local legislation. If the salary established by local legislation is less than the amount established by the steps above, then the probate judge is entitled to the amount established by the steps above.<sup>94</sup> For more information about salaries set by local legislation, please see page 37. *Note:* Probate Judges are required to be paid in equal monthly installments.<sup>95</sup>

### **OPTIONAL EXPENSE ALLOWANCE**

County commissioners are authorized, but not required, to provide a monthly expense allowance to the probate judge based upon population as determined by the 2020 Census (see APPENDIX E). The minimum amounts are listed in the Optional Expense Allowance Schedule below. If granted by the board of commissioners, this discretionary expense allowance is in addition to any other salary, fees, or expenses required by law.<sup>96</sup> For tax purposes, expense allowances must be treated as income probate judge and reported to the IRS.

#### **Optional Expense Allowance Schedule**

<b>Population</b>	<b>Minimum Monthly Expense Allowance</b>
0 — 11,889	\$100.00
11,890 — 74,999	\$200.00
75,000 — 249,999	\$300.00
250,000 — 499,999	\$400.00
500,000 or more	\$500.00

## SHERIFFS MINIMUM SALARY FOR 2025

Minimum salaries for sheriffs are calculated according to the procedure summarized below. To compute state minimum sheriffs' salaries, follow these steps:

**Step 1: Establish the Base Salary.** Start with the annual base salary for the sheriff shown in the “Schedule of Base Salaries” using the county's population reported in the Census estimate in APPENDIX D.<sup>97</sup> However, if the population has decreased since the 2020 Census (APPENDIX E), 2010 Census (see APPENDIX F) or the 2000 Census (see APPENDIX G) bringing the sheriff into a population bracket with a lower base salary, then the sheriff is entitled to receive the base salary of the previous census in the higher population bracket so long as that sheriff is in office.<sup>98</sup>

### Schedule of Base Salaries

Population	Base Salary
0 – 5,999	\$50,132.72
6,000 – 11,889	\$55,952.37
11,890 – 19,999	\$64,255.19
20,000 – 28,999	\$70,753.11
29,000 – 38,999	\$77,294.36
39,000 – 49,999	\$83,750.51
50,000 – 74,999	\$90,246.74
75,000 – 99,999	\$93,314.37
100,000 – 149,999	\$96,381.99
150,000 – 199,999	\$99,812.27
200,000 – 249,999	\$103,266.39
250,000 – 299,999	\$113,005.67
300,000 – 399,999	\$126,199.09
400,000 – 499,999	\$131,099.43
500,000 or more	\$136,011.72

**Step 2: Add Longevity Increase (If Any).** First, determine the total number of complete 4-year terms of office (i.e., no partial terms), which have been served by the sheriff since December 31, 1976. The sheriff is entitled to a longevity increase of 5% for each such completed term of office. For 2025, the rate of the longevity increase percentage may range (in 5% increments) from 0% for a first-term sheriff to a maximum of 60% for a sheriff who has completed twelve or more terms of office.<sup>99</sup>

To figure the dollar amount of the longevity increase, multiply the base salary from Step 1 by the applicable longevity increase percentage.

**Step 3: Add 2020 COLA.** The 2020 cost of living adjustment dollar amount is determined by adding (1) the base salary and (2) the longevity dollar amount from Step 2 (if applicable), and then multiplying that sum by **2.00%**. This COLA is added regardless of when the sheriff first took office.<sup>101</sup>

**Step 4: Add 2023 COLA.** Add the 2023 cost of living adjustment of **\$5,000.00** to the total of Steps 1 through 3. This COLA is added regardless of when the sheriff first took office.<sup>102</sup>

**Step 5: Add 2024 COLA.** Add the 2024 cost of living adjustment of **\$2,000.00** to the total of Steps 1 through 4. This COLA is added regardless of when the sheriff first took office.<sup>103</sup>

**Step 6: Add 2025 COLA.** Add the 2025 cost of living adjustment. In short, the 2025 COLA dollar amount is equal to the lesser of \$3,000 or 4% of the total dollar amount derived from the sum of Steps 1 through 5. This COLA is added regardless of when the sheriff first took office.<sup>104</sup>

The full formula for the 2025 COLA dollar amount would be to add (1) the base salary, (2) the longevity dollar amount from Step 2 (if applicable), (3) the 2020 COLA, (4) the 2023 COLA, and (5) the 2024 COLA, and multiplying that sum by 4%; provided, however, that the value of the 2025 COLA shall not exceed \$3,000, so **the lesser of such 4% amount or \$3,000** is the 2025 COLA amount.

**Step 7: Add Statutory Court Supplement.** If applicable, add the statutory court supplement required by Code Section 15-16-20.1. This statutory court supplement **IS** subject to being increased by longevity, but is **NOT** subject to any cost-of-living adjustments or general performance based increases.<sup>106</sup>

A. Determining the base statutory court supplement amount: If the sheriff of any county performs the duties of a sheriff for at least one state court, probate court, magistrate court, juvenile court, or county recorder's court under any applicable general or local law of this state, he or she shall receive for his or her services in such court or courts a salary supplement of not less than \$385.90 per month (\$4,630.80 per year), to be paid from the funds of the county.<sup>107</sup> If the sheriff serves two or more such courts, the supplement doubles to \$ \$771.80 per month (\$9,261.60 per year).<sup>108</sup> In no event shall a sheriff receive more than two statutory supplement increases even where he or she serves more than two additional courts.<sup>109</sup>

B. Add a longevity increase amount to the statutory court supplement: Increase the dollar amount of the statutory court supplement amount derived from Step 7A by the sheriff's longevity increase percentage determined in Step 2, if any.<sup>110</sup>

**Step 8: Add Local Supplement (If Any).** County commissioners are authorized, but not required, to provide local supplements to the sheriff in addition to the minimum compensation provided by general or local law. However, once a local supplement is given, it may not be reduced or eliminated during any term of office. Local supplements are not subject to longevity and COLAs unless otherwise granted by the county commissioners.<sup>111</sup>

**Final Step: Compare to Local Legislation.** Many sheriffs' salaries are governed by local Acts of the legislature rather than statewide minimum salary law. In general, a sheriff is paid either according to the procedures set forth above or according to local legislation, whichever is higher. If the salary established by local legislation is higher than the amount established by the steps above, then the sheriff is entitled to be paid according to local legislation. If the salary established by local legislation is less than the amount established by the steps above, then the sheriff is entitled to the amount established by the steps above.<sup>112</sup> For more information about salaries set by local legislation, please see page 37.

*Note:* Sheriffs are required to be paid in equal monthly installments.<sup>113</sup>

### **OPTIONAL EXPENSE ALLOWANCE**

County commissioners are authorized, but not required, to provide a monthly expense allowance to the sheriff based upon population as determined by the 2020 Census (see APPENDIX E). The minimum amounts are listed in the Optional Expense Allowance Schedule below. If granted by the board of commissioners, this discretionary expense allowance is in addition to any other salary, fees, or expenses required by law.<sup>114</sup> For tax purposes, expense allowances must be treated as income to the sheriff and reported to the IRS.

#### **Optional Expense Allowance Schedule**

<b>Population</b>	<b>Minimum Monthly Expense Allowance</b>
0 — 11,889	\$100.00
11,890 — 74,999	\$200.00
75,000 — 249,999	\$300.00
250,000 — 499,999	\$400.00
500,000 or more	\$500.00

## **SUPERIOR COURT CLERKS MINIMUM SALARY FOR 2025**

Minimum salaries for clerks of superior court are calculated according to the procedure summarized below. To compute state minimum salaries for clerks of superior court, follow these steps:

**Step 1: Establish the Base Salary.** Start with the annual base salary for the clerk of superior court shown in the “Schedule of Base Salaries” using the county's population from the Census estimates in APPENDIX D.<sup>115</sup> However, if the population has decreased since the 2020 Census (see APPENDIX E), 2010 Census (see APPENDIX F) or the 2000 Census (see APPENDIX G) bringing the superior court clerk into a population bracket with a lower base salary, then the superior court clerk is entitled to receive the base salary of the previous census in the higher population bracket so long as that superior court clerk is in office.<sup>116</sup>

### **Schedule of Base Salaries**

<b>Population</b>	<b>Base Salary</b>
0 — 5,999	\$35,576.65
6,000 — 11,889	\$48,856.63
11,890 — 19,999	\$55,344.71
20,000 — 28,999	\$59,296.04
29,000 — 38,999	\$63,247.38
39,000 — 49,999	\$67,203.60
50,000 — 74,999	\$75,327.48
75,000 — 99,999	\$80,855.58
100,000 — 149,999	\$86,381.94
150,000 — 199,999	\$92,237.91
200,000 — 249,999	\$100,722.08
250,000 — 299,999	\$109,336.93
300,000 — 399,999	\$120,695.99
400,000 — 499,999	\$125,596.32
500,000 or more	\$130,496.72

**Step 2: Add Statutory Supplements.** Add any of the supplements listed below to which the clerk of superior court is entitled, if applicable:

- + At least \$4,630.80 (\$385.90 per month) for serving as clerk to juvenile court<sup>117</sup>
- + At least \$4,630.80 (\$385.90 per month) for serving as clerk to state court<sup>118</sup>
- + At least \$4,723.92 (\$393.66 per month) for serving as clerk to magistrate court<sup>119</sup>
- + At least \$4,630.80 (\$385.90 per month) for providing jury management<sup>120</sup>

**Step 3: Add Longevity.** First, determine the total number of complete 4-year terms (i.e., no partial terms) served by the clerk after December 31, 1976 and multiply the number of terms by 5%. To figure the amount of the longevity increase, multiply the base salary plus any supplements from Step 2 by the applicable rate of increase as determined in the previous sentence. For 2025, the rate of the longevity increase ranges (in 5% increments) from 0% for a first-term clerk to a maximum of 60% for one who has completed twelve or more terms of office.<sup>121</sup>

**Step 4: Add 2020 COLA.** The 2020 cost of living adjustment is determined by adding (1) the base salary, (2) the applicable supplements from Step 2, and (3) the applicable longevity amount from Step 3, and multiplying that sum by **2.00%**. This COLA is added regardless of when the clerk first took office.<sup>122</sup>

**Step 5: Add 2023 COLA.** Add the 2023 cost of living adjustment of **\$5,000.00** to the total of Steps 1 through 4. This COLA is added regardless of when the clerk first took office.<sup>123</sup>

**Step 6: Add 2024 COLA.** Add the 2024 cost of living adjustment of **\$2,000.00** to the total of Steps 1 through 5. This COLA is added regardless of when the clerk first took office.<sup>124</sup>

**Step 7. Add 2025 COLA.** The 2025 cost of living adjustment is determined by adding (1) the base salary, (2) the applicable supplements from Step 2, (3) the applicable longevity amount from Step 3, (4) the 2020 COLA, (5) the 2023 COLA, and (6) the 2024 COLA, and multiplying that sum by **4.00%**; provided, however, that the value of the 2025 COLA shall not exceed \$3,000, so the **lesser of such 4% amount or \$3,000** is the 2025 COLA amount. This COLA is added regardless of when the clerk first took office.<sup>125</sup>

**Step 8: Add Local Supplement (If Any).** County commissioners are authorized, but not required, to provide local supplements to the clerk of superior court in addition to the minimum compensation provided by general or local law. However, once a local supplement is given, it may not be reduced or eliminated during any term of office. Local supplements are not subject to longevity and COLAs unless granted by the county commissioners.<sup>126</sup>

**Step 9: Add Tax Appeal Administrator Supplement.** The superior court clerk serves as the tax appeal administrator, providing boards of equalization with oversight, facilities and administrative assistance.<sup>127</sup> Counties are required to include a separate line item in the budget for the operations of tax appeal administration (which is separate from the budget for the operations of superior court clerk<sup>128</sup>) for the tax appeal administrator's compensation.<sup>129</sup> Any amount for the tax appeal administrator compensation is not subject to longevity and COLA increases.

**Final Step: Compare to Local Legislation.** Many clerks of superior courts' salaries are governed by local Acts of the legislature rather than statewide minimum salary law. In general, a clerk of superior court is paid either according to the procedures set forth above or according to local legislation, whichever is higher. If the salary established by local legislation is higher than the amount calculated by the steps above, then the clerk of superior court is entitled to be paid according to local legislation. If the salary established by local legislation is less than the amount calculated by the steps above, then the clerk of superior court is entitled to the amount



calculated by the steps above.<sup>130</sup> For more information about salaries set by local legislation, please see page 37.

*Note:* Superior court clerks are required to be paid in equal monthly installments.<sup>131</sup>

### **OPTIONAL EXPENSE ALLOWANCE**

County commissioners are authorized, but not required, to provide a monthly expense allowance to the clerk of superior court based upon population as determined by the 2020 Census (see APPENDIX E).<sup>132</sup> The minimum amounts are listed in the Optional Expense Allowance Schedule below. If granted by the board of commissioners, this discretionary expense allowance is in addition to any other salary, fees, or expenses required by law.<sup>133</sup> For tax purposes, expense allowances must be treated as income to the superior court clerk and reported to the IRS.

#### **Optional Expense Allowance Schedule**

<b>Population</b>	<b>Minimum Monthly Expense Allowance</b>
0 — 11,889	\$100.00
11,890 — 74,999	\$200.00
75,000 — 249,999	\$300.00
250,000 — 499,999	\$400.00
500,000 or more	\$500.00

## TAX COMMISSIONERS MINIMUM SALARY FOR 2025

Minimum salaries for tax commissioners are calculated according to the procedure summarized below. To compute state minimum tax commissioners' salaries, follow these steps:

**Step 1: Establish the Base Salary.** Start with the annual base salary for the tax commissioner shown in the "Schedule of Base Salaries" using the population for the county from the Census estimates in APPENDIX D.<sup>134</sup> However, if the population has decreased since the 2020 Census (APPENDIX E), 2010 Census (see APPENDIX F), or the 2000 Census (see APPENDIX G) bringing the tax commissioner into a population bracket with a lower base salary, then the tax commissioner is entitled to receive the base salary of the previous census in the higher population bracket so long as that tax commissioner is in office.<sup>135</sup>

### Schedule of Base Salaries

Population	Base Salary
0 — 5,999	\$35,576.65
6,000 — 11,889	\$48,856.63
11,890 — 19,999	\$55,344.71
20,000 — 28,999	\$59,296.04
29,000 — 38,999	\$63,247.38
39,000 — 49,999	\$67,203.60
50,000 — 74,999	\$75,327.48
75,000 — 99,999	\$80,855.58
100,000 — 149,999	\$86,381.94
150,000 — 199,999	\$92,237.91
200,000 — 249,999	\$100,722.08
250,000 — 299,999	\$109,336.93
300,000 — 399,999	\$120,695.99
400,000 — 499,999	\$125,596.32
500,000 or more	\$130,496.72

**Step 2: Add Statutory Supplements.** Add any of the supplements listed below to which the tax commissioner is entitled, if applicable:

- + \$5,003.28 (\$416.94 per month) for serving as ex officio sheriff in the sale of properties for the purpose of collecting taxes<sup>136</sup>
- + At least \$4,195.20 (\$349.60 per month) for serving as chief deputy registrar<sup>137</sup>

**Step 3: Add Longevity.** First, determine the total number of complete 4-year terms (i.e., no partial terms) served by the tax commissioner after December 31, 1976 and multiply the number of terms by 5%. To figure the amount of the longevity increase, multiply the base salary plus supplements from Step 2 (if applicable) by the applicable rate of increase. For

2022, the rate of the longevity increase ranges (in 5% increments) from 0% for a first-term tax commissioner to a maximum of 60% for one who has completed twelve or more terms of office.<sup>138</sup>

**Step 4: Add 2020 COLA.** The 2020 cost of living adjustment is determined by adding (1) the base salary, (2) the supplements from Step 2 (if applicable), and (3) the longevity amount from Step 3 (if applicable) and multiplying that sum by **2.00%**. This COLA is added regardless of when the tax commissioner first took office.<sup>139</sup>

**Step 5: Add 2023 COLA.** Add the 2023 cost of living adjustment of **\$5,000.00** to the total of Steps 1 through 4. This COLA is added regardless of when the tax commissioner first took office.<sup>140</sup>

**Step 6: Add 2024 COLA.** Add the 2024 cost of living adjustment of **\$2,000.00** to the total of Steps 1 through 5. This COLA is added regardless of when the tax commissioner first took office.<sup>141</sup>

**Step 7. Add 2025 COLA.** The 2025 cost of living adjustment is determined by adding (1) the base salary, (2) the applicable supplements from Step 2, (3) the applicable longevity amount from Step 3, (4) the 2020 COLA, (5) the 2023 COLA, and (6) the 2024 COLA, and multiplying that sum by **4.00%**; provided, however, that the value of the 2025 COLA shall not exceed \$3,000, so the **lesser of such 4% amount or \$3,000** is the 2025 COLA amount. This COLA is added regardless of when the tax commissioner first took office.<sup>142</sup>

**Step 8: Add Local Supplement (If Any).** County commissioners are authorized, but not required, to provide local supplements to the tax commissioner in addition to the minimum compensation provided by general or local law. However, once a local supplement is given, it may not be reduced or eliminated during any term of office. Local supplements are not subject to longevity and COLAs unless granted by the county commissioners.<sup>143</sup>

**Final Step: Compare to Local Legislation.** Many tax commissioners' salaries are governed by local Acts of the legislature rather than statewide minimum salary law. In general, a tax commissioner is paid either according to the procedures set forth above or according to local legislation, whichever is higher. If the salary established by local legislation is higher than the amount calculated by the steps above, then the tax commissioner is entitled to be paid according to local legislation. If the salary established by local legislation is less than the amount calculated by the steps above, then the tax commissioner is entitled to the amount calculated by the steps above.<sup>144</sup> For more information about salaries set by local legislation, please see page 37.

*Note:* Tax commissioners are required to be paid in equal monthly installments.<sup>145</sup>

#### **OPTIONAL EXPENSE ALLOWANCE**

County commissioners are authorized, but not required, to provide a monthly expense allowance to the tax commissioner based upon population as determined by the 2020 Census (see APPENDIX E). The minimum amounts are listed in the Optional Expense Allowance Schedule below. If granted by the board of commissioners, this discretionary

expense allowance is in addition to any other salary, fees or expenses required by law.<sup>146</sup> For tax purposes, expense allowances must be treated as income to the tax commissioner and reported to the IRS.

### **Optional Expense Allowance Schedule**

<b>Population</b>	<b>Minimum Monthly Expense Allowance</b>
0 — 11,889	\$100.00
11,890 — 74,999	\$200.00
75,000 — 249,999	\$300.00
250,000 — 499,999	\$400.00
500,000 or more	\$500.00

## **SALARIES AND SUPPLEMENTS FOR OTHER OFFICIALS**

### **BAILIFF PER DIEMS**

The minimum per diem for bailiffs in superior, state, and other courts is \$5.00.<sup>147</sup> However, the first grand jury impaneled at the fall term of the superior court is responsible for establishing the per diem for the next year.<sup>148</sup> Any increase in the per diem must be approved by the board of commissioners.<sup>149</sup>

### **BOARD OF TAX ASSESSORS PER DIEMS**

Members of the board of tax assessors are entitled to be paid at least \$20.00 per diem for their time discharging their duties, as well as attending training courses.<sup>150</sup> The board of commissioners is allowed to increase the amount of the per diem.

### **BOARD OF TAX EQUALIZATION PER DIEMS**

Members of the Board of Tax Equalization are entitled to be paid at least \$25.00 per diem for their time considering appeals and attending required, approved appraisal courses.<sup>151</sup> Such members are also to be reimbursed for reasonable expenses incurred in attending these appraisal courses. Members of the board of equalization must provide certification to the county for the number of days they attended training. The board of commissioners is authorized to increase the amount of per diem for considering appeals and attending these required training sessions. In addition, members of the Board of Equalization are entitled to be paid \$25.00 per day for each 8 hours of completed online training provided by the Department of Revenue. Members are required to file an affidavit with the number of training hours actually completed, which must first be certified by the appeal administrator before reimbursement can be provided by the county.<sup>152</sup> No expenses are allowed for this training.

### **CIRCUIT PUBLIC DEFENDERS AND STATE-PAID APPOINTED PERSONNEL SUPPLEMENTS**

Effective January 1, 2016, circuit public defenders who are paid by the state and receive a county supplement may not have their county supplement increased if the total supplement received from the counties of their circuit is \$50,000 or more.<sup>153</sup> Similarly, the appointed state-paid staff of the circuit public defender's office who receive a county supplement of \$50,000 or more may not have their county supplement increased.<sup>154</sup>

### **DISTRICT ATTORNEY AND STATE-PAID APPOINTED PERSONNEL SUPPLEMENTS**

District attorneys are state officers who are paid by the state. However, the county may supplement the district attorney's salary in an amount determined by local legislation or in an amount determined by the commissioners, whichever is greater.<sup>155</sup> The board of commissioners may provide an additional supplement if the district attorney provides child support recovery services.<sup>156</sup> Note, however, that, effective January 1, 2016, any district attorney who receives a total county supplement of \$50,000 or more cannot have their county supplement increased.<sup>157</sup>

The district attorney's office has state-paid employees, who may or may not receive county supplements, and may also have county paid employees. Effective January 1, 2016, any state-paid appointed employee of the district attorney's office (e.g., assistant district attorney, investigator, victim witness coordinator, and administrative personnel) who receives a total county supplement of \$50,000 or more cannot have his or her county supplement increased.<sup>158</sup> This restriction does not apply to the employees of the district attorney's office who are paid solely by the county.

## **JUROR EXPENSE ALLOWANCES**

The grand jury empaneled in the fall term of superior court is responsible for setting the expense allowance for grand jurors and regularly drawn trial jurors. The expense allowance must be at least \$5.00 but no more than \$50.00 per diem.<sup>159</sup> The grand jury may increase the amount subject to the approval of the board of commissioners.<sup>160</sup>

## **JUVENILE COURT JUDGE SALARIES**

The salaries for circuit-wide juvenile court judges appointed after October 1, 2000, are set by the superior court judges with the approval of the county commissioners.<sup>161</sup> Circuits with at least one juvenile court judge are entitled to receive a state grant of \$100,000 per year.<sup>162</sup> Additionally, circuits with more than four superior court judges are eligible for an additional state grant of \$25,000 per year per superior court judgeship above four. For example, a circuit with five superior court judges is eligible for an additional grant of \$25,000; a circuit with six superior court judges is eligible for an additional grant of \$50,000; etc.<sup>163</sup> If the circuit uses part-time juvenile court judges, the amount of the state grant to the circuit is as follows:

For each part-time judge who works one day weekly: \$20,000.00

For each part-time judge who works two days weekly: \$40,000.00

For each part-time judge who works three days weekly: \$60,000.00

For each part-time judge who works four days weekly: \$80,000.00<sup>164</sup>

In addition, the state Fiscal Year 2023 Budget (HB 911) included additional contingent grants for juvenile courts that have a backlog of less than 180 days for dependency cases. The Fiscal Year 2025 Budget (HB 916) provided \$218,000 of funding for the Juvenile Court judges' salary supplement pursuant to the General Appropriations for FY 2023 (Act 865, HB 911) with the note:

"Increase funds for the Juvenile Court judges' salary supplement. Beginning in FY 2023, a \$6,000 supplement has been paid to juvenile court judges who certified no backlog of cases existed in their courts. There is ambiguity surrounding whether the purpose of this allocation has been followed. A new data system should answer questions concerning case backlogs. Therefore, this \$6,000 supplement shall cease on February 1, 2025 for any juvenile court judge who has not adopted a uniform case management system that at a minimum provides the period of time that a

child has been in Division of Family and Children Services (DFCS) custody pending permanency.”

The total grant for part-time judges in the circuit cannot exceed the amount the circuit would be eligible to receive for full-time judges, as described above.<sup>165</sup>

## **MAGISTRATE COURT CLERK**

Persons serving as the clerk for magistrate court shall be paid at least \$4,723.92 per year (\$393.66 per month).<sup>166</sup>

## **STATE COURT CLERK**

For counties that have state courts, there is no statewide salary for state court clerks. Such salaries may be established by local law. However, statewide law does require that, for a state court clerk serving as clerk to the magistrate court, the state court clerk shall be paid for those magistrate court clerk services at least \$4,723.92 per year (\$393.66 per month).<sup>167</sup>

## **STATE COURT JUDGE AND SOLICITOR GENERAL SALARIES AND SUPPLEMENTS**

For counties that have state courts, there is no statewide salary for state court judges and solicitors-general. Their salaries are established only by local law and paid for by the county.<sup>168</sup> The commissioners are specifically authorized by state law to provide a supplement to the salary set by local legislation; if a county provides such a supplement, it may not be reduced during the judge’s or solicitor-general’s term in office.<sup>169</sup>

## **SUPERIOR COURT JUDGE SUPPLEMENTS**

Superior court judges are state elected officials who are paid by the state. Some counties pay a county supplement to the superior court judges in their circuit. Beginning January 1, 2016, the total county supplement paid to a superior court judge may not be increased if the superior court judge receives county supplements of \$50,000 or more from the counties of the judicial circuit.<sup>170</sup> Any new superior court judge who is added to the circuit or comes into office is entitled to automatically receive the same county supplement as the other superior court judges without any requirement for additional local legislation.<sup>171</sup> If one or more counties provide such a supplement, it may not be reduced during the judge’s term in office.<sup>172</sup>

## **VOTER REGISTRAR COMPENSATION**

### **Chief Registrar**

For counties with a board of registrars, the chief registrar is entitled to either a per diem of not less than \$61.00 or a monthly salary of not less than \$272.00. It is in the discretion of the board of commissioners to pay the chief registrar either on a per diem or monthly salary basis.<sup>173</sup>

### **Other Members of Board of Registrars**

The other members of the board of registrars are entitled to either a per diem of not less than \$48.00 or a monthly salary of not less than \$242.00. It is at the discretion of the board of commissioners to pay the registrars on a per diem or monthly salary basis.<sup>174</sup>

### **Chief Deputy Registrar**

If the board of registrars does not maintain an office that is open and staffed during regular business hours, the registrars may appoint a full-time county officer or employee to serve as chief deputy registrar. The minimum compensation of the chief deputy registrar, which is determined by the board of commissioners, must be at least \$349.60 per month.<sup>175</sup>

### **Optional Expense Allowance**

County commissioners are authorized, but not required, to provide a monthly expense allowance to the members of the board of registrars based upon population as determined by the 2020 Census (see APPENDIX E). The minimum amounts are listed in the Optional Expense Allowance Schedule below. It is in the discretion of the county commissioners to provide this expense allowance. The expense allowance is in addition to any other salary, fees or expenses required by law.<sup>176</sup> For tax purposes, expense allowances must be treated as income to the board of registrars' members and reported to the IRS.

#### **Optional Expense Allowance Schedule**

<b>Population</b>	<b>Minimum Monthly Expense Allowance</b>
0 — 11,889	\$100.00
11,890 — 74,999	\$200.00
75,000 — 249,999	\$300.00
250,000 — 499,999	\$400.00
500,000 or more	\$500.00



## **COMPUTING SALARIES SET BY LOCAL LEGISLATION**

In many instances, the salaries for county commissioners and other county officials are established by local Acts of the General Assembly. If there is a minimum salary set by general law, then the county official is paid the higher of the two salaries. If there is local legislation and a state minimum salary, then the county must calculate both salaries to determine which salary to pay. The county attorney should be consulted to determine if there is local legislation affecting salaries in your county.

### **WHEN SALARIES ARE TIED TO STATE OFFICIAL SALARIES**

Sometimes, local legislation ties certain county officials' salaries to the base salary (or the base salary as adjusted by COLAs) of the superior court judge, district attorney or circuit public defender. In 2015, the General Assembly updated these base salaries. For purposes of calculating these county officials' salaries, the updated base salaries took effect on January 1, 2016. Effective July 1, 2019, superior court judges received a 2% COLA (paid by the state, not the counties) on the base salary listed below. The officials below also received additional state-paid COLAs in the amount of 1) \$5,000 annually, effective in April 2022, 2) \$2,000 annually, effective July 1, 2023, and 3) 4% annually, capped at \$3,000, effective July 1, 2024.

Circuit Public Defender (State Paid) Base Salary: \$120,072<sup>177</sup>

District Attorney Base Salary: \$120,072<sup>178</sup>

Superior Court Judge Base Salary: \$126,265<sup>179</sup>

Each of these officials is entitled to an additional state supplement of \$6,000 per year if the judicial circuit has implemented an accountability court (i.e., a drug court division, mental health court division, or veterans' court division).<sup>180</sup> However, the accountability court supplement may not be used to calculate county officials' salaries tied to the salary of the superior court judge, district attorney or circuit public defender.<sup>181</sup>

### **COLAs AND LONGEVITY INCREASES**

Except for county commissioners, the COLAs and longevity increases required by the state minimum compensation laws do not apply to county officials paid by local legislation unless the local legislation specifically provides that the county official is entitled to the statutory COLAs and longevity increases. Because county commissioners do not have a state minimum salary, state law specifically provides that their salaries set by local legislation are increased by COLAs and longevity.

### **STATE MANDATED SUPPLEMENTS**

Unless specified in local legislation, county officials paid according to local legislation are not entitled to the supplements mandated by state law.

### **ISSUES WITH CALCULATING SALARY SET BY LOCAL LEGISLATION**

When local legislation establishes a salary and/or ties the salary to that of another official (i.e., establishing a salary as a percentage of the superior court judge's salary), questions may arise in calculating the salary. Local legislation may address longevity and cost of living adjustments

– or not. Sometimes, local legislation will refer back to general law. It is often confusing, sometimes creating gray areas. Occasionally, there are no clearly correct answers. When computing salaries involving local legislation, the county attorney should be consulted.

# APPENDIX A: COUNTY OFFICER 2025 SALARY WORKSHEET Sheriff, Superior Court Clerk, Probate Judge and Tax Commissioner

**Step 1: Base Salary** (from Population Schedule – Appendix D, E, F, or G [see first two bullet points on p. 4])

**Step 2: Add any Statutory Supplements**

(Except Probate Judge's Supplement for Serving as

Magistrate or Clerk to Magistrate Court, and the supplement for Sheriffs who perform the duties of a sheriff for a state court, probate court, magistrate court, juvenile court, or county recorder's court)

SUBTOTAL of Base Salary and Supplements (Step 1 plus Step 2)

**Step 3: Add Longevity**

Enter the Number of 4-year Terms Served after 1976 (12 Terms Maximum)

Times 5% Increase per Completed Term

(Maximum 60%)

Multiply Subtotal of Base Salary and Supplements from Step 2

Amount of Longevity Increase

Add Total Longevity Increase to Subtotal of Base Salary and Statutory Supplements

SUBTOTAL of Base Salary, Supplements and Longevity  
(Sum of Steps 1, 2 and 3)

**Step 4: Add 2020 2% COLA:** Sum of Steps 1 through 3, multiplied by:

**Step 5: Add 2023 \$5,000 COLA:** Add \$5,000:

**Step 6: Add 2024 \$2,000 COLA:** Add \$2,000:

**Step 7: Add 2025 COLA Amount:**

Sum of Steps 1 through 6, multiplied by:

SUBTOTAL of Base Salary, Supplements, Longevity and COLAs  
(Sum of Steps 1 through 7)

+

+

+

=

**x .05**

%

**X**

**\$**

+

=

**x .02**

+

**+\$5,000**

**+\$2,000**

**x .04 (capped at  
\$3,000)**

+

=

**Step 8: Add Additional Local Supplement**

(When Granted by the County Commissioners)

+ \_\_\_\_\_

**Step 9: Add Tax Appeal Administrator Supplement**

(For Superior Court Clerks Only when Budgeted by the County Commissioners)

+ \_\_\_\_\_

**TOTAL 2025 SALARY** (Sum of Steps 1 through 9)

= \_\_\_\_\_

Continue to Step 10 if a Sheriff serving a court other than superior court; or Step 12 if a Probate Judge who is serving as a Magistrate or Clerk to Magistrate Court

**ADDITIONAL COMPENSATION FOR SHERIFF SERVING AS A ONE OR MORE COURTS (OTHER THAN SUPERIOR COURT)**

**Step 10: Sheriff Statutory Court Supplement**

(For Sheriffs only if performing the duties of a sheriff for a state court, probate court, magistrate court, juvenile court, or county recorder's court)

Either 1 court (\$4,630.80) or 2 or more courts (\$9,261.60)

Total Statutory Court Supplement

+ \_\_\_\_\_

**Step 11: Add Longevity Amount**

Multiply Statutory Court Supplement from Step 10 by the Longevity Percentage from Step 3 to determine this longevity amount:

+ \_\_\_\_\_

Add Total Statutory Court Supplement to the Total 2025 Salary from Steps 1 through 9:

+ \_\_\_\_\_

**TOTAL 2025 SALARY FOR SHERIFFS:**

(Sum of Steps 1 through 11)

= \_\_\_\_\_

**ADDITIONAL COMPENSATION FOR PROBATE JUDGE  
SERVING AS MAGISTRATE OR CLERK TO MAGISTRATE  
COURT**

**Step 12: Add Additional Supplement for Probate Judge  
Serving as Magistrate (If Applicable)**

**+ 14,162.10**

**Step 13: Add Additional Longevity Amount**

Enter the number of 4-year Terms Completed after 1999  
(Maximum 6 Terms)

Times 5% increase per Completed Term

**x .05**

(Maximum 30%)

%

Multiply by the probate judge/magistrate supplement above  
Amount of Additional Longevity Increase for Probate  
Judge Serving as Magistrate

**x 14,162.10**

\$

Add Additional Longevity for Probate Judge Serving as Magistrate

**+**

SUBTOTAL of Magistrate Supplement and Longevity

**=**

SUBTOTAL of Magistrate Supplement, Longevity and COLAs (Sum of  
Steps 12 and 13)

**=**

**Step 14: Add Supplement for Probate Judge Serving as Clerk to  
Magistrate Court (If Applicable) (\$4,723.92)**

**+**

SUBTOTAL Additional Compensation for Probate Judge Serving as  
Magistrate and/or Clerk to Magistrate Court  
(Sum of Steps 12 through 14)

**=**

Probate Judge Salary from Previous Page  
(Sum of Steps 1 through 9)

**+**

**TOTAL 2025 SALARY FOR PROBATE JUDGES**

**=**

# APPENDIX B: CHIEF MAGISTRATE 2025 SALARY WORKSHEET Full-Time and Part-Time

**Step 1: Base Salary** (from Population Schedule – Appendix D, E, F, or G  
[see first two bullet points on p. 4])

(A) Chief Magistrate – Full-Time (40 Hours per Week)

OR

(B) Chief Magistrate – Part-Time (Hourly Full-time Equivalent times  
Number of Hours worked)

**Step 2: Add any Statutory Supplement** (For Serving as Magistrate  
Court Clerk, if applicable - \$4,723.92)

+

SUBTOTAL of Base Salary and Supplements (Sum of Steps 1 and 2)

=

**Step 3: Add Longevity**

Enter the number of 4-year Terms Completed After 1995  
(8 Terms Maximum)

Times 5% increase per completed term

**x .05**

(Maximum 40%)

%

Multiply times Subtotal of Base Salary and Supplements from Step 2

**X**

Amount of Longevity Increase

\$

Add Total Longevity Increase to Subtotal of Base Salary and  
Statutory Supplements

+

**Step 4: Add 2023 \$5,000 COLA**

+ \$5,000

**Step 5: Add 2024 \$2,000 COLA**

+ \$2,000

**Step 6: Add 2025 COLA Amount**

Sum of Steps 1 through 5, multiplied by:

**x .04 (capped at \$3,000)**

+

SUBTOTAL of Base Salary, Supplements, Longevity, and COLAs  
(Sum of Steps 1 through 6)

=

**Step 7: Add Additional Local Supplement**

(When Granted by the County Commissioners)

+

**TOTAL 2025 SALARY FOR CHIEF MAGISTRATE**

(Sum of Steps 1 through 7)

=

# APPENDIX C: NON-CHIEF MAGISTRATE 2025 SALARY WORKSHEET Full-time, Part-time, and On-Call

**Step 1: Base Salary** (from Population Schedule – Appendix D, E, F, or G)  
[see first two bullet points on p. 4]

**(A) Full-Time Magistrate Other than Chief Magistrate**

(Use 90% of Base Salary according to 2020 Census population [see Note on p. 4],  
or  
\$56,220.00 per year, i.e., \$4,685.00 per month – whichever is less).

**OR**

**(B) Part-Time Magistrate**

(Individuals Appointed as Magistrate Working Less than 40 Hours Each Week)  
(Use 90% of Base Salary according to population or \$27.07 per hour -- whichever is  
less. Must be paid at least \$8,650.32 per year or \$720.86 per month).

**Step 2: Add Statutory Supplement** (For Serving as Magistrate  
Court Clerk if Applicable - \$4,723.92 per year/\$393.66 per month)

+

SUBTOTAL of Base Salary and Supplements (Sum of Steps 1 and 2)

=

**Step 3: Add Longevity**

Enter the Number of 4-year Terms Completed After 1995  
(8 Terms Maximum)

Times 5% Increase per Completed Term

**x .05**

(Maximum 40%)

%

Multiply Longevity Percentage by the subtotal in Step 1

**X**

Amount of Longevity Increase

\$

+

SUBTOTAL of Base Salary, Supplements and Longevity  
(Sum of Steps 1, 2, and 3)

=

**Step 4: Add 2023 COLA**

*Part-Time Magistrates Paid An Hourly Rate of Pay*

Multiply the total hours worked times \$2.41 per hour

Add previous line to the sum of Steps 1, 2, and 3

+

**OR**

*Part-Time Magistrates Paid The Lowest Base For Magistrates*

Add 2023 \$5,000.00 COLA

**Step 5: Add 2024 COLA**

*Part-Time Magistrates Paid An Hourly Rate of Pay*

Multiply the total hours worked times \$0.96 per hour

Add previous line to the total from Step 4

+ \_\_\_\_\_

**OR**

*Part-Time Magistrates Paid The Lowest Base For Magistrates*

Add 2024 \$2,000.00 COLA

**Step 6: Add 2025 COLA Amount**

Sum of Steps 1 through 5, multiplied by: **x .04 (capped at \$3,000)**

+ \_\_\_\_\_

**Step 7: Add Additional Local Supplement**

(When Granted by the County Commissioners)

+ \_\_\_\_\_

**TOTAL 2025 SALARY FOR NON-CHIEF MAGISTRATE:**

(Sum of Steps 1 through 7)

= \_\_\_\_\_



**APPENDIX D: CENSUS ESTIMATE**  
**Georgia Department of Community Affairs**  
Published June of 2024<sup>182</sup>  
and Reflecting Estimates as of July 1, 2023

<b>County</b>	<b><u>2023 Population</u></b>
Appling County	18,457
Atkinson County	8,293
Bacon County	11,124
Baker County	2,743
Baldwin County	43,396
Banks County	19,789
Barrow County	92,792
Bartow County	115,041
Ben Hill County	17,128
Berrien County	18,570
Bibb County	156,512
Bleckley County	12,465
Brantley County	18,401
Brooks County	16,245
Bryan County	49,739
Bulloch County	84,327
Burke County	24,438
Butts County	26,887
Calhoun County	5,457
Camden County	58,118
Candler County	11,059
Carroll County	127,098
Catoosa County	68,910
Charlton County	12,934
Chatham County	303,655
Chattahoochee County	8,661
Chattooga County	25,222
Cherokee County	286,602
Clarke County	129,933
Clay County	2,853
Clayton County	298,300
Clinch County	6,746
Cobb County	776,743
Coffee County	43,317
Colquitt County	46,167
Columbia County	165,162

Cook County	17,714
Coweta County	155,892
Crawford County	12,277
Crisp County	19,631
Dade County	16,165
Dawson County	31,732
Decatur County	29,087
DeKalb County	762,992
Dodge County	19,776
Dooly County	10,981
Dougherty County	82,645
Douglas County	149,160
Early County	10,563
Echols County	3,709
Effingham County	71,541
Elbert County	20,013
Emanuel County	23,119
Evans County	10,754
Fannin County	25,955
Fayette County	123,351
Floyd County	100,113
Forsyth County	272,887
Franklin County	24,782
Fulton County	1,079,105
Gilmer County	32,860
Glascok County	2,954
Glynn County	86,172
Gordon County	59,757
Grady County	26,066
Greene County	20,722
Gwinnett County	983,526
Habersham County	48,757
Hall County	217,267
Hancock County	8,676
Haralson County	32,038
Harris County	36,654
Hart County	27,556

Heard County	12,034
Henry County	254,613
Houston County	171,974
Irwin County	9,120
Jackson County	88,615
Jasper County	16,455
Jeff Davis County	14,906
Jefferson County	15,183
Jenkins County	8,627
Johnson County	9,282
Jones County	28,969
Lamar County	20,401
Lanier County	10,452
Laurens County	49,941
Lee County	33,872
Liberty County	69,210
Lincoln County	7,879
Long County	19,594
Lowndes County	120,712
Lumpkin County	35,258
Macon County	11,817
Madison County	32,191
Marion County	7,440
McDuffie County	21,799
McIntosh County	11,501
Meriwether County	20,931
Miller County	5,747
Mitchell County	21,114
Monroe County	30,625
Montgomery County	8,761
Morgan County	21,460
Murray County	41,035
Muscogee County	201,877
Newton County	120,135
Oconee County	44,182
Oglethorpe County	15,754
Paulding County	183,164
Peach County	28,805
Pickens County	35,969
Pierce County	20,425
Pike County	20,461
Polk County	44,223
Pulaski County	10,095
Putnam County	23,129

Quitman County	2,280
Rabun County	17,442
Randolph County,	6,078
Richmond County	205,414
Rockdale County	95,987
Schley County	4,526
Screven County	14,174
Seminole County	9,092
Spalding County	69,946
Stephens County	27,228
Stewart County	4,674
Sumter County	28,890
Talbot County	5,718
Taliaferro County	1,609
Tatttnall County	24,296
Taylor County	7,758
Telfair County	10,920
Terrell County	8,718
Thomas County	45,649
Tift County	41,554
Toombs County	27,040
Towns County	13,035
Treutlen County	6,341
Troup County	70,742
Turner County	8,909
Twiggs County	7,691
Union County	27,124
Upton County	28,263
Walker County	69,489
Walton County	106,702
Ware County	36,243
Warren County	5,106
Washington County	19,820
Wayne County	31,373
Webster County	2,337
Wheeler County	7,081
White County	29,026
Whitfield County	103,687
Wilcox County	8,779
Wilkes County	9,518
Wilkinson County	8,725
Worth County	20,273

## APPENDIX E: 2020 CENSUS

### Bureau of the Census, Department of Commerce

County	Population
Appling County	18,444
Athens-Clarke	128,671
Atkinson County	8,286
Augusta-Richmond	206,607
Bacon County	11,140
Baker County	2,876
Baldwin County	43,799
Banks County	18,035
Barrow County	83,505
Bartow County	108,901
Ben Hill County	17,194
Berrien County	18,160
Bleckley County	12,583
Brantley County	18,021
Brooks County	16,301
Bryan County	44,738
Bulloch County	81,099
Burke County	24,596
Butts County	25,434
Calhoun County	5,573
Camden County	54,768
Candler County	10,981
Carroll County	119,148
Catoosa County	67,872
Charlton County	12,518
Chatham County	295,291
Chattooga County	24,965
Cherokee County	266,620
Clay County	2,848
Clayton County	297,595
Clinch County	6,749
Cobb County	766,149
Coffee County	43,092
Colquitt County	45,898
Columbia County	156,010
Columbus-Muscogee	206,922
Cook County	17,229
Coweta County	146,158

County	Population
Crawford County	12,130
Crisp County	20,128
Cusseta-Chattahoochee	9,565
Dade County	16,251
Dawson County	26,798
Decatur County	29,367
DeKalb County	764,382
Dodge County	19,925
Dooly County	11,208
Dougherty County	85,790
Douglas County	144,237
Early County	10,854
Echols County	3,697
Effingham County	64,769
Elbert County	19,637
Emanuel County	22,768
Evans County	10,774
Fannin County	25,319
Fayette County	119,194
Floyd County	98,584
Forsyth County	251,283
Franklin County	23,424
Fulton County	1,066,710
Georgetown-Quitman	2,235
Gilmer County	31,353
Glascocock County	2,884
Glynn County	84,499
Gordon County	57,544
Grady County	26,236
Greene County	18,915
Gwinnett County	957,062
Habersham County	46,031
Hall County	203,136
Hancock County	8,735
Haralson County	29,919
Harris County	34,668
Hart County	25,828

Heard County	11,412
Henry County	240,712
Houston County	163,633
Irwin County	9,666
Jackson County	75,907
Jasper County	14,588
Jeff Davis County	14,779
Jefferson County	15,709
Jenkins County	8,674
Johnson County	9,189
Jones County	28,347
Lamar County	18,500
Lanier County	9,877
Laurens County	49,570
Lee County	33,163
Liberty County	65,256
Lincoln County	7,690
Long County	16,168
Lowndes County	118,251
Lumpkin County	33,488
Macon County	12,082
Macon-Bibb County	169,428
Madison County	30,120
Marion County	7,498
McDuffie County	21,632
McIntosh County	10,975
Meriwether County	20,613
Miller County	6,000
Mitchell County	21,755
Monroe County	27,957
Montgomery County	8,610
Morgan County	20,097
Murray County	39,973
Newton County	112,483
Oconee County	41,799
Oglethorpe County	14,825
Paulding County	168,661
Peach County	27,981
Pickens County	33,216
Pierce County	19,716
Pike County	18,889
Polk County	42,853

Pulaski County	9,855
Putnam County	22,047
Rabun County	16,883
Randolph County	6,425
Rockdale County	93,570
Schley County	4,547
Screven County	14,067
Seminole County	9,147
Spalding County	67,306
Stephens County	26,784
Stewart County	5,314
Sumter County	29,616
Talbot County	5,733
Taliaferro County	1,559
Tattnall County	22,842
Taylor County	7,816
Telfair County	12,477
Terrell County	9,185
Thomas County	45,798
Tift County	41,344
Toombs County	27,030
Towns County	12,493
Treutlen County	6,406
Troup County	69,426
Turner County	9,006
Twiggs County	8,022
Union County	24,632
Upson County	27,700
Walker County	67,654
Walton County	96,673
Ware County	36,251
Warren County	5,215
Washington County	19,988
Wayne County	30,144
Webster County	2,348
Wheeler County	7,471
White County	28,003
Whitfield County	102,864
Wilcox County	8,766
Wilkes County	9,565
Wilkinson County	8,877
Worth County	20,784

## APPENDIX F: 2010 CENSUS

### Bureau of the Census, Department of Commerce

County	Population
Appling	18,236
Atkinson	8,375
Bacon	11,096
Baker	3,451
Baldwin	45,720
Banks	18,395
Barrow	69,367
Bartow	100,157
Ben Hill	17,634
Berrien	19,286
Bibb	155,547
Bleckley	13,063
Brantley	18,411
Brooks	16,243
Bryan	30,233
Bulloch	70,217
Burke	23,316
Butts	23,655
Calhoun	6,694
Camden	50,513
Candler	10,998
Carroll	110,527
Catoosa	63,942
Charlton	12,171
Chatham	265,128
Chattahoochee	11,267
Chattooga	26,015
Cherokee	214,346
Clarke	116,714
Clay	3,183
Clayton	259,424
Clinch	6,798
Cobb	688,078
Coffee	42,356
Colquitt	45,498
Columbia	124,053
Cook	17,212
Coweta	127,317
Crawford	12,630
Crisp	23,439

County	Population
Dade	16,633
Dawson	22,330
Decatur	27,842
DeKalb	691,893
Dodge	21,796
Dooly	14,918
Dougherty	94,565
Douglas	132,403
Early	11,008
Echols	4,034
Effingham	52,250
Elbert	20,166
Emanuel	22,598
Evans	11,000
Fannin	23,682
Fayette	106,567
Floyd	96,317
Forsyth	175,511
Franklin	22,084
Fulton	920,581
Gilmer	28,292
Glascok	3,082
Glynn	79,626
Gordon	55,186
Grady	25,011
Greene	15,994
Gwinnett	805,321
Habersham	43,041
Hall	179,684
Hancock	9,429
Haralson	28,780
Harris	32,024
Hart	25,213
Heard	11,834
Henry	203,922
Houston	139,900
Irwin	9,538
Jackson	60,485
Jasper	13,900
Jeff Davis	15,068

Jefferson	16,930
Jenkins	8,340
Johnson	9,980
Jones	28,669
Lamar	18,317
Lanier	10,078
Laurens	48,434
Lee	28,298
Liberty	63,453
Lincoln	7,996
Long	14,464
Lowndes	109,233
Lumpkin	29,966
Macon	14,740
Madison	28,120
Marion	8,742
McDuffie	21,875
McIntosh	14,333
Meriwether	21,992
Miller	6,125
Mitchell	23,498
Monroe	26,424
Montgomery	9,123
Morgan	17,868
Murray	39,628
Muscogee	189,885
Newton	99,958
Oconee	32,808
Oglethorpe	14,899
Paulding	142,324
Peach	27,695
Pickens	29,431
Pierce	18,758
Pike	17,869
Polk	41,475
Pulaski	12,010
Putnam	21,218
Quitman	2,513
Rabun	16,276
Randolph	7,719

Richmond	200,549
Rockdale	85,215
Schley	5,010
Screven	14,593
Seminole	8,729
Spalding	64,073
Stephens	26,175
Stewart	6,058
Sumter	32,819
Talbot	6,865
Taliaferro	1,717
Tattnall	25,520
Taylor	8,906
Telfair	16,500
Terrell	9,315
Thomas	44,720
Tift	40,118
Toombs	27,223
Towns	10,471
Treutlen	6,885
Troup	67,044
Turner	8,930
Twiggs	9,023
Union	21,356
Upson	27,153
Walker	68,756
Walton	83,768
Ware	36,312
Warren	5,834
Washington	21,187
Wayne	30,099
Webster	2,799
Wheeler	7,421
White	27,144
Whitfield	102,599
Wilcox	9,255
Wilkes	10,593
Wilkinson	9,563
Worth	21,679

## APPENDIX G: 2000 CENSUS

### Bureau of the Census, Department of Commerce

County	Population
Appling	17,419
Atkinson	7,609
Bacon	10,103
Baker	4,074
Baldwin	44,700
Banks	14,422
Barrow	46,144
Bartow	76,019
Ben Hill	17,484
Berrien	16,235
Bibb	153,887
Bleckley	11,666
Brantley	14,629
Brooks	16,450
Bryan	23,417
Bulloch	55,983
Burke	22,243
Butts	19,522
Calhoun	6,320
Camden	43,664
Candler	9,577
Carroll	87,268
Catoosa	53,282
Charlton	10,282
Chatham	232,048
Chattahoochee	14,882
Chattooga	25,470
Cherokee	141,903
Clarke	101,489
Clay	3,357
Clayton	236,517
Clinch	6,878
Cobb	607,751
Coffee	37,413
Colquitt	42,053
Columbia	89,288
Cook	15,771
Coweta	89,215
Crawford	12,495

County	Population
Crisp	21,996
Dade	15,154
Dawson	15,999
Decatur	28,240
DeKalb	665,865
Dodge	19,171
Dooly	11,525
Dougherty	96,065
Douglas	92,174
Early	12,354
Echols	3,754
Effingham	37,535
Elbert	20,511
Emanuel	21,837
Evans	10,495
Fannin	19,798
Fayette	91,263
Floyd	90,565
Forsyth	98,407
Franklin	20,285
Fulton	816,006
Gilmer	23,456
Glascok	2,556
Glynn	67,568
Gordon	44,104
Grady	23,659
Greene	14,406
Gwinnett	588,448
Habersham	35,902
Hall	139,277
Hancock	10,076
Haralson	25,690
Harris	23,695
Hart	22,997
Heard	11,012
Henry	119,341
Houston	110,765
Irwin	9,931
Jackson	41,589

Jasper	11,426
Jeff Davis	12,684
Jefferson	17,266
Jenkins	8,575
Johnson	8,560
Jones	23,639
Lamar	15,912
Lanier	7,241
Laurens	44,874
Lee	24,757
Liberty	61,610
Lincoln	8,348
Long	10,304
Lowndes	92,115
Lumpkin	21,016
McDuffie	21,231
McIntosh	10,847
Macon	14,074
Madison	25,730
Marion	7,144
Meriwether	22,534
Miller	6,383
Mitchell	23,932
Monroe	21,757
Montgomery	8,270
Morgan	15,457
Murray	36,506
Muscogee	186,291
Newton	62,001
Oconee	26,225
Oglethorpe	12,635
Paulding	81,678
Peach	23,668
Pickens	22,983
Pierce	15,636
Pike	13,688
Polk	38,127
Pulaski	9,588
Putnam	18,812
Quitman	2,598
Rabun	15,050

Randolph	7,791
Richmond	199,775
Rockdale	70,111
Schley	3,766
Screven	15,374
Seminole	9,369
Spalding	58,417
Stephens	25,435
Stewart	5,252
Sumter	33,200
Talbot	6,498
Taliaferro	2,077
Tattnall	22,305
Taylor	8,815
Telfair	11,794
Terrell	10,970
Thomas	42,737
Tift	38,407
Toombs	26,067
Towns	9,319
Treutlen	6,854
Troup	58,779
Turner	9,504
Twiggs	10,590
Union	17,289
Upton	27,597
Walker	61,053
Walton	60,687
Ware	35,483
Warren	6,336
Washington	21,176
Wayne	26,565
Webster	2,390
Wheeler	6,179
White	19,944
Whitfield	83,525
Wilcox	8,577
Wilkes	10,687
Wilkinson	10,220
Worth	21,967



## ENDNOTES

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<sup>1</sup> O.C.G.A. § 36-5-24(b).

<sup>2</sup> O.C.G.A. § 1-3-1(d)(2)(A).

<sup>3</sup> For commissioners, COLA increases are added before longevity increases.  
O.C.G.A. § 36-5-29.

<sup>4</sup> O.C.G.A. §§ 1-3-4.1, 36-5-28.

<sup>5</sup> O.C.G.A. §§ 15-10-23(a)(6) (magistrate judges), 15-9-63(a)(1) (probate judges), 15-16-20(a)(1) (sheriffs), 15-6-88(a) (superior court clerks), 45-16-11(a)(1) (coroners in counties of less than 35,000), 48-5-183(b)(1) (tax commissioners) and 48-5-137(g) (ex officio sheriffs).

<sup>6</sup> Ga. Const. Art. IX, Sec. II, Para. I(c)(1).

<sup>7</sup> O.C.G.A. § 36-5-25.

<sup>8</sup> O.C.G.A. § 36-5-27.

<sup>9</sup> O.C.G.A. § 36-5-28.

<sup>10</sup> O.C.G.A. § 36-5-28.

<sup>11</sup> O.C.G.A. § 36-5-28. Limitation of the 2005 COLA to a maximum of \$1,600 was specifically included in the FY2005 state budget.

<sup>12</sup> O.C.G.A. § 36-5-28.

<sup>13</sup> *Id.*

<sup>14</sup> *Id.*

<sup>15</sup> *Id.*

<sup>16</sup> *Id.*

<sup>17</sup> *Id.*

<sup>18</sup> *Id.*

<sup>19</sup> *Id.*

<sup>20</sup> *Id.*

<sup>21</sup> *Id.*

<sup>22</sup> *Id.*

<sup>23</sup> O.C.G.A. § 36-5-29.

<sup>24</sup> O.C.G.A. § 36-5-24.

<sup>25</sup> O.C.G.A. § 36-5-24(b)(2).

<sup>26</sup> O.C.G.A. §§ 21-2-150, 21-2-153(c)(1)(A), and 36-5-24(b)(3).

<sup>27</sup> O.C.G.A. § 36-5-24(b)(2).

<sup>28</sup> O.C.G.A. § 45-16-27(b).

<sup>29</sup> O.C.G.A. § 45-16-27(b).

<sup>30</sup> O.C.G.A. § 45-16-27(b.1).

<sup>31</sup> O.C.G.A. § 45-16-11(a)(1).

<sup>32</sup> O.C.G.A. § 45-16-11(c).

<sup>33</sup> O.C.G.A. § 45-16-27(b).

<sup>34</sup> O.C.G.A. § 45-16-11(a)(1).

<sup>35</sup> O.C.G.A. § 1-3-1(d)(2)(A).

<sup>36</sup> O.C.G.A. § 45-16-11(b).

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- <sup>37</sup> O.C.G.A. § 45-16-11(a)(2).
- <sup>38</sup> O.C.G.A. § 45-16-11(a)(2).
- <sup>39</sup> O.C.G.A. § 45-16-11(a)(2). Limitation of the 2005 COLA to a maximum of \$1600 was specifically included in the FY2005 state budget.
- <sup>40</sup> O.C.G.A. § 45-16-11(a)(2).
- <sup>41</sup> *Id.*
- <sup>42</sup> *Id.*
- <sup>43</sup> *Id.*
- <sup>44</sup> *Id.*
- <sup>45</sup> *Id.*
- <sup>46</sup> *Id.*
- <sup>47</sup> *Id.*
- <sup>48</sup> *Id.*
- <sup>49</sup> *Id.*
- <sup>50</sup> *Id.*
- <sup>51</sup> O.C.G.A. § 45-16-11(a)(3).
- <sup>52</sup> O.C.G.A. § 45-16-11(e).
- <sup>53</sup> O.C.G.A. § 45-16-7(a).
- <sup>54</sup> O.C.G.A. § 45-16-7(c).
- <sup>55</sup> O.C.G.A. §§ 45-16-7(a) and 45-16-27(b).
- <sup>56</sup> O.C.G.A. §§ 45-16-7(a), 45-16-11(c), 45-16-11(d) and 45-16-27(b).
- <sup>57</sup> O.C.G.A. § 45-16-27(b).
- <sup>58</sup> O.C.G.A. §§ 45-16-6, 28-1-8. Rate confirmed with Fiscal Office on 06/10/2024.
- <sup>59</sup> O.C.G.A. § 45-16-11.2.
- <sup>60</sup> O.C.G.A. § 15-10-23(c)(2).
- <sup>61</sup> O.C.G.A. § 15-10-23(a)(2).
- <sup>62</sup> O.C.G.A. § 1-3-1(d)(2)(A).
- <sup>63</sup> O.C.G.A. § 15-10-23(a)(1) and (2).
- <sup>64</sup> O.C.G.A. § 15-10-23(a)(1) and (3).
- <sup>65</sup> O.C.G.A. § 15-10-23(a)(1) and (4).
- <sup>66</sup> O.C.G.A. § 15-10-23(a)(1) and (5).
- <sup>67</sup> O.C.G.A. § 15-10-105(d).
- <sup>68</sup> O.C.G.A. § 15-10-23(b).
- <sup>69</sup> O.C.G.A. § 15-10-23(c).
- <sup>70</sup> This methodology is consistent with the manner in which the State of Georgia is applying the \$5,000 state 2023 COLA to hourly state employees.
- <sup>71</sup> O.C.G.A. § 15-10-23(c).
- <sup>72</sup> This methodology is consistent with the manner in which the State of Georgia is applying the \$2,000 state 2024 COLA to hourly state employees.
- <sup>73</sup> O.C.G.A. § 15-10-23(c).
- <sup>74</sup> O.C.G.A. § 15-10-23(d).
- <sup>75</sup> O.C.G.A. § 15-10-23(e).
- <sup>76</sup> O.C.G.A. § 15-10-23(a)(6).

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- <sup>77</sup> O.C.G.A. §§ 15-10-23.1 and 15-10-105.2.
- <sup>78</sup> O.C.G.A. § 15-9-63(a)(1).
- <sup>79</sup> O.C.G.A. § 1-3-1(d)(2)(A).
- <sup>80</sup> O.C.G.A. § 15-9-64.
- <sup>81</sup> O.C.G.A. § 15-9-64.
- <sup>82</sup> O.C.G.A. §§ 15-9-30 and 15-9-64.
- <sup>83</sup> O.C.G.A. §§ 15-9-63.1 and 15-10-105(d).
- <sup>84</sup> O.C.G.A. § 15-9-65.
- <sup>85</sup> O.C.G.A. § 15-9-63(a)(2).
- <sup>86</sup> O.C.G.A. § 15-9-63(a)(2).
- <sup>87</sup> O.C.G.A. § 15-9-63(a)(2).
- <sup>88</sup> O.C.G.A. § 15-9-63(a)(2).
- <sup>89</sup> O.C.G.A. § 15-9-63(a)(3).
- <sup>90</sup> O.C.G.A. § 15-9-63.1(a).
- <sup>91</sup> O.C.G.A. § 15-9-63.1(c).
- <sup>92</sup> This is the statutory minimum amount. Boards of commissioners have the authority (but not obligation) to pay more than this amount to a probate judge who is serving as magistrate court clerk. O.C.G.A. § 15-10-105(d).
- <sup>93</sup> O.C.G.A. § 15-10-105(d).
- <sup>94</sup> O.C.G.A. § 15-9-65.
- <sup>95</sup> O.C.G.A. § 15-9-63(a)(1).
- <sup>96</sup> O.C.G.A. § 15-9-64.1.
- <sup>97</sup> O.C.G.A. § 15-16-20(a)(1).
- <sup>98</sup> O.C.G.A. § 1-3-1(d)(2)(A).
- <sup>99</sup> O.C.G.A. § 15-16-20(b).
- <sup>101</sup> O.C.G.A. § 15-16-20(a)(2).
- <sup>102</sup> O.C.G.A. § 15-16-20(a)(2).
- <sup>103</sup> O.C.G.A. § 15-16-20(a)(2).
- <sup>104</sup> O.C.G.A. § 15-16-20(a)(2).
- <sup>106</sup> O.C.G.A. § 15-16-20.1. There is a conflict between the provisions of Code Section 15-16-20.1 as modified by Section 1 of SB 37 in 2024, and preexisting provisions of Code Section 15-16-20(a)(2)(A), in that the preexisting provisions expressly grant COLAs for the statutory supplement, whereas the new provisions expressly prohibit their application. In this case, the later expression of the General Assembly controls and the Code Section 15-6-20.1 supplement may not be increased by COLAs or performance based increases.
- <sup>107</sup> O.C.G.A. § 15-16-20.1.
- <sup>109</sup> The increase of the amount results from Section 1 of SB 37 (2024).
- <sup>110</sup> O.C.G.A. § 15-16-20(b).
- <sup>111</sup> O.C.G.A. § 15-16-20(a)(3).
- <sup>112</sup> O.C.G.A. § 15-16-20(d).
- <sup>113</sup> O.C.G.A. § 15-16-20(a)(1).
- <sup>114</sup> O.C.G.A. § 15-16-20.2.

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- <sup>115</sup> O.C.G.A. § 15-6-88(a).
- <sup>116</sup> O.C.G.A. § 1-3-1(d)(2)(A).
- <sup>117</sup> O.C.G.A. § 15-6-89. This is the statutory minimum amount for service in each of these additional courts. Boards of commissioners have the authority (but not obligation) to pay more than this amount to a superior court clerk who is also serving one or more other courts.
- <sup>118</sup> O.C.G.A. § 15-6-89.
- <sup>119</sup> O.C.G.A. § 15-10-105(b).
- <sup>120</sup> O.C.G.A. §§ 15-6-89, 15-12-1(2), and 15-12-1.1(a)(1).
- <sup>121</sup> O.C.G.A. § 15-6-90(a).
- <sup>122</sup> O.C.G.A. § 15-6-88(b).
- <sup>123</sup> O.C.G.A. § 15-6-88(b).
- <sup>124</sup> O.C.G.A. § 15-6-88(b).
- <sup>125</sup> O.C.G.A. § 15-6-88(b).
- <sup>126</sup> O.C.G.A. § 15-6-88(d).
- <sup>127</sup> O.C.G.A. § 48-5-311(a), (d)(4)(A), and (e)(7).
- <sup>128</sup> O.C.G.A. § 48-5-311(d)(4)(C.1).
- <sup>129</sup> O.C.G.A. § 48-5-311(d)(4)(C.1).
- <sup>130</sup> O.C.G.A. § 15-6-91.
- <sup>131</sup> O.C.G.A. § 15-6-88(a).
- <sup>132</sup> O.C.G.A. §§ 1-3-1(d)(2)(A) and 15-6-88.2.
- <sup>133</sup> O.C.G.A. § 15-6-88.2.
- <sup>134</sup> O.C.G.A. § 48-5-183(b)(1).
- <sup>135</sup> O.C.G.A. § 1-3-1(d)(2)(A).
- <sup>136</sup> O.C.G.A. § 48-5-137(g).
- <sup>137</sup> O.C.G.A. §§ 21-2-213(c) and 48-5-183(d).
- <sup>138</sup> O.C.G.A. § 48-5-183(d).
- <sup>139</sup> O.C.G.A. § 48-5-183(b)(2).
- <sup>140</sup> O.C.G.A. § 48-5-183(b)(2).
- <sup>141</sup> O.C.G.A. § 48-5-183(b)(2).
- <sup>142</sup> O.C.G.A. § 48-5-183(b)(2).
- <sup>143</sup> O.C.G.A. § 48-5-183(b)(3).
- <sup>144</sup> O.C.G.A. § 48-5-183(g).
- <sup>145</sup> O.C.G.A. §§ 48-5-183(b)(1) and 48-5-137(g).
- <sup>146</sup> O.C.G.A. § 48-5-183.1.
- <sup>147</sup> O.C.G.A. § 15-12-7(a)(1).
- <sup>148</sup> O.C.G.A. § 15-12-7(a)(1).
- <sup>149</sup> O.C.G.A. § 15-12-7(b).
- <sup>150</sup> O.C.G.A. § 48-5-294.
- <sup>151</sup> O.C.G.A. § 48-5-311(k)(1).
- <sup>152</sup> O.C.G.A. § 48-5-311(k)(2).
- <sup>153</sup> O.C.G.A. § 17-12-25.1(d).
- <sup>154</sup> O.C.G.A. § 17-12-25.1(d).

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- <sup>155</sup> O.C.G.A. § 15-18-10(b).  
<sup>156</sup> O.C.G.A. §§15-18-11 and 19-11-23.  
<sup>157</sup> O.C.G.A. § 15-18-10.1(d).  
<sup>158</sup> O.C.G.A. § 15-18-10.1(d).  
<sup>159</sup> O.C.G.A. § 15-12-7(a)(2) and (3).  
<sup>160</sup> O.C.G.A. § 15-12-7(b).  
<sup>161</sup> O.C.G.A. §§ 15-11-50(d) and 15-11-52(b).  
<sup>162</sup> O.C.G.A. § 15-11-52(c)(1).  
<sup>163</sup> O.C.G.A. § 15-11-52(c)(2).  
<sup>164</sup> O.C.G.A. § 15-11-52(c)(3).  
<sup>165</sup> O.C.G.A. § 15-11-52(c)(3).  
<sup>166</sup> O.C.G.A. § 15-10-105(c).  
<sup>167</sup> O.C.G.A. § 15-10-105(b).  
<sup>168</sup> O.C.G.A. §§ 15-7-22 and 15-18-67(a).  
<sup>169</sup> Ga. Const. Art. VI, § VII, ¶ V; O.C.G.A. § 15-18-67(b).  
<sup>170</sup> O.C.G.A. § 15-6-29.1(c).  
<sup>171</sup> O.C.G.A. § 15-6-29(c).  
<sup>172</sup> Ga. Const. Art. VI, § VII, ¶ V.  
<sup>173</sup> O.C.G.A. § 21-2-212(d).  
<sup>174</sup> O.C.G.A. § 21-2-212(d).  
<sup>175</sup> O.C.G.A. § 21-2-213(c).  
<sup>176</sup> O.C.G.A. § 21-2-213.1.  
<sup>177</sup> O.C.G.A. § 17-12-25(a).  
<sup>178</sup> O.C.G.A. § 45-7-4(a)(21).  
<sup>179</sup> O.C.G.A. § 45-7-4(a)(20).  
<sup>180</sup> O.C.G.A. §§ 15-6-29.1(a), 15-18-10.1(a), and 17-12-25.1(a).  
<sup>181</sup> O.C.G.A. §§ 15-6-29.1(b), 15-18-10.1(c), and 17-12-25.1(c).  
<sup>182</sup> State law provides that, for purposes of calculating base salaries for magistrates, probate judges, sheriffs, superior court clerks, and tax commissioners, counties shall use population estimates published by the Georgia Department of Community Affairs (DCA) prior to July 1<sup>st</sup> in any year.

## PIKE COUNTY BOARD OF COMMISSIONERS

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FY 2026 Public Defender's Contract

### **SUBJECT:**

Approve/deny the FY 2026 Contract for Indigent Defense Services provided by the Griffin Judicial Circuit Public Defender's Office in Pike County.

### **ACTION:**

### **ADDITIONAL DETAILS:**

#### **ATTACHMENTS:**

Type	Description
<input type="checkbox"/> Exhibit	Contract

#### **REVIEWERS:**

Department	Reviewer	Action	Comments
County Clerk	Blount, Angela	Approved	Item Pushed to Agenda



CONTRACT FOR INDIGENT DEFENSE SERVICES PROVIDED  
BY THE GRIFFIN JUDICIAL CIRCUIT PUBLIC DEFENDER'S OFFICE  
IN PIKE COUNTY

THIS AGREEMENT is entered between the Georgia Public Defender Council (herein referred to as GPDC), the Circuit Public Defender Office of the Griffin Judicial Circuit (herein referred to as the Public Defender Office), and the governing authority of Pike County (herein referred to as the County), a body politic and a subdivision of the State of Georgia. This agreement is effective July 1, 2025 for FY 2026.

WITNESSETH:

WHEREAS, GPDC, the Public Defender Office, and the County enter into this agreement to implement the provisions of the Georgia Indigent Defense Act of 2003, as amended; and

WHEREAS, GPDC exists under the laws of the State of Georgia; and

WHEREAS, the Public Defender Office exists under the laws of the State of Georgia and operates under the laws and Constitution of the State of Georgia with full power to enter into contracts and agreements with other entities; and

WHEREAS, GPDC is the fiscal officer for the Public Defender Office; and

WHEREAS, the County is a body politic, existing and operating under the laws and Constitution of the State of Georgia with full power to enter into contracts and agreements with other political entities; and

WHEREAS, it is the intent of the parties to this agreement to provide for the operation of an indigent defense system to assure adequate and effective legal representation is provided, independent of political considerations or private interests, to indigent defendants in criminal cases consistent with the standards adopted by GPDC. This system and this agreement include the following:

- 1) The provision by the Public Defender Office of the statutorily required services to the County;
- 2) The provision by the County of its pro rata share of the costs of appropriate offices, utilities, telephone expenses, materials, and supplies as may be necessary to equip, maintain, and furnish the office or offices of the circuit public defender in an orderly and efficient manner;
- 3) The provision by the County of additional personnel and services; and
- 4) The provision for other matters necessary to carry out this agreement.

NOW THEREFORE, in consideration of the mutual covenants and promises contained in the agreement and for Ten Dollars (\$10) and other good and valuable consideration, IT IS AGREED AS FOLLOWS:

## ARTICLE 1: STATUTORY PERSONNEL AND SERVICES

Section 1.01: Statutory Staffing. The Public Defender Office agrees to provide for the Griffin Judicial Circuit the personnel required by O.C.G.A. Section 17-12-27 through 17-12-30 consisting of a circuit public defender; an assistant public defender for each superior court judge authorized for the circuit, excluding the chief judge and senior judges; an additional juvenile and/or assistant public defender position authorized beginning FY 2019; an investigator; and, two (2) additional persons to perform administrative, clerical or paraprofessional services.

Section 1.02: Statutory Services. The Public Defender Office agrees to provide representation to indigent defendants in the following cases:

- 1) Felony and misdemeanor cases prosecuted in the Superior Court of Pike County under the laws of the State of Georgia in which there is a possibility that a sentence of imprisonment or probation or suspension of sentence of imprisonment may be adjudged;
- 2) Hearings in the Superior Court of Pike County on a revocation of probation;
- 3) Cases prosecuted in the Juvenile Court of Pike County in which a child may face a disposition in a delinquency case of confinement, commitment or probation; and
- 4) Direct appeals from a decision in cases described in (1), (2), and (3) above.

Section 1.03: Conflicts. The Public Defender Office and GPDC agree to provide for legal representation by an attorney who is not an employee of the Public Defender Office in cases described in Section 1.02 in which the Public Defender Office has a conflict of interest, all pursuant to O.C.G.A. Section 17-12-22.

## ARTICLE 2: PROVISION BY THE COUNTY OF ITS PRO RATA SHARE OF THE COSTS OF APPROPRIATE OFFICES, UTILITIES, TELEPHONE EXPENSES, MATERIALS, AND SUPPLIES AS MAY BE NECESSARY TO EQUIP, MAINTAIN, AND FURNISH THE OFFICE OR OFFICES OF THE CIRCUIT PUBLIC DEFENDER

Section 2.01: Office Expenses. The County understands and agrees to its obligation to pay a pro rata share of the operating expenses of the Public Defender Office as required by O.C.G.A. Section 17-12-34. To satisfy that obligation, the County agrees to pay its pro rata share of the operating and office expenses as contemplated by and listed in the attached Exhibit A. The County acknowledges that the total budget amount paid by the County in Section 4.01 takes into consideration a pro rata share for the office space provided by the other counties.

Section 2.02: Procedure for Payment and Administration of office expenses. The Public Defender Office will select all vendors and enter into any financial obligations for all operating and office expenses contemplated by subparagraph (a) of Section 2.01 and contemplated by and itemized in Exhibit A. The Public Defender shall review and approve all invoices submitted by any vendors with whom the office incurs expenses and shall



otherwise review and approve payment of all financial obligations incurred by the Public Defender Office. Once reviewed and approved, the expenses shall be submitted to the accountant, Christopher H. Daniel for review and payment in accordance with the existing and established procedures used in previous fiscal years. The accountant will issue checks for payment of the expenses approved by the Public Defender from the monies paid by the County under Section 4.01. The County will enter into financial obligations for all operating and office expenses contemplated by subparagraph (b) in Section 2.01 and will pay those expenses in addition to any amount paid by the County in Section 4.01.

### ARTICLE 3: PROVISION FOR ADDITIONAL PERSONNEL AND SERVICES

Section 3.01: Additional County-Funded Personnel. The County agrees that additional personnel are necessary to the operation of the Public Defender Office. The County agrees, ratifies and approves the hiring of additional personnel for the Public Defender Office, all pursuant to O.C.G.A. Sections 17-12-31 and 17-12-32. The County agrees to pay its pro rata share of the total salaries for the additional personnel shown in Exhibit B. These personnel are in addition to the positions described in Article 1, Section 1.01 above. These positions will be funded by the County along with the other counties in the Griffin Judicial Circuit and will be administered by GPDC as contemplated in O.C.G.A. § 17-12-32. The additional personnel employed by the Public Defender Office are state employees in the unclassified service of the State Merit System of Personnel Administration with all benefits of state employees where provided by law. The additional personnel serve at the pleasure of the Circuit Public Defender of the Griffin Judicial Circuit. The Public Defender controls the hiring and firing of all additional personnel, including the filling of any vacancy that occurs in any position of employment of any additional personnel, subject to the rules, regulations, standards and policies of GPDC.

Section 3.02: Administrative Fee. The County understands and agrees that the amount paid and budgeted as salaries for the additional personnel includes a 5% administrative fee, which fee is determined by the total amount for all of the budgeted positions. Upon expiration or termination of this agreement, any unused portion of the administrative fee may be refunded to the County at the discretion of GPDC.

Section 3.03: Additional Services. The Public Defender Office will provide representation in the following: (a) indigent persons charged with violations of state laws, city ordinances and county ordinances in the Probate and Magistrate Court of Pike County, Georgia in which there is a possibility that a sentence of imprisonment or probation or suspension of sentence of imprisonment may be adjudged; (b) indigent persons in all hearings of probation revocations in the Probate and Magistrate Court of Pike County, Georgia; (c) indigent parents in all actions involving dependency or termination of parental rights brought by the Department of Family and Children Services in the Juvenile Court of Pike County, Georgia; and (d) direct appeals from a decision in cases described in subparagraph (a) of this Section. The County remains responsible to provide and pay for representation and services to indigent persons where required by law and not covered by this agreement; and that obligation is independent of, and in addition to, the obligations covered by this agreement.

Section 3.04: Conflicts. The County is responsible for the payment of conflicts in the matters in Section 3.03 above, as such matters are not covered under O.C.G.A. Section 17-12-22. The Public Defender Office has a specified amount in the budget for payment of conflicts in such matters. The Public Defender shall use the specified amount to contract with private attorneys to provide services in conflict cases or to otherwise pay private attorneys to provide legal representation in conflict cases for which the County is responsible. The County ratifies and approves the use of contract conflict attorneys and the payment by the Public Defender of legal representation in conflict cases from the specified funds. The County remains responsible for payment of conflicts in the event that the specified amount for conflicts is exhausted and shall pay same in such event.

Section 3.05: Provision for Contract Attorneys. The County understands and agrees that the use of contract attorneys may be beneficial and necessary to the operation of the Public Defender Office to assist with caseloads and workloads of the office, especially in appellate and other post-conviction matters in which the Public Defender Office must provide representation. The County understands and agrees that the use of contract attorneys also provides a savings, especially as compared to hiring additional personnel. The County authorizes the Public Defender to contract with private counsel to provide representation, whenever the Public Defender deems it necessary and beneficial to the operation of its office and/or to the handling of its caseloads and workloads. The County authorizes the Public Defender Office to use funds paid under Section 4.01 to pay attorneys with whom it contracts for these purposes. All contract attorneys shall be independent contractors and not employees of the County, the Public Defender Office, or GPDC.

#### ARTICLE 4: MISCELLANEOUS

Section 4.01: Total Payment Amount and Method of Payment. The County shall pay the total sum of \$186,448.00 as its pro rata share of salaries of additional personnel and other compensation and reasonable and necessary expenses for the operation of the Public Defender Office shown in Exhibits A and B and otherwise contemplated by this agreement. The County shall pay the Public Defender Office in quarterly installments. The quarterly payments shall be submitted to Christopher H. Daniel and Associates, P.C., 302 South 8<sup>th</sup> Street, P. O. Box 1585, Griffin, Georgia 30224, as the accountant for the Public Defender Office, for appropriate disbursement and/or payment of the aforesaid office expenses. The County agrees to pay the quarterly installments immediately upon receiving an invoice from said accountant.

Section 4.02: Term. The term of this agreement is 12 months beginning July 1, 2025 and ending June 30, 2026.

Section 4.03: Maintenance of effort. The County agrees that it will continue to fund indigent defense for the term of this agreement, at a minimum, at the level of its most recent budgeted level of funding (the current fiscal year or the planned budget for the next fiscal year if that budget has already been developed), and that it will continue to provide, or otherwise pay its share of, the office space, equipment and operating expenses necessary to

effectively operate the Public Defender Office at the level and in the manner provided in the previous fiscal year.

Section 4.04: Severability. Any section, subsection, paragraph, term, condition, provision or other part (herein after collectively referred to as "part") of this agreement that is judged, held, found, or declared to be voidable, void, invalid, illegal, or otherwise not fully enforceable shall not affect any other part of this agreement, and the remainder of this agreement shall continue to be of full force and effect. Any agreement of the parties to amend, modify, eliminate, or otherwise change any part of this agreement shall not affect any other part of this agreement, and the remainder of this agreement shall continue to be of full force and effect.

Section 4.05: Cooperation, dispute resolution and jurisdiction. The parties agree to cooperate to revise this agreement to meet the needs of the Public Defender Office and to otherwise resolve any disputes about this contract, as follows:

- (a) The Public Defender Office and the County acknowledge that this agreement may need to be revised periodically to address new or unforeseen matters.
- (b) Each party to this agreement agrees to cooperate with the other party to effectuate and carry out the intent of this agreement.
- (c) This agreement and the rights and obligations of the parties are governed by, subject to, and interpreted in accordance with the laws of the State of Georgia. The parties acknowledge and agree that the Superior Court of Fulton County, Georgia serves as the exclusive jurisdiction for contract actions against the state, and its departments, agencies or authorities. The Parties further acknowledge that the Fulton Superior Court has a court sponsored Arbitration and Mediation Program in which the Parties agree to fully participate.

Section 4.06: Notice. Notice to any party to this agreement shall be made in writing. Notice shall be delivered by first class mail or personally to each party, as follows: (a) Notice to the Public Defender Office shall delivered to William E. Imhoff, Circuit Public Defender, P. O. Box 1145, Thomaston, Georgia 30286; (b) Notice to the County shall be delivered to Rob Morton, County Manager, P. O. Box 377, Zebulon, Georgia 30295; and (c) Notice to GPDC shall be delivered to Omotayo Alli, Executive Director, Georgia Public Defender Council, 270 Washington Street, Suite 5198, Atlanta, Georgia 30334.

Section 4.07: Entire Agreement; Modification. This agreement constitutes the entire agreement between the parties with respect to the subject matter of this agreement; and, it supersedes all prior agreements, negotiations and communications between the parties with respect to the subject matter of this agreement. This agreement may be altered, amended or modified only by a subsequent written agreement of equal dignity; except that the parties' representatives identified in Section 4.06 may agree in writing by an exchange of letter or email to budget revisions that do not increase or decrease the total dollar value of the agreement. No alterations, amendments or modifications may be made without prior notice to and approval from all parties to this agreement.

Section 4.08: Termination. This agreement may be terminated due to non-availability of funds, for cause or for convenience, subject to certain obligations, all as provided below:

(a) For non-availability of funds. In the event any source of funding for the services provided by the Public Defender Office under this agreement (appropriations from the General Assembly of the State of Georgia or appropriations from a county governing authority) is reduced during the term of this agreement, the Public Defender Office may make financial and other adjustments to this agreement and notify the County accordingly. An adjustment may be an agreement amendment or may be the termination of the agreement. The certification by the director of the Georgia Public Defender Council of the occurrence of reduction in State funds is conclusive. The certification by the County Administrator, the Chief Financial Officer, or the Chairman of the Board of Commissioners of the County of the occurrence of the reduction in County funds is conclusive. The County shall promptly notify the Public Defender Office in writing of the non-existence or insufficiency of funds and the date of termination. The Public Defender Office shall immediately cease providing the services required hereunder except for any necessary winding down and transition services required under Section 4.09. In lieu of terminating this agreement, the County and the Public Defender Office may make financial and other adjustments to this agreement by amending it pursuant to Section 4.07.

(b) For cause. This agreement may be terminated for cause, in whole or in part, at any time by either party for failure by the other party to substantially perform any of its duties under this agreement. "Cause" means a breach or default of any material obligation hereunder which default is incapable of cure, or which, being capable of cure, has not been cured within 30 days after receipt of notice of such default (or such additional cure period as the non-defaulting party may authorize). Should a party exercise its right to terminate this agreement under this subparagraph, the termination shall be accomplished in writing and specify the reason and the termination date. In the event of termination under this subparagraph of this Section, the Public Defender Office shall submit a final agreement expenditure report containing all charges incurred through and including the termination date to the County no later than 30 days after the effective date of written notice of termination, and the County shall pay the amount within 15 days of the receipt of the final agreement expenditure report. Upon termination of this agreement, the Public Defender Office shall not incur any new obligations after the effective date of termination, except as required under Section 4.09. The above remedies contained in this subparagraph are in addition to any other remedies provided by law or the terms of this agreement.

(c) For convenience. This agreement may be cancelled or terminated by either of the parties without cause; however, the party seeking to terminate or cancel this agreement shall give written notice of its intention to do so to the other party at least 60 days prior to the effective date of cancellation or termination.

(d) Post-termination obligations. After termination of this agreement pursuant to this Section, the Public Defender Office and the County agree to comply with the provisions of Section 4.09(b) and (c).

Section 4.09: Cooperation in transition of services: The parties agree to cooperate during any transition of services, as follows:

(a) At the beginning of the agreement. The County agrees upon the beginning of this agreement to cooperate as requested by the Public Defender Office to effectuate the smooth and reasonable transition of services for existing clients, if applicable. This includes but is not limited to the payment for continuation of representation by current counsel where appropriate or required by law, court rule or the State Bar of Georgia ethical standards or the facilitation of the timely transfer to the Public Defender Office client records.

(b) During or at the end of the agreement. The Public Defender Office agrees upon termination or expiration of this agreement, in whole or in part, for any reason to cooperate as requested by the County to effectuate the smooth and reasonable transition of services for existing clients. This includes but is not limited to the continuation of representation by Public Defender Office where appropriate or required by law, court rule or the State Bar of Georgia ethical standards or the facilitation of the timely transfer to the County of the client records. The County shall compensate the Public Defender for all post-termination or post-expiration services under this subparagraph of this Section. The Public Defender Office shall submit a monthly expenditure report containing all charges incurred during the preceding month on or before the 5<sup>th</sup> day of each month. The County shall pay the amount due within 15 days of the receipt of the monthly expenditure report. This subparagraph survives the termination or expiration of this agreement.

(c) Statutory responsibility continuation. The Public Defender Office and the County acknowledge that both have responsibilities for indigent defense costs under the Georgia Indigent Defense Act of 2003, as amended and that the termination or expiration of this agreement does not relieve either party of their responsibility under the law. This subparagraph survives the termination or expiration of this agreement.

Section 4.10: Advance of Funds. To any extent the payment by the County of funding under Section 4.01 constitutes an advance of funds, the parties agree that advances of funds cannot remain outstanding following agreement termination or expiration and will be reclaimed. The parties agree that upon termination of this agreement, for any reason, all unexpended and unobligated funds held by the parties revert to the party entitled to the funds. The parties agree to reconcile expenditures against advances of funds within 30 days of termination of this agreement.


Section 4.11: Fiscal Year Rollover. The County acknowledges that state agencies have a fiscal year from July 1 to June 30 of each year. The County acknowledges that the obligations incurred by the Public Defender Office in one fiscal year generally continue into the next or future fiscal years; and otherwise, the County acknowledges that there are obligations that unexpectedly occur or increase during any given fiscal year. Due to the unique needs of the Public Defender Office and to ensure that there is no interruption in the services provided by said office, the County authorizes the GPDC and/or the Public Defender Office to roll over remaining county funds from the end of one fiscal year to the start of the new fiscal year and to hold and to use those funds in any manner permitted under this agreement, in any future agreement, or as otherwise authorized by law. Provided however, and in the event that the Public Defender Office ceases operation in the County, all unexpended and unobligated funds held by the Public Defender Office shall revert to the party entitled to

such funds. The Public Defender Office shall remit payment of any portion of any unexpended and unobligated funds to which the County is entitled within 30 days after ceasing to operate in the County. This Section survives the suspension, termination and expiration of this agreement.

Section 4.12: Time. Time is of the essence.

IN WITNESS WHEREOF, the parties have affixed their signatures to this agreement to be effective as of July 1, 2025 for FY 2026.

CIRCUIT PUBLIC DEFENDER OFFICE  
GRIFFIN JUDICIAL CIRCUIT:

 (SEAL)  
Circuit Public Defender or Authorized  
Agent of Public Defender Office  
Date Signed: 5/30/25

Witnessed and Attested by:

 (SEAL)

PIKE COUNTY:

\_\_\_\_ (SEAL)  
Chairman of Board of County Commission  
or County Administrator as Agent  
Date Signed: \_\_\_\_\_

Witnessed and Attested by:

\_\_\_\_ (SEAL)

GEORGIA PUBLIC DEFENDER COUNCIL:

\_\_\_\_ (SEAL)  
Omotayo Alli, Executive Director, GPDC  
Date Signed: \_\_\_\_\_

Witnessed and Attested by:

\_\_\_\_ (SEAL)

## PIKE COUNTY BOARD OF COMMISSIONERS

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### Impact Fees - Library

**SUBJECT:**

Consider request to use Impact Fees allocated to the J. Joel Edwards Public Library for purchase of a storage building.

**ACTION:****ADDITIONAL DETAILS:****ATTACHMENTS:**

Type	Description
▣ Exhibit	R & B Solutions quote

**REVIEWERS:**

Department	Reviewer	Action	Comments
County Clerk	Blount, Angela	Approved	Item Pushed to Agenda

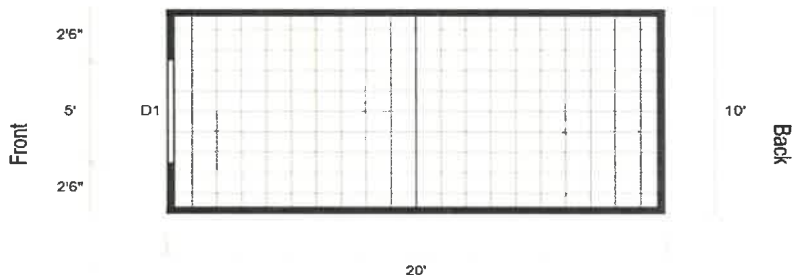
# R & B Solutions - Covington, GA

1265 Access  
Covington, GA 30014-1919  
(470) 441-9139

Inventory #: 185831  
IdeaRoom #: 1734096617287291  
Serial Number: 185831  
02/26/2025



Left



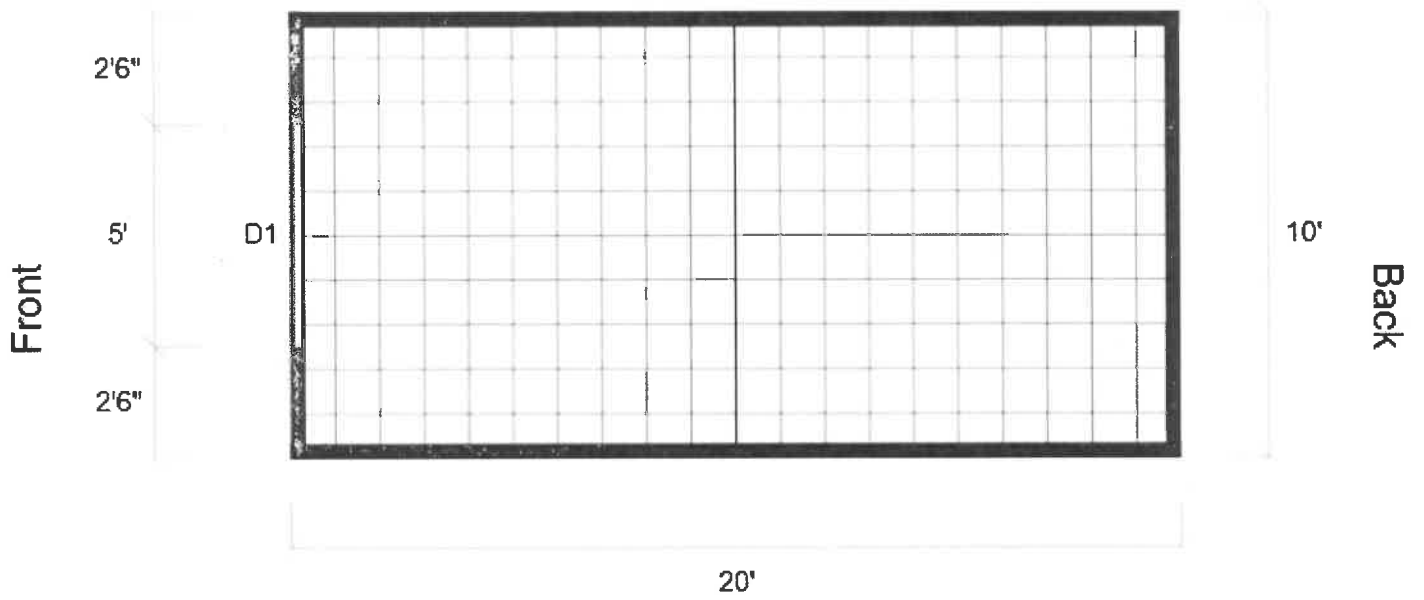
Right

SYMBOL LEGEND	
D1	8 x 6 Roll Up Door
	Closed Wall

Configurator Notes:



Left



Right

= 1'

#### SYMBOL LEGEND

D1 5 x 6 Roll Up Door

— Closed Wall

ITEM DESCRIPTION	QTY	PRICE
Style: Value Utility		\$4,279.00
Sidewall Height: 6' Walls		—
Size: 10 x 20		—
Siding Color: Galvalume		—
Trim Color: Black		—
Roof Color: Galvalume		—
Flooring: 3/4" T&G OSB		—
Floor Joist: 2x6 24" OC		—
Roof Material: 29 Gauge Metal		—
5 x 6 Roll Up Door		—
5' Ramp		\$383.00
Stone Pad (provided by customer)		—
None		—
Base: 2x6 Pressure Treated Runners		—
Siding: 29 Gauge (Standard)		—
Roof Overhang: Standard		—
Subtotal		\$4,662.00
Tax		TBD
<b>Total</b>		<b>\$4,662.00</b>

## Dealer Disclosures

By placing this order and/or making a deposit for any building type with R&B, I submit that I have read, understand, and hereby agree to, the R&B Terms & Conditions that correspond to the type of building contained within my order.

Solutions T&C: <https://rbbuildings.com/terms-conditions-warranties/>

Metal Structures T&C: <https://randbmetalstructures.com/terms-and-conditions/>

**PIKE COUNTY BOARD OF COMMISSIONERS**

Text Amendment to Article 16

**SUBJECT:**

Second Reading of Text Amendment to Article 16, US Highway 19 & 41 Overlay District, of the Unified Development Code to add a provision outlining the allowable and prohibited colors allowed within the Overlay District.

**ACTION:**

**ADDITIONAL DETAILS:**

**ATTACHMENTS:**

Type	Description
▣ Exhibit	Text Amendment to Article 16

**REVIEWERS:**

Department	Reviewer	Action	Comments
County Clerk	Blount, Angela	Approved	Item Pushed to Agenda



PLANNING AND DEVELOPMENT  
OFFICE

*Planning – Zoning – Environmental – Permits & Inspections  
Code Enforcement*

P. O. Box 377  
77 Jackson Street  
Zebulon, GA 30295

Phone: 770-567-2007  
Fax: 770-567-2024  
jgilbert@pikecoga.com

*“Serving Citizens Responsibly”*

**Case Number:** Text Amendment

**Planning and Zoning Board Meeting:** May 8, 2025

**Board of Commissioners Meeting:** May 27, 2025

**Request:** Update Article 16, US Highway19 & US Highway 41 Overlay District of the UDC to add a provision outlining the allowable and prohibited colors allowed within the overlay district.

**Code Reference:** Article 16, US Highway19 & US Highway 41 Overlay District

**Staff Analysis:** The Planning and Zoning Board requested the Planning and Development office to look at adding a provision to Article 16 of the UDC outlining the allowable and prohibited colors allowed within the overlay district. In February 2025 the PZB and BOC approved an amendment to the overlay district requiring the Planning and Zoning Board to approve the color scheme at the overlay review hearing. This proposed amendment came as a result of the previous amendment to help provide additional clarification. Therefore, planning staff is recommending adding the following section I to Article 16 of the UDC:

**Sec. 1615. Design Standards**

**I. Color Schemes-Allowable and Prohibited Colors**

Primary and secondary material colors shall be compatible with each other and adjacent properties. Facade colors shall be low reflectance, muted, subdued, neutral or earth tone colors. On a limited basis, some bright colors are acceptable for contrast and accents only. Otherwise, Bright, vibrant florescent, or neon colors of orange, purple, pink, bright green, violet or other similar hues which are visually obtrusive or otherwise inconsistent with the intent of the design guidelines are prohibited.

**Recommendation:**

Staff recommends APPROVAL of this proposed text amendment.

**Attachments:**

- Article 16 of the UDC with the redlined changes.
- Legal Ad

## ***ARTICLE 16. US HIGHWAY 19 & US HIGHWAY 41 OVERLAY DISTRICT***

### **Sec. 1601. Purpose.**

It is the purpose and intent of the overlay district regulations to establish additional development standards for public and private land development and building construction activities along the major commercial corridors of Pike County to:

- a. Promote the general health, safety and welfare of the community;
- b. Improve the efficient operation of traffic along US Highway 19 and US Highway 41;
- c. Create a sense of place that is aesthetically appealing and environmentally responsible;
- d. Encourage innovative development projects that set standards for landscaping, community design and aesthetics.
- e. Establish consistent and harmonious design standards for public improvements and private property within the overlay districts so as to unify the distinctive visual quality of the US Highway 19 and US Highway 41 corridors.

The overlay districts provide an additional layer of regulations to the underlying zonings of properties along the major commercial corridors to provide additional controls on development, minimize inappropriate, haphazard and inharmonious improvements and alterations to properties, to secure and maintain additional building setbacks, to secure consistency in performance between public and private developments, and for other purposes.

### **Sec. 1602. Area of Jurisdiction.**

- A. The boundaries of the overlay districts are established to include those properties with frontage on US Highway 19 (Georgia State Route 3) and US Highway 41 (Georgia State Route 7). The boundaries of the US 19 overlay district are every parcel of land that has frontage on US 19 on each side of the right-of-way of US Highway 19 from its intersection with the Pike County/Spalding County line to its intersection with the Pike County/Upson County line, less and except portions of US Highway 19 within the municipal limits of Zebulon.
- B. The boundaries of the US Highway 41 overlay district are every parcel that has frontage on US Highway 41 on each side of the right-of-way of US Highway 41 from its intersection with the Pike County/Spalding County line to its intersection with the Pike County/Lamar County line.

### **Sec. 1603. Applicability of Regulations.**

- A. The standards of the US Highway 19 and US Highway 41 overlay district shall apply to all developments except as follows:
  1. Agricultural and single family detached residential uses;
  2. An alteration or renovation that involves 50 % or less of the floor area of an existing building provided that no additional alteration or renovation occurs within a 3 year period.
  3. Expansions of less than 50 % of the floor area of the existing building, provided the same exterior materials on the existing structure(s) are used or a superior material is approved by the Director of Planning and Development and that no additional expansion, alteration or renovation occurs within a 3 year period.
  4. The owner or official designee of an individual development site that by physical features, i.e., topography, buildings, other structures, etc., will prevent new development from being highly visible from the highway may provide evidence in the form of topographic maps, finished floor elevations, maximum height of buildings, photos, balloon tests or other applicable information to the Director of Planning and Development for an administrative exemption approval. Any proposal determined by the Director of Planning and

Development to be exempt from the overlay district requirements shall be brought to the attention of the Planning and Zoning Board as an information item. If the Planning and Zoning Board disagrees with the Director of Planning and Development, the Planning and Zoning Board shall by a majority vote forward the matter to the Board of Commissioners for further review.

5. Development approved prior to the adoption of this ordinance provided the property is not rezoned or a change of use occurs. If rezoning or a change of use occurs, the requirements of this ordinance shall take full effect on the parcel or lot to the extent parcel dimensions will allow.
  6. Any development with an approved land disturbance permit prior to the adoption of this ordinance.
- B. Public and quasi-public buildings such as schools, libraries, churches, etc., shall be subject to the overlay district requirements.

#### **Sec. 1604. Permitted Uses**

Unless otherwise specified or prohibited, permitted uses, accessory uses and special use permits which are allowed in the underlying zoning shall also be allowed in the overlay district. Each new development and land use shall conform to the standards of the overlay district as well as to the standards of the underlying zoning district. In the event of a conflict between the standards of the overlay district and the underlying zoning district, the most restrictive requirement shall prevail.

#### **Sec. 1605. Special Use Permits**

- A. The following uses shall be allowed in the overlay districts only if the Board of Commissioners approves a special use permit pursuant to the procedures specified by the Pike County Unified Development Code (UDC):
1. self-storage facility,
  2. used car and truck lot,
  3. automobile repair and maintenance facility,
  4. commercial outdoor recreation,
  5. car wash, and
  6. outdoor storage.
- B. This section may be modified to add or delete uses only by amendment through the public hearing process prescribed for amendments to the Pike County Unified Development Code (UDC)

#### **Sec. 1606. Prohibited Uses**

- A. The following uses are strictly prohibited in the overlay districts:
1. masts,
  2. towers,
  3. antennas above tree lines,
  4. laying or broiler poultry or turkey houses,
  5. hog parlors and the like,
  6. tattoo parlors,
  7. pawnshops
  8. junk yards, and
  9. adult entertainment establishments.

- B. This section may be modified to add or delete prohibited uses only by amendment through the public hearing process prescribed for amendments to the Pike County Unified Development Code (UDC).

### **Sec. 1607. Nonconforming Buildings, Structures or Uses of Land**

- A. Any lawfully existing building, structure or use of land located within the boundary of an overlay district at the time of adoption of the overlay district shall be deemed to be a nonconforming condition. Any nonconforming building, structure or use of land may continue subject to the following restrictions:
  - 1. If a nonconforming building, structure, or use of land is removed or is made to conform to the standards of the respective overlay district, the condition shall not be permitted to revert to a nonconforming condition.
  - 2. No nonconforming building, structure or use of land shall be allowed to convert to a different nonconforming building, structure or use of land.
- B. No existing building, structure or use of land that was in violation of any applicable code, ordinance or regulation at the time of the adoption of the overlay districts, shall be deemed to be a conforming condition.

### **Sec. 1608. Application Requirements**

All applications for development in the US Highway 19 and US Highway 41 overlay districts shall include a copy of each of the following: a site plan review application form, a site plan, a landscape plan and a narrative description of the project. Architectural renderings or photographs of substantially similar examples of building materials should also be submitted or the applicant may indicate in the narrative a written statement of intent to comply with the building materials and features requirements specified in Section 1615. In addition, the applicant is required to meet with the Director of Planning and Development or designee prior to filing an application to review filing requirements and development standards (pre-application review).

### **Sec. 1609. Application and Review Fees**

Application and review fees shall be in accordance with the current Pike County Fee Schedule, as established by the Board of Commissioners.

### **Sec. 1610. Site Plan Review Application Form**

All applications shall include a complete overlay application form.

### **Sec. 1611. Site Plan**

- A. All applications shall include a site plan prepared by a licensed Georgia registered professional engineer (PE), surveyor (RLS), landscape architect (RLA) or certified planner (AICP). The site plan shall illustrate graphically lot lines and dimensions, street names, zonings of adjacent properties, locations of existing and proposed buildings, required landscape strips and buffers, fences, walls, detention ponds, etc. Development standards and design standards which cannot be illustrated graphically shall be addressed as notes on the site plan.
- B. Site plans shall be drawn at a scale of 1 inch = 50 feet and shall not exceed 24" x 36" in size unless otherwise approved by the Director of Planning and Development.
- C. Applicants shall be required to meet with the Planning Director or designee to review the site plan.
- D. The Director of Planning and Development shall forward the site plan to the Planning and Zoning Board for review. The Planning and Zoning Board shall either approve or reject the site plan. If the site plan is rejected, the Planning and Zoning Board shall forward a written explanation to the property owner/applicant stating the reasons for its decision. If rejected, the property owner/applicant may revise the site plan and resubmit it to

the Planning and Zoning Board or appeal the decision of the Planning and Zoning Board to the Pike County Board of Commissioners within thirty (30) days of the Planning and Zoning Board's action. Upon approval of the site plan by the Planning and Zoning Board or Board of Commissioners, the property owner/applicant may apply for a land disturbance or building permit. In granting a site plan approval, the Planning and Zoning Board or the Board of Commissioners may impose such reasonable and additional conditions as may be deemed necessary to protect adjoining or nearby properties or to otherwise promote the public health, safety or welfare.

- E. Site plans shall not be required for interior renovations.

## **Sec. 1612. Landscape Plan**

- A. All applications shall include a landscape plan prepared by a licensed Georgia registered landscape architect (RLA). The landscape plan shall illustrate all required landscape and buffer areas along with materials, sizes and quantities of planting materials. The plan shall be fully implemented prior to the issuance of a Certificate of Occupancy except as may be approved by the Director of Planning & Development due to inclement weather conditions. Delay of the implementation of the landscaping plan shall not exceed a period of 6 months and the property owner/applicant shall be required to post a performance bond in the amount of 110% of the estimated cost of the delayed landscaping improvements.
- B. Landscape plans shall not be required for development solely involving interior renovations.
- C. The minimum standards for landscape strips, landscape islands and buffers shall be as follows:
  - 1. Landscape strips. A landscape strip is an area measured from a property line reserved for the planting of trees, shrubs, grass and/or ground cover except for approved access and utility crossings. Landscape strips shall be designed with at least 60 % coverage in trees and shrubs and no more than 40 % in grass (sod), or ground cover. At the time of planting, trees shall be a minimum of 2" in caliper and not less than 6ft. in height; shrubs shall be a minimum of 3ft. in height (or minimum 3 gallon containers); and ground cover shall be a minimum of 1 ft. in height (or minimum 1 gallon containers). Mature and native vegetation should be preserved in landscape strips. Where applicable, landscape strips shall be designed so as to conform to GDOT sight distance requirements.
    - a. Landscape strips along public rights-of-way. Landscape strips along public rights-of-way shall be measured from the front property line and shall be a minimum of 25 feet wide along the property's entire public street frontage(s) except at points of ingress/egress or within existing easements of various purposes.
    - b. Landscape strips alongside and rear property lines adjacent to nonresidential uses. A minimum 15 foot wide landscape strip shall be provided along the property's side and rear property lines adjacent to nonresidential zonings and/or uses.
    - c. Landscaping in the rights-of-way of US Highway 19 and US Highway 41 shall be subject to the approval of GDOT. Written authorization or denial by GDOT shall be provided to the Department of Planning and Development as an attachment to the required landscape plan.
  - 2. Landscaping in Parking Areas.
    - a. Landscaped islands shall be provided for every 10 parking spaces and at the ends of each row of parking spaces. The landscaped islands shall be a minimum of 10 feet wide and 18 feet in length and shall include a minimum of 1 canopy tree, 2 evergreen shrubs, and ground cover. Trees shall be a minimum of 2" in caliper and not less than 6 feet in height at time of planting. Shrubs shall be a minimum of 3 feet in height (or minimum 3 gallon containers). Ground cover shall be a minimum of 1 foot in height (or minimum 1 gallon containers). The remaining area of landscaping islands shall be planted with additional trees, shrubs, ground cover and/or grass (sod).



- b. The perimeter of landscaped islands shall be surrounded by a continuous raised concrete or asphalt curb. The width and length of landscaped islands shall be measured from the inside edge of the curb. Trees planted in landscaped islands shall be allowed to grow to maturity and shall not be pruned beyond the requirements of basic maintenance.
- 3. Other required landscaping. All land surfaces other than those covered by buildings, other structures, paving, required landscaped areas, buffers and other site features shall be landscaped with well-maintained grass (sod), flowers, shrubs, etc. The location and details of all other landscaped areas, including designated natural areas, shall be depicted on the required landscape plan.
- 4. Buffers. A buffer is a natural, undisturbed portion of a lot, except for approved access and utility crossings, which is set aside to achieve a vegetative visual barrier alongside the rear property lines between nonresidential zonings/uses and agricultural and/or residential uses. Buffers should be achieved with existing natural vegetation; however, where vegetation does not exist or buffer area is sparsely vegetated, replanting shall be subject to the approval of the Director of Planning and Development.
  - a. Replanted buffers shall consist of a combination of evergreen trees, evergreen shrubs and deciduous shade trees as follows:
    - (i) A staggered row of evergreen trees a minimum of 6 feet in height at the time of planting; or
    - (ii) A single row of deciduous shade trees at least 2 inches in caliper at breast height at the time of planting which are expected at maturity to reach a height of no less than 30 feet; and
    - (iii) 2 staggered rows of evergreen shrubs, at least 3 feet in height, planted a maximum of 4 feet on center.
  - b. Buffers shall be measured from the property line and provided in the following widths:
    - (i) A minimum 50 foot wide buffer shall be provided along the side and rear property lines of all industrially zoned properties adjacent to agricultural and/or residential (including planned and multi-family) zoned properties;
    - (ii) A minimum 25 foot wide buffer shall be provided along the side and rear property lines of all nonresidential zonings/uses (except industrially zoned properties) adjacent to agricultural and/or residential (including planned and multi-family) zoned properties;
    - (iii) Buffers shall not be required between nonresidential and residential uses within a planned or multi-family residential development.
    - (iv) Although a fence, wall, berm or other visual barrier may be substituted for a natural, vegetative buffer if approved through the variance process detailed in Section 1616, under no circumstances shall said fence, wall, berm or other visual barrier be termed a "buffer."
    - (v) Maintenance of Landscaped Areas and Buffers. All landscaped areas and buffers shall be maintained by the property owner. Should vegetation be removed or die, it shall be the responsibility of the property owner to replace it in accordance with the standards herein subject to the approval of the Director of Planning and Development.

## **Sec. 1613. Narrative**

All applications shall include a narrative description of the proposal's consistency with the development and design standards.

## Sec. 1614. Development Standards

### A. Ingress/egress.

The number and location of curb cuts along US Highway 19 (State Route 3) and US Highway 41 (State Route 7) shall be as approved by the Georgia Department of Transportation (GDOT). Connectivity between parcels shall be as approved by the Department of Public Works. The Department of Public Works may require stub outs to adjacent properties. Where parking lots and/or driveways are located at distances greater than 50 feet from an adjacent property line, no constructed stub out shall be required however, a perpetual easement for ingress and egress from the driveway/parking lot to the adjacent property line shall be required as a condition of site development permit approval.

### B. Underground Utilities.

Utilities shall be underground except those above ground utilities existing on the date of the adoption of this ordinance and any future utilities approved as special use permits by the Pike County Board of Commissioners.

### C. Outdoor Lighting.

All outdoor lighting shall be night sky friendly, i.e., lighting shall be directed away from adjoining residential properties. Hooded down-light fixtures shall be used to minimize glare onto adjacent properties or roadways.

### D. Storm Water Detention Ponds.

Security fencing shall be provided around all detention ponds visible from and within one 100 feet of an adjacent right-of-way. Said security fencing shall be a minimum of 4 feet in height and designed to appear as wrought or forged iron in black or natural earth tone color. If not visible from an adjacent right-of-way, said security fencing may be black vinyl coated chain link fencing or other material as may be approved by the Director of Planning and Development. Evergreen shrubs, a minimum of 3 feet in height when installed and planted at intervals of 4 feet, shall be provided around the perimeter of detention facilities located within 100 feet of a side or rear property line.

## Sec. 1615. Design Standards

### A. Front and right-of-way facing walls.

Exterior building materials for front exterior walls (containing the primary building entrance) and any side exterior walls that face the highway and/or adjacent public street shall be as follows:

1. Category "A" materials shall comprise 50 percent or more of the area of each wall and shall be limited to one or a combination of the following: brick, natural stone with weathered, polished, fluted, or broken face, and/or glass. No quarry-faced stone shall be used except in retaining walls. The brick and stone material shall not be painted or defaced in any manner. The color scheme of all building materials shall be approved by the Planning and Zoning Board during the overlay review process.
2. Category "B" materials may comprise no more than 50 percent of the area of each wall and shall be limited to one or a combination of the following: masonry backed stucco, exterior insulation finish system (EIFS), fiber cement boards, shingles, wood, manmade stone or false brick, and/or surface textured and painted poured in place concrete. The color scheme of all building materials shall be approved by the Planning and Zoning Board during the overlay review process.
3. Category "C" materials shall be limited to use as trim or accents and may include painted cement block, minimum 22 gauge painted steel, plastic and/or other materials not previously described except that vinyl shall be strictly prohibited. The color scheme of all building materials shall be approved by the Planning and Zoning Board during the overlay review process.

- B. Remaining side and/or rear exterior treatments. Exterior building materials shall be as follows:
1. Any combination of Category A or B materials listed above. As indicated in Section 1608, applicants shall submit either architectural renderings or photographs of substantially similar examples of building materials and/or features or a written statement of intent to comply with these regulations which includes proposed building materials, etc. The Planning and Zoning Board can approve the rear elevation to have metal siding for future expansion during the application review process if submitted by the applicant for consideration.
- C. Speaker Systems.
- No outdoor loudspeakers or music systems shall be allowed on any property less than 5 acres in area. Building security systems and public warning sirens shall not be considered speaker systems.
- D. Loading Docks and Parking Areas for Commercial Vehicles.
- All loading docks and parking areas for commercial vehicles shall be located or screened so as to not be visible from adjacent residential properties. Screening shall be in accordance with Section 1612. No loading dock shall be located in the front of a building.
- E. Parking Area and Materials.
- For properties with frontage on US Highway 41 and located within the boundaries of the US Highway 41 Overlay shall to the maximum extent possible, provide all vehicular parking in rear and side yards and shall be covered with plant mix asphalt or concrete surface and all driveways shall be paved with similar materials. Paving stones and textured treatments may be used in driveways and pedestrian walkways to create variety and visual interest. Parking allowed between the building and the right-of-way shall only be approved by the Planning and Zoning Board during the review process outlined in this article.
- For all parcels that have frontage on US Highway 19 and located within the boundaries of the US Highway 19 Overlay District shall have all parking areas screened from the view of the public right-of-way of US Highway 19 by either a landscape berm of at least 3 feet in height with screening trees planted on 6 foot centers, with a minimum of 2 rows staggered, and all trees planted must be a minimum of 6 feet in height at the time of planting, or the site shall be designed in such a manner that the buildings will be located closer to the road and have no parking between the right-of-way and the building to serve as screening for the parking area. In the event the buildings are brought closer to the road and used as screening all buildings shall be oriented so the rear of the buildings will face the right-of-way and shall be designed in a manner that depicts storefronts to enhance the appearance along the right-of-way. All parking areas shall be covered with plant mix asphalt or concrete surface and all driveways shall be paved with similar materials. Paving stones and textured treatments may be used in driveways and pedestrian walkways to create variety and visual interest. The approval of the either/or requirement above shall be approved by the Planning and Zoning Board during the review process outlined in this article.
- F. Outdoor Storage.
- Outdoor storage shall be allowed only in side and rear yards and shall be fully screened from adjacent properties by a vegetative buffer in accordance with Section 1612 and shall not be visible from the public right-of-way, masonry walls, or opaque wood fencing. Screening shall be a minimum of two (2) feet higher than the top of the materials being screened and no less than six (6) feet nor more than ten (10) feet in height. Chain-link fencing, with or without slats, shall not be allowed as a screening material.
- G. Exterior Equipment/Containers.
- All mechanical equipment, above ground tanks, storage facilities, garbage cans, trash containers, palletized trash, recycling containers, or other similar exterior equipment and/or containers shall be located or

screened so as to not be visible from adjacent streets and properties. Screening may be accomplished by a vegetative buffer in accordance with Section 1612, masonry wall, or opaque wood fencing.

**H. Vacant Buildings.**

Vacant buildings and properties shall be maintained to include landscaping, parking areas, building exteriors, signs, etc. Sign structures shall not be left without sign-face materials.

**I. Color Schemes-Allowable and Prohibited Colors.**

Primary and secondary material colors shall be compatible with each other and adjacent properties. Facade colors shall be low reflectance, muted, subdued, neutral or earth tone colors. On a limited basis, some bright colors are acceptable for contrast and accents only. Otherwise, Bright, vibrant florescent, or neon colors of orange, purple, pink, bright green, violet or other similar hues which are visually obtrusive or otherwise inconsistent with the intent of the design guidelines are prohibited.

**Sec. 1616. Variances**

Where the strict application of any provision of the US Highway 19 or US Highway 41 overlay district would result in an exceptional and practical difficulty or undue hardship upon any owner of a specific property, the owner of said property may file a variance request for consideration by the Pike County Planning and Zoning Board in accordance with the provisions of Article 4 of the Pike County UDC.

**Sec. 1617. Conflicts in Language**

Where conflicts in language occur between this and other ordinances of Pike County, the most restrictive standard shall prevail. Where determination of the most restrictive standard is not readily determined, the most recently adopted standard shall prevail.

**Sec. 1618. Review**

**A. Staff review.**

1. The Director of Planning and Development or designee shall provide written comments regarding deficiencies of the application to the applicant within fifteen (15) business days of the filing of the complete application. If there are no deficiencies noted by staff, the complete application shall be forwarded to the Planning and Zoning Board for review at the next regularly scheduled monthly meeting. A complete file shall be maintained by the Department of Planning and Development for public inspection.
2. If deficiencies are noted by staff, the applicant shall have the right to amend the application or appeal staff's comments to the Planning and Zoning Board.

**B. Planning and Zoning Board review.**

1. Review of the application shall be by a quorum of the Planning and Zoning Board at a regularly scheduled monthly meeting. The applicant shall be allowed to present the proposal and the members of the Planning and Zoning Board shall be allowed to ask questions of the applicant.
2. The application review process is public, but a public hearing shall not be required. Questions by citizens should be in writing and submitted to the Chairman of the Planning and Zoning Board no later than the commencement of the meeting. The Chairman may, but is not required, to recognize individuals in attendance with questions. The Chairman may seek answers to questions from the applicant or staff.

Each member of the Planning and Zoning Board shall be given ample time to ask questions with final questions to be raised by the Chairman.

3. The Planning and Zoning Board may approve the application as submitted, approve the application as conditioned by the Planning and Zoning Board, table the item until a later, specific date, or deny the application.
4. In making a determination to approve, approve with changes, table or deny an application, the Planning and Zoning Board shall consider the following:
  - a. Does the application meet or exceed the standards of the overlay district?
  - b. Does the application comply with the purpose and intent of the overlay district even if it does not fully comply with all of the standards of the overlay district?
  - c. Are there conditions that need to be added to make the project a more appropriate and economically viable project?
  - d. What are the likely consequences of requiring a specific condition as part of approval, particularly in the absence of prior precedence?
5. Approval or approval with conditions by the Planning and Zoning Board is intended to be the final action necessary for the applicant to proceed with securing a land disturbance permit or building permit provided all permitting requirements are met.
6. Tabling of the item may be to a regularly scheduled meeting or to a special called meeting.
7. Denial of an application is the final action by the Planning and Zoning Board.

#### **Sec. 1619. Amendments to the Text of Overlay District**

Text amendments shall be in accordance with the requirements of Article 4, Section 414 of the Pike County UDC.

# PIKE COUNTY BOARD OF COMMISSIONERS

FY 2025-2026 Budget

## SUBJECT:

Final Adoption of the FY 2025/2026 Budget.

## ACTION:

## ADDITIONAL DETAILS:

### ATTACHMENTS:

Type	Description
▣ Exhibit	Budget Summary
▣ Exhibit	Proposed Budget
▣ Exhibit	Presentation

### REVIEWERS:

Department	Reviewer	Action	Comments
County Clerk	Blount, Angela	Approved	Item Pushed to Agenda

	DEPARTMENT	PRIOR YR (AMENDED)	REQUESTED	PROPOSED	FIRST READING	SECOND READING	FINAL READING	DIFFERENCE (PRIOR YR vs PROPOSED)
10	CONTINGENCY	\$50,000.00	\$0.00	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00	\$50,000.00
13	COMMISSIONERS	\$1,284,141.00	\$3,756,727.00	\$3,756,727.00	\$3,756,727.00	\$3,749,793.00	\$3,762,236.00	\$2,472,586.00
14	BOARD OF ELECTIONS AND VOTER REGISTRATION	\$402,696.00	\$451,205.00	\$433,770.00	\$433,770.00	\$430,270.00	\$430,308.00	\$31,074.00
15	BOARD OF EQUALIZATION	\$3,950.00	\$4,200.00	\$4,200.00	\$4,200.00	\$4,200.00	\$4,200.00	\$250.00
16	TAX COMMISSIONER	\$364,862.00	\$373,048.00	\$388,580.00	\$388,580.00	\$388,580.00	\$388,580.00	\$23,718.00
17	TAX ASSESSOR	\$438,226.00	\$560,295.00	\$624,660.00	\$624,660.00	\$624,660.00	\$634,277.00	\$186,434.00
18	BUILDING & GROUNDS	\$413,706.00	\$452,988.00	\$428,691.00	\$428,691.00	\$428,691.00	\$428,691.00	\$14,985.00
20	COURT SERVICES	\$201,048.00	\$202,308.00	\$224,190.00	\$224,190.00	\$224,190.00	\$224,190.00	\$23,142.00
21	SUPERIOR COURT	\$368,864.00	\$381,568.39	\$382,833.00	\$382,833.00	\$382,833.00	\$382,833.00	\$13,969.00
22	DISTRICT ATTORNEY	\$221,003.00	\$221,003.00	\$221,303.00	\$221,303.00	\$221,303.00	\$221,303.00	\$300.00
23	MAGISTRATE COURT	\$342,517.00	\$335,901.07	\$373,466.00	\$373,466.00	\$373,466.00	\$373,466.00	\$30,949.00
24	PROBATE	\$263,162.00	\$260,935.86	\$295,103.00	\$295,103.00	\$295,103.00	\$295,103.00	\$31,941.00
25	COURT Trial/Appeals	\$10,000.00	\$10,400.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$10,000.00
28	PUBLIC DEFENDER	\$186,448.00	\$186,448.00	\$186,448.00	\$186,448.00	\$186,448.00	\$186,448.00	\$0.00
32	INMATE CARE	\$261,926.00	\$273,658.00	\$263,518.00	\$263,518.00	\$263,518.00	\$263,518.00	\$1,592.00
33	SHERIFF	\$2,702,013.00	\$2,960,744.00	\$3,109,274.00	\$3,109,274.00	\$3,109,274.00	\$3,109,274.00	\$407,261.00
34	JAIL	\$1,286,543.00	\$1,336,620.00	\$1,315,437.00	\$1,315,437.00	\$1,315,437.00	\$1,313,977.00	\$28,894.00
37	CORONER	\$65,131.00	\$64,639.00	\$77,359.00	\$68,859.00	\$68,859.00	\$68,209.00	\$12,228.00
39	AMBULANCE CONTRACT	\$872,060.00	\$898,222.00	\$898,222.00	\$898,222.00	\$898,222.00	\$898,222.00	\$26,162.00
42	PUBLIC WORKS	\$3,324,548.00	\$2,994,299.06	\$2,862,350.00	\$2,864,483.00	\$2,896,019.00	\$2,896,182.00	-\$462,198.00
45	SOLID WASTE	\$32,000.00	\$32,000.00	\$32,000.00	\$32,000.00	\$32,000.00	\$32,000.00	\$0.00
50	HEALTH DEPT	\$87,300.00	\$87,300.00	\$87,300.00	\$87,300.00	\$87,300.00	\$87,300.00	\$0.00
54	DFACS	\$18,053.00	\$18,053.00	\$18,053.00	\$18,053.00	\$18,053.00	\$18,053.00	\$0.00
55	COMMUNITY SERVICES	\$30,500.00	\$30,500.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	-\$500.00
56	SENIOR CENTER	\$314,834.00	\$338,927.80	\$323,596.00	\$323,596.00	\$323,596.00	\$323,596.00	\$8,762.00
61	PARKS & RECREATION AUTHORITY	\$601,605.00	\$1,346,867.00	\$776,107.00	\$776,107.00	\$776,107.00	\$776,107.00	\$174,502.00
65	J. JOEL EDWARDS PUBLIC LIBRARY	\$198,474.00	\$211,712.00	\$226,033.00	\$226,033.00	\$226,033.00	\$226,033.00	\$27,559.00
71	WATER & SEWERAGE AUTHORITY	\$4,900.00	\$212,920.00	\$212,545.00	\$212,545.00	\$212,545.00	\$212,545.00	\$207,645.00
72	COUNTY AGENT	\$119,129.00	\$70,846.00	\$102,141.00	\$102,141.00	\$102,141.00	\$102,141.00	-\$16,988.00
73	FORESTRY	\$9,673.00	\$9,517.00	\$9,517.00	\$9,517.00	\$9,517.00	\$9,517.00	-\$156.00
74	PLANNING & DEVELOPMENT	\$456,075.00	\$447,208.00	\$448,820.00	\$448,820.00	\$448,820.00	\$448,820.00	-\$7,255.00
76	AGRIBUSINESS	\$88,450.00	\$46,000.00	\$46,000.00	\$46,000.00	\$46,000.00	\$46,000.00	-\$42,450.00

77	DEVELOPMENT AUTHORITY	\$97,733.00	\$98,153.00	\$116,968.00	\$116,968.00	\$116,968.00	\$116,968.00	\$19,235.00
80-89	FIRE DEPARTMENT	\$921,870.00	\$1,162,880.00	\$919,797.00	\$919,797.00	\$919,797.00	\$988,642.00	-\$2,073.00
90	EMA	\$56,477.00	\$44,617.00	\$45,117.00	\$45,117.00	\$45,117.00	\$45,117.00	-\$11,360.00
91	ANIMAL CONTROL	\$153,600.00	\$147,860.00	\$159,428.00	\$159,428.00	\$160,448.00	\$160,448.00	\$5,828.00
	TRANSFERS	\$1,170,735.00	\$1,174,186.00	\$1,174,186.00	\$1,198,186.00	\$1,198,186.00	\$1,198,108.00	\$3,451.00
100	GENERAL FUND ONLY (Expenditures)	\$17,424,252.00	\$21,204,756.18	\$20,673,739.00	\$20,691,372.00	\$20,713,494.00	\$20,802,412.00	\$3,249,487.00
	GENERAL FUND ONLY (Revenues)	\$17,424,252.00	\$19,241,477.00	\$20,673,739.00	\$20,691,372.00	\$20,713,494.00	\$20,802,412.00	\$3,249,487.00
	DEPARTMENT	PRIOR YR (AMENDED)	REQUESTED	PROPOSED	FIRST READING	SECOND READING	FINAL READING	DIFFERENCE (PRIOR YR vs PROPOSED)
206	JAIL FUND	\$18,270.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	-\$13,270.00
210	IMPACT FEE FUND	\$279,000.00	\$25,000.00	\$279,000.00	\$279,000.00	\$279,000.00	\$279,000.00	\$0.00
215	E911 FUND	\$995,515.00	\$1,039,475.00	\$1,039,230.00	\$1,039,230.00	\$1,039,230.00	\$1,039,152.00	\$43,715.00
225	FEDERAL SEIZURE FUND	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00
230	AMERICAN RESCUE FUND	\$973,945.00	\$3,476,187.00	\$3,272,187.00	\$3,272,187.00	\$3,272,187.00	\$3,272,187.00	\$2,298,242.00
231	OPIOID ABATEMENT	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00
245	DATE FUND	\$8,500.00	\$8,500.00	\$8,500.00	\$8,500.00	\$8,500.00	\$8,500.00	\$0.00
250	TECHNOLOGY FEE FUND	\$2,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$1,000.00
275	HOTEL/MOTEL TAX FUND	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$4,000.00	\$4,000.00	\$1,000.00
285	JUVENILE FUND	\$1,000.00	\$1,000.00	\$1,250.00	\$1,250.00	\$1,250.00	\$1,250.00	\$250.00
320	SPLOST FUND 2016-2022	\$626,651.00	\$420,000.00	\$420,000.00	\$420,000.00	\$420,000.00	\$420,000.00	-\$206,651.00
323	SPLOST FUND 2023-2028	\$10,738,141.00	\$9,589,875.00	\$9,589,875.00	\$9,589,875.00	\$9,589,875.00	\$9,589,875.00	-\$1,148,266.00
325	LMIG FUND	\$1,396,635.00	\$1,435,880.00	\$1,435,880.00	\$1,435,880.00	\$1,435,880.00	\$1,435,880.00	\$39,245.00
341	CDBG FUND	\$1,321,000.00	\$870,000.00	\$870,000.00	\$870,000.00	\$870,000.00	\$870,000.00	-\$451,000.00
350	CAIP FUND	\$21,900.00	\$417,102.00	\$319,216.00	\$343,216.00	\$343,216.00	\$343,216.00	\$297,316.00
716	LAW LIBRARY FUND	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00
	SPECIAL REVENUE FUNDS TOTAL (Expenditures)	\$16,412,557.00	\$17,322,019.00	\$17,274,138.00	\$17,298,138.00	\$17,301,138.00	\$17,301,060.00	\$861,581.00
	GRAND TOTAL OVERALL	\$33,836,809.00	\$38,526,775.18	\$37,947,877.00	\$37,989,510.00	\$38,014,632.00	\$38,103,472.00	\$4,111,068.00



Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Fund: 100 General Fund								
Department: 03 Revenue Accounts								
Revenue								
100-03-0000-389002-000 Accg-Gsiwcf Cash Return/Dividend	23,350.00							
100-03-1000-311750-000 Franchise Fee Tax- Television Cab...	5,989.00	3,000.00	3,460.00		-15	4,000.00	4,000.00	
100-03-1000-371000-061 Rec Authority Donations	1,500.00	1,000.00			100	1,000.00	1,000.00	
100-03-1000-371000-080 Pc Fire Donations - Revenue	1,600.00	1,000.00	500.00		50	1,000.00	1,000.00	
100-03-1000-371000-091 Animal Shelter Donations		1,000.00			100	500.00	500.00	
100-03-1300-340000-000 Prior Year Revenues		1,568,685.00			100			
100-03-1330-314200-081 Beer & Wine Excise	41,595.00	45,000.00	35,717.00		21	45,000.00	45,000.00	
100-03-1330-316100-000 Business/ Occupation License	48,169.00	40,000.00	43,591.00		-9	45,000.00	45,000.00	
100-03-1330-316300-000 Financial Institution Tax	93,979.00	92,000.00	93,958.00		-2	93,000.00	93,000.00	
100-03-1330-321100-081 Beer & Wine License	13,100.00	13,200.00	13,200.00			13,200.00	13,200.00	

**ANNUAL BUDGET ESTIMATE - ALL**

Original - 2025-2026

PIKE COUNTY BOARD OF COMMISSIONERS

FY 2025-2026

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-03-1400-341900-014 Municipal Election Services	8,490.00	12,163.00			100	5,000.00	5,000.00	
100-03-1400-341901-000 Elections - Board Of Education		11,050.00	28,595.00		-159	5,000.00	5,000.00	
100-03-1400-341910-000 Election Qualifying Fees	10,279.00					5,000.00	5,000.00	
100-03-1500-340000-000 Misc Revenue	26,692.00	10,000.00	55,816.00		-458	10,000.00	20,000.00	
100-03-1500-341400-000 Printing & Copying Service	211.00	200.00	97.00		52	200.00	200.00	
100-03-1500-361000-000 Interest Revenue	52,085.00	120,000.00	151,977.00		-27	120,000.00	120,000.00	
100-03-1500-392100-000 Sale Of Assets	29,316.00	20,000.00	1,739.00		91	2,324,569.00	2,324,569.00	
100-03-1510-349300-000 Bad Check Fees	100.00	100.00			100	100.00	100.00	
100-03-1514-313100-000 Local Option Sales Tax	1,892,771.00	1,900,000.00	1,749,114.00		8	2,000,000.00	2,000,000.00	
100-03-1514-316200-082 Insurance Premium Tax	1,309,368.00	1,300,000.00	1,393,943.00		-7	1,450,000.00	1,450,000.00	
100-03-1516-342310-000 Fingerprinting - Alcohol License	346.00	500.00	346.00		31	500.00	500.00	
100-03-1545-311000-000 General Property Taxes	8,189,055.00	8,600,000.00	8,472,643.00		1	9,200,000.00	10,649,035.00	

## ANNUAL BUDGET ESTIMATE - ALL

Original - 2025-2026

PIKE COUNTY BOARD OF COMMISSIONERS

FY 2025-2026

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-03-1545-311120-000 Timber Tax	3,216.00	5,000.00	11,688.00		-134	10,000.00	10,000.00	
100-03-1545-311200-000 Property Tax - Prior Year	133,072.00	100,000.00	317,771.00		-218	150,000.00	180,000.00	
100-03-1545-311310-000 Motor Vehicle Tax	153,014.00	130,000.00	94,500.00		27	130,000.00	130,000.00	
100-03-1545-311313-000 Motor Vehicle Admin Fees	21,329.00	18,000.00	15,029.00		17	18,000.00	18,000.00	
100-03-1545-311315-000 Motor Vehicle - Tavg	1,881,790.00	1,600,000.00	1,341,648.00		16	1,700,000.00	1,720,000.00	
100-03-1545-311320-000 Mobile Home	14,070.00	10,000.00	8,151.00		18	12,000.00	12,000.00	
100-03-1545-311340-000 Intangible Tax	117,660.00	160,000.00	128,261.00		20	150,000.00	150,000.00	
100-03-1545-311500-000 Property Not On Digest	7,531.00	10,000.00	219,942.00		-2,099	10,000.00	60,000.00	
100-03-1545-319000-000 Penalties & Interest - Taxes	36,284.00	13,000.00	57,526.00		-343	30,000.00	30,000.00	
100-03-1545-319900-000 Cost & Interest - Taxes	28,090.00	12,000.00	37,426.00		-212	25,000.00	25,000.00	
100-03-1545-341600-000 Fees/ Cost - Tags & Titles	88,652.00	70,000.00	56,538.00		19	70,000.00	70,000.00	
100-03-1545-341940-000 Tax Collection - Commission	339,595.00	270,000.00	370,363.00		-37	340,000.00	340,000.00	

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-03-1545-346900-000 Tag Mailout Fees	6,141.00	6,000.00	4,383.00		27	5,000.00	5,000.00	
100-03-1545-383000-000 Insurance Reimbursements	14,850.00	15,000.00	43,204.00		-188	10,000.00	10,000.00	
100-03-1550-311400-000 Heavy Equipment - Taxes	1,993.00	1,000.00	4,052.00		-305	3,000.00	3,000.00	
100-03-2150-311600-000 Real Estate Transfer	52,195.00	47,000.00	43,701.00		7	50,000.00	50,000.00	
100-03-2150-351110-000 Clerk Of Superior Court	154,978.00	140,000.00	112,035.00		20	140,000.00	140,000.00	
100-03-2200-351180-000 Pre-Trial Diversion - Da		100.00			100			
100-03-2400-351130-000 Magistrate Court	25,202.00	15,000.00	16,321.00		-9	15,000.00	15,000.00	
100-03-2400-351130-091 Animal Ordinance Violations	5,755.00	5,000.00	5,324.00		-6	5,000.00	5,000.00	
100-03-2400-351131-000 Sheriff Services - Magistrate	28,850.00	23,000.00	22,299.00		3	23,000.00	23,000.00	
100-03-2450-351150-000 Probate Court	168,789.00	135,000.00	153,640.00		-14	150,000.00	150,000.00	
100-03-2800-341190-000 Indigency Verification App Fee	100.00	500.00			100			
100-03-2800-346900-000 Indigent Defense Fund		100.00			100			

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-03-3300-342000-000 Sheriff Services - Superior Court	44,833.00	28,000.00	29,414.00		-5	30,000.00	30,000.00	
100-03-3300-342100-000 Sheriff Service -Board Of Educati...	198,455.00	236,411.00	78,313.00		67	250,000.00	250,000.00	
100-03-3326-342330-000 Inmate Housing Revenues	5,180.00	5,000.00	4,133.00		17	5,000.00	5,000.00	
100-03-3420-389001-000 Restitution - Other	300.00		950.00			500.00	500.00	
100-03-3500-371000-080 Fire Dept Donations	1,500.00		1,005.00			500.00		
100-03-3530-342000-000 Fire Dept Grant - Fireworks Grant	21,523.00							
100-03-3910-346110-000 Animal Control Shelter Fees	200.00	200.00			100			
100-03-3920-331151-000 Hazard Mitigation Grant		18,000.00			100	11,340.00	11,340.00	
100-03-3960-334151-000 Gswcc Watershed Dam Maintenance	1,500.00					1,500.00	1,500.00	
100-03-4000-343000-000 Culvert Permit Fees	36,901.00	10,000.00	21,128.00		-111	25,000.00	25,000.00	
100-03-4226-346901-000 Sale Of Scrap Metal	3,287.00	2,500.00	1,964.00		21	2,500.00	2,500.00	
100-03-4500-344100-045 Epd Hazardous Waste Reimbursement		32,000.00			100			

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-03-4530-344150-045 Transfer Station Lease		10,000.00	10,000.00			10,000.00	10,000.00	
100-03-4900-341900-000 Public Works Services		40,000.00			100			
100-03-5431-334101-000 Accg Employee Safety Grant		2,500.00			100			
100-03-5431-334103-000 Gema/Hs - Empg Performance Grant	8,417.00	7,599.00			100	7,600.00	7,600.00	
100-03-5520-346000-000 Senior Citizen Center	237,868.00	95,211.00	40,032.00		58	90,000.00	90,000.00	
100-03-5520-371000-000 Senior Center Donations		500.00			100			
100-03-6500-347100-000 Library Copier Fees		2,500.00	1,597.00		36	2,500.00	2,500.00	
100-03-7220-322200-000 Building Permits	282,655.00	275,000.00	272,869.00		1	290,000.00	290,000.00	
100-03-7400-322210-000 Zoning & Land Use Fees	10,136.00	25,000.00	24,841.00		1	25,000.00	25,000.00	
100-03-7410-323900-000 Plat Reviews	2,850.00	10,000.00	1,200.00		88	3,000.00	3,000.00	
100-03-7410-323901-000 Code Enforement Services	650.00	1,500.00	300.00		80	1,000.00	1,000.00	
100-03-7510-346900-000 Admin Fee - Development Authority	71,770.00	97,733.00	80,327.00		18	116,968.00	116,968.00	

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-03-8000-393500-000 Capital Lease Proceeds	10,000.00							
Total Revenue	\$15,969,176.00	\$17,424,252.00	\$15,676,571.00			\$19,241,477.00	\$20,800,012.00	
Total Expenditure								
Net	\$15,969,176.00	\$17,424,252.00	\$15,676,571.00			\$19,241,477.00	\$20,800,012.00	
Department: 10 Contingency								
Expenditure								
100-10-1310-579000-000 Contingencies		50,000.00			100		100,000.00	
Total Revenue								
Total Expenditure		\$50,000.00					\$100,000.00	
Net		-\$50,000.00					-\$100,000.00	
Department: 13 Commissioners								
Expenditure								
100-13-1000-512101-000 Hra Contribution	1,953.00	1,500.00	1,710.00		-14	5,500.00	5,500.00	
100-13-1000-523100-000 Accg-Ins - Property & Liability	238,637.00	263,000.00	261,489.00		1	290,000.00	300,000.00	
100-13-1000-523200-000 Communications - Phone	18,782.00	2,200.00	8,560.00		-289	10,000.00	10,000.00	

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-13-1000-523900-000 Employee Screening	830.00	700.00	670.00		4	850.00	850.00	
100-13-1000-523901-000 Community Events	355.00							
100-13-1000-524100-000 Accg Defined Benefit	594,842.00							
100-13-1300-512200-000 Fica	88.00		86.00					
100-13-1300-512600-000 Unemployment Payments		5,000.00			100	5,000.00	5,000.00	
100-13-1300-512900-000 Uniforms		100.00	77.00		23	250.00	250.00	
100-13-1300-523201-000 Cell Phone Communication	1,927.00	540.00	490.00		9	600.00	600.00	
100-13-1300-523232-000 Equipment Rental	2,448.00	2,000.00	1,469.00		27	2,000.00	2,000.00	
100-13-1300-523300-000 Legal Publication	1,203.00	2,000.00	6,062.00		-203	7,500.00	7,500.00	
100-13-1300-523500-000 Travel	15,301.00	20,940.00	7,627.00		64	20,940.00	20,940.00	
100-13-1300-523600-000 Dues & Fees	1,483.00	1,500.00	7,005.00		-367	8,000.00	8,000.00	
100-13-1300-523700-000 Training	11,373.00	13,050.00	9,084.00		30	13,050.00	13,050.00	



**ANNUAL BUDGET ESTIMATE - ALL**

Original - 2025-2026

PIKE COUNTY BOARD OF COMMISSIONERS

FY 2025-2026

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-13-1300-523850-000 Contract Services	50,996.00	50,206.00	100,287.00		-100	65,000.00	65,000.00	
100-13-1300-523900-000 Postage	1,911.00	2,400.00	1,852.00		23	2,400.00	2,400.00	
100-13-1300-531000-000 Supplies	6,524.00	7,500.00	5,657.00		25	7,500.00	7,500.00	
100-13-1300-531270-000 Gas\Diesel		200.00			100	200.00	200.00	
100-13-1300-531400-000 Legal Resources	2,052.00	2,500.00			100	2,500.00	2,500.00	
100-13-1310-511100-000 Regular (Comm) Employees	160,769.00	130,024.00	124,170.00		5	162,481.00	155,547.00	
100-13-1310-512100-000 Group (Comm) Insurance	65,837.00	66,900.00	61,950.00		7	74,465.00	74,465.00	
100-13-1310-512200-000 Fica & Medicare	5,384.00	9,947.00	8,376.00		16	12,430.00	11,900.00	
100-13-1310-512700-000 Workers Compensation - Comm	68,699.00	110,000.00	97,767.00		11	121,000.00	121,000.00	
100-13-1320-511100-000 Regular (Co Mgr) Employees	90,636.00	92,902.00	12,863.00		86	65,000.00	65,000.00	
100-13-1320-512100-000 Group (Co Mgr) Insurance	990.00	983.00	77.00		92	10,065.00	10,065.00	
100-13-1320-512200-000 Fica & Medicare	6,666.00	7,107.00	966.00		86	5,000.00	4,973.00	

## ANNUAL BUDGET ESTIMATE - ALL

Original - 2025-2026

PIKE COUNTY BOARD OF COMMISSIONERS

FY 2025-2026

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-13-1320-512400-000 Retirement Contributions	902.00	4,724.00	10,426.00		-121	10,612.00	10,612.00	
100-13-1330-511100-000 Regular (Administration) Employe...	205,316.00	248,952.00	202,881.00		19	262,239.00	262,239.00	
100-13-1330-512100-000 Group (Adm) Insurance	39,801.00	40,163.00	21,187.00		47	51,432.00	51,432.00	
100-13-1330-512200-000 Fica & Medicare	14,146.00	19,045.00	15,082.00		21	20,062.00	20,062.00	
100-13-1330-512400-000 Retirement Contributions	944.00	18,898.00	17,646.00		7	27,282.00	27,282.00	
100-13-1330-523300-000 Advertising & Marketing	1,300.00	3,600.00	35.00		99	3,600.00	3,600.00	
100-13-1500-523901-000 Bank Service Charges	725.00	500.00	425.00		15	500.00	500.00	
100-13-1510-542201-000 Capital Outlay - Property	2,193,000.00							
100-13-1512-582301-000 Penalties & Late Charges			396.00					
100-13-1530-521200-000 Professional Svc - Law	91,499.00	96,000.00	92,499.00		4	96,000.00	96,000.00	
100-13-1530-521201-000 Prof Svc - Attorney - Suits	18,625.00	10,000.00	2,500.00		75	10,000.00	10,000.00	
100-13-1540-573000-000 Employee Recognition	3,346.00	8,500.00	4,153.00		51	8,500.00	8,500.00	

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-13-1560-521200-000 Prof Svc - Audit	38,880.00	33,000.00	36,770.00		-11	35,000.00	35,000.00	
100-13-3000-523101-000 Accg-Ins - Ptsd First Responder			4,070.00			12,000.00	15,000.00	
100-13-4400-531210-000 Water/Sewage	1,063.00	960.00	1,002.00		-4	1,200.00	1,200.00	
100-13-4600-531530-000 Electricity	6,689.00	6,600.00	5,319.00		19	7,000.00	7,000.00	
100-13-8000-581016-000 Unitedbank Loan #3807 - Principal						2,192,000.00	2,192,000.00	
100-13-8000-582016-000 United Bank Loan 3807 - Interest			64,308.00			127,569.00	127,569.00	
Total Revenue								
Total Expenditure	\$3,965,922.00	\$1,284,141.00	\$1,196,993.00			\$3,756,727.00	\$3,762,236.00	
Net	-\$3,965,922.00	-\$1,284,141.00	-\$1,196,993.00			-\$3,756,727.00	-\$3,762,236.00	
Department: 14 Board Of Elections & Reg.								
Expenditure								
100-14-1400-511100-000 Regular Employees	143,028.00	164,164.00	134,218.00		18	196,560.00	191,113.00	
100-14-1400-511200-000 Board Compensation	2,926.00	3,500.00	2,440.00		30	7,500.00	4,000.00	
100-14-1400-512100-000 Group Insurance	10,494.00	34,148.00	22,238.00		35	46,407.00	46,407.00	

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-14-1400-512101-000 Hra Contribution		3,250.00	561.00		83	1,750.00	1,750.00	
100-14-1400-512200-000 Fica & Medicare	10,610.00	12,827.00	9,886.00		23	15,037.00	14,926.00	
100-14-1400-512400-000 Retirement Contributions		18,898.00	8,838.00		53	18,898.00	9,059.00	
100-14-1400-522200-000 Repairs & Maintenance	67.00	1,000.00	37.00		96	1,000.00	500.00	
100-14-1400-523200-000 Communications - Phone	1,058.00	1,275.00	1,340.00		-5	1,275.00	1,525.00	
100-14-1400-523300-000 Advertising	1,312.00	1,000.00	906.00		9	800.00	800.00	
100-14-1400-523500-000 Travel	2,141.00	2,500.00	1,914.00		23	9,400.00	6,000.00	
100-14-1400-523600-000 Dues & Fees	225.00	280.00			100	700.00	700.00	
100-14-1400-523700-000 Training	322.00	2,500.00	800.00		68	3,000.00	2,300.00	
100-14-1400-523850-000 Poll Workers - Contract Svc.	46,731.00	103,425.00	36,627.00		65	104,128.00	104,128.00	
100-14-1400-523900-000 Postage	2,533.00	3,000.00	2,630.00		12	4,000.00	3,500.00	
100-14-1400-531000-000 Supplies	17,383.00	13,000.00	9,541.00		27	8,000.00	12,000.00	

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-14-1400-542500-000 Other Equipment	65,253.00	3,000.00	4,933.00		-64	1,000.00	1,000.00	
100-14-1500-523850-000 Contract Services	26,892.00	32,379.00	20,406.00		37	29,200.00	27,500.00	
100-14-4400-531210-000 Water /Sewage	320.00	300.00	301.00		0	300.00	350.00	
100-14-4600-531530-000 Electricity Exp	2,411.00	2,000.00	2,100.00		-5	2,000.00	2,500.00	
100-14-4700-531520-000 Natural Gas Expense	218.00	250.00	260.00		-4	250.00	250.00	
Total Revenue								
Total Expenditure	\$333,924.00	\$402,696.00	\$259,976.00			\$451,205.00	\$430,308.00	
Net	-\$333,924.00	-\$402,696.00	-\$259,976.00			-\$451,205.00	-\$430,308.00	
Department: 15 Board Of Equalization								
Expenditure								
100-15-1000-523300-000 Legal Publication	50.00	200.00	64.00		68	200.00	200.00	
100-15-1000-523500-000 Bd Of Eq Travel	185.00	400.00	912.00		-128	400.00	400.00	
100-15-1000-523700-000 Bd Of Eq Training	345.00	1,250.00	205.00		84	1,000.00	1,000.00	
100-15-1000-531000-000 Bd Of Eq - Supplies		50.00			100	50.00	50.00	

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-15-1330-512200-000 Fica & Medicare	18.00		36.00					
100-15-1330-521100-000 Bd Of Eq Per Diem	800.00	1,400.00	1,543.00		-10	1,400.00	1,400.00	
100-15-1330-521200-000 Comp Pay	250.00	500.00	500.00			1,000.00	1,000.00	
100-15-1550-523900-000 Postage		150.00			100	150.00	150.00	
Total Revenue								
Total Expenditure	\$1,648.00	\$3,950.00	\$3,260.00			\$4,200.00	\$4,200.00	
Net	-\$1,648.00	-\$3,950.00	-\$3,260.00			-\$4,200.00	-\$4,200.00	
Department: 16 Tax Commissioner								
Expenditure								
100-16-1545-511100-000 Regular Employees	204,497.00	231,507.00	200,932.00		13	242,870.00	245,349.00	
100-16-1545-512100-000 Group Insurance	33,490.00	30,471.00	36,076.00		-18	31,000.00	43,076.00	
100-16-1545-512101-000 Hra Contribution		750.00	1,500.00		-100	750.00	1,500.00	
100-16-1545-512200-000 Fica & Medicare	14,913.00	17,711.00	14,500.00		18	18,580.00	18,770.00	
100-16-1545-512400-000 Retirement Contributions		14,173.00	13,522.00		5	14,143.00	13,860.00	

## ANNUAL BUDGET ESTIMATE - ALL

Original - 2025-2026

PIKE COUNTY BOARD OF COMMISSIONERS

FY 2025-2026

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-16-1545-521200-000 Professional Svc	13,500.00	8,000.00	9,250.00		-16	9,300.00	9,300.00	
100-16-1545-523200-000 Communications - Phone	1,766.00	1,600.00	1,912.00		-19	2,140.00	2,200.00	
100-16-1545-523300-000 Advertising/Legal Publications		50.00			100	50.00	50.00	
100-16-1545-523400-000 Printing & Binding	809.00	850.00			100	850.00	850.00	
100-16-1545-523500-000 Travel	505.00	800.00	516.00		36	800.00	800.00	
100-16-1545-523600-000 Dues & Fees	250.00	400.00	400.00			500.00	500.00	
100-16-1545-523700-000 Training	460.00	865.00	924.00		-7	865.00	865.00	
100-16-1545-523850-000 Contract Svc	46,090.00	46,085.00	43,126.00		6	39,500.00	39,500.00	
100-16-1545-523900-000 Postage	3,864.00	4,400.00	3,008.00		32	4,400.00	4,400.00	
100-16-1545-531000-000 Supplies	4,149.00	4,700.00	5,088.00		-8	4,700.00	4,700.00	
100-16-4400-531210-000 Water / Sewage	334.00	250.00	315.00		-26	350.00	360.00	
100-16-4600-531530-000 Electricity Exp -Tax Comm	2,113.00	2,000.00	1,830.00		8	2,000.00	2,250.00	

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-16-4700-531220-000 Natural Gas Expens	214.00	250.00	250.00		0	250.00	250.00	
Total Revenue								
Total Expenditure	\$326,954.00	\$364,862.00	\$333,149.00			\$373,048.00	\$388,580.00	
Net	-\$326,954.00	-\$364,862.00	-\$333,149.00			-\$373,048.00	-\$388,580.00	
Department: 17 Tax Assessor								
Expenditure								
100-17-1300-523201-000 Cell Phone Communications	941.00	2,400.00	863.00		64	5,646.00	1,500.00	
100-17-1550-511100-000 Regular Employees	220,069.00	234,265.00	206,196.00		12	340,000.00	279,015.00	
100-17-1550-511200-000 Board Compensation	5,450.00	7,000.00	5,950.00		15	7,500.00	7,000.00	
100-17-1550-512100-000 Group Insurance	48,451.00	67,374.00	65,229.00		3	67,374.00	99,913.00	
100-17-1550-512101-000 Hra Contribution		6,250.00	1,797.00		71	6,250.00	4,500.00	
100-17-1550-512200-000 Fica & Medicare	15,757.00	17,922.00	14,594.00		19	26,010.00	21,880.00	
100-17-1550-512400-000 Retirement Contributions	588.00	28,347.00	21,629.00		24	28,347.00	21,588.00	
100-17-1550-523200-000 Communications - Phone	1,763.00	1,912.00	1,912.00		0	1,912.00	2,250.00	



Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-17-1550-523300-000 Advertising	400.00	500.00			100	500.00	500.00	
100-17-1550-523400-000 Printing & Binding	6,482.00	8,500.00	481.00		94	8,500.00	8,500.00	
100-17-1550-523500-000 Travel	3,440.00	7,500.00	7,091.00		5	8,000.00	8,000.00	
100-17-1550-523600-000 Dues & Fees	9,020.00	3,500.00	3,500.00			3,500.00	500.00	
100-17-1550-523700-000 Training	2,600.00	2,500.00	1,740.00		30	2,500.00	2,500.00	
100-17-1550-523850-000 Contract Svc	36,054.00	38,531.00	109,476.00		-184	38,531.00	162,031.00	
100-17-1550-523900-000 Postage	1,197.00	1,500.00	338.00		77	1,500.00	1,500.00	
100-17-1550-531000-000 Supplies	1,860.00	2,000.00	1,484.00		26	2,000.00	2,000.00	
100-17-1550-531270-000 Gas/Diesel	3,046.00	4,000.00	3,470.00		13	8,000.00	6,000.00	
100-17-1550-542200-000 Vehicles M&R	1,819.00	1,500.00	635.00		58	1,500.00	1,500.00	
100-17-4400-531210-000 Water/Sewage	407.00	325.00	384.00		-18	325.00	500.00	
100-17-4600-531530-000 Electricity	2,657.00	2,000.00	2,299.00		-15	2,000.00	2,850.00	

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-17-4700-531220-000 Natural Gas	201.00	400.00	213.00		47	400.00	250.00	
Total Revenue								
Total Expenditure	\$362,202.00	\$438,226.00	\$449,281.00			\$560,295.00	\$634,277.00	
Net	-\$362,202.00	-\$438,226.00	-\$449,281.00			-\$560,295.00	-\$634,277.00	
Department: 18 Buildings & Grounds								
Expenditure								
100-18-1300-523201-000 Cell Phone Communications	661.00	600.00	439.00		27	600.00	600.00	
100-18-1565-511100-000 Regular Employees	140,424.00	143,985.00	97,323.00		32	152,305.00	147,591.00	
100-18-1565-511300-000 Overtime	477.00	1,000.00	293.00		71	1,000.00	1,000.00	
100-18-1565-512100-000 Group Insurance	36,696.00	45,547.00	15,109.00		67	45,547.00	28,646.00	
100-18-1565-512101-000 Hra Contribution		2,250.00	1,792.00		20	2,250.00	1,750.00	
100-18-1565-512200-000 Fica & Medicare	10,049.00	11,015.00	7,107.00		35	11,652.00	11,368.00	
100-18-1565-512400-000 Retirement Contributions		14,174.00	16,074.00		-13	14,174.00	16,476.00	
100-18-1565-512900-000 Uniforms	449.00	750.00	397.00		47	750.00	750.00	

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-18-1565-522100-000 Cleaning Supplies	7,050.00	7,000.00	3,332.00		52	7,000.00	7,000.00	
100-18-1565-522200-000 Maintenance Rprs/Exp - All Facili...	64,980.00	85,000.00	95,684.00		-13	117,500.00	117,500.00	
100-18-1565-522201-000 Contract Services - Bldg & Ground...	67,637.00	83,585.00	76,268.00		9	80,410.00	80,410.00	
100-18-1565-531210-000 Water / Sewage	1,844.00	3,600.00	269.00		93	3,600.00	500.00	
100-18-1565-531520-000 Propane Gas	1,083.00	1,800.00	572.00		68	1,800.00	1,500.00	
100-18-1565-531700-000 Supplies - Small Equipment	555.00	1,000.00	930.00		7	1,000.00	1,000.00	
100-18-1565-542200-000 Vehicles M& R	2,216.00	2,500.00	1,446.00		42	2,500.00	2,500.00	
100-18-4600-531530-000 Electricity Expense	2,573.00	2,400.00	2,162.00		10	2,400.00	2,600.00	
100-18-4700-531270-000 Gas/Diesel	7,529.00	7,500.00	4,578.00		39	8,500.00	7,500.00	
Total Revenue								
Total Expenditure	\$344,223.00	\$413,706.00	\$323,775.00			\$452,988.00	\$428,691.00	
Net	-\$344,223.00	-\$413,706.00	-\$323,775.00			-\$452,988.00	-\$428,691.00	
Department: 20 Court Services								
Expenditure								

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-20-2000-521200-000 Professional Services							10,000.00	
100-20-2000-531300-000 Food						400.00	400.00	
100-20-2000-531600-000 Small Equipment						860.00	1,000.00	
100-20-2100-531100-000 Supplies / Materials	484.00	500.00	220.00		56	500.00	1,500.00	
100-20-2150-521100-000 Circuit Court	120,254.00	118,960.00	117,868.00		1	118,960.00	118,960.00	
100-20-2300-521100-000 Court Interpreter / Translator			210.00					
100-20-2500-521100-000 Court Reporter	7,628.00	19,000.00	13,218.00		30	19,000.00	19,000.00	
100-20-2700-523850-000 Juror Per Diem	11,490.00	10,000.00	5,400.00		46	10,000.00	10,000.00	
100-20-2750-523200-000 Communications - Phone	1,515.00	1,278.00	1,912.00		-50	1,278.00	2,200.00	
100-20-2750-523851-000 Contract Services	450.00	1,800.00	3,450.00		-92	1,800.00	4,000.00	
100-20-2800-521000-000 Guardian Ad Litem	26,000.00	26,000.00	26,000.00		0	26,000.00	26,000.00	
100-20-4400-531210-000 Water / Sewage	1,114.00	1,110.00	995.00		10	1,110.00	1,130.00	

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-20-4600-531530-000 Electricity Expense	29,010.00	22,400.00	24,336.00		-9	22,400.00	30,000.00	
Total Revenue								
Total Expenditure	\$197,945.00	\$201,048.00	\$193,609.00			\$202,308.00	\$224,190.00	
Net	-\$197,945.00	-\$201,048.00	-\$193,609.00			-\$202,308.00	-\$224,190.00	
Department: 21 Clerk Of Superior Court								
Expenditure								
100-21-2180-511100-000 Regular Employees	217,347.00	217,137.00	195,668.00		10	228,938.39	229,787.00	
100-21-2180-512100-000 Group Insurance	55,527.00	61,150.00	48,442.00		21	61,150.00	58,425.00	
100-21-2180-512101-000 Hra Contribution		4,250.00	2,685.00		37	4,250.00	3,500.00	
100-21-2180-512200-000 Fica & Medicare	15,348.00	16,611.00	13,995.00		16	17,514.00	17,579.00	
100-21-2180-512400-000 Retirement Contributions	718.00	18,898.00	22,388.00		-18	18,898.00	22,574.00	
100-21-2180-522200-000 Repairs & Maintenance			135.00					
100-21-2180-523200-000 Communications - Phone	1,868.00	1,912.00	1,715.00		10	1,912.00	1,912.00	
100-21-2180-523300-000 Advertising/ Legal Publication		500.00	75.00		85	500.00	500.00	

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-21-2180-523400-000 Printing & Binding	1,004.00	1,000.00	1,105.00		-10	1,000.00	1,000.00	
100-21-2180-523500-000 Travel		2,500.00	2,322.00		7	2,500.00	2,500.00	
100-21-2180-523600-000 Dues & Fees	500.00	450.00	600.00		-33	450.00	600.00	
100-21-2180-523700-000 Training	10.00	2,500.00	1,300.00		48	2,500.00	2,500.00	
100-21-2180-523850-000 Contract Services	29,270.00	32,000.00	28,023.00		12	32,000.00	32,000.00	
100-21-2180-523900-000 Postage	1,710.00	3,000.00	1,805.00		40	3,000.00	3,000.00	
100-21-2180-531000-000 Supplies	3,822.00	4,000.00	3,816.00		5	4,000.00	4,000.00	
100-21-2180-531400-000 Legal Publications	76.00	500.00	110.00		78	500.00	500.00	
100-21-2180-542401-000 Historical Deed Indexing Project	6,845.00	2,456.00	1,855.00		24	2,456.00	2,456.00	
Total Revenue								
Total Expenditure	\$334,045.00	\$368,864.00	\$326,039.00			\$381,568.39	\$382,833.00	
Net	-\$334,045.00	-\$368,864.00	-\$326,039.00			-\$381,568.39	-\$382,833.00	
Department: 22 District Attorney								
Expenditure								

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-22-2200-521100-000 District Attorney	191,232.00	215,733.00	215,733.00			215,733.00	215,733.00	
100-22-2200-523200-000 Communications- Phone	1,659.00	1,600.00	1,626.00		-2	1,600.00	1,900.00	
100-22-4700-522200-000 Contract Services	3,600.00	3,670.00	3,600.00		2	3,670.00	3,670.00	
Total Revenue								
Total Expenditure	\$196,491.00	\$221,003.00	\$220,959.00			\$221,003.00	\$221,303.00	
Net	-\$196,491.00	-\$221,003.00	-\$220,959.00			-\$221,003.00	-\$221,303.00	
Department: 23 Magistrate Court								
Expenditure								
100-23-1300-523201-000 Cell Phone - Communications	609.00	615.00	445.00		28	485.08	500.00	
100-23-2400-511100-000 Regular Employees	234,822.00	247,852.00	155,383.00		37	263,084.77	274,492.00	
100-23-2400-512100-000 Group Insurance	29,232.00	26,241.00	24,191.00		8	26,556.64	28,860.00	
100-23-2400-512101-000 Hra Contribution		1,750.00	1,716.00		2	1,750.00	1,750.00	
100-23-2400-512200-000 Fica & Medicare	17,301.00	18,961.00	11,362.00		40	12,821.28	20,999.00	
100-23-2400-512400-000 Retirement Contributions	1,146.00	18,898.00	17,667.00		7	1,564.00	17,225.00	

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-23-2400-522200-000 Contract Services	15,568.00	15,232.00	18,788.00		-23	15,986.62	15,987.00	
100-23-2400-523200-000 Communications - Phone	1,411.00	1,300.00	1,626.00		-25	1,728.68	1,729.00	
100-23-2400-523300-000 Advertising		40.00			100	40.00	40.00	
100-23-2400-523400-000 Printing & Binding	178.00	500.00	158.00		68	500.00	500.00	
100-23-2400-523500-000 Travel	2,315.00	1,750.00	272.00		84	1,750.00	1,750.00	
100-23-2400-523600-000 Dues & Fees	1,355.00	1,560.00	1,666.00		-7	1,816.00	1,816.00	
100-23-2400-523700-000 Training		1,000.00			100	1,000.00	1,000.00	
100-23-2400-523850-000 Professional Services	100.00	1,000.00	49,863.00		-4,886	1,000.00	1,000.00	
100-23-2400-523900-000 Postage	1,704.00	1,668.00	1,416.00		15	1,668.00	1,668.00	
100-23-2400-531000-000 Supplies	2,805.00	3,300.00	2,073.00		37	3,300.00	3,300.00	
100-23-2400-531400-000 Legal Publications	731.00	850.00	535.00		37	850.00	850.00	

Total Revenue



Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Total Expenditure	\$309,277.00	\$342,517.00	\$287,161.00			\$335,901.07	\$373,466.00	
Net	-\$309,277.00	-\$342,517.00	-\$287,161.00			-\$335,901.07	-\$373,466.00	
Department: 24 Probate Court								
Expenditure								
100-24-2450-511100-000 Regular Employees	160,800.00	178,080.00	160,839.00		10	174,735.86	193,646.00	
100-24-2450-512100-000 Group Insurance	35,766.00	23,384.00	38,723.00		-66	23,384.00	47,037.00	
100-24-2450-512101-000 Hra Contribution		3,750.00	731.00		81	3,750.00	3,000.00	
100-24-2450-512200-000 Fica & Medicare	11,707.00	13,624.00	11,639.00		15	13,624.00	14,814.00	
100-24-2450-512400-000 Retirement Contributions		14,174.00	6,020.00		58	14,174.00	5,094.00	
100-24-2450-522200-000 Contract Services	9,951.00	13,585.00	11,202.00		18	11,256.00	11,500.00	
100-24-2450-523200-000 Communications - Phone	1,763.00	1,912.00	1,912.00		0	2,139.00	2,139.00	
100-24-2450-523500-000 Travel	4,163.00	4,323.00	1,819.00		58	6,003.00	6,003.00	
100-24-2450-523600-000 Dues & Fees	1,605.00	450.00	710.00		-58	500.00	500.00	

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-24-2450-523700-000 Training	2,280.00	1,830.00	1,898.00		-4	3,320.00	3,320.00	
100-24-2450-523900-000 Postage	2,089.00	2,050.00	1,884.00		8	2,050.00	2,050.00	
100-24-2450-531000-000 Supplies	5,734.00	6,000.00	5,286.00		12	6,000.00	6,000.00	
Total Revenue								
Total Expenditure	\$235,858.00	\$263,162.00	\$242,663.00			\$260,935.86	\$295,103.00	
Net	-\$235,858.00	-\$263,162.00	-\$242,663.00			-\$260,935.86	-\$295,103.00	
Department: 25 Court - Trial / Appeals								
Expenditure								
100-25-2000-521200-000 Professional Services		10,000.00			100	10,000.00		
100-25-2000-531300-000 Food						400.00		
Total Revenue								
Total Expenditure		\$10,000.00				\$10,400.00		
Net		-\$10,000.00				-\$10,400.00		
Department: 28 Public Defender								
Expenditure								

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-28-2800-521000-000 Public Defender	186,448.00	186,448.00	186,448.00			186,448.00	186,448.00	
Total Revenue								
Total Expenditure	\$186,448.00	\$186,448.00	\$186,448.00			\$186,448.00	\$186,448.00	
Net	-\$186,448.00	-\$186,448.00	-\$186,448.00			-\$186,448.00	-\$186,448.00	
Department: 32 Inmate Care								
Expenditure								
100-32-3326-523500-000 Travel	74.00	200.00	950.00		-375	200.00	200.00	
100-32-3326-531000-000 Inmate Supplies	20,379.00	22,000.00	25,416.00		-16	28,300.00	24,000.00	
100-32-3350-523850-000 Support Of Inmates	38,500.00	45,840.00	37,465.00		18	45,840.00	40,000.00	
100-32-3350-531300-000 Food For Inmates	71,857.00	68,400.00	63,570.00		7	73,832.00	73,832.00	
100-32-3370-523100-000 Inmate Medical	137,644.00	125,486.00	130,689.00		-4	125,486.00	125,486.00	
Total Revenue								
Total Expenditure	\$268,454.00	\$261,926.00	\$258,090.00			\$273,658.00	\$263,518.00	
Net	-\$268,454.00	-\$261,926.00	-\$258,090.00			-\$273,658.00	-\$263,518.00	
Department: 33 Sheriff								

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Expenditure								
100-33-1300-523201-000 Cell Phone Communications	14,297.00	15,100.00	13,914.00		8	16,555.00	16,555.00	
100-33-3300-511100-000 Regular Employees	1,424,864.00	1,538,743.00	1,267,696.00		18	1,710,767.00	1,755,249.00	
100-33-3300-511300-000 Overtime	98,784.00	87,735.00	96,869.00		-10	91,135.00	91,135.00	
100-33-3300-512100-000 Group Insurance	300,026.00	367,964.00	262,223.00		29	367,964.00	459,245.00	
100-33-3300-512101-000 Hra Contribution		21,500.00	5,267.00		76	21,500.00	18,750.00	
100-33-3300-512200-000 Fica & Medicare	108,750.00	124,920.00	97,793.00		22	137,845.00	141,249.00	
100-33-3300-512400-000 Retirement Contributions	5,663.00	134,759.00	162,144.00		-20	134,759.00	173,173.00	
100-33-3300-512900-000 Uniforms	47,737.00	52,500.00	44,484.00		15	74,155.00	67,000.00	
100-33-3300-521200-000 Contract Services	136,750.00	124,338.00	155,688.00		-25	147,656.00	147,656.00	
100-33-3300-523200-000 Communications - Phone	8,711.00	5,500.00	7,540.00		-37	7,286.00	8,600.00	
100-33-3300-523300-000 Advertising		500.00			100			

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-33-3300-523400-000 Printing & Binding	630.00	1,362.00	667.00		51	1,362.00	1,362.00	
100-33-3300-523500-000 Travel	1,625.00	4,000.00	1,644.00		59	4,000.00	4,000.00	
100-33-3300-523600-000 Dues & Fees	10,310.00	1,840.00	11,812.00		-542	12,410.00	2,000.00	
100-33-3300-523700-000 Training	4,541.00	2,500.00	4,224.00		-69	2,500.00	2,500.00	
100-33-3300-523900-000 Postage	949.00	700.00	608.00		13	700.00	700.00	
100-33-3300-531000-000 Supplies	26,935.00	33,000.00	25,815.00		22	33,000.00	33,000.00	
100-33-3300-531270-000 Gas/Diesel	91,020.00	84,000.00	85,273.00		-2	93,712.00	93,500.00	
100-33-3300-542200-000 Capital Outlay - Vehicles			-402.00					
100-33-3321-531100-000 Investigation Supplies	1,711.00	2,000.00	150.00		93	2,000.00	2,000.00	
100-33-3323-522200-000 Vehicles- M&R	96,702.00	80,000.00	46,319.00		42	80,000.00	70,000.00	
100-33-3330-523100-000 Accg-Ins - Property & Liability			7,249.00					
100-33-3355-522200-000 Repairs & Maintenance	3,981.00	500.00	1,301.00		-160	1,500.00	1,500.00	

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-33-4400-531210-000 Water / Sewage	1,736.00	2,000.00	2,186.00		-9	2,986.00	2,500.00	
100-33-4600-531530-000 Electricity Expense	15,230.00	14,552.00	13,292.00		9	15,625.00	16,000.00	
100-33-4700-531220-000 Natural Gas Exp	1,548.00	2,000.00	1,321.00		34	1,327.00	1,600.00	
Total Revenue								
Total Expenditure	\$2,402,500.00	\$2,702,013.00	\$2,315,077.00			\$2,960,744.00	\$3,109,274.00	
Net	-\$2,402,500.00	-\$2,702,013.00	-\$2,315,077.00			-\$2,960,744.00	-\$3,109,274.00	
Department: 34 Jail								
Expenditure								
100-34-3326-511100-000 Regular Employees	641,926.00	810,515.00	700,252.00		14	836,024.00	870,989.00	
100-34-3326-511300-000 Overtime	39,105.00	64,094.00	39,314.00		39	64,094.00	45,000.00	
100-34-3326-512100-000 Group Insurance	71,713.00	157,648.00	99,999.00		37	157,648.00	154,205.00	
100-34-3326-512101-000 Hra Contribution		19,000.00	514.00		97	19,000.00	9,000.00	
100-34-3326-512200-000 Fica & Medicare	49,434.00	66,788.00	53,524.00		20	70,367.00	70,074.00	
100-34-3326-512400-000 Retirement Contributions	1,674.00	80,315.00	74,321.00		7	80,315.00	74,620.00	

## ANNUAL BUDGET ESTIMATE - ALL

Original - 2025-2026

PIKE COUNTY BOARD OF COMMISSIONERS

FY 2025-2026

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-34-3326-512900-000 Uniforms	3,249.00	3,000.00	12,415.00		-314	6,000.00	3,500.00	
100-34-3326-521200-000 Professional Svc	3,798.00	3,620.00	18,044.00		-398	3,620.00	2,250.00	
100-34-3326-522200-000 Repairs & Maintenance	1,250.00	2,000.00	24,720.00		-1,136	3,000.00	1,500.00	
100-34-3326-523200-000 Communications - Phone	2,078.00	1,656.00	2,769.00		-67	2,698.00	3,000.00	
100-34-3326-523700-000 Training	2,260.00	3,000.00	1,726.00		42	3,000.00	3,000.00	
100-34-3326-523850-000 Contract Services		3,317.00	16,002.00		-382	25,863.00	28,848.00	
100-34-3326-523900-000 Postage	23.00	150.00	12.00		92	150.00	150.00	
100-34-3326-531000-000 Supplies - Jail	1,120.00	3,000.00	2,973.00		1	3,000.00	3,000.00	
100-34-3326-531270-000 Gas/Diesel	18,465.00	24,000.00	10,712.00		55	15,000.00	12,000.00	
100-34-3326-542200-000 Vehicles - M & R	15,898.00	20,000.00	428.00		98	20,000.00	6,000.00	
100-34-3360-531700-000 Record Books		700.00	1,170.00		-67	1,200.00	1,200.00	
100-34-4400-531210-000 Water / Sewage - Jail	12,727.00	11,500.00	9,701.00		16	12,055.00	12,055.00	

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-34-4600-531530-000 Electricity - Jail	11,785.00	10,740.00	9,729.00		9	12,086.00	12,086.00	
100-34-4700-531220-000 Natural Gas - Jail	1,429.00	1,500.00	1,219.00		19	1,500.00	1,500.00	
Total Revenue								
Total Expenditure	\$877,934.00	\$1,286,543.00	\$1,079,544.00			\$1,336,620.00	\$1,313,977.00	
Net	-\$877,934.00	-\$1,286,543.00	-\$1,079,544.00			-\$1,336,620.00	-\$1,313,977.00	
Department: 37 Coroner								
Expenditure								
100-37-3700-511100-000 Regular Employees	25,587.00	24,002.00	22,587.00		6	24,002.00	25,000.00	
100-37-3700-512100-000 Group Insurance	22,696.00	21,229.00	19,686.00		7	21,229.00	23,624.00	
100-37-3700-512200-000 Fica & Medicare	1,372.00	1,866.00	1,341.00		28	1,866.00	1,913.00	
100-37-3700-522200-000 Vehicles M&R		100.00			100	100.00	500.00	
100-37-3700-522250-000 Transport	1,300.00	5,250.00	2,600.00		50	5,250.00	3,500.00	
100-37-3700-523000-000 Other Purchased / Indigent Servic...		1,000.00			100	1,000.00	1,000.00	
100-37-3700-523200-000 Communications - Phone	456.00	492.00	418.00		15		480.00	



Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-37-3700-523500-000 Travel	1,980.00	2,400.00	2,147.00		11	2,400.00	2,400.00	
100-37-3700-523600-000 Dues & Fees	900.00	450.00	450.00			450.00	450.00	
100-37-3700-523700-000 Training	1,080.00	1,080.00	1,605.00		-49	1,080.00	1,080.00	
100-37-3700-523850-000 Contract Services	162.00	162.00	162.00			162.00	162.00	
100-37-3700-531000-000 Supplies	609.00	6,500.00	5,210.00		20	6,500.00	7,500.00	
100-37-3700-531100-000 Investigation Expenses		200.00			100	200.00	200.00	
100-37-3700-531270-000 Gas/Diesel	91.00	250.00	224.00		10	250.00	250.00	
100-37-4600-531530-000 Electricity Expense	117.00	150.00	113.00		24	150.00	150.00	
Total Revenue								
Total Expenditure	\$56,350.00	\$65,131.00	\$56,543.00			\$64,639.00	\$68,209.00	
Net	-\$56,350.00	-\$65,131.00	-\$56,543.00			-\$64,639.00	-\$68,209.00	
Department: 39 Ambulance Contract								
Expenditure								
100-39-3940-572000-000 Ambulance Contract	846,660.00	872,060.00	872,060.00		0	898,222.00	898,222.00	

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Total Revenue								
Total Expenditure	\$846,660.00	\$872,060.00	\$872,060.00			\$898,222.00	\$898,222.00	
Net	-\$846,660.00	-\$872,060.00	-\$872,060.00			-\$898,222.00	-\$898,222.00	
Department: 42 Public Works Of Roads								
Expenditure								
100-42-1300-523201-000 Cell Phone Communications	5,520.00	4,320.00	2,770.00		36	1,650.00	1,500.00	
100-42-1500-531300-000 Food & Vending Services	366.00	300.00	124.00		59	300.00	300.00	
100-42-4100-523200-000 Communication- Phone	4,074.00	2,800.00	2,469.00		12	2,800.00	2,800.00	
100-42-4100-523300-000 Advertising	70.00	100.00	637.00		-537	250.00	150.00	
100-42-4100-542200-000 Vehicles	21.00							
100-42-4210-511100-000 Regular Employees	906,614.00	1,057,306.00	740,440.00		30	1,017,649.06	970,182.00	
100-42-4210-511300-000 Overtime	23,384.00	17,500.00	19,947.00		-14	20,000.00	20,000.00	
100-42-4210-512100-000 Group Insurance	246,057.00	288,636.00	196,539.00		32	288,636.00	282,480.00	
100-42-4210-512101-000 Hra Contribution		23,750.00	2,480.00		90	23,750.00	12,250.00	

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-42-4210-512200-000 Fica & Medicare	65,871.00	78,912.00	53,734.00		32	78,912.00	75,749.00	
100-42-4210-512400-000 Retirement Contributions	1,739.00	108,662.00	98,002.00		10	108,662.00	98,945.00	
100-42-4220-522000-000 Sign M&R	26,787.00	18,000.00	13,298.00		26	18,000.00	12,000.00	
100-42-4220-522200-000 Equipment M&R	121,986.00	70,000.00	99,907.00		-43	100,000.00	110,000.00	
100-42-4220-523500-000 Travel	52.00							
100-42-4220-523700-000 Training	5,472.00							
100-42-4220-531000-000 Supplies	10,861.00	10,000.00	5,394.00		46	10,000.00	5,000.00	
100-42-4220-531270-000 Gas/Diesel	144,429.00	170,000.00	111,913.00		34	150,000.00	130,000.00	
100-42-4220-531500-000 Culvert Pipes	86,242.00	70,000.00	51,137.00		27	70,000.00	70,000.00	
100-42-4220-531600-000 Small Equipment	10,223.00	7,000.00	7,860.00		-12	7,000.00	7,500.00	
100-42-4220-542200-000 Vehicles- M&R	84,178.00	50,000.00	72,303.00		-45	75,000.00	80,000.00	
100-42-4220-542500-000 Other Equipment	5,083.00							

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-42-4221-541400-000 M&R- Paved & Unpaved Roads	700,367.00	750,000.00	708,373.00		6	750,000.00	710,000.00	
100-42-4230-541400-000 M&R- Bridges		10,000.00			100	10,000.00	10,000.00	
100-42-4270-523850-000 Contract Svc	12,213.00	18,182.00	13,739.00		24	11,500.00	15,000.00	
100-42-4400-531210-000 Water / Sewage	4,827.00	1,000.00	1,489.00		-49	2,400.00	2,100.00	
100-42-4600-531530-000 Electricity Expense	6,515.00	6,500.00	5,514.00		15	6,500.00	6,500.00	
100-42-4700-531520-000 Propane Gas Expense	1,253.00	600.00	1,030.00		-72	600.00	1,500.00	
100-42-8000-581004-000 Cat Lease # 70010402 Mtr Grader	26,413.00	26,304.00	26,304.00		0	40,304.00	40,304.00	
100-42-8000-582004-000 Massey Ferguson Tractors		346,000.00	336,778.00		3			
100-42-8000-582006-000 Fnb Payment (Dump Trks)	46,231.00							
100-42-8000-582013-000 Cat Lease# 0170035602	12,017.00	12,017.00	11,016.00		8	55,267.00	55,267.00	
100-42-8000-582014-000 United Bank Loan	43,067.00							
100-42-8000-582205-000 Cat Lease#???? Skid Steer 299D2Xe	14,803.00	14,804.00	14,803.00		0	14,800.00	14,800.00	

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-42-8000-582210-000 Cat Lease#???? Excavator 323	27,522.00	30,024.00	30,024.00			30,024.00	30,024.00	
100-42-8000-582215-000 Cat Lease#???? Wheel Loader 938M	32,079.00	32,080.00	32,079.00		0	32,080.00	32,080.00	
100-42-8000-582220-000 Cat Lease#???? Dozier D3	18,365.00	18,365.00	18,365.00		0	18,365.00	18,365.00	
100-42-8000-582225-000 Cat Lease#???? Motor Grader 140	40,692.00	40,693.00	40,692.00		0	40,693.00	40,693.00	
100-42-8000-582230-000 Cat Lease#???? Motor Grader 140	40,692.00	40,693.00	40,692.00		0	40,693.00	40,693.00	
Total Revenue								
Total Expenditure	\$2,776,085.00	\$3,324,548.00	\$2,759,852.00			\$3,025,835.06	\$2,896,182.00	
Net	-\$2,776,085.00	-\$3,324,548.00	-\$2,759,852.00			-\$3,025,835.06	-\$2,896,182.00	
Department: 45 Solid Waste/ Recycling								
Expenditure								
100-45-4560-523850-000 Contract Services	27,244.00	32,000.00	12,680.00		60	32,000.00	32,000.00	
Total Revenue								
Total Expenditure	\$27,244.00	\$32,000.00	\$12,680.00			\$32,000.00	\$32,000.00	
Net	-\$27,244.00	-\$32,000.00	-\$12,680.00			-\$32,000.00	-\$32,000.00	
Department: 50 Health Department								

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Expenditure								
100-50-5100-572000-000 Board Of Health	76,105.00	87,300.00	87,300.00			87,300.00	87,300.00	
Total Revenue								
Total Expenditure	\$76,105.00	\$87,300.00	\$87,300.00			\$87,300.00	\$87,300.00	
Net	-\$76,105.00	-\$87,300.00	-\$87,300.00			-\$87,300.00	-\$87,300.00	
Department: 54 Dfacs								
Expenditure								
100-54-5400-572000-000 Dfacs	18,053.00	18,053.00	18,053.00		0	18,053.00	18,053.00	
Total Revenue								
Total Expenditure	\$18,053.00	\$18,053.00	\$18,053.00			\$18,053.00	\$18,053.00	
Net	-\$18,053.00	-\$18,053.00	-\$18,053.00			-\$18,053.00	-\$18,053.00	
Department: 55 Community Services								
Expenditure								
100-55-5500-572000-000 Mcintosh Trail Rdc Dues	19,477.00	20,000.00	19,145.00		4	20,000.00	19,500.00	
100-55-5540-572000-000 Mctrail-Public Transport		10,500.00			100	10,500.00	10,500.00	
Total Revenue								

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Total Expenditure	\$19,477.00	\$30,500.00	\$19,145.00			\$30,500.00	\$30,000.00	
Net	-\$19,477.00	-\$30,500.00	-\$19,145.00			-\$30,500.00	-\$30,000.00	
Department: 56 Senior Citizen Center								
Expenditure								
100-56-5520-511100-000 Regular Employees	98,351.00	102,814.00	82,200.00		20	119,945.80	105,375.00	
100-56-5520-512100-000 Group Insurance - Benefits	9,163.00	8,665.00	8,437.00		3	8,665.00	9,613.00	
100-56-5520-512101-000 Hra Contribution		750.00			100	750.00	750.00	
100-56-5520-512200-000 Fica & Medicare	7,357.00	7,866.00	5,630.00		28	9,176.00	8,062.00	
100-56-5520-512400-000 Retirement Contributions		4,725.00	4,003.00		15	4,725.00	4,103.00	
100-56-5520-521100-000 Contract Services	1,159.00	2,566.00	1,256.00		51	2,566.00	2,566.00	
100-56-5520-523200-000 Communications - Phone	2,138.00	1,280.00	2,338.00		-83	3,000.00	2,700.00	
100-56-5520-523500-000 Travel	800.00	600.00			100	600.00	600.00	
100-56-5520-523700-000 Training	125.00	125.00			100	125.00	125.00	

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-56-5520-523900-000 Postage		60.00	58.00		3	73.00	100.00	
100-56-5520-531100-000 Supplies	1,642.00	1,500.00	1,114.00		26	1,600.00	1,600.00	
100-56-5520-531101-000 Senior Center 'Stepping Up' Grant	86.00		490.00					
100-56-5520-531210-000 Water / Sewer Senior Center	329.00	400.00	313.00		22	400.00	400.00	
100-56-5520-531270-000 Gas / Diesel	2,027.00	4,000.00	2,405.00		40	4,000.00	3,000.00	
100-56-5520-531300-000 Congregate Meal Expense	51,598.00	77,381.00	49,088.00		37	80,000.00	80,000.00	
100-56-5520-531301-000 Home Delivered Meal Expense	66,838.00	92,602.00	43,212.00		53	92,602.00	92,602.00	
100-56-5520-531530-000 Electricity - Senior Center	8,664.00	8,300.00	7,316.00		12	8,700.00	9,500.00	
100-56-5520-542200-000 Vehicle Repairs & Maintenance	1,091.00	1,200.00	1,683.00		-40	2,000.00	2,500.00	
Total Revenue								
Total Expenditure	\$251,368.00	\$314,834.00	\$209,543.00			\$338,927.80	\$323,596.00	
Net	-\$251,368.00	-\$314,834.00	-\$209,543.00			-\$338,927.80	-\$323,596.00	
Department: 61 Recreation								
Expenditure								



Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-61-4750-523200-000 Communications - Phone	1,267.00	1,600.00	1,430.00		11	1,600.00	1,600.00	
100-61-4750-523201-000 Cell Phone Communications	892.00	1,170.00	20.00		98	1,170.00		
100-61-6110-511100-000 Regular Employees	245,514.00	313,267.00	271,576.00		13	371,872.00	321,097.00	
100-61-6110-512100-000 Group Insurance	53,551.00	76,139.00	75,242.00		1	76,139.00	97,817.00	
100-61-6110-512101-000 Hra Contribution		4,750.00	1,651.00		65		4,000.00	
100-61-6110-512200-000 Fica & Medicare	17,380.00	23,965.00	19,121.00		20	27,824.00	24,564.00	
100-61-6110-512400-000 Retirement Contributions		33,071.00	26,143.00		21	33,071.00	26,797.00	
Revenue								
100-61-6110-512601-000 Refund Of Donation	-1,500.00							
Expenditure								
100-61-6110-521100-000 Contract Services	4,248.00	6,232.00	5,348.00		14	6,232.00	6,232.00	
100-61-6120-572000-000 Recreation Authority	218,744.00	141,411.00	141,411.00			828,959.00	294,000.00	
Total Revenue	-\$1,500.00							

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Total Expenditure	\$541,596.00	\$601,605.00	\$541,942.00			\$1,346,867.00	\$776,107.00	
Net	-\$543,096.00	-\$601,605.00	-\$541,942.00			-\$1,346,867.00	-\$776,107.00	
Department: 65 Libraries								
Expenditure								
100-65-4750-523200-000 Communications - Phone	953.00	1,008.00	572.00		43	1,200.00	725.00	
100-65-6500-511100-000 Library Employees	121,906.00	144,245.00	113,285.00		21	144,245.00	145,797.00	
100-65-6500-512100-000 Group Insurance	3,643.00	500.00	3,533.00		-607	500.00	27,788.00	
100-65-6500-512101-000 Hra Contribution							1,750.00	
100-65-6500-512200-000 Fica & Medicare	9,216.00	11,035.00	8,376.00		24	11,035.00	11,154.00	
100-65-6500-512400-000 Retirement Contributions		9,449.00	3,270.00		65	9,449.00	3,352.00	
100-65-6500-521100-000 Contract Services	718.00	1,695.00	1,743.00		-3	1,695.00	2,000.00	
100-65-6500-523300-000 Advertising	313.00	250.00	212.00		15	300.00	250.00	
100-65-6500-523500-000 Training / Travel		500.00			100	500.00	250.00	

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-65-6500-523800-000 Contracts / Licenses		622.00	330.00		47	622.00	622.00	
100-65-6500-523900-000 Postage & Postal Services		166.00	104.00		37	166.00	166.00	
100-65-6500-531003-000 Supplies - Administrative		3,800.00	2,709.00		29	5,000.00	4,000.00	
100-65-6500-531220-000 Natural Gas Expense	2,805.00	2,500.00	2,529.00		-1	3,000.00	3,000.00	
100-65-6500-531401-000 Books & Periodicals New Material	2,455.00					4,000.00		
100-65-6500-531510-000 Water	440.00	625.00	519.00		17	500.00	600.00	
100-65-6500-531530-000 Electricity	10,819.00	9,000.00	8,076.00		10	11,500.00	11,500.00	
100-65-6500-572000-000 Library Board	5,730.00	1,220.00	1,220.00			6,000.00	1,220.00	
100-65-6590-572000-000 Flint River Reg Library	11,859.00	11,859.00	11,859.00		0	12,000.00	11,859.00	
Total Revenue								
Total Expenditure	\$170,857.00	\$198,474.00	\$158,337.00			\$211,712.00	\$226,033.00	
Net	-\$170,857.00	-\$198,474.00	-\$158,337.00			-\$211,712.00	-\$226,033.00	
Department: 71 Water Resources								
Expenditure								

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-71-4400-531210-000 Water / Sewage	550.00	600.00	497.00		17	600.00	600.00	
100-71-4410-523900-000 Water Authority Postage	2,751.00	2,200.00	2,950.00		-34	2,200.00	1,500.00	
100-71-7120-523200-000 Communications - Phone	1,553.00	2,100.00	1,486.00		29	2,100.00	1,900.00	
100-71-7120-572000-000 Water Auth	208,020.00					208,020.00	208,545.00	
Total Revenue								
Total Expenditure	\$212,874.00	\$4,900.00	\$4,933.00			\$212,920.00	\$212,545.00	
Net	-\$212,874.00	-\$4,900.00	-\$4,933.00			-\$212,920.00	-\$212,545.00	
Department: 72 County Agent								
Expenditure								
100-72-4400-531210-000 Water / Sewage	550.00	1,000.00	497.00		50			
100-72-4600-531530-000 Electricity Expense	2,092.00	4,000.00	4,475.00		-12			
100-72-7130-511100-000 Regular Employees	32,261.00	33,068.00	6,355.00		81			
100-72-7130-512100-000 Group Insurance	254.00	273.00	21.00		92			
100-72-7130-512200-000 Fica & Medicare	2,419.00	2,530.00	481.00		81			

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-72-7130-512400-000 Retirement Contributions		4,724.00	3,691.00		22			
100-72-7130-523200-000 Communications - Phone	1,543.00	1,488.00	2,017.00		-36	1,500.00	1,500.00	
100-72-7130-523300-000 Advertising		1,200.00			100	1,200.00	1,200.00	
100-72-7130-523500-000 Travel	1,030.00	1,000.00	2,401.00		-140	1,200.00	2,000.00	
100-72-7130-523600-000 Dues & Fees	155.00	400.00	155.00		61	500.00	500.00	
100-72-7130-523700-000 Training	1,096.00	4,000.00	1,879.00		53	4,000.00	3,200.00	
100-72-7130-523850-000 Uga- Contract Services- County Ag...	61,563.00	54,946.00	24,940.00		55	54,946.00	88,241.00	
100-72-7130-523851-000 Contract Services - Other	8,709.00	3,000.00	2,036.00		32			
100-72-7130-531000-000 Supplies	1,379.00	4,500.00	537.00		88	4,500.00	3,000.00	
100-72-7130-542200-000 Vehicles Maintenance	3,073.00	1,000.00	454.00		55	1,000.00	1,000.00	
100-72-7410-531270-000 Gas / Diesel	1,184.00	2,000.00	678.00		66	2,000.00	1,500.00	

Total Revenue

## ANNUAL BUDGET ESTIMATE - ALL

Original - 2025-2026

PIKE COUNTY BOARD OF COMMISSIONERS

FY 2025-2026

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
<b>Total Expenditure</b>	<b>\$117,308.00</b>	<b>\$119,129.00</b>	<b>\$50,617.00</b>			<b>\$70,846.00</b>	<b>\$102,141.00</b>	
<b>Net</b>	<b>-\$117,308.00</b>	<b>-\$119,129.00</b>	<b>-\$50,617.00</b>			<b>-\$70,846.00</b>	<b>-\$102,141.00</b>	
<b>Department: 73 Forestry Resources</b>								
<b>Expenditure</b>								
100-73-7140-572000-000 State Forestry		9,673.00	9,517.00		2	9,517.00	9,517.00	
<b>Total Revenue</b>								
<b>Total Expenditure</b>		<b>\$9,673.00</b>	<b>\$9,517.00</b>			<b>\$9,517.00</b>	<b>\$9,517.00</b>	
<b>Net</b>		<b>-\$9,673.00</b>	<b>-\$9,517.00</b>			<b>-\$9,517.00</b>	<b>-\$9,517.00</b>	
<b>Department: 74 Planning &amp; Development</b>								
<b>Expenditure</b>								
100-74-1300-523201-000 Cell Phone Communications	1,748.00	1,500.00	1,334.00		11	1,500.00	1,500.00	
100-74-4400-531210-000 Water / Sewage	334.00	300.00	315.00		-5	300.00	425.00	
100-74-4600-531530-000 Electricity Exp	2,475.00	2,300.00	2,142.00		7	2,300.00	2,700.00	
100-74-4700-531220-000 Natural Gas Expense	193.00	300.00	204.00		32	300.00	300.00	
100-74-7410-511100-000 Regular Employees	271,698.00	279,350.00	244,071.00		13	283,208.00	290,289.00	

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-74-7410-512100-000 Group Insurance	83,248.00	68,757.00	40,808.00		41	50,000.00	49,242.00	
100-74-7410-512101-000 Hra Contribution		4,500.00	594.00		87	4,500.00	3,000.00	
100-74-7410-512200-000 Fica & Medicare	19,022.00	21,371.00	17,503.00		18	21,500.00	22,208.00	
100-74-7410-512400-000 Retirement Contributions	374.00	23,622.00	27,263.00		-15	30,000.00	27,556.00	
100-74-7410-521100-000 Fire Safety Inspection		2,000.00			100	2,000.00	2,000.00	
100-74-7410-523200-000 Communications - Phone	1,763.00	1,600.00	1,912.00		-19	1,600.00	1,600.00	
100-74-7410-523300-000 Advertising	898.00	3,000.00	812.00		73	3,000.00	2,000.00	
100-74-7410-523600-000 Dues & Fees	225.00	500.00	280.00		44	500.00	500.00	
100-74-7410-523700-000 Training	2,965.00	5,000.00	1,484.00		70	5,000.00	5,000.00	
100-74-7410-523850-000 Contract Services	25,369.00	26,475.00	24,835.00		6	27,000.00	27,000.00	
100-74-7410-523900-000 Postage	591.00	2,500.00	510.00		80	2,500.00	1,500.00	
100-74-7410-531000-000 Supplies	4,091.00	4,000.00	1,746.00		56	4,000.00	4,000.00	

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-74-7410-531270-000 Gas/Diesel	5,862.00	7,000.00	4,566.00		35	6,000.00	6,000.00	
100-74-7410-542200-000 Vehicles M&R		2,000.00	253.00		87	2,000.00	2,000.00	
Total Revenue								
Total Expenditure	\$420,856.00	\$456,075.00	\$370,632.00			\$447,208.00	\$448,820.00	
Net	-\$420,856.00	-\$456,075.00	-\$370,632.00			-\$447,208.00	-\$448,820.00	
Department: 75 Industrial Development								
Expenditure								
100-75-7510-511100-000 Regular Employees	59,615.00							
100-75-7510-512200-000 Fica & Medicare	10,425.00							
100-75-7510-523201-000 Cell Phone Communication	530.00							
100-75-7510-523850-000 Contract Services	1,200.00							
Total Revenue								
Total Expenditure	\$71,770.00							
Net	-\$71,770.00							
Department: 76 Agribusiness								



Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Expenditure								
100-76-1000-523201-000 Cell Phone - Communications	485.00	500.00	445.00		11			
100-76-4700-531220-000 Natural Gas Exp-Wednesday Market	121.00							
100-76-7525-541300-000 Chestnut Oaks Facility	451,092.00	45,000.00	23,613.00		48			
100-76-7525-572000-000 Agribusiness Auth	42,500.00	42,950.00	42,950.00		0	46,000.00	46,000.00	
Total Revenue								
Total Expenditure	\$494,198.00	\$88,450.00	\$67,008.00			\$46,000.00	\$46,000.00	
Net	-\$494,198.00	-\$88,450.00	-\$67,008.00			-\$46,000.00	-\$46,000.00	
Department: 77 Development Authority								
Expenditure								
100-77-7510-511100-000 Regular Employees		79,438.00	72,334.00		9	79,438.00	87,531.00	
100-77-7510-512100-000 Group Insurance	982.00	10,856.00	9,106.00		16	10,856.00	12,020.00	
100-77-7510-512200-000 Fica & Medicare		6,077.00	4,789.00		21	6,077.00	6,697.00	
100-77-7510-512400-000 Retirement Contributions			8,642.00			420.00	8,858.00	

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-77-7510-523201-000 Cell Phone - Communications			40.00				500.00	
100-77-7510-523850-000 Contract Services		1,362.00	1,766.00		-30	1,362.00	1,362.00	
Total Revenue								
Total Expenditure	\$982.00	\$97,733.00	\$96,677.00			\$98,153.00	\$116,968.00	
Net	-\$982.00	-\$97,733.00	-\$96,677.00			-\$98,153.00	-\$116,968.00	
Department: 80 Fire Station Head Quarter								
Expenditure								
100-80-1000-512700-000 Firefighters Cancer/ Disability I...	5,479.00	5,500.00	5,318.00		3	5,500.00	5,500.00	
100-80-1310-512900-000 Firefighter Per Diem	40,570.00	45,000.00	33,105.00		26	45,000.00	40,000.00	
100-80-1550-523200-000 Communications	20,140.00	27,000.00	9,224.00		66	27,000.00	15,000.00	
100-80-3040-521200-000 Medical Fees	7,500.00	5,000.00	4,500.00		10	5,000.00	5,000.00	
100-80-3080-511100-000 Regular Employees	213,440.00	406,400.00	375,360.00		8	609,600.00	502,347.00	
100-80-3080-511300-000 Overtime		20,000.00			100	20,000.00	10,000.00	
100-80-3080-512200-000 Fica & Medicare	16,328.00	32,620.00	28,715.00		12	48,930.00	39,195.00	

## ANNUAL BUDGET ESTIMATE - ALL

Original - 2025-2026

PIKE COUNTY BOARD OF COMMISSIONERS

FY 2025-2026

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-80-3500-512900-000 Uniforms	7,422.00	15,000.00	13,286.00		11	15,000.00	7,500.00	
100-80-3500-572000-000 Meansville Mutual Aid Contract	5,000.00	5,000.00	5,000.00			5,000.00	5,000.00	
100-80-3510-522200-000 Vehicle R & M	40,354.00	60,000.00	50,492.00		16	75,000.00	62,000.00	
100-80-3510-523100-000 Property & Liability Ins.	38,996.00	40,000.00	39,819.00		0	40,000.00	42,000.00	
100-80-3510-523500-000 Travel	73.00	2,000.00	706.00		65	2,000.00	1,000.00	
100-80-3510-523600-000 Dues And Fees	248.00	2,500.00			100	2,500.00	500.00	
100-80-3510-523900-000 Postage		50.00	2.00		96	50.00	50.00	
100-80-3510-531000-000 Office Supplies	1,482.00	3,000.00	887.00		70	3,000.00	1,750.00	
100-80-3520-522200-000 Equipment	60,113.00	75,000.00	54,308.00		28	75,000.00	68,000.00	
100-80-3520-531270-000 Gas / Diesel	30,976.00	35,000.00	28,451.00		19	35,000.00	35,000.00	
100-80-3520-531700-000 Auxiliary	79.00	500.00	154.00		69	500.00	500.00	
100-80-3540-523701-000 Fire Training	20,000.00	15,000.00	4,500.00		70	15,000.00	15,000.00	

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-80-3550-523850-000 Contract Services	36,418.00	38,000.00	38,713.00		-2	40,000.00	42,500.00	
100-80-3570-522310-000 Zebulon Building Lease		10,800.00	9,900.00		8	10,800.00	10,800.00	
100-80-3570-523000-000 Fireworks Tax Grant Expenditures	21,523.00							
100-80-3570-542500-000 Other Supplies/ Equipment	896.00	3,000.00	2,522.00		16	3,000.00		
100-80-3570-542600-000 Bunker Gear	29,164.00	30,000.00	22,338.00		26	30,000.00	30,000.00	
100-80-3630-523800-000 Ambulance Licenses	2,500.00	2,500.00			100	2,500.00	2,500.00	
100-80-3630-531100-000 Medical Supplies	12,155.00	10,000.00	3,053.00		69	12,500.00	12,500.00	
100-80-3630-531101-000 Public Safety & Education	2,915.00	3,000.00	2,269.00		24	3,000.00	3,000.00	
100-80-4400-531210-000 Water Expense	2,415.00	2,000.00	1,646.00		18	2,000.00	2,500.00	
100-80-4600-531530-000 Electricity Expense	15,867.00	16,000.00	16,076.00		0	18,000.00	18,500.00	
100-80-4700-531220-000 Natural Gas	418.00	2,000.00	190.00		90	2,000.00	1,000.00	
100-80-4700-531520-000 Propane Gas Expense	8,144.00	10,000.00	6,485.00		35	10,000.00	10,000.00	

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Total Revenue								
Total Expenditure	\$640,615.00	\$921,870.00	\$757,019.00			\$1,162,880.00	\$988,642.00	
Net	-\$640,615.00	-\$921,870.00	-\$757,019.00			-\$1,162,880.00	-\$988,642.00	

Department: 87 Fire Station #7 Zebulon C

Expenditure								
100-87-3510-522310-000	21,600.00							
St#7 Building Rent								
Total Revenue								
Total Expenditure	\$21,600.00							
Net	-\$21,600.00							

Department: 90 E M A

Expenditure								
100-90-1300-523900-000	2.00	5.00			100	5.00	5.00	
Postage								
100-90-1550-523201-000	763.00	550.00	490.00		11	550.00	550.00	
Ema - Cell Phone								
100-90-3520-522200-000	99.00	100.00	103.00		-3	100.00	100.00	
E M A Vehicle M & R								
100-90-3520-523600-000		75.00	25.00		67	75.00	75.00	
Dues & Fees								

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-90-3520-531000-000 E M A Maintenance Supplies	133.00	2,000.00	651.00		67	1,500.00	1,500.00	
100-90-3520-531270-000 Ema Gas/Fuel - Vehicle	1,156.00	1,000.00	1,500.00		-50	1,500.00	1,500.00	
100-90-3520-531600-000 E M A Small Equipment	156.00	100.00	100.00			100.00	100.00	
100-90-3540-523703-000 E M A Training	40.00	1,000.00	479.00		52	1,000.00	1,000.00	
100-90-3610-531100-000 Hazard Mitigation Grant Expense		25,200.00	13,860.00		45	11,340.00	11,340.00	
100-90-3630-522200-000 Ema Contract Services	10,001.00	10,000.00	9,965.00		0	12,000.00	12,000.00	
100-90-3920-542200-000 Ema Grant Expense	2,168.00	15,197.00	15,757.00		-4	15,197.00	15,197.00	
100-90-3920-542201-000 Vehicle	16,835.00		21.00					
100-90-4600-531530-000 Ema Electricity	1,173.00	1,000.00	1,133.00		-13	1,000.00	1,500.00	
100-90-4700-531520-000 Propane Gas Expense		250.00			100	250.00	250.00	
Total Revenue								
Total Expenditure	\$32,526.00	\$56,477.00	\$44,084.00			\$44,617.00	\$45,117.00	
Net	-\$32,526.00	-\$56,477.00	-\$44,084.00			-\$44,617.00	-\$45,117.00	

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Department: 91 Animal Control								
Expenditure								
100-91-3910-511100-000 Regular Employees	68,572.00	75,012.00	57,394.00		23	75,012.00	76,898.00	
100-91-3910-511300-000 Overtime	405.00		307.00					
100-91-3910-512100-000 Group Insurance	28,269.00	42,908.00	34,362.00		20	42,908.00	47,677.00	
100-91-3910-512200-000 Fica & Medicare	4,447.00	5,739.00	3,621.00		37	5,739.00	5,883.00	
100-91-3910-512400-000 Retirement Contributions		9,449.00	7,461.00		21	9,449.00	7,648.00	
100-91-3910-512900-000 Uniforms	182.00	200.00			100	200.00	200.00	
100-91-3910-522200-000 Building Repairs & Maintenance						972.00	972.00	
100-91-3910-523201-000 Animal Control - Cell Phone	969.00	972.00	935.00		4		1,020.00	
100-91-3910-523300-000 Advertising							100.00	
100-91-3910-523700-000 Education & Training		500.00			100	500.00	500.00	

## ANNUAL BUDGET ESTIMATE - ALL

Original - 2025-2026

PIKE COUNTY BOARD OF COMMISSIONERS

FY 2025-2026

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-91-3910-523800-000 Animal Control Licenses	100.00	100.00	100.00			100.00	100.00	
100-91-3910-523850-000 Contract Services	5,321.00	4,890.00	5,267.00		-8		5,500.00	
100-91-3910-523900-000 Postage	59.00	100.00	47.00		53	100.00	100.00	
100-91-3910-523901-000 Other Svcs - Employee Vaccination...	1,227.00	500.00			100	500.00	500.00	
100-91-3910-531000-000 Supplies	1,098.00	800.00	267.00		67	800.00	800.00	
100-91-3910-531210-000 Water / Sewage Expense	594.00	650.00	599.00		8		700.00	
100-91-3910-531270-000 Gas / Diesel	3,781.00	4,300.00	1,626.00		62	4,300.00	4,300.00	
100-91-3910-531520-000 Natural Gas Expense		1,080.00	924.00		14	1,080.00	1,100.00	
100-91-3910-531530-000 Electricity - Animal Shelter	2,772.00	3,000.00	2,698.00		10	3,000.00	3,250.00	
100-91-3910-531600-000 Small Equipment	259.00	1,200.00	316.00		74	1,000.00	1,000.00	
100-91-3910-542200-000 Vehicle Repair & Maintenance	322.00	1,600.00	1,153.00		28	1,600.00	1,600.00	
100-91-3910-572000-000 Animal Control Expenses	625.00							



Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-91-3910-823875-000 Veterinary Services	630.00	600.00	285.00		53	600.00	600.00	
Total Revenue								
Total Expenditure	\$119,632.00	\$153,600.00	\$117,362.00			\$147,860.00	\$160,448.00	
Net	-\$119,632.00	-\$153,600.00	-\$117,362.00			-\$147,860.00	-\$160,448.00	
Department: 98 Transfers In								
Revenue								
100-98-1000-391200-275 Transfer In From Hotel/Motel							2,400.00	
100-98-1000-391200-350 Transfer In Capital Projects Fund			47,715.00					
100-98-1000-393000-000 Other Fin Sources - Loan Proceeds	2,192,000.00							
100-98-1000-393001-000 Other Fin Sources - Sale Of Land			1,584.00					
Total Revenue	\$2,192,000.00		\$49,299.00				\$2,400.00	
Total Expenditure								
Net	\$2,192,000.00		\$49,299.00				\$2,400.00	
Department: 99 Transfers Out								
Expenditure								

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
100-99-1000-611000-225 Transfer Out To Fed Seizure	1,425.00							
100-99-1000-611000-231 Transfer Out To Opioid Settlement	292.00							
100-99-1000-611000-325 Transfer Out L.M.I Grant Fund (Do...	305,000.00	210,570.00	210,570.00			200,000.00	200,000.00	
100-99-1000-611000-341 Transfer Out To Cdbg Grant	38,025.00	321,000.00			100			
100-99-1000-611000-350 Transfer Out Cap (Captial Aquisi...	275,780.00	21,900.00			100	319,216.00	343,216.00	
100-99-1000-611100-215 Transfer Out- E911	321,822.00	617,265.00			100	654,970.00	654,892.00	
Total Revenue								
Total Expenditure	\$942,344.00	\$1,170,735.00	\$210,570.00			\$1,174,186.00	\$1,198,108.00	
Net	-\$942,344.00	-\$1,170,735.00	-\$210,570.00			-\$1,174,186.00	-\$1,198,108.00	
Fund: 206 Jail Construction & Operation								
Department: 03 Revenue Accounts								
Revenue								
206-03-1500-361000-000 Interest Revenue	32.00	50.00	22.00		57	40.00		
206-03-3326-342000-000 Jail- Superior Court	1,218.00	2,000.00	1,564.00		22	1,500.00	1,000.00	

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
206-03-3326-342100-000 Jail- Magistrate Court	1,195.00	1,000.00	1,010.00		-1	1,000.00	500.00	
206-03-3326-342200-000 Jail- Probate Court	9,804.00	11,000.00	10,267.00		7	10,000.00	3,500.00	
206-03-3326-344000-000 Misc Revenues			1,564.00					
206-03-3326-399999-000 Prior Year Revenues		4,220.00			100			
Total Revenue	\$12,249.00	\$18,270.00	\$14,427.00			\$12,540.00	\$5,000.00	
Total Expenditure								
Net	\$12,249.00	\$18,270.00	\$14,427.00			\$12,540.00	\$5,000.00	
Department: 34 Jail								
Expenditure								
206-34-3326-531700-000 Jail Construction Exp.	1,828.00	5,000.00	28,133.00		-463	5,000.00	5,000.00	
206-34-3326-542400-000 Jail Software-Computers	13,269.00	13,270.00			100			
Total Revenue								
Total Expenditure	\$15,097.00	\$18,270.00	\$28,133.00			\$5,000.00	\$5,000.00	
Net	-\$15,097.00	-\$18,270.00	-\$28,133.00			-\$5,000.00	-\$5,000.00	
Fund: 210 Impact Fees								

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Department: 03 Revenue Accounts								
Revenue								
210-03-1000-341320-033 Sheriff Impact Fees	76,819.00	30,000.00	55,175.00		-84	40,000.00	30,000.00	
210-03-1000-341320-034 Jail Impact Fees	218,868.00	87,000.00	157,742.00		-81	120,000.00	87,000.00	
210-03-1000-341320-035 Fire Dept Impact Fees	98,117.00	38,000.00	68,506.00		-80	50,000.00	38,000.00	
210-03-1000-341320-038 E-911 Impact Fees	77,599.00	31,000.00	56,994.00		-84	40,000.00	31,000.00	
210-03-1000-341320-042 Road Dept Impact Fees	56,183.00	25,000.00	35,291.00		-41	30,000.00	25,000.00	
210-03-1000-341320-061 Parks & Rec Impact Fees	70,257.00	25,000.00	53,377.00		-114	40,000.00	25,000.00	
210-03-1000-361000-000 Interest - Residential Impact Fee	10,115.00	10,000.00	28,105.00		-181	12,000.00	10,000.00	
210-03-1000-361100-000 Interest - Commercial Impact Fees	3,371.00	3,000.00	8,571.00		-186	5,000.00	3,000.00	
210-03-1516-341320-065 Library Impact Fees	17,285.00	12,000.00	13,603.00		-13	10,000.00	12,000.00	
210-03-1516-341320-074 Administration Impact Fees	18,514.00	10,000.00	14,751.00		-48	12,000.00	10,000.00	

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
210-03-1516-341390-074 Cie Prep Impact Fees	14,198.00	8,000.00	11,314.00		-41	8,000.00	8,000.00	
Total Revenue	\$661,326.00	\$279,000.00	\$503,429.00			\$367,000.00	\$279,000.00	
Total Expenditure								
Net	\$661,326.00	\$279,000.00	\$503,429.00			\$367,000.00	\$279,000.00	
Department: 33 Sheriff								
Expenditure								
210-33-1000-572000-000 Sheriff Impact Fee Expense	202,400.00						50,000.00	
Total Revenue								
Total Expenditure	\$202,400.00						\$50,000.00	
Net	-\$202,400.00						-\$50,000.00	
Department: 34 Jail								
Expenditure								
210-34-1000-572000-000 Jail Impact Fee Expense	582,400.00						80,000.00	
Total Revenue								
Total Expenditure	\$582,400.00						\$80,000.00	
Net	-\$582,400.00						-\$80,000.00	
Department: 38 County E-911								

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Expenditure								
210-38-1000-572000-000 E911 Impact Fee Expense	42,328.00						50,000.00	
Total Revenue								
Total Expenditure	\$42,328.00						\$50,000.00	
Net	-\$42,328.00						-\$50,000.00	
Department: 42 Public Works Of Roads								
Expenditure								
210-42-1000-572000-000 Public Wks (Roads) Impact Fee Exp	48,049.00						50,000.00	
210-42-4220-542500-000 Capital Outlay - Equipment		25,000.00			100			
Total Revenue								
Total Expenditure	\$48,049.00	\$25,000.00					\$50,000.00	
Net	-\$48,049.00	-\$25,000.00					-\$50,000.00	
Department: 61 Recreation								
Expenditure								
210-61-6122-541402-000 Site Work - Recreation Complex			82,410.00					
Total Revenue								

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Total Expenditure			\$82,410.00					
Net			-\$82,410.00					
Department: 65 Libraries								
Expenditure								
210-65-1000-572000-000 Library - Residential Impact Fee...	15,000.00	15,000.00	11,191.00		25		4,000.00	
Total Revenue								
Total Expenditure	\$15,000.00	\$15,000.00	\$11,191.00				\$4,000.00	
Net	-\$15,000.00	-\$15,000.00	-\$11,191.00				-\$4,000.00	
Department: 74 Planning & Development								
Expenditure								
210-74-1516-521300-000 Administration -Prof Svc	2,400.00	23,000.00	14,280.00		38			
210-74-1516-521301-000 Cie Prep	4,737.00	51,000.00	42,840.00		16	25,000.00	45,000.00	
Total Revenue								
Total Expenditure	\$7,137.00	\$74,000.00	\$57,120.00			\$25,000.00	\$45,000.00	
Net	-\$7,137.00	-\$74,000.00	-\$57,120.00			-\$25,000.00	-\$45,000.00	
Department: 80 Fire Station Head Quarter								
Expenditure								

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
210-80-1000-572000-000 Fire Department Impact Fee Expens...	2,400.00							
Total Revenue								
Total Expenditure	\$2,400.00							
Net	-\$2,400.00							
Department: 81 Fire Station #1 Concord								
Expenditure								
210-81-1000-572001-000 Blackmon Road Fire Station	7,084.00	165,000.00			100			
Total Revenue								
Total Expenditure	\$7,084.00	\$165,000.00						
Net	-\$7,084.00	-\$165,000.00						
Fund: 215 E-911 Fund								
Department: 03 Revenue Accounts								
Revenue								
215-03-1500-361000-000 Interest Revenue	164.00		39.00			10.00	10.00	
215-03-3800-342500-000 E-911 Tax Revenue - Land	76,306.00	96,000.00	61,102.00		36	72,000.00	72,000.00	
215-03-3800-342501-000 E911 Tax Revenue -Cell	322,888.00	282,000.00	271,296.00		4	312,000.00	312,000.00	



Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
215-03-3800-342502-000 Firework Tax	276.00	250.00	241.00		3	250.00	250.00	
Total Revenue	\$399,634.00	\$378,250.00	\$332,678.00			\$384,260.00	\$384,260.00	
Total Expenditure								
Net	\$399,634.00	\$378,250.00	\$332,678.00			\$384,260.00	\$384,260.00	
Department: 38 County E-911								
Expenditure								
215-38-3800-511100-000 Regular Employees	394,944.00	498,761.00	429,864.00		14	506,646.00	519,313.00	
215-38-3800-511300-000 Over- Time	48,817.00	53,300.00	39,607.00		26	54,312.00	53,300.00	
215-38-3800-512100-000 Group Insurance	49,673.00	127,615.00	84,246.00		34	127,615.00	138,152.00	
215-38-3800-512101-000 Hra Contribution		13,000.00	2,151.00		83	13,000.00	6,500.00	
215-38-3800-512200-000 Fica & Medicare	28,159.00	42,134.00	29,311.00		30	44,596.00	43,805.00	
215-38-3800-512400-000 Retirement Contributions		56,693.00	40,177.00		29	56,693.00	46,641.00	
215-38-3800-512900-000 Uniforms	3,058.00	5,000.00	3,412.00		32	5,000.00	5,000.00	
215-38-3800-522200-000 M & R Contract Services	27,791.00	20,000.00	26,004.00		-30	41,471.00		

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
215-38-3800-522320-000 Equipment Lease-Communications							56,789.00	
215-38-3800-522330-000 Equipment Lease - Interest							4,708.00	
215-38-3800-523200-000 Communication - Phone	159,306.00	163,484.00	135,973.00		17	173,370.00	111,873.00	
215-38-3800-523500-000 Travel		300.00			100	300.00	300.00	
215-38-3800-523600-000 Dues & Fees		425.00	770.00		-81	5,460.00	250.00	
215-38-3800-523700-000 Training	794.00	300.00	64.00		79	300.00	300.00	
215-38-3800-523850-000 Contract Services		2,341.00	2,975.00		-27		41,471.00	
215-38-3800-531000-000 Supplies	962.00	4,000.00	2,018.00		50	4,000.00	4,000.00	
215-38-4400-531210-000 Water & Sewage	571.00	400.00	601.00		-50	650.00	650.00	
215-38-4600-531530-000 Electricity Expense	7,382.00	7,762.00	4,905.00		37	6,062.00	6,100.00	
Total Revenue								
Total Expenditure	\$721,457.00	\$995,515.00	\$802,078.00			\$1,039,475.00	\$1,039,152.00	
Net	-\$721,457.00	-\$995,515.00	-\$802,078.00			-\$1,039,475.00	-\$1,039,152.00	

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Department: 98 Transfers In								
Revenue								
215-98-1000-391000-000 Transfer In From General Fund	321,822.00	617,265.00			100	655,215.00	654,892.00	
Total Revenue	\$321,822.00	\$617,265.00				\$655,215.00	\$654,892.00	
Total Expenditure								
Net	\$321,822.00	\$617,265.00				\$655,215.00	\$654,892.00	
Fund: 225 Federal Seizure Fund								
Department: 03 Revenue Accounts								
Revenue								
225-03-2000-351360-000 Federal Seizure Revenue		10,000.00			100	9,985.00	9,985.00	
225-03-2000-361000-000 Federal Seizure Interest	61.00		29.00			15.00	15.00	
Total Revenue	\$61.00	\$10,000.00	\$29.00			\$10,000.00	\$10,000.00	
Total Expenditure								
Net	\$61.00	\$10,000.00	\$29.00			\$10,000.00	\$10,000.00	
Department: 33 Sheriff								
Expenditure								
225-33-2000-531500-000 Federal Seizure Expense	17,474.00	10,000.00			100	10,000.00	10,000.00	

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Total Revenue								
Total Expenditure	\$17,474.00	\$10,000.00				\$10,000.00	\$10,000.00	
Net	-\$17,474.00	-\$10,000.00				-\$10,000.00	-\$10,000.00	
Department: 98 Transfers In								
Revenue								
225-98-1000-391000-100 Transfer In From Gen Fund	1,425.00							
Total Revenue	\$1,425.00							
Total Expenditure								
Net	\$1,425.00							
Fund: 230 American Rescue Plan Fund								
Department: 03 Revenue Accounts								
Revenue								
230-03-1000-332100-000 American Rescue Plan Revenue	72,066.00							
230-03-1000-399999-000 Prior Year Revenues		973,945.00			100	2,980,200.00	3,272,187.00	
230-03-1500-361000-000 Interest Income	78,147.00		50,026.00					
Total Revenue	\$150,213.00	\$973,945.00	\$50,026.00			\$2,980,200.00	\$3,272,187.00	
Total Expenditure								

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Net	\$150,213.00	\$973,945.00	\$50,026.00			\$2,980,200.00	\$3,272,187.00	
Department: 13 Commissioners								
Expenditure								
230-13-1000-521200-000 Bank Charges	30.00		55.00					
230-13-1500-521200-000 Prof Svc - Salary Study		25,000.00			100			
230-13-1518-521200-000 Professional Services			2,365.00					
230-13-1535-521200-000 Professional Services - Website			11,375.00			7,938.00	7,938.00	
230-13-8000-582100-000 Interest Debt Payments (238 Acs)		180,000.00	82,483.00		54			
Total Revenue								
Total Expenditure	\$30.00	\$205,000.00	\$96,278.00			\$7,938.00	\$7,938.00	
Net	-\$30.00	-\$205,000.00	-\$96,278.00			-\$7,938.00	-\$7,938.00	
Department: 17 Tax Assessor								
Expenditure								
230-17-1550-523850-000 Contract Services		408,000.00	44,575.00		89	220,982.00	16,982.00	
Total Revenue								

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Total Expenditure		\$408,000.00	\$44,575.00			\$220,982.00	\$16,982.00	
Net		-\$408,000.00	-\$44,575.00			-\$220,982.00	-\$16,982.00	
Department: 18 Buildings & Grounds								
Expenditure								
230-18-1565-541100-000			12,000.00					
Capital Outlay - Bldgs & Grounds								
Total Revenue								
Total Expenditure								
Net								
Department: 33 Sheriff								
Expenditure								
230-33-3300-542200-000			54,157.00			1,083.00	1,083.00	
Capital Outlay - Vehicles								
Total Revenue								
Total Expenditure								
Net								
Department: 42 Public Works Of Roads								
Expenditure								
230-42-4221-541448-000			63,625.00					
Concord Road								

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
230-42-4222-541429-000 Roberts Quarters Road			16,447.00					
230-42-4222-541430-000 Mckinley Road			1,291,184.00			1,291,184.00	1,291,184.00	
Total Revenue								
Total Expenditure			\$1,371,256.00			\$1,291,184.00	\$1,291,184.00	
Net			-\$1,371,256.00			-\$1,291,184.00	-\$1,291,184.00	
Department: 61 Recreation								
Expenditure								
230-61-8000-581100-000 Principal Debt Payments (Rec Dept...		152,400.00			100			
Total Revenue								
Total Expenditure		\$152,400.00						
Net		-\$152,400.00						
Department: 71 Water Resources								
Expenditure								
230-71-4400-541002-000 Reidsboro Road Phase 1	72,036.00		300.00					
230-71-4400-541200-000 Water Authority Improvements			1,955,000.00			1,955,000.00	1,955,000.00	

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
230-71-8000-581100-000 Principal Debt Payments (Water)		208,545.00			100			
Total Revenue								
Total Expenditure	\$72,036.00	\$208,545.00	\$1,955,300.00			\$1,955,000.00	\$1,955,000.00	
Net	-\$72,036.00	-\$208,545.00	-\$1,955,300.00			-\$1,955,000.00	-\$1,955,000.00	
Department: 90 E M A								
Expenditure								
230-90-3920-542200-000 Capital Outlay - Vehicles			50,923.00					
Total Revenue								
Total Expenditure			\$50,923.00					
Net			-\$50,923.00					
Department: 91 Animal Control								
Expenditure								
230-91-3910-542200-000 Capital Outlay - Vehicles			45,123.00					
Total Revenue								
Total Expenditure			\$45,123.00					
Net			-\$45,123.00					
Fund: 231 Opioid Abatement Fund								



Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Department: 03 Revenue Accounts								
Revenue								
231-03-8120-340000-000 Opioid Abatement Revenue	36,713.00	10,000.00	18,283.00		-83	10,000.00	10,000.00	
Total Revenue	\$36,713.00	\$10,000.00	\$18,283.00			\$10,000.00	\$10,000.00	
Total Expenditure								
Net	\$36,713.00	\$10,000.00	\$18,283.00			\$10,000.00	\$10,000.00	
Department: 55 Community Services								
Expenditure								
231-55-5436-572000-000 Mcintosh Trail Behavioral Health	6,000.00	10,000.00	10,000.00		0	10,000.00	10,000.00	
Total Revenue								
Total Expenditure	\$6,000.00	\$10,000.00	\$10,000.00			\$10,000.00	\$10,000.00	
Net	-\$6,000.00	-\$10,000.00	-\$10,000.00			-\$10,000.00	-\$10,000.00	
Department: 98 Transfers In								
Revenue								
231-98-1000-391000-100 Transfer In From Gen Fund	292.00							
Total Revenue	\$292.00							
Total Expenditure								

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Net	\$292.00							
Fund: 245 Drug Abuse Treatment Education								
Department: 03 Revenue Accounts								
Revenue								
245-03-1000-399999-000 Prior Year Revenues							5,190.00	
245-03-2000-341100-000 Date Fees	1,499.00	3,390.00	765.00		77	1,000.00	1,000.00	
245-03-2000-361000-000 Interest Income	19.00	10.00	12.00		-19	10.00	10.00	
245-03-2150-341100-000 Date Fees- Superior Court	1,714.00	3,500.00	1,930.00		45	1,200.00	1,200.00	
245-03-2400-341101-000 Date Fees- Magistrate Court	255.00	100.00			100	100.00	100.00	
245-03-2450-341102-000 Date Fees- Probate Court	1,348.00	1,500.00	199.00		87	1,000.00	1,000.00	
Total Revenue	\$4,835.00	\$8,500.00	\$2,906.00			\$3,310.00	\$8,500.00	
Total Expenditure								
Net	\$4,835.00	\$8,500.00	\$2,906.00			\$3,310.00	\$8,500.00	
Department: 31 Drug Abuse Treatment Educ								
Expenditure								

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
245-31-2000-531000-000 Date-Supplies	13,675.00	8,500.00	8,535.00		0	3,310.00	8,500.00	
Total Revenue								
Total Expenditure	\$13,675.00	\$8,500.00	\$8,535.00			\$3,310.00	\$8,500.00	
Net	-\$13,675.00	-\$8,500.00	-\$8,535.00			-\$3,310.00	-\$8,500.00	
Fund: 250 Technology Fee Fund								
Department: 03 Revenue Accounts								
Revenue								
250-03-2450-351150-000 Technology Fees	3,150.00	2,000.00	4,688.00		-134	3,000.00	3,000.00	
Total Revenue	\$3,150.00	\$2,000.00	\$4,688.00			\$3,000.00	\$3,000.00	
Total Expenditure								
Net	\$3,150.00	\$2,000.00	\$4,688.00			\$3,000.00	\$3,000.00	
Department: 24 Probate Court								
Expenditure								
250-24-2450-542200-000 Technology Expense		2,000.00			100	3,000.00	3,000.00	
Total Revenue								
Total Expenditure		\$2,000.00				\$3,000.00	\$3,000.00	
Net		-\$2,000.00				-\$3,000.00	-\$3,000.00	

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Fund: 275 Hotel/Motel Tax Fund								
Department: 03 Revenue Accounts								
Revenue								
275-03-0000-314100-000 Hotel/Motel Tax			1,065.00			4,000.00	4,000.00	
Total Revenue			\$1,065.00			\$4,000.00	\$4,000.00	
Total Expenditure								
Net			\$1,065.00			\$4,000.00	\$4,000.00	
Department: 78 Hotel/Motel Tax								
Expenditure								
275-78-7520-572000-000 Payments To Other Agencies						1,600.00	1,600.00	
Total Revenue								
Total Expenditure						\$1,600.00	\$1,600.00	
Net						-\$1,600.00	-\$1,600.00	
Department: 99 Transfers Out								
Expenditure								
275-99-9000-611000-100 Transfer Out To General Fund						2,400.00	2,400.00	
Total Revenue								

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Total Expenditure						\$2,400.00	\$2,400.00	
Net						-\$2,400.00	-\$2,400.00	
Fund: 285 Juvenile Court Fund								
Department: 03 Revenue Accounts								
Revenue								
285-03-2600-351160-000 Court Revenue		980.00	25.00		97	990.00	1,240.00	
285-03-2600-351170-000 Juvenile Offenders Grant Revenue	590.00							
285-03-2600-361000-000 Interest Income	7.00	20.00	5.00		74	10.00	10.00	
Total Revenue	\$597.00	\$1,000.00	\$30.00			\$1,000.00	\$1,250.00	
Total Expenditure								
Net	\$597.00	\$1,000.00	\$30.00			\$1,000.00	\$1,250.00	
Department: 92 Juvenile								
Expenditure								
285-92-2600-521200-000 Professional Services			240.00				250.00	
285-92-2600-521250-000 Juvenile Supervisory	500.00	1,000.00			100	1,000.00	1,000.00	
Total Revenue								

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Total Expenditure	\$500.00	\$1,000.00	\$240.00			\$1,000.00	\$1,250.00	
Net	-\$500.00	-\$1,000.00	-\$240.00			-\$1,000.00	-\$1,250.00	
Fund: 320 Splost 2016-2022								
Department: 03 Revenue Accounts								
Revenue								
320-03-1000-399999-000 Prior Year Revenues		596,651.00			100	1,400,000.00	402,000.00	
320-03-1500-361000-000 Interest Revenues/Income	27,223.00	30,000.00	57,018.00		-90	18,000.00	18,000.00	
Total Revenue	\$27,223.00	\$626,651.00	\$57,018.00			\$1,418,000.00	\$420,000.00	
Total Expenditure								
Net	\$27,223.00	\$626,651.00	\$57,018.00			\$1,418,000.00	\$420,000.00	
Department: 93 Special Local Option Tax								
Expenditure								
320-93-1000-521200-000 Bank Charges	35.00		22.00					
320-93-4221-541410-000 Sands Road - Splost			11,940.00					
320-93-4221-541444-000 Hill Street	922.00	50,000.00	13,424.00		73			

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
320-93-4221-541449-000 Tanyard Road	184,127.00							
320-93-4221-541450-000 Hutchinson Road - Splost	52,336.00							
320-93-4221-541455-000 Williams Mill Road		75,000.00			100			
320-93-4222-541428-000 Wood Creek Road		150,000.00			100	150,000.00	150,000.00	
320-93-4222-541429-000 Roberts Quarters Road		14,146.00			100			
320-93-4222-541430-000 Mckinley Road		58,080.00	96,983.00		-67			
320-93-4222-541431-000 2Nd District Road		9,425.00			100			
320-93-4222-541432-000 Woodard Road			61,481.00					
320-93-4222-541433-000 Starks Road			192,589.00					
320-93-4222-541435-000 Old Zebulon Road		165,000.00			100	165,000.00	165,000.00	
320-93-4222-541451-000 Blanton Mill Road		105,000.00			100	105,000.00	105,000.00	

Total Revenue

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Total Expenditure	\$237,420.00	\$626,651.00	\$376,439.00			\$420,000.00	\$420,000.00	
Net	-\$237,420.00	-\$626,651.00	-\$376,439.00			-\$420,000.00	-\$420,000.00	
Fund: 323 Splost 2022-2028								
Department: 03 Revenue Accounts								
Revenue								
323-03-1000-313200-000 Splost 2022-2028 Revenue	2,495,472.00	2,300,000.00	2,256,177.00		2	2,500,000.00	2,500,000.00	
323-03-1000-399999-000 Prior Year Revenues		8,078,141.00			100	8,078,141.00	6,909,875.00	
323-03-1500-361000-000 Interest Income	260,573.00	360,000.00	325,584.00		10	180,000.00	180,000.00	
Total Revenue	\$2,756,045.00	\$10,738,141.00	\$2,581,761.00			\$10,758,141.00	\$9,589,875.00	
Total Expenditure								
Net	\$2,756,045.00	\$10,738,141.00	\$2,581,761.00			\$10,758,141.00	\$9,589,875.00	
Department: 13 Commissioners								
Expenditure								
323-13-1500-523901-000 Bank Charges	4,575.00	50.00	60.00		-20	1,500.00	1,500.00	
Total Revenue								
Total Expenditure	\$4,575.00	\$50.00	\$60.00			\$1,500.00	\$1,500.00	
Net	-\$4,575.00	-\$50.00	-\$60.00			-\$1,500.00	-\$1,500.00	



Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Department: 93 Special Local Option Tax								
Expenditure								
323-93-4222-541428-000 Wood Creek Road		2,500,000.00	7,000.00		100	2,500,000.00	2,500,000.00	
323-93-4222-541429-000 Roberts Quarters Road		235,756.00	379,227.00		-61			
323-93-4222-541430-000 Mckinley Road		968,000.00			100			
323-93-4222-541431-000 2Nd District Road		157,085.00			100			
323-93-4222-541435-000 Old Zebulon Road		2,750,000.00			100	2,750,000.00	2,750,000.00	
323-93-4222-541451-000 Blanton Mill Road		1,750,000.00			100	1,750,000.00	1,750,000.00	
323-93-4960-571000-010 City Of Williamson		10,000.00			100	137,500.00	137,500.00	
323-93-4960-571000-020 City Of Zebulon	1,127,955.00							
323-93-4960-571000-030 City Of Meansville	214,849.00	5,000.00			100			
323-93-4960-571000-040 City Of Molena	23,021.00	10,000.00			100	100,000.00	100,000.00	

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
323-93-4960-571000-050 City Of Concord	429,697.00							
323-93-8000-581100-000 Principal Debt Payments		1,880,000.00	1,880,000.00			1,975,000.00	1,975,000.00	
323-93-8000-582100-000 Interest On Debt	399,534.00	472,250.00	472,250.00			375,875.00	375,875.00	
Total Revenue								
Total Expenditure	\$2,195,056.00	\$10,738,091.00	\$2,738,477.00			\$9,588,375.00	\$9,588,375.00	
Net	-\$2,195,056.00	-\$10,738,091.00	-\$2,738,477.00			-\$9,588,375.00	-\$9,588,375.00	
Department: 98 Transfers In								
Expenditure								
323-98-8000-584000-000 Bond Issuance & Charges	154,040.00							
Revenue								
323-98-9000-393100-000 General Obligation Bond 2023-2024	10,385,000.00							
323-98-9000-393400-000 Premiums On Bonds Issued	589,372.00							
Expenditure								
323-98-9000-615000-000 Discounts On Bonds Issued	77,888.00							
Total Revenue	\$10,974,372.00							

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Total Expenditure	\$231,928.00							
Net	\$10,742,444.00							
Fund: 325 Lmi Grant Fund								
Department: 03 Revenue Accounts								
Revenue								
325-03-1000-313200-000 Lmi Grant Revenue	529,841.00							
325-03-1000-334301-000 Lmi Grant Revenue		529,840.00	542,764.00		-2	560,000.00	560,000.00	
325-03-1000-334302-000 Lra Revenue	656,225.00	656,225.00	665,881.00		-1	665,880.00	665,880.00	
325-03-1500-361000-000 Interest Income	14,045.00		69,410.00			15,000.00	10,000.00	
Total Revenue	\$1,200,111.00	\$1,186,065.00	\$1,278,055.00			\$1,240,880.00	\$1,235,880.00	
Total Expenditure								
Net	\$1,200,111.00	\$1,186,065.00	\$1,278,055.00			\$1,240,880.00	\$1,235,880.00	
Department: 42 Public Works Of Roads								
Expenditure								
325-42-1000-521200-000 Bank Charges	49,677.00		35.00					

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
325-42-4221-541445-000 Striping Various Roads						665,880.00	665,880.00	
325-42-4221-541457-000 Perkins Road			43,646.00					
325-42-4222-541400-000 Unpaved Repairs / Surface Treatme...			27,992.00			201,647.00	201,647.00	
325-42-4222-541453-000 Emulsion	75,275.00		7,377.00					
325-42-4222-541454-000 Concord Road	798,832.00		7,406.00					
325-42-4222-541455-000 Williams Mill Road	309,471.00							
325-42-4222-541456-000 Carter Road	119,648.00							
325-42-4222-541457-000 Etheridge Mill Road	135,113.00							
325-42-4222-541458-000 Caldwell Road	387,645.00							
325-42-4222-541459-000 Chapman Road		463,729.00	84,320.00		82			
325-42-4222-541460-000 Sandefur Road			45,693.00					
325-42-4222-541461-000 Daniel Road			249,646.00					

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
325-42-4222-541462-000 Pilkenton Road	171,668.00							
325-42-4222-541463-000 Plantation Road	137,783.00							
325-42-4222-541464-000 Caldwell Bridge Road		305,975.00	539,334.00		-76			
325-42-4222-541465-000 Drew Allen Road	378,391.00							
325-42-4222-541466-000 Oliver Road	174,581.00	198,028.00			100			
325-42-4222-541467-000 Pedenville Road			43,518.00					
325-42-4222-541469-000 Scott/Ward Road		146,903.00	716,577.00		-388			
325-42-4222-541470-000 Cook Road	314,606.00	282,000.00			100			
325-42-4222-541471-000 Wildwood Road	173,289.00							
325-42-4222-541472-000 Ranchland Est - Water Hole Pass/D...	4,173.00		153,349.00					
325-42-4222-541473-000 Harden Road			28,146.00					
325-42-4222-541474-000 Friendship Circle			397,159.00					

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
325-42-4222-541475-000 Mccard Lake Road			581,527.00					
325-42-4222-541476-000 Gaulding Road			141,505.00					
325-42-4222-541477-000 Woodard Road (Lra)			317,325.00					
325-42-8000-581300-000 Loan Principal Payments						441,843.00	441,843.00	
325-42-8000-582300-000 Loan Interest Expense						126,510.00	126,510.00	
Total Revenue								
Total Expenditure	\$3,230,152.00	\$1,396,635.00	\$3,384,555.00			\$1,435,880.00	\$1,435,880.00	
Net	-\$3,230,152.00	-\$1,396,635.00	-\$3,384,555.00			-\$1,435,880.00	-\$1,435,880.00	
Department: 98 Transfers In								
Revenue								
325-98-1000-391000-100 Transfer In - From General Fund	305,000.00	210,570.00	210,570.00			200,000.00	200,000.00	
325-98-1000-393000-000 Other Fin Sources - Loan Proceeds	3,148,642.00							
Total Revenue	\$3,453,642.00	\$210,570.00	\$210,570.00			\$200,000.00	\$200,000.00	
Total Expenditure								
Net	\$3,453,642.00	\$210,570.00	\$210,570.00			\$200,000.00	\$200,000.00	

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Fund: 341 Cdbg Grant Fund								
Department: 03 Revenue Accounts								
Revenue								
341-03-5400-334000-000 Cdbg Grant - Revenue	68,783.00	1,000,000.00	39,515.00		96	870,000.00	870,000.00	
Total Revenue	\$68,783.00	\$1,000,000.00	\$39,515.00			\$870,000.00	\$870,000.00	
Total Expenditure								
Net	\$68,783.00	\$1,000,000.00	\$39,515.00			\$870,000.00	\$870,000.00	
Department: 13 Commissioners								
Expenditure								
341-13-1000-531000-000 Supplies / Materials	322.00							
341-13-5400-521200-000 Professional Services	106,308.00		39,515.00					
341-13-5400-541000-000 Cdbg Grant Expense		1,321,000.00			100	870,000.00	870,000.00	
Total Revenue								
Total Expenditure	\$106,630.00	\$1,321,000.00	\$39,515.00			\$870,000.00	\$870,000.00	
Net	-\$106,630.00	-\$1,321,000.00	-\$39,515.00			-\$870,000.00	-\$870,000.00	
Department: 98 Transfers In								
Revenue								

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
341-98-1000-391000-100 Transfer In From General Fund	38,025.00	321,000.00			100			
Total Revenue	\$38,025.00	\$321,000.00						
Total Expenditure								
Net	\$38,025.00	\$321,000.00						
Fund: 350 C.A.I.P Fund								
Department: 03 Revenue Accounts								
Revenue								
350-03-1000-361000-000 Caip Fund Interest	103.00		56.00					
Total Revenue	\$103.00		\$56.00					
Total Expenditure								
Net	\$103.00		\$56.00					
Department: 14 Board Of Elections & Reg.								
Expenditure								
350-14-1000-542400-000 Caip Fund Computers	20,811.00	17,000.00	16,225.00		5			
Total Revenue								
Total Expenditure	\$20,811.00	\$17,000.00	\$16,225.00					
Net	-\$20,811.00	-\$17,000.00	-\$16,225.00					



Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Department: 16 Tax Commissioner								
Expenditure								
350-16-1000-542400-000 Caip Fund - Computers		1,500.00	999.00		33	1,500.00	1,500.00	
Total Revenue								
Total Expenditure		\$1,500.00	\$999.00			\$1,500.00	\$1,500.00	
Net		-\$1,500.00	-\$999.00			-\$1,500.00	-\$1,500.00	
Department: 17 Tax Assessor								
Expenditure								
350-17-1000-542500-000 Capital Outlay Other Expenses Ta	36,099.00							
350-17-1550-542400-000 Computers	1,554.00					3,600.00	3,600.00	
Total Revenue								
Total Expenditure	\$37,653.00					\$3,600.00	\$3,600.00	
Net	-\$37,653.00					-\$3,600.00	-\$3,600.00	
Department: 23 Magistrate Court								
Expenditure								
350-23-2400-542400-000 Computers - Magistrate Court		2,400.00			100	3,600.00	3,600.00	

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Total Revenue								
Total Expenditure		\$2,400.00				\$3,600.00	\$3,600.00	
Net		-\$2,400.00				-\$3,600.00	-\$3,600.00	
Department: 33 Sheriff								
Expenditure								
350-33-3300-542200-000	228,634.00		19,384.00			340,362.00	240,476.00	
Capital Outlay Vehicles - Sheriff								
Total Revenue								
Total Expenditure	\$228,634.00		\$19,384.00			\$340,362.00	\$240,476.00	
Net	-\$228,634.00		-\$19,384.00			-\$340,362.00	-\$240,476.00	
Department: 42 Public Works Of Roads								
Expenditure								
350-42-1000-542500-000	40,088.00					67,040.00	67,040.00	
Capital Outlay Other Equipment Pw								
Total Revenue								
Total Expenditure	\$40,088.00					\$67,040.00	\$67,040.00	
Net	-\$40,088.00					-\$67,040.00	-\$67,040.00	
Department: 72 County Agent								
Expenditure								

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
350-72-1000-542400-000 Computers - Co Agent	963.00	1,000.00	576.00		42	1,000.00	3,000.00	
Total Revenue								
Total Expenditure	\$963.00	\$1,000.00	\$576.00			\$1,000.00	\$3,000.00	
Net	-\$963.00	-\$1,000.00	-\$576.00			-\$1,000.00	-\$3,000.00	
Department: 90 E M A								
Expenditure								
350-90-3670-541000-000 Capital Outlay - Outdoor Warning						24,000.00	24,000.00	
Total Revenue								
Total Expenditure						\$24,000.00	\$24,000.00	
Net						-\$24,000.00	-\$24,000.00	
Department: 98 Transfers In								
Revenue								
350-98-1000-391000-100 Transfer In From General Fund	275,780.00	21,900.00			100	417,102.00	343,216.00	
Total Revenue	\$275,780.00	\$21,900.00				\$417,102.00	\$343,216.00	
Total Expenditure								
Net	\$275,780.00	\$21,900.00				\$417,102.00	\$343,216.00	
Department: 99 Transfers Out								

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Expenditure								
350-99-1000-571000-100 Caip Fund Transfers To General			47,715.00					
Total Revenue								
Total Expenditure			\$47,715.00					
Net			-\$47,715.00					
Fund: 716 Law Library - Superior Court								
Department: 03 Revenue Accounts								
Revenue								
716-03-2150-341100-000 Library Fees- Superior Court		10,000.00			100	10,000.00		
716-03-2150-351110-000 Law Library - Superior	2,306.00						2,500.00	
716-03-2400-351130-000 Law Library - Magistrate	3,190.00						3,500.00	
716-03-2450-351150-000 Law Library - Probate	3,950.00						4,000.00	
Total Revenue	\$9,446.00	\$10,000.00				\$10,000.00	\$10,000.00	
Total Expenditure								
Net	\$9,446.00	\$10,000.00				\$10,000.00	\$10,000.00	
Department: 21 Clerk Of Superior Court								

Account	2023 - 2024	2024 - 2025	6/30/2025	2024 - 2025		2025 - 2026		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Expenditure								
716-21-2000-531000-000 Law Library Supplies	1,289.00							
716-21-3000-521000-000 Professional & Technical Services	11,153.00	10,000.00			100	10,000.00	10,000.00	
Total Revenue								
Total Expenditure	\$12,442.00	\$10,000.00				\$10,000.00	\$10,000.00	
Net	-\$12,442.00	-\$10,000.00				-\$10,000.00	-\$10,000.00	
Report Total Revenue								
Report Total Expenditure	\$26,301,744.00	\$33,836,809.00	\$20,820,406.00			\$38,586,125.00	\$38,103,472.00	
Report Total Net	\$12,253,779.00		-\$4,572,756.00			\$6,003.82		

## General Property Taxes – Rollback Rate Chart:

	\$ 8,600,000	Current Property Taxes
Divided by:	8.940	Estimated Rollback Rate
	\$ 961,969	per mil
Non-Rollback Rate	9.639 - \$	9,272,416
Increase by:		
+ 0.5	10.139 - \$	9,753,400
+1.0	10.639 - \$	10,234,385
+1.25	10.889 - \$	10,474,877
+1.431	11.070 - \$	10,649,035
<div style="border: 1px solid black; height: 15px; width: 150px;"></div>		

## Budget Options – Any Combination (See Attached):

### Possible Additional Revenue Sources:

- Sale of Public Works Paving Equipment \$500,000

### Proposed Expenditure Cuts:

- Cut contingency (\$100,000)
- Cut Public Works – M&R Roads (\$250,000)
- Remove 2.5% COLA – Salary and Benefits (\$225,751)
- Hiring Freeze – Salary and Benefits (\$614,000)
- Short-Term Disability – shift to employee cost (\$25,350)
- Further Cut Sheriff Patrol Cars Request from 4 to (2) (\$180,357)
- Cut Public Works Vehicle (\$67,040)

Use of Fund Balance: (\*Our policy states that we should maintain 3 months of annual General Fund expenditures. Approximately \$4,250,000 currently.

- Prior Year Budgeted Use of Fund Balance \$1,568,685
- Estimated Actual Use of Fund Balance at 06/30/2025 \$300,000
- **Estimated Unrestricted Fund Balance at 06/30/2025** **\$3,990,234**

**PIKE COUNTY BOARD OF COMMISSIONERS**

**FY 2025-2026 BUDGET**

***OPTION #1 – Estimated Rollback Rate of 8.940 (Millage Rate increases to 11.071)***

Out of Balance ..... \$2,049,035

Additional Revenue:

- 1.431 millage increase to 11.070 (\$2,049,035)

Balanced ..... \$0

**PIKE COUNTY BOARD OF COMMISSIONERS**

**FY 2025-2026 BUDGET**

***OPTION #2 – Estimated Rollback Rate of 8.940 (No increase in Millage Rate)***

Out of Balance ..... \$2,049,035

Additional Revenue:

- Sale of Public Works Paving Equipment (\$500,000)

Expenditure Cuts:

- Cut contingency (\$100,000 to \$0) (\$100,000)
- Cut Public Works – M&R Roads (\$710,000 to \$373,463) (\$336,537)
- Remove 2.5% COLA – Salary and Benefits (\$225,751)
- Hiring Freeze – Salary and Benefits (\$614,000)
- Short-term Disability – shift to employee cost (\$25,350)
- Further Cut Sheriff Patrol Car Request from 4 to 1 (\$180,357)
- Cut Public Works Vehicle (\$67,040)

Balanced ..... \$0



**PIKE COUNTY BOARD OF COMMISSIONERS**

**FY 2025-2026 BUDGET**

***OPTION #3 – Estimated Non-Rollback Rate of 9.639***

Out of Balance ..... \$1,376,619

Expenditure Cuts:

- Cut contingency (\$100,000 to \$25,000) (\$75,000)
- Cut Public Works – M&R Roads (\$710,000 to \$460,760) (\$249,240)
- Remove 2.5% COLA – Salary and Benefits (\$225,751)
- Hiring Freeze – Salary and Benefits (\$614,000)
- Short-term Disability – shift to employee cost (\$25,350)
- Further Cut Sheriff Patrol Car Request from 4 to 2 (\$120,238)
- Cut Public Works Vehicle (\$67,040)

Balanced ..... \$0

**PIKE COUNTY BOARD OF COMMISSIONERS**

**FY 2025-2026 BUDGET**

***OPTION #4 – Estimated Non-Rollback Rate of 9.639 (Millage Rate increases to 10.139)***

Out of Balance ..... \$1,376,619

Additional Revenue:

- 0.500 millage increase to 10.139 (\$480,984)

Expenditure Cuts:

- Short-term Disability – shift to employee cost (\$25,350)
- Remove 2.5% COLA – Salary and Benefits (\$225,751)
- Cut Public Works – M&R Roads (\$750,000 to \$500,000) (\$250,000)
- Partial Year Hiring Freeze – Salary and Benefits (\$394,534)

Balanced ..... \$0

**PIKE COUNTY BOARD OF COMMISSIONERS**

**FY 2025-2026 BUDGET**

***OPTION #5 – Estimated Non-Rollback Rate of 9.639 (Millage Rate increases to 10.639)***

Out of Balance ..... \$1,376,619

Additional Revenue:

- 1.000 millage increase to 10.639 (\$961,969)

Expenditure Cuts:

- Short-term Disability – shift to employee cost (\$25,350)
- Remove 2.5% COLA – Salary and Benefits (\$225,751)
- Cut Public Works – M&R Roads (\$710,000 to \$546,451) (\$163,549)

Balanced ..... \$0